AGENDA

Special Meeting City Council Meeting
and Successor Agency to the
Former Redevelopment Agency

Thursday, June 24, 2021 – 6:00 pm.
Via Zoom Webinar
www.cityofwasco.org

IMPORTANT NOTICE REGARDING JUNE 24, 2021 SPECIAL COUNCIL MEETING

This meeting is being conducted utilizing teleconferencing, and electronic means consistent with Executive Order N-29-20, Issued by Governor Gavin Newsom on March 17, 2020, and, to the extent applicable, Government Code Section 54953(b) in-person participation by the public will not be permitted. No physical location from which the public may observe the meeting will be available. Remote public Participation is allowed in the following ways via Zoom Webinar; please see the instruction below:

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Dial Number: **1-669-900-9128**

Meeting ID: 856 3164 8701

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Please use the "Raise Hand" button to request to speak. Raised hands will only be acknowledged during the Public Hearing and Public Comment sections of the agenda and when the Meeting's presiding officer requests public comments.

Verbal Participation over the phone

Please dial ***9** to "raise your hand" to request to speak. Raised hands will only be acknowledged during the Public Hearing and Public Comment sections of the agenda and when the Meeting's presiding officer requests public comments. Please be advised you will be called on by the phone number you are calling from.

Submitting written comments:
You can also submit your comments via email to **cityclerk@cityofwasco.org** such email comments must be identified by adding the Agenda Item Number in the email's subject line. Every effort will be made to read your comment into the record; however, they are limited to two (2) minutes. If a comment is received after the agenda item is heard but before the meeting is adjourned, the comment will still be included as a part of the record of the meeting but will not be read into the record.

American Disability Act Accommodations:
Meetings are accessible to people with disabilities. Requests in advance of the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting and its materials. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting or who have a disability and wish to request an alternative format for the meeting materials should contact the City Clerk at **cityclerk@cityofwasco.org** or call 661-758-7203. Every attempt will be made to swiftly address each request. *(28 CFR 35.102–35.104 ADA Title II)*

You can also submit your comments via email to **cityclerk@cityofwasco.org** such email comments must be identified by adding the Agenda Item Number in the email's subject line. Every effort will be made to read your comment into the record; however, they are limited to two (2) minutes. If a comment is received after the agenda item is heard but before the meeting is adjourned, the comment will still be included as a part of the record of the meeting but will not be read into the record.

SPECIAL MEETING – 6:00 pm.

1) **CALL TO ORDER:** Mayor

2) **FLAG SALUTE:** Mayor

3) **ROLL CALL:** Mayor Garcia, Mayor Pro Tem Reyna, Council Member Cortez, Martinez, Pallares

4) **PUBLIC COMMENTS: (PLEASE REFER TO THE INSTRUCTION PAGE FOR MORE INFORMATION)**
This portion of the meeting is reserved for persons desiring to address the Council and including the Council acting as the Governing Board for the Successor Agency on any matter not on this agenda and over which the Council and Successor Agency has jurisdiction. Speakers are limited to two (2) minutes. Please state your name for the record before making your presentation.

The City Council is very interested in your comments; however, no action may be taken at this meeting due to Brown Act requirements. Should your comments require further consideration by the City Council or the Successor Agency, the item will be agendized for a report and discussed at a future City Council meeting.

5) NEW BUSINESS:

a. Adpot a Resolution approving the City's Operation Budget and Capital Improvement Projects for the Fiscal Year 2021-2022 (Perez-Hernandez)

b. Adopt a Resolution Approving the Annual Appropriations Limit for Fiscal Year 2021-2022. (Perez-Hernandez)

c. Consideration of amending the contract for Daniel Ortiz Hernandez to conform with changes to employee contracts previously approved City Council. (Hurlbert)

6) CLOSED SESSION:

a. **CONFERENCE WITH LABOR NEGOTIATORS**
Agency Designated Representatives: Mayor, Human Resources Manager
Unrepresented Employee: City Manager

7) CLOSED SESSION ACTION:

8) ADJOURNMENT:

This is to certify that this agenda was posted at Wasco City Hall on June 23, 2021. The agenda is also available on the City website at www.cityofwasco.org

Maria O. Martinez, City Clerk

All agenda item supporting documentation is available for public review in the city website ***www.cityofwasco.org*** *and the office of the City Clerk of the City of Wasco, 746 8th Street, Wasco, CA 93280 during regular business hours, 7:30 am – 5:00 pm Monday through Thursday and 8–5 pm Friday (closed alternate Friday's), following the posting of the agenda. Any supporting documentation related to an agenda item for an open session of any regular meeting that is distributed after the agenda is posted and prior to the meeting will also be available for review at the same location and available at the meeting.* ***Please remember to turn off all cell phones, pagers, or electronic devices during Council meetings.***

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STAFF REPORT
CITY OF WASCO

TO: Honorable Mayor and Council Members

FROM: Daniel Ortiz-Hernandez, City Manager
Scott Hurlbert, Assistant to the City Manager
Isarel Perez-Hernandez, Finance Director

DATE: June 24, 2021

SUBJECT: Adopt a Resolution approving the City's Operating Budget and Capital Improvement Program for the Fiscal Year 2021-2022.

RECOMMENDATION:
Staff recommends that the City Council adopt a resolution approving the 2021-22 Budget and 2021-26 Capital Improvement Program.

DISCUSSION:
As summarized below, the Council has held seven budget-related workshops leading to the recommended adoption this evening of the 2021-22 Budget and 2021-26 Capital Improvement Program (CIP).

Strategic planning/goal-setting workshop	February 27
Mid-year budget review	March 2
· Budget and fiscal policies · General Fund five-year forecast · Water Fund five-year forecast	April 27
Key budget concepts and preview	May 18
2021-22 Preliminary Budget Issuance	**June 3**
Preliminary Budget: General and Special Funds	June 8
Preliminary Budget: CIP and Enterprise Funds	June 11
Preliminary Budget: Revisions and Traffic calming measures	June 21
Budget adoption	June 24

With the Council-directed changes described below, the Budget and CIP are ready for adoption.

Changes from the Preliminary Budget

Measure X

The City will be purchasing body-worn cameras for the Sheriffs. The total cost of these purchases will be $55,518

The City will undergo a traffic safety study for traffic calming measures throughout the City. The cost of the study will be approximately $60,000.

The Council expressed a desire to continue the Camera rebate program. The original amount that was approved was $100,000, and only $700 was refunded to eligible residents. In the fiscal year 2021-2022, the staff is appropriating the remaining balance of $99,300.

Building Inspector Division

The building inspector division normally appropriates $65,000 for professional services in the event of an emergency. By doing so, building inspections and permit reviews, and approvals would not be paused. Staff is increasing professional services by $30,000.

Human Resources

The Human Resources line item for job recruitment anticipated utilizing $35,000 to recruit vacation positions, including the Public Works Director and Deputy Public Works Director. With two weeks left in the current fiscal year, it's anticipated that the $35,000 will not be spent. As such, staff is reducing the projected ending balance for professional services in the fiscal year 2020-21 and increasing the current balance of $7,650 to $35,000.

Planning Division

The City Council approved an agreement with Roger Mobley, the former Planning Director for the City of Wasco, on June 15, 2021. The total cost will be $39,629. The consulting service costs will be offset by the hiring chill of the Senior Planner's annual salary and benefits, totaling an approximate $107,203.

Deputy Public Works Director

The Council has instructed staff to reinstate the Deputy Public Works Director position. This position will be vital in managing Street related projects and other duties as assigned.
The general fund will be contributing an approximate $78,401, the lighting and Landscaping District will be funding $27,038 of the salary and benefits. Lastly, two enterprise funds will be funding a combined $32,845.

Information Technology

Staff discovered that the operating costs were not reported on page 120 of the agenda report for June 11, 2021, totaling $171,156. However, operating costs at the detail level do appear on page 121 of the agenda report. The $171,156 must be reported at the summary level as these funds affect the ending fund balance.

Compressed Natural Gas Station (CNG)

On June 11, 2021, staff used an incorrect pie chart when presenting the operating and personnel costs for the CNG fund. Even though the pie chart was incorrect, the summary and details are correct. Staff accidentally used the Sanitation Fund pie chart instead of the CNG fund pie chart.

General Liability and Workers Compensation Costs

The City is a member of the Central San Joaquin Valley Risk Management Authority, through which the City provides its liability and workers compensation insurance coverage. We have recently been notified that its Board will be considering increases in liability for all 55 member agencies at its meeting on June 25, 2021. The cost estimates provided to us are still preliminary. However, compared with the amounts in the 2021-22 Preliminary Budget, the increases (if approved) do not appear to be significant, $15,000. We will return to the Council at mid-year if any adjustments are needed.

Emergency 7Th Street Water Main Repairs

On June 15th, 2021, the Council approved Resolution NO. 2021-3629 Authorizes the City Manager to issue an informal bid for the emergency repairs needed on 7th Street between Cedar Avenue and Birch Avenue. The appropriation amount will be $270,000, which was not anticipated when the Preliminary Operating Budget was drafted.

Next Steps

With Council adopting the 2021-22 Budget and CIP, we will prepare and distribute a final version reflecting the changes from the Preliminary Budget. Along with printed distribution, the Budget will also be published on the City's website.

ATTACHMENT:

1. Resolution adopting the 2021-22 Budget and CIP
2. Preliminary Operating Budget Fiscal Year 2021-2022
3. Preliminary Capital Improvement Program 2021-22

RESOLUTION NO. 2021 -_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO APPROVING THE CITY'S ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR 2021-22 AND 2022-26 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the City Manager has submitted the 2021-22 Preliminary Budget and 2022-26 Capital Improvement Program (CIP) to the City Council for its review and consideration in accordance with the strategic goals and policies established by the City Council, and in accordance with Section 2.04.160 of the Municipal Code; and

WHEREAS, the 2021-22 Budget is based upon extensive City Council review and discussion after seven budget workshops and hearings.

WHEREAS, the City of Wasco has complied with all provisions of Article XIIIB, as amended, in determining the appropriations limit for the Fiscal Year 2021-22

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Wasco as follows:

SECTION 1: the 2021-22 Operating Budget and 2022-26 Capital Improvement Program are hereby adopted as presented in the Preliminary Budget and CIP, with modifications approved by the City Council on June 21, 2021.

-o0o-

I HEREBY CERTIFY that the foregoing Resolution No. 2021 - was passed and adopted by the Council of the City of Wasco at a special meeting thereof held on June 24, 2021, by the following vote:

COUNCIL MEMBERS:
AYES:
NOES:
ABSTAIN:
ABSENT:

_____
ALEXANDRO GARCIA,
MAYOR of the City of Wasco

Attest: _____

_____
MARIA O. MARTINEZ
CITY CLERK and Ex Officio Clerk of the Council of the City of Wasco

Preliminary

Capital Improvement Program

Fiscal Year 2021-22

The City of Wasco

GROW WITH US

CITY OF WASCO

PRELIMINARY CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2021-2022

ALEXANDRO GARCIA
Mayor

GILBERTO REYNA
Mayor Pro Tem

TEOFILO CORTEZ, JR.
Councilmember

VINCENT MARTINEZ
Councilmember

JOHN PALLARES
Councilmember

DANIEL ORTIZ-HERNANDEZ
City Manager

BIRIDIANA BISHOP
Public Works Director

ISAREL PEREZ-HERNANDEZ
Finance Director

KERI COBB
Planning and Community Development Director

CITY HALL
746 8TH STREET

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Introduction and Purpose of the Capital Improvement Plan

A Capital Improvement Plan (CIP) is a multi-year planning instrument used by the City to identify needed capital projects and to coordinate the financing and timing of improvements in a way that maximizes the return to the public. The first year of the CIP is called the "Capital Budget". The Capital Budget is incorporated in the Adopted Budget that appropriates funds for facilities, equipment and improvement. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a Capital Budget. The CIP is a "rolling" process because subsequent year items in the CIP are moved up in each future year. Each project must, however, be reconsidered for the Capital Budget.

The City of Wasco's Capital Improvement Program is a planning tool that is intended to evaluate the City's long-range capital needs and prioritize them over a five-year period. Each year, the City Council adopts the entire five-year CIP, however funding is appropriated only for the current year Capital Budget.

As part of the annual budget development process, the City Manager collects specific staff project requests and suggestions received directly from the City Council. These are evaluated and prioritized based on need and the amount of funding available. The CIP is then subjected to further reviews by the City Manager and Finance Director and finally by the City Council for approval of the budget during budget hearings.

Capital improvement planning has proven to be a year-round process, with city departments continually re-evaluating and prioritizing their capital needs. However, the process is most involved from October through April. The CIP has direct and sometimes significant impacts on Wasco's operating budget. Upon their completion, most capital projects require ongoing costs for operation and maintenance. New buildings require electricity, water and sewer service, maintenance and repair. New roads require regular sweeping as well as periodic crack sealing, patching, minor resurfacing and replacement of stripes and markings. Departments submitting capital projects estimate the operations and maintenance of costs of each project based on cost guidelines that are updated each year. The departments also consider any additional revenues or savings the City can reasonably expect to recognize upon completion of the project. For example, cost savings from monthly meter reading services help to offset the capital costs of installing smart meters. The net operating costs are included not only in the project request, but also in the long-range forecasts of the respective funds, to ensure that operating budget impacts of all capital projects are accounted for.

The CIP for fiscal years 2022-2026 is a $74 million investment in different capital projects over the next 5 years. The program represents a significant investment of city resources in infrastructure, facilities, assets and is designed to address the highest priority needs of the community.

The 5-year plan relies on several major revenue sources to finance capital projects. The use of these funding sources is governed not only by federal and state law, but also by the city's own principles of prudent financial management. The amount of revenue available for allocation to projects in the CIP each year is based on financial projections by staff. To develop these projections, staff vigilantly monitors and analyzes retail sales figures, construction activity, residential and commercial property values, water and wastewater usage, state revenues, interest rates and local and national economic trends. Much of the work involved in the development of the CIP involves matching identified project needs (and the associated costs) with available funding sources.

FY 2021-22 Capital Budget

The total budget for the five-year CIP is approximately $74 million. Of this amount, the FY 2021-22 Capital Budget is approximately $10 million. The emphasis in the 2021-22 CIP is on continuing the street rehabilitation activities, completion of new well construction to mitigate 1,2,3-TCP and improvement of City facilities and assets.

The CIP is funded by a variety of sources, including Grants, Development Impact Fees, Loans, General Fund (including Measure X), Transportation and Enterprise Funds. Of these funding sources, the General Fund can be used on the widest array of projects. Other funding sources have specific, legally restricted uses. Of the $10 million of projects proposed to be undertaken in 2021-22, $0.78 million is for city buildings, facilities and informational technology, $1.5 million is for park improvements and $8.3 million is for infrastructure improvements related to drinking water, streets, and wastewater treatment. The following pages illustrate the various funding sources for the five-year CIP, including transportation funds, state/federal grants and enterprise funding.

Generally, it is not considered good practice to include projects in the CIP for which viable funding has not been secured. The 2022-2026 CIP deviates from this general practice, by listing several highly significant projects that will almost certainly require large amounts of outside funding, mostly from competitive state and federal sources. The decision to nevertheless include those projects results from their importance to the future well-being of the community, and from the reality that the City has almost no locally-controlled sources of money to make such investments on its own. Their inclusion in the CIP is meant to serve as a policy statement that pursuing these grants must be an essential goal of the City for many years to come, and to underscore how important Measure X is in correcting much of the community's failing infrastructure.

A few guiding principles were established by the Coty Council to help craft the current CIP. The goals were:

- Sustainable Infrastructure.
- Neighborly and Safe Community.
- Efficient and Effective Government.

The projects in the 2022-2026 CIP were developed with these goals in mind.

Conclusion

The 2022-2026 CIP was developed with limited financial resources and with a number of unresolved financial challenges in the future. City funding sources are far from adequate to fund all of the necessary infrastructure improvements identified in the City. Staff will continue to pursue grants, but additional Measure X funding will be needed in the future to adequately fund adopted capital plans and ongoing maintenance of existing and future facilities. The Capital Improvement Plan is our roadmap as we transform our City into a community with a bright and sustainable future.

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2021-22	2022-23	2023-24	2024-25	2025-26
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	1,297,000	1,024,000	70,000	420,000	-
General Fund Measure X	620,206	250,000	250,000	-	-
Grants	492,932	2,439,500	1,790,500	2,300,000	6,760,000
Total Capital Outlay Fund	2,410,138	3,713,500	2,110,500	2,720,000	6,760,000
Gas Tax/TDA/SB 1	1,506,831	1,288,000	1,239,000	785,000	800,000
Community Development Block Grant	714,794	-	-	-	-
Impact Fee Funds					
Parks	50,000	405,000	280,000	-	-
Traffic	-	-	-	-	-
Enterprise Funds					
Wastewater	681,550	478,000	45,000	295,000	75,000
Water	2,641,500	12,992,000	3,920,900	5,690,000	640,000
Sanitation	629,650	1,398,500	400,000	415,000	-
CNG Station	-	425,000	-	-	-
Transit	-	182,000	-	-	225,000
Total Enterprise Funds	3,952,700	15,475,500	4,365,900	6,400,000	940,000
TOTAL	**$8,634,463**	**$20,882,000**	**$7,995,400**	**$9,905,000**	**$8,500,000**

CIP Projects By Category					
City Buildings and Facilities	788,638	1,352,000	250,000	2,420,000	6,460,000
Park Improvements	795,000	1,705,000	-	-	-
Streets & Transportation	3,316,625	3,587,000	3,379,500	1,085,000	1,100,000
Wastewater System	625,550	258,500	45,000	295,000	75,000
Water System	2,554,500	12,632,500	3,920,900	5,690,000	640,000
Sanitation System	554,150	740,000	400,000	415,000	-
CNG Station	-	425,000	-	-	-
Transit	-	182,000	-	-	225,000
TOTAL	**8,634,463**	**20,882,000**	**7,995,400**	**9,905,000**	**8,500,000**

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2021-22	2022-23	2023-24	2024-25	2025-26
CAPITAL OUTLAY FUND	**2,410,138**	**3,713,500**	**2,110,500**	**2,720,000**	**6,760,000**
General Fund	**1,297,000**	**1,024,000**	**70,000**	**420,000**	**-**
City Buildings and Facilities	***252,000***	***114,500***		***420,000***	**-**
Server Software upgrades*	30,000				
*Install/ Relocate Network Infrastrucure/ Switches and Upgrading City NetworK**		*20,000*			
*MUNIS Upgrade**	*17,000*	*17,000*			
*Security Surveillance – Various Locations**		*35,000*			
*Keyless Access – Various Locations**		*12,500*			
Demolition of Courthouse Building				*420,000*	
Repair Driveway PW Yard*	10,000				
Aggreagate Storage Bays - 1400 J St.	55,000				
New Public Works Corporate Yard and Facility*	10,000	30,000			
Police Station Roof and HVAC	130,000				
Streets & Transportation	***1,030,000***	***727,500***	**-**	**-**	**-**
Replace Streets Aging Fleet	45,000	90,000			
Neighborhood Park - Central Ave*	780,000				
Historic Downtown District Landscaping	205,000	620,000			
Replacement Mower		17,500			
Fleet Replacement	**15,000**	**182,000**	**70,000**	**-**	**-**
Facilities Maintenance*		146,000			
Replace Aging Fleet - Code Compliance*		36,000			
Animal Control			70,000		
Replace Aged Forklift*	15,000				
General Fund: Measure X	**620,206**	**250,000**	**250,000**	**-**	**-**
City Buildings and Facilities	**220,206**	**-**	**-**	**-**	**-**
New Animal Shelter	*200,000*				
Road Rehabilitation - 16th Street*	20,206				
Park Improvements	**-**	**-**	**-**	**-**	**-**
Barker and Westside Park Improvements					
Streets & Transportation	***400,000***	***250,000***	***250,000***	**-**	**-**
*Road Rehabilitation - Palm Avenue**					
*Shoulder Paving - Palm Avenue**					
*Sidewalk Rehabilitation & ADA Ramps - Citywide**					
Street Lighting Post Top Conversion	150,000				
Street Lighting Program - Citywide*	250,000	250,000	250,000		
Grants	**492,932**	**2,439,500**	**1,790,500**	**2,300,000**	**6,760,000**
City Buildings and Facilities	***97,932***	**-**	***250,000***	***2,000,000***	***6,460,000***
Preventative Measures throughout City Facilities - COVID19					
Preventative Measures Animal Control Counter-COVID19	37,500				
New PW Corporate Yard and Facility			250,000	2,000,000	6,460,000
Demolition of Old Farm Labor Housing Units	60,432				
Streets & Transportation	**-**	***654,500***	***1,540,500***	***300,000***	***300,000***
*Road Rehabilitation (RSTP) - Palm Avenue**					
*Shoulder Paving - Palm Avenue**					
*Road Rehabilitation (RSTP) - Filburn Avenue**		354,500	420,500		
*Road Rehabilitation (RSTP)- Central Avenue**			820,000		
*Sidewalk Rehabilitation & ADA Ramps - Citywide**		300,000	300,000	300,000	300,000

APCD Grant Incentive	**-**	80,000	**-**	**-**	**-**
Replace Aging Fleet - Facilities*		40,000			
Replace Aging Fleet - Code Compliance*		40,000			
Urban Greening Grant	**395,000**	1,705,000	**-**	**-**	**-**
Neighborhood Park - Central Ave*	395,000	1,705,000			
GAS TAX/TDA/SB1	**1,506,831**	**1,288,000**	**1,239,000**	**785,000**	**800,000**
Streets & Transportation					
TDA					
Citywide Pavement Preservation		250,000	250,000	250,000	250,000
*Road Rehabilitation - Central Avenue**			106,000		
*Road Rehabilitation (RSTP) - Filburn Avenue**		98,000	53,000		
Install new ADA Ramps in SouthGate	156,831				
SouthGate Neighborhood Lighting*	340,000				
Street Lighting Program - Citywide*	510,000	440,000	300,000		
SB1					
Road Rehabilitation - Beckes Street			530,000		
Road Rehabilitation - Poplar Ave.	500,000				
Road Rehabilitation - Northeastern Zone		500,000			
Road Rehabilitation - Southgate Neighborhood				535,000	
Road Rehabilitation - Birch Avenue & 3rd Street					
Road Rehabilitation - Neighborhood North of Filburn					550,000

* Project funded by several sources

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2021-22	2022-23	2023-24	2024-25	2024-26
COMMUNITY DEVELOPMENT BLOCK GRANT	**714,794**	**-**	**-**	**-**	**-**
Park Improvements	**400,000**	**-**	**-**	**-**	
SouthGate Neighborhood Lighting*	400,000				
Streets & Transportation	**314,794**	**-**	**-**	**-**	
Road Rehabilitation - 16th Street*	314,794				
IMPACT FEE FUNDS	**50,000**	**405,000**	**280,000**	**-**	**-**
New Park and/or Expand Existing Park Amenities	50,000	285,000	280,000		
Neighborhood Park - Central Ave*		120,000			
Pedestrian Safety Study Recommendations					
TOTAL GOVERNMENTAL FUNDS	**4,681,763**	**5,406,500**	**3,629,500**	**3,505,000**	**7,560,000**

* Project funded by several sources

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2021-22	2022-23	2023-24	2024-25	2025-26
ENTERPRISE FUNDS					
Water Fund	**2,641,500**	**12,992,000**	**3,920,900**	**5,690,000**	**640,000**
City Buildings and Facilities	**87,000**	**359,500**	**-**	**-**	**-**
*Install/ Relocate Network Infrastrucure/ Switches and Upgrading City NetworK**		110,000			
*MUNIS Upgrade**	*17,000*	*17,000*			
Repair Driveway PW Yard	25,000				
Server Software upgrades*	35,000				
New Public Works Corporate Yard and Facility*	10,000	190,000			
*Security Surveillance – Various Locations**		35,000			
*Keyless Access – Various Locations**		*7,500*			
Water System Improvements	**1,740,000**	**-**	**-**	**60,000**	**60,000**
123TCP Treatment a Well 12	375,000				
Install 1.5 MG Water Storage Facility*	90,000				
Develop Well #15 - Replacement for Well 10*	286,000				
Develop Well#17 - Replacement for Well 11*	520,000				
Develop Well#16 - Replacement for Well 8 *	339,000				
Develop Well #18 - Replacement for Well 7 *					
Well 10 Abandonment					60,000
Well 8 Abandonment				60,000	
800 Gallon Vacuum Excavator	45,000				
Mini Excavator with Trailer	85,000				
Water Fleet Replacement	**39,500**	**65,000**	**-**	**-**	**70,000**
Replace Aging Water Fleet	27,000	65,000			70,000
Replace Aged Forklift*	12,500				
Water - Impact Fees	**-**	**-**	**-**	**-**	**-**
Develop Well#16 - Repplacement for Well 8 *					
Install 1.5 MG Water Storage Facility*					
State Revolving Fund - Loan	***775,000***	***12,567,500***	***3,920,900***	***5,630,000***	***510,000***
123TCP Treatment a Well 12		1,450,000			
Develop Well #15 - Replacement Well for Well 10*		1,330,000	2,456,300		
Develop Well#16 - Repplacement for Well 8 *		3,261,000			
Develop Well #18 - Replacement for Well 7 *		295,000	732,300	2,560,000	510,000
Install 1.5 MG Water Storage Facility*		3,456,500			
Develop Well#17 - Replacement for Well 11*		350,000	732,300	3,070,000	
Install Advanced Metering Infrastructure Technology	775,000	2,425,000			

* Project funded by several sources

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2021-22	2022-23	2023-24	2024-25	2024-26
Wastewater Fund	**681,550**	**478,000**	**45,000**	**295,000**	**75,000**
City Buildings and Facilities	**56,000**	**219,500**	**-**	**-**	**-**
*Install/ Relocate Network Infrastrucure/ Switches and Upgrading City NetworK**		110,000			
*MUNIS Upgrade**	*16,000*	*17,000*			
*Security Surveillance – Various Locations**		45,000			
New Public Works Corporate Yard and Facility*	10,000	40,000			
Server Software upgrades	30,000				
*Keyless Access – Various Locations**		*7,500*			
Wastewater System Improvements	**320,550**	**135,000**	**45,000**	**295,000**	**-**
New Vacuum Truck (Trunk Line Charge)					
Upgrade Clarifier Weirs & Troughs		45,000			
Install Lighting at Treatment Plant		40,000			
Install 2 Centrifuge Sludge Pumps			45,000		
Install Sludge Pond/Bed Liners		50,000			
Resurface Trickling Filters & Paint				295,000	
Sanitation & Vaccum Truck Parking*	175,000				
Parking for Vaccum Truck	65,000				
Replace John Deere Tractor	50,000				
Replace Wash Rack	30,550				
Wastwater Fleet Replacement	**-**	**28,500**	**-**	**-**	**75,000**
Replace Aging WasteWater Fleet		28,500		-	75,000
Wastwater - Impact Fees	**305,000**	**95,000**	**-**	**-**	**-**
Replace Digesters Gas Pressure and Vacuum Relief Valve	65,000				
Resurface Trickling Filters & Paint	160,000				
Trickling Filter Pump	80,000				
Upgrade Programmable Logic Controllers					
New Utility Truck with Crane		95,000			

* Project funded by several sources

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2021-22	2022-23	2023-24	2024-25	2024-26
Sanitation Fund	**629,650**	**1,398,500**	**400,000**	**415,000**	**-**
City Buildings and Facilities	**75,500**	**658,500**	**-**	**-**	**-**
*Install/ Relocate Network Infrastrucure/ Switches and Upgrading City NetworK**		110,000			
*MUNIS Upgrade**	*17,000*	*16,000*			
Repair Driveway PW Yard	10,000				
*Security Surveillance – Various Locations**		35,000			
New Public Works Corporate Yard and Facility*	10,000	490,000			
Server Software upgrades	30,000				
Greenwaste - New Guard Shack	8,500				
*Keyless Access – Various Locations**		*7,500*			
Sanitation System Improvements	**554,150**	**740,000**	**400,000**	**415,000**	**-**
Replace Sanitation Trucks	375,000	390,000	400,000	415,000	-
Sanitation Roll-Off Truck		175,000			
Replace Wash Rack	91,650				
Sanitation & Vaccum Truck Parking*	75,000				
Replace Aged Forklift*	12,500				
New 1 Ton Flatbed Truck		75,000			
New CNG Station*		100,000			
CNG Station Fund	**-**	**195,000**	**-**	**-**	**-**
New CNG Station					
New CNG Station*		195,000			
State of Good Repairs	**-**	**230,000**	**-**	**-**	**-**
New CNG Station*		230,000			
Transit Fund	**-**	**182,000**	**-**	**-**	**225,000**
New Zero Emissions Bus - Delay					
Level III DC Fast Chargers for DAR* - LCTOP		150,000			
Level III DC Fast Chargers for DAR* - TDA		32,000			
New Zero Emissions Bus - TDA					225,000
TOTAL ENTERPRISE FUNDS	**3,952,700**	**15,475,500**	**4,365,900**	**6,400,000**	**940,000**

* Project funded by several sources

PROJECT NO. 20224 UPGRADE MUNIS FINANCIAL SOFTWARE SYSTEM

Project Summary: This project involves upgrading the City's MUNIS financial accounting software system.

Total Project Cost: $205,000

Justification: The City's currently utilizes a Tyler Technologies ("Tyler") financial management software program known as MUNIS. The City has used MUNIS for over 15 years and does not provide detailed information that is readily or easily accessible. Finance staff utilizes many work arounds to provide basic financial information to allow the Council and other city departments to properly manage the City. A significant amount of staff time is spent manually extracting data from the current system and converting it manually into reports acceptable for submittal to oversight agencies, presentation purposes or user departments. A significant number of reports are completed manually, i.e. payroll reporting for retirement and bank reconciliations that is an extremely inefficient use of staff resources.

Goal and Policy Links: Efficient and Effective Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	71,000	67,000	67,000				205,000
Total	71,000	67,000	67,000	-	-	-	205,000

	Project Funding Sources						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General	17,000	17,000	17,000				51,000
Wastewater	18,000	16,000	17,000				51,000
Water	18,000	17,000	17,000				52,000
Sanitation	18,000	17,000	16,000				51,000
Total	71,000	67,000	67,000	-	-	-	205,000

Project Effect on the Operating Budget: There will be no additional operating costs as a result of this project.

PROJECT NO. 20228 - NEW ANIMAL SHELTER

Project Summary: A new shelter with an increased capacity, climate control and adequate workspace will be constructed to ensure proper facilities for both animals and staff.

Total Project Cost: $ 1,000,000

Justification: The current facility has limited capacity for stray and surrendered animals, drainage problems, and currently has no climate control for the animals housed in the shelter. In order to improve the standards of care for the animals at the Wasco shelter, a new shelter will be built that ensures adequate climate, drainage, ADA access, and safe and ergonomic workspace for staff. Once the new facility is completed, the old site will need to be demolished to prevent criminal activity.

Additional Funding Requested: The site has been vandalized and requires additional repairs not originally budgeted in the initial estimate. The existing site also requires demolition. The demolition was not accounted for in the original estimate.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		30,000					30,000
Construction	800,000	150,000					950,000
Construction Management		20,000					20,000
Equipment Acquisition							-
Total	800,000	200,000	-	-	-	-	1,000,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Measure X	800,000	200,000					1,000,000
							-
							-
Total	800,000	200,000	-	-	-	-	1,000,000

Project Effect on the Operating Budget: On-going maintenance costs associated with preventative maintenance and necessary repairs.

PROJECT NO. 20227 - DEMOLISH OLD COURTHOUSE

Project Summary: This project involves the demolition of the courthouse building, including testing and abatement of asbestos and lead based paint.

Total Project Cost: $420,000

Justification: The building is an adobe brick structure constructed in 1939. The building is underutilized with 2/3 of it being used for storage. The building requires significant investment in order to maximize its value and have a meaningful use. The structure itself is an unreinforced masonry building. A structural conditions report completed in 2011 strongly recommended the seismic retrofitting be addressed in order to significantly reduce any risk of life and loss of items stored in the building. Given the potential cost to retrofit the building and additional upgrades that would be required to utilize the building for office space or other public facilities, it is the City Manager's opinion that the cost to rehabilitate the building exceeds the meaningful value gained.

Goal and Policy Links: Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction					420,000		420,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	-	-	420,000	-	420,000

	Project Funding Sources						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund					420,000		420,000
							-
							-
Total	-	-	-	-	420,000	-	420,000

Project Effect on the Operating Budget: Eliminates maintenance and repair costs associated with building.

PROJECT NO. 20226 - KEYLESS ACCESS

Project Summary: Install keyless door access at various City buildings and facilities.

Total Project Cost: $35,000

Justification: The keyless door access will enhance security throughout the various buildings and facilities. Currently keys are issued to employees but in the event of a potential security compromise, the City would be forced to rekey every door. Additionally, a keyless system would permit for automation of door locks eliminating potential errors and security breaches.

Goal and Policy Links: Efficient and effective government and sustainable infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			35,000				35,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	35,000	-	-	-	35,000

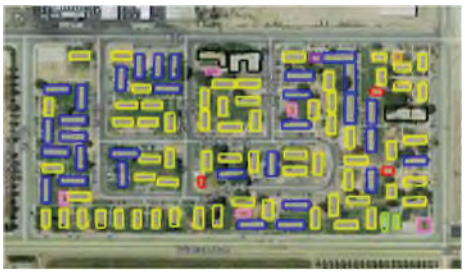
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General			12,500.00				12,500.00
Sanitation			7,500				7,500
Wastewater			7,500				7,500
Water			7,500				7,500
Total	-	-	35,000	-	-	-	35,000

Project Effect on the Operating Budget: Maintenance and repair costs associated with maintaining keypads and changing codes.

PROJECT NO. 21003 - DEMOLISH OLD FARM LABOR HOUSING UNITS

Project Summary: This project involves the demolition of 111 buildings. The demolition will require asbestos abatement as a 2011 asbestos sampling report indicated that black mastic is in the floor tiles. There are 65 duplex buildings that are cinderblock structures

Total Project Cost: $9,360,432



Justification: A new farm labor housing complex was completed in 2019-20. Former residents of the farm labor housing have been relocated and integrated into the community. The building structures has been victims of vandalism causing much damage to water, electrical and gas utilities throughout the facility. To minimize the threat of arson, squatting and continued vandalism it is in the best interest of the City to demolish all structures on the property. While a funding source for this project has yet to be positively identified, this project is of such importance to the City that it has been included in this Capital Improvement Plan.

Additional Funding Requested: The additional request is based on the revised estimate.

Goal and Policy Links: Efficient Government and Create Neighborly and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	9,300,000	60,432					9,360,432
Construction Management							-
Equipment Acquisition							-
Total	9,300,000	60,432	-	-	-	-	9,360,432

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund	9,300,000	60,432					9,360,432
							-
							-
Total	9,300,000	60,432	-	-	-	-	9,360,432

Project Effect on the Operating Budget: Eliminates maintenance and repair costs associated with buildings.

PROJECT NO. 21032 - SHERIFF STATION AND CITY HALL RE-ROOF

Project Summary: Remove and replace the existing roof at City Hall and Sheriff Substation

Total Project Cost: $130,000

Justification: The Sheriff and City Hall roof leaks into the facility. This has caused water damage to the sheriff's restroom that will eventual have to be repaired. It is causing damage to the insulation and ceiling tiles in City hall. The HVAC units would not have to be removed as long as the curbing that the HVAC system sits on was installed correctly. There are 4 HVAC units on the Sheriff/City hall roof. The budget anticipates unexpected need to remove and re-install the HVAC units.

Goal and Policy Links: Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		125,000					125,000
Construction Management		5,000					5,000
Equipment Acquisition							-
Total	-	130,000	-	-	-	-	130,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund		130,000					130,000
							-
							-
Total	-	130,000	-	-	-	-	130,000

Project Effect on the Operating Budget: Eliminates maintenance and repair costs associated with roof leaks.

PROJECT NO. 21217 - COVID-19 PREVENTION MEASURES

Project Summary: Animal Shelter and Planning Front Counter facilities modifications to ensure proper separation between staff to prevent the spread of COVID-19.

Total Project Cost: $37,500

Justification: The Animal Shelter staff will remain in the old building until the new shelter is built and ready. Until then they will need adequate facilities set up to prevent the spread of COVID-19. The Planning Department will need to install appropriate barriers and furniture to prevent spread of COVID-19 with new staff member addition.

Goal and Policy Links: Efficient Government and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		37,500					37,500
Construction Management							-
Equipment Acquisition							-
Total	-	37,500	-	-	-	-	37,500

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
COVID-19 Funds		37,500					37,500
							-
							-
Total	-	37,500	-	-	-	-	37,500

Project Effect on the Operating Budget: No long-term effect on operating budget.

PROJECT NO. 20225 - SECURITY SURVEILLANCE

Project Summary: Install security cameras at various City facilities including: Green Waste Site, Wastewater Treatment Plant, Animal Shelter, 1400 J Street, City Hall, Old Courthouse, Annex, and Public Works

Total Project Cost: $150,000

Justification: The current system is over 10 years old. The cameras are no longer supported by the manufacturer. Several cameras have experienced issues and are on borrowed time. The current camera system operates and stores video footage on physical servers that are also obsolete. This has resulted in difficulties reviewing and downloading footage when necessary.

Goal and Policy Links: Efficient Government and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			150,000				150,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	150,000	-	-	-	150,000

	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater			45,000				45,000
General			35,000				35,000
Water			35,000				35,000
Sanitation			35,000				35,000
Total	-	-	150,000	-	-	-	150,000

Project Effect on the Operating Budget: Annual service fees for monitoring of approximately $6,000.

PROJECT NO. 22002 - REPAIR DRIVE APPROACH AND PARKING APRON – PUBLIC WORKS YARD

Project Summary: Repair Public Works Yard drive approach and parking apron

Total Project Cost: $45,000

Justification: The City's Public Works yard drive approach is experiencing severe pavement failure. Because patrons utilize this area as an entry point to the Public Works office it poses a trip hazard to customers and must be repaired. The parking apron abutting the man door is also in disrepair and requires rehabilitation.

Goal and Policy Links: Sustainable infrastructure and safe community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		5,000					5,000
Construction		36,000					36,000
Construction Management		4,000					4,000
Equipment Acquisition							-
Total	-	45,000	-	-	-	-	45,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		25,000					25,000
Sanitation Enterprise Fund		10,000					10,000
General Fund		10,000					10,000
							-
Total	-	45,000	-	-	-	-	45,000

Project Effect on the Operating Budget: None

PROJECT NO. 22003 - AGGREGATE STORAGE BAYS

Project Summary: Create aggregate storage bays on concrete foundation at 1400 J Street.

Total Project Cost: $55,000

Justification: The pioneer building located at 1400 J Street will be demolished by California Rail Builders when the Poso Avenue underpass is under construction. The streets department can use the concrete foundation to store aggregate and materials used for pot hole patching and road maintenance.

Goal and Policy Links: Sustainable infrastructure and efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		50,000					50,000
Construction Management		5,000					5,000
Equipment Acquisition							-
Total	-	55,000	-	-	-	-	55,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund		55,000					55,000
							-
							-
							-
Total	-	55,000	-	-	-	-	55,000

Project Effect on the Operating Budget: None

PROJECT NO. 22004 - NEW PUBLIC WORKS CORPORATE YARD AND FACILITY

Project Summary: Construct a new Public Works Corporate Yard and Facility

Total Project Cost: $9,500,000

Justification: The City's Public Works Department is currently displaced and has inadequate storage, parking and work space to accommodate the entire public works team needs. In order to make the department more efficient and to have a comprehensive space for adequate emergency response, the City needs to construct and develop a new location for the Public Works Department.

Goal and Policy Links: Efficient Government and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study		40,000					40,000
Environmental Review				75,000			75,000
Land Acquisition			750,000				750,000
Site Preparation					500,000		500,000
Design				175,000			175,000
Construction					1,500,000	6,460,000	7,960,000
Construction Management							-
Equipment Acquisition							-
Total	-	40,000	750,000	250,000	2,000,000	6,460,000	9,500,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater		10,000	40,000				50,000
General		10,000	30,000				40,000
Water		10,000	190,000				200,000
Sanitation		10,000	490,000				500,000
Unknown				250,000	2,000,000	6,460,000	
Total	-	40,000	750,000	250,000	2,000,000	6,460,000	9,500,000

Project Effect on the Operating Budget: Ongoing maintenance required of facilities. Facilities will be modern facilities requiring less utility costs and less large repairs. Fuel and staff time costs associated with staff displacement will be reduced.

PROJECT NO. 21001 - SERVER SOFTWARE UPGRADES

Project Summary: Upgrade software on City servers

Total Project Cost: $125,000

Justification: The City server software is reaching the end of its service life and needs to be upgraded.

Goal and Policy Links: Efficient Government and Sustainable Infrastructure

Project Costs and Funding Sources:

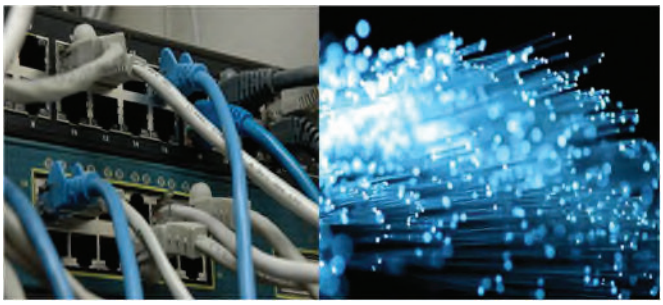
	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		125,000					125,000
Construction Management							-
Equipment Acquisition							-
Total	-	125,000	-	-	-	-	125,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater		30,000					30,000
General		30,000					30,000
Water		35,000					35,000
Sanitation		30,000					30,000
Total	-	125,000	-	-	-	-	125,000

Project Effect on the Operating Budget: Ongoing maintenance associated with software.

PROJECT NO. INSTALL/RELOCATE NETWORK INFRASTRUCTURE

Project Summary: Install and relocate network switches



Total Project Cost: $350,000

Justification: This project involves installation and relocation of Network Switches to provide easier access for maintenance and upgrade in the City's continuing effort to better provide uninterrupted network service for both the City's operating network, financial system, graphic information system and website access. An additional phase of this project involves upgrading the City's current Fiber optic cabling to the latest standard. The existing fiber cables have been in place for several years and industry standards have changed and the City's future Information Technological (IT) growth is dependent on having reliable and updated fiber in place. The City needs additional network switches to better provide uninterrupted service and the current switches need to be relocated as they are located in awkward spaces where there is limited access and the City's existing fiber needs to be updated to allow future growth of IT services.

Goal and Policy Links: Efficient Government and Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			350,000				350,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	350,000	-	-	-	350,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater			110,000				110,000
General			20,000				20,000
Water			110,000				110,000
Sanitation			110,000				110,000
Total	-	-	350,000	-	-	-	350,000

Project Effect on the Operating Budget: Ongoing maintenance associated with network switches.

PROJECT NO. 22005 - WATER DEPARTMENT VEHICLE REPLACEMENT

Project Summary: Purchase and Replace Aging Fleet

Total Project Cost: $ 162,000

Justification: The Water Department fleet is currently composed of 4 service trucks and 1 pick up truck. The department needs call for 3 service trucks and 2 pick up trucks. Three of the service trucks have been in the fleet for 15 years or more. The current pick up used by the Water Department is 15 years old and requires replacement in the next two years. The goal is to replace one of the service trucks with a pick up and ensure the water department fleet is healthy and safe.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		27,000	65,000			70,000	162,000
Total	-	27,000	65,000	-	-	70,000	162,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		27,000	65,000			70,000	162,000
							-
							-
Total	-	27,000	65,000	-	-	70,000	162,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT NO. WASTEWATER DEPARTMENT VEHICLE REPLACEMENT

Project Summary: Purchase and Replace Aging Fleet

Total Project Cost: $103,500

Justification: The Wastewater Department currently has one truck with a utility bed, one pickup truck and one sedan in its fleet. The pickup truck is 14 years old, the sedan is 9 years old and the utility truck is 6 years old.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			28,500			75,000	103,500
Total	-	-	28,500	-	-	75,000	103,500

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater Enterprise Fund			28,500			75,000	103,500
							-
							-
Total	-	-	28,500	-	-	75,000	103,500

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT NO. 22006 - STREETS DEPARTMENT VEHICLE REPLACEMENT

Project Summary: Purchase and Replace Aging Fleet

Total Project Cost: $135,000

Justification: The streets department has the oldest fleet in the public works department with three of their existing trucks being older than 15 years. The streets department operations call for four pickup trucks, one service truck and a flatbed truck that is shared with Sanitation. The department needs to replace three trucks and it is recommended this happen during the first year to minimize repair costs and to ensure adequate operations. Replacement trucks will be ¾ ton trucks that will allow hauling of trailers and various equipment including the dustless blaster, crack sealer and pressure washer.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		45,000	90,000				135,000
Total	-	45,000	90,000	-	-	-	135,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund		45,000	90,000				135,000
							-
							-
Total	-	45,000	90,000	-	-	-	135,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT NO. FACILITIES AND FLEET DEPARTMENT VEHICLE REPLACEMENT

Project Summary: Purchase and Replace Aging Fleet

Total Project Cost: $166,000

Justification: The Facilities Department has a service truck that is 13 years old. The department needs call for one reliable service truck. The fleet department has a 17 year old service truck requiring replacement. The fleet department is in need of one new service truck to replace the aged truck and one SUV type vehicle to run to stores for parts.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			166,000				166,000
Total	-	-	166,000	-	-	-	166,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund			146,000				146,000
APCD Grant Incentives			20,000				20,000
							-
Total	-	-	166,000	-	-	-	166,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT NO. 22008 - CODE ENFORCEMENT AND BUILDING DEPARTMENT VEHICLE REPLACEMENT

Project Summary: Purchase and Replace Aging Vehicles

Total Project Cost: $76,000

Justification: The Code Enforcement Department is in need of replacing one 15-year-old pickup truck and the Building Department is in need of replacing a 19 year old pickup truck. The plan is to replace both vehicles with an SUV type vehicle by utilizing Air Pollution Control District grant incentives.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			76,000				76,000
Total	-	-	76,000	-	-	-	76,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund			36,000				36,000
APCD Grant Incentive			40,000				40,000
							-
Total	-	-	76,000	-	-	-	76,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT NO. 21035 - ANIMAL CONTROL TRUCK REPLACEMENT

Project Summary: Purchase and Replace Aging Vehicle

Total Project Cost: $70,000

Justification: The current Animal Control truck is a 2007 Dodge Ram with kennels. This vehicle has over 125,000 miles and is 14 years old. The current vehicle has poor air conditioning for both staff and kennels. This truck recently had a motor replacement that has expanded its lifespan through the end of 2024. A new animal control truck is needed to replace the 2007 Dodge Ram with kennels. The old truck will be kept onsite as an emergency back-up truck should one be needed.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition				70,000			70,000
Total	-	-	-	70,000	-	-	70,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund				70,000			70,000
							-
							-
Total	-	-	-	70,000	-	-	70,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT NO. 22009 - SANITATION DEPARTMENT VEHICLE REPLACEMENT

Project Summary: Purchase and Replace Aging Vehicles

Total Project Cost: $75,000

Justification: The Sanitation Department is currently in need of a 1-ton flatbed truck to assist with delivery of new trash bins, pick up of old trash bins requiring replacement, bulky waste pick up, clean up surrounding community recycle bins, material hauling and weed abatement in the alleys. They currently borrow the streets department flatbed and have to coordinate use with the Streets Department.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			75,000				75,000
Total	-	-	75,000	-	-	-	75,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund			75,000				75,000
							-
							-
Total	-	-	75,000	-	-	-	75,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT ON. 22021 - REPLACE INOPERABLE FORKLIFT

Project Summary: Purchase and Replace Aged Forklift

Total Project Cost: $40,000

Justification: The Sanitation, Streets, Water, Facilities, Fleet and Animal Services Departments share a forklift that is used to unload and transport materials and supplies ordered and needed for each department's operations. The existing forklift is a 1981 forklift that was donated to the City by the Wasco State Prison. It has exhausted its useful life and is currently red tagged. As staff needs to use a forklift, they are having to coordinate with the Wastewater Department to borrow the forklift from them and can delay the unloading of deliveries requiring a forklift.

Goal and Policy Links: Be an efficient government.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		40,000					40,000
Total	-	40,000	-	-	-	-	40,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund		12,500					12,500
Water Enterprise Fund		12,500					12,500
General Fund		15,000					15,000
Total	-	40,000	-	-	-	-	40,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

PROJECT NO. 22019 - MINI EXCAVATOR WITH TRAILER

Project Summary: Purchase mini excavator with trailer

Total Project Cost: $85,000.00

Justification: The mini excavator will be used to work in narrow alleys and streets. Leaks often need to be excavated before the vacuum excavator is used for repairs. With the addition of the dump trailer to haul the excavator to and from location it will also be utilized to haul away spoils from job site eliminating the need for a dump truck and an extra operator.

Goal and Policy Links: Efficient and Effective Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		85,000					85,000
Total	-	85,000	-	-	-	-	85,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		85,000					85,000
							-
							-
Total	-	85,000	-	-	-	-	85,000

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT NO. 22020 - 800-GALLON VACUUM EXCAVATOR

Project Summary: Purchase 800-gallon Vacuum Excavator

Total Project Cost: $45,000

Justification: New 800-gallon vacuum excavator will provide safe digging around utilities minimizing injury and damage to underground utilities. The current aging Ditch Witch is wearing and has a 500-gallon tank that often falls short on capacity requiring dumping before job is complete making the job inefficient. The new excavator will provide more capacity to complete repairs sooner and less down time for customers.

Goal and Policy Links: Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		45,000					45,000
Total	-	45,000	-	-	-	-	45,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		45,000					45,000
							-
							-
Total	-	45,000	-	-	-	-	45,000

Project Effect on the Operating Budget: on -going maintenance costs associated with preventative maintenance.

PROJECT NO. 20218 - 1,2,3-TCP TREATMENT AT WELL 12

Project Summary: Install series granular activated carbon vessels to treat 1,2,3-TCP at Well 12 Site

Total Project Cost: $2,300,000

Justification: In order to comply with State Water Board's new Maximum Contaminant Levels (MCL) for 1,2,3 Trichloropropane (123TCP) the City must install well-head treatment for 123TCP at Well 12. The installation will be installed as series. Series installation allows for the utilization of all the carbon in the vessel before changing it out while with a parallel installation the carbon must be replaced before breakthrough and about 10% to 20% of the carbon goes unused. Series installation allows media to be replaced without shutting down the well, which is beneficial to the water distribution system, especially during peak demand periods.

Goal and Policy Links: Safe community and sustainable infrastructure.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			1,350,000				1,350,000
Construction Management			100,000				100,000
Equipment Acquisition		850,000					850,000
Total	-	850,000	1,450,000	-	-	-	2,300,000

	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		850,000					850,000
State Revolving Fund			1,450,000				1,450,000
							-
Total	-	850,000	1,450,000	-	-	-	2,300,000

Project Effect on the Operating Budget: On-going maintenance costs associated with vessels.

PROJECT NO. 21027 - DEVELOP WELL #15 – REPLACEMENT WELL FOR WELL #10

Project Summary: Construct replacement well for Well #10

Total Project Cost: $4,172,300

Justification: In order to comply with the State Water Board's new Maximum Contaminant Levels (MCL) for 1,2,3 Trichloropropane (123TCP). Well 8 currently does not meet the compliance standards and is approaching the end of its useful life; therefore, a new replacement well will be drilled in efforts to avoid 123TCP to ensure compliance with the State Water Board.

Goal and Policy Links: Safe community and sustainable infrastructure.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review		20,000					20,000
Land Acquisition							-
Site Preparation		65,000					65,000
Design	26,000	45,000	65,000				136,000
Construction		190,000	1,200,000	2,376,300			3,766,300
Construction Management		40,000	65,000	80,000			185,000
Equipment Acquisition							-
Total	26,000	360,000	1,330,000	2,456,300	-	-	4,172,300

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund	26,000	360,000					386,000
State Revolving Fund			1,330,000	2,456,300			3,786,300
							-
Total	26,000	360,000	1,330,000	2,456,300	-	-	4,172,300

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT NO. 21024 - DEVELOP WELL #16 REPLACEMENT WELL FOR WELL #8

Project Summary: Construct replacement well for Well #8.

Total Project Cost: $4,200,000

Justification: In order to comply with the State Water Board's new Maximum Contaminant Levels (MCL) for 1,2,3 Trichloropropane (123TCP). Well 8 currently does not meet the compliance standards and is approaching the end of its useful life; therefore, Well #16 will serve as the replacement well that will be drilled in efforts to avoid 123TCP to ensure compliance with the State Water Board.

Goal and Policy Links: Safe community and sustainable infrastructure.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review		10,000					10,000
Land Acquisition	250,000						250,000
Site Preparation		65,000					65,000
Design	4,000	110,000					114,000
Construction		400,000	3,000,000				3,400,000
Construction Management		100,000	261,000				361,000
Equipment Acquisition							-
Total	254,000	685,000	3,261,000	-	-	-	4,200,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		685,000					685,000
State Revolving Fund			3,261,000				3,261,000
Water Impact Fees	254,000						254,000
Total	254,000	685,000	3,261,000	-	-	-	4,200,000

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT NO. 21037 – INSTALL 1.5 MG STORAGE TANK

Project Summary: Install new 1.5-million-gallon water storage tank with booster pump station at the corner of Poso Drive and Central Ave.

Total Project Cost: $3,800,000

Justification: The City of Wasco has no above ground water sources and relies on groundwater sources to meet the water demands of the Wasco residents. The City currently has no water storage facilities. In the event of a prolonged power outage or severe emergency, the City has no alternate source of water. Installation of a storage tank would provide an alternative source of water for residents. A 2007 Water Feasibility study recommended the City install a water storage tank to ensure it can maintain adequate pressure throughout the distribution system.

Goal and Policy Links: Safe community and sustainable infrastructure.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review		10,000					10,000
Land Acquisition	250,000						250,000
Site Preparation		25,000					25,000
Design	3,500	55,000					58,500
Construction			3,000,000				3,000,000
Construction Management			456,500				456,500
Equipment Acquisition							-
Total	253,500	90,000	3,456,500	-	-	-	3,800,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		90,000					90,000
State Revolving Fund			3,456,500				3,456,500
Water Impact Fees	253,500						253,500
Total	253,500	90,000	3,456,500	-	-	-	3,800,000

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT ON. 21029 - DEVELOP WELL #17 – REPLACEMENT WELL FOR WELL #11

Project Summary: Construct replacement well for Well #11

Total Project Cost: $4,672,300

Justification: In order to comply with the State Water Board's new Maximum Contaminant Levels (MCL) for 1,2,3 Trichloropropane (123TCP). Well 11 currently does not meet the compliance standards and is approaching the end of its useful life; therefore, a new replacement well will be drilled in efforts to avoid 123TCP to ensure compliance with the State Water Board.

Goal and Policy Links: Safe community and Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review		10,000					10,000
Land Acquisition		500,000					500,000
Site Preparation			65,000				65,000
Design		10,000	55,000				65,000
Construction			190,000	722,300	3,000,000		3,912,300
Construction Management			40,000	10,000	70,000		120,000
Equipment Acquisition							-
Total	-	520,000	350,000	732,300	3,070,000	-	4,672,300

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		520,000					520,000
State Revolving Fund			350,000	732,300	3,070,000		4,152,300
							-
Total	-	520,000	350,000	732,300	3,070,000	-	4,672,300

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT NO. 21023 - DEVELOP WELL #18 – REPLACEMENT WELL FOR WELL #7

Project Summary: Construct replacement well for Well #7

Total Project Cost: $4,672,300

Justification: In order to comply with the State Water Board's new Maximum Contaminant Levels (MCL) for 1,2,3 Trichloropropane (123TCP). Well 7 currently does not meet the compliance standards and is approaching the end of its useful life; therefore, a new replacement well will be drilled in efforts to avoid 123TCP to ensure compliance with the State Water Board.

Goal and Policy Links: Safe community and Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review		10,000					10,000
Land Acquisition		500,000					500,000
Site Preparation			65,000				65,000
Design		10,000	55,000				65,000
Construction			190,000	722,300	2,500,000	500,000	3,912,300
Construction Management			40,000	10,000	60,000	10,000	120,000
Equipment Acquisition							-
Total	-	520,000	350,000	732,300	2,560,000	510,000	4,672,300

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund		520,000					520,000
State Revolving Fund			350,000	732,300	2,560,000	510,000	4,152,300
							-
Total	-	520,000	350,000	732,300	2,560,000	510,000	4,672,300

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT NO. 20229 - ADVANCED METERING INFRASTRUCTURE – REMOTE METERING

Project Summary: Install Advanced Metering Infrastructure (AMI) remote meters.

Total Project Cost: $3,200,000

Justification: Install Advanced Metering Infrastructure (AMI), an integrated system of smart meters, communication networks and data management that enables two-way communication between utilities and customers. The system provides functions that enable remote measurement of water usage and allows customers to view their water usage. This technology is more efficient in accurately reading usage and the calculation of water consumption. The City currently utilizes a private vendor to manually read water meters at an annual cost of approximately $63,000. These new smart meters can digitally send meter readings to the public works staff and utility customers to better understand and manage their water usage. The new automated meter reading technology will allow remote reading of the meters at any given time and transmit the information to the City's utility billing system.

Goal and Policy Links: Safe community and Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review		25,000					25,000
Land Acquisition							-
Site Preparation		750,000					750,000
Design							-
Construction			825,000				825,000
Construction Management							-
Equipment Acquisition			1,600,000				1,600,000
Total	-	775,000	2,425,000	-	-	-	3,200,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund							-
State Revolving Fund		775,000	2,425,000				3,200,000
							-
Total	-	775,000	2,425,000	-	-	-	3,200,000

Project Effect on the Operating Budget: Minimize fuel costs, wear and tare on vehicles, and staff time spent on customer reads and re-reads.

PROJECT NO. 21028 - WELL 10 ABANDONMENT

Project Summary: Abandon Well #10

Total Project Cost: $60,000

Justification: Well 10 will be decommissioned when the replacement well is completed. It will need to be abandoned. The abandonment involves sealing and capping well and removing all site equipment. This well is located at the corner of Iris Street and Griffith Ave.

Goal and Policy Links: Safe community and Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction						60,000	60,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	-	-	-	60,000	60,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund						60,000	60,000
							-
							-
Total	-	-	-	-	-	60,000	60,000

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT NO. 21026 - WELL 8 ABANDONMENT

Project Summary: Abandon Well #8

Total Project Cost: $60,000

Justification: Well 8 will be decommissioned when the replacement well is completed. It will need to be abandoned. The abandonment involves sealing and capping well and removing all site equipment. This well is located on Poso Ave.

Goal and Policy Links: Safe community and Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction					60,000		60,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	-	-	60,000	-	60,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Water Enterprise Fund					60,000		60,000
							-
							-
Total	-	-	-	-	60,000	-	60,000

Project Effect on the Operating Budget: on -going maintenance cost associated with preventative maintenance.

PROJECT NO. 22016 – REPLACE DIGESTER GAS PRESSURE AND VACUUM RELIEF VALVES

Project Summary: Replace aging Valves on digester gas System

Total Project Cost: $65,000.00

Justification: The Digester gas system at the Wastewater Treatment Facility is aging and in need of replacement. Highly corrosive gases are produced daily in the treatment process, the gases are transferred thru the system and flared for safety. Increase in development and population throughout the years has accelerated the need to replace these facilities appurtenant to the Wastewater Treatment Plant

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		65,000					65,000
Construction Management							-
Equipment Acquisition							-
Total	-	65,000	-	-	-	-	65,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Treatment Plant Fees		65,000					65,000
							-
							-
Total	-	65,000	-	-	-	-	65,000

Project Effect on the Operating Budget: None

PROJECT NO. 20237 – RESURFACE AND PAINT TRICKLING FILTER

Project Summary: Resurface and paint Trickling Filter #1 and #2 Center column and arms.

Total Project Cost: $160,000.00

Justification: The Trickling Filters operate 24/7 utilizing biological treatment at the facility to remove organic matter. The center columns and arms need to be resurfaced and recoated due to daily, highly corrosive primary effluent being distributed thru arms for treatment. Increase in development and population throughout the years has accelerated the need to replace these facilities appurtenant to the Wastewater Treatment Plant.

Goal and Policy Links: Sustainable infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		160,000					160,000
Construction Management							-
Equipment Acquisition							-
Total	-	160,000	-	-	-	-	160,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Treatment Plant Fees		160,000					160,000
							-
							-
Total	-	160,000	-	-	-	-	160,000

Project Effect on the Operating Budget: None

PROJECT NO. 22017 – TRICKLING FILTER PUMPS

Project Summary: Rebuild 4 Vertical Pumps for Primary effluent water Transfer to Trickling Filters.

Total Project Cost: $80,000.00

Justification: Vertical Pumps are used 24/7 in pumping primary effluent water to trickling filters for Biological treatment. Pumps wear out due to highly corrosive water and pumping up to 25-foot tower. Increase in development and population throughout the years has accelerated the need to replace these facilities appurtenant to the Wastewater Treatment Plant.

Goal and Policy Links: Sustainable Infrastructure

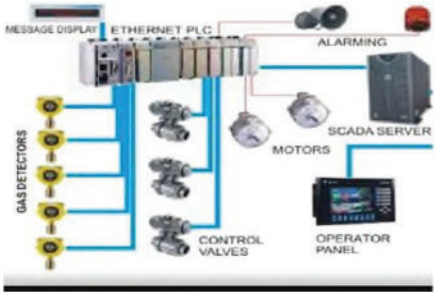
Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		80,000					80,000
Construction Management							-
Equipment Acquisition							-
Total	-	80,000	-	-	-	-	80,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Treatment Plant Fees		80,000					80,000
							-
							-
Total	-	80,000	-	-	-	-	80,000

Project Effect on the Operating Budget: None

PROJECT NO. 20208 - UPGRADE PROGRAMMABLE LOGIC CONTROLLERS



Project Summary: Upgrade treatment plant programmable logic controllers (PLC), headworks level controls, rehabilitate centrifuge and increase the Supervisory Control and Data Acquisition (SCADA) to include lift stations.

Total Project Cost: $95,000.00

Justification: The PLC automated system directs the treatment plant functions for the processing of wastewater at the facility. The automated controls are critical to the treatment process operations on a 24-7 year-round schedule. The current system was installed during the 1998 treatment plant expansion and has been experiencing increased maintenance issues with regards to incorrect diagnosis by the system due to increases in population and development. Upgrading the 20 plus year-old PLC will increase operational efficiency, minimize staff overtime costs and ensure compliance with operational requirements. The headworks level controls regulate the Variable Frequency Drive (VFD) for the wet well water levels. The VFD controls the pump output according to the water level in the wet well which is important in order to ensure a steady flow into the plant operations for effluent treatment purposes. The current system does not function properly and either pump too much or too little water into the treatment process based on incorrect high and low control level readings by the system which could result in operating permit violations leading to fines. A new centrifuge was recently installed to dewater sludge, the centrifuge taken out of services can be rehabilitated to allow for an additional centrifuge to be utilized in dewatering sludge operations, especially during peak discharge times by industrial users. The SCADA system is used to remotely monitor equipment and processes at the treatment plant. Currently, the sewer lift stations are not connected to the SCADA system and have to be manually regulated. Adding the lift stations to the SCADA system will allow monitoring of those sites on a 24-7 year-round schedule to ensure they are working properly in conjunction with the treatment plant operations.

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	95,000						95,000
Construction Management							-
Equipment Acquisition							-
Total	95,000	-	-	-	-	-	95,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Treatment Plant Fees	95,000						95,000
Total	95,000	-	-	-	-	-	95,000

Project Effect on the Operating Budget: None

PROJECT NO. 20230 – PURCHASE VACUUM TRUCK

Project Summary: Purchase a new high-pressure water jetting and vacuum system truck with video capability for wastewater operations.

Total Project Cost: $450,000.00

Justification: The sewer system management plan requires the City to clean a quarter of the City sewer lines on an annual basis. The City currently contracts out this service to a private vendor at a cost of approximately $156,000 over a three-year period. This has become an unreliable method as the system has grown over the years. The vacuum truck with video system will be utilized to collect data to develop a sewer collection system maintenance plan. The vacuum system will also allow for the removal of waste, grease and other materials to prevent the blockage in the collection system and reduce sewer system overflows (SSO) which can result in permit violations and fines. Purchase of the vacuum truck would also reduce the exposure of staff to biosolids, improving staff workplace safety. Staff currently only has a jetter trailer to clean out lines. This pushes blockages to a different location rather than removing the problem. The City ordered the equipment and it will be delivered August 2021. This is a carryover project from 20-21 fiscal year.

Goal and Policy Links: Sustainable infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	450,000						450,000
Total	450,000	-	-	-	-	-	450,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sewer Trunk Line Fees	450,000						450,000
							-
							-
Total	450,000	-	-	-	-	-	450,000

Project Effect on the Operating Budget: None

PROJECT NO. 20231 - UTILITY TRUCK WITH CRANE

Project Summary: Purchase new utility truck with crane

Total Project Cost: $95,000

Justification: The wastewater department currently lacks equipment to support the lifting and lowering of equipment in the field such as pumps and collection system monitoring equipment in and out of the sewer man holes.

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			95,000				95,000
Total	-	-	95,000	-	-	-	95,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater Impact Fees			95,000				95,000
							-
							-
Total	-	-	95,000	-	-	-	95,000

Project Effect on the Operating Budget: None

PROJECT NO. 20233 - UPGRADE CLARIFIER WEIRS AND TROUGHS

Project Summary: Upgrade the secondary clarifier weirs and recoat primary clarifier troughs.

Total Project Cost: $45,000

Justification: The weirs and troughs require upgrades to maintain the overall maintenance and operational standards of the treatment plant.

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			45,000				45,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	45,000	-	-	-	45,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater Enterprise Fund			45,000				45,000
							-
							-
Total	-	-	45,000	-	-	-	45,000

Project Effect on the Operating Budget: None

PROJECT NO. 20234 - LIGHTING AT WASTEWATER TREATMENT PLANT

Project Summary: Install lighting at Wastewater Treatment Plant

Total Project Cost: $40,000

Justification: The wastewater plant is a large facility with limited lighting. New lighting is necessary to better illuminate areas throughout the plant for safety and security purposes. On-call employees occasionally have to respond to the plant during the night, as well as Sheriff Deputies who patrol the area.

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			40,000				40,000
Total	-	-	40,000	-	-	-	40,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater Enterprise Fund			40,000				40,000
							-
							-
Total	-	-	40,000	-	-	-	40,000

Project Effect on the Operating Budget: None

INSTALL CENTRIFUGE SLUDGE PUMPS

Project Summary: Install two centrifuge sludge pumps with related piping infrastructure for redundancy purposes.

Total Project Cost: $45,000

Justification: The two new sludge pumps will enable staff to maintain one set of operational pumps while the second set is on standby or undergoing maintenance to increase performance, efficiencies and redundancy

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction				45,000			45,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	-	45,000	-	-	45,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater Enterprise Fund				45,000			45,000
							-
							-
Total	-	-	-	45,000	-	-	45,000

Project Effect on the Operating Budget: None

PROJECT NO. 20236 - SLUDGE BED LINER

Project Summary: Install sludge bed liner in existing sludge bed.

Total Project Cost: $50,000

Justification: The existing sludge beds are currently unlined and cannot hold sludge in the event of an emergency. In the event power goes down and the centrifuge cannot operate then staff can place sludge in a sludge bed and allow it to dewater. Staff can only put sludge in the sludge bed if it is lined.

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			50,000				50,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	50,000	-	-	-	50,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Treatment Plant Fees			50,000				50,000
							-
							-
Total	-	-	50,000	-	-	-	50,000

Project Effect on the Operating Budget: None

PROJECT NO. 20237 - REPLACE TRICKLING FILTER MEDIA

Project Summary: Replace trickling filter plastic media and ss gates at the trickling filter splitter box

Total Project Cost: $295,000

Justification: Trickling filters re used to remove organic matter from the wastewater. This process is an aerobic treatment system that utilizes microorganisms attached to a medium to remove the organic matter. Increase in development and population throughout the years has accelerated the need to replace these facilities appurtenant to the Wastewater Treatment Plant

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction					295,000		295,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	-	-	295,000	-	295,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Treatment Plant Fees					295,000		295,000
							-
							-
Total	-	-	-	-	295,000	-	295,000

Project Effect on the Operating Budget: None

PROJECT NO. 22018 - CREATE PARKING FOR VACUUM TRUCK

Project Summary: Demolish burnt storage building and install new storage building.

Total Project Cost: $65,000

Justification: The City recently purchased a vacuum truck that will be delivered August 2021. In order to ensure the truck maintains its integrity and minimizes impact from weathering, the proposal is to demolish the existing damaged storage building and replace it with a new storage building than can also act as a parking garage for the vacuum truck. The collections maintenance specialists can also store all collection.

Goal and Policy Links: Sustainable Infrastructure and Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		25,000					25,000
Construction Management		5,000					5,000
Equipment Acquisition		35,000					35,000
Total	-	65,000	-	-	-	-	65,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater Impact Fees		65,000					65,000
							-
							-
Total	-	65,000	-	-	-	-	65,000

Project Effect on the Operating Budget: None

PROJECT NO. 22023 - REPLACE JOHN DEERE TRACTOR

Project Summary: Replace aging John Deere Tractor

Total Project Cost: $ 50,000.00

Justification: The City currently owns and operates a John Deere tractor in the Wastewater Department. The current tractor is over 15 years old and has lost power and requires replacement. The tractor is used in daily operations and rebuilding eroded berms throughout the land use area.

Goal and Policy Links: Efficient government.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		50,000					50,000
Total	-	50,000	-	-	-	-	50,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Wastewater Enterprise Fund		50,000					50,000
							-
							-
Total	-	50,000	-	-	-	-	50,000

Project Effect on the Operating Budget: On-going maintenance costs associated with preventative maintenance and necessary repairs.

PROJECT NO. 20238 - SANITATION TRUCK FLEET REPLACEMENT

Project Summary: Replace aging sanitation trucks via an established replacement schedule

Total Project Cost: $ 2,280,000

Justification: The City currently owns and operates nine sanitation trucks in its Sanitation Department. Six of the existing trucks are on a routine route and three of the trucks performing act as supporting backup trucks during routine maintenance or breakdown of primary trucks. Four of the nine trucks are over 10 years old and require replacement over the next five years to maintain a healthy and safe vehicle inventory.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	700,000		375,000	390,000	400,000	415,000	2,280,000
Total	700,000	-	375,000	390,000	400,000	415,000	2,280,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund	700,000		375,000	390,000	400,000	415,000	2,280,000
							-
							-
Total	700,000	-	375,000	390,000	400,000	415,000	2,280,000

Project Effect on the Operating Budget: On-going maintenance costs associated with preventative maintenance and necessary repairs.

PROJECT NO. NEW ROLL OFF TRUCK

Project Summary: Purchase new roll-off truck

Total Project Cost: $175,000

Justification: The existing roll-off truck is 15 years old and is approaching the end of its useful life. The roll-off is heavily utilized to transport street sweepings and green waste from the City's green waste collection site. The roll off is also heavily utilized to empty the large blue recycle bins throughout the community. Purchasing a second roll-off truck will permit staff to ensure a reliable roll-off is available in the event one of the roll-off trucks is decommissioned.

Goal and Policy Links: Efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			175,000				175,000
Total	-	-	175,000	-	-	-	175,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund			175,000				175,000
							-
							-
Total	-	-	175,000	-	-	-	175,000

Project Effect on the Operating Budget: On-going maintenance costs associated with preventative maintenance.

PROJECT NO. 20240 - WASH RACK UPGRADE

Project Summary: Update the existing refuse truck wash rack to permit two trucks to be washed simultaneously and replace the steam cleaner.

Total Project Cost: $122,200

Justification: The existing wash rack at the Wastewater Treatment Plant permits for one refuse truck to be washed at a time. Currently, refuse truck drivers must take turns washing their trucks. This can create bottlenecks in the driver's work day as they wait for their ability to wash their truck. In order to eliminate the need to wait, it is highly recommended that the wash rack be expanded to accommodate two refuse trucks. Drivers currently utilize a ladder to wash the top of their trucks, posing a safety hazard as they can slip. This project would install a catwalk with stairs that would make washing the refuse trucks safer for all drivers. This wash rack will also be used for the Wastewater Vacuum Truck.

Goal and Policy Links: Efficient and effective government and sustainable infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation		25,000					25,000
Design		15,600					15,600
Construction		68,600					68,600
Construction Management		5,000					5,000
Equipment Acquisition		8,000					8,000
Total	-	122,200	-	-	-	-	122,200

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund		91,650					91,650
Wastewater Fund		30,550					30,550
							-
Total	-	122,200	-	-	-	-	122,200

Project Effect on the Operating Budget: Maintenance and repair costs associated with wash rack steam cleaner.

PROJECT NO. 22010 - SANITATION TRUCK PARKING

Project Summary: Provide parking for refuse trucks and vacuum truck

Total Project Cost: $250,000

Justification: The sanitation department currently parks refuse trucks at 1400 J Street. This can be problematic as it creates inefficiencies and uncertainties due to high speed rail construction impacts and road detours that will arise over the next 3-5 years. This would reduce wear and tear of refuse trucks as they would not be going across the railroad tracks as often as they are currently crossing them now. In order to mitigate the displacement of the refuse trucks and the department, staff is proposing installing a concrete pad with a carport at the Wastewater Treatment Plant site. Once the City establishes a more permanent comprehensive Public Works yard, the concrete pad and carport will become usable space for Wastewater Treatment Plant staff to store materials and park white fleet.

Goal and Policy Links: Efficient and effective government and sustainable infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation		15,000					15,000
Design		2,500					2,500
Construction		175,000					175,000
Construction Management		17,500					17,500
Equipment Acquisition		40,000					40,000
Total	-	250,000	-	-	-	-	250,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund		175,000					175,000
Wastewater Enterprise Fund		75,000					75,000
							-
Total	-	250,000	-	-	-	-	250,000

Project Effect on the Operating Budget: No major impacts to the operating budget.

PROJECT NO. 22011 - NEW GUARD SHACK – GREENWASTE SITE

Project Summary: Replace aging guard shack at green waste site

Total Project Cost: $8,500

Justification: The green waste attendant's office is in disrepair and has weather rot in various locations and uneven and sagging flooring. The addition of a metal premanufactured storage container office conversion will also allow the City's Facility Maintenance Department to upgrade some much-needed security and anti-theft features. This site has experienced an average of two break ins per year over the last three years.

Goal and Policy Links: Efficient and effective government and sustainable infrastructure

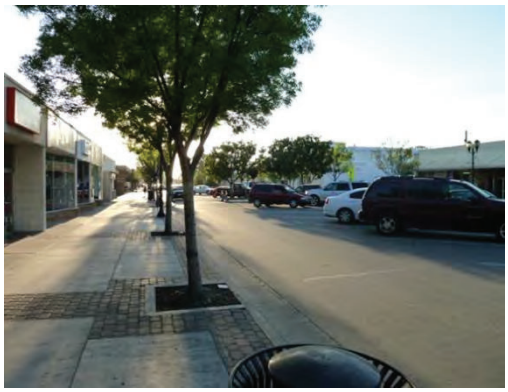
Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		8,500					8,500
Total	-	8,500	-	-	-	-	8,500

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund		8,500					8,500
							-
							-
Total	-	8,500	-	-	-	-	8,500

Project Effect on the Operating Budget: No major impacts to the operating budget.

PROJECT NO. 22012 - HISTORIC DOWNTOWN DISTRICT LANDSCAPE REDESIGN AND REHABILITATION



Project Summary: Design and install new landscaping and design for downtown district.

Total Project Cost: $825,000

Justification: The historic downtown district was last landscaped in 2002. Since then the trees that were planted became diseased and caused root damage to sidewalks, curbs and gutters. This is problematic as it has caused trip hazards for pedestrians and leads to drainage problems when curb and gutter are impacted. Because of this, all trees in the downtown were removed in 2019-20. Trip hazards surrounding tree wells were repaired. The historic downtown district is a key asset to the City and is a place for gathering and small businesses to thrive. Improving the landscaping and aesthetics of the downtown district is beneficial to the vitality of the small businesses and residents of Wasco. The 7th Street pocket park redesign and improvements are also included in this project.

Goal and Policy Links: Create a neighborly and safe community with sustainable infrastructure.

Project Costs and Funding Sources:

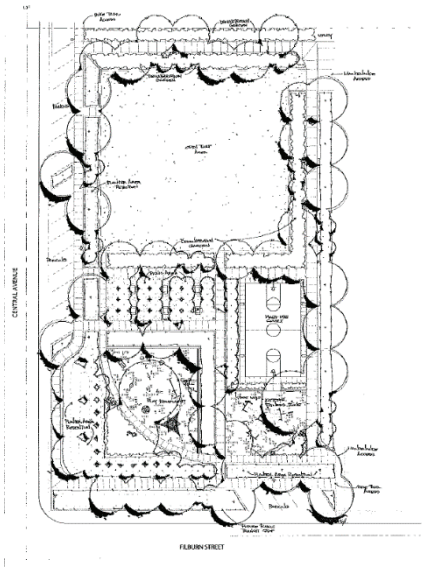
	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		125,000					125,000
Construction		75,000	580,000				655,000
Construction Management		5,000	40,000				45,000
Equipment Acquisition							-
Total	-	205,000	620,000	-	-	-	825,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund		205,000	620,000				825,000
							-
							-
Total	-	205,000	620,000	-	-	-	825,000

Project Effect on the Operating Budget: Ongoing maintenance of treatments and installations.

PROJECT NO. 22013 - CENTRAL AVENUE NEIGHBORHOOD PARK

Project Summary: Complete street improvements to full width on the east side of Central Avenue and north side of Filburn. Improvements will include paving, curb, gutter, sidewalk, striping, signage, lighting, and installation of neighborhood park.



Total Project Cost: $3,000,000

Justification: The developer of Tract constructed street improvements on Central Avenue along its frontage, leaving an unimproved gap between the southern boundary of the tract and Filburn Street. The City recently completed a project that constructed street improvement along Filburn Street to the edge of the property at the corner of Filburn Street and Central Avenue. The City subsequently acquired additional right-of-way necessary to construct the improvements required to complete this segment of roadway. The City has also been awarded an Urban Greening Grant to develop a park.

Goal and Policy Links: Neighborly and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		420,000	50,000				470,000
Construction		750,000	1,675,000				2,425,000
Construction Management		5,000	100,000				105,000
Equipment Acquisition							-
Total	-	1,175,000	1,825,000	-	-	-	3,000,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund		780,000					780,000
Urban Greening Grant		395,000	1,705,000				2,100,000
Park Impact Fees			120,000				120,000
Total	-	1,175,000	1,825,000	-	-	-	3,000,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21008 - PARK IMPROVEMENTS

Project Summary: Park lighting at Barker and Westside Parks and various improvements to be determined.

Total Project Cost: $350,000

Justification: Westside Park and Barker Park are in need of improvements that could possibly include lighting, playground equipment, turf and overall park upgrades

Goal and Policy Links: Neighborly and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	350,000						350,000
Construction Management							-
Equipment Acquisition							-
Total	350,000	-	-	-	-	-	350,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Measure X	350,000						350,000
							-
							-
Total	350,000	-	-	-	-	-	350,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21009 - NEW PARK INSTALLATIONS

Project Summary: Install new park and/or expand existing park amenities.

Total Project Cost: $615,000

Justification: The City needs to expands its usable parks space. A new park site will be sought and acquired for future development.

Goal and Policy Links: Neighborly and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		50,000	25,000				75,000
Construction			250,000	250,000			500,000
Construction Management			10,000	30,000			40,000
Equipment Acquisition							-
Total	-	50,000	285,000	280,000	-	-	615,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Park Impact Fees		50,000	285,000	280,000			615,000
							-
							-
Total	-	50,000	285,000	280,000	-	-	615,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 20215 - CITYWIDE PAVEMENT PRESERVATION

Project Summary: Complete preventative maintenance measures of various roads citywide

Total Project Cost: $1,250,000

Justification: The City must perform various treatments of pavement to ensure it achieves its useful life. These pavement treatments can involve cold patch overlays, chip seal overlays, fiber overlays or double fiber overlays.

Goal and Policy Links: Sustainable Infrastructure

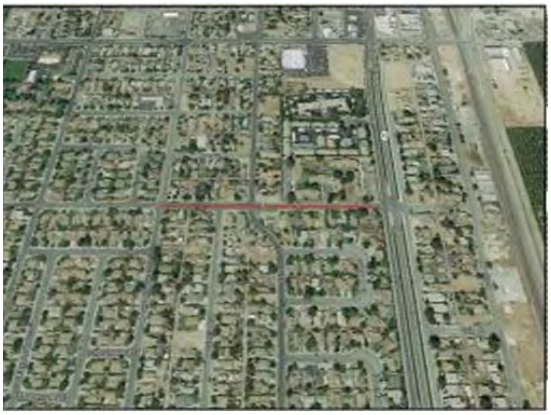
Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	10,000		10,000	12,500	12,500	15,000	60,000
Construction	240,000		240,000	237,500	237,500	235,000	1,190,000
Construction Management							-
Equipment Acquisition							-
Total	250,000	-	250,000	250,000	250,000	250,000	1,250,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
TDA Funds	250,000		250,000	250,000	250,000	250,000	1,250,000
							-
							-
Total	250,000	-	250,000	250,000	250,000	250,000	1,250,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21021 - ROAD REHABILITATION – 16th STREET



Project Summary: Rehabilitate 16th Street by removing existing asphalt, reconstructing the road base, repaving the street and upgrading curbs, gutters and sidewalks.

Total Project Cost: $335,000

Justification: The section of 16th Street between Broadway and Hwy. 43 is in disrepair and need of rehabilitation. The area has drainage issues that will be repaired as part of this project. The City will be utilizing CDBG monies to perform the work.

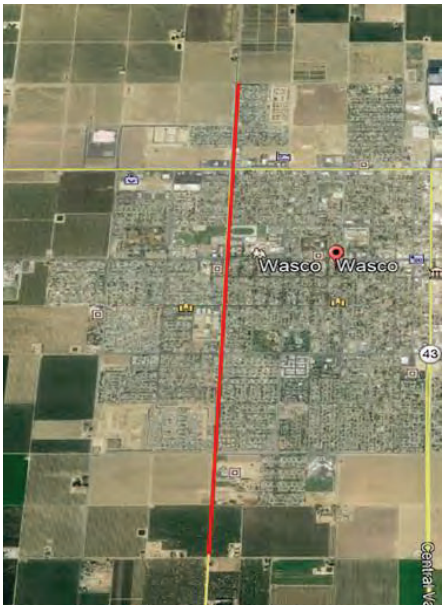
Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		30,000					30,000
Construction		300,000					300,000
Construction Management		5,000					5,000
Equipment Acquisition							-
Total	-	335,000	-	-	-	-	335,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
CDBG Fair Share Program		314,794					314,794
Measure X		20,206					20,206
							-
Total	-	335,000	-	-	-	-	335,000

PROJECT 21013 - ROAD REHABILITATION – PALM AVENUE



Project Summary: Rehabilitate Palm Ave. at various locations between Jackson Ave. and Gromer Avenue.

Total Project Cost: $924,000

Justification: Palm Avenue serves as a primary north-south route running through the center of the City of Wasco and is designated as minor arterial in the developed area of town. This roadway connects Palm Ave. and Wasco High schools and businesses to residents. It provides signalized access to State Route 46, and continues on both north and south of Wasco as a regional route that commuters use to connect to Hwy. 43 north of town at Taussig Avenue, and to points south of Shafter. Currently much of the roadway is in poor to fair condition with potholes that have to be patched regularly, along with alligator cracking at various locations along the route. This project will rehabilitate the existing roadway between Jackson Avenue and Gromer Street while maintaining two lanes of through travel and bike lanes where they currently exist. All of the curb ramps will be completed along this route by the time the project is started, maximizing the amount of dollars that can be put toward rehabilitating the roadway. The project is for the repair and maintenance of existing streets and will be utilizing grant funds with a local match.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	45,000						45,000
Construction	870,000						870,000
Construction Management	9,000						9,000
Equipment Acquisition							-
Total	924,000	-	-	-	-	-	924,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
RSTP Grant Funds	818,000						818,000
Measure X	106,000						106,000
							-
Total	924,000	-	-	-	-	-	924,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21014 - SHOULDER PAVING – PALM AVENUE

Project Summary: Improve and pave shoulder on Palm Avenue between Margalo Street and Gromer Avenue.

Total Project Cost: $554,545

Justification: Palm Ave. serves as a primary north-south route running through the center of the City of Wasco and is designated as minor arterial in the developed area of town. This project involves the reduction of particulate matter emission by extending the southbound lane between Margalo Street and Gromer Ave. to provide full pavement width, curb, gutter, ADA curb return, bike lane striping and signage. The project is for the repair and maintenance of existing streets and will be utilizing grant funds with a local match.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	158,440						158,440
Construction	370,000						370,000
Construction Management	26,105						26,105
Equipment Acquisition							-
Total	554,545	-	-	-	-	-	554,545

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
RSTP Grant Funds	490,545						490,545
Measure X	64,000						64,000
							-
Total	554,545	-	-	-	-	-	554,545

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21015 - PEDESTRIAN SAFETY IMPROVEMENTS

Project Summary: Install Pedestrian Hybrid Beacon System at Palm Ave. and Margalo St. and various crosswalks and pedestrian safety signage surrounding James Forrest Elementary and Palm Avenue Middle School

Total Project Cost: $500,563

Justification: With the new elementary school and the conversion of one elementary school to a middle school, there has been a change in traffic patterns that requires pedestrian safety installations to enhance pedestrian safety features in the surrounding areas of James Forrest and Palm Ave. The City performed a pedestrian safety investigation to identify recommended installations and will proceed with those installations.

Goal and Policy Links: Safe and Neighborly Community and Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	47,600						47,600
Construction	452,963						452,963
Construction Management							-
Equipment Acquisition							-
Total	500,563	-	-	-	-	-	500,563

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Traffic Impact Fees	500,563						500,563
							-
							-
Total	500,563	-	-	-	-	-	500,563

Project Effect on the Operating Budget: Ongoing maintenance associated with repainting crosswalks and utility costs associated with Pedestrian Hybrid Beacon System.

PROJECT NO. 20216 - ROAD REHABILITATION – BIRCH AVENUE & 3rd STREET

Project Summary: Rehabilitate Birch Ave., 2nd Street, 3rd and 4th Street areas surrounding Thomas Jefferson Middle School

Total Project Cost: $485,000

Justification: On April 20, 2019 the road selection committee reviewed the City's existing Pavement Condition Index (PCI) map and performed a visual inspection of local roads. After completing the review, it was determined that the streets noted in the project description above should be given priority funding. Project construction began in FY 20-21 and will be carried over to FY 21-22.

Goal and Policy Links: Sustainable Infrastructure

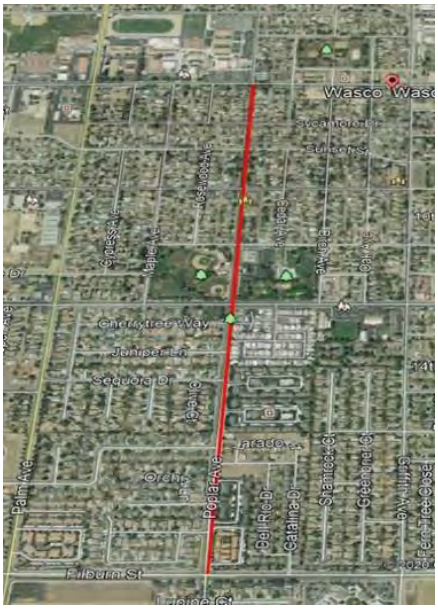
Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	519,000						519,000
Construction							-
Construction Management							-
Equipment Acquisition							-
Total	519,000	-	-	-	-	-	519,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
SB1 Funds	519,000						519,000
							-
							-
Total	519,000	-	-	-	-	-	519,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21016 - ROAD REHABILITATION – POPLAR AVENUE



Project Summary: Rehabilitate Poplar Avenue at various locations from Filburn Avenue to Hwy. 46

Total Project Cost: $500,000

Justification: The rehabilitation and maintenance of various local roads is critical to ensuring a healthy circulation of vehicles throughout the City. Local roads serve as transportation modes for autos to move throughout the City. The State provides the City with an annual allocation of SB1 monies to perform road improvements throughout the community. Poplar Avenue requires rehabilitation at various locations between Hwy. 46 and Filburn Avenue.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		45,000					45,000
Construction		450,000					450,000
Construction Management		5,000					5,000
Equipment Acquisition							-
Total	-	500,000	-	-	-	-	500,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
SB1 Funds		500,000					500,000
							-
							-
Total	-	500,000	-	-	-	-	500,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21017 - ROAD REHABILITATION – NORTHEASTERN ZONE

Project Summary: Rehabilitate various streets in the northeastern portion of the City

Total Project Cost: $500,000

Justification: The rehabilitation and maintenance of various local roads is critical to ensuring a healthy circulation of vehicles throughout the City. Local roads serve as transportation modes for autos to move throughout the City. The State provides the City with an annual allocation of SB1 monies to perform road improvements throughout the community. There are various local streets in the northeastern area of the City that require attention.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			45,000				45,000
Construction			450,000				450,000
Construction Management			5,000				5,000
Equipment Acquisition							-
Total	-	-	500,000	-	-	-	500,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
SB1 Funds			500,000				500,000
							-
							-
Total	-	-	500,000	-	-	-	500,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21012 - ROAD REHABILITATION – BECKES STREET

Project Summary: Rehabilitate Beckes Street at various locations between Hwy. 46 and Poso Avenue.

Total Project Cost: $530,000

Justification: The rehabilitation and maintenance of various local roads is critical to ensuring a healthy circulation of vehicles throughout the City. Local roads serve as transportation modes for autos to move throughout the City. The State provides the City with an annual allocation of SB1 monies to perform road improvements throughout the community. Beckes Street needs rehabilitation at various locations between Hwy. 46 and Poso Ave.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design				50,000			50,000
Construction				470,000			470,000
Construction Management				10,000			10,000
Equipment Acquisition							-
Total	-	-	-	530,000	-	-	530,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
SB1 Funds				530,000			530,000
							-
							-
Total	-	-	-	530,000	-	-	530,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 20211 - ROAD REHABILITATION – SOUTHGATE NEIGHBORHOOD

Project Summary: Rehabilitate various streets in the Southgate neighborhood.

Total Project Cost: $535,000

Justification: The rehabilitation and maintenance of various local roads is critical to ensuring a healthy circulation of vehicles throughout the City. Local roads serve as transportation modes for autos to move throughout the City. The State provides the City with an annual allocation of SB1 monies to perform road improvements throughout the community. There are various local streets in the Southgate neighborhood that require attention

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design					50,000		50,000
Construction					475,000		475,000
Construction Management					10,000		10,000
Equipment Acquisition							-
Total	-	-	-	-	535,000	-	535,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
SB1 Funds					535,000		535,000
							-
							-
Total	-	-	-	-	535,000	-	535,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. **ROAD REHABILITATION – NEIGHBORHOOD NORTH OF FILBURN**

Project Summary: Rehabilitate various roads north of Filburn

Total Project Cost: $550,000

Justification: The rehabilitation and maintenance of various local roads is critical to ensuring a healthy circulation of vehicles throughout the City. Local roads serve as transportation modes for autos to move throughout the City. The State provides the City with an annual allocation of SB1 monies to perform road improvements throughout the community.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design						50,000	50,000
Construction						490,000	490,000
Construction Management						10,000	10,000
Equipment Acquisition							-
Total	-	-	-	-	-	550,000	550,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
SB1 Funds						550,000	550,000
							-
							-
Total	-	-	-	-	-	550,000	550,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21018 - ROAD REHABILITATION – CENTRAL AVENUE

Project Summary: Rehabilitate Central Avenue at various locations between Hwy. 46 and the City limit line

Total Project Cost: $926,000

Justification: Maintenance of arterial roads is important to preserve a strong circulation system. Central Ave. is a heavily trafficked road that requires rehabilitation and attention at various locations between Hwy. 46 and the City limit line.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design				45,000			45,000
Construction				872,000			872,000
Construction Management				9,000			9,000
Equipment Acquisition							-
Total	-	-	-	926,000	-	-	926,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
RSTP Grant Funds				820,000			820,000
TDA				106,000			106,000
							-
Total	-	-	-	926,000	-	-	926,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 21019 - ROAD REHABILITATION – FILBURN AVENUE

Project Summary: Rehabilitation of Filburn Avenue at various locations between Hwy. 43 and Central Avenue

Total Project Cost: $926,000

Justification: Maintenance of arterial roads is important to preserve a strong circulation system. Filburn Avenue needs repair and rehabilitation at various locations between Hwy. 43 and Central Avenue.

Goal and Policy Links: Sustainable Infrastructure

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			45,000				45,000
Construction			400,000	466,000			866,000
Construction Management			7,500	7,500			15,000
Equipment Acquisition							-
Total	-	-	452,500	473,500	-	-	926,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
RSTP Grant Funds			354,500	420,500			775,000
TDA			98,000	53,000			151,000
							-
Total	-	-	452,500	473,500	-	-	926,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 20213 - SIDEWALK REHABILITATION AND ADA RAMPS - CITYWIDE

Project Summary: Establish a sidewalk rehabilitation program to address ADA issues and trip hazards. Program may entail the City directly funding 100% of sidewalk repairs in some instances, or a cost-sharing program with property owners.

Total Project Cost: $1,355,000

Justification: In order to comply with the federal Americans with Disabilities Act, the City needs to pursue a specific program to make those changes in the City infrastructure to achieve the required level of accessibility. The project focuses on making sidewalk repairs to eliminate impediments to accessibility, and constructing curb ramps between sidewalks and crosswalks in compliance with current standards.

Goal and Policy Links: Sustainable Infrastructure and Safe Community

Project Costs and Funding Sources:

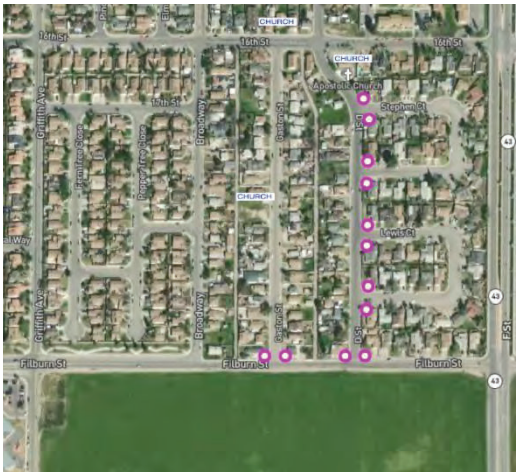
	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	150,000		300,000	300,000	300,000	300,000	1,350,000
Construction Management							-
Equipment Acquisition							-
Total	150,000	-	300,000	300,000	300,000	300,000	1,350,000

	Project Funding Sources						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Measure X	150,000						150,000
Unknown			300,000	300,000	300,000	300,000	1,200,000
							-
Total	150,000	-	300,000	300,000	300,000	300,000	1,350,000

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 22022 – INSTALL NEW ADA CURB RAMPS IN SOUTH GATE NEIGHBORHOOD

Project Summary: The City will replace twelve ramps with ADA compliant ramps



Total Project Cost: $156,831.00

Justification: In order to comply with the federal Americans with Disabilities Act, the City is pursuing TDA Article 3 monies to replace twelve ramps in the Southgate Neighborhood. This project will only move forward if the City is awarded those monies.

Goal and Policy Links: Sustainable Infrastructure and Safe Community

Project Costs and Funding Sources:

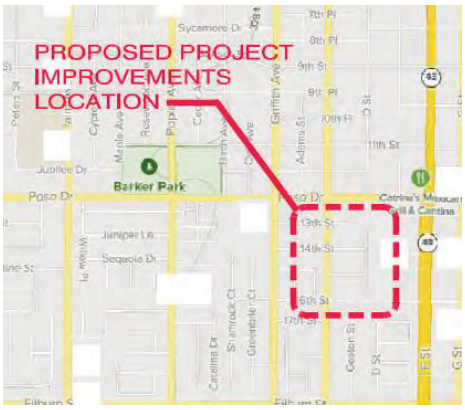
	Project Costs by Phase						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		156,831					156,831
Construction Management							-
Equipment Acquisition							-
Total	-	156,831	-	-	-	-	156,831

	Project Funding Sources						
	Prior Years Budget	2021-22	2022-23	2023-24	2024-25	2025-26	Total
TDA Funding		156,831					156,831
							-
							-
Total	-	156,831	-	-	-	-	156,831

Project Effect on the Operating Budget: Ongoing maintenance associated with improvements.

PROJECT NO. 22014 – SOUTHGATE NEIGHBORHOOD LIGHTING

Project Summary: Install additional lighting in the Southgate neighborhood and install ADA ramps



Total Project Cost: $740,000

Justification: The Southgate neighborhood needs additional lighting. This project will install an additional 13 street lights to the area. It also involves installation of ADA curb ramps and repair to curb and gutter.

Goal and Policy Links: Sustainable Infrastructure and Safe Community

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		80,000					80,000
Construction		600,000					600,000
Construction Management		60,000					60,000
Equipment Acquisition							-
Total	-	740,000	-	-	-	-	740,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
CDBG Program Income		400,000					400,000
TDA Funding		340,000					340,000
							-
Total	-	740,000	-	-	-	-	740,000

Project Effect on the Operating Budget: Utility costs associated with additional lighting. Approximately additional $2,500 per year.

PROJECT NO. 22015 - STREET LIGHTING POST TOP CONVERSION

Project Summary: Change post top lighting fixtures to a higher lumen.

Total Project Cost: $150,000

Justification: The current post top fixtures will be replaced for a whiter and brighter light to ensure proper visibility of the sidewalk. This will promote a safer environment for local neighborhoods. The post top fixtures will be installed by staff.

Goal and Policy Links: Safe community.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		150,000					150,000
Total	-	150,000	-	-	-	-	150,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Measure X		150,000					150,000
							-
							-
Total	-	150,000	-	-	-	-	150,000

Project Effect on the Operating Budget: On-going utility costs.

PROJCT NO. 20214 - STREET LIGHTING INSTALLATION CITY WIDE

Project Summary: Install additional lighting in neighborhoods throughout the community lacking proper street light infrastructure.

Total Project Cost: $2,000,000

Justification: Various neighborhoods throughout the City lack adequate street lighting. Adequate lighting will be installed.

Goal and Policy Links: Safe community.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study		55,000					55,000
Environmental Review							-
Land Acquisition							-
Site Preparation		15,000	15,000	20,000			50,000
Design		50,000	50,000	50,000			150,000
Construction		625,000	615,000	470,000			1,710,000
Construction Management		15,000	10,000	10,000			35,000
Equipment Acquisition							-
Total	-	760,000	690,000	550,000	-	-	2,000,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Measure X		250,000	250,000	250,000			750,000
TDA		510,000	440,000	300,000			1,250,000
							-
Total	-	760,000	690,000	550,000	-	-	2,000,000

Project Effect on the Operating Budget: On-going utility costs associated with additional lights.

PROJECT NO. 21011 - REPLACEMENT MOWER

Project Summary: Replace one mower for citywide landscaping

Total Project Cost: $17,500

Justification: One of the mowers has approximately 5,000 service hours of use. The motor was recently replaced on this mower and it is anticipated that it may remain operational to the end of the year. The mower is currently 23 years old. Staff will require a replacement mower to continue servicing the landscaped areas in the public right of way. Typically, mowers are replaced at approximately 5,000-7,500 hours of service.

Goal and Policy Links: Efficient Government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			17,500				17,500
Total	-	-	17,500	-	-	-	17,500

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund			17,500				17,500
							-
							-
Total	-	-	17,500	-	-	-	17,500

Project Effect on the Operating Budget: On-going costs associated with preventative maintenance and repairs.

PROJECT NO. 20241 - CNG STATION UPGRADE

Project Summary: Replace aging CNG station

Total Project Cost: $ 525,000

Justification: The current fueling station is old and has consistently required repairs to the fuel pumps, compressors and dryer due to operational wear down of the existing equipment.

Goal and Policy Links: Efficient Government and Sustainable Infrastructure.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			40,000				40,000
Construction			475,000				475,000
Construction Management			10,000				10,000
Equipment Acquisition							-
Total	-	-	525,000	-	-	-	525,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Sanitation Enterprise Fund			100,000				100,000
CNG Fund			195,000				195,000
State of Good Repair Funds			230,000				230,000
Total	-	-	525,000	-	-	-	525,000

Project Effect on the Operating Budget: Ongoing preventative maintenance and repair.

PROJECT NO. 21034 - LEVEL III FAST CHARGERS

Project Summary: Purchase and install two Level III Fast Chargers for Dial-a-Ride Electric Buses

Total Project Cost: $182,000

Justification: The state emissions standards for public transit agencies require converting existing transit fleet to low or no emissions vehicles by 2040. The City is able to utilize funding from Caltrans Low Carbon Transit Operations Program (LCOP) and State Transit Assistance funds allocated by Kern Council of Governments under the Transportation Development Act.to both purchase and install these charges

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			25,000				25,000
Construction			150,000				150,000
Construction Management			7,000				7,000
Equipment Acquisition							-
Total	-	-	182,000	-	-	-	182,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
TDA Funds			32,000				32,000
LCTOP Funds			150,000				150,000
							-
Total	-	-	182,000	-	-	-	182,000

Project Effect on the Operating Budget: Ongoing preventative maintenance and repair.

PROJECT NO. 20205 - ZERO EMISSION BUS

Project Summary: Purchase a new zero emissions Dial-a-Ride bus

Total Project Cost: $225,000

Justification: In order to comply with the state emissions standards for public transit agencies to convert existing transit vehicles to low or no emissions vehicles by 2040. The purchase of this new vehicle will be leveraged with grant funds provided by the Low Carbon Transit Operations Program and through the use of State Transit Assistance TDA funds. This purchase has been delayed to obtain and install Charging infrastructure first.

Goal and Policy Links: Create a neighborly and safe community and be an efficient government

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition						225,000	225,000
Total	-	-	-	-	-	225,000	225,000

	Project Funding Sources						
	Prior Years	2021-22	2022-23	2023-24	2024-25	2025-26	Total
TDA Funds						225,000	225,000
							-
							-
Total	-	-	-	-	-	225,000	225,000

Project Effect on the Operating Budget: Reduce number of unexpected major repairs associated with aging fleet.

Preliminary

Operating Budget

Fiscal Year 2021-22

The City of Wasco

GROW WITH US

The completion of this budget document could not have been accomplished without the skill, dedication, and professionalism of the Finance Department - Lamar Rodriguez, Monique Vasquez, Katheryn Virrey, Esperanza Pineda, Erendida Garcia, Maria Solorio and Diego Viramontes. Their contributions and work have been invaluable over the many long hours required to plan, prepare, and facilitate an effective budget document.

Cover Photo Credit

Neomi L. Perez
Communications & Marketing Specialist

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CITY OF WASCO

PRELIMINARY OPERATING BUDGET
FISCAL YEAR 2021-2022

ALEXANDRO GARCIA
Mayor

GILBERTO REYNA
Mayor Pro Tem

TEOFILO CORTEZ, JR.
Councilmember

VINCENT MARTINEZ
Councilmember

JOHN PALLARES
Councilmember

DANIEL ORTIZ-HERNANDEZ
City Manager

BIRIDIANA BISHOP
Public Works Director

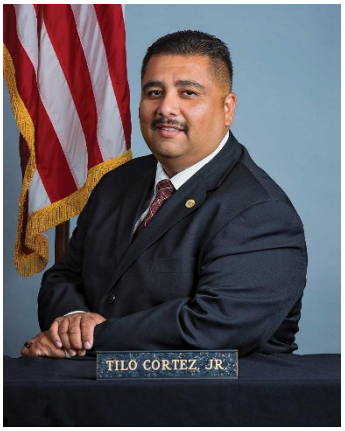
ISAREL PEREZ-HERNANDEZ
Finance Director

KERI COBB
Planning and Community Development Director

CITY HALL
746 8TH STREET
WASCO, CA 93280
(661) 758-7214

CITY COUNCIL

Gilberto Reyna
Mayor Pro Tem



Tilo Cortez, Jr.
Council Member

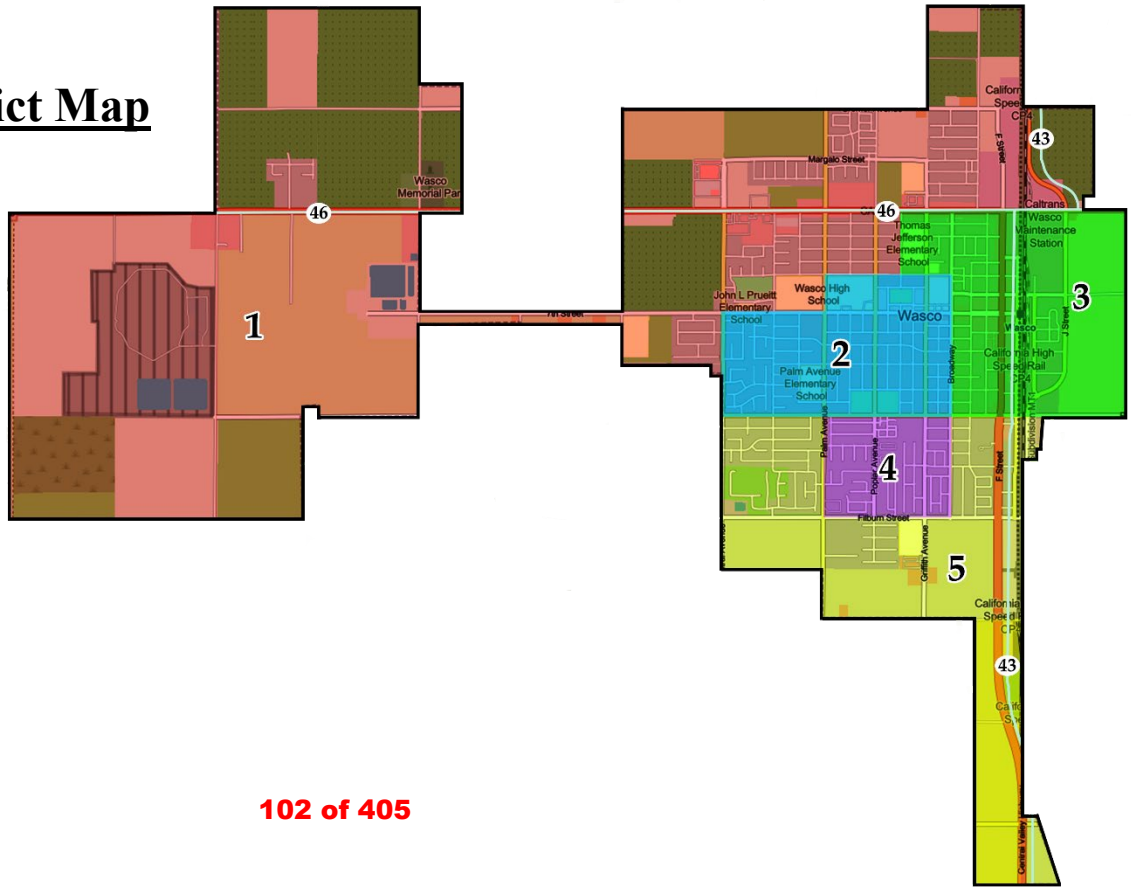
John P. Pallares
Council Member

Vincent R. Martinez
Council Member

Alex Garcia
Mayor

City of Wasco District Map

District	Council Member
1	Gilberto Reyna
2	Vincent R. Martinez
3	John P. Pallares
4	Tilo Cortez, Jr.
5	Alex Garcia



City of Wasco

Mission and Core Values

*"We are committed to a purpose greater than ourselves. What we do makes a positive difference and leaves a proud legacy. **We serve** together through these values"*

Trust:

We build trust by providing excellent service, honoring it through accountability and effective communication.

Respect:

We act with kindness and empathy; embracing diversity and inclusion.

Integrity:

We are honest, ethical and do the right things for the right reasons.

Teamwork:

We are a caring workplace made up of a team working towards a shared purpose. We collaborate and support each other.

Ownership:

This is our City, we are invested and dedicated to its continuous success. We take pride in all we do.

Innovation:

We are progressive thinkers who embrace the challenge of continuous improvement.

27,193 Population

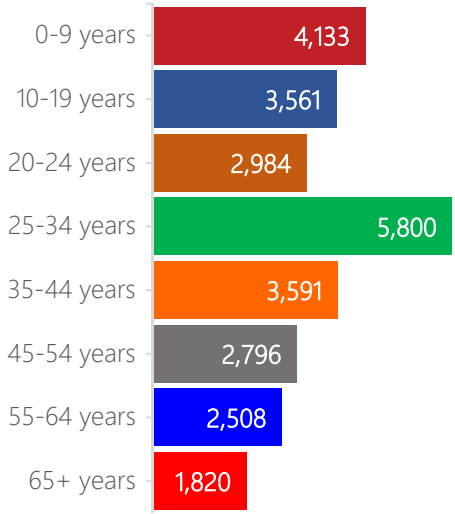
Community Profile

Wasco CALIFORNIA

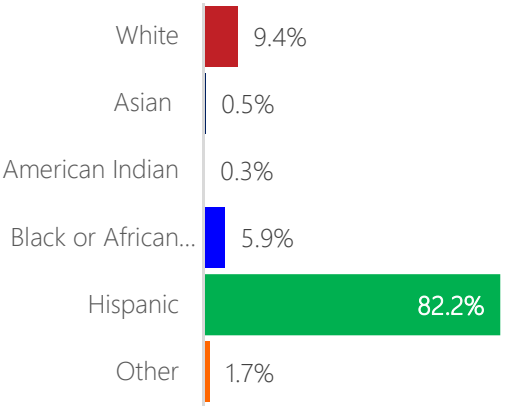
Median Age

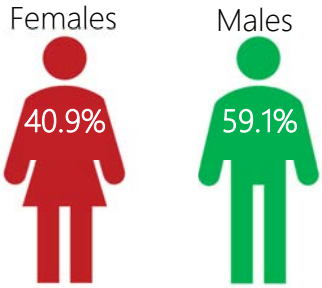
29.7 years old

Age Distribution



Ethnicity



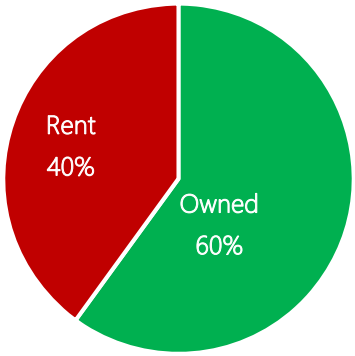


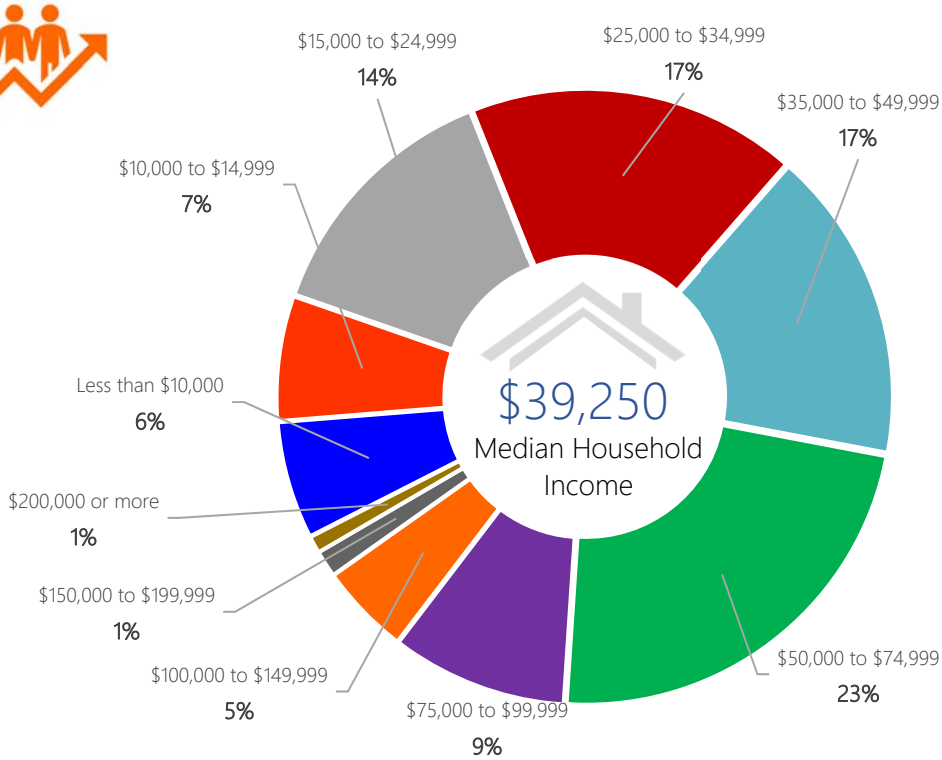
2.85%

Growth Rate

5,960

Occupied Housing Units





3.62

Average Household Size

Unit Size

78.6% 1-unit structures

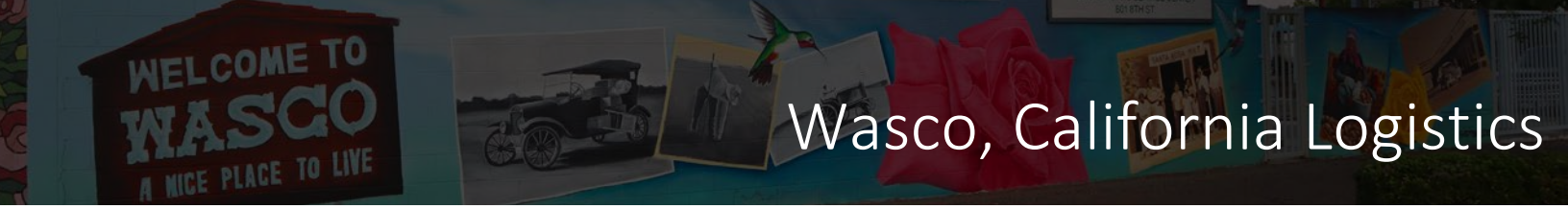
16.9% 2-or-more-unit structures

4.5% Mobile homes and all other types of units

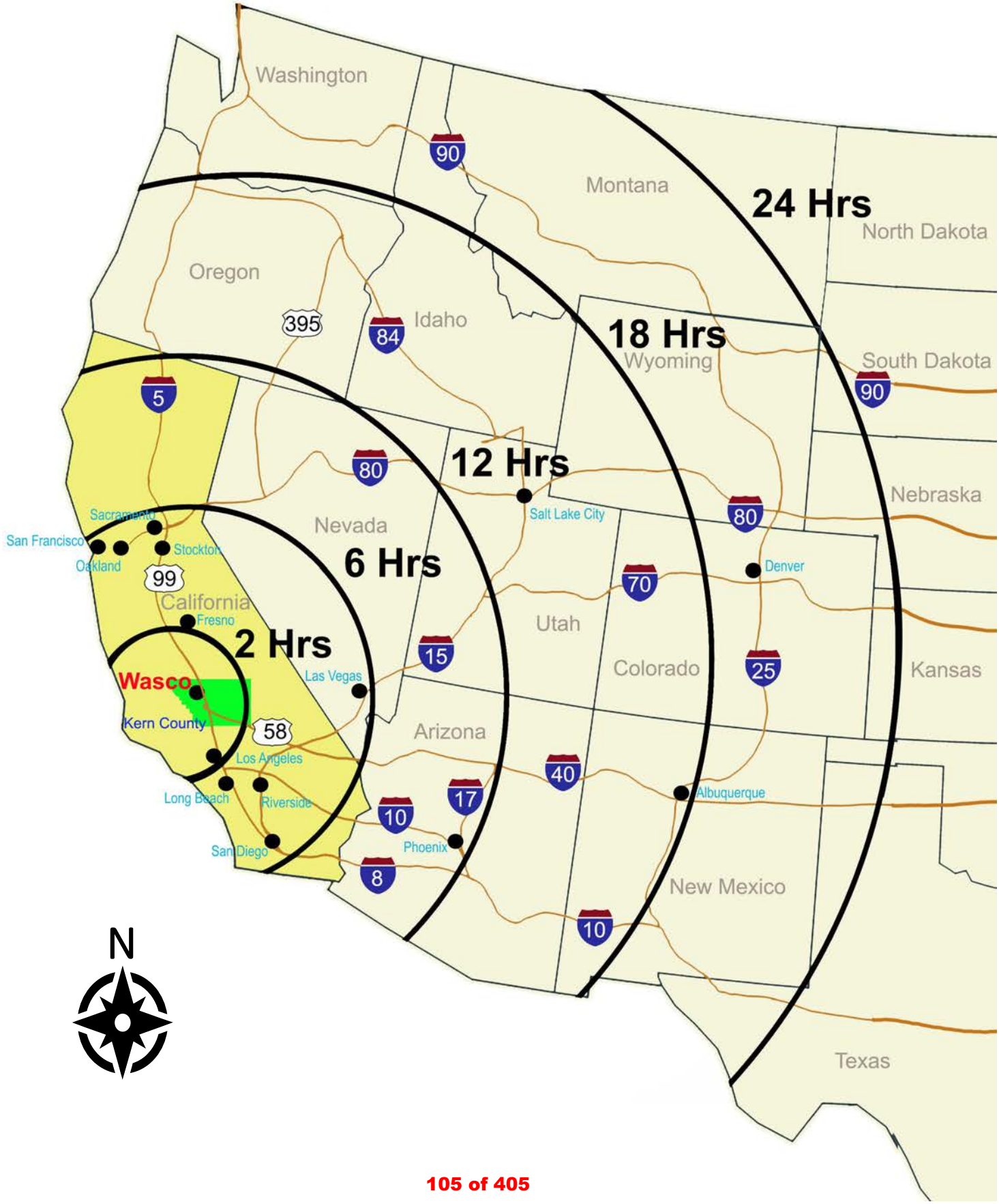
$853

Monthly Median Housing Cost

Source: US Census 2019 ACS 5-Year Survey



Wasco, California Logistics



June 24, 2021

Honorable Mayor and City Council Members

The 2021-22 Preliminary Budget responds to unprecedented challenges in addressing adverse economic and fiscal circumstances resulting from Covid-19. Stated simply, the economic challenges facing the State and nation are daunting. However, while the pace is uncertain, recovery appears underway based several key economic indicators, Moreover, the City enters into these difficult times with unique strengths compared with many other cities in California.

Given these challenges and uncertainties, the Budget is based on the following key principles:

- Is fiscally responsible and balanced in meeting the significant challenges ahead of us in responding and recovering from the adverse fiscal impacts of Covid-19.
- Preserves essential services, recognizing that delivery methods may change. This includes day-to-day operating services as well as adequately maintaining existing infrastructure and facilities.
- Reflects Council goal-setting from the February 27, 2021 workshop, consistent with the fiscal constraints facing us.

Budget Purpose

The City of Wasco's annual budget is a guidebook for achieving the goals for the year set by the Council during an annual strategic planning process. Its primary purpose is to link goals with the resources needed to achieve them. The Budget serves as a:

- ***Policy document*** setting forth goals and objectives to be accomplished and articulates fundamental principles upon which budget is prepared.
- ***Fiscal plan*** identifying and appropriating public resources.
- ***Operations guide*** describing basic organizational units and activities of the city.
- ***Communications tool*** providing the community with a blueprint of how public resources are being used.

ECONOMIC, FISCAL AND PUBLIC HEALTH CHALLENGES AHEAD

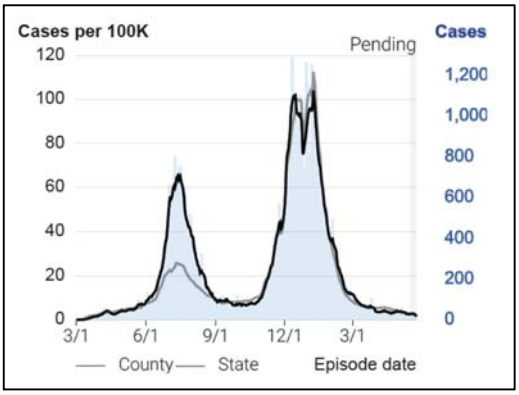
It is important to stress that the economic, fiscal and public health challenges facing the City are real. Stated simply, the City's revenue

outlook will not get better until the economy improves; and the economy won't begin to improve until the public health crisis is over.

Fortunately, as reflected in the following chart showing trends in average daily Covid-19 cases since March 2020 through May 2021. it appears that the public health crisis in California and Kern County is abating. (The trends for Kern County and the State track closely together.)

As reflected in the sidebar chart, cases peaked in Summer 2020 and peaked even larger in Winter 2020-21. Since then, there has been a dramatic decrease in average daily cases. However, given past surges, cautious optimism is warranted about the possibility that the pandemic crisis may soon be over. That said, based on these trends, the Governor has announced that Covid-19 restrictions will end on June 15, 2021.

Average Daily Cases: Kern County and State
March 2020 to April



Source: State of California
https://covid19.ca.gov/state-dashboard

Economic Recovery. The economic and fiscal downturns experienced during the Great Recession versus Covid-19 are fundamentally different:

Great Recession Compared with Covid-19

Great Recession	Covid-19
• Economic meltdown/financial system failure due to housing bubble and subprime mortgages • Slow recovery • Systemic problem	• Strong underlying economy. • Public health crisis causes downturn. • When public health recovers, economy will recover. • One-time problem.

For this reason, virtually all economists believe that the economy will recover strongly and quickly once the public health crisis is over. (Of course, when this will happen is difficult to predict.)

General Fund revenue projections reflect this consensus but nonetheless reflect caution. For example, there are concerns about rising inflation (and its impacts on City costs such as construction materials for capital projects). Also looming are the potential impact of drought on the local agricultural economy; proposed ban on oil and related regional economic impacts; and the potential impact of prison closures both in terms regional employment and criminal justice/public safety costs associated with release and reduced sentences of incarcerated inmates.

Challenges Ahead but Begin with Key Strengths

As discussed above, while the City is facing significant fiscal challenges, it does so with significant strengths:

- ***"Clean" (unqualified) audited financial statements***. The City has a long history of receiving clean audits. And the last one (2019-20), for the first time in many years, was prepared on a timely basis.

- ***No unfunded retiree health care obligations***. This is a significant fiscal-health factor for the City. To put the potential impact of unfunded retiree health costs in perspective compared with other agencies, for the State of California, its unfunded retiree health care liabilities are larger than its unfunded pension obligations.

- ***No General Fund debt obligations.*** The City begins 2021-22 with no General Fund debt service obligations.

- ***Strong beginning General Fund reserves.*** The beginning unassigned fund balance for 2020-21 is 125% of the operating budget. Nonetheless, as discussed below, the City is facing outsized challenges due to the possible loss from initial estimates of State funding for the labor housing complex project. Nonetheless, the unassigned General Fund balance is projected to end 2021-22 with an unassigned fund balance of 30% of operating expenditures, which falls below the City's minimum policy target of 35%.

- ***Long-standing tradition of responsible financial management and prudent stewardship of community assets.*** This core value will serve the City well in meeting the challenges ahead in a fiscally responsible way that preserves essential services.

COUNCIL BUDGET REVIEW

Even with preparation and review challenges due to social distancing, the Council was able to hold seven budget workshops and hearings leading to Budget adoption on June 24, 2021. With web site posting, phone dial-in, email and teleconferencing, Council, staff and community members were provided with in-depth review and discussion opportunities.

Date	Purpose
February 27	Strategic Planning Workshop: Council goal-setting
March 2	Mid-Year Budget Review
April 27	• Budget and Fiscal Policies • General Fund Five-Year Forecast • Water Fund Five-Year Forecast
May 18	Key budget concepts and preview
June 8	Preliminary Budget: Overview; General and Special Revenue Funds
June 11	Preliminary Budget: Capital Projects and Enterprise Funds
June 21	Preliminary Budget: Revisions and Traffic Calming Measures
June 24	Budget Adoption

ALIGNMENT WITH COUNCIL GOALS

As reflected above, the Budget process began with Council goal-setting in February 2021. Along with an assessment of departmental strengths, weakness, opportunities and strengths, the Council set top goals for 2021-22 organized into three major themes:

- Sustainable Infrastructure
- Neighborly and Safe Community
- Efficient and Effective Government

The commitment to these goals is reflected throughout the Budget, most notably in the Capital Improvement Program in addressing sustainable infrastructure. However, the operating programs also address these issues, as outlined in the objectives and significant operating cost changes in each of Departments/Divisions.

BUDGET AND FISCAL POLICIES

Budget and fiscal policies provide an essential foundation for effective financial decision-making and in protecting the City's fiscal health, in both the short and long-term. They are the City's "north star" in guiding the preparation and implementation of budgets and financial plans. They help make tough decisions easier by stating our organizational values before they are placed under stress by adverse circumstances. The City may choose to do something different – effective policies are guides, not straightjackets – but they are a powerful starting point: but for "this," the City should do what?

They are both preventative and curative: clearly articulated policies help prevent problems from arising in the good times; and help respond to bad times when they do occur. They also help provide financial management continuity as elected officials and staff change. Lastly, they are most powerful when it put in place before the need for them arrives.

Stated simply, articulating and then following prudent fiscal policies is the most effective and proven way for the City to ensure its long-term fiscal health.

The Council reviewed a comprehensive update of the City's budget and fiscal policies at a special budget workshop on April 27, 2021. These are included in the Introduction section of the Budget.

FINANCIAL HIGHLIGHTS

While budget preparation is a challenging organization-wide task in the best of times, stated simply: this is not the best of times. There are two key challenges facing the City in considering the 2021-22 Budget beyond "the usual:"

Impact of Covid-19 on Revenues. The following chart summarizes the impact of Covid-19 revenue decreases from 2018-19 (the last completed fiscal year before Covid-19 impacts):

Revenue Losses Due to Covid-19								
	2018-19	2019-20		2020-21		2021-22		Total
	Base Year	Amount	Variance*	Amount	Variance*	Amount	Variance*	Variance*
Sales Tax: General	1,607,600	1,470,400	(137,200)	1,588,000	(19,600)	1,545,000	(62,600)	(219,400)
Sales Tax: Measure X	2,800,400	2,506,800	(293,600)	2,360,000	(440,400)	2,336,400	(464,000)	(1,198,000)
TOT	210,800	166,700	(44,100)	74,500	(136,300)	125,000	(85,800)	(266,200)
Business License Tax	119,700	116,200	(3,500)	75,000	(44,700)	52,500	(67,200)	(115,400)
Total	4,738,500	4,260,100	(478,400)	4,097,500	(641,000)	4,058,900	(679,600)	(1,799,000)

* Variance from base year.

As reflected above, total revenue losses through 2021-22 total almost $1.8 million, with an annual revenue loss of $679,600 projected in 2021-22. As reflected in the General Fund five-year forecast presented to the Council in April 2021, these revenues are not expected to return to 2018-19 "base levels" until 2023-24.

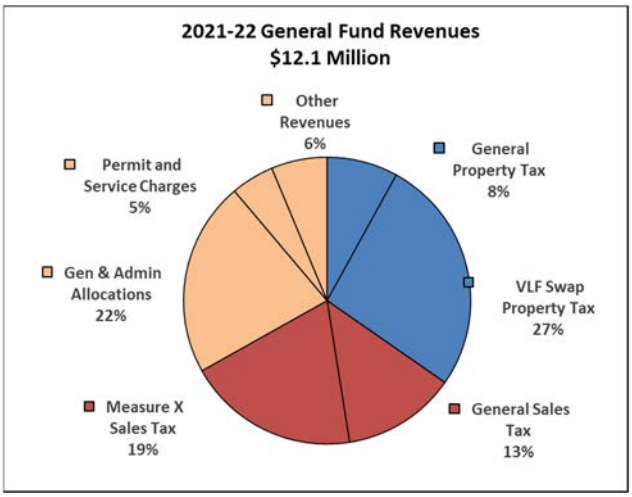
Labor Housing Complex Project. As discussed at the mid-year budget review, the estimated cost of the labor housing complex demolition and site clean-up has risen from $5.1 million to $9.3 million, an increase of $4.2 million. While several factors account for this cost increase, asbestos abatement costs are the primary driver.

However, the High-Speed Rail Authority (HSRA) has indicated that it will not pay for any of these costs. This is an unexpected – and unwarranted – development. The 2020-21 Budget assumed that the HSRA would pay for all project costs; and consistent with the City's strong belief that the HSRA is responsible for this project mitigation, revenue projections continue to reflect full cost reimbursement ($9.3 million).

However, while vigorous legislative and legal efforts are underway to fully recover these costs, fiscal prudence requires recognizing the significant adverse impact on the City if these efforts are not successful. Accordingly, this possibility is recognized by assigning $9.3 million in fund balance for this contingency. Nonetheless, the unassigned General Fund balance is projected to end 2021-22 with an unassigned fund balance of 30% of operating expenditures, which falls below the City's minimum policy target of 35%.

General Fund Revenues

The forecast generally assumes recovery in all key General Fund revenues, albeit slowly in 2021-22 as Covid-19 impacts begin (hopefully) to abate.



Sources used in developing General Fund revenue projections include:

- Long and short-term trends in key City revenues and expenditures.
- Economic trends as reported in the national media.

- State and regional economic forecasts prepared by the University of California, Los Angeles; California Economic Forecast; and Beacon Economics.
- Economic and fiscal information developed by the State Legislative Analyst's Office (LAO), State Department of Finance and State Controller.
- Fiscal and legislative analysis by the League of California Cities.
- Analysis by the City's sales tax advisor (HdL).

Ultimately, the General Fund revenue projections reflect our best judgment about the performance of the local economy and how that will affect General Fund revenues.

Top Four Revenues. The following describes the assumptions for the General Fund's top four revenues, which account for about 67% of total revenues: general property taxes, VLF swap property taxes, general sales tax and Measure X sales tax.

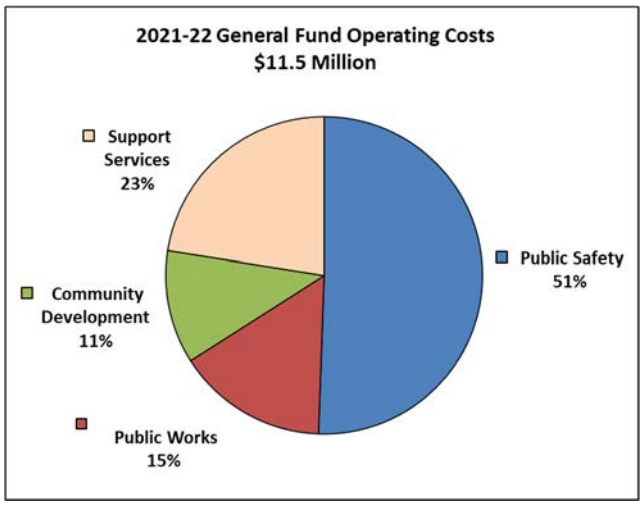
- ***General and VLF swap property tax.*** These revenue sources are driven by changes in assessed value, which are projected to increase by a modest 2% in 2021-22.

- ***General sales tax.*** This is based on 2021-22 projections by the City's sales tax advisor (HdL) reflecting a 2.7% decrease, which reflect its assessment of the lingering impact of Covid-19 and highspeed rail construction disruption.

- ***Measure X sales tax***. The 2021-22 projections were also developed by the City's sales tax advisor (HdL) and reflects a decrease of 1.0%, again due to its assessment of the lingering impact of Covid-19 and highspeed rail construction disruption.

General Fund Operating Expenditures

Except for limited circumstances where new funding is required in preserving essential services, departments have "held the line" in their requests, with budgets in some cases at current levels or lower. A summary of significant operating cost changes – both up and down – follows the Budget Message for the General Fund as well as other funds.



The following summarizes the most significant of these:

"Freezing" vacant positions. As reflected in the following summary of vacant authorized positions by department and funding source, there are nine vacant positions. Freezing these positions will may add additional tasks and responsibilities on existing staff and may result in negative impact to operations and desired projects. Of these, we recommend "freezing" two of them for 2021-22:

- Facilities Maintenance Technician II (Public Works)
- Senior Planner (Community Development)

This results in savings of $182,300 in the General Fund. Filling these positions may be reconsidered at the mid-year budget review depending on fiscal circumstances at that time.

Vacant Authorized Positions

Position	Department	Fund					
		General	Wastewater	Water	Sanitation	CNG Stn	Total
Facilities Mantenance Tech II	Public Works	75,100					75,100
Senior Planner	Comm Dev	107,200					107,200
Total Positions to Remain Unfilled		182,300	-	-	-	-	182,300
Deputy Public Works Director	Public Works	88,962			31,772	6,354	127,088
Grant Administrator	Comm Dev	103,700					103,700
Wastewater Collectns Specialist	Public Works	-			76,100		76,100
Wastewater Collectns Specialist	Public Works	-			76,100		76,100
Total Vancant Positions to be Filled		192,662	-	-	183,972	6,354	382,988
Total		**374,962**	-	-	**183,972**	**6,354**	**565,288**

Positions to remain unfilled
Positions to be filled

Requested new positions. There is one added regular position in delivering essential City services, which are in alignment with Council goals of sustainable infrastructure and efficient and effective government:

New Requested Positions

Position	Department	Fund					
		General	Wastewater	Water	Sanitation	CNG Stn	Total
Utility Water Technician	Public Works			74,194			74,194
Total		-	-	**74,194**	-	-	**74,194**

Other significant operating cost changes. The following summarizes other significant operating cost increases, both up and down:

Operating Cost Reductions: Savings to Balance the Budget

Department	Description	Cost Savings
City Clerk	Professional services and special events	$11,000
Finance	Professional services	29,000
	Training and office supplies	12,800
Community Development	Professional services	80,000
Public Works: Streets	Sign/cones replacements; patching and crack sealing supplies	19,000
Public Works: Animal Services	Savings from new animal shelter	8,000
Public Works: Wastewater	Utilities	41,000
Public Works: Water	Utilities, small tools & equipment, SCADA repairs	65,000
Public Works: CNG Station	Fuel and equipment repair	33,000

Increases to Support Essential Services

Department	Description	Cost
City Clerk	Audio-visual streaming services	$17,200
Community Development	Building consultant services: SVCS and JAS	30,000
Public Safety: Police	Sheriff contract increase	65,000
	Special events	5,000
	Travel and training	15,000
Public Safety: Fire	Fire contract increase	507,300
Public Works: Engineering	Update pavement management system; subdivision standards	25,000
	Contract grading plan checks	14,000
	Reimbursement of Caltrans grant non-allowable costs	224,700
Public Works: Streets	Reclassification: Maint Tech II to Public Works Supervisor	12,300
Public Works: Shops	Aging sanitation fleet repair	15,000
Public Works: Wastewater	Storm water maintenance and equipment repair	17,000
	Reclassification: Wastewater Operator to Supervisor	33,300
Public Works: Water	Aging well pump repair	10,000
	Repair and replace water meters	20,000
	New Well 14 utility costs	6,700
	New SCADA computer: monitor water pressure	5,000
	Reclassification: Waster Operator to Supervisor	17,000
Public Works: Sanitation	High visibility container markings	10,000
	Community outreach	10,000
	Reclassification: Sanitation Worker II to Sanitation Supervisor	7,900

Capital Improvement Program (CIP)

The City prepares a separate, comprehensive five-year CIP document that provides the following information for each project.

- Project description
- Justification
- Graphic of the project or its location
- Goal and policy links
- Project cost by phase: study, design, environmental review, acquisition, construction, construction management
- Project funding source(s)

The CIP also provides a summary of all projects by type and funding source. This summary is provided in CIP section of the Budget.
The first year of the CIP is adopted with the operating budget.

Ambitious program for improvements. In alignment with the Council's top goal for 2021-22 for sustainable infrastructure, the CIP presents an ambitious program of improvements for 2021-22 and the four years, summarized as by funding source and category as follows:

CIP Summary By Funding Source

Funding Source	2021-22	2022-23	2023-24	2024-25	2025-26
General Fund	1,297,000	1,024,000	70,000	420,000	-
General Fund Measure X	620,206	250,000	250,000	-	-
Grants	492,932	2,439,500	1,790,500	2,300,000	6,760,000
Gas Tax/TDA/SB 1	1,506,831	1,288,000	1,239,000	785,000	800,000
Community Dev Block Grant	714,794	-	-	-	-
Parks Impact Fee Fund	50,000	405,000	280,000	-	-
Enterprise Funds					
Wastewater	581,550	478,000	45,000	295,000	75,000
Water	2,641,500	12,992,000	3,920,900	5,690,000	640,000
Sanitation	729,650	1,398,500	400,000	415,000	-
CNG Station	-	425,000	-	-	-
Transit	-	182,000	-	-	225,000
Total Enterprise Funds	3,952,700	15,475,500	4,365,900	6,400,000	940,000
TOTAL	**$8,634,463**	**$20,882,000**	**$7,995,400**	**$9,905,000**	**$8,500,000**

CIP Summary By Category

Category	2021-22	2022-23	2023-24	2024-25	2025-26
City Buildings and Facilities	788,638	1,352,000	250,000	2,420,000	6,460,000
Park Improvements	795,000	1,705,000	-	-	-
Streets & Transportation	3,316,625	3,587,000	3,379,500	1,085,000	1,100,000
Wastewater System	525,550	258,500	45,000	295,000	75,000
Water System	2,554,500	12,632,500	3,920,900	5,690,000	640,000
Sanitation System	654,150	740,000	400,000	415,000	-
CNG Station	-	425,000	-	-	-
Transit	-	182,000	-	-	225,000
TOTAL	**$8,634,463**	**$20,882,000**	**$7,995,400**	**$9,905,000**	**$8,500,000**

Enterprise Funds

The City's three major enterprise funds – wastewater, water and sanitation – are facing major fiscal challenges in aligning revenues with needed operating and capital costs in delivering these essential services. While each of these funds have adequate working capital balances to fund services and improvements in 2021-22, the tough facts are that rate increases will be necessary during 2021-22. There are opportunities for phasing-in these increases to mitigate impacts; however, the longer we wait to do what is necessary, the larger the rate increases will need to be.

The challenges in the Water Fund surfaced in the five-year forecast presented to the Council on at the special budget workshop on April 27. The forecast showed that even under the most favorable of circumstances, where the State Water Resources Control Board (SWRCB) approves providing 75% of its loan as a grant, sustained increases for four years of 3.25% annually beginning in 2022-23 would be needed. This outcome is considered likely but it is not a sure thing.

However, if the grant is not received, and the City is required to repay all of the proceeds of the $25.8 million loan, the annual increases would need to be 9.5% for four years.

A request for proposals (RFP) is underway for the preparation of a comprehensive, long-term CIP and detailed rate study for the Wastewater and Water Funds. Moreover, a comprehensive review of trash rates in light of recycling requirements is under administrative staff review at this time. Accordingly, the City should have solid information upon which to make rate decisions during the coming year.

AMERICAN RESCUE PLAN ACT (ARPA)

We initially had planned on integrating plans for the use of ARPA funding into the 2021-22 Budget. However, federal rules on allowed uses have been slow to emerge and are still under development in several cases. Moreover, even with the guidelines that have surfaced, there is a lot of uncertainty among many highly respected professionals about what many of the provisions mean. These concerns include differences – in some cases, significant ones – in allocation amounts from previous estimates.

Accordingly, is simply too soon to meaningfully consider the use of ARPA funds at this time. The League of California Cities along with other professional groups such as the International Association of City and County Managers (ICMA), Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) are working on getting better federal guidance and providing authoritative direction on the use of funds. Once these are in place and we have greater confidence in the amount allocated to us and allowable uses, we will return to the Council with recommendations for the use of ARPA funds.

SUMMARY

The preparation of the Annual Operating Budget and the CIP was truly a collaborative effort. I am proud of this achievement and the effort from all the Department Heads and their staff. Special recognition goes to our employees for continuing to work hard and serve the citizens of our community with a high level of public service.

While there are significant challenges ahead, we believe the Budget navigates them in a prudent and fiscally responsible manner.

Lastly, it is through the support of the City Council that staff is able to advance quality service, innovation, and leadership in the community; that support is greatly appreciated. Thank You.

Respectfully,

Daniel Ortiz-Hernandez, ICMA-CM
City Manager

Budget and fiscal policies provide an essential foundation for effective financial decision-making and in protecting the City's fiscal health, in both the short and long-term. They are the City's "north star" in guiding the preparation and implementation of budgets and financial plans. They help make tough decisions easier by stating our organizational values before they are placed under stress by adverse circumstances. The City may choose to do something different – effective policies are guides, not straightjackets – but they are a powerful starting point: but for "this," the City should do what?

They are both preventative and curative: clearly articulated policies help prevent problems from arising in the good times; and help respond to bad times when they do occur. They also help provide financial management continuity as elected officials and staff change. Lastly, they are most powerful when it put in place before the need for them arrives.

Stated simply, articulating and then following prudent fiscal policies is the most effective and proven way for the City to ensure its long-term fiscal health.

Each policy is followed by a summary of the City's compliance status with the policy goal.

BUDGET PURPOSE AND ORGANIZATION

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

1. Operating revenues should fully cover operating expenditures, including debt service.

2. Ending fund balance/working capital must meet minimum policy levels or other target levels established by the Council for the fiscal year.

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

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

1. Identifying community needs for essential services.

2. Organizing the programs required to provide these essential services.

3. Describing programs and activities performed in delivering services.

4. Proposing objectives for improving the delivery of program services.

5. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.

Budgetary emphasis will focus on providing high quality municipal services, recognizing the fundamental importance to the citizens of public safety and properly maintained infrastructure.

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

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

E. **Adequate Maintenance of Existing Assets.** The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Future maintenance needs for all new capital facilities will be fully costed out and added costs will be recognized and included in future year budget projections.

F. **Five-Year Capital Improvement Program.** The City will maintain a long-range fiscal perspective through the use of a five-year Capital Improvement Plan.

G. **Continued Commitment to Customer Service and Productivity Improvements**. Strong customer service and productivity improvements, with a focus on value added services, remain important budgetary goals. Consistent with this goal, the City will strive to pay competitive market level compensation to its employees.

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

Status: In Compliance. *These practices are either in place or the Council has adopted a budget process and document for 2021-22 that meets these policy objectives. However, linking resources to outcomes and measuring performance will always be a work in progress, with ongoing improvements.*

REVENUE MANAGEMENT

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

B. Revenue Distribution. The Council recognizes that generally accepted accounting principles for state and local governments discourage the "earmarking" of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. In those cases where it does occur, the basis and methodology for earmarking should be clearly articulated in the City's Budget and Fiscal Policies.

C. Grant Management. Intergovernmental assistance in the form of grants and loans will be used to finance only:

1. Capital improvements that are consistent with the Five-Year Capital Improvement Program (CIP) priorities and can be maintained and operated over time.
2. Technological upgrades or enhancements.
3. Capital acquisition items.
4. Operating programs which either can be sustained over time or have a limited horizon.
5. Other areas as determined by the Council to be in the best interest of the City.

D. Enterprise Fund Fees and Rates. All fees and charges for each enterprise fund (such as Water, Wastewater and Sanitation) will be set at a level that fully supports the direct and indirect costs of the enterprise, including operations, maintenance, capital improvements and debt service, as well as meet any debt service coverage requirements set forth in related bond covenants.

E. Internal Service Funds. All internal service funds will have revenues (intra-City user charges, interest earnings and other income) sufficient to meet all operating and capital expenses. Such revenues shall also be sufficient to maintain minimum reserve targets.

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

MINIMUM FUND BALANCE AND RESERVES

Section 1: Policy

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

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

This policy is also intended to follow best practices and industry standards, including those issued by the Governmental Finance Officers Association of the United States and Canada (GFOA) in setting reserve levels that adequately address risks such as:

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

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

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

C. **Budget Integration and Financial Management**. The City's Annual Operating Budget and Capital Improvement Plan should be developed to comply and implement the various aspects of this policy. This includes but is not limited to both the budgeted use of excess unassigned fund balance or available working capital and the rebuilding of the same as needed to maintain compliance with the minimum reserve levels established herein.

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

Section 2: Minimum Balances

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

A. **General Fund.** At the end of each fiscal year, the General Fund should have a minimum unassigned fund balance of at least 35% of operating and debt service expenditures. This represents about 120 days of General Fund operating cash flow and is conservatively based on the risk assessment methodology for setting reserve levels developed by the GFOA.

B. **Water, Wastewater and Sanitation Funds.** The City operates three major utility enterprise funds: water, wastewater and sanitation, which provide essential public services that are paid for by users of these services. Maintaining adequate liquidity in these funds is an essential factor in the City's ability to provide these services without interruption. Accordingly, at the end of each fiscal year the City should have a minimum available working capital balance (current assets less current liabilities, minus amounts designated for funding capital projects or other purposes) in each of these enterprise funds at equal or more than 35% of operating and debt service expenditures for that fund. This represents about 120 days of working capital. This minimum available working capital balance should be factored into all future user rate studies used to establish utility user rates for these three funds.

C. **Internal Service Funds.** The City's internal service funds shall maintain working capital of at least 60 days of operating expenditures.

D. **Taking Reserves Below Minimum Policy Levels**. There are circumstances where intentionally taking reserves below the established policy levels would be appropriate in responding to the risks that reserves are intended to mitigate and are not considered a violation of this policy. These include one-time uses such as:

1. Making investments in human resources, technology, economic development, productivity improvements and other strategies that will reduce future costs or increase future revenue sources.

2. Reducing ongoing expenditures through the partial or full refinancing of unfunded long-term liabilities.

3. Closing short-term revenue/expenditure gaps.

4. Responding to unexpected expenditure requirements or revenue shortfalls.

5. Meeting one-time cash flow needs as well as normal cash flow needs during the year.

6. Where a forecast shows an ongoing structural gap, providing a strategic bridge to the future.

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

Section 3: Other Assignments/Commitments

A. **Future Capital Project or Other Long-Term Goal Assignments or Commitments.** The Council may also commit or assign specific General Fund balance levels above the reserve target for future development of capital projects, unfunded liabilities or other long-term goals that it determines to be in the best interests of the City.

B. **Other Commitments and Assignments.** In addition to the 35% target noted above, unrestricted fund balance levels will be sufficient to meet funding requirements for programs or projects approved in prior years which

are carried forward into the new year; debt service reserve requirements; commitments for encumbrances; and other restrictions, commitments or assignments required by contractual obligations, state law or generally accepted accounting principles.

Section 4: Correcting Balances Below the Minimum Balance

Whenever the City's Funds with established minimum balances per this policy fall below these minimal levels, the City will strive to restore these balances to the minimum level within five-years. Some actions that may be considered to rectify this situation include the following:

A. **General Fund**

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

B. **Water, Wastewater and Sanitation Funds**

1. Strategically reduce operations budgets.
2. Initiate a user rate analysis and implement rate changes as needed.
3. Analyze existing debt and possible refinancing options to reduce existing debt service cost.
4. Defer non-essential capital improvement projects until adequate funding can be secured through rate increases, grants or debt issuance.

As revenues versus expenditures improve, the City will allocate at least half to reserve restoration, with the balance available to fund asset replacements, unfunded liabilities, capital improvement projects, service level restorations or new operating programs.

Section 5: Use of Balances Exceeding the Minimum Balance

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

A. Excess reserve funds are not to be used for new or existing recurring expenses except on a short-term basis.

B. Investment of these funds on a longer-term basis, in compliance with the City's Investment Policy, should be considered to provide an ongoing source of recurring investment income for the City.

C. Assignment or use of these funds should be considered for early partial or full retirement of existing debt or other unfunded long-term liabilities.

D. A review of the one-time capital improvements needed within the City should be considered to identify and prioritize potential capital projects. Once potential projects have been identified, assignment or use of these funds should be considered for these one-time capital improvement projects.

Status: In Progress. *After assigning $9.3 million for potential labor housing complex demolition and site clean-up costs, the projected unassigned General Fund balance at June 30, 2022 is 31% of operating expenditures. Consistent with the City's policy, the goal is to restore reserves to policy levels with the next five years.*

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

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

1. In accordance with best practices and industry standards, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors' opinion.

2. The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.

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

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

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

D. **Agenda Report Review**. A Fiscal Impact Statement will be provided with each staff report submitted to the Council as part of the agenda packet.

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

CAPITAL FINANCING AND DEBT MANAGEMENT

A. **Capital Financing**

1. The City will consider the use of debt financing only for one-time capital improvement projects and only under the following circumstances:

   a. When the project's useful life will exceed the term of the financing.
   b. When project revenues or specific resources will be sufficient to service the long-term debt.

2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.

3. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.

4. While development impact fees can be a major funding source in financing capital project improvements, revenues from these fees are subject to significant fluctuation based on the rate of new development. Accordingly, the following guidelines will be followed in designing and building projects funded with development impact fees:

   a. The availability of impact fees in funding a specific project will be analyzed on a case-by-case basis as bid specifications or contract awards are submitted for approval.

   b. If adequate funds are not available at that time, the Council will make one of two determinations:

      - Defer the project until funds are available.
      - Based on the high-priority of the project, advance funds from the General Fund or appropriate enterprise fund, which will be reimbursed as soon as funds become available. Repayment of advances should be the first use of development impact fee funds when they become available.

5. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:

   Factors Favoring Pay-As-You-Go Financing

   a. Current revenues and adequate fund balances are available or project phasing can be accomplished.
   b. Existing debt levels adversely affect the City's credit rating.
   c. Market conditions are unstable or present difficulties in marketing.

   Factors Favoring Long Term Financing

   d. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
   e. The project securing the financing is of the type that will support an investment grade credit rating.
   f. Market conditions present favorable interest rates and demand for City financings.
   g. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
   h. It is a high-priority that is immediately required to meet or relieve service or capacity needs and current resources are insufficient or unavailable.

B. Budget Integration and Policy Links

The decision to incur new indebtedness should be integrated with the adopted Operating Budget and Capital Improvement Plan (CIP). While CIP projects may surface independently from the budget process, they will typically be an integral of the adopted CIP. Moreover, projects in the CIP typically have strong policy links to

the General Plan, Special Plans, adopted facility or infrastructure plans and other policy documents. Annual debt service requirements will be included in the Operating Budget.

C. Sources of Capital Financing

1. ***Cash Funding.*** The City funds a significant portion of its CIP on a "pay-as-you-go" basis. As part of a "pay as you go" strategy, the City will first look for grant funding for capital projects.

2. ***Interfund Borrowing***. The City may borrow internally from other funds with surplus cash instead of issuing bonded debt. The purpose of interfund borrowing is to finance high priority needs and reduce costs of interest, debt issuance and/or administration. Purposes warranting the use of this type of borrowing could include short-term cash flow imbalances due to grant terms, interim financing pending the issuance of bonds or long-term financing in lieu of bonds. The City funds from which the money is borrowed shall be repaid with interest based upon the earning rate of the City's investment pool. The Finance Director shall also exercise due diligence to ensure that it is financially prudent for the Fund making the loan. Interfund loans will be evaluated on a case-by-case basis. Any borrowing between two City funds which exceeds 24 months requires a repayment schedule approved by the Council.

3. ***Bank Loans, Lines of Credit and Direct Placements***. While not a common method of financing capital projects, financial institution credit or other direct placements may be evaluated on a case-by-case basis where the advantages over other methods are compelling.

4. ***State and Federal Loans.*** The City will evaluate State and Federal loan programs, including but not limited to loans such as the State Water Resources Control Board's revolving fund loans for the construction of water and wastewater infrastructure projects.

5. ***Other Loan Programs***. The City may consider other loan programs on a case-by-case basis where the advantages over other methods are compelling.

6. ***Equipment Lease Purchase Agreements.*** The City may consider lease-purchase agreements for long-lived assets such as backhoes and trash trucks.

7. ***Bond Financing.*** The City may issue any bonds that are allowed under federal and state law, including but not limited to general obligation bonds, certificates of participation, revenue bonds, lease-revenue bonds, assessment district bonds and special tax bonds.

   While conduit financings do not constitute a general obligation of the issuer, the same level of due diligence prior to bond issuance is required as outlined Section F below. The City will consider requests for assessment or special tax district formation on a case-by-case basis as outlined in Section G below.

D. ***Joint Powers Authority (JPA).*** In addition to the long and short-term financing instruments described above, the City may also consider joint arrangements with other governmental agencies when a project serves the public interest beyond City boundaries.

E. **Debt Management**

1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.

2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.

3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.

4. The City's financing team (such as financial advisor, bond counsel and trustee) will typically be selected through a competitive request for proposal (RFP) process for a multi-year, program-based term in providing ongoing advice and understanding of City needs.

5. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.

6. The City will monitor all forms of debt annually coincident with the City's Budget preparation and review process and report concerns and remedies, if needed, to the Council.

7. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.

8. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

9. In accordance with generally accepted accounting principles and the City internal control procedures, the Finance Director is responsible for ensuring bond proceeds are spent for the intended purposes identified in the bond documents and that the proceeds are spent in the time frames identified in the tax certificate prepared by the City's bond counsel.

10. For any applicable debt issued after January 2017, the City will file annual debt transparency reports with the California Debt and Investments Advisory Commission in accordance State Government Code Section 8855.

F. **Debt Capacity**

1. ***General Purpose Debt Capacity.*** The City will carefully monitor its levels of general-purpose debt. Because the City's general purpose debt capacity is limited, it is important that general purpose debt financing is only used for high-priority projects where the City cannot reasonably use other financing methods for two key reasons:

   a. Funds borrowed for a project today are not available to fund other projects tomorrow.
   b. Funds committed for debt repayment today are not available to fund operations in the future.

   In evaluating debt capacity, general-purpose annual debt service payments should not exceed 10% of General Fund revenues.

2. ***Enterprise Fund Debt Capacity.*** The City will set enterprise fund rates at levels needed to fully cover debt service requirements (including any coverage requirements) as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

G. **Land-Based Financings**

1. ***Public Purpose.*** The City will consider formation of land-based financing districts in accordance with the State's assessment law or the Mello-Roos Community Facilities Act. There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public

improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.

2. ***Eligible Improvements.*** Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through an assessment or special tax district shall be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan.

   Such improvements include study, design, construction and/or acquisition of:

   a. Public safety facilities.
   b. Water supply, distribution and treatment systems.
   c. Waste collection and treatment systems.
   d. Major transportation system improvements, such as freeway interchanges; bridges; intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths.
   e. Storm drainage, creek protection and flood protection improvements.
   f. Parks, trails, community centers and other recreational facilities.
   g. Open space.
   h. Cultural and social service facilities.
   i. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems.

   School facilities will not be financed except under appropriate joint community facilities agreements or joint exercise of powers agreements between the City and school districts.

3. ***Active Role.*** Even though land-based financings may be a limited obligation of the City, the City will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer; will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.

4. ***Credit Quality.*** When a developer requests district formation, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during build-out. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.

5. ***Reserve Fund.*** A reserve fund should be established in the lesser amount of: the maximum annual debt service; 125% of the annual average debt service; or 10% of the bond proceeds.

6. ***Value-to-Debt Ratios.*** The minimum value-to-date ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances, the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.

7. ***Appraisal Methodology.*** Determination of value of property in the district shall be based upon the full cash value as shown on the ad valorem assessment roll or upon an appraisal by an independent Member Appraisal Institute (MAI). The definitions, standards and assumptions to be used for appraisals shall be determined by the City on a case-by-case basis, with input from City consultants and district applicants, and by reference to relevant materials and information promulgated by the State of California, including the Appraisal Standards for Land-Secured Financings prepared by the California Debt and Investment Advisory Commission.

8. ***Capitalized Interest During Construction.*** Decisions to capitalize interest will be made on case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.

9. ***Maximum Burden.*** Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%.

10. ***Benefit Apportionment.*** Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by—or burden attributed to—each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.

11. ***Special Tax District Administration.*** In the case of Mello-Roos or similar special tax districts, the total maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan and should include procedures for prepayments.

12. ***Foreclosure Covenants.*** In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.

13. ***Impact on the City Bonding Capacity.*** The City will consider the effect of assessments or special taxes on the City's ability to issue bonds or other property-based tax measures.

14. ***Adjustment of Development Impact Fees.*** Assessment and special tax districts can fund public facilities or infrastructure improvements otherwise funded with the City's development impact fees or project-specific exactions. In such cases, the area's development impact fee obligations will be adjusted proportionately.

15. ***Special Tax Consultant.*** As part of special tax district formations, the City will retain a special tax consultant to prepare a report that recommends a special tax rate and method for the proposed district and evaluates the special tax proposed to determine its ability to adequately fund identified public facilities, City administrative costs and services (if applicable) and other related expenditures.

16. ***Disclosure to Bondholders.*** In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.

17. ***Disclosure to Prospective Purchasers.*** Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

H. **Conduit Financings**

1. The City will consider requests for conduit financing (use of the City's tax-exempt status by other agencies in issuing their own bonds that do not incur any repayment obligation by the City) on a case-by-case basis using the following criteria:

   a. The City's bond counsel will review the terms of the financing and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.

   b. There is a clearly articulated public purpose in providing the conduit financing.

   c. The applicant is capable of achieving this public purpose.

2. This means that the review of requests for conduit financing will generally be a two-step process:

   a. First asking the Council if they are interested in considering the request and establishing the ground rules for evaluating it.

   b. And then returning with the results of this evaluation and recommending approval of appropriate financing documents if warranted.

   This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

3. The workscope necessary to address these issues will vary from request to request, and accordingly will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for its costs in evaluating the request; however, this should also be determined on a case-by-case basis.

I. Enhanced Infrastructure Financing District (EIFD)

1. EIFD financing should be considered for public facility or infrastructure improvements that confer Citywide and/or regional benefits. This may include the "City share" of infrastructure included in the City's development impact fees.

2. Unless there is a Development Agreement in place that provides otherwise, EIFDs should not be used to fund real estate projects' proportional share of infrastructure costs otherwise included in the City's development impact fees or charged as project-specific exactions (such as subdivision improvements).

3. City should consider EIFDs when more than one local government jurisdiction is participating to produce maximum benefit.

4. At the time of formation of the EIFD (or if changes to the EIFD are contemplated), the City should require a fiscal impact analysis to determine if an EIFD is fiscally prudent and analyze opportunity cost to the City's General Fund.

J. **Refinancings**

1. ***General Guidelines.*** Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within federal tax law constraints) under the following conditions:

a. There is a net economic benefit.

b. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.

c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.

2. ***Standards for Economic Savings.*** In general, refinancings for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

a. Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.

b. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

Status: In Compliance. *The City does not have any long-term indebtedness at this time.*

BUDGET PURPOSE
What is an annual budget?

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

Wasco's budget is not just a compilation of expenses and income for the year but also paints a comprehensive picture of the direction the City is taking as an organization on behalf of the community. As recommended by the Government Finance Officers Association of the United States and Canada (GFOA), the Budget's organization and content are designed to achieve four key goals:

- **Policy document.** Sets forth goals and objectives to be accomplished and articulates fundamental principles upon which budget is prepared.

- **Fiscal plan**. Identifies and appropriates public resources.

- **Operations guide.** Describes basic organizational units and activities of the City.

- **Communications tool**. Provides the community with a blueprint of how public resources are being used.

BUDGET ORGANIZATION
How is the budget laid out?

In meeting the budget goals above, Wasco's budget is designed to provide complicated financial information about the City in an easy-to-read format. To do this, the Budget is organized into six main sections:

- Introduction (which includes the "Budget Message" highlighting key fiscal issues)
- City-Wide Financial Summaries
- Fund Financial Schedules
- Capital Improvement Program (CIP) Summary
- Authorized Staffing
- Appendix

The following describes each of these sections.

❶ Introduction

The Introduction section begins with the Budget Message from the City Manager to the Council that sets forth the key fiscal issues facing the City and how the Budget responds to them. It also outlines top Council goals for the year and provides a general overview of the Budget. The Budget Message is followed by a summary of significant operating program changes; Measure

X uses; budget and fiscal policies; this guide to reading and understanding the budget; a listing of key City officials and advisory bodies; and an organization chart.

❷ Citywide Financial Summaries

This section provides a financial overview of the entire Budget by providing a summary of all funds within the City listed by fund type. This schedule includes each fund's projected fund balance at the beginning of the year; all budgeted revenues, expenditures and financing sources (uses) for that fund; and projected ending fund balance. This section also includes revenue highlights; appropriations by Department and Fund; Interfund Transfers; and graphics showing revenues and expenditures by fund, and the five-year CIP.

❸ Fund Financial Schedules

This section is the heart of the Budget, which presents operating budgets by fund:

Governmental Funds

- General Fund
- Special Revenue Funds
- Capital Project Funds

Enterprise Funds

- Wastewater
- Water
- Sanitation (Refuse)
- CNG Station
- Transit Fund

Each fund section provides:

- Summary of services provided
- Strategic issues
- 2020-21 significant accomplishments
- 2021-22 objectives and initiatives
- 2021-22 significant operating cost changes
- Expenditure detail
- Revenues, expenditures and changes in fund balance

Added narrative and expenditure detail is provided for each of the seventeen departments/divisions within the General Fund:

Community Development

- Planning
- Building Regulation
- Code Compliance
- Economic Development

City Fund Types

General Fund. Accounts for resources that are unrestricted in their use. Accordingly, except for user charges, these can be allocated by the Council for any governmental purpose This the largest fund within the City's budget and consists of seventeen departments or divisions providing a broad range services from police and fire to streets and road maintenance.

Special Revenue Funds. Account for restricted funding sources that must be used and accounted for a specific purpose.

Capital Project Funds. Account for the collection and expenditure of revenues dedicated for capital improvements, other than those related to the Enterprise Funds.

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

Public Safety
- Fire Services
- Police Services
- Animal Services

Public Works
- Administration & Engineering
- Streets

Support Services
- City Council
- City Manager
- Finance
- Human Resources/Risk Management
- City Attorney
- Fleet Maintenance
- Facilities Maintenance
- Information Technology

❹ Capital Improvement Program (CIP)

The City prepares a separate, comprehensive five-year CIP document that provides the following information for each project.

- Project description
- Justification
- Graphic of the project or its location
- Goal and policy links
- Project cost by phase: study, design, environmental review, acquisition, construction, construction management
- Project funding source(s)

The CIP also provides a summary of all projects by type and funding source. This summary is provided in this section of the Budget.

The first year of the CIP is adopted with the operating budget.

❺ Authorized Staffing

After contract services for police and fire, staffing is among the City's top expenditures. This section shows:

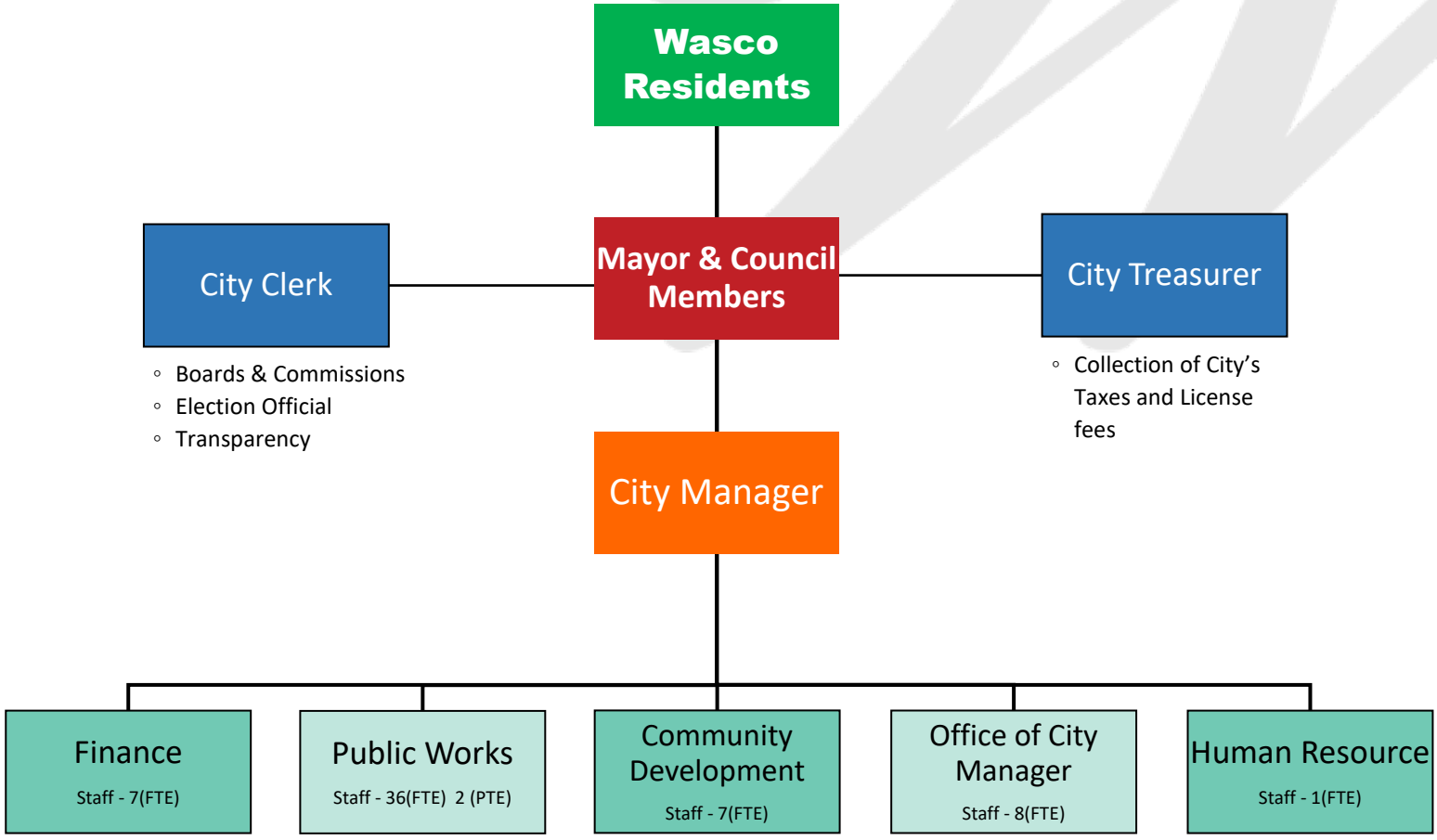
- Full-time equivalent staffing positions by department/division
- Salary and benefits distribution summary
- Employee benefit summary

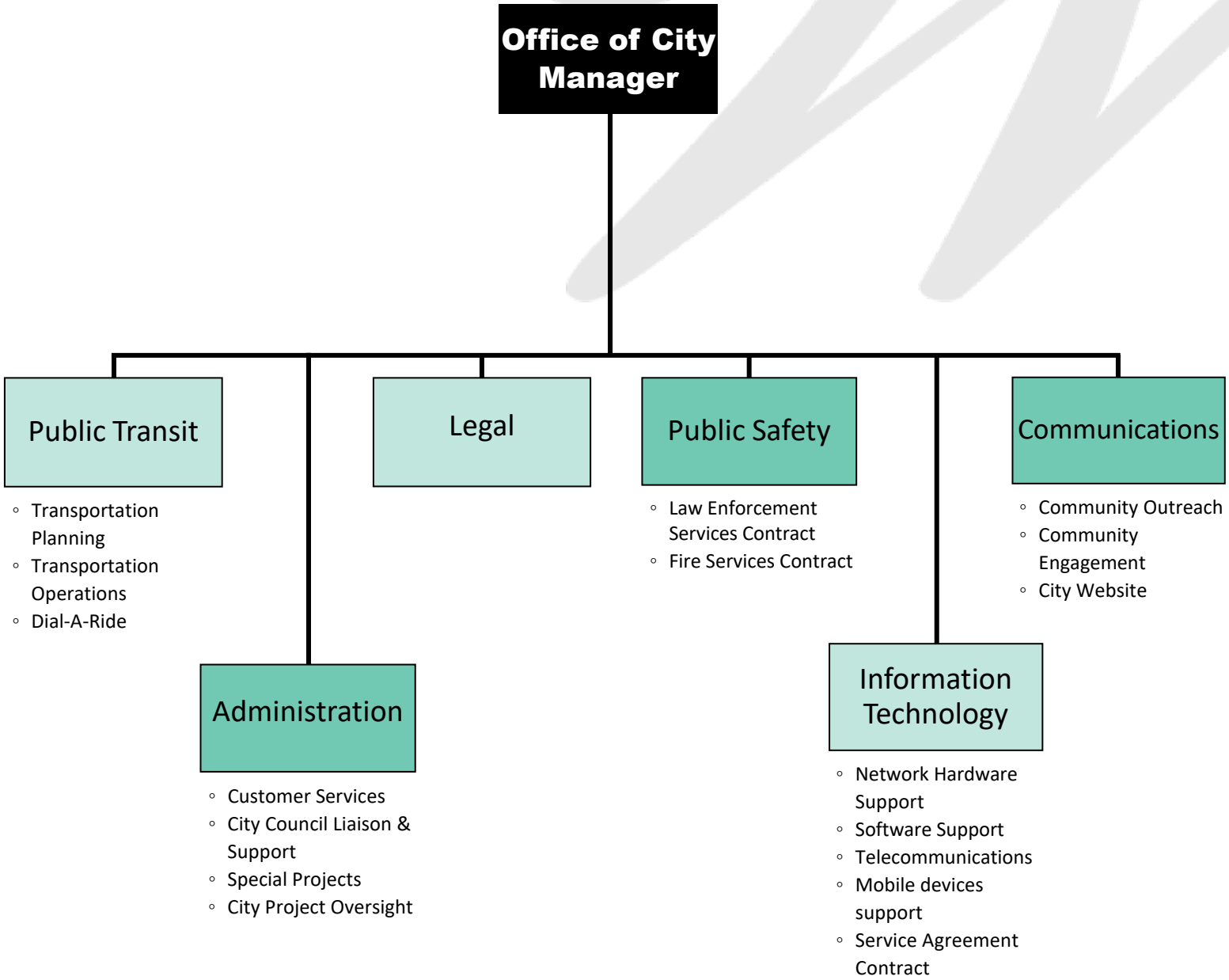
❻ Appendix

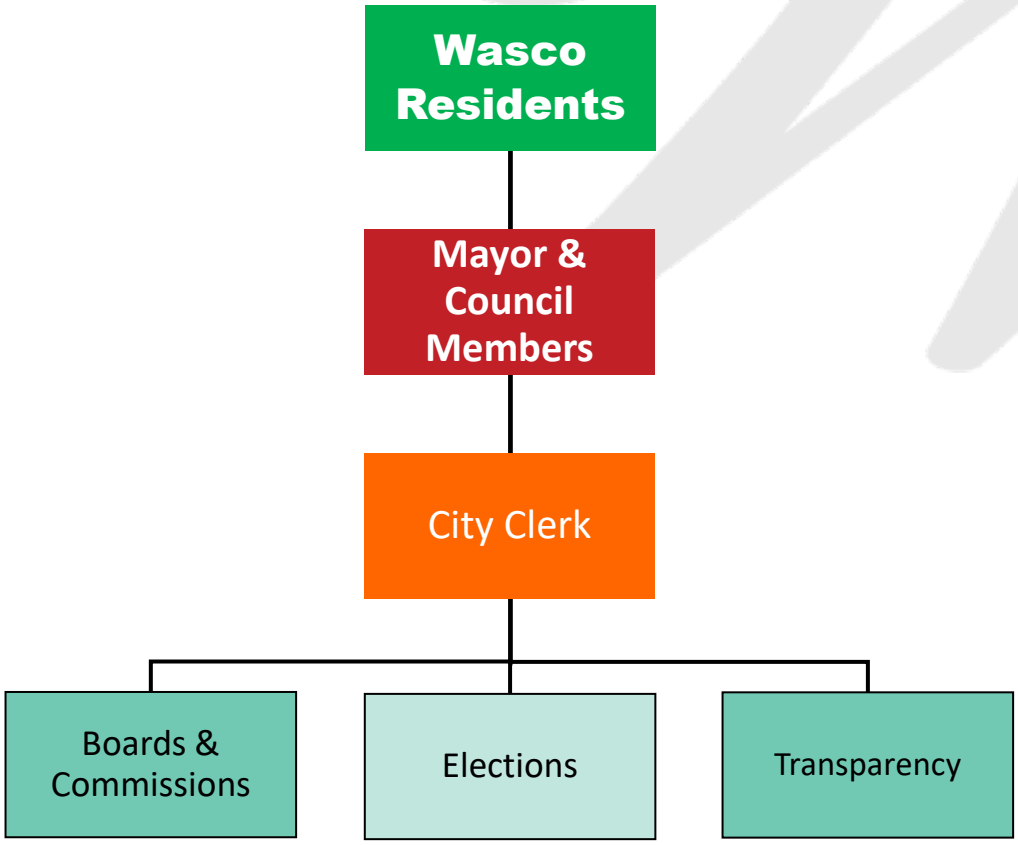
This section provides supplemental information about the budget process and the City.

- Budget process and calendar
- Appropriations limit description
- General Fund five-year fiscal forecast
- Community information (population, geography, weather, government)
- Glossary
- Resolutions adopting the Budget, CIP and Appropriations Limit

City of Wasco Organizational Chart



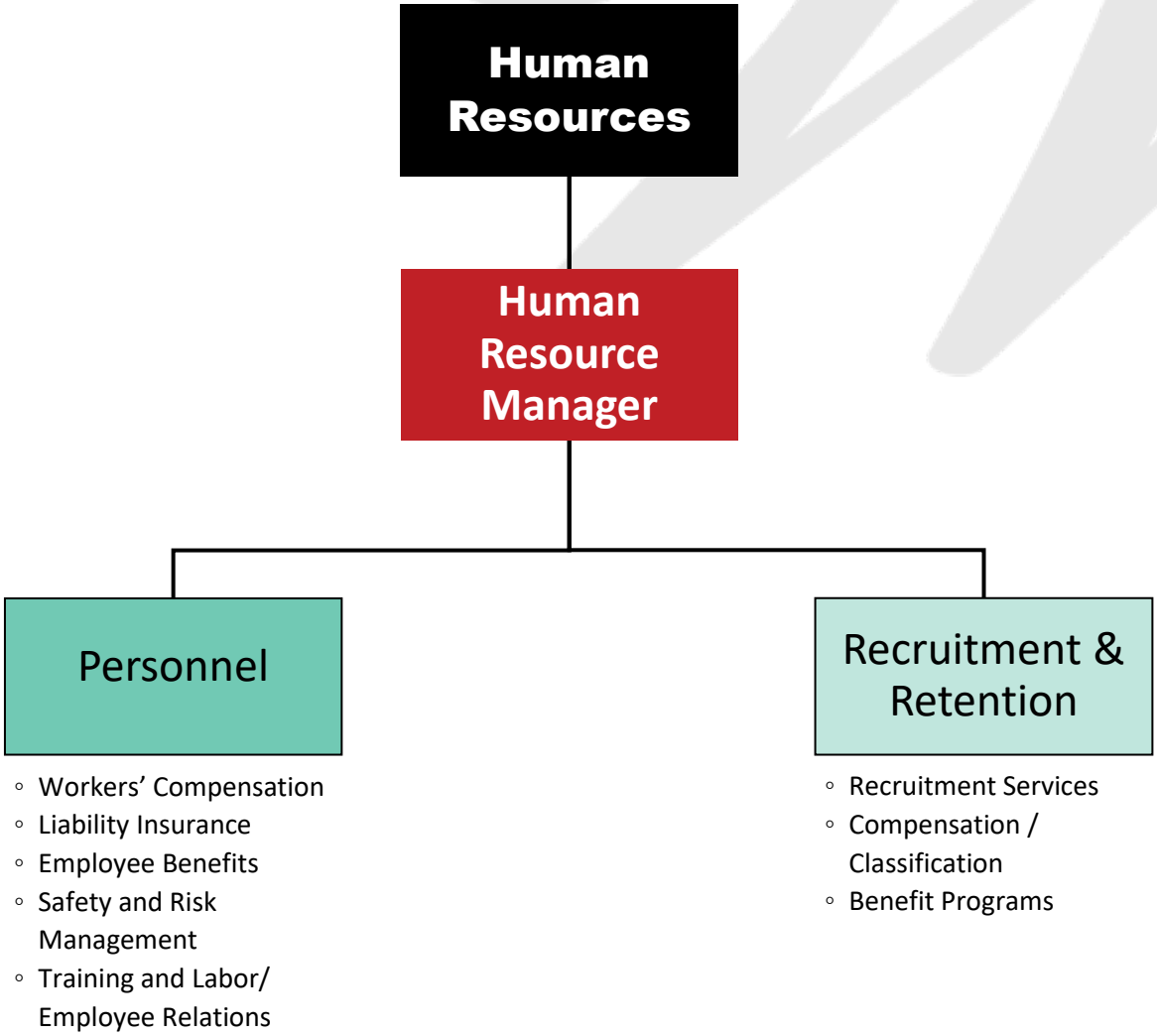

Office of City Manager
Public Transit
Transportation Planning
Transportation Operations
Dial-A-Ride
Administration
Customer Services
City Council Liaison & Support
Special Projects
City Project Oversight
Legal
Public Safety
Law Enforcement Services Contract
Fire Services Contract
Information Technology
Network Hardware Support
Software Support
Telecommunications
Mobile devices support
Service Agreement Contract
Communications
Community Outreach
Community Engagement
City Website

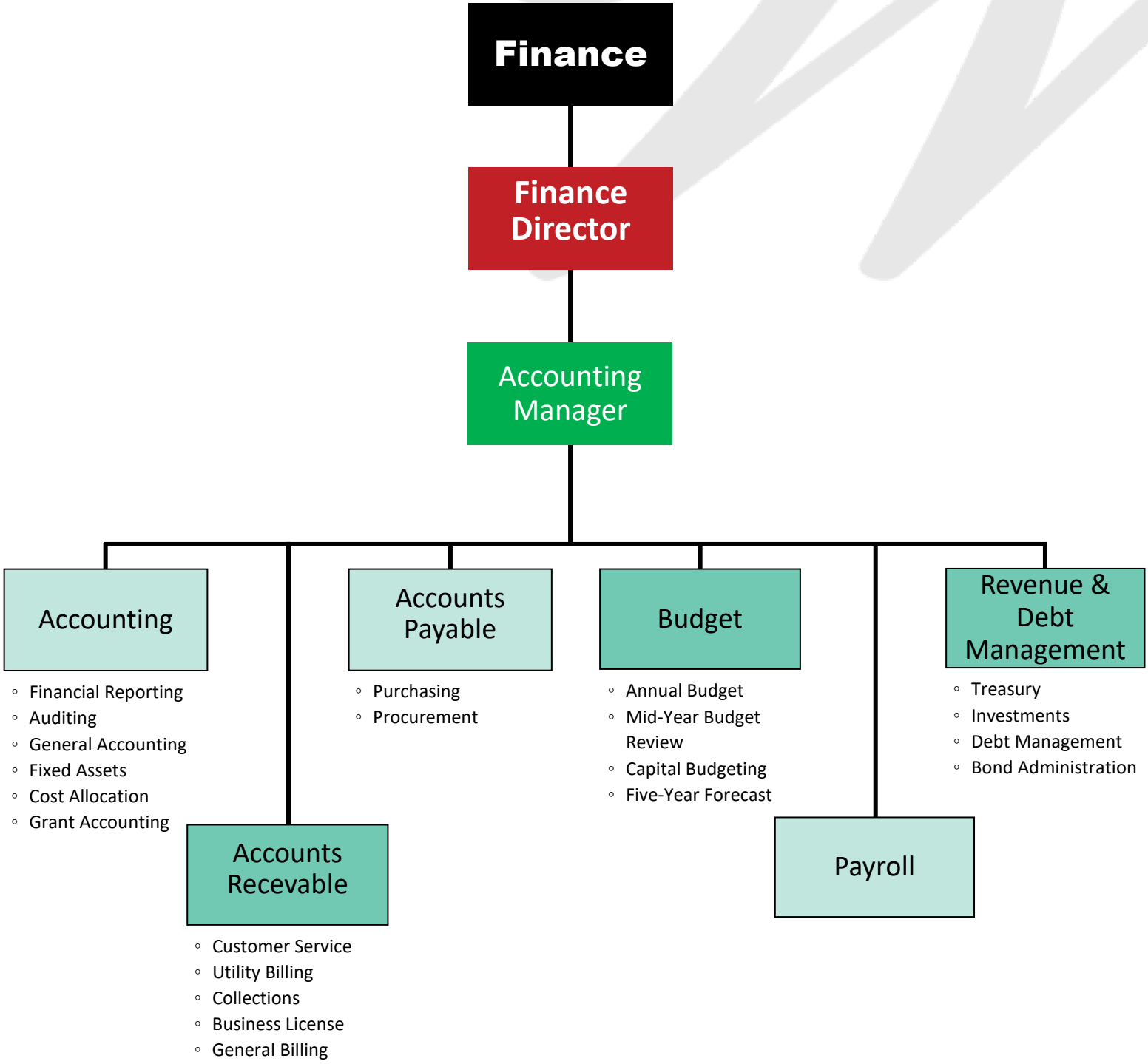


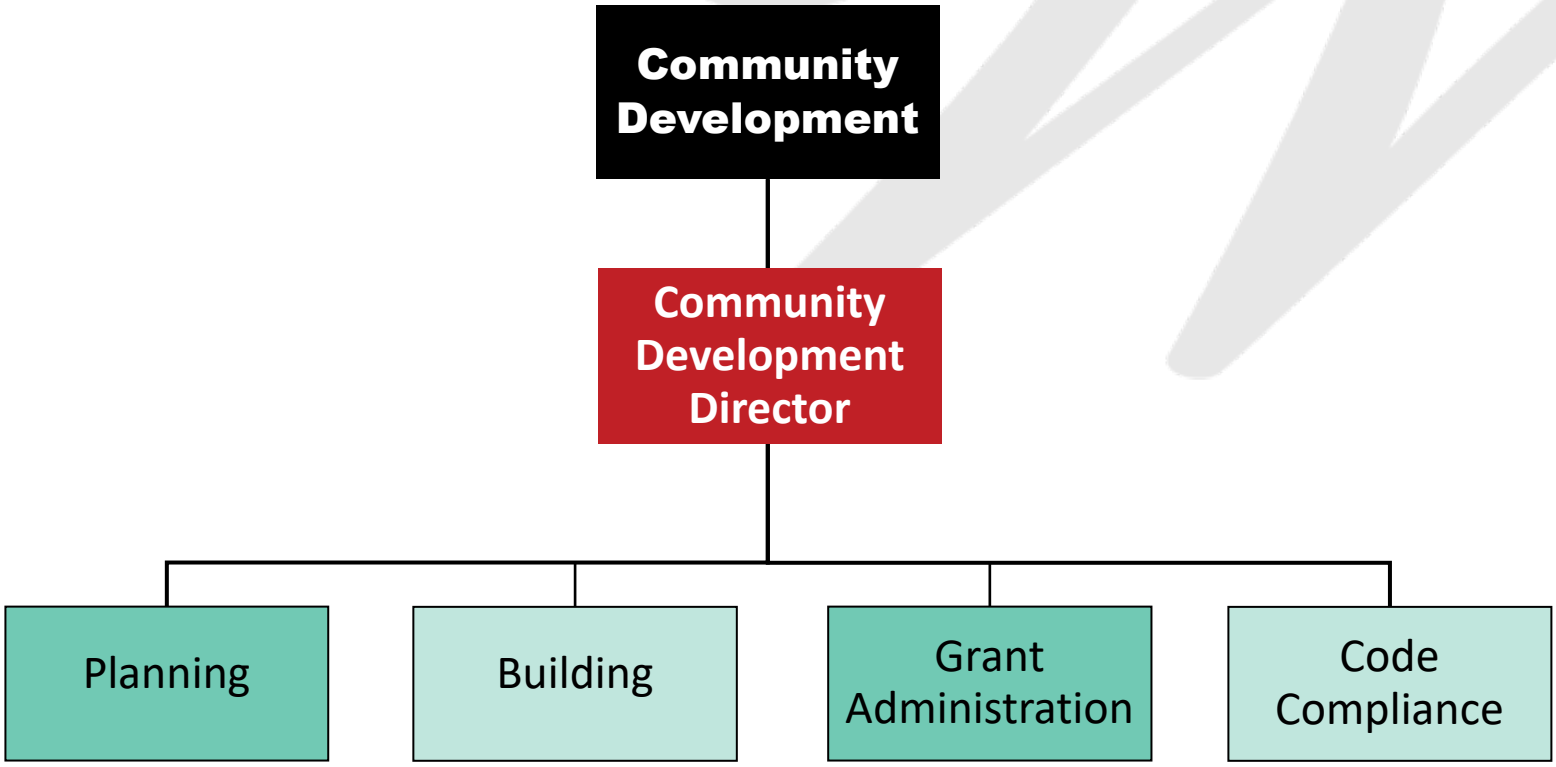
- Meeting Agendas
- Meeting Minutes
- Meeting Notifications

- Campaign Disclosure Filing
- Election Official

- Resolutions
- Ordinance
- Bid Openings
- Public Records Management
- Legal Notices
- City Municipal Code
- Custodian of City Seal
- Recordation of Legal Documents
- Proclamations
- Contract/Agreements Processing


Human Resources
Human Resource Manager
Personnel
Recruitment & Retention
◦ Workers' Compensation
◦ Liability Insurance
◦ Employee Benefits
◦ Safety and Risk Management
◦ Training and Labor/ Employee Relations
◦ Recruitment Services
◦ Compensation / Classification
◦ Benefit Programs


Finance
Finance Director
Accounting Manager
Accounting
Financial Reporting
Auditing
General Accounting
Fixed Assets
Cost Allocation
Grant Accounting
Accounts Payable
Purchasing
Procurement
Budget
Annual Budget
Mid-Year Budget Review
Capital Budgeting
Five-Year Forecast
Revenue & Debt Management
Treasury
Investments
Debt Management
Bond Administration
Accounts Recevable
Customer Service
Utility Billing
Collections
Business License
General Billing
Payroll



- Planning Commission
- Permitted land uses
- Development standards
- Development processes
- Environmental Documentation
- Maintain City's Long-Term Planning Documents
- Property Zoning

- Enforce Construction Requirements
- Building Inspections
- Construction Inspections
- Building Permit Applications
- Review Building Plans
- Issues Building Permits

- Conducts Abatements
- Enforces City Property Maintenance Codes
- Address Community Complaints
- Assists other departments with Code Compliance issues

Public Works

Public Works Director

Deputy Public Works Director

Engineering

- Design of Public Projects
- Provide Estimates for City Projects
- Review Improvement Plans
- Improvement Plan Check
- Records Final
- Maps
- GIS
- Public Project Management
- Inspection of Construction in Public Right of Way
- Encroachment Permits
- Oversize Load Permits
- Road Closure Permits
- Solar Farm Management

Fleet Management

- CNG Station
- Repair all City Fleet
- Perform preventative maintenance of all City fleet
- Ensure vehicles meet DOT standards and pass CHP inspections

Animal Services

- Animal Impoundment
- Dog Licensing
- Pet Intakes
- Pet Redemption
- Lost Pets
- Animal Adoption
- Education and Outreach
- Animal rescue coordination
- Issuing citations for municipal code violations

Facilities Maintenance Services

- Maintain and repair all City Facilities
- Clean and stock supplies throughout facilities
- Manage janitorial services agreement
- Manage pest control services agreement
- Prepare facilities for meetings and events

Deputy Public Works Director

Water

- Resident Waster Services
- Water Distribution System Maintenance
- Water Well Maintenance
- Outreach and Education
- Leak repair
- Customer Complaint management
- Construction Water Meter
- Water Meter Inspections
- Inspect private development construction of water main and service lines
- State reports
- Consumer Confidence Report
- Water Loss Survey

Sanitation

- Trash Collection
- Green Waste Collection
- Green Waste Site
- Outreach and Education
- Street Sweeping

Wastewater

- Sewer Collection System Maintenance
- Wastewater Treatment Plant Maintenance
- Storm drain collection system maintenance
- MS4 Permit Compliance
- Sump Maintenance
- Biosolids reporting
- Industrial Discharge User Permit Review and Compliance
- Fats, Oils and Grease Program
- Municipal Ag Land Management

Streets

- Graffiti removal
- Street Light maintenance and repair
- Road maintenance (crack sealing, pot hole patching)
- Landscaping of public right of way
- Irrigation system maintenance
- Street Sign maintenance and repair
- Crosswalk and Legend Restriping
- Curb painting
- Traffic Control

Citywide Financial Summaries

Fund Balances	Projected July 1, 2021	FY2021-22 Revenues	FY2021-22 Appropriations	FY2021-22 Transfers In	FY2021-22 Transfers Out	Other Sources (Uses)	Projected June 30, 2022
GENERAL	13,751,130	12,108,247	12,095,646	3,192,487	4,302,767	209,794	12,863,246
SPECIAL REVENUE							
TRANSPORTATION DEVELOPMENT ACT	-	1,006,831	-	-	1,006,831		-
LIGHTING AND LANDSCAPING MAINT DIST	16,122	169,269	185,383	-	-		8
EMERGENCY RESPONSE	1,567	-	-	-	-		1,567
SEWER LIFT STATION DISTRICT	203,507	11,750	7,250	-	-		208,007
COMMUNITY FACILITIES DISTRICT	52,775	80,000	100	-	80,000		52,675
GAS TAX	105,910	1,092,030	-	-	1,096,926		101,014
TRAFFIC SAFETY	(2,393)	20,000	15,000	-	-		2,607
COPS	55,948	150,000	-	-	150,000		55,948
CDBG	388,259	-	-	-	-		388,259
CALHOME	1,021,678	-	-	-	-		1,021,678
HOME	341,280	-	-	-	-		341,280
BEGIN	11,313	-	-	-	-		11,313
TOTAL SPECIAL REVENUE	2,195,965	2,529,880	207,733	-	2,333,757		2,184,356
CAPITAL PROJECTS							
CAPITAL OUTLAY	-	1,207,726	4,916,763	3,709,037	-		-
TRAFFIC IMPACT	1,508,833	95,000	-	-	-		1,603,833
PARK IMPACT	-	3,000	-	-	50,000		(47,000)
TOTAL CAPITAL PROJECTS	1,508,833	1,305,726	4,916,763	3,709,037	50,000		1,556,833
ENTERPRISE							
WASTEWATER	5,068,381	2,395,737	2,897,361	175,000	56,000	46,392	4,732,148
WATER	6,090,495	3,274,921	5,643,891	-	99,500	100,731	3,722,755
SANITATION	3,381,918	3,066,883	3,770,303	-	254,500	57,849	2,481,847
CNG FUELING STATION	253,969	90,000	73,909	-	-	1,238	271,298
PUBLIC TRANSIT	166,296	481,340	501,488	20,000	-	7,261	173,410
TOTAL ENTERPRISE	14,961,059	9,308,881	12,886,952	195,000	410,000		11,381,458
TRUST & AGENCY							
SUCCESSOR AGENCY TO RDA	75,046	-	-	-	-		75,046
WASCO PUBLIC FINANCING AUTHORITY	127,453	-	-	-	-		127,453
TOTAL TRUST & AGENCY	202,500	-	-	-	-		202,500
Total	32,619,488	25,252,734	30,107,094	7,096,524	7,096,524	423,265	28,188,392

Appropriations by Fund					
Proposed Budget	Personnel	Operating	Capital	Service Transfers and G&A Allocation	Total Appropriations
GENERAL FUND					
SUPPORT SERVICES	1,218,297	1,683,791	-	78,600	2,980,688
PUBLIC SAFETY	316,687	5,477,528	-	132,500	5,926,715
PUBLIC WORKS	755,393	691,999	-	343,100	1,790,492
COMMUNITY DEVELOPMENT	929,365	192,585	-	275,800	1,397,750
TOTAL GENERAL FUND	3,219,743	8,045,903	-	830,000	12,095,646
SPECIAL REVENUE					
LIGHTING AND LANDSCAPING MAINTENANCE DISTRICT	103,483	81,900	-	-	185,383
TRAFFIC SAFETY	-	15,000	-	-	15,000
COMMUNITY FACILITIES DISTRICT	-	-	-	100	100
SEWER LIFT STATION	-	5,750	-	1,500	7,250
CDBG	-	-	-	-	-
CALHOME	-	-	-	-	-
HOME	-	-	-	-	-
TOTAL SPECIAL REVENUE	103,483	102,650	-	1,600	207,733
CAPITAL PROJECTS					
CAPITAL OUTLAY	-	-	4,916,763	-	4,916,763
TRAFFIC IMPACT	-	-	-	-	-
PARK IMPACT	-	-	-	-	-
TOTAL CAPITAL PROJECTS	-	-	4,916,763	-	4,916,763
ENTERPRISE					
WASTEWATER	1,264,911	492,750	670,000	469,700	2,897,361
WATER	1,256,456	1,399,735	2,542,000	445,700	5,643,891
SANITATION	1,751,403	759,400	505,700	753,800	3,770,303
CNG STATION	19,959	36,750	-	17,200	73,909
TRANSIT	318,788	51,600	-	131,100	501,488
TOTAL ENTERPRISE	4,611,517	2,740,235	3,717,700	1,817,500	12,886,952
TRUST & AGENCY					
SUCCESSOR AGENCY TO RDA	-	-	-	-	-
WASCO PUBLIC FINANCING AUTHORITY	-	-	-	-	-
TOTAL TRUST & AGENCY	-	-	-	-	-
Total Appropriations	7,934,743	10,888,788	8,634,463	2,649,100	30,107,094

Revenue Highlights

Summary

This section of the budget describes the resources that are available to support the proposed operating and capital budget. Wasco will receive revenues in the form of taxes, fee and other revenue sources to support its operational and capital expenses during FY 2021-22. This narrative focuses on the comparisons between yearend revenue projections and the budget year projections. The following is a brief explanation of these revenue sources.

Property

Taxes Property taxes are imposed on real property (land and permanently attached improvements, such as buildings) and tangible personal property (movable property) located within the City. The tax is imposed at a rate of one percent of the property's assessed value. Property taxes are projected using the following factors:

The City's historical property tax revenue trends.

Recent and projected housing and commercial construction.

County assessed values for properties in the City.

A modest increase in the average sales price of existing homes in the region, thereby resulting in a higher new assessed value.

Known County adjustments to the assessed values from appeals and reassessment adjustments.

Annexations to the City.

Property tax revenue in the General fund is projected to decrease by $10,500 or 1.0% lower than the current year-end projection. The slight decrease in property taxes is attributable to delinquencies.

Property tax in lieu of VLF is projected to be $63,041 or 2.0% higher. These increases represent the growth anticipated in property taxes overall.

Sales & Use Taxes

Sales and Use Taxes are imposed on retailers who sell goods within the State or on users in the State of California for property purchased outside of the State. The tax is based on the sales price of any taxable transaction of tangible personal property.

Under California law, transactions and use taxes may be approved locally and added to the combined state and local sales and use tax rate. Transactions and use taxes generally apply to merchandise that is delivered in a jurisdiction that imposes such a tax. In practice, the tax application and allocation for most retail sales will not differ from the sales and use tax. But there are some differences. Where the Bradley Burns Sales and Use Tax is generally allocated to the jurisdiction where the sale is negotiated or order taken (the "origin"), the transactions and use tax is allocated to the district where the goods are delivered or placed into use (the "destination"). Sellers or lessors of vehicles, vessels or licensed aircraft are required to collect the transactions tax for the district where the conveyance is to be registered.

Through December 31, 2015, because of implementation of the "triple flip," Wasco received its sales tax revenues from two separate sources, the State Board of Equalization and Kern County. Three quarters of one percent of the sales and use taxes collected by the State Board of Equalization (SBOE) were allocated back to Wasco for general purposes. One quarter of one percent was allocated back to Wasco based on an estimate provided by the State Controller's Office to Kern County per the provisions of the State "triple flip" allocations.

The City tracks revenues received from the County and the State separately. In accordance with the California Committee on Municipal Accounting (CCMA) White Paper, the City adopted the 7 ½ month accrual process for sales tax revenue recognition. Therefore, the City's projected sales tax revenues are based upon taxable sales generated during the fiscal year.

The impacts of the triple flip ended on December 31, 2015, when the State's Economic Recovery bonds were paid off early. Beginning January 1, 2016, the City once again began receiving the full one percent of sales tax allocation from the Board of Equalization. During the final year, FY 2015-16, cities in California received a one-time increase in sales tax revenues equal to approximately 6% of total sales tax revenues due to receipt of a clean-up payment. In Wasco's case, this amount was $256,089. This revenue was one-time in nature and was tied to the elimination of the triple flip. It will not reoccur in future years.

Sales tax revenue is projected to decrease by $42,900 or -2.70% in FY 2021-22 based on retail sales growth experienced in the first two quarters of FY 2020-21 both in the local region and throughout the State. Sales tax revenues can be volatile and the City takes a conservative approach to budgeting revenues.

Another component of the California Sales Tax is the one-half percent collected under Proposition 172 (Local Public Safety Augmentation Fund). Proposition 172 was first created in 1993 to provide additional funding for public safety services. Proposition 172 revenues are projected to increase by $110 or 1.0% for FY 2021-22.

On November 8, 2016, Wasco voters passed a one-percent (1%) transactions and use tax increase called Measure X, an enhanced city services measure. Funds generated by Measure X are considered general purpose revenues to be utilized for essential government services. Measure X revenue is projected to decrease by $23,600 or 1.00 % in FY 2021-22 due to a shortage in automobile conductors.

Franchise Fees

Franchise Fees are collected from utility companies and other businesses within the City for the use of public rights-of-way. Currently, the City collects from four companies: Pacific Gas and Electric (PG&E), Charter Communications, Southern California Gas (SoCal Gas) and American Refuse. PG&E and SoCal Gas are charged the higher of either 2% of the gross receipts attributable to miles of line within the City (Broughton Act Computation) or 1% of the gross receipts collected within the City (1937 Act Computation). Charter Communications is charged at 5% of gross annual revenues. American Refuse is charged at a rate of 8.5% of gross receipts. Franchise Fee revenues are projected based on how well the local economy is doing, population estimates, demand for services and other related information. Franchise fee revenues are projected to increase by $7,000 or 2% compared to the current year-end projection.

Business License Taxes

Business license taxes are charged to all businesses that are located within the City limits and/or conduct business within the City. Taxes are determined by a percentage of the business' gross receipts. Revenues are estimated to decrease by $22,000 or 30% over the current year-end projection.

Transient Occupancy Tax (TOT)

Visitors to Wasco who stay in the City's hotels, motels and inns for a period of less than thirty consecutive calendar days or less shall pay the Uniform Transient Occupancy Tax. Currently, the tax rate is 10% of the price of the room. Revenues for FY 2020-21 are expected to increase by approximately $5,000 or 2.7% compared to the FY 2019- 20 year-end projection.

Motor Vehicle License Taxes (VLF Swap Tax)

The fee is termed an "in-lieu" fee because it is imposed instead of a local property tax on the ownership of a vehicle. Previously cities such as Wasco received a portion of the fees collected based on the City's population. This revenue source was eliminated by the State of California in FY 2011-12. The City received between $2,500,000 and $3,100,000 per year previously. The City has continued to receive clean-up payments so revenues are projected at $63,041 for FY 2021-22.

The Vehicle License Fees (VLF) were divided into two categories, those received directly from the State based upon the historical in-lieu amounts (now eliminated and no longer a revenue source) and those received from Kern County twice a year based upon the provision of the State Controller's Office. Beginning in FY 2005-06, the VLF in-lieu payments changed based upon increases in the assessed values. On that basis, the amounts received from Kern County are classified as "Property Tax in Lieu of /VLF" as part of "Tax Revenues".

Licenses and Permits

Licenses and permit fees include building permit fees, plan check fees and other smaller miscellaneous fees. Projections for these revenues are based on the recent and projected building activity, status of the local economy, past revenues received, population estimates, land resources and other pertinent information. Licenses and permit fees are projected to decrease by $91,000 or -29% compared to current year-end projections. This decrease anticipates a decline of $53,000 in encroachment permits and engineering plan review fees which is partially offset by an increase of $23,000 in building plan review fees compared to FY 2021-22.

Gas Tax and Local Transportation Fund

The State Gas Tax is derived from State of California taxes on gasoline purchases and is allocated to various governmental units based on prescribed methods. These funds are restricted to the construction, improvement and maintenance of public streets and related expenditures. When projecting Gas Tax revenue, past revenues received along with estimates provided by the League of California Cities Policy Analyst's website are used. Revenue is estimated to increase $168,000 or 15% more than current year-end projections. The increase is attributable to Section 2013 funds as projected by the State of California Department of Finance statewide estimates.

The Transportation Development Act (TDA) provides funding from the Local Transportation Fund (LTF) for the purpose of transportation and streets and roads projects. Funding is derived from the one-quarter cent sales tax collected in each county. The funds are then apportioned on a per capita basis to the jurisdictions within the county. Once all transportation needs have been met, the remaining funds can be used for streets and roads projects (as is the case for Wasco).

The Federal Transit Assistance (FTA) provides funding to support capital and operating assistance projects for non-urbanized public transportation systems under Section 5311 of the Federal Transit Act. The apportionment is distributed to Transportation Planning Agencies (Caltrans) who must submit a program of projects that identifies subrecipients and projects to receive Section 5311 funds.

Cost Allocation Charges – General Fund

These are charges derived from allocating the General Fund's administrative and support service costs to specific non-General Fund Departments. For example, the Water, Wastewater and Sanitation funds pay a charge for the services rendered from the Administration, Finance, Human Resources and Public Works Departments on their behalf. The charges include allocation of a percentage of each position's salary and benefits, and a percentage of the services and supplies provided. During FY 2021-22 the City will update its citywide cost allocation to evaluate the true cost of services provided by service departments to other City departments. The projected FY 2021-22 user charges will be adjusted to reflect the findings of the cost allocation plan study.

The City evaluates the full cost of services provided as shown in the City's Cost Allocation Plans. City staff monitors time spent on development related activities, capital improvement projects, successor redevelopment agency activities and landscape maintenance district activities to reimburse the General Fund for the fully burdened cost of services provided.

For those services that recapture cost through charging fees, the newly developed overhead module will provide data that enables full cost recovery accounting. The analysis of this data determines the percent of tax and fee support for each activity.

Cost Allocation Charges – General Liability

These charges have two criteria that are used for development:

1. Claims loss history.
2. Exposure based on payroll costs and asset values. Once these charges are developed, they are spread among all the departments in order to cover the FY 2019-20 General Liability and property insurance payments.

Cost Allocation Charges – Worker's Compensation

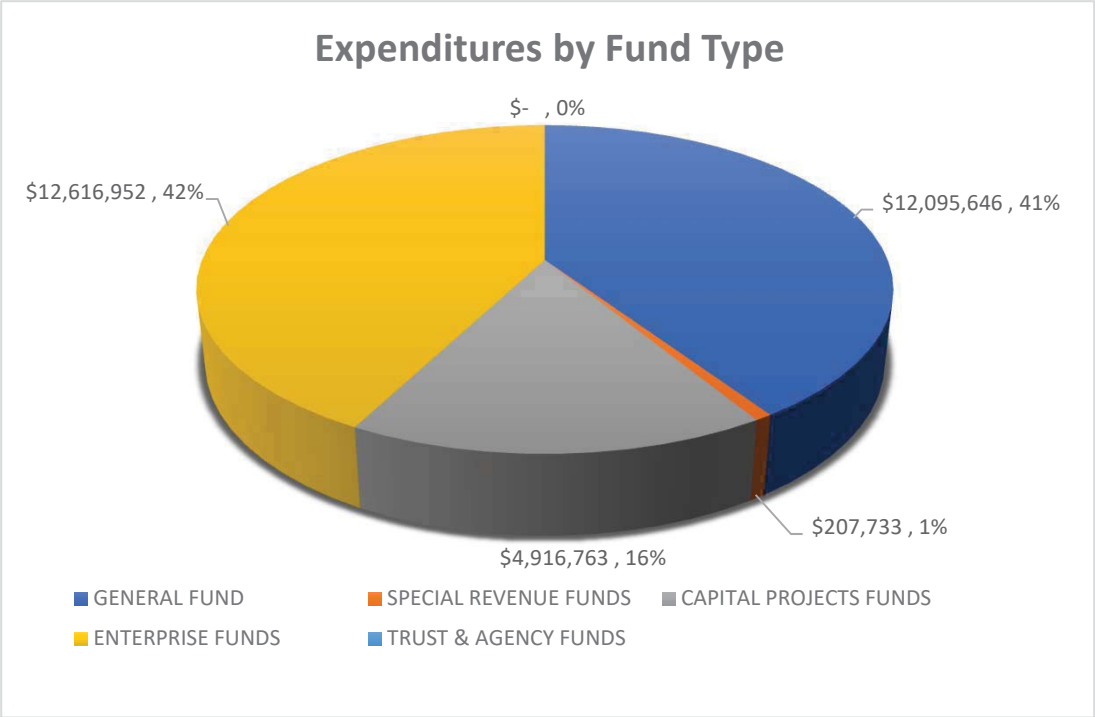
These charges are based upon the City's required contribution into CSJVRMA (Central San Joaquin Valley Risk Management Authority) for worker's compensation coverage. The deposit required each year includes several components, a banking layer, a shared risk layer, excess coverage insurance and administrative costs.

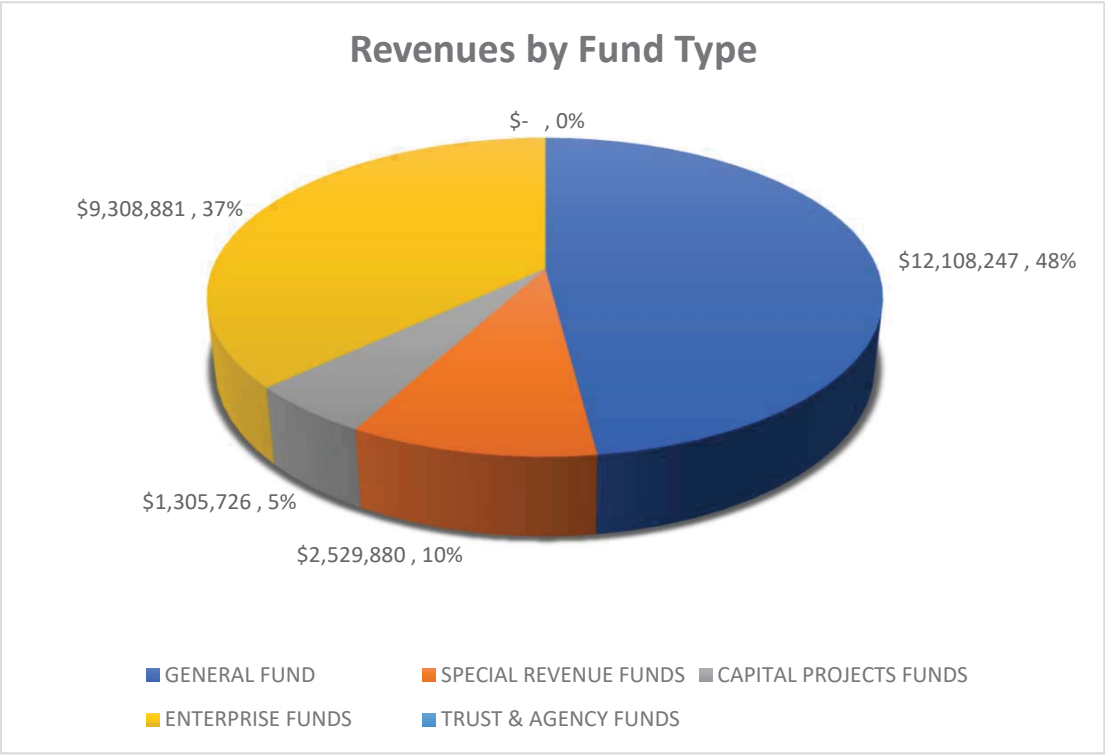
The City has increased efforts in safety training and regularly shares more information regarding the types of claims experience occurring with affected departments in an effort to reduce costs.

Contributions from Other Funds Each year revenues are contributed to funds to offset staffing, equipment and CIP projects. For example, a portion of Gas Tax or Grant revenues are transferred to the Streets and General Funds to offset the cost of engineering and other support personnel for road construction projects. Also, funds are transferred from the following funds to provide funding for the City's CIP projects: General, Highway Users Tax Account (HUTA), Transportation Development Act (TDA) Fund, Impact Fee Fund and the Water, Wastewater and Sanitation Funds.

Interest Income

The City earns interest income by investing its idle cash. The City's goal is to achieve a competitive rate of return of its idle funds while protecting the safety of those funds. Idle funds are invested within the parameters stated in the City's Investment Policy, as approved by the City Council. Interest income is conservatively projected based on idle cash balances throughout the year and the market rate of interest. It is anticipated that interest earnings in FY 2021-22 will increase modestly because investment returns are edging upwards very slowly.


Expenditures by Fund Type
$- , 0%
$12,616,952 , 42%
$12,095,646 , 41%
$207,733 , 1%
$4,916,763 , 16%
GENERAL FUND
SPECIAL REVENUE FUNDS
CAPITAL PROJECTS FUNDS
ENTERPRISE FUNDS
TRUST & AGENCY FUNDS


Revenues by Fund Type
$- , 0%
$9,308,881 , 37%
$12,108,247 , 48%
$1,305,726 , 5%
$2,529,880 , 10%
GENERAL FUND
SPECIAL REVENUE FUNDS
CAPITAL PROJECTS FUNDS
ENTERPRISE FUNDS
TRUST & AGENCY FUNDS

INTERFUND TRANSACTIONS

	2019-20 Actual	2020-21 Budgeted	2021-22 Budget
REIMBURSEMENT TRANSFERS			
General Fund	($1,468,878)	($1,729,137)	($1,819,100)
Wastewater Fund	344,597	447,146	469,700
Water Fund	379,430	422,659	445,700
Sanitation Fund	646,931	717,081	753,800
CNG Fueling Station Fund	13,678	16,222	17,200
Public Transit Fund	83,537	124,615	131,100
Sewer Lift Station District Fund	680	1,414	1,500
Community Facilities District Fund	25	-	100
Net Reimbursement Transfers	($0)	$0	$0
OPERATING TRANSFERS			
General Fund			
Operating Transfers In			
Gas Tax Fund	1,217,480	900,722	596,926
TDA Fund	132,812	-	-
Measure X	1,120,241	1,135,043	2,365,561
CARES Act	39,057	-	-
Infornation Technology	-	-	-
Streets	-	1,000	-
Traffic Impact Fund	19,393	95,000	-
Community Facilities District Fund	28,000	45,000	80,000
Traffic Safety Fund	-	8,000	-
Wastewater Fund	-	1,000	-
Water Fund	-	1,000	-
Sanitation Fund	-	1,000	-
COPS Fund	100,000	-	150,000
Successor Agency to RDA Fund	33,630	-	-
Total Operating Transfers In	2,690,612	2,187,765	3,192,487
Operating Transfers Out			
City Manager	(47,863)	-	-
Non-Departmental	(8,913)	-	-
Fire Services	(50,000)	(50,000)	(600,000)
Sheriff Services	(520,243)	(725,000)	(1,555,518)
Animal Control	(6,000)	-	-
Code Compliance	(50,000)	(50,000)	-
Former Farm Labor Housing	(25,300)	-	-
Streets	(388,116)	(210,043)	(210,043)
CARES Act	(44,475)		
Infornation Technology	(23,806)	-	-
Shop	-	(104,000)	-
Transit Fund	-	(20,000)	(20,000)
Capital Outlay Fund	-	(2,913,255)	(1,917,206)
Total Operating Transfers Out	(1,164,716)	(4,072,298)	(4,302,767)
Total Operating Transfers	**1,525,897**	**(1,884,533)**	**(1,110,280)**
Transportation Development Act Fund			
Operating Transfers Out			
General Fund	(132,812)	-	

INTERFUND TRANSACTIONS

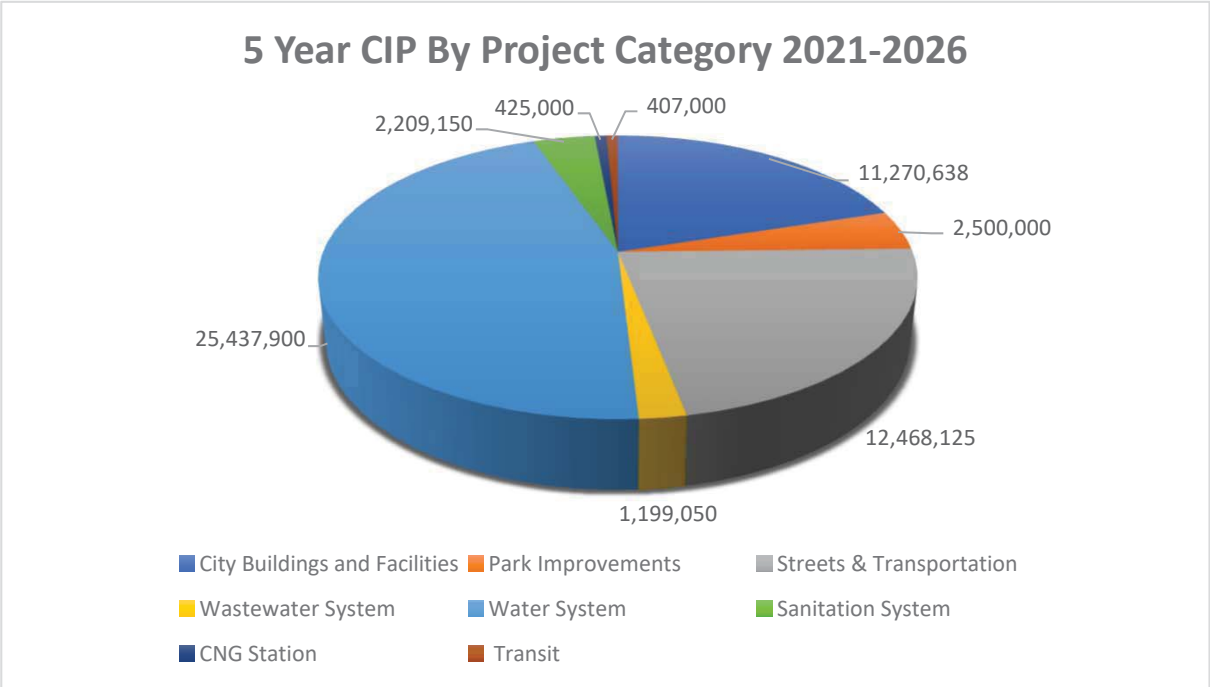
	2019-20 Actual	2020-21 Budgeted	2021-22 Budget
Capital Outlay Fund	-	(250,000)	(1,006,831)
Total Operating Transfers Out	(132,812)	(250,000)	(1,006,831)
Gas Tax Fund			
Operating Transfers Out			
General Fund	(1,217,480)	(900,722)	(596,926)
Capital Outlay Fund	-	(594,000)	(500,000)
Total Operating Transfers Out	(1,217,480)	(1,494,722)	(1,096,926)
Community Facilities District Fund			
Operating Transfers Out			
General Fund	(28,000)	(45,000)	(80,000)
Traffic Safety Fund			
Operating Transfers Out			
General Fund	-	(8,000)	-
COPS Fund			
Operating Transfers Out			
General Fund	(100,000)	-	(150,000)
Capital Outlay Fund			
Operating Transfers In			
General Fund	-	2,913,255	1,917,206
TDA Fund	-	250,000	1,006,831
Gas Tax Fund	-	594,000	500,000
Traffic Impact Fund	-	500,563	-
Park Impact Fund	-	-	50,000
Wastewater Fund	-	22,000	56,000
Water Fund	-	22,000	99,500
Sanitation Fund	-	22,000	79,500
Total Operating Transfers In	-	4,323,818	3,709,037
Traffic Impact Fund			
Operating Transfers Out			
General Fund	(19,393)	(95,000)	-
Capital Outlay Fund	-	(500,563)	-
Total Operating Transfers Out	(19,393)	(595,563)	-
Park Impact Fund			
Operating Transfers Out			

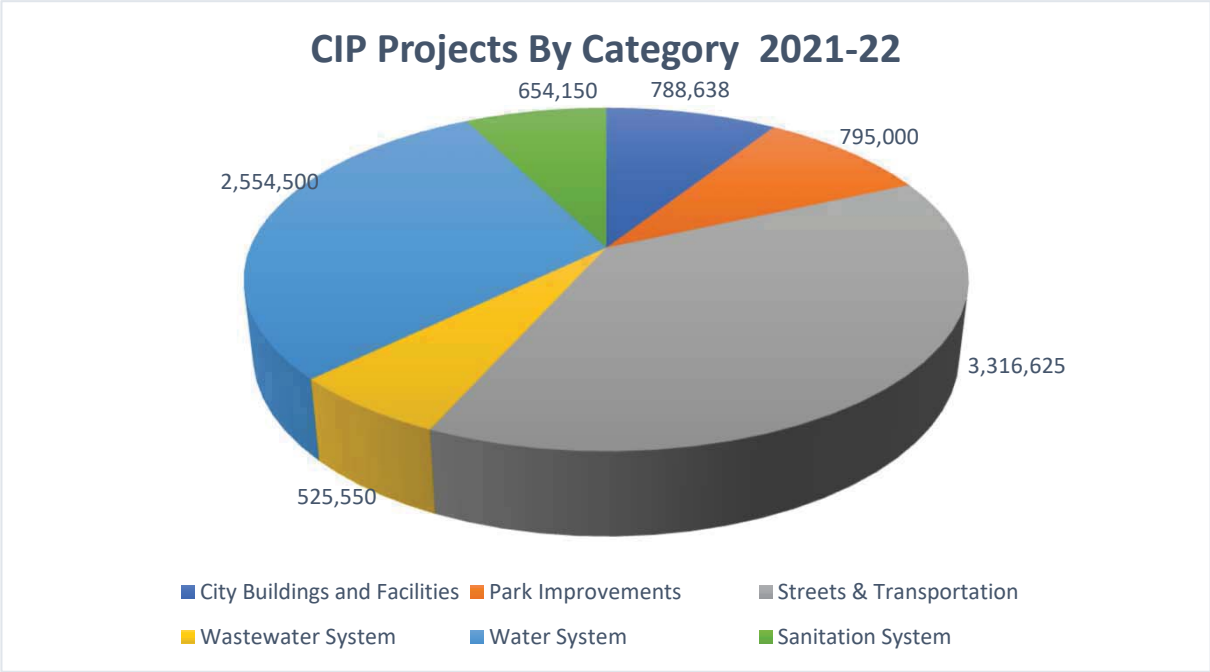
INTERFUND TRANSACTIONS

	2019-20 Actual	2020-21 Budgeted	2021-22 Budget
General Fund	-	-	-
Capital Outlay Fund	-	-	(50,000)
Total Operating Transfers Out	-	-	(50,000)
Wastewater Fund			
Operating Transfers In			
CARES Act	1,662	-	-
Sanitation Fund	-	-	175,000
Total Operating Transfers In	1,662	-	175,000
Operating Transfers Out			
General Fund	-	-	-
Capital Outlay Fund	-	(22,000)	(56,000)
Total Operating Transfers Out	-	(22,000)	(56,000)
Total Operating Transfers	**1,662**	**(22,000)**	**119,000**
Water Fund			
Operating Transfers In			
CARES Act	1,144	-	-
Operating Transfers Out			
General Fund	-	-	-
Capital Outlay Fund	-	(22,000)	(99,500)
Total Operating Transfers Out	-	(22,000)	(99,500)
Total Operating Transfers	**1,144**	**(22,000)**	**(99,500)**
Sanitation Fund			
Operating Transfers In			
CARES Act	2,542	-	-
Operating Transfers Out			
General Fund	-	-	-
Wastewater Fund	-	-	(175,000)
CNG Fueling Station Fund	-	-	-
Capital Outlay Fund	-	(22,000)	(79,500)
Total Operating Transfers Out	-	(22,000)	(254,500)
Total Operating Transfers	**2,542**	**(22,000)**	**(254,500)**
CNG Fueling Station Fund			
Operating Transfers In			
Sanitation Fund	-	-	-
Public Transit Fund			
Operating Transfers In			

INTERFUND TRANSACTIONS

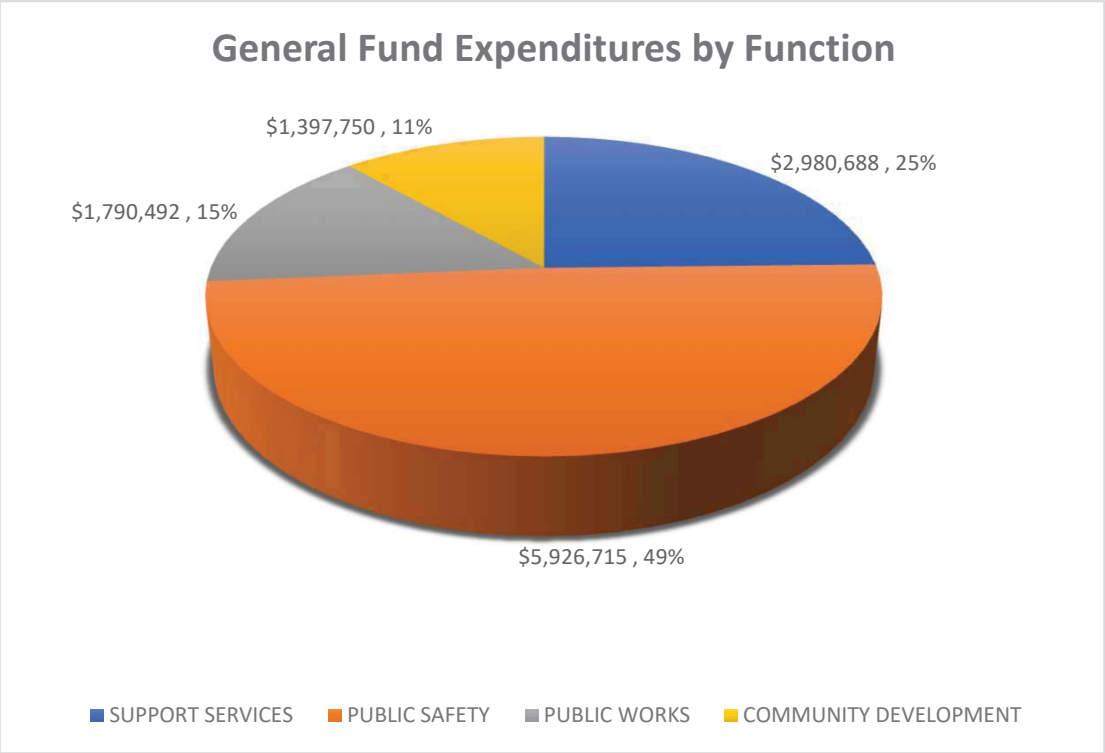
	2019-20 Actual	2020-21 Budgeted	2021-22 Budget
General	-	20,000	20,000
CARES Act	71	-	-
	71	20,000	20,000
Successor Agency to the RDA Fund			
Operating Transfers Out			
General	(33,630)	-	-
Net Operating Transfers	-	-	-

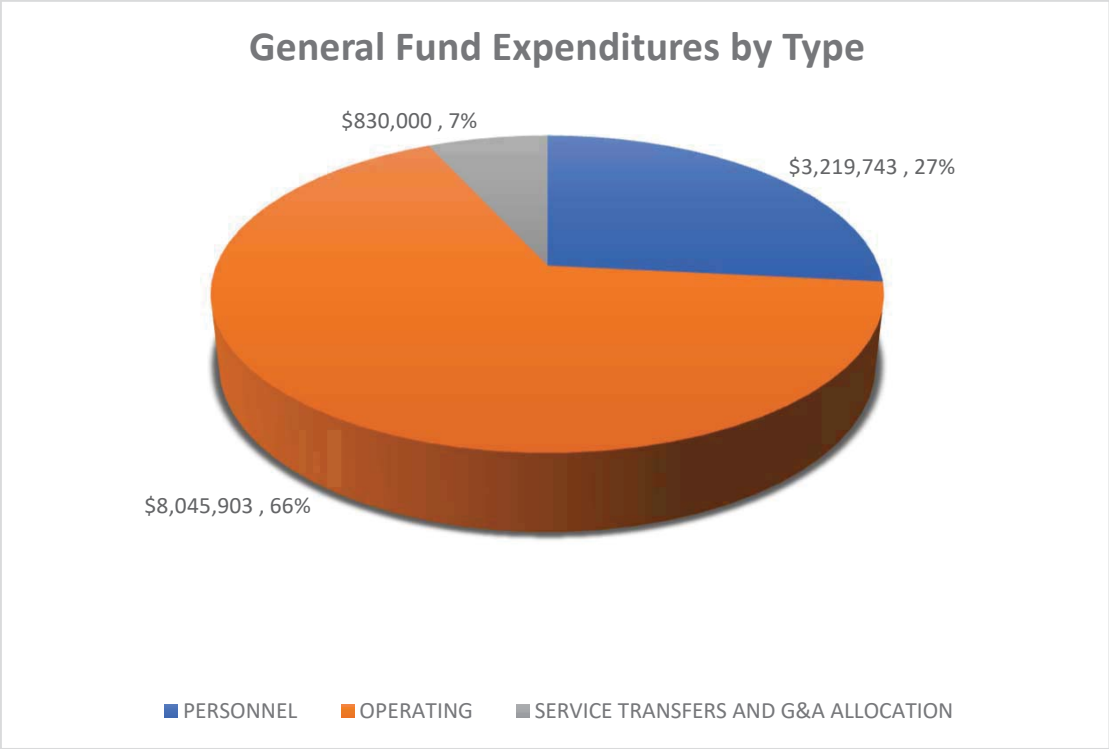

5 Year CIP By Project Category 2021-2026
425,000
407,000
2,209,150
11,270,638
2,500,000
25,437,900
12,468,125
1,199,050
City Buildings and Facilities
Park Improvements
Streets & Transportation
Wastewater System
Water System
Sanitation System
CNG Station
Transit

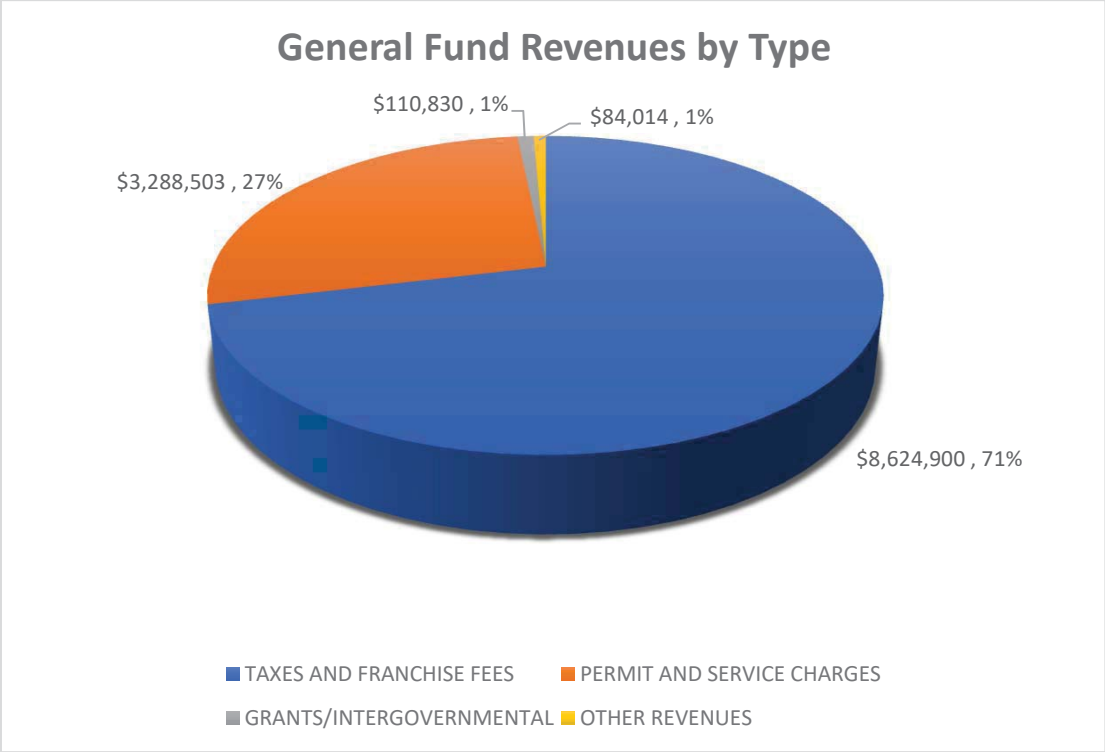

CIP Projects By Category 2021-22
654,150
788,638
795,000
2,554,500
3,316,625
525,550
City Buildings and Facilities
Park Improvements
Streets & Transportation
Wastewater System
Water System
Sanitation System

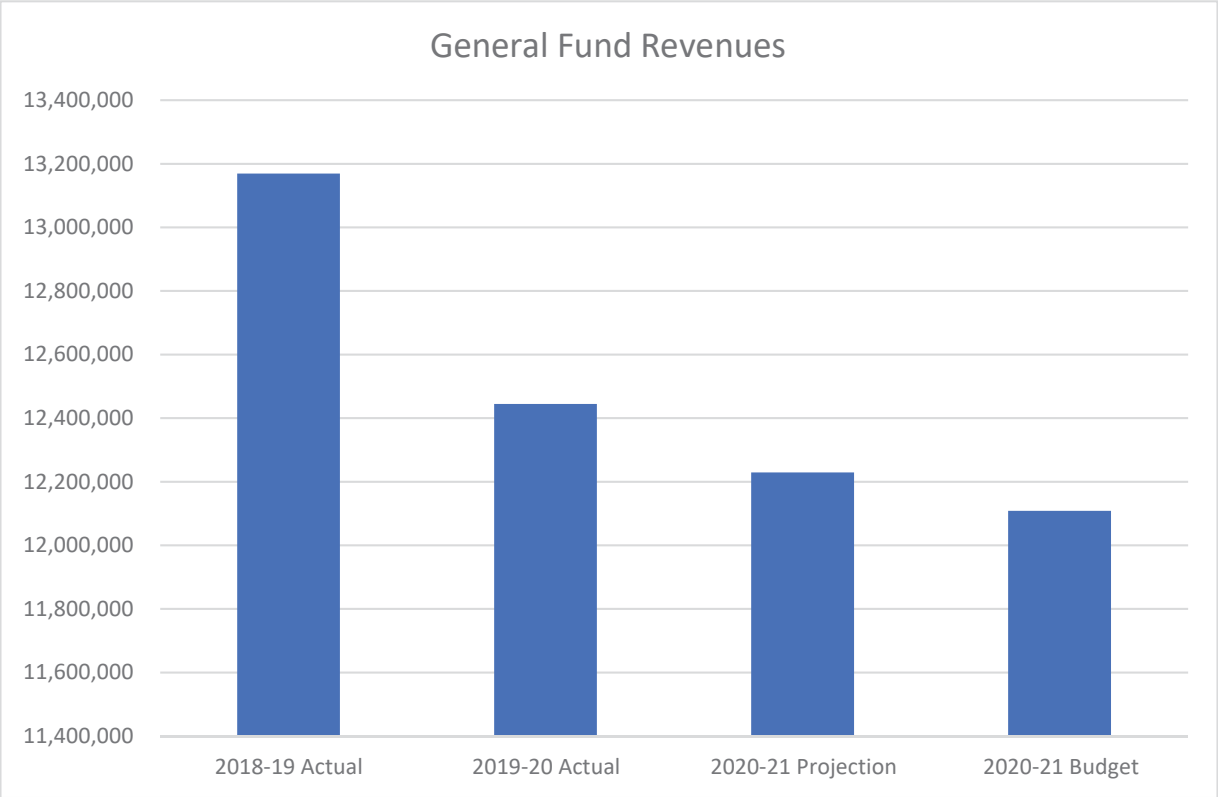
General Fund Revenues, Expenditures and Changes in Fund Balance

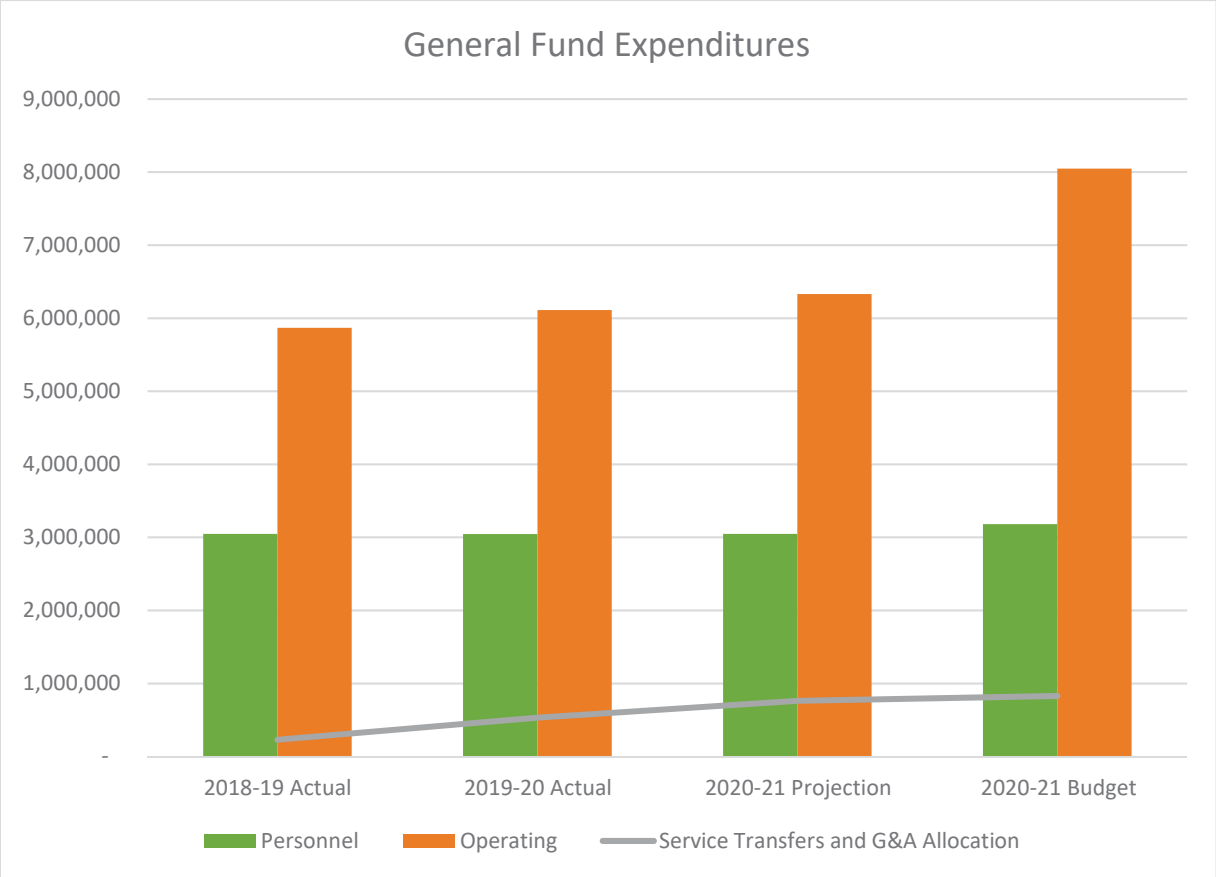
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Taxes and Franchise Fees					
General Property Tax	$882,936	$957,783	$975,000	$975,000	$965,500
VLF Swap Property Tax	2,883,541	3,147,848	3,151,359	3,151,359	3,214,400
General Sales Tax	1,607,623	1,470,444	1,588,000	1,588,000	1,545,100
Measure X Sales Tax	2,800,377	2,506,767	2,360,000	2,360,000	2,336,400
Franchise Fees	368,047	351,851	350,000	350,000	357,000
Transient Occupancy Tax	210,786	166,867	74,451	74,451	125,000
Business License Tax	119,736	116,245	75,000	75,000	52,500
Property Transfer Tax	29,913	30,434	29,000	29,000	29,000
Total Taxes	8,902,959	8,748,238	8,602,810	8,602,810	8,624,900
Permit and Service Charges					
Development Review	206,358	97,047	406,800	406,800	321,728
General & Administration Allocations	2,215,165	2,001,576	2,491,642	2,491,642	2,649,100
Other Charges	471,509	429,058	163,310	163,310	317,675
Total Permit and Service Charges	2,893,032	2,527,681	3,061,752	3,061,752	3,288,503
Grants/Intergovernmental	753,167	338,524	470,600	470,600	110,830
Other Revenues	619,981	829,801	94,000	94,000	84,014
Total Revenues	**13,169,139**	**12,444,244**	**12,229,162**	**12,229,162**	**12,108,247**
EXPENDITURES					
Operating Costs	9,144,400	9,688,061	11,913,990	10,140,401	12,095,646
CIP Projects	2,047,172	1,144,391	177,000	177,000	-
Total Expenditures	**11,191,572**	**10,832,452**	**12,090,990**	**10,317,401**	**12,095,646**
OTHER SOURCES (USES)					
Transfers In	3,327,844	2,656,982	2,187,765	2,187,765	3,192,487
Transfers Out	(2,062,630)	(1,131,086)	(4,072,298)	(4,072,298)	(4,302,767)
Expenditure Savings				215,400	241,913
MOA Adjustments					(32,119)
Total Other Sources (Uses)	1,265,214	1,525,897	(1,884,533)	(1,669,133)	(900,486)
Sources Over (Under) Uses	**3,242,781**	**3,137,689**	**(1,746,361)**	**242,628**	**(887,885)**
FUND BALANCE, BEGINNING OF YEAR	7,128,033	10,370,814	13,508,502	13,508,502	13,751,130
FUND BALANCE, END OF YEAR					
Assigned: Labor Housing Complex Project			9,300,000	9,300,000	9,300,000
Unassigned Fund Balance	10,370,814	13,508,502	2,462,141	4,451,130	3,563,246
Total Fund Balance	**10,370,814**	**13,508,502**	**11,762,141**	**13,751,130**	**12,863,246**


General Fund Expenditures by Function
$1,397,750 , 11%
$2,980,688 , 25%
$1,790,492 , 15%
$5,926,715 , 49%
SUPPORT SERVICES
PUBLIC SAFETY
PUBLIC WORKS
COMMUNITY DEVELOPMENT


General Fund Expenditures by Type
$830,000 , 7%
$3,219,743 , 27%
$8,045,903 , 66%
PERSONNEL
OPERATING
SERVICE TRANSFERS AND G&A ALLOCATION


General Fund Revenues by Type
$110,830 , 1%
$84,014 , 1%
$3,288,503 , 27%
$8,624,900 , 71%
TAXES AND FRANCHISE FEES
PERMIT AND SERVICE CHARGES
GRANTS/INTERGOVERNMENTAL
OTHER REVENUES


General Fund Revenues
13,400,000
13,200,000
13,000,000
12,800,000
12,600,000
12,400,000
12,200,000
12,000,000
11,800,000
11,600,000
11,400,000
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


General Fund Expenditures
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
General Fund Revenue					
30010 PROPERTY TAXES	882,936	957,783	975,000	975,000	965,500
30020 PROPERTY TRANSFER TAX	29,913	30,434	29,000	29,000	29,000
30050 SALES TAX	1,607,623	1,470,444	1,588,000	1,588,000	1,545,100
30051 MEASURE X SALES TAX	-	-	-	-	-
30060 OCCUPANCY TAX	210,786	166,867	74,451	74,451	125,000
30070 FRANCHISE TAX	368,047	351,851	350,000	350,000	357,000
30080 BUSINESS LICENSE	119,736	116,245	75,000	75,000	52,500
30090 INTEREST EARNED	215,441	211,704	6,500	6,500	105,000
30100 REFUNDS/MANDATES	11,456	-	11,000	11,000	-
30120 MOTOR VEH. LICENSE FEE	2,883,541	3,147,848	3,151,359	3,151,359	3,214,400
30130 MISCELLANEOUS REVENUE	120,643	392,788	20,000	20,000	25,225
30140 LANDFILL ADMIN. FEE COLLECTED	9,208	8,091	9,000	9,000	8,100
30160 BUILDING RENTAL INCOME	16,578	18,256	16,610	16,610	17,500
30180 LAND SALE	-	-	-	-	-
52020 CASH SHORT/OVER	-	116	-	-	-
Total General Fund Revenue	6,475,909	6,872,427	6,305,920	6,305,920	6,444,325
City Council					
30130 MISCELLANEOUS REVENUE	-	-	-	-	533
Total City Council	-	-	-	-	533
Finance & Accounting					
30130 MISCELLANEOUS REVENUE	175	232	7,000	7,000	150
33220 ADMINISTRATION FEES	22,924	5,425	-	-	4,500
38089 OPER TRANS IN - 03 CDBG	-	-	-	-	-
38090 OPER TRANS IN - CDBG	-	-	-	-	-
38094 OPER TRANS IN 09 CDBG	-	-	-	-	-
38095 OPER. TRANS IN-HOME GRANT	-	-	-	-	-
38096 OPER TRANS IN - 04CDBG	-	-	-	-	-
38099 OPER TRANS IN - CDGB RLA	-	-	-	-	-
38113 OPER TRANS IN - 08-EDEF CDBG	-	-	-	-	-
332251 CALHOME REUSE LOAN SERVICING	-	4,405	-	-	-
332252 05CAL HOME LOAN SERVICING	-	160	-	-	-
332253 06CALHOME LOAN SERVICING	-	3,415	-	-	-
332254 04CAL HOME LOAN SERVICING	-	407	-	-	-
332255 03CAL HOME LOAN SERVICING	-	882	-	-	-
332256 00CAL HOME LOAN SERVICING	-	45	-	-	-
Total Finance & Accounting	23,099	14,971	7,000	7,000	4,650
Planning					
30210 PLANNING FEES	27,787	39,764	60,000	60,000	21,750
30215 GENERAL PLAN MAINT. FEES	6,578	11,928	7,500	7,500	4,610
30370 GRANT REVENUE	-	-	-	-	-
33210 GRANT FUND	-	-	-	-	-
Total Planning	34,365	51,692	67,500	67,500	26,360
Non-Departmental					
30385 OTHER REVENUE SOURCES	-	-	-	-	-
31310 TRANSFER IN - SERVICE FEES	-	-	1,514,727	1,514,727	1,596,200
38035 OPER. TRANS. IN-INDIRECT COST	1,530,400	1,256,343	-	-	-
Total Non-Departmental	1,530,400	1,256,343	1,514,727	1,514,727	1,596,200
Engineering					
30310 ENCROACHMENT PERMITS	26,293	10,924	260,300	260,300	206,605
30320 ENGINEERING FINAL MAP FEES	8,500	4,500	-	-	2,500
30330 GRADING PLAN CHECK FEE	1,000	4,816	-	-	5,000
30340 ENGINEERING IMPROVE PLAN CHECK	28,545	10,363	39,000	39,000	62,463
30350 PW IMPROVE INSPECTION	99,455	-	-	-	-
30365 LLA PARCEL MAPS - PM WAIVERS	750	4,000	-	-	3,500
30375 PROJ. ENGINEERING PRELIM	-	-	-	-	-
Total Engineering	164,544	34,603	299,300	299,300	280,068
Fire Services					

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
30130 MISCELLANEOUS REVENUE	-	-	500	500	-
Total Fire Services	-	-	500	500	-
Sheriff					
30130 MISCELLANEOUS REVENUE	1,312	1,389	1,000	1,000	150
30410 STORED VEHICLES	10,600	6,700	500	500	12,500
30420 FINGERPRING FEES	-	-	-	-	-
30430 COURT FINES	18,490	131	-	-	-
30440 DUI FEES	12,841	6,229	-	-	1,500
30450 PARKING CITATION	25,845	27,187	15,000	15,000	15,000
30470 PUBLIC SAFETY	8,723	7,812	8,000	8,000	8,000
30475 POLICING TAX FUND-20668	50,859	52,749	53,000	53,000	51,415
30476 POLICING TAX #06-01 FUND-20671	52,593	54,405	53,000	53,000	51,415
Total Sheriff	181,263	156,603	130,500	130,500	139,980
Animal Services					
30130 MISCELLANEOUS REVENUE	1,500	2,000	-	-	-
30380 GRANT INCOME	-	-	-	-	-
30385 OTHER FINANCING SOURCES	-	-	-	-	-
30510 FELINE DISPOSAL	10	310	-	-	-
30520 ANIMAL LICENSE	1,370	3,445	3,400	3,400	750
30530 ANIMAL SHELTER	36,738	9,112	10,000	10,000	10,500
30535 ANIMAL CITATIONS	2,570	700	1,000	1,000	1,000
30540 ANIMAL SHOTS	292	810	600	600	150
Total Animal Services	42,480	16,377	15,000	15,000	12,400
Building Inspection					
30220 PLAN REVIEW	7,449	9,901	40,000	40,000	15,000
30221 TRAINING & EDUCATION FEE	8,454	7,069	8,200	8,200	8,500
30610 SCHOOL FEE ADMIN	8,864	6,482	-	-	3,000
30627 BLDG PLAN CHECK FEES	-	852	-	-	300
30630 BUILDING PERMITS	166,702	159,381	112,000	112,000	170,000
30640 ADMINISTRATION FEE	184	184	-	-	75
Total Building Inspection	191,653	183,868	160,200	160,200	196,875
Code Compliance					
30130 MISCELLANEOUS REVENUE	3,781	15,848	-	-	56
30135 CONTRIBUTION FROM PUBLIC	-	-	-	-	-
30480 CODE VIOLATIONS REVENUE	56,708	48,490	30,000	30,000	15,000
30485 WEED ABATEMENT REVENUE	-	-	2,000	2,000	-
30550 GRANT	-	-	-	-	-
Total Code Compliance	60,489	64,338	32,000	32,000	15,056
Measure X					
30051 MEASURE X SALES TAX	2,800,377	2,506,767	2,360,000	2,360,000	2,336,400
Total Measure X	2,800,377	2,506,767	2,360,000	2,360,000	2,336,400
Former Labor Housing					
30370 GRANT REVENUE	-	-	-	-	-
Total Former Labor Housing	-	-	-	-	-
Streets					
30090 INTEREST EARNED	-	48	1,000	1,000	500
30130 MISCELLANEOUS REVENUE	327,105	313,941	2,000	2,000	1,000
30370 GRANT REVENUE	640,992	179,083	-	-	-
30385 OTHER FINANCING SOURCES	-	325	-	-	-
30745 OVERSIZE LOAD PERMITS	7,090	3,152	-	-	1,000
30747 PAVEMENT CUTTING FEE	4,608	-	-	-	-
30770 STORM DRAIN	-	-	-	-	-
31325 ZONE OF BENEFIT	-	-	-	-	-
Total Streets	979,795	496,549	3,000	3,000	2,500
CARES Act					
30370 GRANT REVENUE	-	44,475	356,600	356,600	-
Total CARES Act	-	44,475	356,600	356,600	-
Shop					
30090 INTEREST EARNED	-	-	-	-	-

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
30370 GRANT REVENUE	-	-	-	-	-
31310 SERVICE FEES	388,269	384,560	428,415	428,415	475,600
Total Shop	388,269	384,560	428,415	428,415	475,600
Facilities Maintenance					
30130 MISCELLANEOUS REVENUE	-	-	-	-	-
31310 SERVICE FEES	173,563	146,966	333,500	333,500	350,900
Total Facilities Maintenance	173,563	146,966	333,500	333,500	350,900
Information Technology					
31310 SERVICE FEES	122,932	213,707	215,000	215,000	226,400
Total Information Technology	122,932	213,707	215,000	215,000	226,400
Total Revenues	13,169,139	12,444,244	12,229,162	12,229,162	12,108,247
EXPENDITURES					
City Council					
50010 SALARY	19,377	20,802	21,500	21,500	21,500
50090 FICA PAID	1,203	1,308	1,400	1,400	1,400
50110 RETIREMENT BENEFIT	1,556	1,538	3,900	600	3,900
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	3,700	-
50120 GROUP INSURANCE	37,463	33,797	34,600	33,000	39,900
50130 UNIFORM ALLOWANCE	-	99	500	200	200
50210 ELECTIONS	49	515	9,000	3,100	3,000
50230 TRAINING AND TRAVEL	20,165	10,079	15,000	2,500	15,000
50280 COMMUNICATIONS	-	-	-	11,000	12,000
50285 COMMUNICATION - CELL	3,282	2,778	3,500	3,500	3,500
50310 OFFICE SUPPLIES	3,504	4,794	3,000	900	1,000
50330 DUES/SUBSCRIPTIONS/LICENSES	10,670	10,881	11,000	11,000	11,500
50430 PUBLICATIONS	3,963	3,658	-	-	-
50460 PROFESSIONAL SERVICES	631	8,189	12,500	6,500	3,000
52030 MISCELLANEOUS	1,550	6,045	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	30	-	-	-
52190 WORKERS COMPENSATION	741	-	250	250	250
52200 COMMUNITY BENEFIT GRANT	-	-	10,000	-	-
52900 SPECIAL EVENTS AND PROJECTS	-	-	10,000	5,000	5,000
55090 IT SERVICE FEES	-	2,028	2,309	2,309	2,500
55092 FACILITIES SERVICE FEES	-	5,418	12,194	12,194	12,900
80550 OPER. TRANS OUT-FACILITIES MAI	8,283	-	-	-	-
81400 TRANSFER OUT - IT	1,575	-	-	-	-
Total City Council	114,013	111,961	150,653	118,653	136,550
City Manager					
50010 SALARY	274,042	216,445	249,200	249,000	218,640
50050 OVERTIME	2,215	2,719	1,500	500	1,800
50070 DEFERRED COMP PAID	-	15,923	9,000	9,000	9,000
50090 FICA PAID	18,970	12,811	17,100	15,000	16,700
50110 RETIREMENT BENEFIT	56,457	36,109	59,300	10,700	24,584
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	43,500	36,133
50120 GROUP INSURANCE	41,305	6,353	51,300	25,000	34,600
50130 UNIFORM ALLOWANCE	-	-	500	-	-
50230 TRAINING AND TRAVEL	31,644	8,254	17,000	4,500	20,800
50280 COMMUNICATIONS	-	278	-	-	-
50285 COMMUNICATION - CELL	834	1,209	2,600	1,300	2,000
50290 POSTAGE	597	121	200	150	200
50310 OFFICE SUPPLIES	14,573	13,871	6,500	4,000	5,000
50320 FUEL	23	229	200	200	200
50330 DUES	4,750	6,260	4,225	3,500	9,093
50335 GRANT EXPENSE	-	-	-	-	-
50360 DRUG & ALCOHOL TESTING	147	-	-	-	-
50390 MATERIALS/SUPPLIES	-	-	-	-	-
50460 PROFESSIONAL SERVICES	13,514	1,257	4,500	4,000	4,500

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
50610 UNEMPLOYEMENT	-	-	600	-	-
50650 CAR ALLOWANCE	6,300	-	7,200	7,200	7,200
52025 DRUG TESTING	87	120	-	-	-
52030 MISCELLANEOUS	3,027	2	1,000	200	1,000
52040 CAPITAL OUTLAY	-	7,000	-	-	-
52042 SMALL TOOLS & EQUIPMENT	117	3,255	3,500	200	3,500
52043 COMPUTER SOFTWARE	4,785	410	1,500	800	1,500
52044 COMPUTER HARDWARE	4,431	4,866	5,000	500	3,000
52110 JANITORIAL SERVICES	4,636	5,047	-	-	-
52120 LIABILITY INSURANCE	11,153	9,581	-	-	-
52190 WORKERS COMPENSATION	2,462	7,747	6,500	6,500	8,900
52300 MAINTENANCE AGREEMENT	193	236	2,800	500	750
52460 CalPERS-Special Pmts	29	-	-	-	-
55090 IT SERVICE FEES	-	6,822	7,042	7,042	7,400
55091 SHOP SERVICE FEES	-	2,017	1,832	1,832	2,200
55092 FACILITIES SERVICE FEES	-	10,047	24,903	24,903	26,200
80550 OPER. TRANS OUT-FACILITIES MAI	10,124	-	-	-	-
81400 TRANSFER OUT - IT	5,235	-	-	-	-
Total City Manager	511,648	378,986	485,002	420,027	444,901
City Clerk					
50010 SALARY	-	64,166	67,300	48,000	63,847
50050 OVERTIME	-	905	1,500	800	1,000
50090 FICA PAID	-	4,745	5,200	4,200	4,900
50110 RETIREMENT BENEFIT	-	13,746	17,300	5,400	7,179
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	9,600	10,552
50120 GROUP INSURANCE	-	22,996	34,000	27,000	20,900
50230 TRAINING AND TRAVEL	-	7,395	18,100	1,000	8,500
50285 COMMUNICATION - CELL	-	274	560	400	450
50290 POSTAGE	-	7	1,000	-	500
50310 OFFICE SUPPLIES	-	1,019	1,500	1,000	1,500
50330 DUES	-	917	1,500	1,300	1,500
50430 PUBLICATIONS	-	-	13,000	6,000	8,000
50460 PROFESSIONAL SERVICES	-	4,439	41,200	38,000	25,000
50610 UNEMPLOYMENT	-	-	400	-	-
52030 MISCELLANEOUS	-	99	-	-	-
52040 CAPITAL OUTLAY	-	-	10,000	10,000	-
52043 COMPUTER SOFTWARE	-	-	13,500	-	-
52044 COMPUTER HARDWARE	-	663	-	-	250
52120 LIABILITY INSURANCE	-	4,396	-	-	-
52190 WORKERS COMPENSATION	-	3,554	1,600	1,600	2,800
55090 IT SERVICE FEES	-	2,510	3,170	3,170	3,400
Total City Clerk	-	131,833	230,830	157,470	160,277
Finance & Accounting					
50010 SALARY	176,684	114,082	150,400	104,979	149,483
50012 ADMINISTRATION FEES	37,187	22,734	-	-	-
50050 OVERTIME	5,431	4,510	8,000	1,000	1,020
50060 EXTRA HELP	-	-	2,500	-	-
50090 FICA PAID	13,739	8,819	11,500	8,149	11,400
50110 RETIREMENT BENEFIT	34,935	24,871	38,600	12,276	16,808
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	19,100	24,704
50120 GROUP INSURANCE	5,149	6,674	30,000	14,083	24,700
50230 TRAINING AND TRAVEL	5,172	3,398	38,000	16,309	30,100
50285 COMMUNICATION - CELL	1,654	1,985	2,000	1,000	1,020
50290 POSTAGE	226	420	-	100	102
50310 OFFICE SUPPLIES	4,335	7,305	10,000	5,000	5,100
50330 DUES	262	370	3,000	1,000	1,020
50385 CERTIFICATIONS	16	-	-	-	-
50430 PUBLICATIONS	45	45	-	-	-
50460 PROFESSIONAL SERVICES	132,746	168,263	149,200	120,000	125,300

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
50610 UNEMPLOYEMENT	731	-	2,100	1,000	1,020
52030 MISCELLANEOUS	-	7	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	-	1,000	-	-
52043 COMPUTER SOFTWARE	1,017	-	1,000	500	2,000
52044 COMPUTER HARDWARE	4,102	9,082	1,000	-	7,000
52110 JANITORIAL SERVICES	6,181	6,730	-	-	-
52120 LIABILITY INSURANCE	6,706	10,003	-	-	-
52190 WORKERS COMPENSATION	1,694	8,088	3,800	3,964	5,300
52300 MAINTENANCE AGREEMENT	419	461	1,000	1,000	1,020
52460 CalPERS-Special Pmts	65	-	-	-	-
55090 IT SERVICE FEES	-	7,540	7,686	7,686	8,100
55092 FACILITIES SERVICE FEES	-	4,092	9,058	9,058	9,600
80550 OPER. TRANS OUT-FACILITIES MAI	5,556	-	-	-	-
81400 TRANSFER OUT - IT	4,236	-	-	-	-
Total Finance & Accounting	448,289	409,479	469,844	326,204	424,797
Human Resources					
50010 SALARY	76,296	20,843	25,000	22,000	20,069
50050 OVERTIME	-	-	-	-	-
50090 FICA PAID	4,516	1,567	1,850	1,850	1,500
50110 RETIREMENT BENEFIT	13,689	4,471	6,200	2,000	2,257
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	3,700	3,317
50120 GROUP INSURANCE	894	640	2,500	2,000	2,000
50230 TRAINING AND TRAVEL	2,450	2,889	4,050	2,000	5,000
50285 COMMUNICATION - CELL	-	124	450	350	350
50290 POSTAGE	228	-	1,200	150	1,200
50310 OFFICE SUPPLIES	1,597	1,557	1,000	1,100	2,000
50330 DUES	1,714	889	1,300	1,000	1,000
50340 FEES	-	-	-	-	-
50350 PHYSICALS	324	347	2,550	2,000	2,550
50360 DRUG & ALCOHOL TESTING	-	256	5,500	2,100	3,750
50460 PROFESSIONAL SERVICES	28,867	1,039	1,500	1,000	4,000
50520 LEGAL FEES	-	-	-	-	-
50610 UNEMPLOYMENT	-	-	200	-	-
52010 JOB RECRUITMENT	7,423	9,635	7,650	7,650	35,000
52025 DRUG TESTING	887	1,155	-	-	-
52043 COMPUTER SOFTWARE	339	-	-	591	180
52044 COMPUTER HARDWARE	3,844	-	-	-	-
52120 LIABILITY INSURANCE	2,305	986	-	-	-
52190 WORKERS COMPENSATION	265	797	400	400	700
52300 MAINTENANCE AGREEMENT	193	-	-	-	-
52460 CalPERS-Special Pmts	9	-	-	-	-
55090 IT SERVICE FEES	-	916	1,041	1,041	1,100
55092 FACILITIES SERVICE FEES	-	2,189	4,927	4,927	5,200
80550 OPER. TRANS OUT-FACILITIES MAI	3,347	-	-	-	-
81400 TRANSFER OUT - IT	953	-	-	-	-
Total Human Resources	150,138	50,300	67,318	55,859	91,172
Planning					
50010 SALARY	153,769	239,146	244,900	180,000	164,556
50050 OVERTIME	151	836	-	1,000	1,000
50060 EXTRA HELP	-	-	-	-	39,629
50090 FICA PAID	11,234	17,702	18,700	15,000	12,600
50110 RETIREMENT BENEFIT	43,742	59,278	62,800	16,200	18,503
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	30,800	27,195
50120 GROUP INSURANCE	31,559	36,855	58,600	35,000	33,700
50230 TRAINING AND TRAVEL	2,673	4,778	5,100	1,000	6,100
50285 COMMUNICATION - CELL	1,959	1,705	1,750	1,750	1,750
50290 POSTAGE	33	143	1,000	1,000	1,000
50310 OFFICE SUPPLIES	3,063	4,137	5,800	4,100	5,800

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
50330 DUES	123	446	6,000	5,100	500
50335 GRANT EXPENSE	-	-	-	-	-
50390 MATERIALS/SUPPLIES	-	75	500	-	-
50430 PUBLICATIONS	546	538	700	300	700
50460 PROFESSIONAL SERVICES	19,878	17,441	160,000	6,000	40,000
50485 APPLICATION PROCESSING EXPENSE	-	-	50,000	-	-
50610 UNEMPLOYMENT	-	-	900	-	-
52025 DRUG TESTING	95	217	-	-	-
52030 MISCELLANEOUS	73	(548)	100	-	-
52040 CAPITAL OUTLAY	-	6,975	5,000	5,000	-
52042 SMALL TOOLS & EQUIPMENT	-	362	550	100	550
52043 COMPUTER SOFTWARE	17,188	11,040	4,140	4,140	4,140
52044 COMPUTER HARDWARE	5,470	2,294	-	-	-
52110 JANITORIAL SERVICES	5,254	5,720	-	-	-
52120 LIABILITY INSURANCE	7,218	11,187	-	-	-
52190 WORKERS COMPENSATION	3,335	9,045	5,900	5,900	6,800
52300 MAINTENANCE AGREEMENT	186	205	600	400	-
52460 CalPERS-Special Pmts	71	-	-	-	-
55090 IT SERVICE FEES	-	8,201	10,568	10,568	11,100
55092 FACILITIES SERVICE FEES	-	12,568	28,275	28,275	29,700
55093 G&A COST ALLOCATION	-	56,039	88,124	88,124	92,600
80550 OPER. TRANS OUT-FACILITIES MAI	13,773	-	-	-	-
81400 TRANSFER OUT - IT	4,772	-	-	-	-
504601 PROFESSIONAL SERVICES-REIMB.	5,920	-	-	-	-
Total Planning	332,083	506,385	760,007	439,757	497,923
Non-Departmental					
50120 GROUP INSURANCE	-	-	-	-	-
50230 TRAINING AND TRAVEL	-	-	-	-	-
50280 COMMUNICATIONS	12,956	16,863	18,000	17,000	19,000
50290 POSTAGE	5,212	5,632	8,000	7,000	8,000
50310 OFFICE SUPPLIES	1,059	9,563	1,000	1,000	1,500
50330 DUES/SUBSCRIPTIONS/LICENSES	-	-	6,000	2,000	3,000
50332 MARKETING/ADVERTISING	-	-	500	-	-
50340 FEES	-	127	1,500	1,000	1,500
50460 PROFESSIONAL SERVICES	33,420	46,119	31,000	15,000	30,000
50520 LEGAL FEES	203,110	-	-	-	-
50520 PLANNING FEES	-	-	-	-	-
50580 UTILITIES	49,350	36,844	56,000	37,000	55,000
50610 UNEMPLOYEMENT	-	-	-	-	-
50780 BAD DEBT	-	43,000	-	-	-
52020 CASH SHORT/OVER	(284)	(10)	-	-	-
52030 MISCELLANEOUS	806	1,019	10,000	1,000	4,500
52040 CAPITAL OUTLAY	424,921	-	-	-	-
52043 COMPUTER SOFTWARE	-	-	-	-	-
52044 COMPUTER HARDWARE	-	728	-	-	-
52050 AUDITOR	30,450	-	-	-	-
52110 JANITORIAL SERVICES	-	642	-	-	-
52120 LIABILITY INSURANCE	-	-	23,700	22,500	24,000
52160 PARKING CITATION	-	-	-	-	-
52170 EQUIPMENT REPLACE	2,867	-	-	-	-
52220 SPECIAL RECOGNITION	-	-	5,000	3,100	4,500
52250 LAFCO	6,519	5,828	8,000	6,000	8,500
55010 BANKING CHARGES	15,023	19,086	-	7,500	15,000
55011 PENALTY CHARGE	-	-	-	-	-
Total Non-Departmental	785,408	185,441	168,700	120,100	174,500
Engineering					
50010 SALARY	65,661	80,404	93,650	-	54,048
50050 OVERTIME	-	466	1,500	1,000	1,500
50090 FICA PAID	4,920	6,100	7,100	-	4,100

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
50110 RETIREMENT BENEFIT	16,512	19,064	25,600	9,000	6,077
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	15,400	8,932
50120 GROUP INSURANCE	3,163	4,074	15,950	-	5,500
50125 BOOT ALLOWANCE	349	200	335	335	200
50230 TRAINING AND TRAVEL	863	4,849	6,800	2,000	7,000
50285 COMMUNICATION - CELL	-	995	1,600	1,000	1,600
50310 OFFICE SUPPLIES	507	1,332	2,400	2,500	2,500
50320 FUEL	505	1,049	800	850	800
50330 DUES/SUBSCRIPTIONS/LICENSES	-	1,317	2,030	2,030	2,050
50390 MATERIALS/SUPPLIES	59	109	500	400	500
50430 PUBLICATIONS	265	1,467	500	-	-
50460 PROFESSIONAL SERVICES	21,424	70,662	175,000	80,000	120,000
50580 UTILITIES	-	-	-	-	-
50610 UNEMPLOYMENT	-	-	800	-	-
52025 DRUG TESTING	31	406	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	959	1,323	1,000	950	1,000
52043 COMPUTER SOFTWARE	1,839	1,500	2,000	-	-
52044 COMPUTER HARDWARE	1,367	5,533	2,000	-	-
52110 JANITORIAL SERVICES	3,411	4,662	-	-	-
52120 LIABILITY INSURANCE	3,912	4,001	-	-	-
52190 WORKERS COMPENSATION	2,250	3,235	2,700	-	10,400
52290 FINAL MAP CHECK	10,512	9,465	12,500	10,000	15,000
52310 GRADING PLAN CHECK	1,425	19,245	11,000	8,000	25,000
52320 IMPROVEMENT PLAN CHECK	19,940	8,063	35,000	30,000	35,000
52330 LLA PARCEL MAPS - PM WAIVERS	2,025	25,641	21,500	15,000	25,000
52460 CalPERS-Special Pmts	21	-	-	-	-
55011 PENALTY CHARGE	-	-	-	-	224,699
55090 IT SERVICE FEES	-	5,340	5,305	5,305	5,600
55091 SHOP SERVICE FEES	-	309	687	687	1,600
55092 FACILITIES SERVICE FEES	-	9,816	19,927	19,927	21,000
55093 G&A COST ALLOCATION	-	36,490	44,238	44,238	46,500
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,744	-	-	-	-
81400 TRANSFER OUT - IT	2,479	-	-	-	-
Total Engineering	175,025	327,117	492,422	248,622	625,607
Fire Services					
50020 CONTRACT SALARY	507,591	518,250	530,000	530,000	1,037,300
Total Fire Services	507,591	518,250	530,000	530,000	1,037,300
Sheriff					
50012 ADMINISTRATION FEES	1,041	842	-	-	-
50020 SHERIFF - CONTRACT SALARY	3,729,936	3,814,687	4,235,000	4,235,000	4,355,518
50110 RETIREMENT BENEFIT	43,974	39,225	50,000	-	40,000
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	49,400	61,158
50220 SPECIAL EVENTS	-	295	10,000	25,000	30,000
50232 TRAINING & SEMINARS	5,677	-	-	-	5,000
50260 BIKE PATROL	-	-	700	700	700
50270 RADAR REPAIR	-	-	-	-	-
50310 OFFICE SUPPLIES	811	74	200	200	200
50460 PROFESSIONAL SERVICES	4,199	1,438	2,000	2,000	2,000
50580 UTILITIES	258	770	950	1,200	1,200
52040 CAPITAL OUTLAY	30,601	36,615	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	1,557	4,500	4,500	4,500
52044 COMPUTER HARDWARE	118	-	750	-	300
52110 JANITORIAL SERVICES	-	-	-	-	-
52160 PARKING CITATION	7,964	4,775	6,500	5,000	5,000
55092 FACILITIES SERVICE FEES	-	18,846	31,402	31,402	33,000
55093 G&A COST ALLOCATION	-	6,494	7,157	7,157	12,500

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
80550 OPER. TRANS OUT-FACILITIES MAI	15,897	-	-	-	-
Total Sheriff	3,840,476	3,925,617	4,349,159	4,361,559	4,551,076
Animal Services					
50010 SALARY	99,952	111,180	131,200	120,000	134,013
50050 OVERTIME	2,028	6,819	6,800	6,000	6,800
50060 EXTRA HELP	-	-	2,500	-	-
50090 FICA PAID	8,386	9,027	10,500	9,500	10,300
50110 RETIREMENT BENEFIT	19,255	20,514	33,700	9,900	15,069
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	20,100	22,147
50120 GROUP INSURANCE	4,833	6,827	29,700	25,000	16,900
50125 BOOT ALLOWANCE	549	541	600	600	600
50130 UNIFORM ALLOWANCE	2,360	1,065	1,895	1,500	-
50230 TRAINING AND TRAVEL	59	3,009	2,445	1,000	4,000
50285 COMMUNICATION - CELL	862	1,061	1,910	1,000	1,910
50310 OFFICE SUPPLIES	381	296	800	600	400
50320 FUEL	4,484	3,661	3,200	2,000	2,000
50330 DUES/SUBSCRIPTIONS/LICENSES	-	-	-	-	-
50360 DRUG & ALCOHOL TESTING	87	-	-	-	-
50370 UNIFORM CLEANING SERVICE	573	-	-	-	-
50380 TOOLS	320	-	-	-	-
50385 CERTIFICATIONS	-	-	-	-	600
50390 MATERIALS/SUPPLIES	3,962	1,434	1,900	1,500	2,000
50410 VET SERVICES	5,695	16,502	20,000	12,000	12,000
50415 PET FOOD	21	561	1,000	300	500
50420 ANIMAL DISPOSAL SERVICE	1,100	825	3,000	3,000	3,200
50460 PROFESSIONAL SERVICES	1,148	1,881	2,000	1,800	1,800
50530 EQUIPMENT REPAIR	140	-	-	-	-
50580 UTILITIES	3,188	33	1,000	50	100
50610 UNEMPLOYEMENT	-	-	600	-	-
50620 CHEMICALS AND TESTING	-	1,596	2,600	2,600	2,000
52025 DRUG TESTING	106	-	-	-	-
52030 MISCELLANEOUS	1,010	-	-	-	-
52040 CAPITAL OUTLAY	19,455	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	1,152	5,000	4,500	4,500
52043 COMPUTER SOFTWARE	-	-	5,100	-	-
52044 COMPUTER HARDWARE	10	-	1,400	-	-
52115 JANITORIAL SUPPLIES	-	223	200	200	200
52120 LIABILITY INSURANCE	4,121	12,004	-	-	-
52190 WORKERS COMPENSATION	1,244	9,706	7,600	7,600	10,300
52225 COMMUNITY PROJECTS	-	-	3,500	-	-
52460 CalPERS-Special Pmts	23	-	-	-	-
55050 PEST CONTROL SERVICES	-	-	600	-	-
55090 IT SERVICE FEES	-	4,074	4,762	4,762	5,100
55091 SHOP SERVICE FEES	-	6,105	6,869	6,869	18,800
55092 FACILITIES SERVICE FEES	-	9,885	20,317	20,317	21,400
55093 G&A COST ALLOCATION	-	27,837	39,710	39,710	41,700
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	8,367	-	-	-	-
81400 TRANSFER OUT - IT	2,051	-	-	-	-
Total Animal Services	199,651	257,818	352,408	302,408	338,339
Building Inspection					
50010 SALARY	208,439	125,355	199,000	179,000	213,693
50050 OVERTIME	121	-	500	-	500
50090 FICA PAID	15,218	9,340	14,600	14,600	16,300
50110 RETIREMENT BENEFIT	59,653	35,181	67,000	22,100	24,028
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	34,900	35,316
50120 GROUP INSURANCE	48,742	19,360	46,000	37,000	50,300
50125 BOOT ALLOWANCE	103	-	400	400	400
50130 UNIFORM ALLOWANCE	-	-	500	500	-

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
50230 TRAINING AND TRAVEL	915	425	3,500	1,000	3,500
50285 COMMUNICATION - CELL	281	1,405	3,035	1,000	3,485
50290 POSTAGE	121	(1,063)	500	-	-
50310 OFFICE SUPPLIES	3,179	2,345	-	-	-
50320 FUEL	1,503	1,130	2,000	1,800	2,500
50330 DUES	16,485	401	2,000	1,000	1,200
50380 TOOLS	-	-	-	-	-
50460 PROFESSIONAL SERVICES	6,638	20,664	35,000	14,000	65,000
50610 UNEMPLOYMENT	-	-	400	-	-
52025 DRUG TESTING	156	-	-	-	-
52030 MISCELLANEOUS	16	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	-	500	200	1,500
52043 COMPUTER SOFTWARE	-	11,040	12,420	8,280	8,280
52044 COMPUTER HARDWARE	-	-	1,750	-	-
52120 LIABILITY INSURANCE	7,847	6,002	-	-	-
52190 WORKERS COMPENSATION	5,241	4,853	6,600	6,600	9,700
52460 CalPERS-Special Pmts	97	-	-	-	-
55090 IT SERVICE FEES	-	4,588	6,803	6,803	7,200
55091 SHOP SERVICE FEES	-	834	1,374	1,374	2,000
55092 FACILITIES SERVICE FEES	-	4,498	10,122	10,122	10,700
55093 G&A COST ALLOCATION	-	31,353	56,724	56,724	59,600
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,876	-	-	-	-
81400 TRANSFER OUT - IT	3,957	-	-	-	-
504601 PROFESSIONAL SERVICES-JAS	-	-	5,340	-	-
Total Building Inspection	389,470	277,710	476,068	397,403	515,202
City Attorney					
50460 PROFESSIONAL SERVICES	-	180,742	200,000	225,000	225,000
52030 MISCELLANEOUS	-	-	35,000	-	25,000
Total City Attorney	-	180,742	235,000	225,000	250,000
Code Compliance					
50010 SALARY	158,684	181,973	197,900	187,000	174,724
50012 ADMINISTRATION FEES	14	7	-	-	-
50050 OVERTIME	1,099	1,841	2,500	500	1,500
50090 FICA PAID	11,858	13,575	14,100	14,100	13,400
50110 RETIREMENT BENEFIT	39,487	39,146	61,200	19,400	19,646
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	35,600	28,875
50120 GROUP INSURANCE	22,714	27,632	32,100	32,100	35,400
50125 BOOT ALLOWANCE	432	666	400	400	400
50130 UNIFORM ALLOWANCE	1,537	2,059	1,000	1,000	-
50230 TRAINING AND TRAVEL	3,638	3,037	2,700	1,500	3,700
50285 COMMUNICATION - CELL	2,233	1,836	1,300	1,300	1,750
50290 POSTAGE	20	-	500	-	500
50310 OFFICE SUPPLIES	2,085	310	-	-	-
50320 FUEL	2,232	1,914	1,500	1,500	2,000
50330 DUES	15,753	-	250	250	250
50360 DRUG & ALCOHOL TESTING	-	-	-	-	-
50380 TOOLS	588	(40)	-	-	-
50390 MATERIALS/SUPPLIES	91	-	-	-	-
50460 PROFESSIONAL SERVICES	6,623	1,237	2,000	1,500	1,500
50520 LEGAL FEES	49,175	10,628	8,775	-	-
50610 UNEMPLOYMENT	-	-	400	-	-
52025 DRUG TESTING	136	107	-	-	-
52030 MISCELLANEOUS	2	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	164	402	500	500	2,500
52043 COMPUTER SOFTWARE	-	11,040	8,420	8,280	8,280
52044 COMPUTER HARDWARE	-	2,061	-	-	-

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
52120 LIABILITY INSURANCE	4,540	12,004	-	-	-
52190 WORKERS COMPENSATION	2,382	9,706	7,600	7,600	2,000
52225 COMMUNITY PROJECTS	591	400	500	500	500
52230 WEED ABATEMENT	5,519	3,286	10,000	3,100	15,000
52255 BIKE HELMETS TDA 3 GRANT EXP	2,952	-	-	-	-
52460 CalPERS-Special Pmts	55	-	-	-	-
55090 IT SERVICE FEES	-	6,303	5,999	5,999	6,300
55091 SHOP SERVICE FEES	-	707	916	916	3,400
55092 FACILITIES SERVICE FEES	-	1,017	2,248	2,248	2,400
55093 G&A COST ALLOCATION	-	41,664	48,323	48,323	50,800
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	1,364	-	-	-	-
81400 TRANSFER OUT - IT	3,751	-	-	-	-
Total Code Compliance	343,601	374,517	411,131	373,616	374,825
Economic Development					
50230 TRAINING AND TRAVEL	-	-	7,500	-	-
50460 PROFESSIONAL SERVICES	-	-	2,500	-	-
52030 MARKETING/ADVERTISING	1,800	-	2,500	-	9,800
Total Economic Development	1,800	-	12,500	-	9,800
Measure X					
50012 ADMINISTRATION FEES	7,689	15,740	-	-	-
50335 GRANT EXPENSE	-	-	100,000	700	99,300
50430 PUBLICATIONS	-	-	-	-	-
50460 PROFESSIONAL SERVICES	-	-	65,000	-	225,000
52040 CAPITAL OUTLAY	-	-	-	-	-
Total Measure X	7,689	15,740	165,000	700	324,300
Former Labor Housing					
50460 PROFESSIONAL SERVICES	-	25,300	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52445 CONSTRUCTION COSTS	-	-	-	-	-
Total Former Labor Housing	-	25,300	-	-	-
Streets					
50010 SALARY	460,598	490,354	581,600	505,000	373,079
50050 OVERTIME	585	1,335	14,000	500	3,000
50090 FICA PAID	33,388	35,349	44,500	40,000	28,500
50110 RETIREMENT BENEFIT	127,983	137,191	169,200	69,500	41,950
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	90,500	61,657
50120 GROUP INSURANCE	98,409	166,762	230,700	150,000	124,300
50125 BOOT ALLOWANCE	1,159	1,535	1,600	1,600	1,600
50230 TRAINING AND TRAVEL	314	1,109	1,000	1,000	1,000
50280 COMMUNICATIONS	320	1,024	-	500	2,500
50285 COMMUNICATION - CELL	100	173	1,500	500	600
50290 POSTAGE	7	2	50	-	50
50310 OFFICE SUPPLIES	295	57	1,000	500	500
50320 FUEL	25,344	21,706	15,000	14,000	15,000
50330 DUES/SUBSCRIPTIONS/LICENSES	67	120	400	400	400
50332 MARKETING/ADVERTISING	-	-	1,000	-	-
50350 PHYSICALS	20	-	-	-	-
50360 DRUG & ALCOHOL TESTING	127	-	-	-	-
50370 UNIFORM CLEANING SERVICE	2,927	3,258	3,500	3,500	5,000
50380 TOOLS	124	91	-	-	-
50390 MATERIALS/SUPPLIES	19,792	7,523	18,000	13,000	8,500
50430 PUBLICATIONS	-	-	-	-	-
50460 PROFESSIONAL SERVICES	4,436	1,427	3,500	3,500	3,500
50540 STORM DRAIN	18,380	538	10,000	2,000	10,000
50580 UTILITIES	8,688	7,694	8,000	8,000	8,000
50610 UNEMPLOYMENT	-	-	1,900	-	-
50620 CHEMICALS AND TESTING	682	957	2,500	2,000	2,000
50630 PATCHING MATERIAL	3,633	2,123	15,000	10,000	10,000

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
50640 PAVEMENT MANAGEMENT	-	-	1,000	1,000	750
50640 SIDEWALK & STREET MAINTENANCE	1,947	(714)	-	-	-
50641 CONCRETE CRUSHING	-	-	15,000	-	-
50665 CRACK SEALING MATERIALS	9,599	-	12,500	8,000	8,000
50690 LANDSCAPING	2,884	3,214	4,000	2,000	4,000
52025 DRUG TESTING	829	225	-	-	-
52030 MISCELLANEOUS	91	-	-	-	-
52040 CAPITAL OUTLAY	5,686	248,782	122,000	122,000	-
52042 SMALL TOOLS & EQUIPMENT	4,768	2,000	3,800	3,000	4,500
52043 COMPUTER SOFTWARE	339	4,275	-	2,500	2,500
52044 COMPUTER HARDWARE	1,367	-	-	-	-
52050 AUDITOR	6,057	-	-	-	-
52070 EQUIPMENT RENTAL	-	-	3,000	-	-
52110 JANITORIAL SERVICES	1,854	2,019	-	-	-
52115 JANITORIAL SUPPLIES	-	35	-	-	-
52120 LIABILITY INSURANCE	36,649	41,563	-	-	-
52180 TRAFFIC SIGNAL MAINT	13,559	9,957	17,500	11,500	18,000
52190 WORKERS COMPENSATION	46,954	33,606	43,750	43,750	32,350
52270 STREET LIGHTING	104,973	107,059	116,000	95,000	116,000
52275 STREET REPAIRS & REPAVING	-	48,616	15,000	5,000	5,000
52445 CONSTRUCTION COSTS	1,566,509	772,416	-	-	-
52460 CalPERS-Special Pmts	211	-	-	-	-
55010 BANKING CHARGES	-	-	-	-	-
55020 SAFETY	1,695	460	2,500	2,000	750
55035 GRAFFITI REMOVAL	884	916	6,500	1,500	3,500
55090 IT SERVICE FEES	-	21,946	23,094	23,094	24,300
55091 SHOP SERVICE FEES	-	19,830	22,898	22,898	31,300
55092 FACILITIES SERVICE FEES	-	4,411	9,927	9,927	10,500
55093 G&A COST ALLOCATION	-	149,963	192,574	192,574	202,300
80200 TRANSFER OUT - SHOP	62,123	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,744	-	-	-	-
81400 TRANSFER OUT - IT	15,164	-	-	-	-
Total Streets	2,698,264	2,350,911	1,734,993	1,461,743	1,164,886
CARES Act					
50430 PUBLICATIONS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
55020 SAFETY	-	-	-	-	-
Total CARES Act	-	-	-	-	-
Shop					
50010 SALARY	103,978	76,120	106,500	98,000	124,454
50050 OVERTIME	485	1,250	800	800	1,000
50080 VACATION PAID	(1,873)	(2,833)	-	-	-
50090 FICA PAID	7,354	5,404	8,100	8,100	9,500
50110 RETIREMENT BENEFIT	24,959	16,441	30,400	7,600	13,994
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	19,400	20,568
50120 GROUP INSURANCE	44,225	40,017	49,100	35,000	41,800
50125 BOOT ALLOWANCE	375	600	200	400	400
50230 TRAINING AND TRAVEL	932	-	800	1,000	2,500
50280 COMMUNICATIONS	299	612	500	500	500
50285 COMMUNICATION - CELL	1,071	684	700	500	2,500
50310 OFFICE SUPPLIES	-	475	400	150	500
50320 FUEL	3,335	3,718	3,000	2,000	4,000
50350 PHYSICALS	76	60	-	-	-
50370 UNIFORM CLEANING SERVICE	5,822	6,595	2,700	3,000	4,000
50380 TOOLS	3,185	1,044	-	300	-
50390 MATERIALS/SUPPLIES	1,907	2,593	5,515	5,515	4,500
50460 PROFESSIONAL SERVICES	2,730	1,137	2,000	1,500	4,000
50530 EQUIPMENT REPAIR	291	-	500	150	-
50610 UNEMPLOYEMENT	4,653	-	400	-	-

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
50620 CHEMICALS AND TESTING	-	-	100	-	-
52025 DRUG TESTING	362	239	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	2,992	2,498	4,500	4,000	6,000
52043 COMPUTER SOFTWARE	339	-	-	2,500	2,500
52044 COMPUTER HARDWARE	1,367	728	-	-	-
52110 JANITORIAL SERVICES	1,236	1,346	-	-	-
52115 JANITORIAL SUPPLIES	-	35	-	-	-
52120 LIABILITY INSURANCE	8,662	8,200	-	-	-
52190 WORKERS COMPENSATION	12,493	6,630	9,000	-	11,500
52460 CalPERS-Special Pmts	34	-	-	-	-
55020 SAFETY	-	-	500	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,652	-	-	-	-
81400 TRANSFER OUT - IT	5,320	-	-	-	-
503701 AUTO REPAIR-CODE ENFORCEMENT	2,388	375	2,900	1,500	3,000
503702 AUTO REPAIR - ENGINEERING	738	164	800	800	1,200
503703 AUTO REPAIR - SHERIFF	125	-	-	-	-
503704 AUTO REPAIR - ANIMAL CONTROL	1,424	3,240	11,000	9,000	7,500
503705 AUTO REPAIR - BUILDING INSPECT	155	443	1,100	800	2,000
503706 AUTO REPAIR - STREET	21,353	10,525	12,600	10,000	12,000
503707 AUTO REPAIR - SHOP	1,275	4,471	6,000	2,500	4,000
503708 AUTO REPAIR - DIAL-A-RIDE	9,793	20,314	16,500	2,000	20,000
503709 AUTO REPAIR - WASTEWATER	3,691	4,901	4,500	3,000	5,000
50370A AUTO REPAIR - WATER	11,656	10,112	8,500	5,000	10,000
50370B AUTO REPAIR - DISPOSAL	91,385	152,057	139,500	132,500	150,000
50370C AUTO REPAIR-FACILITIES MAINT.	571	904	1,000	800	1,500
50370D AUTO REPAIR- FIRE TRUCK	-	100	-	-	500
50370E AUTO REPAIR - MANAGEMENT	646	1,070	2,300	800	1,000
Total Shop	388,460	382,267	432,415	359,115	471,915
Facilities Maintenance					
50010 SALARY	55,651	60,608	104,500	52,500	107,004
50050 OVERTIME	148	835	-	750	2,500
50080 VACATION PAID	(241)	1,039	-	-	-
50090 FICA PAID	3,851	4,456	8,000	4,500	8,200
50110 RETIREMENT BENEFIT	13,057	13,958	26,900	4,800	12,032
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	10,200	17,684
50120 GROUP INSURANCE	22,235	17,682	33,300	15,000	21,300
50125 BOOT ALLOWANCE	165	-	400	400	400
50230 TRAINING AND TRAVEL	1,193	404	1,500	800	2,000
50280 COMMUNICATIONS	-	1,250	-	-	-
50285 COMMUNICATION - CELL	971	684	2,500	600	2,500
50310 OFFICE SUPPLIES	-	27	-	-	500
50320 FUEL	1,977	1,366	1,500	1,800	4,000
50330 DUES/SUBSCRIPTIONS/LICENSES	-	-	-	175	250
50360 DRUG & ALCOHOL TESTING	-	-	-	-	-
50370 UNIFORM CLEANING SERVICE	408	492	-	850	1,250
50380 TOOLS	1,211	1,842	-	-	-
50390 MATERIALS/SUPPLIES	49	4,880	-	150	2,000
50460 PROFESSIONAL SERVICES	5,204	683	3,500	1,500	2,000
50530 EQUIPMENT REPAIR	-	-	-	500	-
50610 UNEMPLOYMENT	-	-	200	-	-
52025 DRUG TESTING	109	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	625	491	3,000	1,500	3,000
52043 COMPUTER SOFTWARE	-	-	-	2,000	-
52080 BUILDING REPAIR OFFICES	1,188	-	-	-	-
52110 JANITORIAL SERVICES	-	110	49,040	49,040	50,000
52115 JANITORIAL SUPPLIES	-	35	16,000	1,900	16,000
52120 LIABILITY INSURANCE	4,540	4,199	-	-	-

General Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
52190 WORKERS COMPENSATION	8,337	3,395	9,400	9,400	10,000
52460 CalPERS-Special Pmts	17	-	-	-	-
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
81400 TRANSFER OUT -IT	2,384	-	-	-	-
520801 BLDG REPAIR & MAINT. CITY HALL	10,576	5,720	12,000	8,500	10,000
520802 BLDG REPAIR & MAINT CH ANNEX	1,942	7,524	10,500	7,500	10,000
520803 BLDG REPAIR MAINT SHERIFF OFFI	13,571	10,488	2,500	2,500	10,000
520804 BLDG REPAIR & MAINT BLDG& PLAI	1,175	5,644	8,000	7,000	8,000
520805 BLDG REPAIR & MAINT ANIMAL SEF	7,771	6,457	8,000	1,750	3,000
520806 BLDG REPAIR & MAINT-WWT	986	4,015	26,000	20,000	7,500
520807 BLDG REPAIR & MAINT-WATER	1,726	2,822	5,000	1,500	5,000
520808 BLDG REPAIR & MAINT-SHOP	1,533	3,203	5,000	500	3,000
520809 BLDG REPAIR MAINT- PUB. WORKS	6,921	12,216	3,800	3,000	9,500
52080A BLDG REPAIR & MAINT-TRANS STA	-	-	-	-	-
52080B BLDG REPAIR & MAINT-KC HEALTH	1,349	184	2,000	750	2,500
Total Facilities Maintenance	174,515	176,709	342,540	211,365	331,120
Information Technology					
50090 FICA PAID	2	0	-	-	-
50230 TRAINING AND TRAVEL	-	-	-	8,500	8,670
50285 COMMUNICATION - CELL	-	20	-	1,500	1,530
50330 DUES	754	360	-	300	306
50460 PROFESSIONAL SERVICES	64,927	108,057	135,000	157,500	160,650
52040 CAPITAL OUTLAY	-	72,602	40,000	40,000	-
52042 SMALL TOOLS & EQUIPMENT	-	1,161	-	-	-
52043 COMPUTER SOFTWARE	1,063	4,920	50,000	-	-
52044 COMPUTER HARDWARE	227	-	-	-	-
52300 MAINTENANCE AGREEMENT	53,170	58,248	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	3,309	-	-	-	-
Total Information Technology	123,452	245,368	225,000	207,800	171,156
Total Expenditures	11,191,572	10,832,452	12,090,990	10,317,401	12,095,646

MEASURE X

In November 2016, Wasco voters passed a one percent transaction and use tax increase called, Measure X. The following ballot question identified examples of the types of operational activities and services that could be funded should the measure pass:

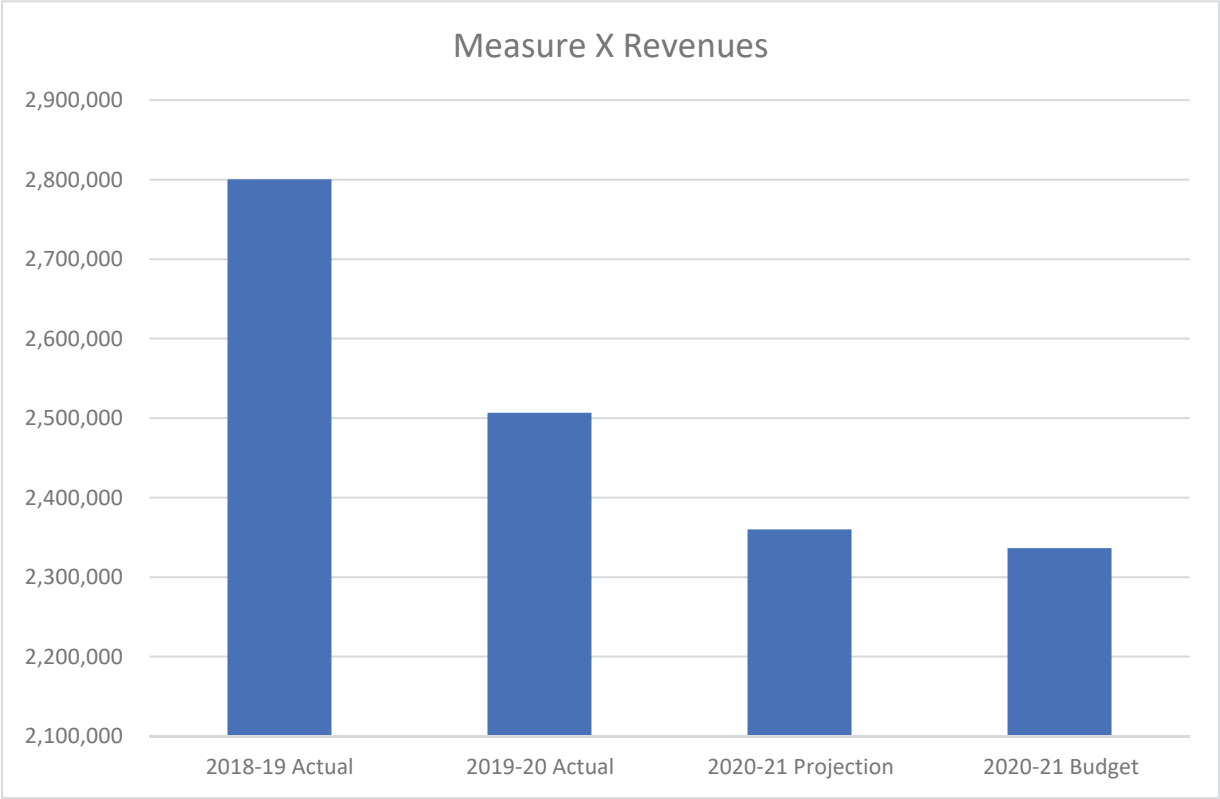
> *"To provide funding for basic services such as: Sheriff's deputy response to violent crimes, burglaries/gangs; 9-1-1 emergency medical/fire response; Gang prevention programs; Pothole, lighting/street repairs; Park safety/maintenance, senior/disabled transit services; and Water conservation; shall an ordinance be adopted to enact a one-cent sales tax until ended by voters, providing $1,100,000 annually, requiring independent audits, public review of spending, and all revenues controlled locally."*

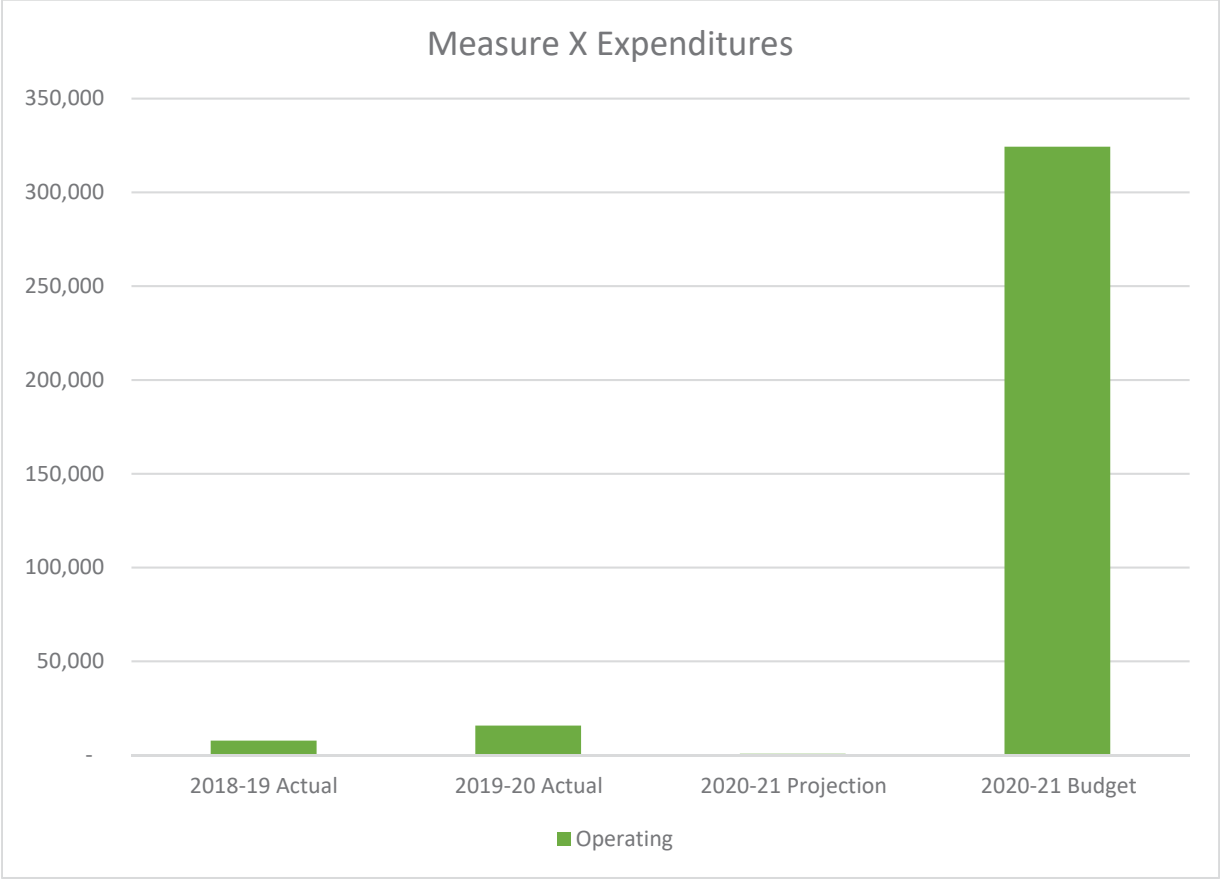
Measure X is an Enhanced City Services Measure and funds generated by Measure X are considered general purpose revenues to be utilized for essential government services including, but not limited to, public safety, street improvements, capital projects and increasing the fiscal stability of the City.

MEASURE X APPROPRIATIONS

PUBLIC SAFETY	
Sheriff Services	$ 1,500,000
Fire Services	600,000
Flock Safety Cameras	100,000
Neighborhood Camera Rebate Program	99,300
Body Cameras	55,518
Total Public Safety	2,354,818
STREET IMPROVEMENTS	
Road Rehabilitation - 16th Street	20,206
Street Lighting Post Top Conversion	150,000
Street Lighting Installation - Citywide	250,000
Maintenance of Effort Requirement for SB1 Funds	210,043
Traffic Calming Measures Study	60,000
Total Street Improvements	690,249
PUBLIC TRANSIT	
Farebox Recovery Ratio Support	20,000
ANIMAL CONTROL	
Construct New Animal Shelter	200,000
ADMINISTRATIVE SERVICES	
State Board of Equalization Fees, Legal and Sales Tax Consultants	65,000
Total Measure X Appropriations	$ 3,330,067

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
MEASURE X SUMMARY					
REVENUES					
Taxes and Franchise Fees	2,800,377	2,506,767	2,360,000	2,360,000	2,336,400
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**2,800,377**	**2,506,767**	**2,360,000**	**2,360,000**	**2,336,400**
EXPENDITURES					
Operating Costs	7,689	15,740	165,000	700	324,300
CIP Projects	-	-	-	-	-
Total Expenditures	**7,689**	**15,740**	**165,000**	**700**	**324,300**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(1,446,610)	(1,120,241)	(2,975,043)	(2,975,043)	(3,005,767)
Expenditure Savings					6,486
MOA Adjustments					
Total Other Sources (Uses)	(1,446,610)	(1,120,241)	(2,975,043)	(2,975,043)	(2,999,281)
Sources Over (Under) Uses	**1,346,078**	**1,370,786**	**(780,043)**	**(615,743)**	**(987,181)**


Measure X Revenues
2,900,000
2,800,000
2,700,000
2,600,000
2,500,000
2,400,000
2,300,000
2,200,000
2,100,000
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Measure X Expenditures
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

Measure X Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Measure X					
30051 MEASURE X SALES TAX	2,800,377	2,506,767	2,360,000	2,360,000	2,336,400
Total Measure X	2,800,377	2,506,767	2,360,000	2,360,000	2,336,400
Total Revenues	2,800,377	2,506,767	2,360,000	2,360,000	2,336,400
EXPENDITURES					
Measure X					
50012 ADMINISTRATION FEES	7,689	15,740	-	-	-
50335 GRANT EXPENSE	-	-	100,000	700	99,300
50430 PUBLICATIONS	-	-	-	-	-
50460 PROFESSIONAL SERVICES	-	-	65,000	-	225,000
52040 CAPITAL OUTLAY	-	-	-	-	-
Total Measure X	7,689	15,740	165,000	700	324,300
Total Expenditures	7,689	15,740	165,000	700	324,300

CITY OF WASCO

PRELIMINARY BUDGET

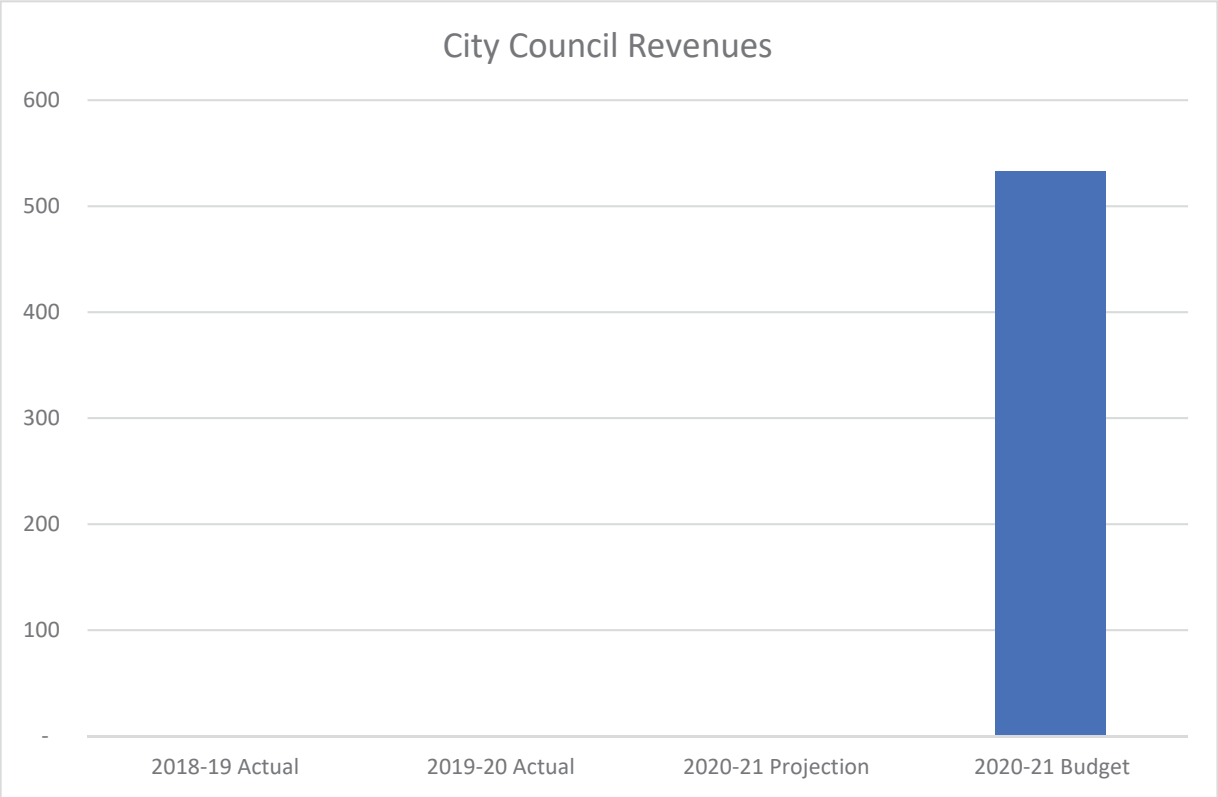
SUPPORT SERVICES

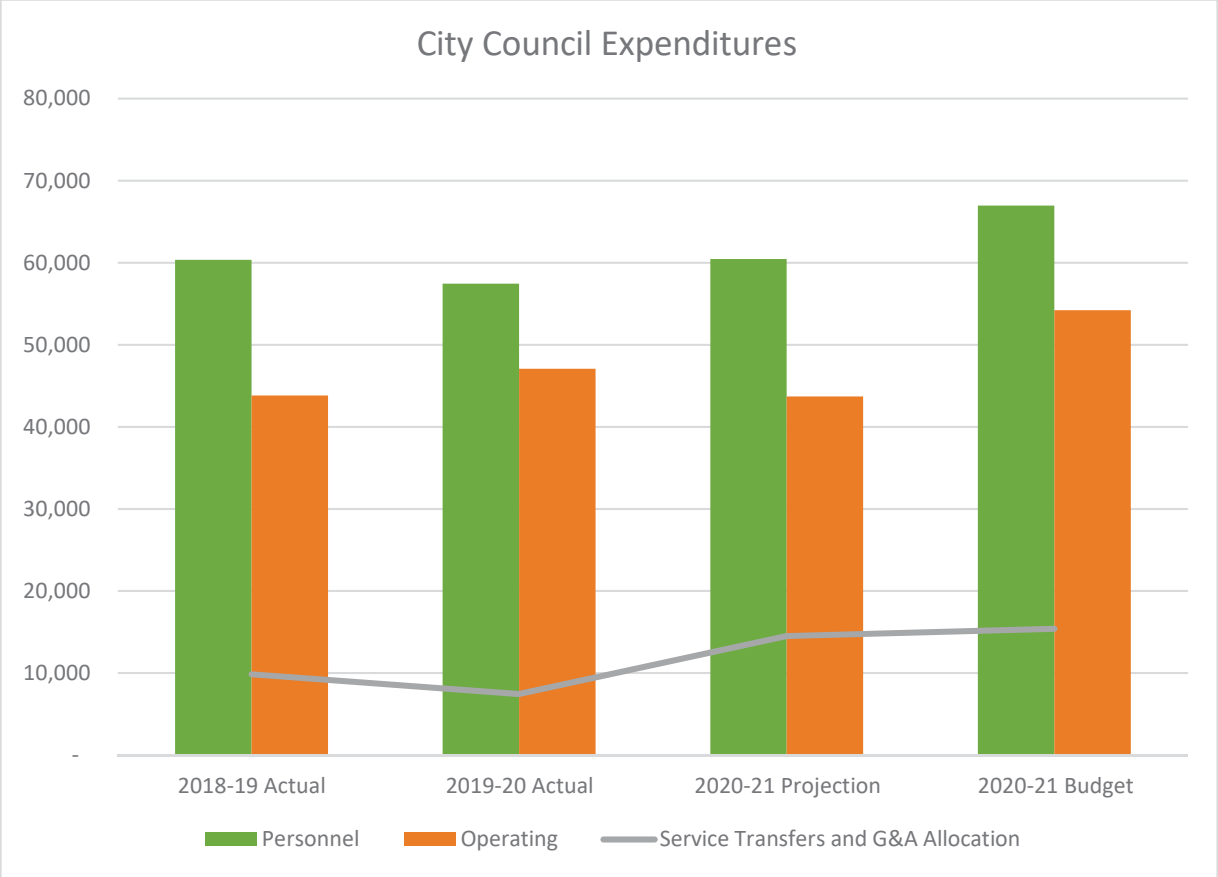
CITY COUNCIL

The City Council is the legislative and governing body of the city government. Five Council members are elected to four-year terms by the residents of the City. A Mayor is appointed by the Council to a one-year term as the ceremonial head of the city government and the presiding officer at Council meetings. The City Council members pass local laws and make policy to provide for the needs of the community, appoint the city manager and city attorney, adopt the annual city budget, and work with businesses and residents to create the conditions in which the community can thrive and individuals can prosper and be safe.

The Council serves as the citizens' representatives who are authorized to formulate policies, provide direction on the legislative process and funding priorities. Also, acts as external Board and committee representatives for Wasco.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
CITY COUNCIL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	533
Total Revenues	**-**	**-**	**-**		**533**
EXPENDITURES					
Operating Costs	114,013	111,961	150,653	118,653	136,550
CIP Projects	-	-	-	-	-
Total Expenditures	**114,013**	**111,961**	**150,653**	**118,653**	**136,550**
OTHER SOURCES (USES)					
Transfers In	-	150	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					2,731
MOA Adjustments					
Total Other Sources (Uses)	-	150	-	-	2,731
Sources Over (Under) Uses	**(114,013)**	**(111,811)**	**(150,653)**	**(118,653)**	**(133,286)**


City Council Revenues
600
500
400
300
200
100
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


City Council Expenditures
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

City Council Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
City Council					
30130 MISCELLANEOUS REVENUE	-	-	-	-	533
Total City Council	-	-	-	-	533
Total Revenues	-	-	-	-	533
EXPENDITURES					
City Council					
50010 SALARY	19,377	20,802	21,500	21,500	21,500
50090 FICA PAID	1,203	1,308	1,400	1,400	1,400
50110 RETIREMENT BENEFIT	1,556	1,538	3,900	600	3,900
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	3,700	-
50120 GROUP INSURANCE	37,463	33,797	34,600	33,000	39,900
50130 UNIFORM ALLOWANCE	-	99	500	200	200
50210 ELECTIONS	49	515	9,000	3,100	3,000
50230 TRAINING AND TRAVEL	20,165	10,079	15,000	2,500	15,000
50280 COMMUNICATIONS	-	-	-	11,000	12,000
50285 COMMUNICATION - CELL	3,282	2,778	3,500	3,500	3,500
50310 OFFICE SUPPLIES	3,504	4,794	3,000	900	1,000
50330 DUES/SUBSCRIPTIONS/LICENSES	10,670	10,881	11,000	11,000	11,500
50430 PUBLICATIONS	3,963	3,658	-	-	-
50460 PROFESSIONAL SERVICES	631	8,189	12,500	6,500	3,000
52030 MISCELLANEOUS	1,550	6,045	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	30	-	-	-
52190 WORKERS COMPENSATION	741	-	250	250	250
52200 COMMUNITY BENEFIT GRANT	-	-	10,000	-	-
52900 SPECIAL EVENTS AND PROJECTS	-	-	10,000	5,000	5,000
55090 IT SERVICE FEES	-	2,028	2,309	2,309	2,500
55092 FACILITIES SERVICE FEES	-	5,418	12,194	12,194	12,900
80550 OPER. TRANS OUT-FACILITIES MAI	8,283	-	-	-	-
81400 TRANSFER OUT - IT	1,575	-	-	-	-
Total City Council	114,013	111,961	150,653	118,653	136,550
Total Expenditures	114,013	111,961	150,653	118,653	136,550

CITY MANAGER

The City Manager's Office provides leadership and supervision to the organization to carry out the goals, policies, priorities and objectives of the City Council in the most effective and efficient manner for the benefit of the community. The City Manager is responsible for preparation of the City's annual Operating and Capital Investment Budgets, personnel matters, contract administration and Council agenda preparation. The City Manager works closely with the City Council to address policy and program issues and to respond to community concerns.

2020-21 Key Accomplishments

- The implementation of new modernized website which enhances the city's ability to communicate with all residents.
- Implemented City-wide text/phone alerts
- Implemented Swagit Platform (the ability to record and transcribe council meetings) and upload on City's website
- Integrated the position of the Assistant to the City Manager
- Managed COVID-19 Corona Virus Relief Fund and ensured city facilities were
- Fiesta Supermarket approved to accept City of Wasco utility payments
- Implemented City-Wide COVID-19 preventative measure facility upgrade to combat spread of COVID -19 among residents and staff

2021-22 Strategic Issues

- Battling the long-term effects of the former labor camp on community
    - Obtaining the funding for the demolition
- Securing, maintaining the correct water pressure city wide to avoid an emergency water restriction
- Inability to recoup lost revenue (City Utilities) due to California State of Emergency due to COVID-19
- Create a simple and easy to understand financial document (Budget in Brief) to increase transparency with residents

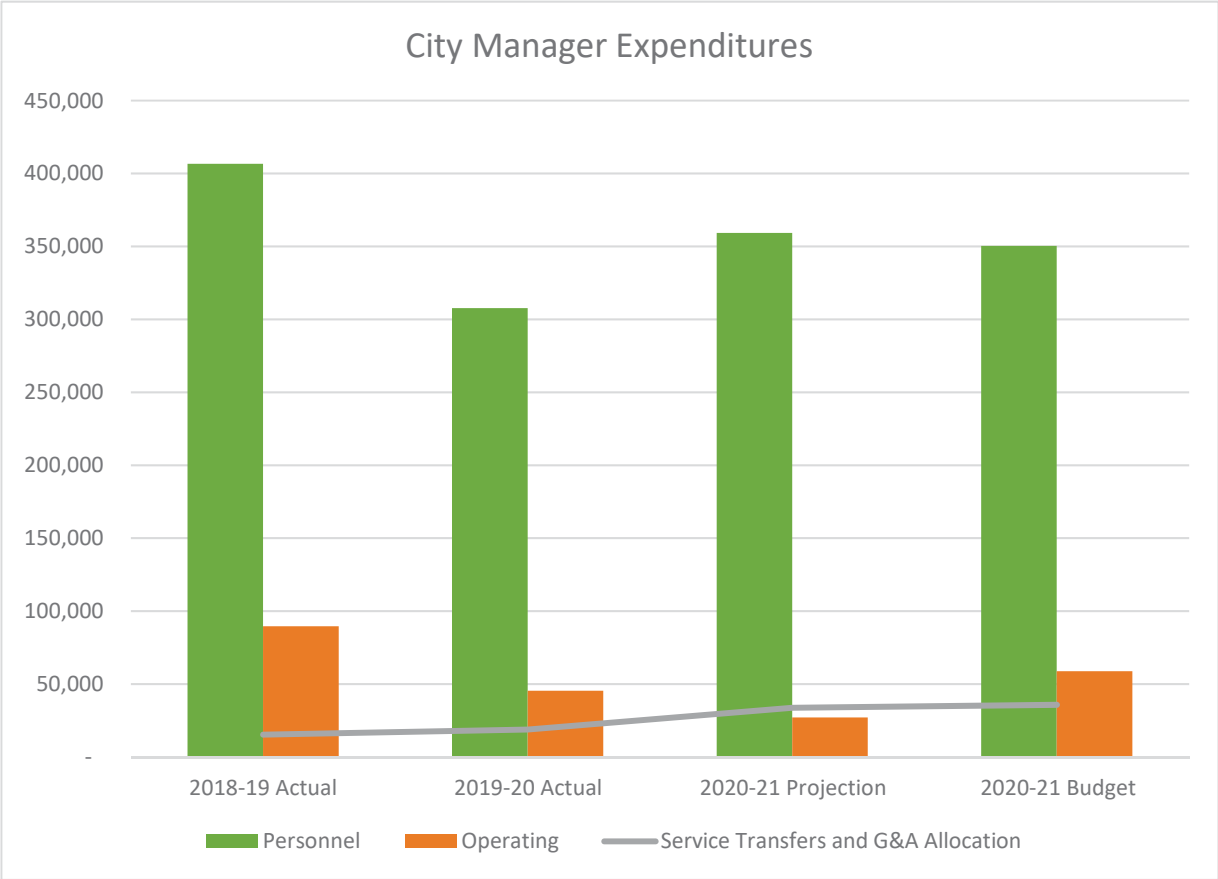
2021-22 Objectives and Initiatives

- Small Business COVID-19 Relief Grant
- Veteran Tribute Banner Program
- Neighborhood Camera Rebate program
- Support and deliberately develop City employees' professional growth/skill set to increase efficiency and produce inhouse talent
- Flock ALPR Camera agreement

2021-22 Significant Operating Cost Changes

- COVID-19 Corona Virus Relief Fund
- Kern County Fire Department Full Cost Recovery model for services
- Continued KCSO increases

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
CITY MANAGER SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	511,648	371,986	485,002	420,027	444,901
CIP Projects	-	7,000	-	-	-
Total Expenditures	**511,648**	**378,986**	**485,002**	**420,027**	**444,901**
OTHER SOURCES (USES)					
Transfers In	-	54,549	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					8,898
MOA Adjustments					(3,948)
Total Other Sources (Uses)	-	54,549	-	-	4,950
Sources Over (Under) Uses	**(511,648)**	**(324,437)**	**(485,002)**	**(420,027)**	**(439,951)**


City Manager Expenditures
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

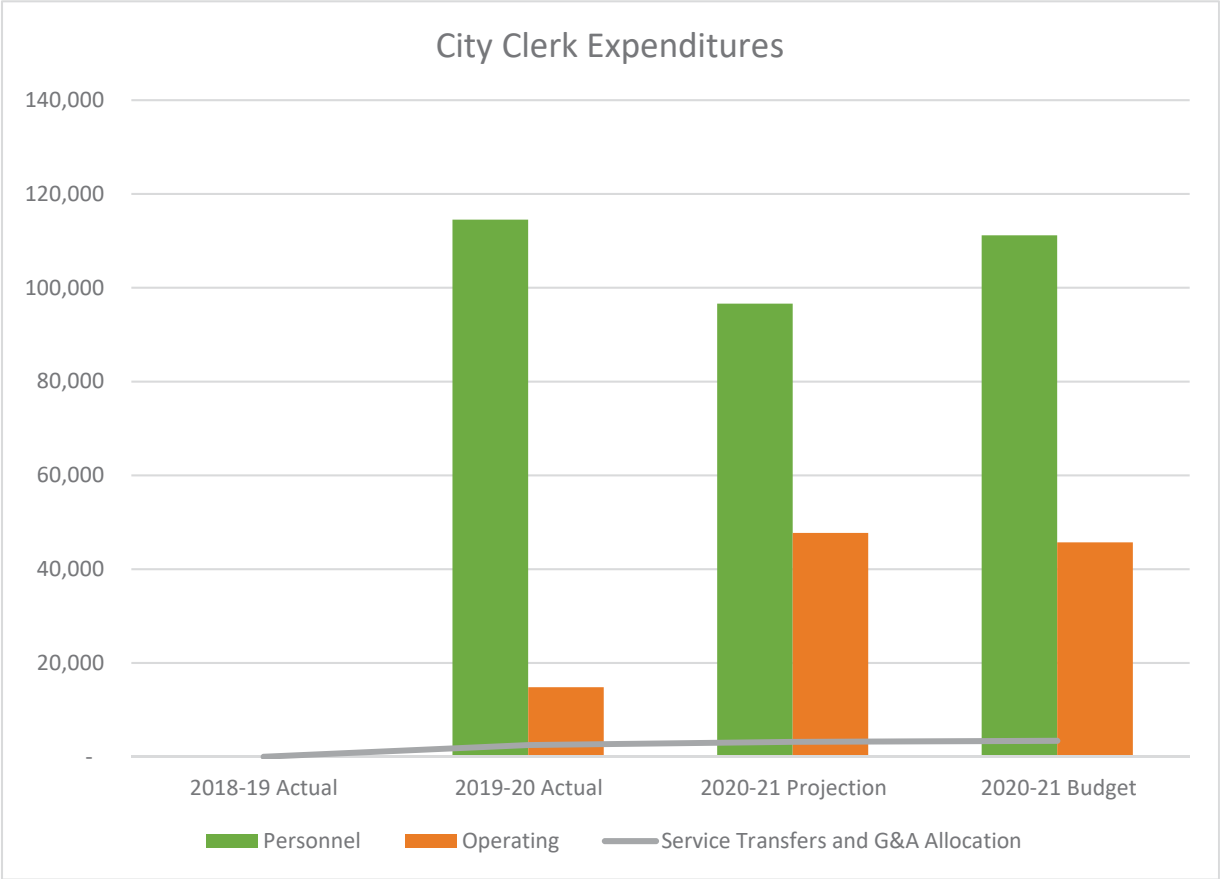
City Manager Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
EXPENDITURES					
City Manager					
50010 SALARY	274,042	216,445	249,200	249,000	218,640
50050 OVERTIME	2,215	2,719	1,500	500	1,800
50070 DEFERRED COMP PAID	-	15,923	9,000	9,000	9,000
50090 FICA PAID	18,970	12,811	17,100	15,000	16,700
50110 RETIREMENT BENEFIT	56,457	36,109	59,300	10,700	24,584
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	43,500	36,133
50120 GROUP INSURANCE	41,305	6,353	51,300	25,000	34,600
50130 UNIFORM ALLOWANCE	-	-	500	-	-
50230 TRAINING AND TRAVEL	31,644	8,254	17,000	4,500	20,800
50280 COMMUNICATIONS	-	278	-	-	-
50285 COMMUNICATION - CELL	834	1,209	2,600	1,300	2,000
50290 POSTAGE	597	121	200	150	200
50310 OFFICE SUPPLIES	14,573	13,871	6,500	4,000	5,000
50320 FUEL	23	229	200	200	200
50330 DUES	4,750	6,260	4,225	3,500	9,093
50335 GRANT EXPENSE	-	-	-	-	-
50360 DRUG & ALCOHOL TESTING	147	-	-	-	-
50390 MATERIALS/SUPPLIES	-	-	-	-	-
50460 PROFESSIONAL SERVICES	13,514	1,257	4,500	4,000	4,500
50610 UNEMPLOYEMENT	-	-	600	-	-
50650 CAR ALLOWANCE	6,300	-	7,200	7,200	7,200
52025 DRUG TESTING	87	120	-	-	-
52030 MISCELLANEOUS	3,027	2	1,000	200	1,000
52040 CAPITAL OUTLAY	-	7,000	-	-	-
52042 SMALL TOOLS & EQUIPMENT	117	3,255	3,500	200	3,500
52043 COMPUTER SOFTWARE	4,785	410	1,500	800	1,500
52044 COMPUTER HARDWARE	4,431	4,866	5,000	500	3,000
52110 JANITORIAL SERVICES	4,636	5,047	-	-	-
52120 LIABILITY INSURANCE	11,153	9,581	-	-	-
52190 WORKERS COMPENSATION	2,462	7,747	6,500	6,500	8,900
52300 MAINTENANCE AGREEMENT	193	236	2,800	500	750
52460 CalPERS-Special Pmts	29	-	-	-	-
55090 IT SERVICE FEES	-	6,822	7,042	7,042	7,400
55091 SHOP SERVICE FEES	-	2,017	1,832	1,832	2,200
55092 FACILITIES SERVICE FEES	-	10,047	24,903	24,903	26,200
80550 OPER. TRANS OUT-FACILITIES MAI	10,124	-	-	-	-
81400 TRANSFER OUT - IT	5,235	-	-	-	-
Total City Manager	511,648	378,986	485,002	420,027	444,901
Total Expenditures	511,648	378,986	485,002	420,027	444,901

CITY CLERK

The City Clerk's Office is a public-service department providing a variety of professional and administrative duties supporting the City Council and the Redevelopment Successor Agency in accordance with the Public Records Act, Political Reform Act, Brown Act, Maddy Act and Elections Code. The City Clerk maintains the public's records, administers the records retention program, posts the City Council agenda, prepares the minutes of City Council meetings and distributes the City Council meeting packets. The City Clerk's Office is responsible for maintaining the City Municipal Code and all the supporting City ordinances and Council resolutions; overseeing the official bid process; legal noticing; administering municipal elections and serving as the filing officer for campaign statements as well as Statements of Economic Interests as required by the Fair Political Practices Commission.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
CITY CLERK SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	-	131,833	220,830	147,470	160,277
CIP Projects	-	-	10,000	10,000	-
Total Expenditures	**-**	**131,833**	**230,830**	**157,470**	**160,277**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					3,206
MOA Adjustments					(1,165)
Total Other Sources (Uses)	-	-	-	-	2,040
Sources Over (Under) Uses	**-**	**(131,833)**	**(230,830)**	**(157,470)**	**(158,237)**


City Clerk Expenditures
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

City Clerk Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
EXPENDITURES					
City Clerk					
50010 SALARY	-	64,166	67,300	48,000	63,847
50050 OVERTIME	-	905	1,500	800	1,000
50090 FICA PAID	-	4,745	5,200	4,200	4,900
50110 RETIREMENT BENEFIT	-	13,746	17,300	5,400	7,179
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	9,600	10,552
50120 GROUP INSURANCE	-	22,996	34,000	27,000	20,900
50230 TRAINING AND TRAVEL	-	7,395	18,100	1,000	8,500
50285 COMMUNICATION - CELL	-	274	560	400	450
50290 POSTAGE	-	7	1,000	-	500
50310 OFFICE SUPPLIES	-	1,019	1,500	1,000	1,500
50330 DUES	-	917	1,500	1,300	1,500
50430 PUBLICATIONS	-	-	13,000	6,000	8,000
50460 PROFESSIONAL SERVICES	-	4,439	41,200	38,000	25,000
50610 UNEMPLOYMENT	-	-	400	-	-
52030 MISCELLANEOUS	-	99	-	-	-
52040 CAPITAL OUTLAY	-	-	10,000	10,000	-
52043 COMPUTER SOFTWARE	-	-	13,500	-	-
52044 COMPUTER HARDWARE	-	663	-	-	250
52120 LIABILITY INSURANCE	-	4,396	-	-	-
52190 WORKERS COMPENSATION	-	3,554	1,600	1,600	2,800
55090 IT SERVICE FEES	-	2,510	3,170	3,170	3,400
Total City Clerk	-	131,833	230,830	157,470	160,277
Total Expenditures	-	131,833	230,830	157,470	160,277

FINANCE AND ACCOUNTING

The mission of the Finance and Accounting Department is to provide fiduciary control of the City's assets, perform fiscally related services, and provide accurate, timely and useful financial information to support the delivery of municipal services to the City organization and the public. The Finance and Accounting Department maintains the City's general ledger and performs purchasing functions, treasury and debt management as well as processing of City accounts payable and payroll.

2020-21 Key Accomplishments

- Completed the independent Financial Statement Audit within 5 months after Fiscal Year End.
- Completed the Mid-Year Budget Update to the City Council.
- Completed the Independent Transportation Development Act Fund in a timely manner.
- Successful execution of Authorized Utility Payment Location with Fiesta Market
- Implemented QR codes on utility bills to speed up payment processing.
- Simplified the online payment portal to a user-friendly portal.
- Implementation of cross-training opportunities within the department to provide employees the opportunity to broaden their knowledge base and accomplish departmental goals.

2021-22 Strategic Issues

- When conducting business with each other and our customers, we will be fair and open-minded in our interactions while maintaining a high level of sensitivity and confidentiality.
- Providing timely, accurate, clear and complete information and support to the City Council, other City departments and the residents of Wasco
- Prudently account for the receipt and disbursement of Measure X funds to enhance transparency and trust in the use of these funds.
- Provide for the long-term economic health of the City through prudent fiscal stewardship.

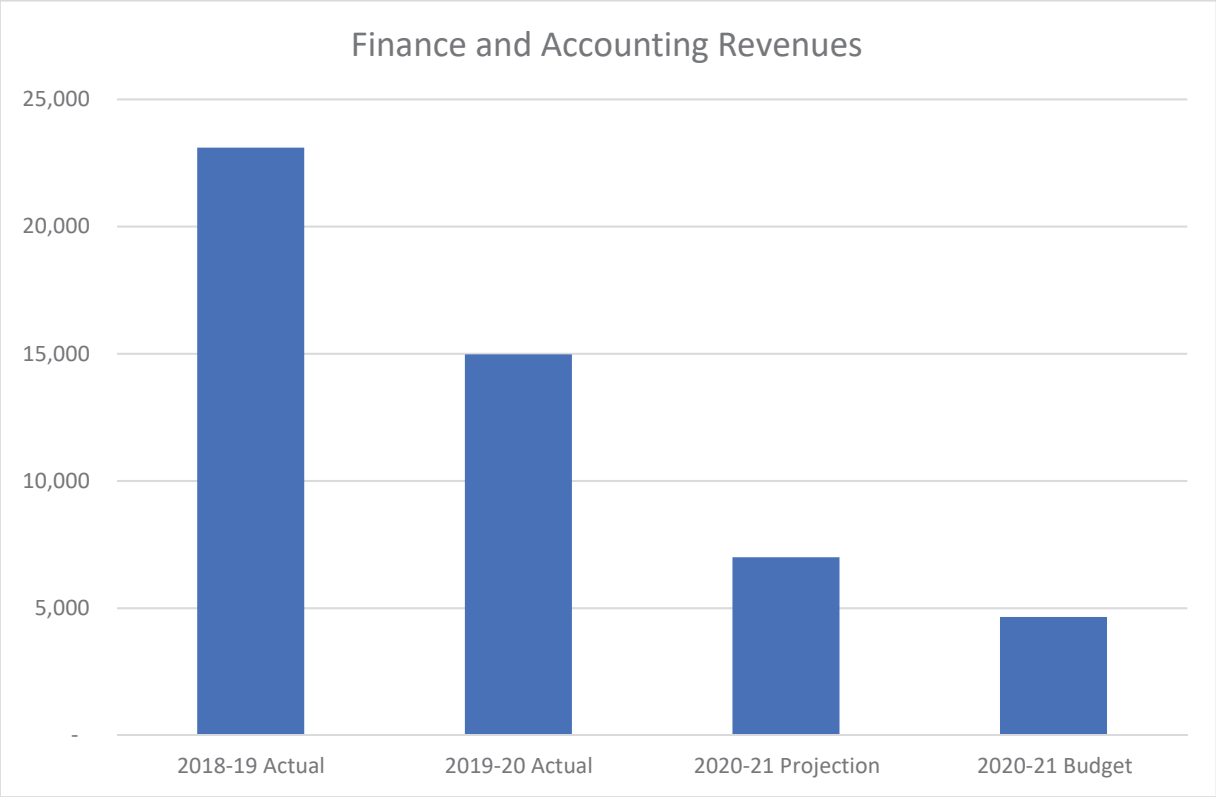
2021-22 Objectives and Initiatives

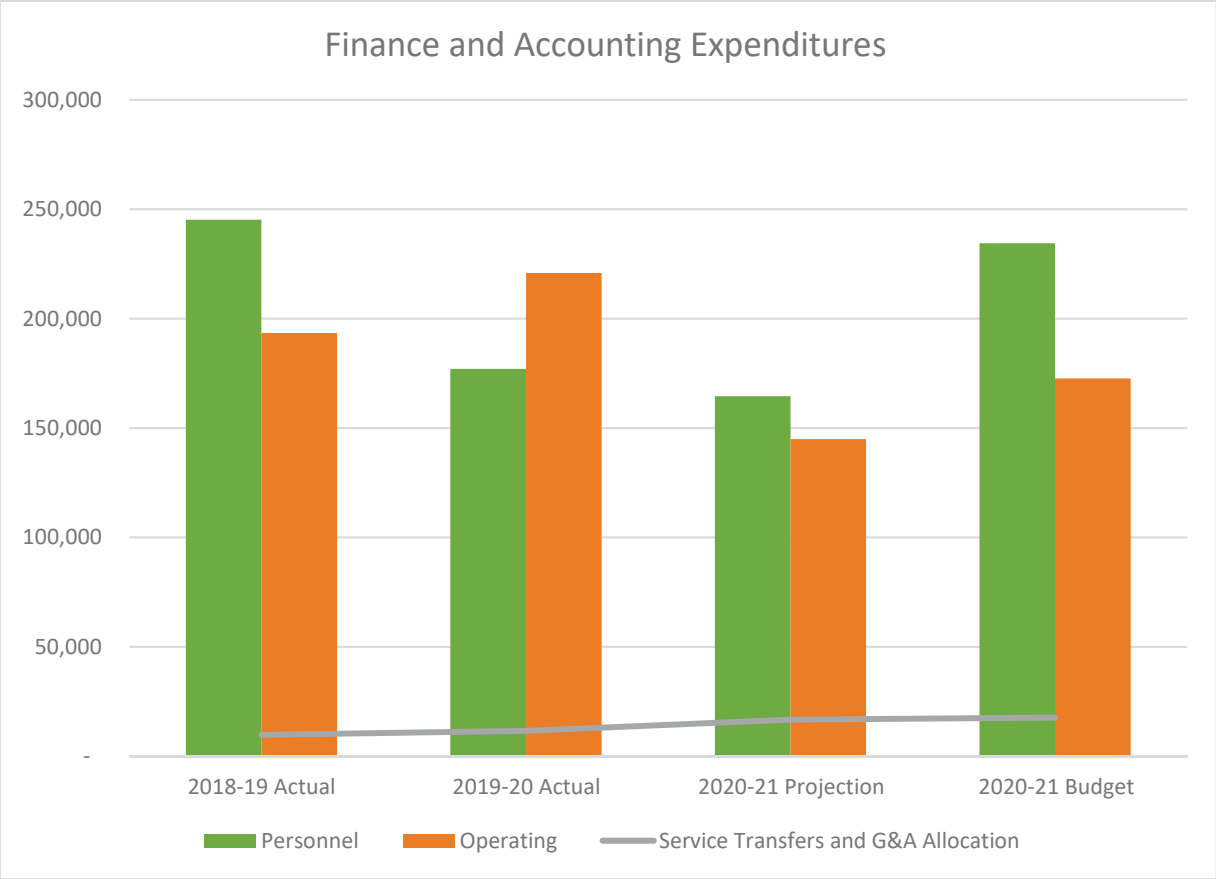
- Continue work on a Department-specific Policies & Procedures Manual for all department functions, including financial, payroll, investments, contracts, utility billing, grant management, and business license functions
- Continue cross-training staff in departmental functions, specifically utility billing and accounts payable, accounts receivable, business license
- Implement email vouchers for payroll check stubs with a goal of 100% participation.
- Implement use of the state's Franchise Tax Board Intercept Program as a means of collecting bad debt.

2020-21 Significant Operating Cost Changes

- Replacing the Accounting Supervisor for a Billing and Collections Supervisor thus resulting in cost savings.
- Replaced the Financial Analyst with a Staff Accountant resulting additional cost savings.
- Some of the savings in the reclassifications of the Accounting Supervisor and the Financial Analyst were used to slightly increase the salary of the Billing and Collections Specialists and the Accounts Payable/Payroll Specialists.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
FINANCE & ACCOUNTING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	22,924	14,739	-	-	4,500
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	175	232	7,000	7,000	150
Total Revenues	**23,099**	**14,971**	**7,000**	**7,000**	**4,650**
EXPENDITURES					
Operating Costs	448,289	409,479	469,844	326,204	424,797
CIP Projects	-	-	-	-	-
Total Expenditures	**448,289**	**409,479**	**469,844**	**326,204**	**424,797**
OTHER SOURCES (USES)					
Transfers In	-	180	-	-	-
Transfers Out	-	33,630	(17,000)	(17,000)	-
Expenditure Savings					8,496
MOA Adjustments					(2,694)
Total Other Sources (Uses)	-	33,810	(17,000)	(17,000)	5,802
Sources Over (Under) Uses	**(425,190)**	**(360,698)**	**(479,844)**	**(336,204)**	**(414,346)**


Finance and Accounting Revenues
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Finance and Accounting Expenditures
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Finance & Accounting Detail Revenues and Expenditures

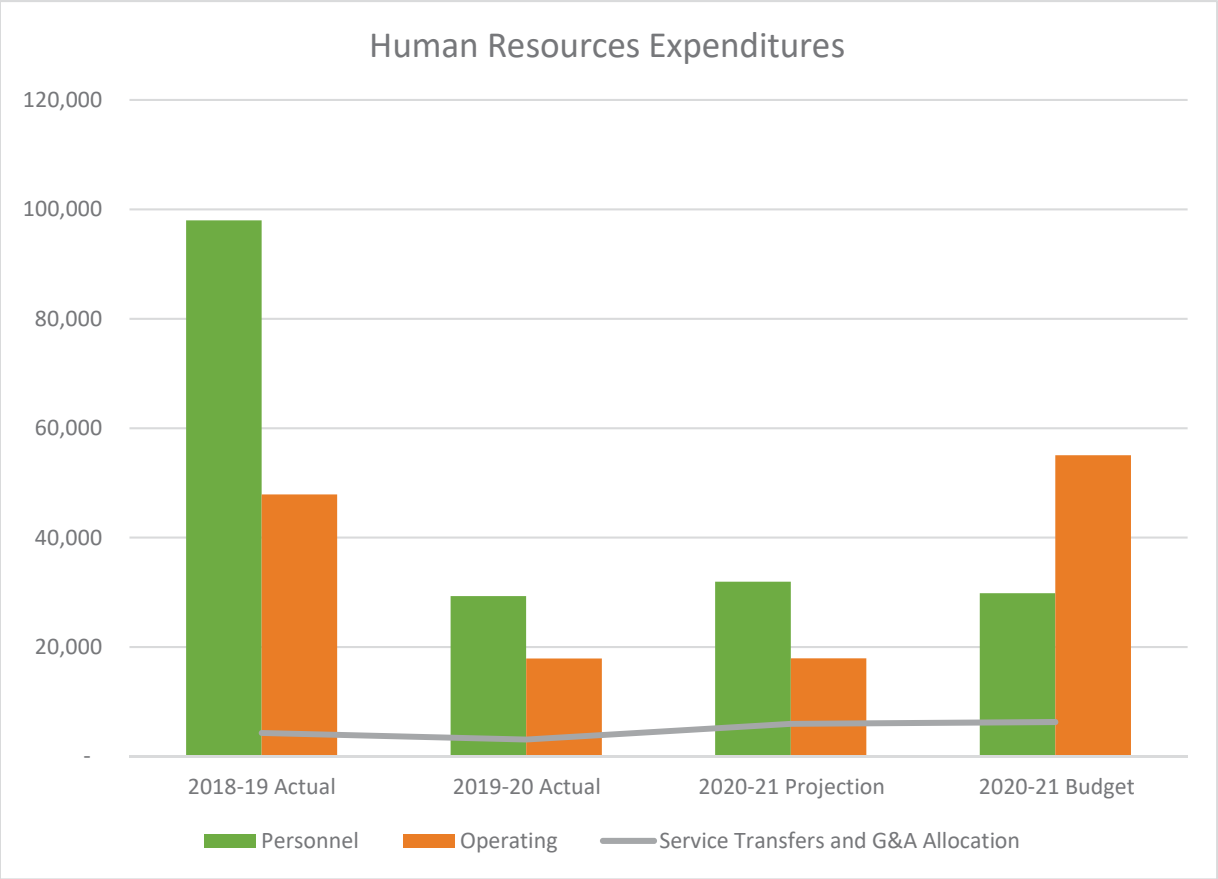
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Finance & Accounting					
30130 MISCELLANEOUS REVENUE	175	232	7,000	7,000	150
33220 ADMINISTRATION FEES	22,924	5,425	-	-	4,500
38089 OPER TRANS IN - 03 CDBG	-	-	-	-	-
38090 OPER TRANS IN - CDBG	-	-	-	-	-
38094 OPER TRANS IN 09 CDBG	-	-	-	-	-
38095 OPER. TRANS IN-HOME GRANT	-	-	-	-	-
38096 OPER TRANS IN - 04CDBG	-	-	-	-	-
38099 OPER TRANS IN - CDGB RLA	-	-	-	-	-
38113 OPER TRANS IN - 08-EDEF CDBG	-	-	-	-	-
332251 CALHOME REUSE LOAN SERVICING	-	4,405	-	-	-
332252 05CAL HOME LOAN SERVICING	-	160	-	-	-
332253 06CALHOME LOAN SERVICING	-	3,415	-	-	-
332254 04CAL HOME LOAN SERVICING	-	407	-	-	-
332255 03CAL HOME LOAN SERVICING	-	882	-	-	-
332256 00CAL HOME LOAN SERVICING	-	45	-	-	-
Total Finance & Accounting	23,099	14,971	7,000	7,000	4,650
Total Revenues	23,099	14,971	7,000	7,000	4,650
EXPENDITURES					
Finance & Accounting					
50010 SALARY	176,684	114,082	150,400	104,979	149,483
50012 ADMINISTRATION FEES	37,187	22,734	-	-	-
50050 OVERTIME	5,431	4,510	8,000	1,000	1,020
50060 EXTRA HELP	-	-	2,500	-	-
50090 FICA PAID	13,739	8,819	11,500	8,149	11,400
50110 RETIREMENT BENEFIT	34,935	24,871	38,600	12,276	16,808
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	19,100	24,704
50120 GROUP INSURANCE	5,149	6,674	30,000	14,083	24,700
50230 TRAINING AND TRAVEL	5,172	3,398	38,000	16,309	30,100
50285 COMMUNICATION - CELL	1,654	1,985	2,000	1,000	1,020
50290 POSTAGE	226	420	-	100	102
50310 OFFICE SUPPLIES	4,335	7,305	10,000	5,000	5,100
50330 DUES	262	370	3,000	1,000	1,020
50385 CERTIFICATIONS	16	-	-	-	-
50430 PUBLICATIONS	45	45	-	-	-
50460 PROFESSIONAL SERVICES	132,746	168,263	149,200	120,000	125,300
50610 UNEMPLOYEMENT	731	-	2,100	1,000	1,020
52030 MISCELLANEOUS	-	7	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	-	1,000	-	-
52043 COMPUTER SOFTWARE	1,017	-	1,000	500	2,000
52044 COMPUTER HARDWARE	4,102	9,082	1,000	-	7,000
52110 JANITORIAL SERVICES	6,181	6,730	-	-	-
52120 LIABILITY INSURANCE	6,706	10,003	-	-	-
52190 WORKERS COMPENSATION	1,694	8,088	3,800	3,964	5,300
52300 MAINTENANCE AGREEMENT	419	461	1,000	1,000	1,020
52460 CalPERS-Special Pmts	65	-	-	-	-
55090 IT SERVICE FEES	-	7,540	7,686	7,686	8,100
55092 FACILITIES SERVICE FEES	-	4,092	9,058	9,058	9,600
80550 OPER. TRANS OUT-FACILITIES MAI	5,556	-	-	-	-
81400 TRANSFER OUT - IT	4,236	-	-	-	-
Total Finance & Accounting	448,289	409,479	469,844	326,204	424,797
Total Expenditures	448,289	409,479	469,844	326,204	424,797

HUMAN RESOURCES/RISK MANAGEMENT

The Human Resources Department provides recruitment services for City positions, oversees the compensation/classification and benefits programs, coordinates the City's safety and risk management programs, manages training, labor and employee relations, promotes EEO/AA, engages employees in wellness activities and other personnel matters.

The Department serves as a resource to the City of Wasco by supporting its most valuable resource – people.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
HUMAN RESOURCES SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**-**		**-**
EXPENDITURES					
Operating Costs	150,138	50,300	67,318	55,859	91,172
CIP Projects	-	-	-	-	-
Total Expenditures	**150,138**	**50,300**	**67,318**	**55,859**	**91,172**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					1,823
MOA Adjustments					(358)
Total Other Sources (Uses)	-	-	-	-	1,466
Sources Over (Under) Uses	**(150,138)**	**(50,300)**	**(67,318)**	**(55,859)**	**(89,707)**


Human Resources Expenditures
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

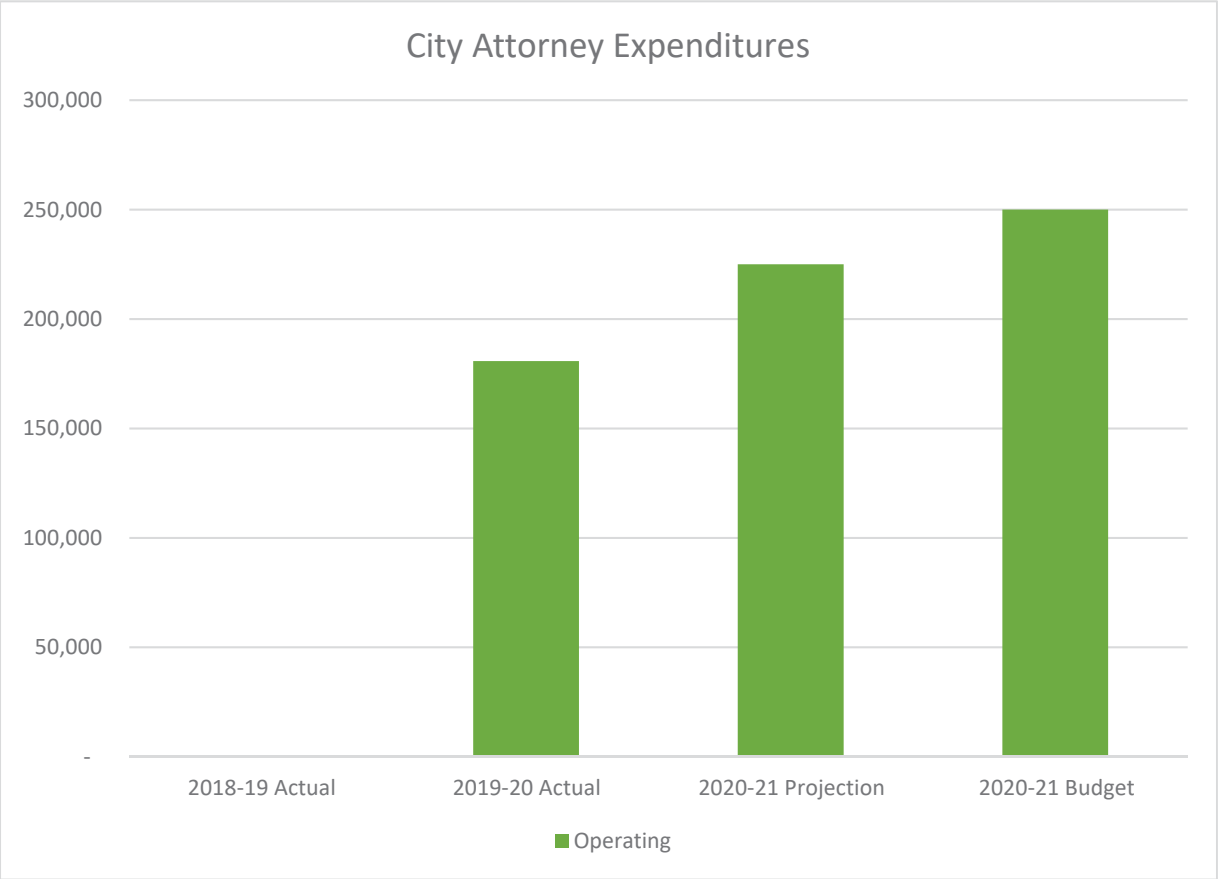
Human Resources Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
EXPENDITURES					
Human Resources					
50010 SALARY	76,296	20,843	25,000	22,000	20,069
50050 OVERTIME	-	-	-	-	-
50090 FICA PAID	4,516	1,567	1,850	1,850	1,500
50110 RETIREMENT BENEFIT	13,689	4,471	6,200	2,000	2,257
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	3,700	3,317
50120 GROUP INSURANCE	894	640	2,500	2,000	2,000
50230 TRAINING AND TRAVEL	2,450	2,889	4,050	2,000	5,000
50285 COMMUNICATION - CELL	-	124	450	350	350
50290 POSTAGE	228	-	1,200	150	1,200
50310 OFFICE SUPPLIES	1,597	1,557	1,000	1,100	2,000
50330 DUES	1,714	889	1,300	1,000	1,000
50340 FEES	-	-	-	-	-
50350 PHYSICALS	324	347	2,550	2,000	2,550
50360 DRUG & ALCOHOL TESTING	-	256	5,500	2,100	3,750
50460 PROFESSIONAL SERVICES	28,867	1,039	1,500	1,000	4,000
50520 LEGAL FEES	-	-	-	-	-
50610 UNEMPLOYMENT	-	-	200	-	-
52010 JOB RECRUITMENT	7,423	9,635	7,650	7,650	35,000
52025 DRUG TESTING	887	1,155	-	-	-
52043 COMPUTER SOFTWARE	339	-	-	591	180
52044 COMPUTER HARDWARE	3,844	-	-	-	-
52120 LIABILITY INSURANCE	2,305	986	-	-	-
52190 WORKERS COMPENSATION	265	797	400	400	700
52300 MAINTENANCE AGREEMENT	193	-	-	-	-
52460 CalPERS-Special Pmts	9	-	-	-	-
55090 IT SERVICE FEES	-	916	1,041	1,041	1,100
55092 FACILITIES SERVICE FEES	-	2,189	4,927	4,927	5,200
80550 OPER. TRANS OUT-FACILITIES MAI	3,347	-	-	-	-
81400 TRANSFER OUT - IT	953	-	-	-	-
Total Human Resources	150,138	50,300	67,318	55,859	91,172
Total Expenditures	150,138	50,300	67,318	55,859	91,172

CITY ATTORNEY

The City Attorney provides legal services and support to the City and all City departments. The City Attorney serves at the pleasure of the City Council.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
CITY ATTORNEY SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	-	180,742	235,000	225,000	250,000
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**180,742**	**235,000**	**225,000**	**250,000**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					5,000
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	5,000
Sources Over (Under) Uses	**-**	**(180,742)**	**(235,000)**	**(225,000)**	**(245,000)**


City Attorney Expenditures
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

City Attorney Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
EXPENDITURES					
City Attorney					
50460 PROFESSIONAL SERVICES	-	180,742	200,000	225,000	225,000
52030 MISCELLANEOUS	-	-	35,000	-	25,000
Total City Attorney	-	180,742	235,000	225,000	250,000
Total Expenditures	-	180,742	235,000	225,000	250,000

SHOP

The Shop Department provides preventative maintenance, repairs and management services for all City vehicles and equipment. Management of the vehicles includes inventory of units within assigned location, approved disposal and replacement of these units and tracking of associated costs. The department also ensures adherence to governmental mandates such as state smog inspections, state highway patrol inspections and proper approved methods of hazardous waste management and disposal.

2020-21 Key Accomplishments

- Aging vehicles removed from fleet.
- Purchased and installed a service shop lift.
- Purchased and perform wheel and tire removal and balancing of white fleet internally.
- Upholstered deteriorated seats in various trucks and equipment.

2021-22 Strategic Issues

- Aging fleet requires healthy vehicle replacement plan.
- City must begin planning for the alternative fuel vehicle conversion by installing necessary infrastructure.
- Facilities lack adequate parking to accommodate all staff vehicles.

2021-22 Objectives and Initiatives

- Develop healthy vehicle replacement schedule in each department.
- Integrate fleet data into My Gov software system.
- Provide continued education and training of fleet staff in alternative fuel.
- Continue acquisition of alternative fuel vehicles to replace aging fleet with San Joaquin Valley Air Pollution Control District incentives program.

2021-22 Significant Operating Cost Changes

- None.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
SHOP SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	388,269	384,560	428,415	428,415	475,600
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**388,269**	**384,560**	**428,415**	**428,415**	**475,600**
EXPENDITURES					
Operating Costs	388,460	382,267	432,415	359,115	471,915
CIP Projects	-	-	-	-	-
Total Expenditures	**388,460**	**382,267**	**432,415**	**359,115**	**471,915**
OTHER SOURCES (USES)					
Transfers In	-	340	104,000	104,000	-
Transfers Out	-	-	-	-	-
Expenditure Savings					9,438
MOA Adjustments					(2,177)
Total Other Sources (Uses)	-	340	104,000	104,000	7,262
Sources Over (Under) Uses	**(191)**	**2,633**	**100,000**	**173,300**	**10,946**

Shop Revenues
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

Shop Expenditures
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Shop Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Shop					
30090 INTEREST EARNED	-	-	-	-	-
30370 GRANT REVENUE	-	-	-	-	-
31310 SERVICE FEES	388,269	384,560	428,415	428,415	475,600
Total Shop	388,269	384,560	428,415	428,415	475,600
Total Revenues	388,269	384,560	428,415	428,415	475,600
EXPENDITURES					
Shop					
50010 SALARY	103,978	76,120	106,500	98,000	124,454
50050 OVERTIME	485	1,250	800	800	1,000
50080 VACATION PAID	(1,873)	(2,833)	-	-	-
50090 FICA PAID	7,354	5,404	8,100	8,100	9,500
50110 RETIREMENT BENEFIT	24,959	16,441	30,400	7,600	13,994
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	19,400	20,568
50120 GROUP INSURANCE	44,225	40,017	49,100	35,000	41,800
50125 BOOT ALLOWANCE	375	600	200	400	400
50230 TRAINING AND TRAVEL	932	-	800	1,000	2,500
50280 COMMUNICATIONS	299	612	500	500	500
50285 COMMUNICATION - CELL	1,071	684	700	500	2,500
50310 OFFICE SUPPLIES	-	475	400	150	500
50320 FUEL	3,335	3,718	3,000	2,000	4,000
50350 PHYSICALS	76	60	-	-	-
50370 UNIFORM CLEANING SERVICE	5,822	6,595	2,700	3,000	4,000
50380 TOOLS	3,185	1,044	-	300	-
50390 MATERIALS/SUPPLIES	1,907	2,593	5,515	5,515	4,500
50460 PROFESSIONAL SERVICES	2,730	1,137	2,000	1,500	4,000
50530 EQUIPMENT REPAIR	291	-	500	150	-
50610 UNEMPLOYEMENT	4,653	-	400	-	-
50620 CHEMICALS AND TESTING	-	-	100	-	-
52025 DRUG TESTING	362	239	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	2,992	2,498	4,500	4,000	6,000
52043 COMPUTER SOFTWARE	339	-	-	2,500	2,500
52044 COMPUTER HARDWARE	1,367	728	-	-	-
52110 JANITORIAL SERVICES	1,236	1,346	-	-	-
52115 JANITORIAL SUPPLIES	-	35	-	-	-
52120 LIABILITY INSURANCE	8,662	8,200	-	-	-
52190 WORKERS COMPENSATION	12,493	6,630	9,000	-	11,500
52460 CalPERS-Special Pmts	34	-	-	-	-
55020 SAFETY	-	-	500	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,652	-	-	-	-
81400 TRANSFER OUT - IT	5,320	-	-	-	-
503701 AUTO REPAIR-CODE ENFORCEMENT	2,388	375	2,900	1,500	3,000
503702 AUTO REPAIR - ENGINEERING	738	164	800	800	1,200
503703 AUTO REPAIR - SHERIFF	125	-	-	-	-
503704 AUTO REPAIR - ANIMAL CONTROL	1,424	3,240	11,000	9,000	7,500
503705 AUTO REPAIR - BUILDING INSPECT	155	443	1,100	800	2,000
503706 AUTO REPAIR - STREET	21,353	10,525	12,600	10,000	12,000
503707 AUTO REPAIR - SHOP	1,275	4,471	6,000	2,500	4,000
503708 AUTO REPAIR - DIAL-A-RIDE	9,793	20,314	16,500	2,000	20,000
503709 AUTO REPAIR - WASTEWATER	3,691	4,901	4,500	3,000	5,000
50370A AUTO REPAIR - WATER	11,656	10,112	8,500	5,000	10,000
50370B AUTO REPAIR - DISPOSAL	91,385	152,057	139,500	132,500	150,000
50370C AUTO REPAIR-FACILITIES MAINT.	571	904	1,000	800	1,500
50370D AUTO REPAIR- FIRE TRUCK	-	100	-	-	500
50370E AUTO REPAIR - MANAGEMENT	646	1,070	2,300	800	1,000

Shop Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
Total Shop	388,460	382,267	432,415	359,115	471,915
Total Expenditures	388,460	382,267	432,415	359,115	471,915

FACILITIES MAINTENANCE

The Facilities Maintenance Department provides preventative maintenance, repairs and management services for all City buildings and facilities. In addition, the department provides emergency training to all City employees.

2020-21 Key Accomplishments

- All offices modified to prevent spread of COVID-19 or any future pandemics.
- City Council Chambers remodeled to prevent spread of COVID-19 or any future pandemics.
- Upgraded lighting, audio and visual technology capabilities in the City Council Chambers.
- Began work needed towards rehabilitation of unit at old labor camp for new Animal Shelter.
- Planning and Annex Building re-roof completed.

2021-22 Strategic Issues

- Aging facilities require that the City begin planning for a long-term solution to the existing condition of facilities.
- Short-term facility modifications needed to minimize displacement of vehicles and equipment.
- Old farm labor housing complex requires ongoing fence repair, landscape maintenance and removal of illegal dumping.
- Increase in vandalism and theft at green waste site and booth property also requiring additional repairs of fencing and damaged facilities.

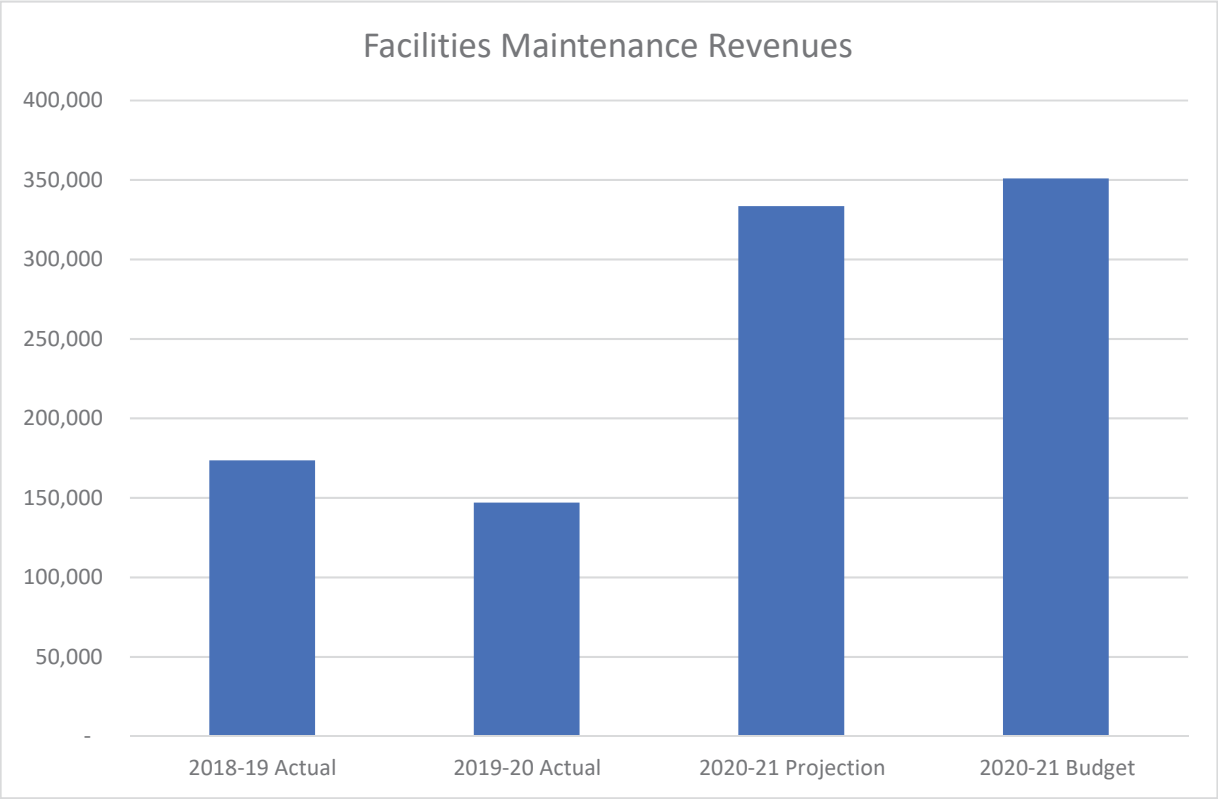
2021-22 Objectives and Initiatives

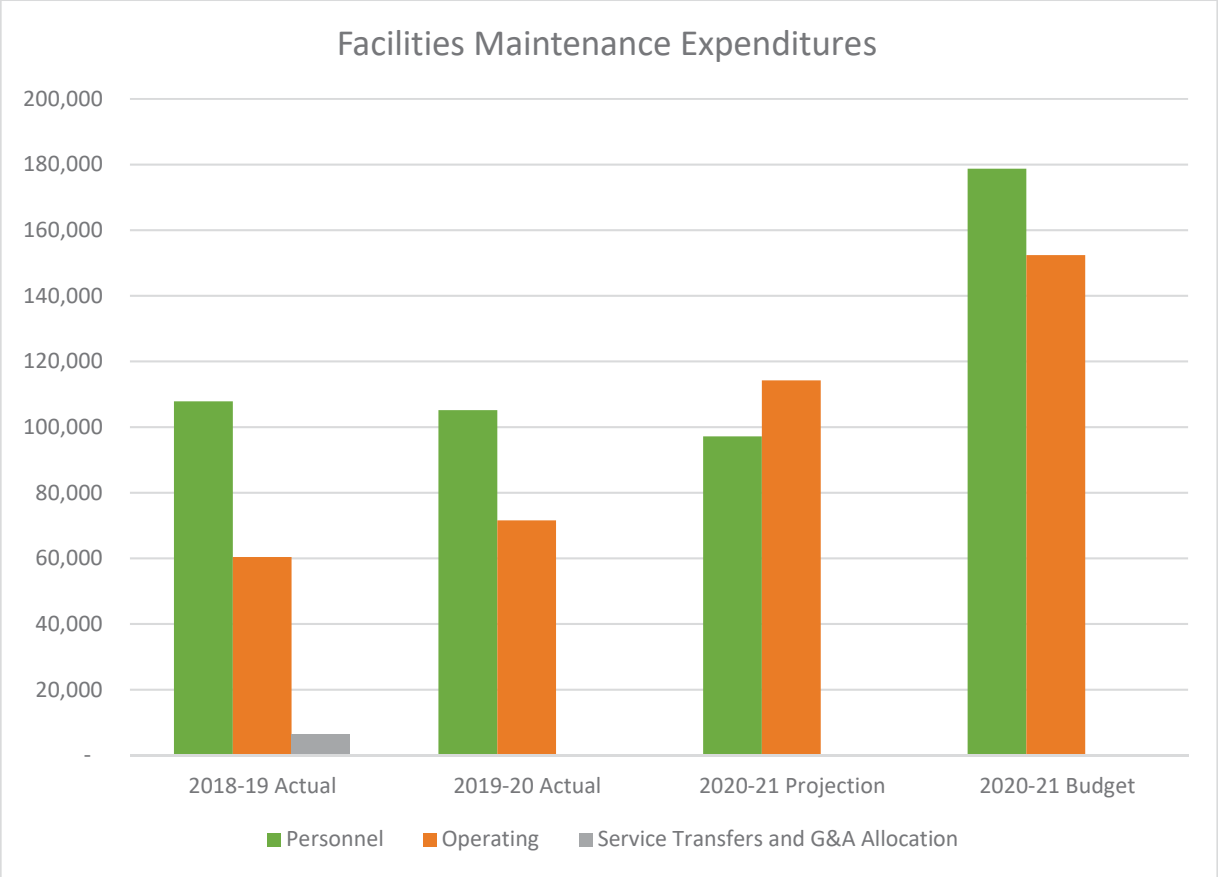
- Re-roof Sheriff Substation to ensure no future leaks during rainy season.
- Complete new Animal Shelter.
- Develop parking facilities for Refuse and Vacuum Truck

2021-22 Significant Operating Cost Changes

- Addition of facilities maintenance technician due to increase in demand of facilities maintenance and repair.
- COVID-19 pandemic calls for an ongoing availability of disinfectant and sanitizing solutions, face masks, and disposable gloves.
- Ongoing fence repairs due to increase in vandalism and theft at various facilities.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
FACILITIES MAINTENANCE SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	173,563	146,966	333,500	333,500	350,900
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**173,563**	**146,966**	**333,500**	**333,500**	**350,900**
EXPENDITURES					
Operating Costs	174,515	176,709	342,540	211,365	331,120
CIP Projects	-	-	-	-	-
Total Expenditures	**174,515**	**176,709**	**342,540**	**211,365**	**331,120**
OTHER SOURCES (USES)					
Transfers In	-	28,705	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					6,622
MOA Adjustments					(1,886)
Total Other Sources (Uses)	-	28,705	-	-	4,737
Sources Over (Under) Uses	**(952)**	**(1,039)**	**(9,040)**	**122,135**	**24,517**


Facilities Maintenance Revenues
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Facilities Maintenance Expenditures
200,000
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

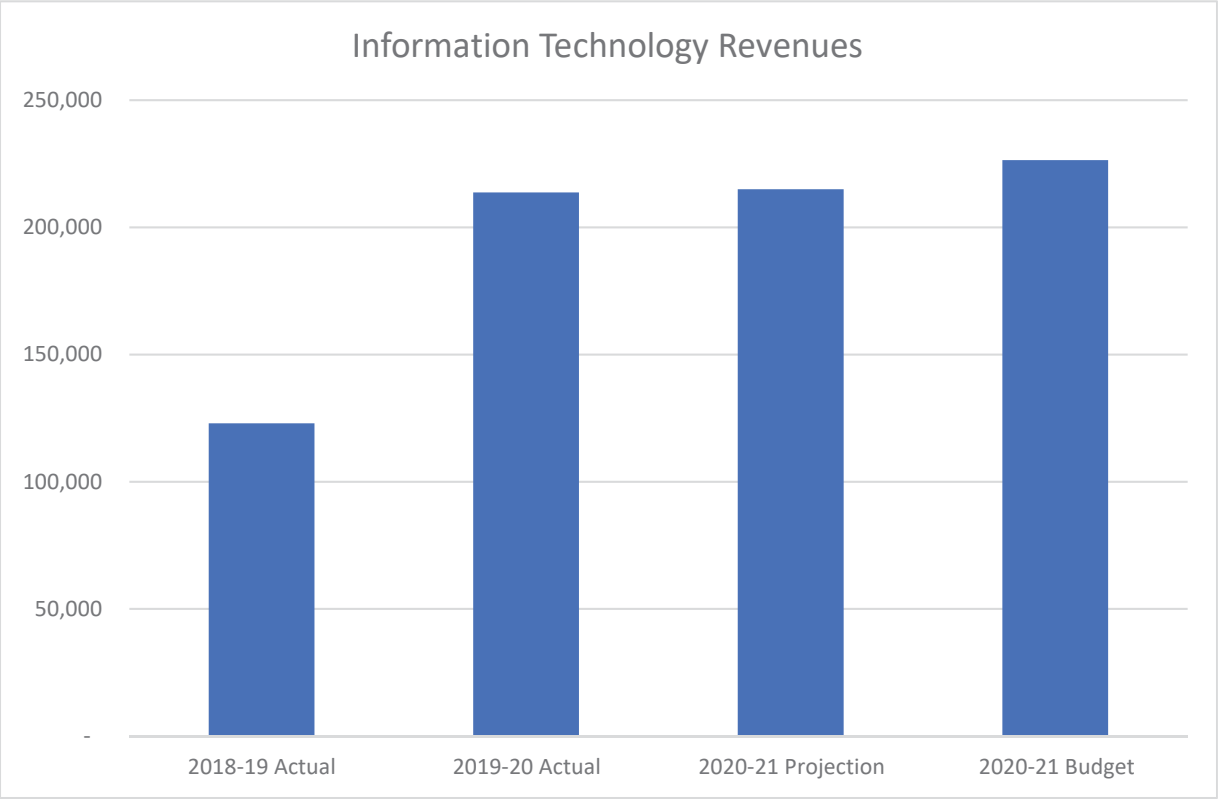
Facilities Maintenance Detail Revenues and Expenditures

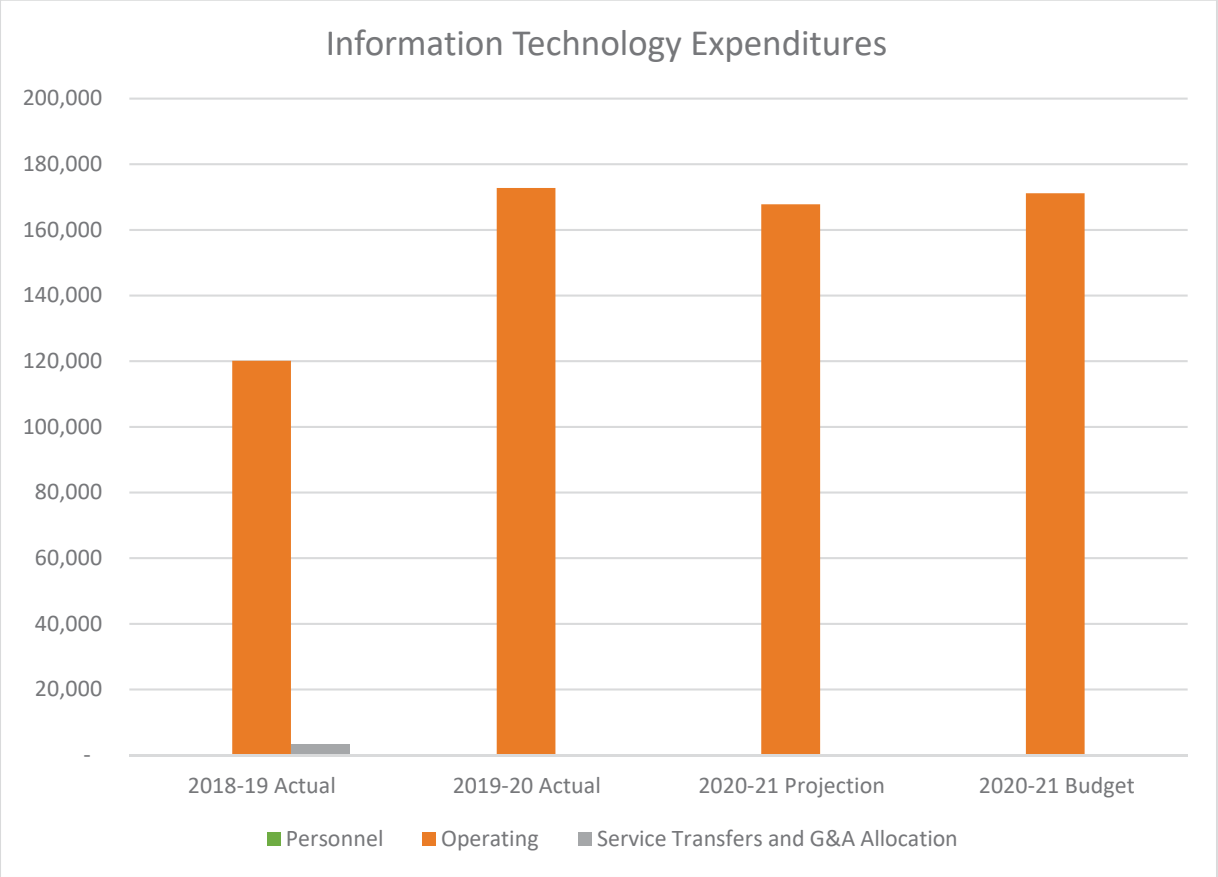
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Facilities Maintenance					
30130 MISCELLANEOUS REVENUE	-	-	-	-	-
31310 SERVICE FEES	173,563	146,966	333,500	333,500	350,900
Total Facilities Maintenance	173,563	146,966	333,500	333,500	350,900
Total Revenues	173,563	146,966	333,500	333,500	350,900
EXPENDITURES					
Facilities Maintenance					
50010 SALARY	55,651	60,608	104,500	52,500	107,004
50050 OVERTIME	148	835	-	750	2,500
50080 VACATION PAID	(241)	1,039	-	-	-
50090 FICA PAID	3,851	4,456	8,000	4,500	8,200
50110 RETIREMENT BENEFIT	13,057	13,958	26,900	4,800	12,032
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	10,200	17,684
50120 GROUP INSURANCE	22,235	17,682	33,300	15,000	21,300
50125 BOOT ALLOWANCE	165	-	400	400	400
50230 TRAINING AND TRAVEL	1,193	404	1,500	800	2,000
50280 COMMUNICATIONS	-	1,250	-	-	-
50285 COMMUNICATION - CELL	971	684	2,500	600	2,500
50310 OFFICE SUPPLIES	-	27	-	-	500
50320 FUEL	1,977	1,366	1,500	1,800	4,000
50330 DUES/SUBSCRIPTIONS/LICENSES	-	-	-	175	250
50360 DRUG & ALCOHOL TESTING	-	-	-	-	-
50370 UNIFORM CLEANING SERVICE	408	492	-	850	1,250
50380 TOOLS	1,211	1,842	-	-	-
50390 MATERIALS/SUPPLIES	49	4,880	-	150	2,000
50460 PROFESSIONAL SERVICES	5,204	683	3,500	1,500	2,000
50530 EQUIPMENT REPAIR	-	-	-	500	-
50610 UNEMPLOYMENT	-	-	200	-	-
52025 DRUG TESTING	109	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	625	491	3,000	1,500	3,000
52043 COMPUTER SOFTWARE	-	-	-	2,000	-
52080 BUILDING REPAIR OFFICES	1,188	-	-	-	-
52110 JANITORIAL SERVICES	-	110	49,040	49,040	50,000
52115 JANITORIAL SUPPLIES	-	35	16,000	1,900	16,000
52120 LIABILITY INSURANCE	4,540	4,199	-	-	-
52190 WORKERS COMPENSATION	8,337	3,395	9,400	9,400	10,000
52460 CalPERS-Special Pmts	17	-	-	-	-
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
81400 TRANSFER OUT -IT	2,384	-	-	-	-
520801 BLDG REPAIR & MAINT. CITY HALL	10,576	5,720	12,000	8,500	10,000
520802 BLDG REPAIR & MAINT CH ANNEX	1,942	7,524	10,500	7,500	10,000
520803 BLDG REPAIR MAINT SHERIFF OFFI	13,571	10,488	2,500	2,500	10,000
520804 BLDG REPAIR & MAINT BLDG& PLA	1,175	5,644	8,000	7,000	8,000
520805 BLDG REPAIR & MAINT ANIMAL SEF	7,771	6,457	8,000	1,750	3,000
520806 BLDG REPAIR & MAINT-WWT	986	4,015	26,000	20,000	7,500
520807 BLDG REPAIR & MAINT-WATER	1,726	2,822	5,000	1,500	5,000
520808 BLDG REPAIR & MAINT-SHOP	1,533	3,203	5,000	500	3,000
520809 BLDG REPAIR MAINT- PUB. WORKS	6,921	12,216	3,800	3,000	9,500
52080A BLDG REPAIR & MAINT-TRANS STA	-	-	-	-	-
52080B BLDG REPAIR & MAINT-KC HEALTH	1,349	184	2,000	750	2,500
Total Facilities Maintenance	174,515	176,709	342,540	211,365	331,120
Total Expenditures	174,515	176,709	342,540	211,365	331,120

INFORMATION TECHNOLOGY

The Information Technology (IT) Department provides information services, computer systems analysis and set-up, software assistance and telecommunications support to all City departments and employees.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
INFORMATION TECHNOLOGY SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	122,932	213,707	215,000	215,000	226,400
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**122,932**	**213,707**	**215,000**	**215,000**	**226,400**
EXPENDITURES					
Operating Costs	123,452	172,766	185,000	167,800	171,156
CIP Projects	-	72,602	40,000	40,000	-
Total Expenditures	**123,452**	**245,368**	**225,000**	**207,800**	**171,156**
OTHER SOURCES (USES)					
Transfers In	-	23,806	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					3,423
MOA Adjustments					
Total Other Sources (Uses)	-	23,806	-	-	3,423
Sources Over (Under) Uses	**(519)**	**(7,855)**	**(10,000)**	**7,200**	**58,667**


Information Technology Revenues
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Information Technology Expenditures
200,000
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

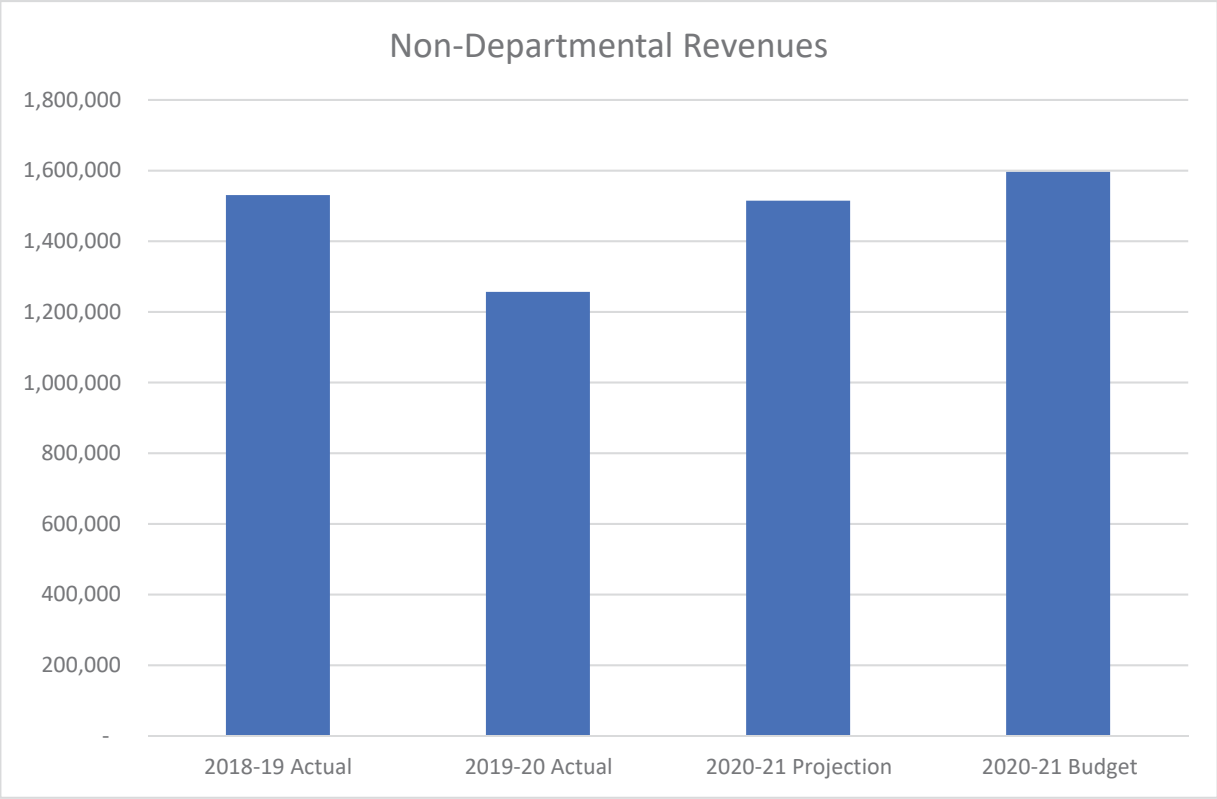
Information Technology Detail Revenues and Expenditures

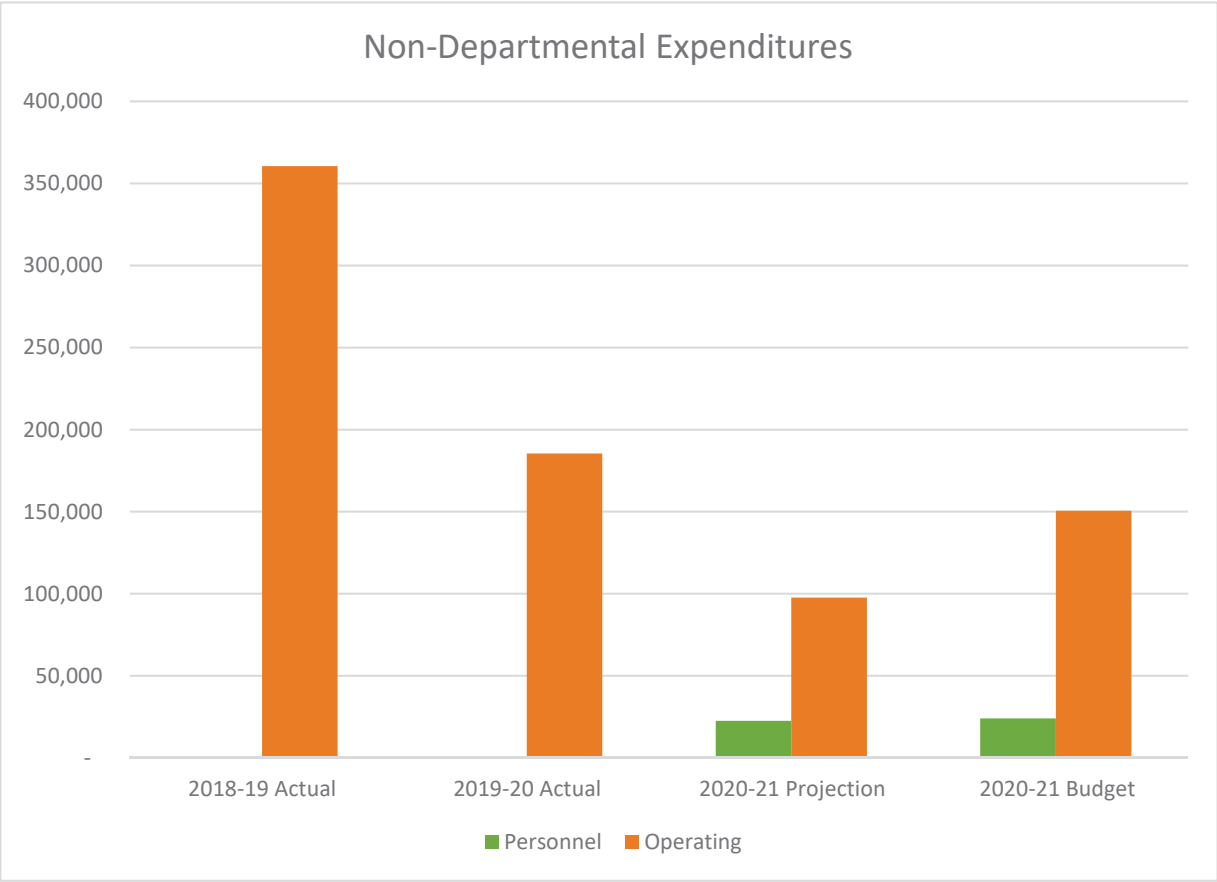
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Information Technology					
31310 SERVICE FEES	122,932	213,707	215,000	215,000	226,400
Total Information Technology	122,932	213,707	215,000	215,000	226,400
Total Revenues	122,932	213,707	215,000	215,000	226,400
EXPENDITURES					
Information Technology					
50090 FICA PAID	2	0	-	-	-
50230 TRAINING AND TRAVEL	-	-	-	8,500	8,670
50285 COMMUNICATION - CELL	-	20	-	1,500	1,530
50330 DUES	754	360	-	300	306
50460 PROFESSIONAL SERVICES	64,927	108,057	135,000	157,500	160,650
52040 CAPITAL OUTLAY	-	72,602	40,000	40,000	-
52042 SMALL TOOLS & EQUIPMENT	-	1,161	-	-	-
52043 COMPUTER SOFTWARE	1,063	4,920	50,000	-	-
52044 COMPUTER HARDWARE	227	-	-	-	-
52300 MAINTENANCE AGREEMENT	53,170	58,248	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	3,309	-	-	-	-
Total Information Technology	123,452	245,368	225,000	207,800	171,156
Total Expenditures	123,452	245,368	225,000	207,800	171,156

NON-DEPARTMENTAL

The Non-Departmental budget provides for special General Fund expenditures and revenues which are not directly related to any single city department and, if included in any department's budget, would distort the true operating costs of that budget. The appropriation reflects charges for services of citywide benefit and for special contracts that are not related to any single department's main mission.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
NON-DEPARTMENTAL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	1,530,400	1,256,343	1,514,727	1,514,727	1,596,200
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**1,530,400**	**1,256,343**	**1,514,727**	**1,514,727**	**1,596,200**
EXPENDITURES					
Operating Costs	360,487	185,441	168,700	120,100	174,500
CIP Projects	424,921	-	-	-	-
Total Expenditures	**785,408**	**185,441**	**168,700**	**120,100**	**174,500**
OTHER SOURCES (USES)					
Transfers In	358,431	10,874	-	-	-
Transfers Out	(598,427)	-	(1,024,255)	(1,024,255)	(1,297,000)
Expenditure Savings					3,490
MOA Adjustments					
Total Other Sources (Uses)	(239,996)	10,874	(1,024,255)	(1,024,255)	(1,293,510)
Sources Over (Under) Uses	**504,997**	**1,081,776**	**321,772**	**370,372**	**128,190**


Non-Departmental Revenues
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Non-Departmental Expenditures
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating

Non-Departmental Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Non-Departmental					
30385 OTHER REVENUE SOURCES	-	-	-	-	-
31310 TRANSFER IN - SERVICE FEES	-	-	1,514,727	1,514,727	1,596,200
38035 OPER. TRANS. IN-INDIRECT COST	1,530,400	1,256,343	-	-	-
Total Non-Departmental	1,530,400	1,256,343	1,514,727	1,514,727	1,596,200
Total Revenues	1,530,400	1,256,343	1,514,727	1,514,727	1,596,200
EXPENDITURES					
Non-Departmental					
50120 GROUP INSURANCE	-	-	-	-	-
50230 TRAINING AND TRAVEL	-	-	-	-	-
50280 COMMUNICATIONS	12,956	16,863	18,000	17,000	19,000
50290 POSTAGE	5,212	5,632	8,000	7,000	8,000
50310 OFFICE SUPPLIES	1,059	9,563	1,000	1,000	1,500
50330 DUES/SUBSCRIPTIONS/LICENSES	-	-	6,000	2,000	3,000
50332 MARKETING/ADVERTISING	-	-	500	-	-
50340 FEES	-	127	1,500	1,000	1,500
50460 PROFESSIONAL SERVICES	33,420	46,119	31,000	15,000	30,000
50520 LEGAL FEES	203,110	-	-	-	-
50520 PLANNING FEES	-	-	-	-	-
50580 UTILITIES	49,350	36,844	56,000	37,000	55,000
50610 UNEMPLOYEMENT	-	-	-	-	-
50780 BAD DEBT	-	43,000	-	-	-
52020 CASH SHORT/OVER	(284)	(10)	-	-	-
52030 MISCELLANEOUS	806	1,019	10,000	1,000	4,500
52040 CAPITAL OUTLAY	424,921	-	-	-	-
52043 COMPUTER SOFTWARE	-	-	-	-	-
52044 COMPUTER HARDWARE	-	728	-	-	-
52050 AUDITOR	30,450	-	-	-	-
52110 JANITORIAL SERVICES	-	642	-	-	-
52120 LIABILITY INSURANCE	-	-	23,700	22,500	24,000
52160 PARKING CITATION	-	-	-	-	-
52170 EQUIPMENT REPLACE	2,867	-	-	-	-
52220 SPECIAL RECOGNITION	-	-	5,000	3,100	4,500
52250 LAFCO	6,519	5,828	8,000	6,000	8,500
55010 BANKING CHARGES	15,023	19,086	-	7,500	15,000
55011 PENALTY CHARGE	-	-	-	-	-
Total Non-Departmental	785,408	185,441	168,700	120,100	174,500
Total Expenditures	785,408	185,441	168,700	120,100	174,500

CITY OF WASCO

PRELIMINARY BUDGET

Community Development

PLANNING

The Planning Division is responsible for providing technical assistance and professional guidance to the City Council, the Planning Commission and the public regarding policies and plans that guide the physical development of the community. The Department processes all entitlement applications and other development requests. Responsibilities also include updating and maintaining the City's General Plan, Zoning Code and other development related ordinances as well as grant writing.

2020-21 Key Accomplishments

- Coordinate and conduct monthly community breakfast meetings
- Represent the City on the Kern Cog Regional Planning Advisory Committee (RPAC)
- Managed and processed all current planning projects including approximately 130 over the counter permits.
- Secured a consulting firm and managed the process of conducting a User Fee Study
- Completed the City's Municipal Services Review required by LAFCO every 5 years
- Began the downtown streetscape design process by securing a Landscape Architect and conducting preliminary research
- Secured LEAP Grant to update the City's Housing Element
- Secured $2.2 Million in funding from the California Natural Resources Agency to construct a park and multi-use path at the northeast corner of Central and Filburn.
- Secured a contract with a CDBG consultant to coordinate and prepare State CDBG applications
- Coordinated the completion and adoption of an update to the City's Safe Routes to School Plan

2021-22 Strategic Issues

- Hiring of a Grant writer / Administrator
- Hiring of a Senior Planner or Assistant Community Development Director

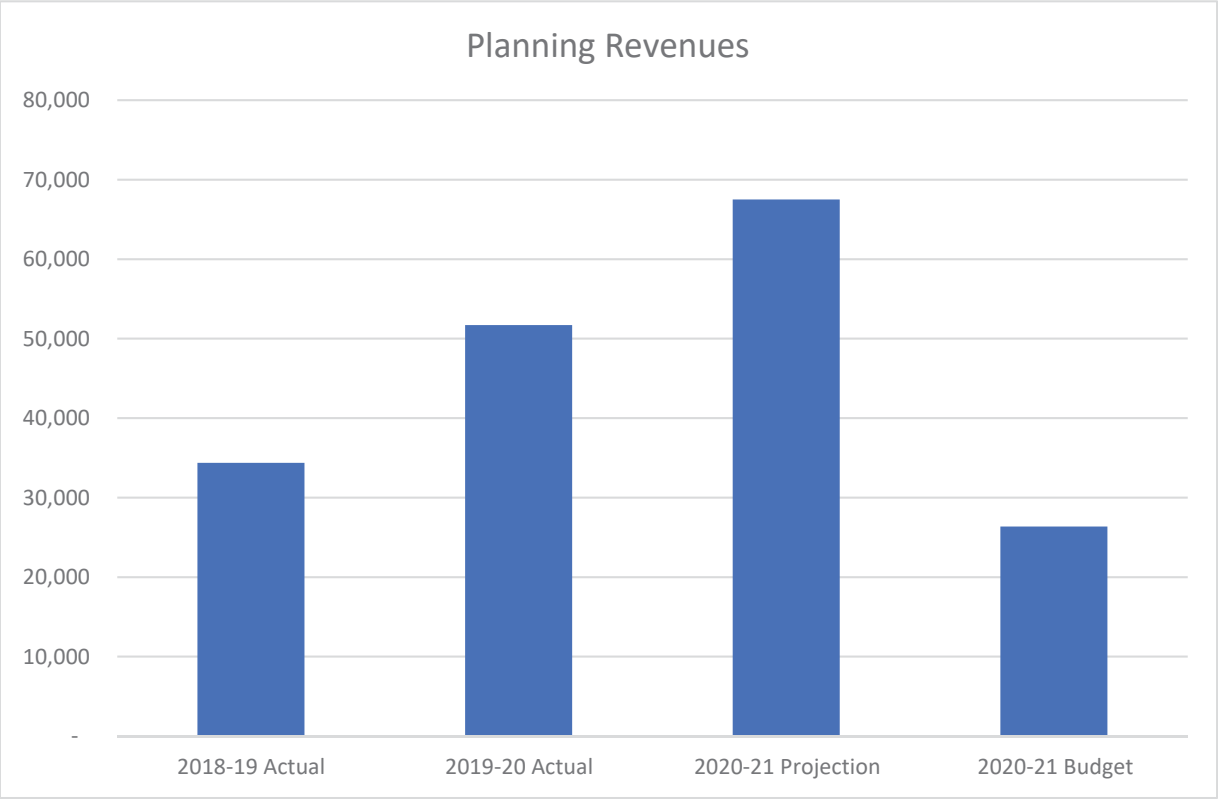
2021-22 Objectives and Initiatives

- Continue to fully train new staff and prepare for upcoming retirement

2021-22 Significant Operating Cost Changes

- Increase in staffing costs due to addition of full time Senior Planner or Assistant Community Development Director

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
PLANNING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	34,365	51,692	67,500	67,500	26,360
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**34,365**	**51,692**	**67,500**	**67,500**	**26,360**
EXPENDITURES					
Operating Costs	332,083	499,410	755,007	434,757	497,923
CIP Projects	-	6,975	5,000	5,000	-
Total Expenditures	**332,083**	**506,385**	**760,007**	**439,757**	**497,923**
OTHER SOURCES (USES)					
Transfers In	-	153	40,000	40,000	-
Transfers Out	-	-	-	-	-
Expenditure Savings					9,958
MOA Adjustments					(2,946)
Total Other Sources (Uses)	-	153	40,000	40,000	7,013
Sources Over (Under) Uses	**(297,718)**	**(454,541)**	**(652,507)**	**(332,257)**	**(464,551)**


Planning Revenues
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

Planning Expenditures
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Planning Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Planning					
30210 PLANNING FEES	27,787	39,764	60,000	60,000	21,750
30215 GENERAL PLAN MAINT. FEES	6,578	11,928	7,500	7,500	4,610
30370 GRANT REVENUE	-	-	-	-	-
33210 GRANT FUND	-	-	-	-	-
Total Planning	34,365	51,692	67,500	67,500	26,360
Total Revenues	34,365	51,692	67,500	67,500	26,360
EXPENDITURES					
Planning					
50010 SALARY	153,769	239,146	244,900	180,000	164,556
50050 OVERTIME	151	836	-	1,000	1,000
50060 EXTRA HELP	-	-	-	-	39,629
50090 FICA PAID	11,234	17,702	18,700	15,000	12,600
50110 RETIREMENT BENEFIT	43,742	59,278	62,800	16,200	18,503
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	30,800	27,195
50120 GROUP INSURANCE	31,559	36,855	58,600	35,000	33,700
50230 TRAINING AND TRAVEL	2,673	4,778	5,100	1,000	6,100
50285 COMMUNICATION - CELL	1,959	1,705	1,750	1,750	1,750
50290 POSTAGE	33	143	1,000	1,000	1,000
50310 OFFICE SUPPLIES	3,063	4,137	5,800	4,100	5,800
50330 DUES	123	446	6,000	5,100	500
50335 GRANT EXPENSE	-	-	-	-	-
50390 MATERIALS/SUPPLIES	-	75	500	-	-
50430 PUBLICATIONS	546	538	700	300	700
50460 PROFESSIONAL SERVICES	19,878	17,441	160,000	6,000	40,000
50485 APPLICATION PROCESSING EXPENSE	-	-	50,000	-	-
50610 UNEMPLOYMENT	-	-	900	-	-
52025 DRUG TESTING	95	217	-	-	-
52030 MISCELLANEOUS	73	(548)	100	-	-
52040 CAPITAL OUTLAY	-	6,975	5,000	5,000	-
52042 SMALL TOOLS & EQUIPMENT	-	362	550	100	550
52043 COMPUTER SOFTWARE	17,188	11,040	4,140	4,140	4,140
52044 COMPUTER HARDWARE	5,470	2,294	-	-	-
52110 JANITORIAL SERVICES	5,254	5,720	-	-	-
52120 LIABILITY INSURANCE	7,218	11,187	-	-	-
52190 WORKERS COMPENSATION	3,335	9,045	5,900	5,900	6,800
52300 MAINTENANCE AGREEMENT	186	205	600	400	-
52460 CalPERS-Special Pmts	71	-	-	-	-
55090 IT SERVICE FEES	-	8,201	10,568	10,568	11,100
55092 FACILITIES SERVICE FEES	-	12,568	28,275	28,275	29,700
55093 G&A COST ALLOCATION	-	56,039	88,124	88,124	92,600
80550 OPER. TRANS OUT-FACILITIES MAI	13,773	-	-	-	-
81400 TRANSFER OUT - IT	4,772	-	-	-	-
504601 PROFESSIONAL SERVICES-REIMB.	5,920	-	-	-	-
Total Planning	332,083	506,385	760,007	439,757	497,923
Total Expenditures	332,083	506,385	760,007	439,757	497,923

BUILDING INSPECTION

The Building Inspection Division provides residents, business owners and visitors to the City with a peace of mind by ensuring the buildings they live, work and visit are safe. As “first preventers” we ensure compliance to minimum fire-life safety standards by providing review and inspection of construction projects within the City.

2020-21 Key Accomplishments

- Using our existing permitting software, the Building Division shifted exclusively to on-line / digital permit and plan check submittals which provided a continuity of service during our COVID 19 shutdown.

- The Division was also able to move to partial digital plan stamping which has minimized the number of paper plans that need to be printed and distributed.

- Issued all building permit requests. In 2020, the Division issued a total of 449 Building Permits.

- Managed and coordinated plan check for all permit applications requiring building plan check. Minor plan checks are managed in-house by City Staff. Major plan checks are routed to our 3rd party plan check company Interwest.

- Provided all necessary building inspections on open and active building permits. In 2020 the Division conducted 6,282 total inspections in approximately 1,800 site trips.

- Produced all required monthly, quarterly and annual reports (KC Assessor, KC Superintendent of Schools, State reporting etc.)

2021-22 Strategic Issues

- Focus on succession planning as the Division's Chief Building Official nears retirement
- Focus on continued training and professional development for the Division's Building Inspector 1

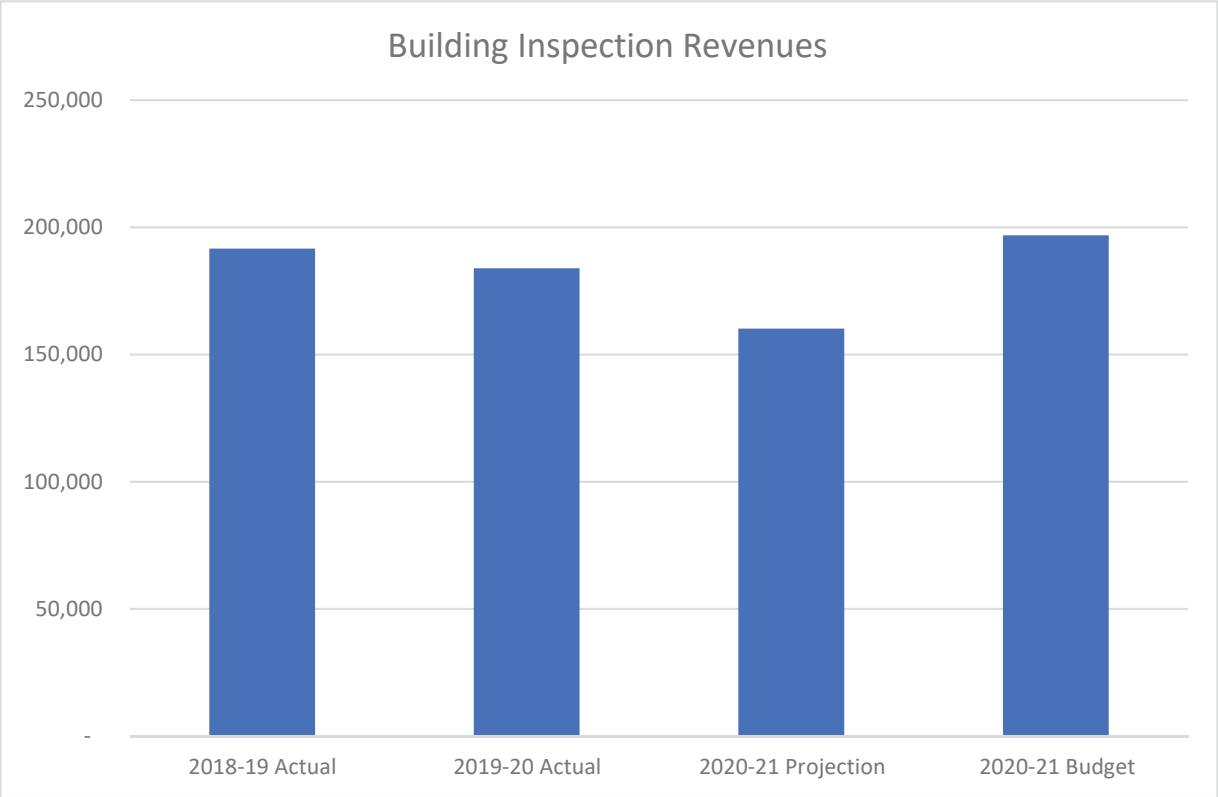
2021-22 Objectives and Initiatives

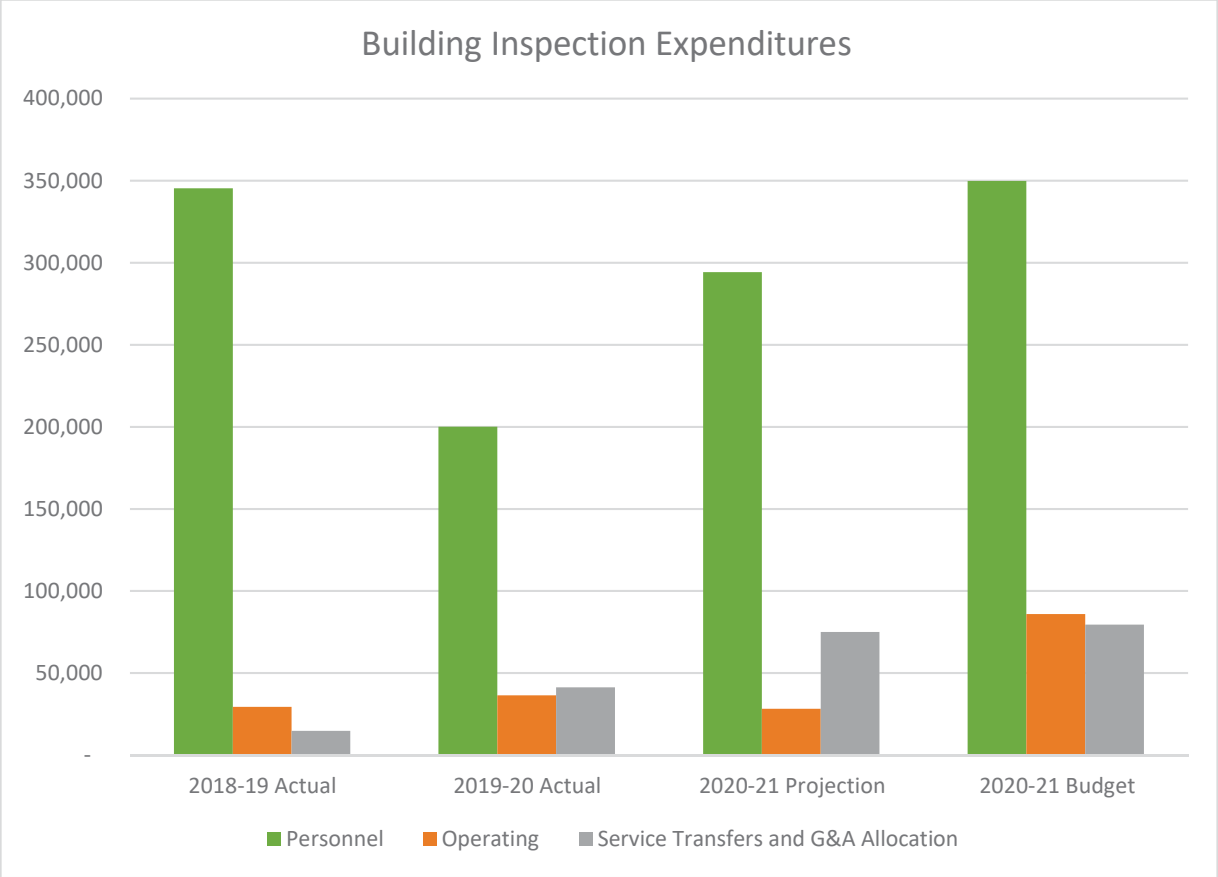
- Fully train the Division's new Administrative Assistant
- Continue to streamline the digital permitting process
- Implement mobile on-board printing in inspector's vehicles for correction notices

2021-22 Significant Operating Cost Changes

- None

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
BUILDING INSPECTION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	191,653	183,868	160,200	160,200	196,875
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**191,653**	**183,868**	**160,200**	**160,200**	**196,875**
EXPENDITURES					
Operating Costs	389,470	277,710	476,068	397,403	515,202
CIP Projects	-	-	-	-	-
Total Expenditures	**389,470**	**277,710**	**476,068**	**397,403**	**515,202**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					10,304
MOA Adjustments					(3,766)
Total Other Sources (Uses)	-	-	-	-	6,538
Sources Over (Under) Uses	**(197,817)**	**(93,842)**	**(315,868)**	**(237,203)**	**(311,788)**


Building Inspection Revenues
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Building Inspection Expenditures
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Building Inspection Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
30220 PLAN REVIEW	7,449	9,901	40,000	40,000	15,000
30221 TRAINING & EDUCATION FEE	8,454	7,069	8,200	8,200	8,500
30610 SCHOOL FEE ADMIN	8,864	6,482	-	-	3,000
30627 BLDG PLAN CHECK FEES	-	852	-	-	300
30630 BUILDING PERMITS	166,702	159,381	112,000	112,000	170,000
30640 ADMINISTRATION FEE	184	184	-	-	75
Total Building Inspection	191,653	183,868	160,200	160,200	196,875
Total Revenues	191,653	183,868	160,200	160,200	196,875
EXPENDITURES					
Building Inspection					
50010 SALARY	208,439	125,355	199,000	179,000	213,693
50050 OVERTIME	121	-	500	-	500
50090 FICA PAID	15,218	9,340	14,600	14,600	16,300
50110 RETIREMENT BENEFIT	59,653	35,181	67,000	22,100	24,028
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	34,900	35,316
50120 GROUP INSURANCE	48,742	19,360	46,000	37,000	50,300
50125 BOOT ALLOWANCE	103	-	400	400	400
50130 UNIFORM ALLOWANCE	-	-	500	500	-
50230 TRAINING AND TRAVEL	915	425	3,500	1,000	3,500
50285 COMMUNICATION - CELL	281	1,405	3,035	1,000	3,485
50290 POSTAGE	121	(1,063)	500	-	-
50310 OFFICE SUPPLIES	3,179	2,345	-	-	-
50320 FUEL	1,503	1,130	2,000	1,800	2,500
50330 DUES	16,485	401	2,000	1,000	1,200
50380 TOOLS	-	-	-	-	-
50460 PROFESSIONAL SERVICES	6,638	20,664	35,000	14,000	65,000
50610 UNEMPLOYMENT	-	-	400	-	-
52025 DRUG TESTING	156	-	-	-	-
52030 MISCELLANEOUS	16	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	-	500	200	1,500
52043 COMPUTER SOFTWARE	-	11,040	12,420	8,280	8,280
52044 COMPUTER HARDWARE	-	-	1,750	-	-
52120 LIABILITY INSURANCE	7,847	6,002	-	-	-
52190 WORKERS COMPENSATION	5,241	4,853	6,600	6,600	9,700
52460 CalPERS-Special Pmts	97	-	-	-	-
55090 IT SERVICE FEES	-	4,588	6,803	6,803	7,200
55091 SHOP SERVICE FEES	-	834	1,374	1,374	2,000
55092 FACILITIES SERVICE FEES	-	4,498	10,122	10,122	10,700
55093 G&A COST ALLOCATION	-	31,353	56,724	56,724	59,600
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,876	-	-	-	-
81400 TRANSFER OUT - IT	3,957	-	-	-	-
504601 PROFESSIONAL SERVICES-JAS	-	-	5,340	-	-
Total Building Inspection	389,470	277,710	476,068	397,403	515,202
Total Expenditures	389,470	277,710	476,068	397,403	515,202

CODE COMPLIANCE

The Code Compliance Division ensures compliance with the City's codes related to property maintenance, health and safety and land use providing residents and businesses services that are aimed at ensuring safe and attractive neighborhoods and business districts.

2020-21 Key Accomplishments

- Managed all Code Compliance violations, opened and worked necessary cases associated with these violations. In 2020 Code Compliance responded to a total of 642 violations and opened a total of 339 cases related to these violations.

- Issued Administrative Citations to properties that do not comply after a Case has been opened and a Notice of Violation has been sent. In 2020 Code Compliance issued 47 citations. Approximately 292 cases were solved without the need to issue a citation or fine.

- Conduct all necessary verification and follow up inspections. The Division conducted approximately 400 inspections in 2020.

- Coordinated all citation appeals with the appeal officer, (Community Development Director), and coordinated annual appeal hearings and property liens.

- Coordinated specific enforcement efforts at the direction of the City Manager, City Council and other Department Directors (ie.Illegal Fireworks, mobile vendors, vehicle parking, yard sales, recycling, etc).

- Manage and coordinate abatement process for chronic problem properties. (ie. Receivership program, demolition, board ups and weed abatements).

- Participated in County sponsored Community Clean up event.

2021-22 Strategic Issues

- Bring on a new administrative assistant to aid the Division with administrative tasks including preparing and mailing notices and citations, managing and scheduling inspections and following up on incoming Code Compliance requests.

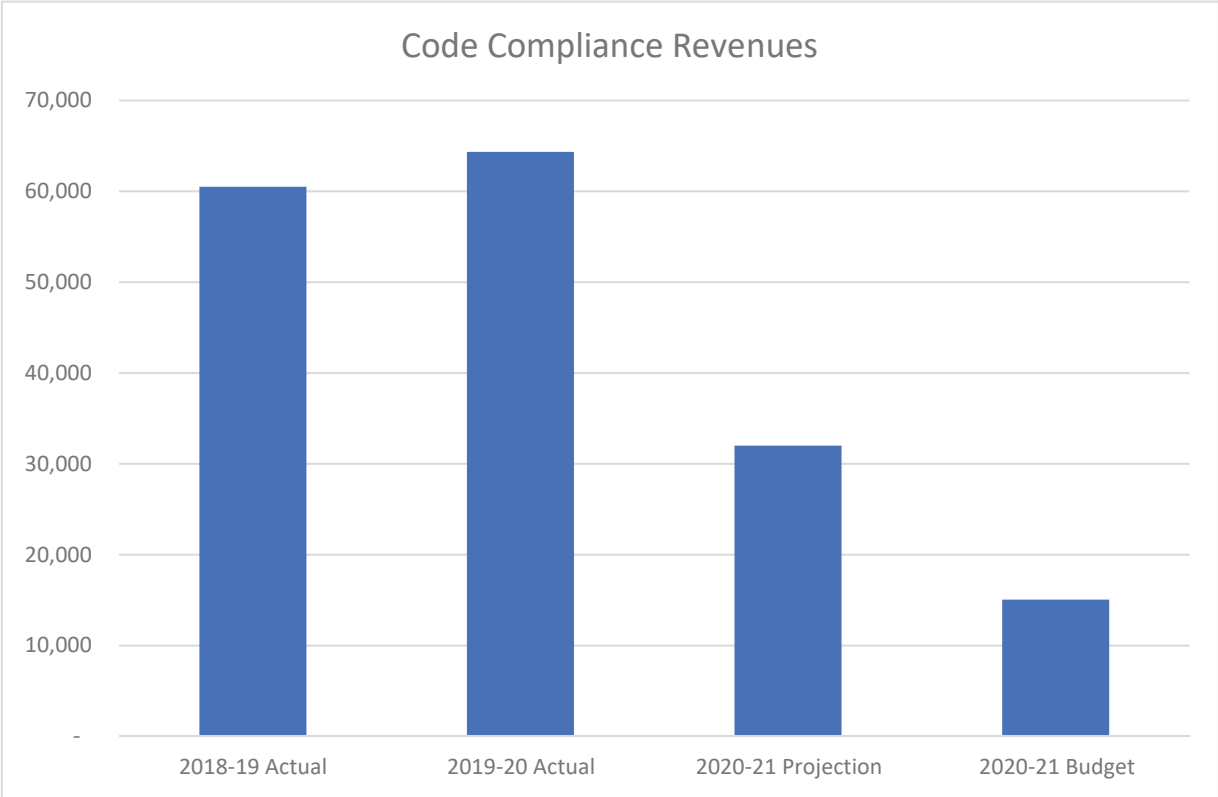
2021-22 Objectives and Initiatives

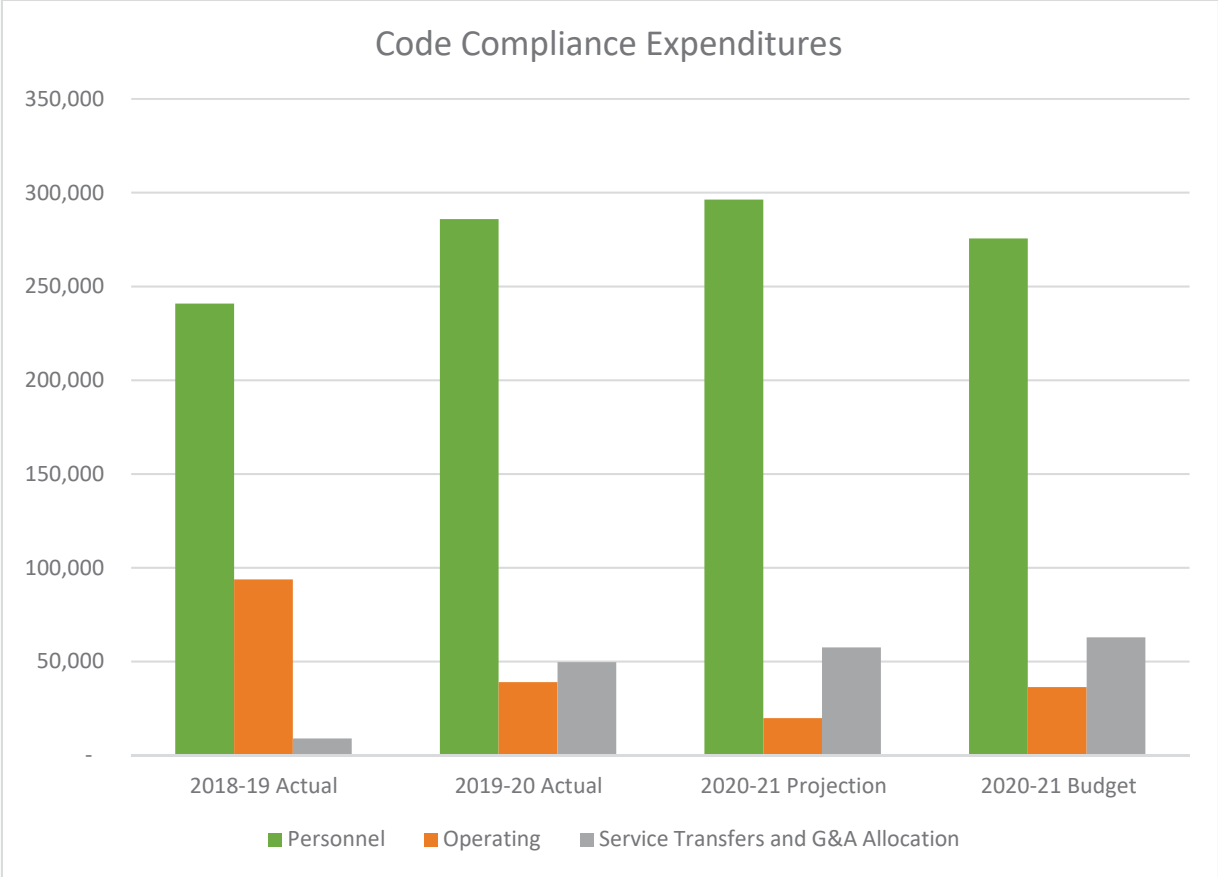
- Work on a specific plan to prioritize and address substandard living conditions
- Purchase and install on-board mobile printers for use when printing notices of violation in the field.
- Continue to look for new and effective ways to educate the Community regarding Code Compliance issues including general property maintenance, animal issues and refuse and recycling issues.

2021-22 Significant Operating Cost Changes

- Increase in operating costs due to addition of Admin Assistant 1

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
CODE COMPLIANCE SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	60,489	64,338	32,000	32,000	15,056
Total Revenues	**60,489**	**64,338**	**32,000**	**32,000**	**15,056**
EXPENDITURES					
Operating Costs	343,601	374,517	411,131	373,616	374,825
CIP Projects	-	-	-	-	-
Total Expenditures	**343,601**	**374,517**	**411,131**	**373,616**	**374,825**
OTHER SOURCES (USES)					
Transfers In	50,800	50,067	50,000	50,000	-
Transfers Out	-	-	-	-	-
Expenditure Savings					7,497
MOA Adjustments					(3,116)
Total Other Sources (Uses)	50,800	50,067	50,000	50,000	4,381
Sources Over (Under) Uses	**(232,312)**	**(260,113)**	**(329,131)**	**(291,616)**	**(355,388)**


Code Compliance Revenues
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Code Compliance Expenditures
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

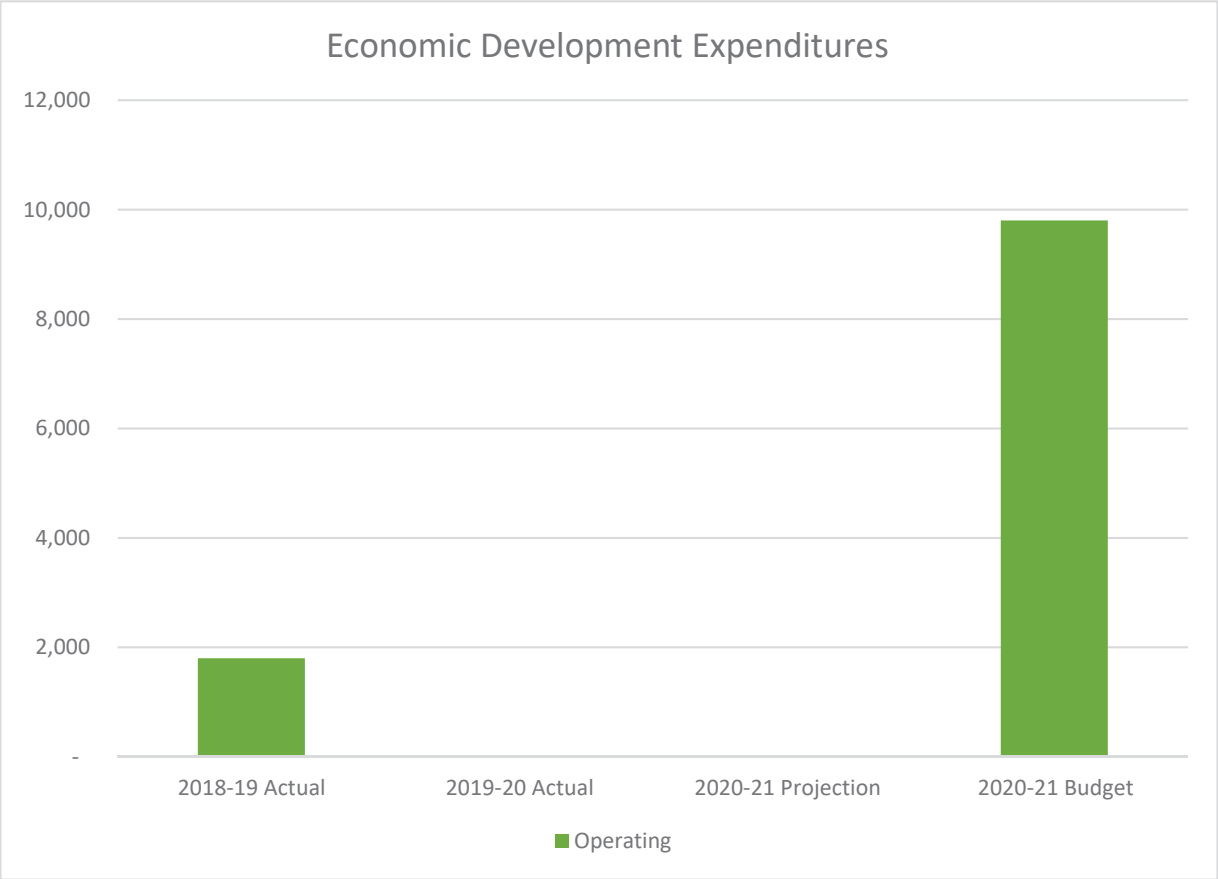
Code Compliance Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Code Compliance					
30130 MISCELLANEOUS REVENUE	3,781	15,848	-	-	56
30135 CONTRIBUTION FROM PUBLIC	-	-	-	-	-
30480 CODE VIOLATIONS REVENUE	56,708	48,490	30,000	30,000	15,000
30485 WEED ABATEMENT REVENUE	-	-	2,000	2,000	-
30550 GRANT	-	-	-	-	-
Total Code Compliance	60,489	64,338	32,000	32,000	15,056
Total Revenues	60,489	64,338	32,000	32,000	15,056
EXPENDITURES					
Code Compliance					
50010 SALARY	158,684	181,973	197,900	187,000	174,724
50012 ADMINISTRATION FEES	14	7	-	-	-
50050 OVERTIME	1,099	1,841	2,500	500	1,500
50090 FICA PAID	11,858	13,575	14,100	14,100	13,400
50110 RETIREMENT BENEFIT	39,487	39,146	61,200	19,400	19,646
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	35,600	28,875
50120 GROUP INSURANCE	22,714	27,632	32,100	32,100	35,400
50125 BOOT ALLOWANCE	432	666	400	400	400
50130 UNIFORM ALLOWANCE	1,537	2,059	1,000	1,000	-
50230 TRAINING AND TRAVEL	3,638	3,037	2,700	1,500	3,700
50285 COMMUNICATION - CELL	2,233	1,836	1,300	1,300	1,750
50290 POSTAGE	20	-	500	-	500
50310 OFFICE SUPPLIES	2,085	310	-	-	-
50320 FUEL	2,232	1,914	1,500	1,500	2,000
50330 DUES	15,753	-	250	250	250
50360 DRUG & ALCOHOL TESTING	-	-	-	-	-
50380 TOOLS	588	(40)	-	-	-
50390 MATERIALS/SUPPLIES	91	-	-	-	-
50460 PROFESSIONAL SERVICES	6,623	1,237	2,000	1,500	1,500
50520 LEGAL FEES	49,175	10,628	8,775	-	-
50610 UNEMPLOYMENT	-	-	400	-	-
52025 DRUG TESTING	136	107	-	-	-
52030 MISCELLANEOUS	2	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	164	402	500	500	2,500
52043 COMPUTER SOFTWARE	-	11,040	8,420	8,280	8,280
52044 COMPUTER HARDWARE	-	2,061	-	-	-
52120 LIABILITY INSURANCE	4,540	12,004	-	-	-
52190 WORKERS COMPENSATION	2,382	9,706	7,600	7,600	2,000
52225 COMMUNITY PROJECTS	591	400	500	500	500
52230 WEED ABATEMENT	5,519	3,286	10,000	3,100	15,000
52255 BIKE HELMETS TDA 3 GRANT EXP	2,952	-	-	-	-
52460 CalPERS-Special Pmts	55	-	-	-	-
55090 IT SERVICE FEES	-	6,303	5,999	5,999	6,300
55091 SHOP SERVICE FEES	-	707	916	916	3,400
55092 FACILITIES SERVICE FEES	-	1,017	2,248	2,248	2,400
55093 G&A COST ALLOCATION	-	41,664	48,323	48,323	50,800
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	1,364	-	-	-	-
81400 TRANSFER OUT - IT	3,751	-	-	-	-
Total Code Compliance	343,601	374,517	411,131	373,616	374,825
Total Expenditures	343,601	374,517	411,131	373,616	374,825

ECONOMIC DEVELOPMENT

The Economic Development Division is committed to establishing sustainable economic development while focusing on actions that are visible and measurable. The Department's mission is to create economic prosperity for the community by promoting a quality business climate and education of our workforce, and attracting and/or expanding job generating businesses.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
ECONOMIC DEVELOPMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	1,800	-	12,500	-	9,800
CIP Projects	-	-	-	-	-
Total Expenditures	**1,800**	**-**	**12,500**	**-**	**9,800**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					196
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	196
Sources Over (Under) Uses	**(1,800)**	**-**	**(12,500)**	**-**	**(9,604)**


Economic Development Expenditures
12,000
10,000
8,000
6,000
4,000
2,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

Economic Development Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
EXPENDITURES					
Economic Development					
50230 TRAINING AND TRAVEL	-	-	7,500	-	-
50460 PROFESSIONAL SERVICES	-	-	2,500	-	-
52030 MARKETING/ADVERTISING	1,800	-	2,500	-	9,800
Total Economic Development	1,800	-	12,500	-	9,800
Total Expenditures	1,800	-	12,500	-	9,800

CITY OF WASCO

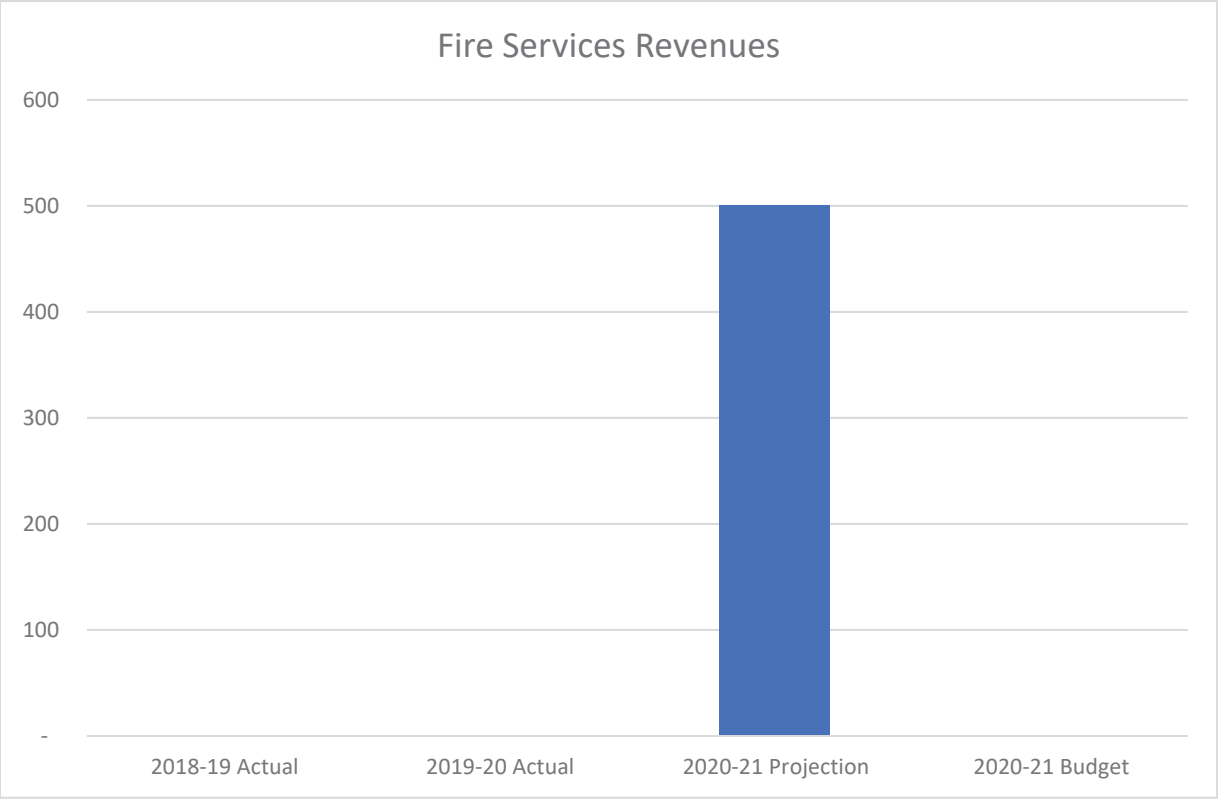
PRELIMINARY BUDGET

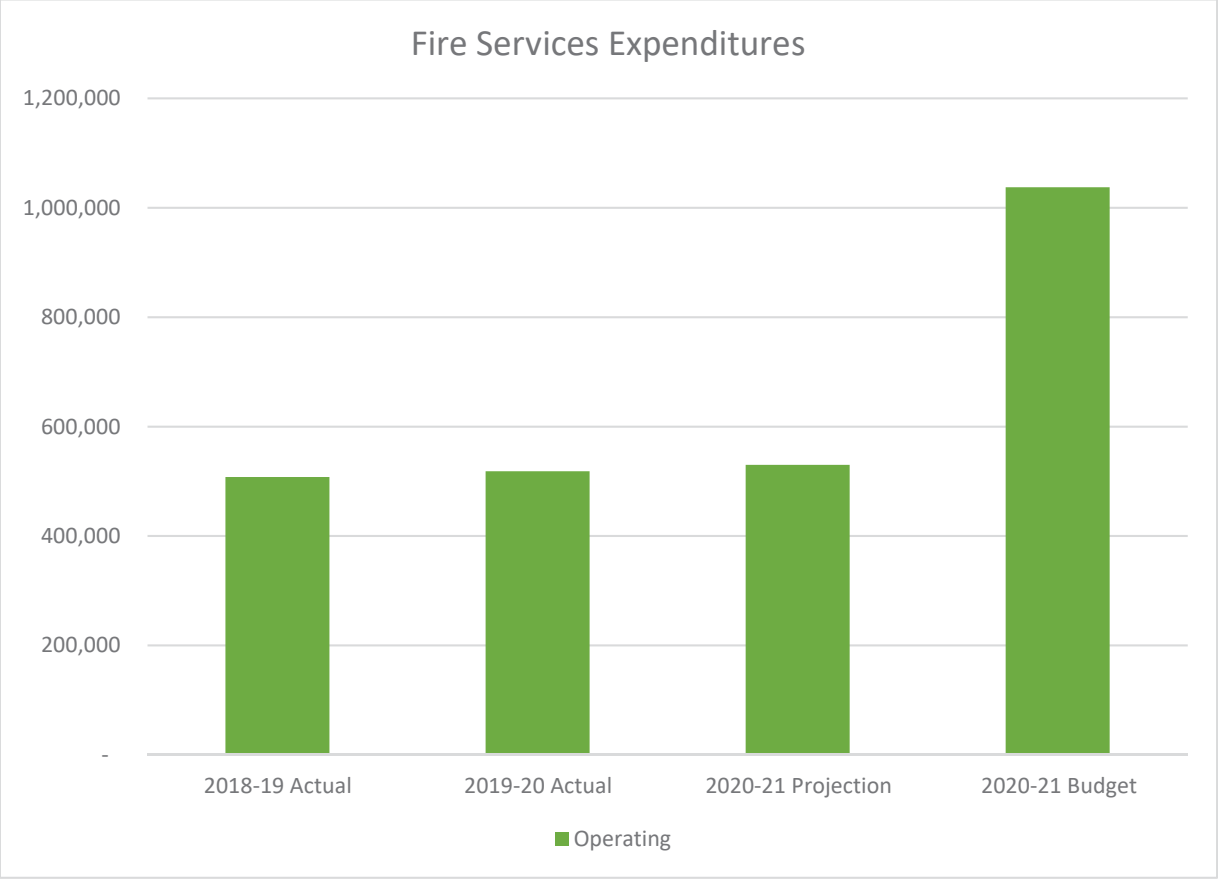
Public Safety

FIRE SERVICES

The Fire Department is responsible for responding to a variety of emergencies within the City, including structure fires, vegetation fires, medical emergencies, vehicle accidents and hazardous material incidents. The department also conducts fire safety inspections of commercial businesses, public education and fire prevention activities. The mission of the Wasco fire department is to protect life, property and the environment through the delivery of innovative and efficient quality emergency management services in our community.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
FIRE SERVICES SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	500	500	-
Total Revenues	**-**	**-**	**500**	**500**	**-**
EXPENDITURES					
Operating Costs	507,591	518,250	530,000	530,000	1,037,300
CIP Projects	-	-	-	-	-
Total Expenditures	**507,591**	**518,250**	**530,000**	**530,000**	**1,037,300**
OTHER SOURCES (USES)					
Transfers In	-	50,000	51,500	51,500	604,000
Transfers Out	-	-	-	-	-
Expenditure Savings					20,746
MOA Adjustments					
Total Other Sources (Uses)	-	50,000	51,500	51,500	624,746
Sources Over (Under) Uses	**(507,591)**	**(468,250)**	**(478,000)**	**(478,000)**	**(412,554)**


Fire Services Revenues
600
500
400
300
200
100
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Fire Services Expenditures
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

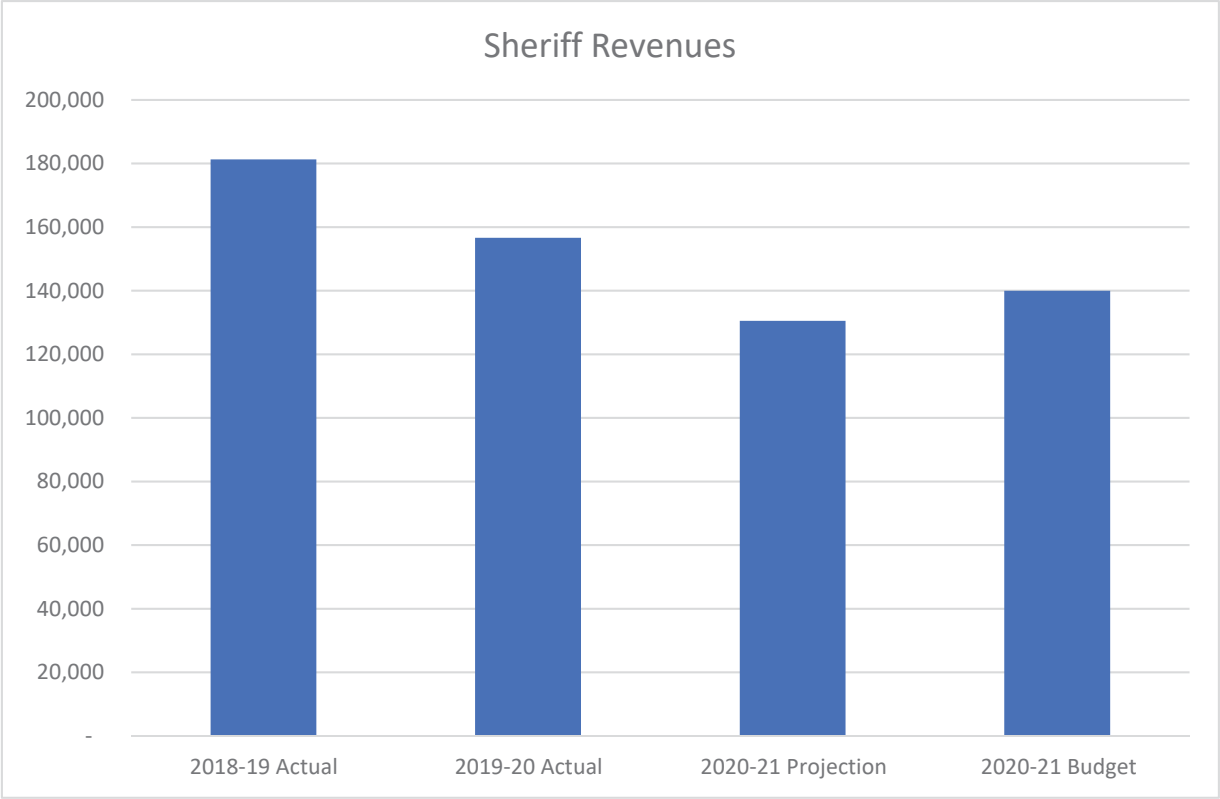
Fire Services Detail Revenues and Expenditures

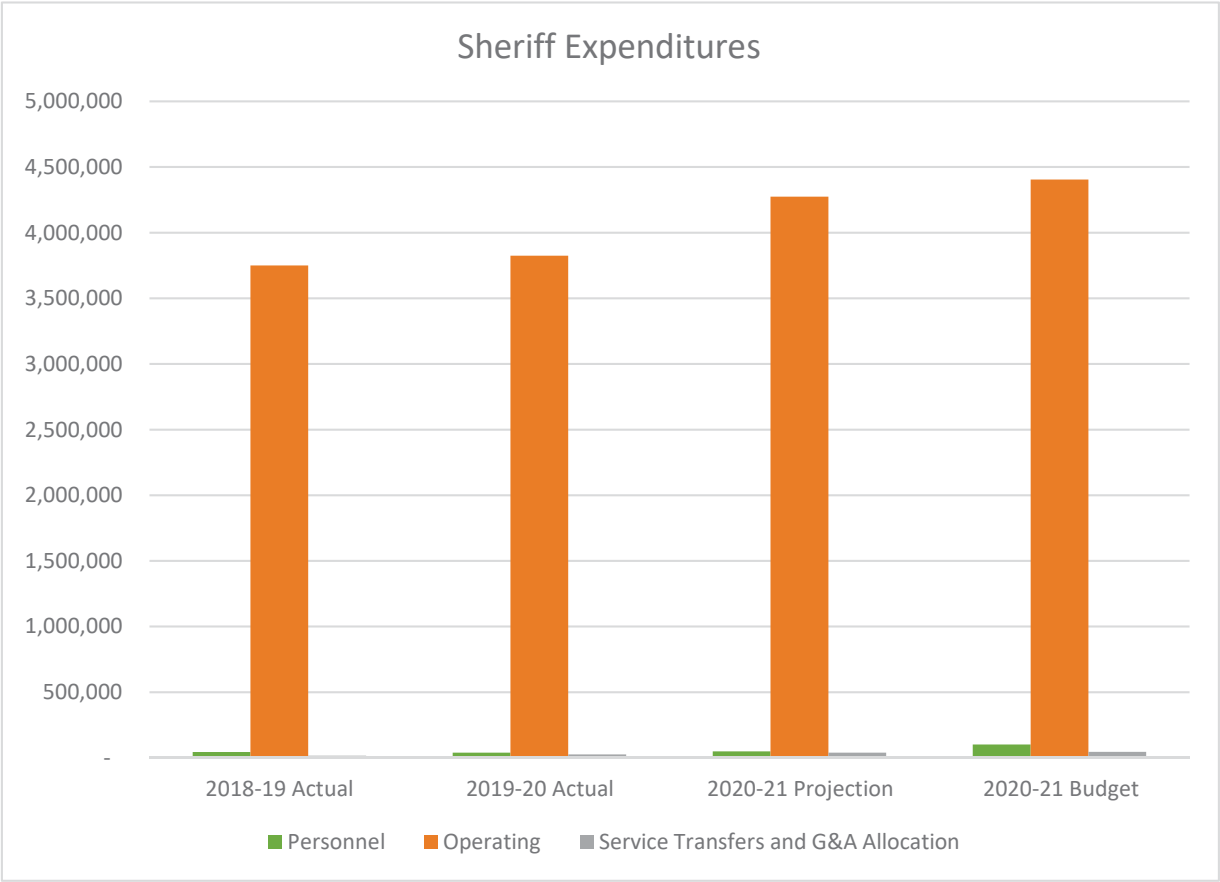
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Fire Services					
30130 MISCELLANEOUS REVENUE	-	-	500	500	-
Total Fire Services	-	-	500	500	-
Total Revenues	-	-	500	500	-
EXPENDITURES					
Fire Services					
50020 CONTRACT SALARY	507,591	518,250	530,000	530,000	1,037,300
Total Fire Services	507,591	518,250	530,000	530,000	1,037,300
Total Expenditures	507,591	518,250	530,000	530,000	1,037,300

SHERIFF SERVICES

The City contracts with the Kern County Sheriff's Office (KCSO) to provide Police Services to its residents. KCSO provides all law enforcement services within the City. The primary objective of the department is the safety of our residents, businesses and visitors and the protection of their property. The department works in partnership with the community toward the goals of protecting life and property, solving neighborhood problems and enhancing the quality of life in our city.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
SHERIFF SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	112,175	114,966	114,000	114,000	110,830
Other Revenues	69,088	41,637	16,500	16,500	29,150
Total Revenues	**181,263**	**156,603**	**130,500**	**130,500**	**139,980**
EXPENDITURES					
Operating Costs	3,809,876	3,889,002	4,349,159	4,361,559	4,551,076
CIP Projects	30,601	36,615	-	-	-
Total Expenditures	**3,840,476**	**3,925,617**	**4,349,159**	**4,361,559**	**4,551,076**
OTHER SOURCES (USES)					
Transfers In	974,372	648,243	728,500	728,500	1,713,518
Transfers Out	-	-	-	-	-
Expenditure Savings					91,022
MOA Adjustments					
Total Other Sources (Uses)	974,372	648,243	728,500	728,500	1,804,540
Sources Over (Under) Uses	**(2,684,841)**	**(3,120,771)**	**(3,490,159)**	**(3,502,559)**	**(2,606,556)**


Sheriff Revenues
200,000
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Sheriff Expenditures
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Sheriff Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Sheriff					
30130 MISCELLANEOUS REVENUE	1,312	1,389	1,000	1,000	150
30410 STORED VEHICLES	10,600	6,700	500	500	12,500
30420 FINGERPRING FEES	-	-	-	-	-
30430 COURT FINES	18,490	131	-	-	-
30440 DUI FEES	12,841	6,229	-	-	1,500
30450 PARKING CITATION	25,845	27,187	15,000	15,000	15,000
30470 PUBLIC SAFETY	8,723	7,812	8,000	8,000	8,000
30475 POLICING TAX FUND-20668	50,859	52,749	53,000	53,000	51,415
30476 POLICING TAX #06-01 FUND-20671	52,593	54,405	53,000	53,000	51,415
Total Sheriff	181,263	156,603	130,500	130,500	139,980
Total Revenues	181,263	156,603	130,500	130,500	139,980
EXPENDITURES					
Sheriff					
50012 ADMINISTRATION FEES	1,041	842	-	-	-
50020 SHERIFF - CONTRACT SALARY	3,729,936	3,814,687	4,235,000	4,235,000	4,355,518
50110 RETIREMENT BENEFIT	43,974	39,225	50,000	-	40,000
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	49,400	61,158
50220 SPECIAL EVENTS	-	295	10,000	25,000	30,000
50232 TRAINING & SEMINARS	5,677	-	-	-	5,000
50260 BIKE PATROL	-	-	700	700	700
50270 RADAR REPAIR	-	-	-	-	-
50310 OFFICE SUPPLIES	811	74	200	200	200
50460 PROFESSIONAL SERVICES	4,199	1,438	2,000	2,000	2,000
50580 UTILITIES	258	770	950	1,200	1,200
52040 CAPITAL OUTLAY	30,601	36,615	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	1,557	4,500	4,500	4,500
52044 COMPUTER HARDWARE	118	-	750	-	300
52110 JANITORIAL SERVICES	-	-	-	-	-
52160 PARKING CITATION	7,964	4,775	6,500	5,000	5,000
55092 FACILITIES SERVICE FEES	-	18,846	31,402	31,402	33,000
55093 G&A COST ALLOCATION	-	6,494	7,157	7,157	12,500
80550 OPER. TRANS OUT-FACILITIES MAI	15,897	-	-	-	-
Total Sheriff	3,840,476	3,925,617	4,349,159	4,361,559	4,551,076
Total Expenditures	3,840,476	3,925,617	4,349,159	4,361,559	4,551,076

ANIMAL CONTROL SERVICES

The Animal Control Services Department enforces animal control laws, responds to animal-related emergencies and takes dead and aggressive animals to the shelter. The Department promotes an environment of responsible pet ownership through progressive animal safety initiatives, community outreach and humane education in a culture of compassion, creativity and integrity.

2020-21 Key Accomplishments

- Held 2 SNIP events and spayed/neutered a total of 64 dogs.
- Reduced adoption fees led to increase in number of dogs being adopted. In 19-20 only 42 dogs were adopted, and through the end of April 2021, 72 dogs have been adopted.
- Dogs are spayed/neutered before adoption.

2021-22 Strategic Issues

- Aging shelter in disrepair and in need of replacement.

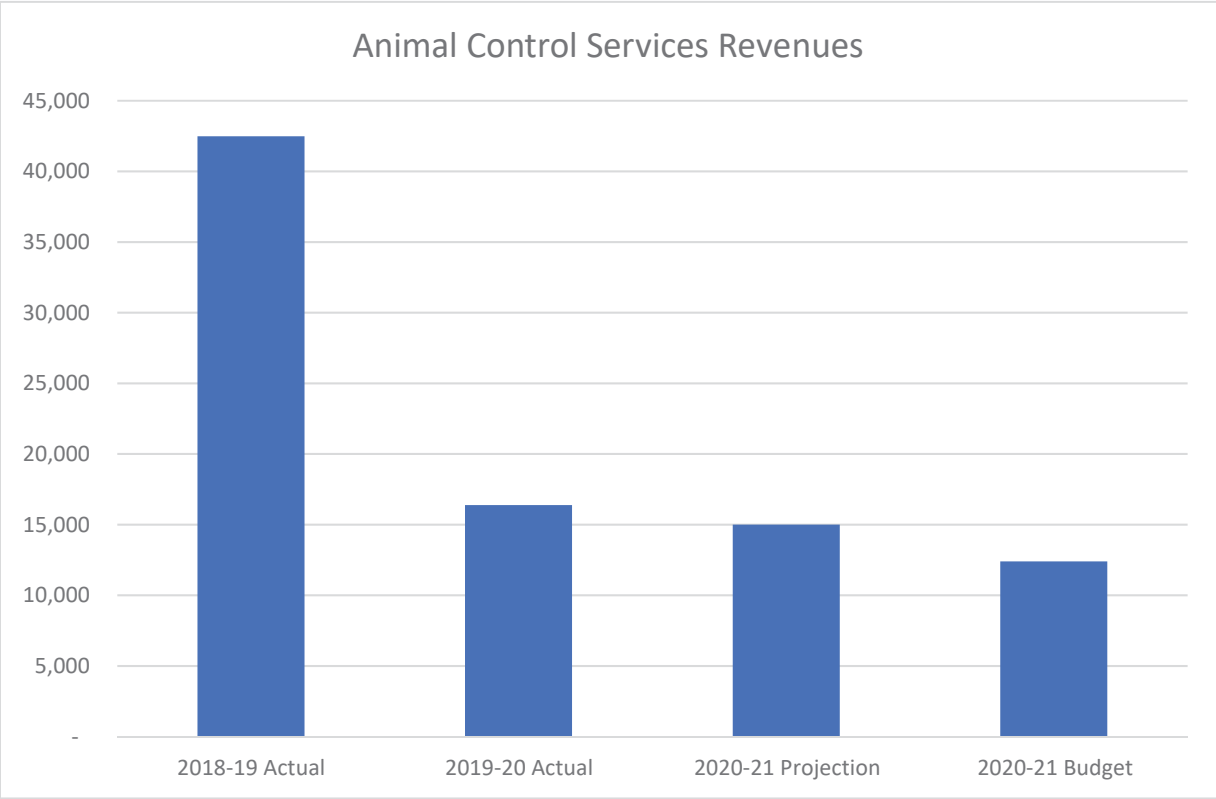
2021-22 Objectives and Initiatives

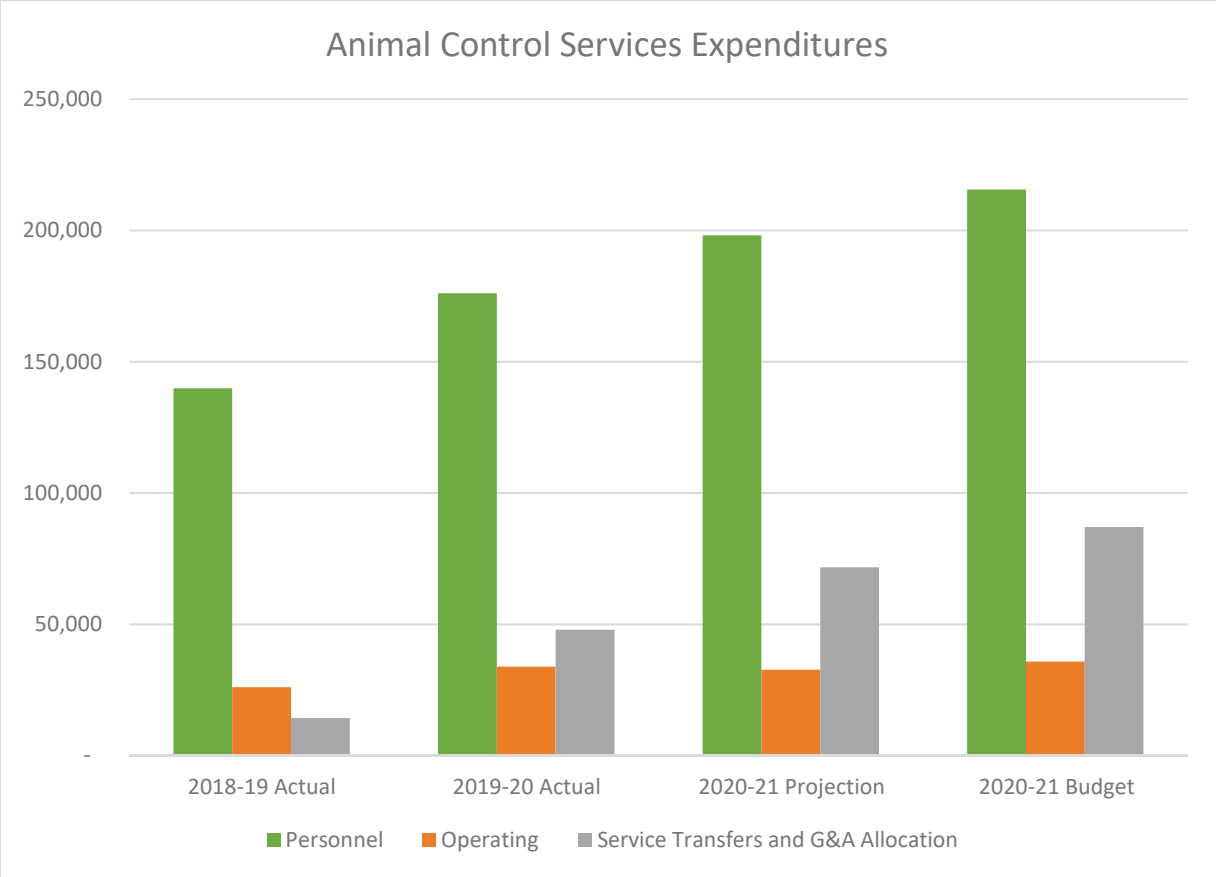
- Complete retrofit of building at 750 H Street to be used as new animal shelter.

2021-22 Significant Operating Cost Changes

- None.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
ANIMAL SERVICES SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	42,480	16,377	15,000	15,000	12,400
Total Revenues	**42,480**	**16,377**	**15,000**	**15,000**	**12,400**
EXPENDITURES					
Operating Costs	180,196	257,818	352,408	302,408	338,339
CIP Projects	19,455	-	-	-	-
Total Expenditures	**199,651**	**257,818**	**352,408**	**302,408**	**338,339**
OTHER SOURCES (USES)					
Transfers In	-	6,035	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					6,767
MOA Adjustments					(2,436)
Total Other Sources (Uses)	-	6,035	-	-	4,331
Sources Over (Under) Uses	**(157,170)**	**(235,405)**	**(337,408)**	**(287,408)**	**(321,608)**


Animal Control Services Revenues
45,000
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Animal Control Services Expenditures
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Animal Control Services Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Animal Services					
30130 MISCELLANEOUS REVENUE	1,500	2,000	-	-	-
30380 GRANT INCOME	-	-	-	-	-
30385 OTHER FINANCING SOURCES	-	-	-	-	-
30510 FELINE DISPOSAL	10	310	-	-	-
30520 ANIMAL LICENSE	1,370	3,445	3,400	3,400	750
30530 ANIMAL SHELTER	36,738	9,112	10,000	10,000	10,500
30535 ANIMAL CITATIONS	2,570	700	1,000	1,000	1,000
30540 ANIMAL SHOTS	292	810	600	600	150
Total Animal Services	42,480	16,377	15,000	15,000	12,400
Total Revenues	42,480	16,377	15,000	15,000	12,400
EXPENDITURES					
Animal Services					
50010 SALARY	99,952	111,180	131,200	120,000	134,013
50050 OVERTIME	2,028	6,819	6,800	6,000	6,800
50060 EXTRA HELP	-	-	2,500	-	-
50090 FICA PAID	8,386	9,027	10,500	9,500	10,300
50110 RETIREMENT BENEFIT	19,255	20,514	33,700	9,900	15,069
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	20,100	22,147
50120 GROUP INSURANCE	4,833	6,827	29,700	25,000	16,900
50125 BOOT ALLOWANCE	549	541	600	600	600
50130 UNIFORM ALLOWANCE	2,360	1,065	1,895	1,500	-
50230 TRAINING AND TRAVEL	59	3,009	2,445	1,000	4,000
50285 COMMUNICATION - CELL	862	1,061	1,910	1,000	1,910
50310 OFFICE SUPPLIES	381	296	800	600	400
50320 FUEL	4,484	3,661	3,200	2,000	2,000
50330 DUES/SUBSCRIPTIONS/LICENSES	-	-	-	-	-
50360 DRUG & ALCOHOL TESTING	87	-	-	-	-
50370 UNIFORM CLEANING SERVICE	573	-	-	-	-
50380 TOOLS	320	-	-	-	-
50385 CERTIFICATIONS	-	-	-	-	600
50390 MATERIALS/SUPPLIES	3,962	1,434	1,900	1,500	2,000
50410 VET SERVICES	5,695	16,502	20,000	12,000	12,000
50415 PET FOOD	21	561	1,000	300	500
50420 ANIMAL DISPOSAL SERVICE	1,100	825	3,000	3,000	3,200
50460 PROFESSIONAL SERVICES	1,148	1,881	2,000	1,800	1,800
50530 EQUIPMENT REPAIR	140	-	-	-	-
50580 UTILITIES	3,188	33	1,000	50	100
50610 UNEMPLOYEMENT	-	-	600	-	-
50620 CHEMICALS AND TESTING	-	1,596	2,600	2,600	2,000
52025 DRUG TESTING	106	-	-	-	-
52030 MISCELLANEOUS	1,010	-	-	-	-
52040 CAPITAL OUTLAY	19,455	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	-	1,152	5,000	4,500	4,500
52043 COMPUTER SOFTWARE	-	-	5,100	-	-
52044 COMPUTER HARDWARE	10	-	1,400	-	-
52115 JANITORIAL SUPPLIES	-	223	200	200	200
52120 LIABILITY INSURANCE	4,121	12,004	-	-	-
52190 WORKERS COMPENSATION	1,244	9,706	7,600	7,600	10,300
52225 COMMUNITY PROJECTS	-	-	3,500	-	-
52460 CalPERS-Special Pmts	23	-	-	-	-
55050 PEST CONTROL SERVICES	-	-	600	-	-
55090 IT SERVICE FEES	-	4,074	4,762	4,762	5,100
55091 SHOP SERVICE FEES	-	6,105	6,869	6,869	18,800
55092 FACILITIES SERVICE FEES	-	9,885	20,317	20,317	21,400
55093 G&A COST ALLOCATION	-	27,837	39,710	39,710	41,700
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-

Animal Control Services Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
80550 OPER. TRANS OUT-FACILITIES MAI	8,367	-	-	-	-
81400 TRANSFER OUT - IT	2,051	-	-	-	-
Total Animal Services	199,651	257,818	352,408	302,408	338,339
Total Expenditures	199,651	257,818	352,408	302,408	338,339

CITY OF WASCO

PRELIMINARY BUDGET

Public Works

PUBLIC WORKS ADMINISTRATION AND ENGINEERING

The Public Works Administration and Engineering Department provides engineering, construction, operation and maintenance services to the City's infrastructure systems, including streets, water, wastewater and storm drainage systems. The Department also provides sanitation services as well as internal services such as fleet and facilities maintenance. The core mission is to provide essential public works and utilities services to the citizens of Wasco in the safest, most responsive and efficient means possible.

2020-21 Key Accomplishments

- Began Pavement Management Systems Update
- Completed User Fee Study and Master Fee Schedule Update
- Awarded design contracts for Regional Surface Transportation Program and Congestion Mitigation Air Quality Program grants to fund rehabilitation of Palm Ave. at various locations from Jackson Ave. to Gromer.

2021-22 Strategic Issues

- High Speed Rail project requires extensive staff time.
- Identify cost effective ways to expand the infrastructure to serve development and planned growth areas.
- Assess, conduct preventative maintenance, rehabilitate and reconstruct the City's existing infrastructure to extend the useful life.
- Continued training of staff is required in order to meet new and changing regulations, increase efficiency and innovation.
- Caltrans audit corrective action plan requires compliance by August 31, 2021.

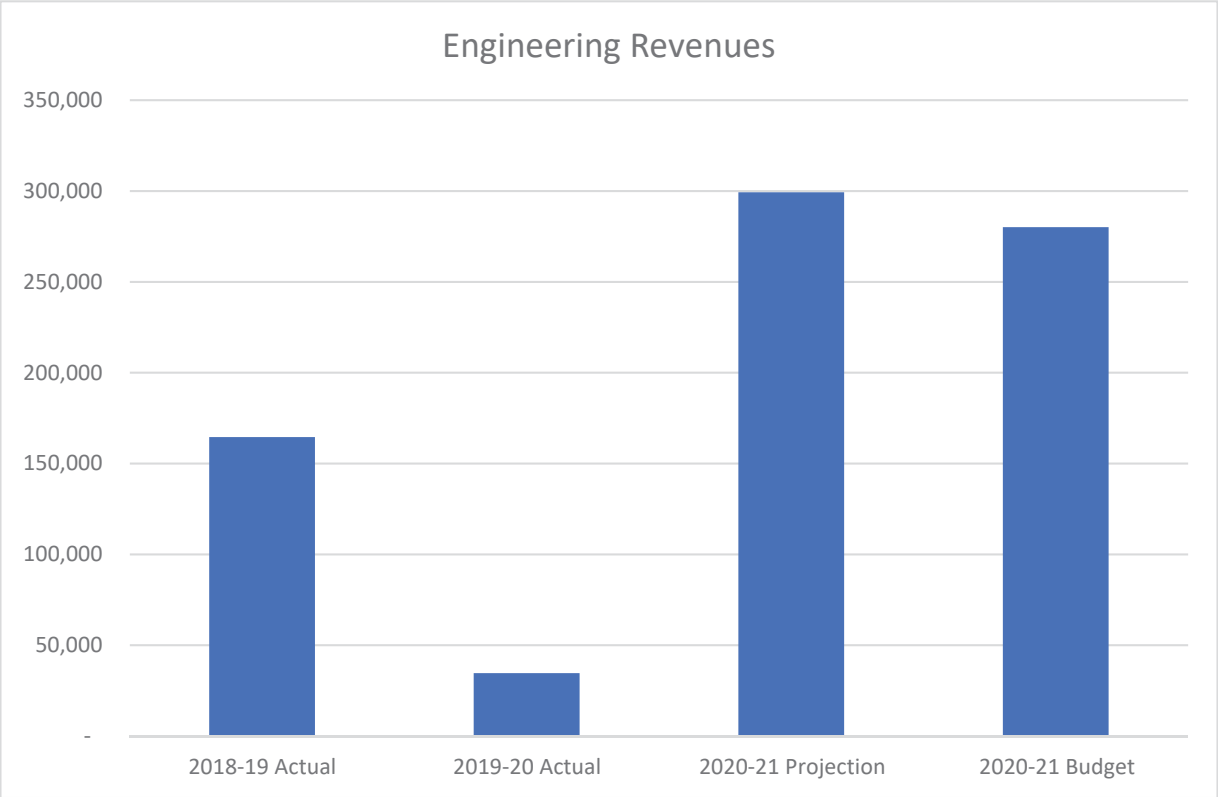
2021-22 Objectives and Initiatives

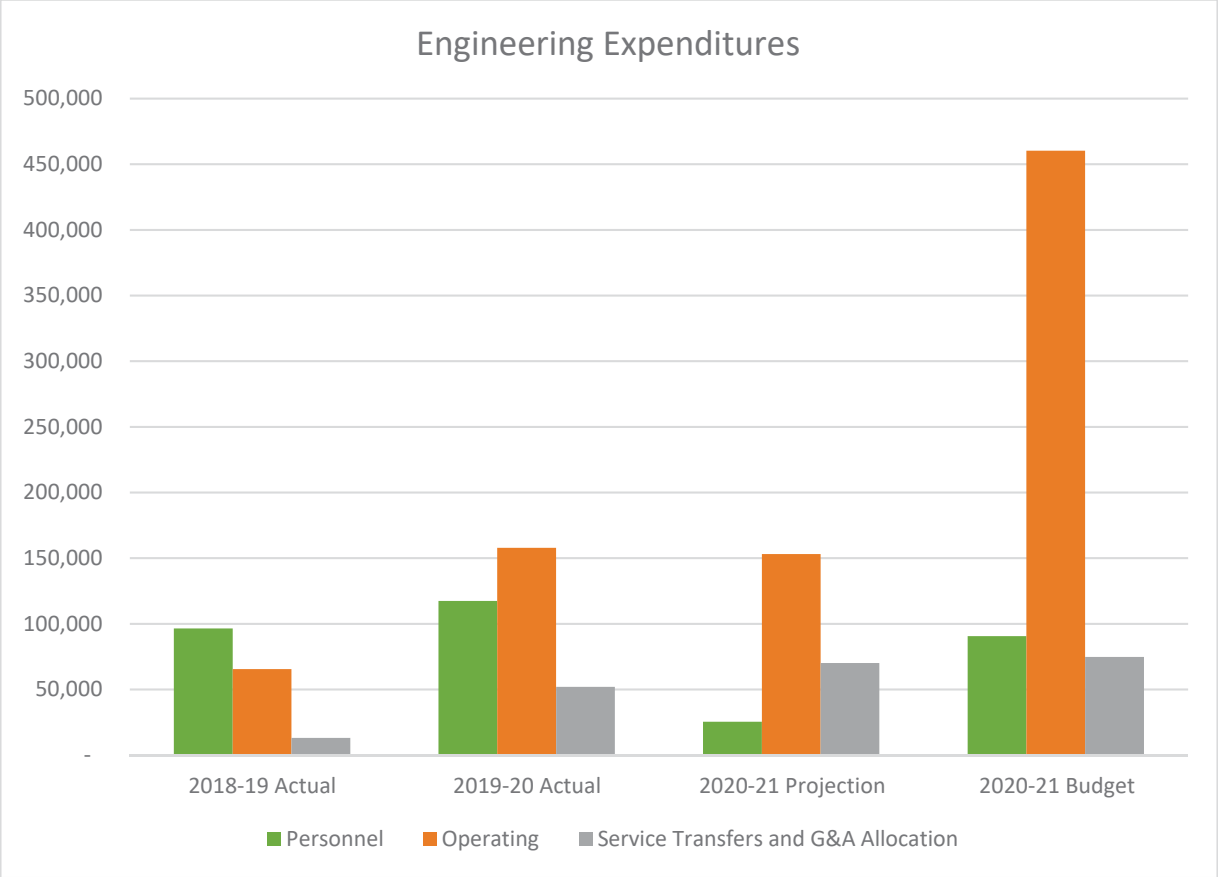
- Continue training and development of staff.
- Streamline various permit processes.
- Comply with Caltrans Audit Corrective Action Plan
- Complete update of Pavement Management System
- Update Construction Standards
- Provide support for qualifying staff member to obtain engineering license.

2021-22 Significant Operating Cost Changes

- New consultant engineer is more thorough

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
ENGINEERING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	164,544	34,603	299,300	299,300	280,068
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**164,544**	**34,603**	**299,300**	**299,300**	**280,068**
EXPENDITURES					
Operating Costs	175,025	327,117	492,422	248,622	625,607
CIP Projects	-	-	-	-	-
Total Expenditures	**175,025**	**327,117**	**492,422**	**248,622**	**625,607**
OTHER SOURCES (USES)					
Transfers In	17,594	13,183	55,000	55,000	-
Transfers Out	-	9,640	-	-	-
Expenditure Savings					12,512
MOA Adjustments					(1,002)
Total Other Sources (Uses)	17,594	22,823	55,000	55,000	11,510
Sources Over (Under) Uses	**7,113**	**(269,692)**	**(138,122)**	**105,678**	**(334,028)**


Engineering Revenues
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Engineering Expenditures
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Engineering Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Engineering					
30310 ENCROACHMENT PERMITS	26,293	10,924	260,300	260,300	206,605
30320 ENGINEERING FINAL MAP FEES	8,500	4,500	-	-	2,500
30330 GRADING PLAN CHECK FEE	1,000	4,816	-	-	5,000
30340 ENGINEERING IMPROVE PLAN CHECK	28,545	10,363	39,000	39,000	62,463
30350 PW IMPROVE INSPECTION	99,455	-	-	-	-
30365 LLA PARCEL MAPS - PM WAIVERS	750	4,000	-	-	3,500
30375 PROJ. ENGINEERING PRELIM	-	-	-	-	-
Total Engineering	164,544	34,603	299,300	299,300	280,068
Total Revenues	164,544	34,603	299,300	299,300	280,068
EXPENDITURES					
Engineering					
50010 SALARY	65,661	80,404	93,650	-	54,048
50050 OVERTIME	-	466	1,500	1,000	1,500
50090 FICA PAID	4,920	6,100	7,100	-	4,100
50110 RETIREMENT BENEFIT	16,512	19,064	25,600	9,000	6,077
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	15,400	8,932
50120 GROUP INSURANCE	3,163	4,074	15,950	-	5,500
50125 BOOT ALLOWANCE	349	200	335	335	200
50230 TRAINING AND TRAVEL	863	4,849	6,800	2,000	7,000
50285 COMMUNICATION - CELL	-	995	1,600	1,000	1,600
50310 OFFICE SUPPLIES	507	1,332	2,400	2,500	2,500
50320 FUEL	505	1,049	800	850	800
50330 DUES/SUBSCRIPTIONS/LICENSES	-	1,317	2,030	2,030	2,050
50390 MATERIALS/SUPPLIES	59	109	500	400	500
50430 PUBLICATIONS	265	1,467	500	-	-
50460 PROFESSIONAL SERVICES	21,424	70,662	175,000	80,000	120,000
50580 UTILITIES	-	-	-	-	-
50610 UNEMPLOYMENT	-	-	800	-	-
52025 DRUG TESTING	31	406	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	959	1,323	1,000	950	1,000
52043 COMPUTER SOFTWARE	1,839	1,500	2,000	-	-
52044 COMPUTER HARDWARE	1,367	5,533	2,000	-	-
52110 JANITORIAL SERVICES	3,411	4,662	-	-	-
52120 LIABILITY INSURANCE	3,912	4,001	-	-	-
52190 WORKERS COMPENSATION	2,250	3,235	2,700	-	10,400
52290 FINAL MAP CHECK	10,512	9,465	12,500	10,000	15,000
52310 GRADING PLAN CHECK	1,425	19,245	11,000	8,000	25,000
52320 IMPROVEMENT PLAN CHECK	19,940	8,063	35,000	30,000	35,000
52330 LLA PARCEL MAPS - PM WAIVERS	2,025	25,641	21,500	15,000	25,000
52460 CalPERS-Special Pmts	21	-	-	-	-
55011 PENALTY CHARGE	-	-	-	-	224,699
55090 IT SERVICE FEES	-	5,340	5,305	5,305	5,600
55091 SHOP SERVICE FEES	-	309	687	687	1,600
55092 FACILITIES SERVICE FEES	-	9,816	19,927	19,927	21,000
55093 G&A COST ALLOCATION	-	36,490	44,238	44,238	46,500
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,744	-	-	-	-
81400 TRANSFER OUT - IT	2,479	-	-	-	-
Total Engineering	175,025	327,117	492,422	248,622	625,607
Total Expenditures	175,025	327,117	492,422	248,622	625,607

STREETS

The Streets Department provides maintenance of City streets, sidewalks, curbs and gutters, traffic signals, street lights, public parking lots, signs, markings and the storm drain system. The Department is also responsible for graffiti abatement and routine landscape maintenance in various locations located within the street right-of-way.

2020-21 Key Accomplishments

- Began update of the Pavement Management System.
- Completed road rehabilitation of 7th Street between Magnolia Avenue and the Wastewater Treatment Plant.
- Repaired storm drain infrastructure and improvements on Birch Avenue north of 11th Street to reduce localized flooding in alley.
- Repaired trip hazards located at tree wells in historic downtown district.
- Completed design of pedestrian safety improvements needed surrounding new elementary school
- Set up emergency response trailer that is pre-loaded with barricades for immediate need as road closures are required by public safety departments.
- Completed installation of two single port charging stations in the historic downtown district parking lot.
- Began design of Palm Avenue rehabilitation projects.
- Repaired trip hazards along Annin Ave. and Central Ave. on city owned walking paths and sidewalks.
- Awarded Birch, 1st, 2nd and 3rd rehabilitation project.

2021-22 Strategic Issues

- Training of existing street maintenance staff must be continuous to ensure proper road maintenance and pavement preservation techniques are utilized in the field.
- Staffing shortages throughout the year due to the COVID-19 pandemic, retirements and worker's compensation.
- Begin succession planning to ensure institutional knowledge is not lost as people begin to retire.
- Need for establishment of a Sidewalk Repair Program to begin addressing various trip hazards throughout the community.
- Additional lighting needed in Southgate area and areas surrounding 1st, 2nd, and 3rd Street.

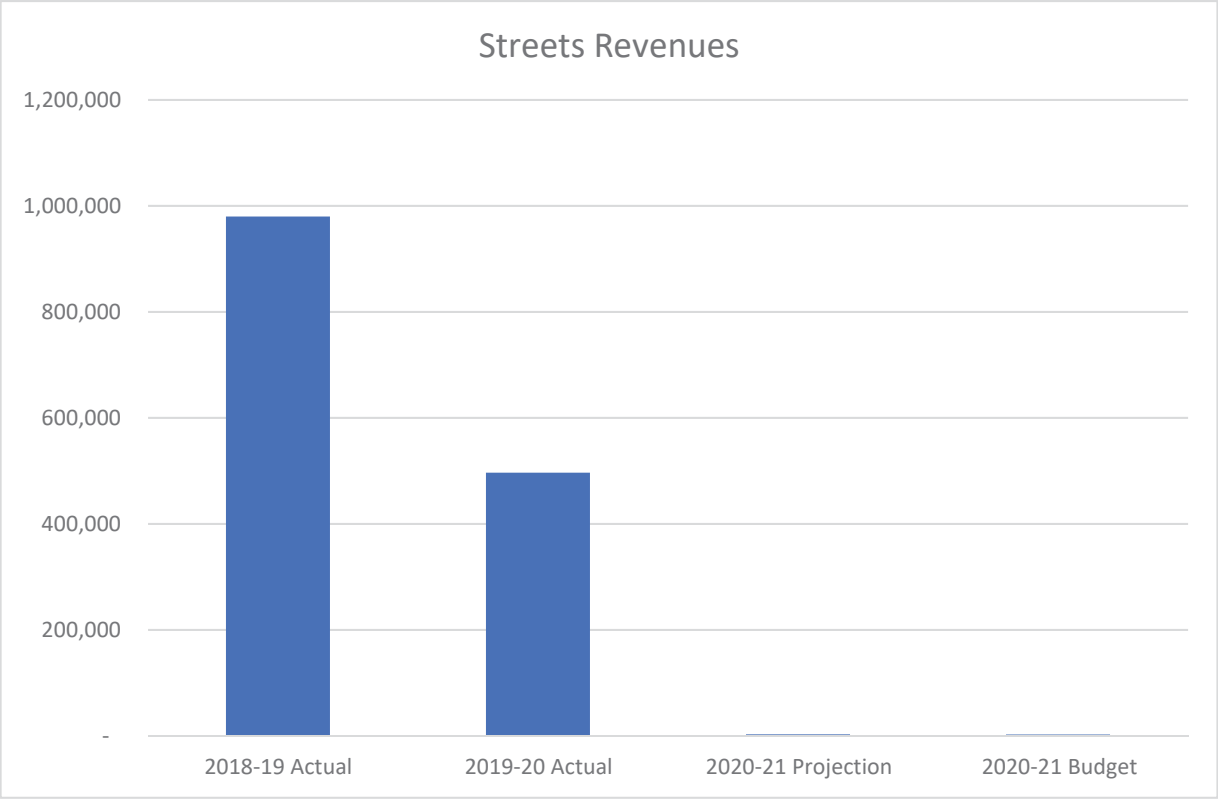
2021-22 Objectives and Initiatives

- Develop a comprehensive street maintenance plan.
- Provide technical training to staff to ensure proper pavement preservation techniques are utilized as pavement distress is encountered.

2021-22 Significant Operating Cost Changes

- Requesting to bring on additional Street Maintenance Technician to support landscape crew.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
STREETS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	11,698	3,152	-	-	1,000
Grants/Intergovernmental	640,992	179,083	-	-	-
Other Revenues	327,105	314,314	3,000	3,000	1,500
Total Revenues	**979,795**	**496,549**	**3,000**	**3,000**	**2,500**
EXPENDITURES					
Operating Costs	1,126,069	1,329,712	1,612,993	1,339,743	1,164,886
CIP Projects	1,572,196	1,021,199	122,000	122,000	-
Total Expenditures	**2,698,264**	**2,350,911**	**1,734,993**	**1,461,743**	**1,164,886**
OTHER SOURCES (USES)					
Transfers In	1,787,491	1,745,398	1,158,765	1,158,765	874,969
Transfers Out	(17,594)	(9,640)	(53,000)	(53,000)	-
Expenditure Savings					23,298
MOA Adjustments					(6,625)
Total Other Sources (Uses)	1,769,897	1,735,757	1,105,765	1,105,765	891,641
Sources Over (Under) Uses	**51,427**	**(118,605)**	**(626,228)**	**(352,978)**	**(270,744)**


Streets Revenues
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

Streets Expenditures
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Streets Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Streets					
30090 INTEREST EARNED	-	48	1,000	1,000	500
30130 MISCELLANEOUS REVENUE	327,105	313,941	2,000	2,000	1,000
30370 GRANT REVENUE	640,992	179,083	-	-	-
30385 OTHER FINANCING SOURCES	-	325	-	-	-
30745 OVERSIZE LOAD PERMITS	7,090	3,152	-	-	1,000
30747 PAVEMENT CUTTING FEE	4,608	-	-	-	-
30770 STORM DRAIN	-	-	-	-	-
31325 ZONE OF BENEFIT	-	-	-	-	-
Total Streets	979,795	496,549	3,000	3,000	2,500
Total Revenues	979,795	496,549	3,000	3,000	2,500
EXPENDITURES					
Streets					
50010 SALARY	460,598	490,354	581,600	505,000	373,079
50050 OVERTIME	585	1,335	14,000	500	3,000
50090 FICA PAID	33,388	35,349	44,500	40,000	28,500
50110 RETIREMENT BENEFIT	127,983	137,191	169,200	69,500	41,950
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	90,500	61,657
50120 GROUP INSURANCE	98,409	166,762	230,700	150,000	124,300
50125 BOOT ALLOWANCE	1,159	1,535	1,600	1,600	1,600
50230 TRAINING AND TRAVEL	314	1,109	1,000	1,000	1,000
50280 COMMUNICATIONS	320	1,024	-	500	2,500
50285 COMMUNICATION - CELL	100	173	1,500	500	600
50290 POSTAGE	7	2	50	-	50
50310 OFFICE SUPPLIES	295	57	1,000	500	500
50320 FUEL	25,344	21,706	15,000	14,000	15,000
50330 DUES/SUBSCRIPTIONS/LICENSES	67	120	400	400	400
50332 MARKETING/ADVERTISING	-	-	1,000	-	-
50350 PHYSICALS	20	-	-	-	-
50360 DRUG & ALCOHOL TESTING	127	-	-	-	-
50370 UNIFORM CLEANING SERVICE	2,927	3,258	3,500	3,500	5,000
50380 TOOLS	124	91	-	-	-
50390 MATERIALS/SUPPLIES	19,792	7,523	18,000	13,000	8,500
50430 PUBLICATIONS	-	-	-	-	-
50460 PROFESSIONAL SERVICES	4,436	1,427	3,500	3,500	3,500
50540 STORM DRAIN	18,380	538	10,000	2,000	10,000
50580 UTILITIES	8,688	7,694	8,000	8,000	8,000
50610 UNEMPLOYMENT	-	-	1,900	-	-
50620 CHEMICALS AND TESTING	682	957	2,500	2,000	2,000
50630 PATCHING MATERIAL	3,633	2,123	15,000	10,000	10,000
50640 PAVEMENT MANAGEMENT	-	-	1,000	1,000	750
50640 SIDEWALK & STREET MAINTENANCE	1,947	(714)	-	-	-
50641 CONCRETE CRUSHING	-	-	15,000	-	-
50665 CRACK SEALING MATERIALS	9,599	-	12,500	8,000	8,000
50690 LANDSCAPING	2,884	3,214	4,000	2,000	4,000
52025 DRUG TESTING	829	225	-	-	-
52030 MISCELLANEOUS	91	-	-	-	-
52040 CAPITAL OUTLAY	5,686	248,782	122,000	122,000	-
52042 SMALL TOOLS & EQUIPMENT	4,768	2,000	3,800	3,000	4,500
52043 COMPUTER SOFTWARE	339	4,275	-	2,500	2,500
52044 COMPUTER HARDWARE	1,367	-	-	-	-
52050 AUDITOR	6,057	-	-	-	-
52070 EQUIPMENT RENTAL	-	-	3,000	-	-
52110 JANITORIAL SERVICES	1,854	2,019	-	-	-
52115 JANITORIAL SUPPLIES	-	35	-	-	-
52120 LIABILITY INSURANCE	36,649	41,563	-	-	-
52180 TRAFFIC SIGNAL MAINT	13,559	9,957	17,500	11,500	18,000

Streets Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
52190 WORKERS COMPENSATION	46,954	33,606	43,750	43,750	32,350
52270 STREET LIGHTING	104,973	107,059	116,000	95,000	116,000
52275 STREET REPAIRS & REPAVING	-	48,616	15,000	5,000	5,000
52445 CONSTRUCTION COSTS	1,566,509	772,416	-	-	-
52460 CalPERS-Special Pmts	211	-	-	-	-
55010 BANKING CHARGES	-	-	-	-	-
55020 SAFETY	1,695	460	2,500	2,000	750
55035 GRAFFITI REMOVAL	884	916	6,500	1,500	3,500
55090 IT SERVICE FEES	-	21,946	23,094	23,094	24,300
55091 SHOP SERVICE FEES	-	19,830	22,898	22,898	31,300
55092 FACILITIES SERVICE FEES	-	4,411	9,927	9,927	10,500
55093 G&A COST ALLOCATION	-	149,963	192,574	192,574	202,300
80200 TRANSFER OUT - SHOP	62,123	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	6,744	-	-	-	-
81400 TRANSFER OUT - IT	15,164	-	-	-	-
Total Streets	2,698,264	2,350,911	1,734,993	1,461,743	1,164,886
Total Expenditures	2,698,264	2,350,911	1,734,993	1,461,743	1,164,886

CITY OF WASCO

PRELIMINARY BUDGET

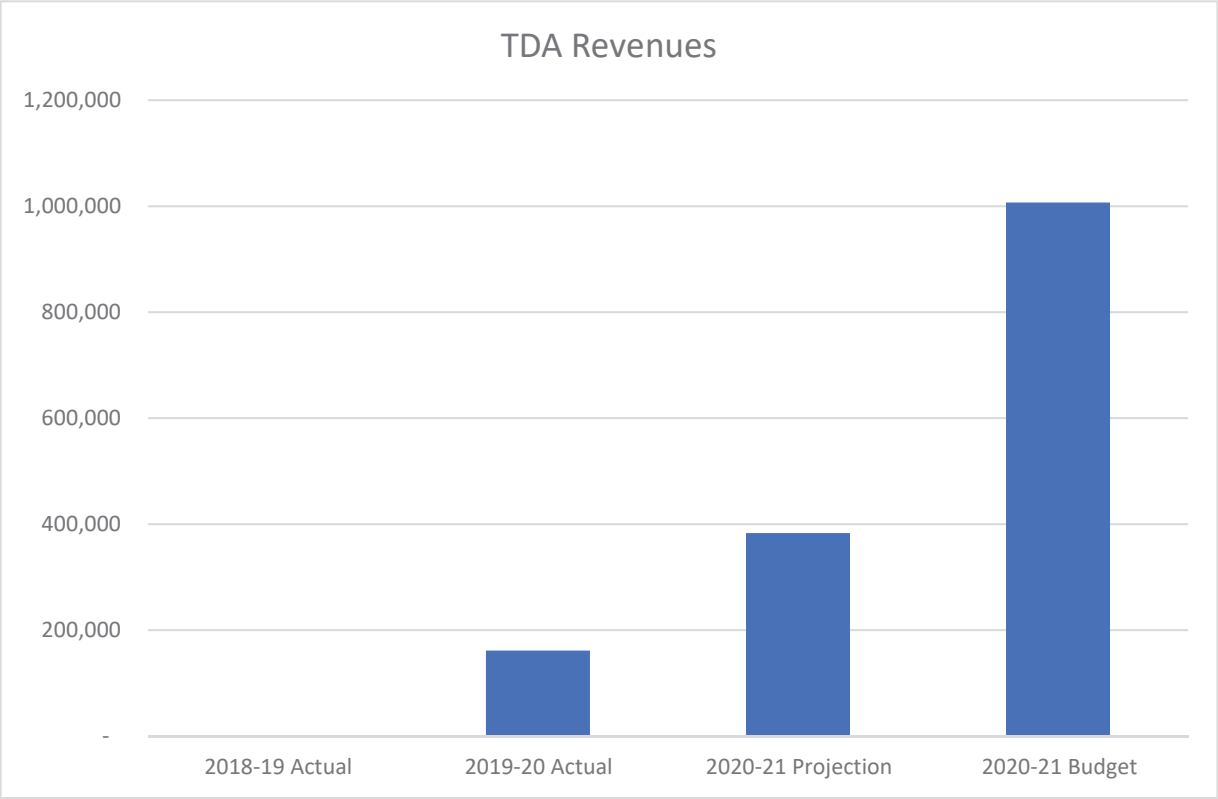
Special Revenue Funds

TRANSPORTATION DEVELOPMENT ACT

The Transportation Development Act Fund accounts for Local Transportation Revenues under Article 8 of the Transportation Development Act. The Act allocates a portion of Sales Tax Collections to local jurisdictions. The allocation of these funds is administered by the Kern Council of Governments. Article 8 allocations must be spent on streets and road construction or maintenance, as outlined for Gas Tax funds in the California Streets and Highways Code. The City uses these funds to support street maintenance and improvement projects budgeted in the Public Works - Streets Department and Capital Improvement Plan.

Transportation Development Act Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Grants/Intergovernmental	$0	$161,237	$250,000	$382,812	$1,006,831
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**161,237**	**250,000**	**382,812**	**1,006,831**
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(95,025)	(132,812)	(250,000)	(250,000)	(1,006,831)
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	(95,025)	(132,812)	(250,000)	(250,000)	(1,006,831)
Sources Over (Under) Uses	**(95,025)**	**28,425**	**-**	**132,812**	**-**
FUND BALANCE, BEGINNING OF YEAR	(66,211)	(161,236)	(132,812)	(132,812)	0
FUND BALANCE, END OF YEAR	**(161,236)**	**(132,812)**	**(132,812)**	**0**	**0**


TDA Revenues
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

Transportation Development Act Fund Detail Revenues and Expenditures

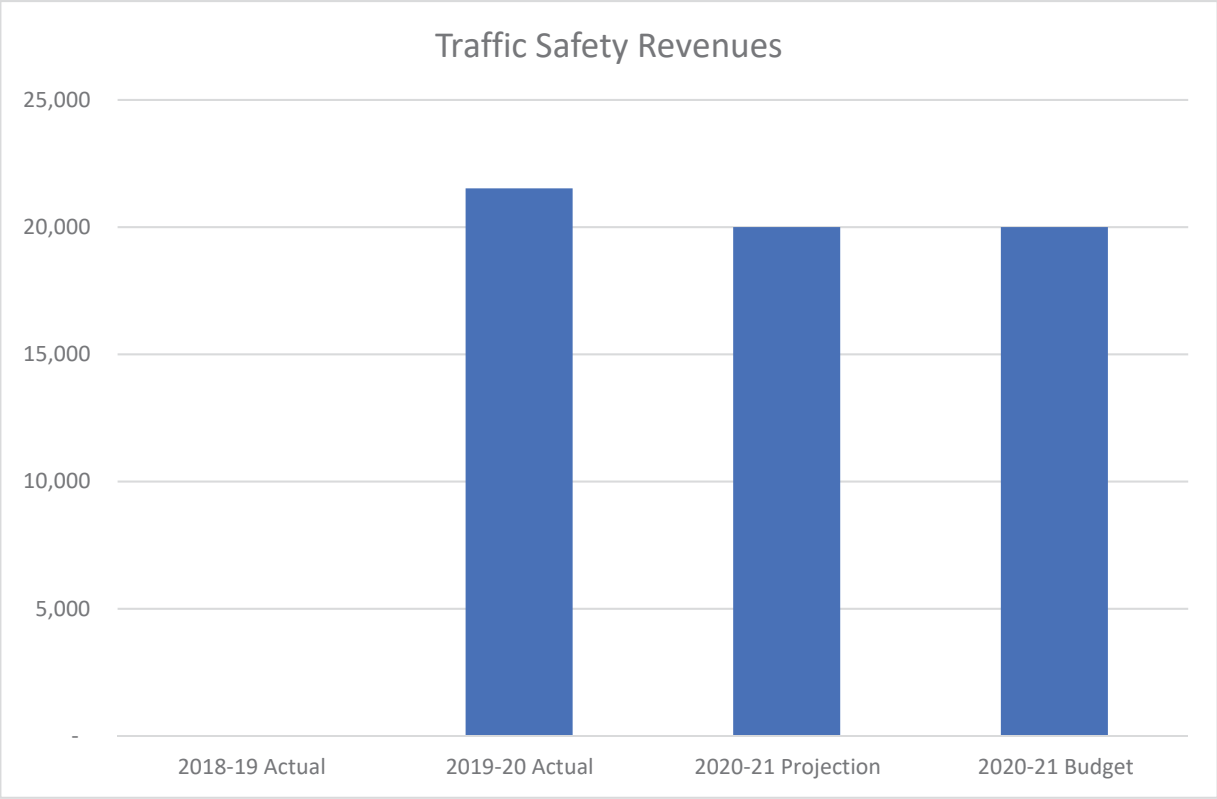
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
TDA					
30380 GRANT INCOME	-	-	-	-	-
30910 STATE ALLOCATION	-	161,237	250,000	382,812	1,006,831
Total TDA Revenues	-	161,237	250,000	382,812	1,006,831

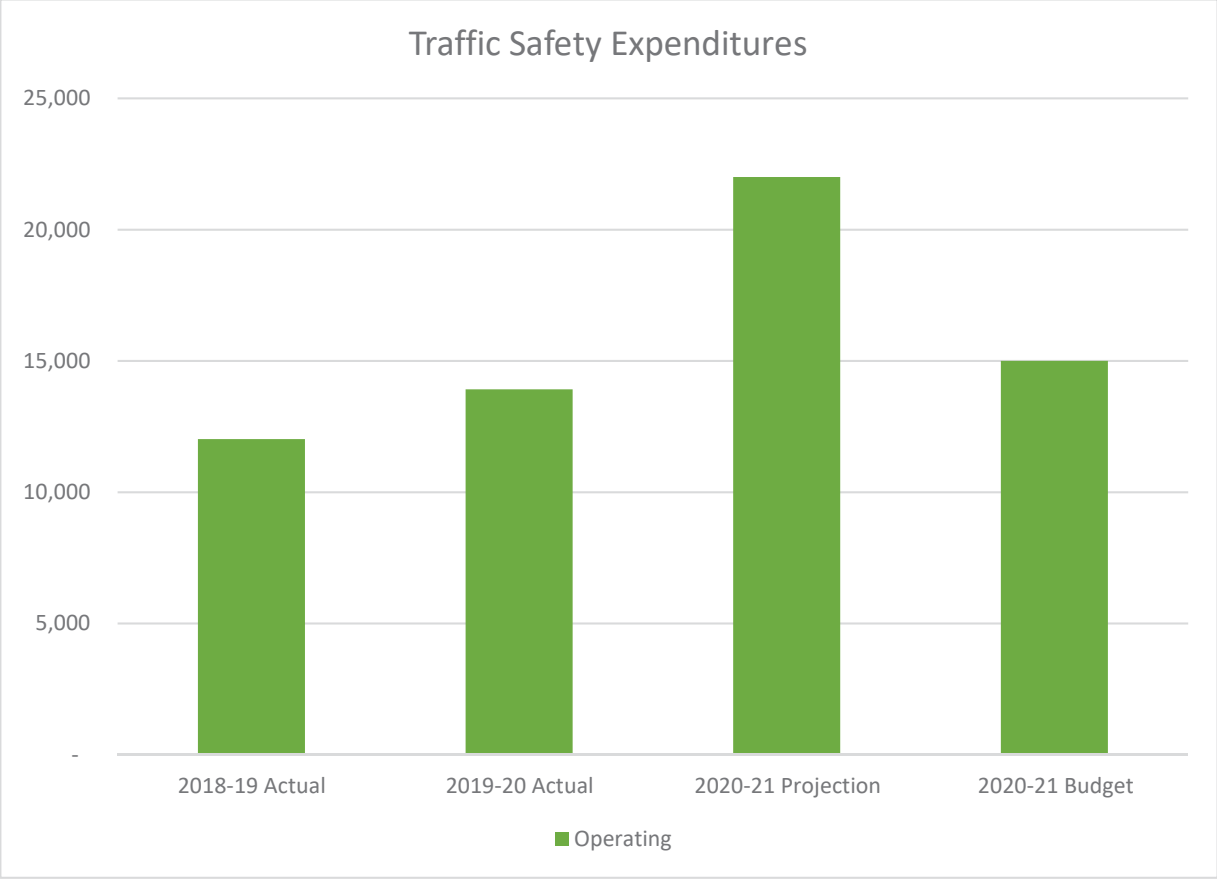
TRAFFIC SAFETY

The Traffic Safety Fund was formed pursuant to the California Vehicle Code to account for California vehicle code fines collected and remitted by the courts. These funds are required to be used for traffic safety expenditures and may not be used to pay salaries of Police Officers. The City uses these funds to provide for traffic markings and signs and to support street maintenance projects budgeted in the Streets Department.

Traffic Safety Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Traffic Safety Fines	$0	$21,521	$20,000	$20,000	$20,000
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**21,521**	**20,000**	**20,000**	**20,000**
EXPENDITURES					
Operating Costs	12,022	13,914	23,000	22,000	15,000
CIP Projects	-	-	-	-	-
Total Expenditures	**12,022**	**13,914**	**23,000**	**22,000**	**15,000**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(163,137)	-	(8,000)	(8,000)	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	(163,137)	-	(8,000)	(8,000)	-
Sources Over (Under) Uses	**(175,159)**	**7,607**	**(11,000)**	**(10,000)**	**5,000**
FUND BALANCE, BEGINNING OF YEAR	175,159	0	7,607	7,607	(2,393)
FUND BALANCE, END OF YEAR	**0**	**7,607**	**(3,393)**	**(2,393)**	**2,607**


Traffic Safety Revenues
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Traffic Safety Expenditures
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

Traffic Safety Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Traffic Safety					
30090 INTEREST EARNED	-	-	-	-	-
31110 VEHICLE FINES TRAFFIC SAFETY	-	21,521	20,000	20,000	20,000
Total Traffic Safety Revenues	-	21,521	20,000	20,000	20,000
EXPENDITURES					
50730 TRAFFIC MARKING/SIGN SUPPLIES	4,660	3,228	15,572	15,000	3,500
50740 STRIPING	6,449	4,736	-	-	7,500
50760 SIGN SUPPLIES	913	5,951	7,428	7,000	4,000
52030 MISCELLANEOUS	-	-	-	-	-
Total Traffic Safety Expenditures	12,022	13,914	23,000	22,000	15,000

LIGHTING AND LANDSCAPING MAINTENANCE DISTRICT

The Lighting & Landscaping Maintenance Districts were established for the purpose of assessing parcels within the districts for lighting and landscaping operations and maintenance as follows:

Maintenance District Number 1 - within the boundaries of Tract 5701-A and the separate parcel at the southwest corner of Poso Drive and Poplar Avenue.

Lighting & Landscaping Maintenance District Number 01-01 within the boundaries of Tract 5972 Phase 1 and Phase 2 and subsequent phases.

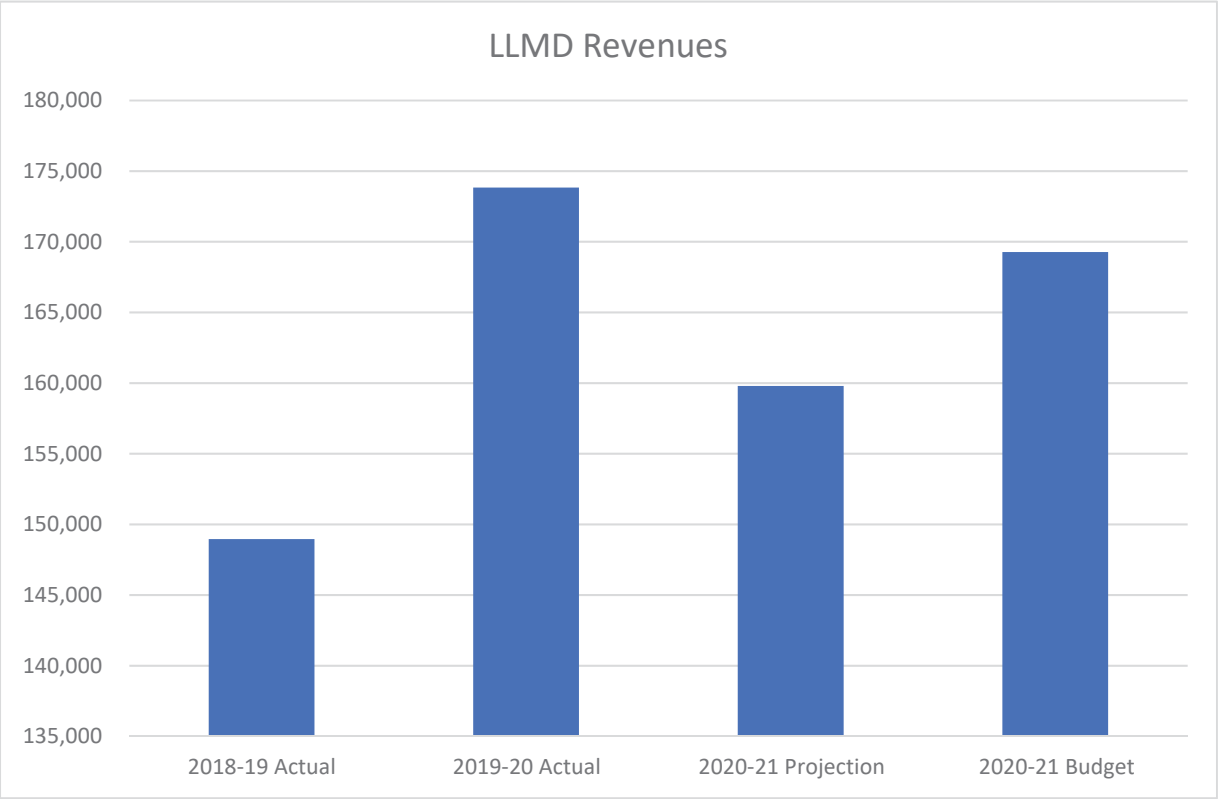
Lighting & Landscaping Maintenance District Number 01-02 with the boundaries of Tract 5305.

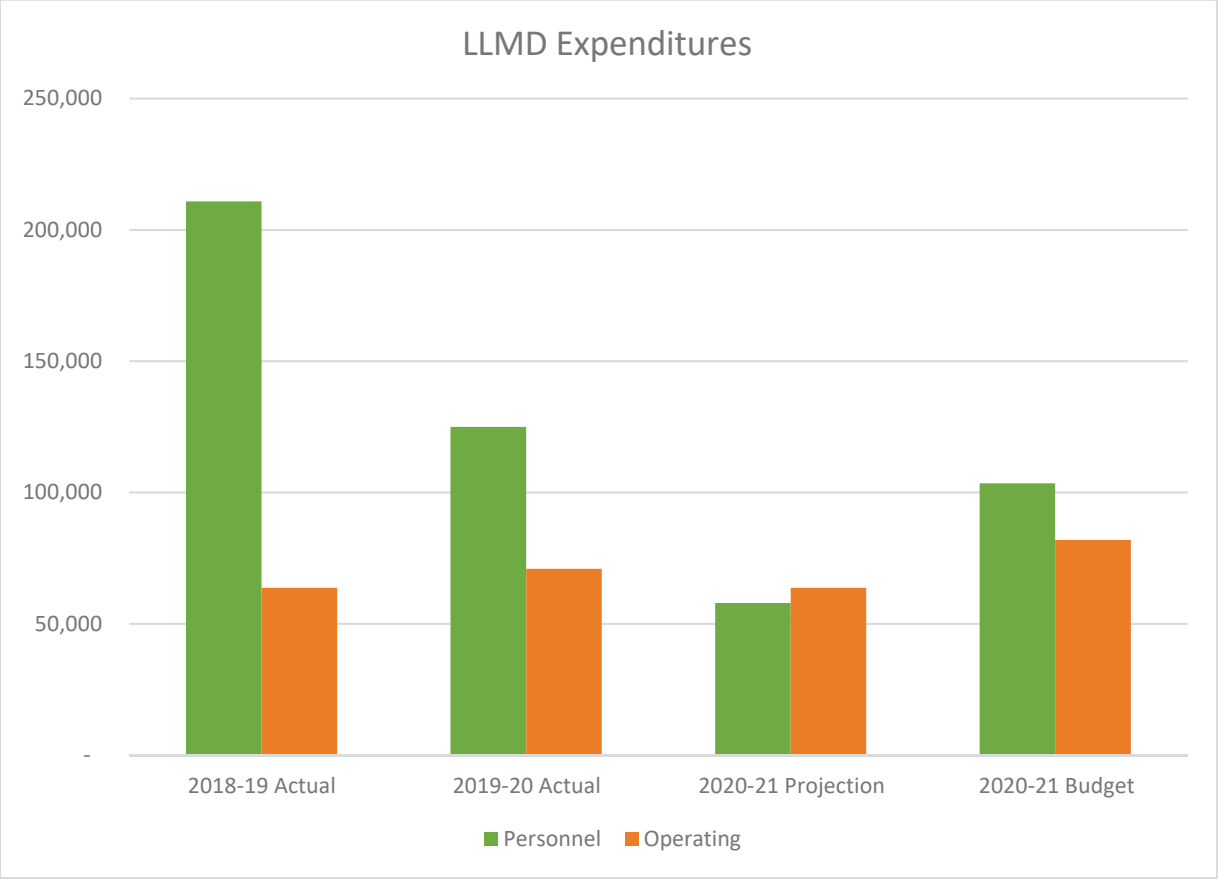
Lighting & Landscaping Maintenance District Number 06-1 within the boundaries of Tract 6334 Phase 1, Tract 6432, Tract 6460 Phase 1, Tract 6473 Phases 1 and 2, Tract 6589 Phase 1, Tract 6590, Tract 6600 Phase 1 and subsequent phases.

Lighting & Landscaping Maintenance District Number 2017-01 within the area adjacent to Tract 7127 and Parcel 1 of Lot Line Adjustment Number 2009-02.

Lighting & Landscape Maintenance District Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Taxes	$148,712	$173,407	$158,810	$158,810	$168,184
Other Revenues	244	430	-	985	1,085
Total Revenues	**148,956**	**173,836**	**158,810**	**159,795**	**169,269**
EXPENDITURES					
Operating Costs	278,359	195,930	116,630	121,580	185,383
CIP Projects	-	-	-	-	-
Total Expenditures	**278,359**	**195,930**	**116,630**	**121,580**	**185,383**
OTHER SOURCES (USES)					
Transfers In	380,444	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					2,781
MOA Adjustments					(1,006)
Total Other Sources (Uses)	380,444	-	-	-	1,775
Sources Over (Under) Uses	**251,041**	**(22,093)**	**42,180**	**38,215**	**(14,339)**
FUND BALANCE, BEGINNING OF YEAR	(251,041)	0	(22,093)	(22,093)	16,122
FUND BALANCE, END OF YEAR	**0**	**(22,093)**	**20,087**	**16,122**	**1,783**


LLMD Revenues
180,000
175,000
170,000
165,000
160,000
155,000
150,000
145,000
140,000
135,000
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


LLMD Expenditures
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating

Lighting & Landscape Maintenance District Fund Detail Revenues and Expenditures

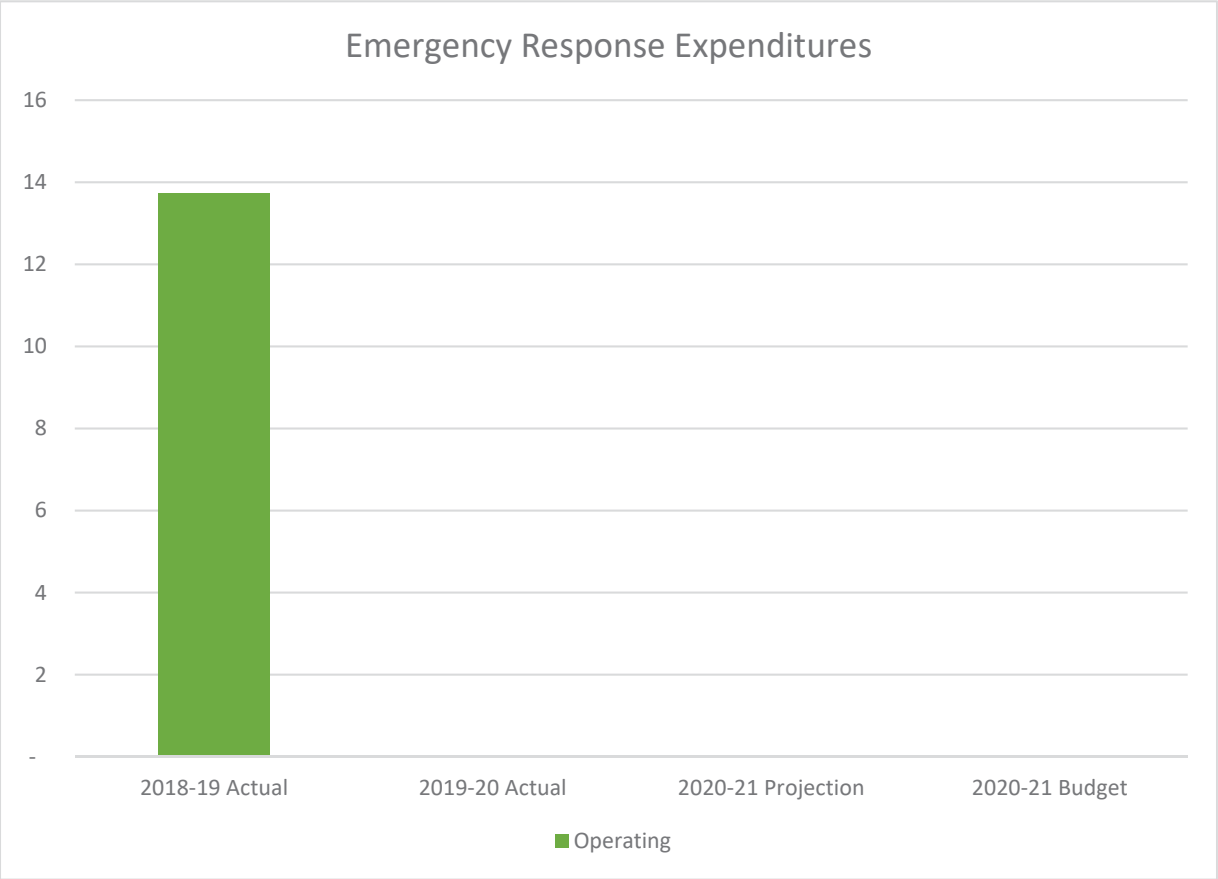
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
LLMD					
30090 INTEREST EARNED	84	116	-	110	105
30130 MISCELLANEOUS REVENUE	160	314	-	875	980
31010 LLMD #1 (20653)	27,327	27,441	158,810	158,810	30,810
31011 LLMD 2017-1 (20678) WalMart	6,981	14,409	-	-	8,044
31015 LLMD 2015-1 (20677) Sentosa	-	-	-	-	-
31020 LLMD 01-01 (20666)	12,656	13,093	-	-	12,504
31030 LLMD 01-02 (20667)	32,513	33,294	-	-	32,914
31040 LLMD 06-01 (20670)	69,236	85,170	-	-	83,912
Total LLMD Revenues	148,956	173,836	158,810	159,795	169,269
EXPENDITURES					
50010 SALARY	112,499	95,028	24,700	24,700	54,303
50012 ADMINISTRATION FEES	411	433	-	500	450
50050 OVERTIME	-	299	100	100	300
50090 FICA PAID	7,948	6,858	1,900	1,900	4,200
50110 RETIREMENT BENEFIT	34,769	14,782	6,400	2,200	6,106
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	4,200	8,974
50120 GROUP INSURANCE	43,038	3,662	25,900	23,400	23,900
50125 BOOT ALLOWANCE	573	-	130	130	200
50230 TRAINING AND TRAVEL	92	-	-	-	250
50310 OFFICE SUPPLIES	9	1	-	-	-
50320 FUEL	-	208	2,700	2,000	2,500
50370 UNIFORM CLEANING SERVICE	-	238	300	500	1,000
50460 PROFESSIONAL SERVICES	11,811	16,606	500	18,000	20,000
52025 DRUG TESTING	21	-	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52042 SMALL TOOLS & EQUIPMENT	15	-	-	1,000	3,000
52120 LIABILITY INSURANCE	5,169	2,395	-	-	-
52190 WORKERS COMPENSATION	7,332	1,937	1,400	1,400	5,700
52460 CalPERS-Special Pmts	54	-	-	-	-
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
503901 MATERIALS/SUPPLIES LLMD #1	570	160	2,000	500	1,000
503904 MATERIALS/SUPPLIES LLMD 01-01	445	60	500	500	1,000
503905 MATERIALS/SUPPLIES LLMD 01-02	956	-	1,000	1,000	1,500
503906 MATERIALS/SUPPLIES LLMD 06-01	1,197	569	2,200	1,200	2,000
505301 REPAIR & MAINT LLMD #1	523	2,756	600	600	1,000
505304 REPAIR & MAINT LLMD 01-01	500	92	200	200	500
505305 REPAIR & MAINT LLMD 01-02	600	92	600	600	1,000
505306 REPAIR & MAINT. LLMD 06-01	500	532	200	200	500
505801 UTILITIES LLMD #1	24,177	25,225	21,000	18,000	26,500
505802 UTILITIES 2	2,386	4,387	4,000	3,500	4,100
505803 UTILITIES PARK	122	121	300	250	400
505806 UTILITIES LLMD 06-01	18,760	19,488	20,000	15,000	15,000
Total LLMD Expenditures	278,359	195,930	116,630	121,580	185,383

EMERGENCY RESPONSE

The Emergency Response Fund was established for the purpose of providing planning, equipment and personnel for the City's Emergency Operations Center to plan for and respond to emergencies.

Emergency Response Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Grants/Intergovernmental	$0	$0	$0	$0	$0
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	14	-	-	-	-
CIP Projects	23,045	-	-	-	-
Total Expenditures	**23,059**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	**(23,059)**	**-**	**-**	**-**	**-**
FUND BALANCE, BEGINNING OF YEAR	24,626	1,567	1,567	1,567	1,567
FUND BALANCE, END OF YEAR	**1,567**	**1,567**	**1,567**	**1,567**	**1,567**


Emergency Response Expenditures
16
14
12
10
8
6
4
2
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

Emergency Response Fund Detail Revenues and Expenditures

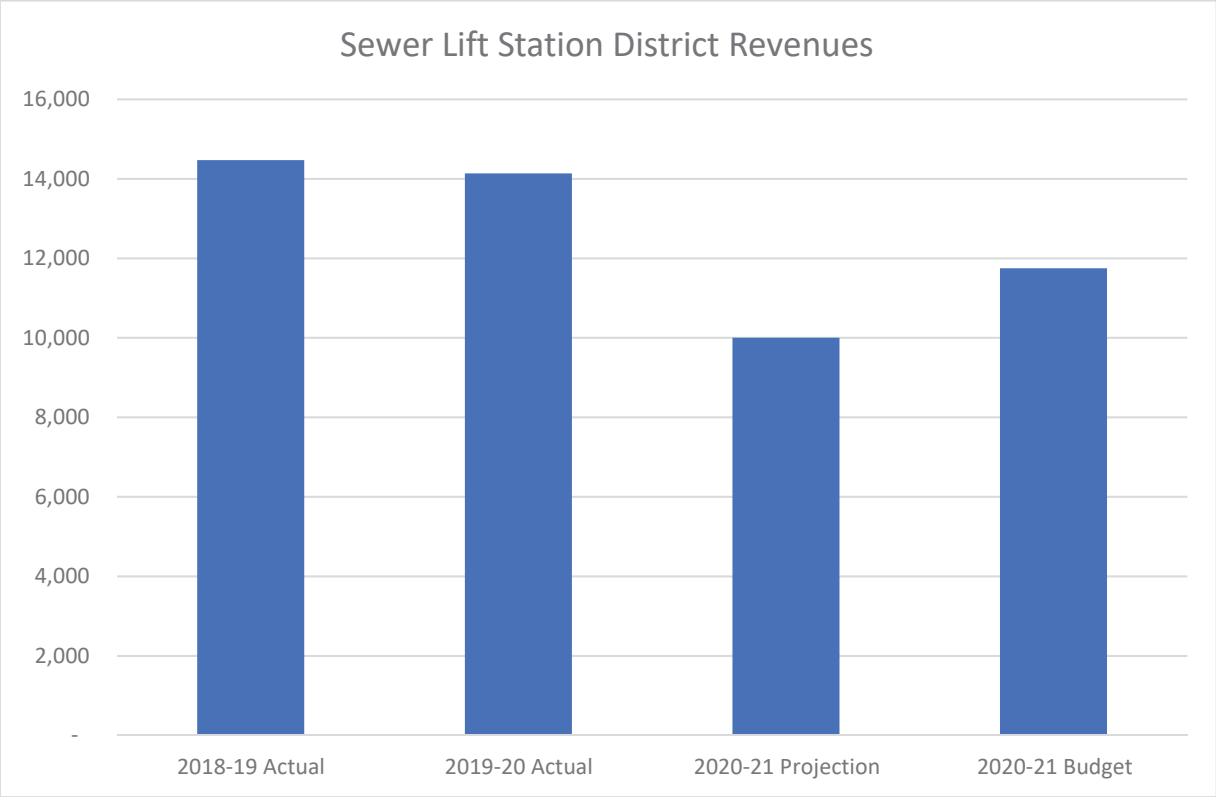
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Emergency Response					
33210 GRANT FUND	-	-	-	-	-
Total Emergency Response Revenues	-	-	-	-	-
EXPENDITURES					
50390 MATERIALS/SUPPLIES	14	-	-	-	-
52040 CAPITAL OUTLAY	23,045	-	-	-	-
Total Emergency Response Expenditures	23,059	-	-	-	-

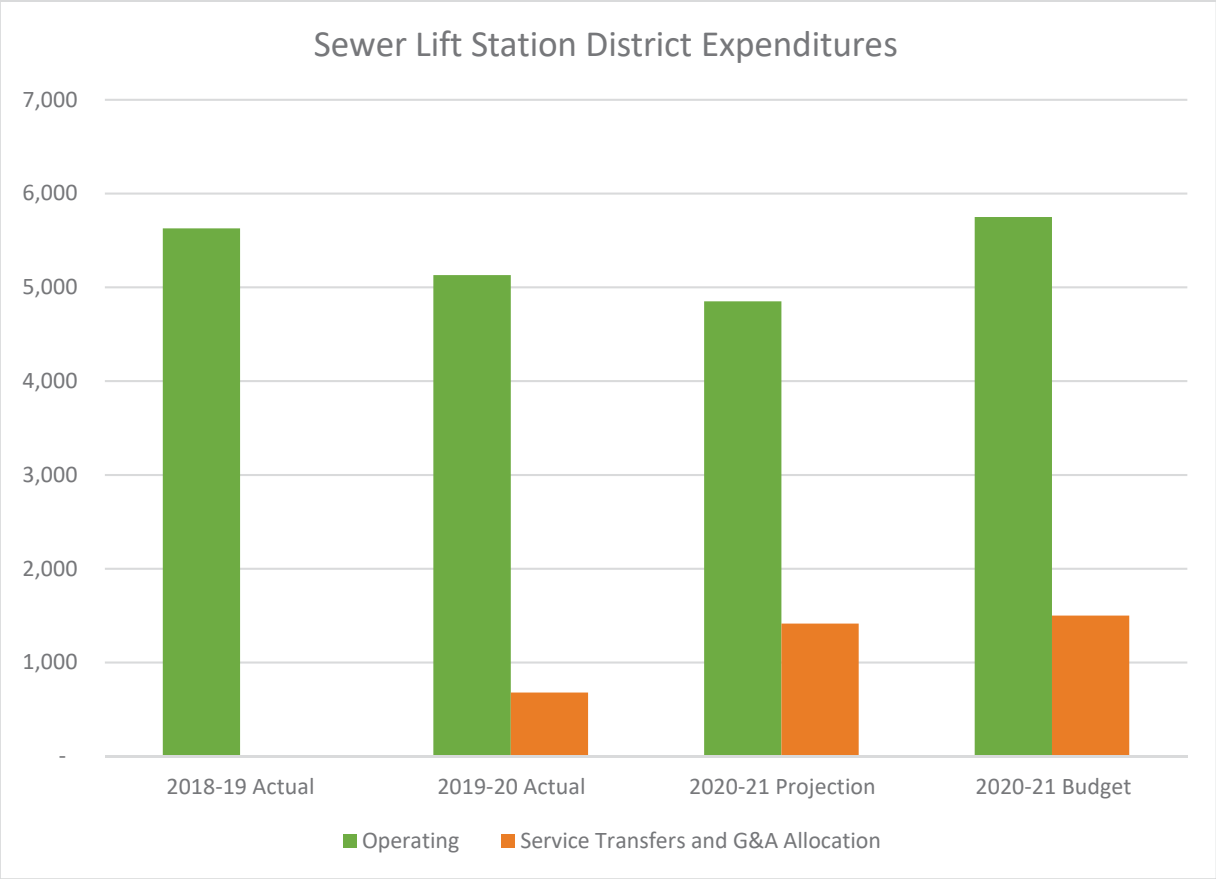
SEWER LIFT STATION DISTRICT

The Sewer Lift Station Special Assessment District was established for the purpose of assessing parcels within the district serving housing tracts 6334 and 6460. The funds are used to support operations, maintenance and replacement of the sewer lift station facilities.

Sewer Lift Station District Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Taxes	$10,859	$11,257	$10,000	$10,000	$11,750
Other Revenues	3,611	2,881	-	-	-
Total Revenues	**14,470**	**14,138**	**10,000**	**10,000**	**11,750**
EXPENDITURES					
Operating Costs	5,629	5,810	11,414	6,264	7,250
CIP Projects	-	-	-	-	-
Total Expenditures	**5,629**	**5,810**	**11,414**	**6,264**	**7,250**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	**8,841**	**8,328**	**(1,414)**	**3,736**	**4,500**
FUND BALANCE, BEGINNING OF YEAR	182,602	191,443	199,771	199,771	203,507
FUND BALANCE, END OF YEAR	**191,443**	**199,771**	**198,357**	**203,507**	**208,007**


Sewer Lift Station District Revenues
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Sewer Lift Station District Expenditures
7,000
6,000
5,000
4,000
3,000
2,000
1,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating
Service Transfers and G&A Allocation

Sewer Lift Station District Fund Detail Revenues and Expenditures

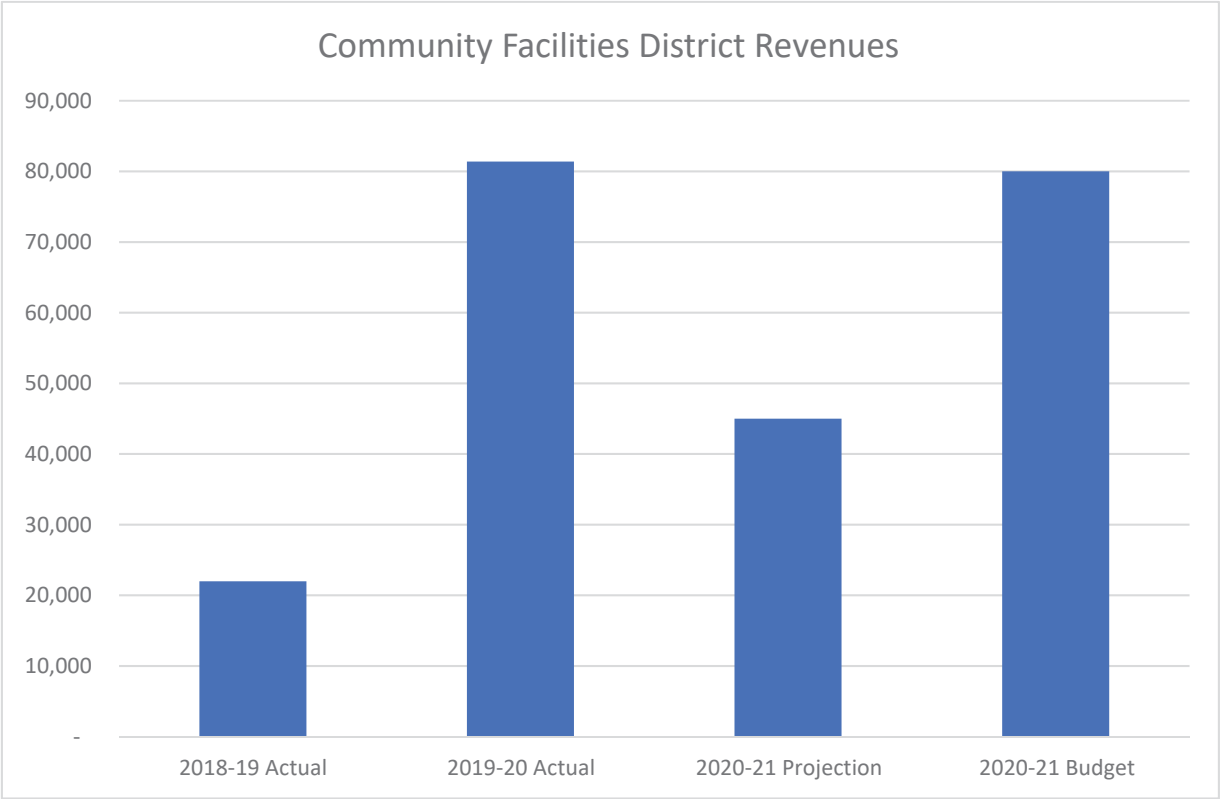
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Sewer Lift Station District					
30090 INTEREST EARNED	3,611	2,875	-	-	-
30130 MISCELLANEOUS REVENUE	-	6	-	-	-
31050 SEWER LIFT DIST 08-01 (20673)	10,859	11,257	10,000	10,000	11,750
Total Sewer Lift Station District Revenues	14,470	14,138	10,000	10,000	11,750
EXPENDITURES					
50012 ADMINISTRATION FEES	21	41	-	50	50
50280 COMMUNICATIONS	1,736	1,067	-	800	1,500
50460 PROFESSIONAL SERVICES	-	-	500	-	-
50530 EQUIPMENT REPAIR	-	-	5,000	-	-
50580 UTILITIES	3,872	4,022	4,500	4,000	4,200
52030 MISCELLANEOUS	-	-	-	-	-
55093 G&A COST ALLOCATION	-	680	1,414	1,414	1,500
Total Sewer Lift Station District Expenditures	5,629	5,810	11,414	6,264	7,250

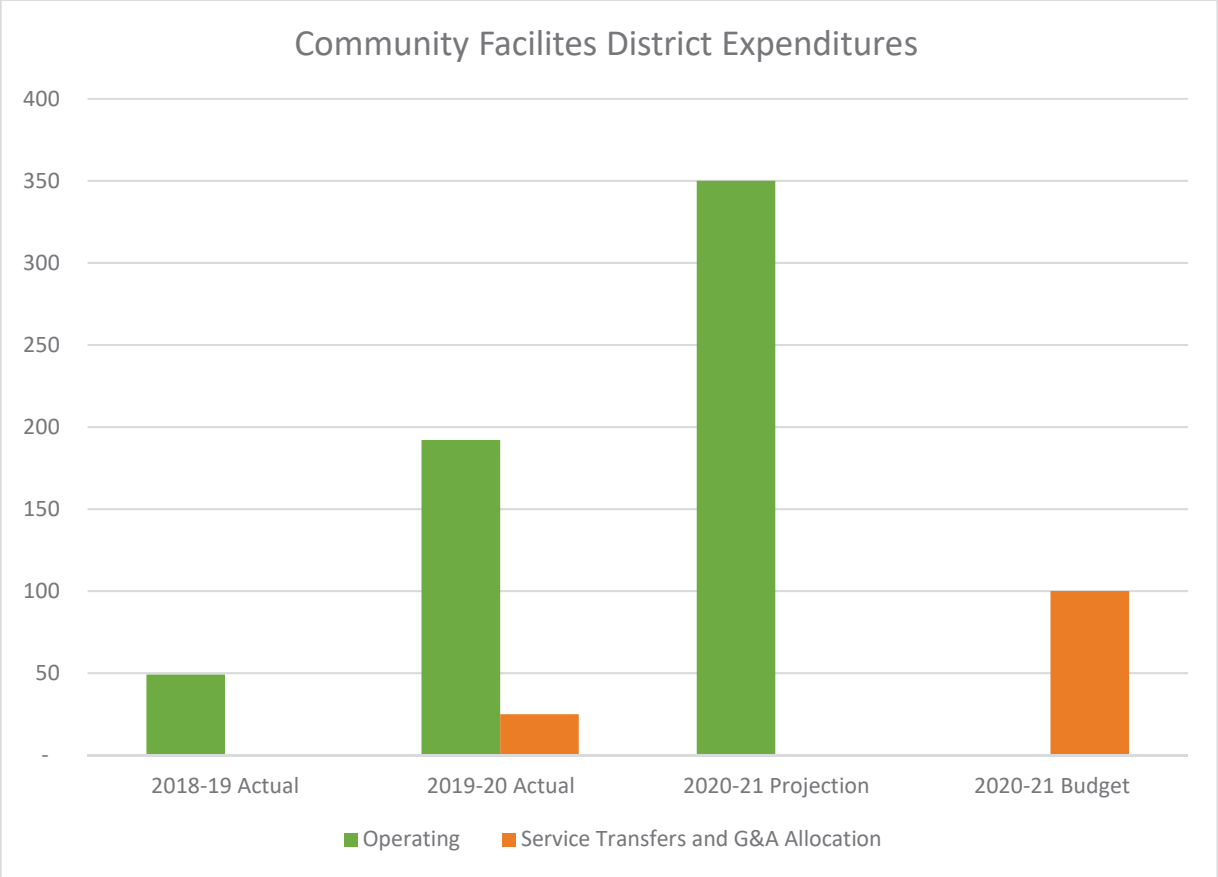
COMMUNITY FACILITIES DISTRICT

The Community Facilities District 2017-01 was established pursuant to Resolution 2017-3211 and Ordinance 2017-688 for the purpose of providing public safety, street maintenance, landscape maintenance in the public right-of-way and other services within the district.

Community Facilities District Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Taxes	$21,981	$81,376	$45,000	$45,000	$80,000
Other Revenues	-	-	-	-	-
Total Revenues	**21,981**	**81,376**	**45,000**	**45,000**	**80,000**
EXPENDITURES					
Operating Costs	49	217	-	350	100
CIP Projects	-	-	-	-	-
Total Expenditures	**49**	**217**	**-**	**350**	**100**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(28,578)	(28,000)	(45,000)	(45,000)	(80,000)
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	(28,578)	(28,000)	(45,000)	(45,000)	(80,000)
Sources Over (Under) Uses	**(6,647)**	**53,158**	**-**	**(350)**	**(100)**
FUND BALANCE, BEGINNING OF YEAR	6,614	(33)	53,125	53,125	52,775
FUND BALANCE, END OF YEAR	**(33)**	**53,125**	**53,125**	**52,775**	**52,675**


Community Facilities District Revenues
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Community Facilites District Expenditures
400
350
300
250
200
150
100
50
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating
Service Transfers and G&A Allocation

Community Facilities District Fund Detail Revenues and Expenditures

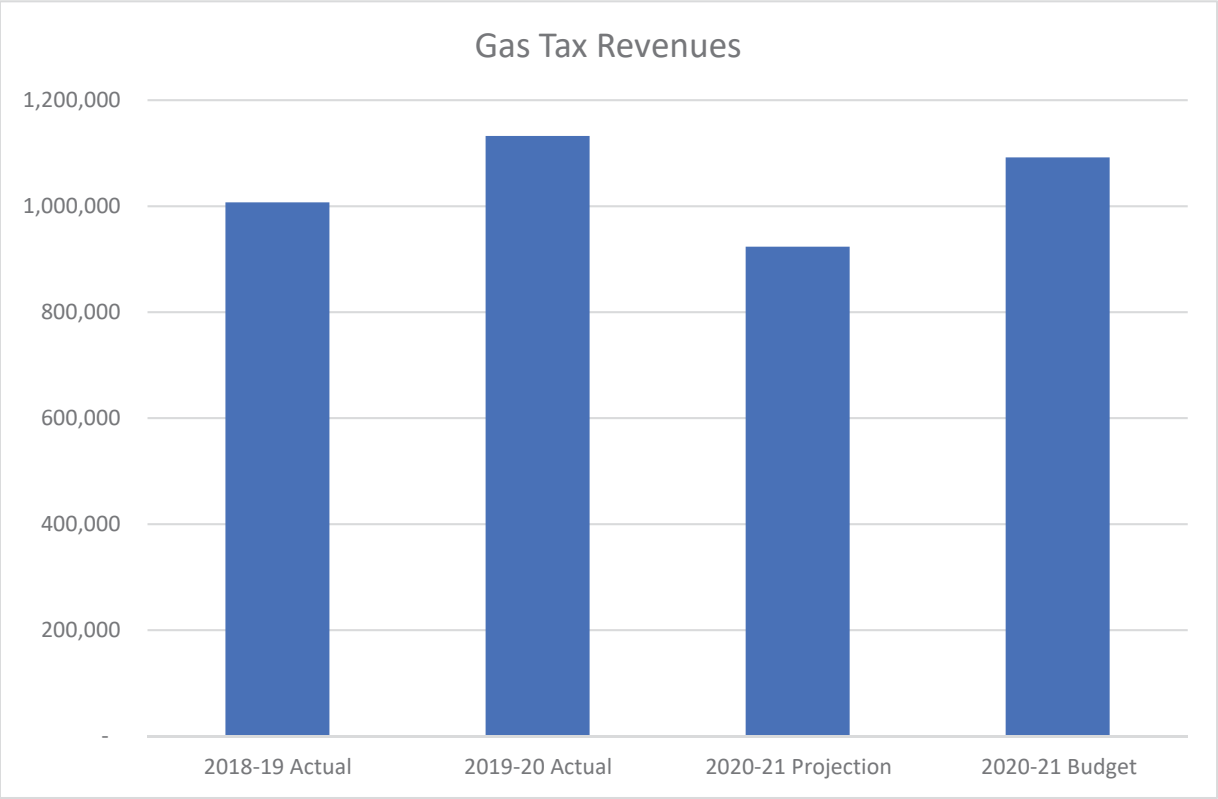
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
CFD					
31012 CFD #1 2018 (7311)	21,981	81,376	45,000	45,000	80,000
Total CFD Revenues	21,981	81,376	45,000	45,000	80,000
EXPENDITURES					
50580 UTILITIES	49	192	-	350	-
55093 G&A COST ALLOCATION	-	25	-	-	100
Total CFD Expenditures	49	217	-	350	100

GAS TAX

The Gas Tax Fund was formed pursuant to the California Streets and Highways Code to account for highway users tax collected by the State based on motor vehicle fuel taxes and allocated to the City. These funds are required to be used for street and right-of-way maintenance and improvement. The City uses these funds to support street maintenance and improvement projects budgeted in the Streets Department and Capital Improvement Plan.

Gas Tax Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Taxes	$989,993	$1,113,638	$923,424	$923,424	$1,092,030
Other Revenues	17,054	18,739	-	-	-
Total Revenues	**1,007,047**	**1,132,377**	**923,424**	**923,424**	**1,092,030**
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(686,877)	(1,217,480)	(1,494,722)	(1,494,722)	(1,096,926)
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	(686,877)	(1,217,480)	(1,494,722)	(1,494,722)	(1,096,926)
Sources Over (Under) Uses	**320,170**	**(85,103)**	**(571,298)**	**(571,298)**	**(4,896)**
FUND BALANCE, BEGINNING OF YEAR	442,140	762,310	677,208	677,208	105,910
FUND BALANCE, END OF YEAR	**762,310**	**677,208**	**105,910**	**105,910**	**101,014**


Gas Tax Revenues
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

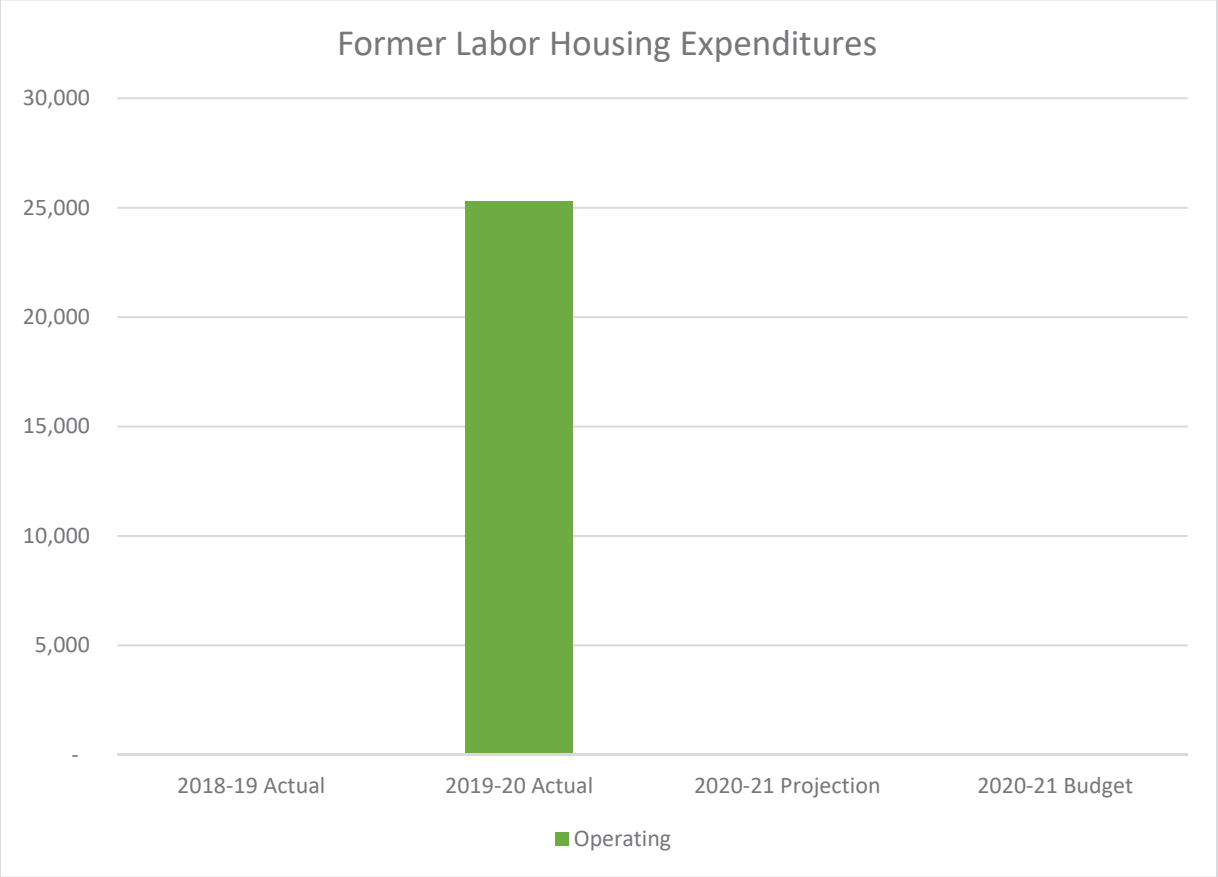
Gas Tax Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Gas Tax					
30090 INTEREST EARNED	17,054	18,739	-	-	-
30710 GAS TAX 2105	151,930	142,601	120,508	120,508	150,347
30720	66,361	59,921	71,189	71,189	63,731
30730 GAS TAX 2107	191,069	180,061	143,869	143,869	190,660
30740 GAS TAX 2107.5	6,000	6,000	6,000	6,000	6,000
30742 GAS TAX SB1 - 2032	482,125	532,296	395,986	395,986	495,104
30765 GAS TAX 2103	92,508	192,760	185,872	185,872	186,188
Total Gas Tax Revenues	1,007,047	1,132,377	923,424	923,424	1,092,030

FORMER LABOR HOUSING

The City obtained the Former Labor Housing Property from the Wasco Housing Authority as a part of the relocation of residents to Roseleda Village as a result of the High-Speed Rail Project. The City is investigating the best use of this property and recognizes that existing structures must be removed for the Health and Safety of the community and has programmed funds into its Capital Improvement Program to address the demolition of this property.

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
FORMER LABOR HOUSING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	-	25,300	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**25,300**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	25,300	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					-
MOA Adjustments					
Total Other Sources (Uses)	-	25,300	-	-	-
Sources Over (Under) Uses	**-**	**-**	**-**	**-**	**-**


Former Labor Housing Expenditures
30,000
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

Former Labor Housing Detail Revenues and Expenditures

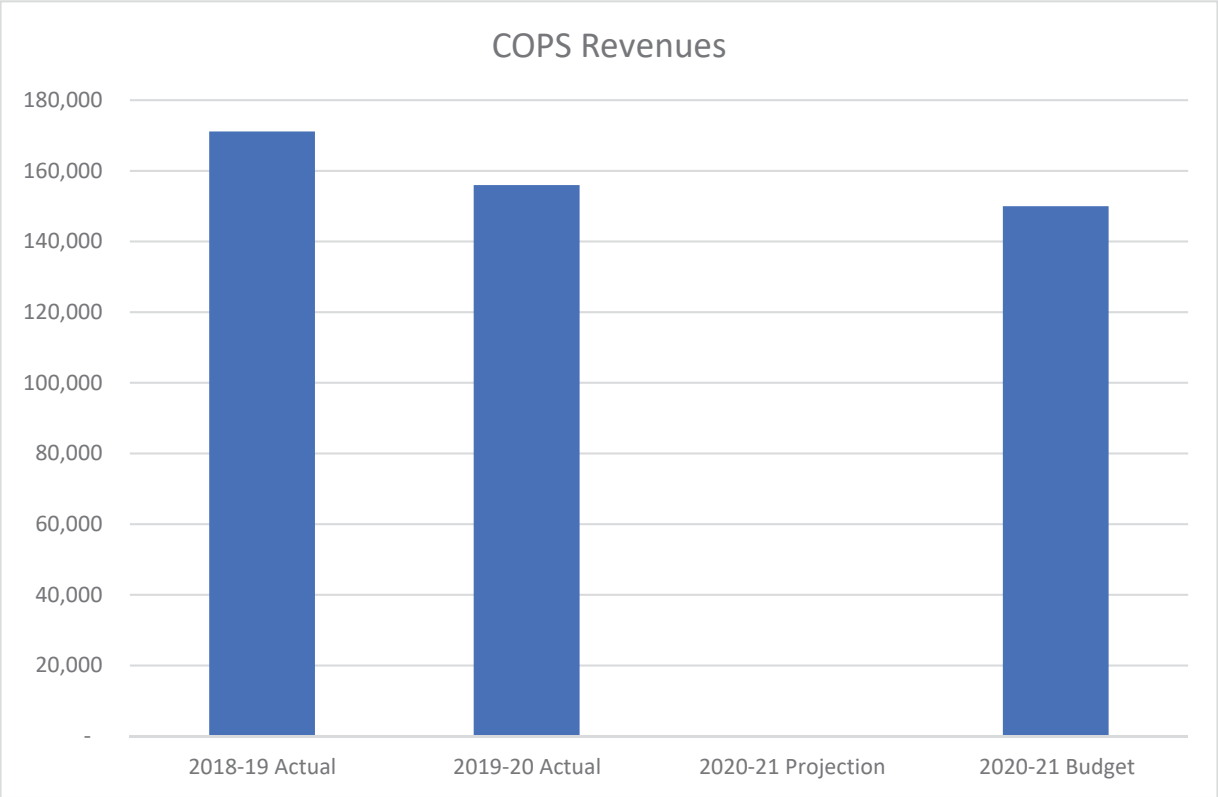
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Former Labor Housing					
30370 GRANT REVENUE	-	-	-	-	-
Total Former Labor Housing	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Former Labor Housing					
50460 PROFESSIONAL SERVICES	-	25,300	-	-	-
52040 CAPITAL OUTLAY	-	-	-	-	-
52445 CONSTRUCTION COSTS	-	-	-	-	-
Total Former Labor Housing	-	25,300	-	-	-
Total Expenditures	-	25,300	-	-	-

COPS GRANT

The COPS Grant Fund is used to account for expenditure of Community Oriented Policing Services grants funding for front-line law enforcement.

COPS Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Grants/Intergovernmental	171,149	155,948	-	-	150,000
Other Revenues	-	-	-	-	-
Total Revenues	**171,149**	**155,948**	**-**	**-**	**150,000**
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(545,794)	(100,000)	-	-	(150,000)
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	(545,794)	(100,000)	-	-	(150,000)
Sources Over (Under) Uses	**(374,645)**	**55,948**	**-**	**-**	**-**
FUND BALANCE, BEGINNING OF YEAR	374,645	0	55,948	55,948	55,948
FUND BALANCE, END OF YEAR	**0**	**55,948**	**55,948**	**55,948**	**55,948**


COPS Revenues
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

COPS Fund Detail Revenues and Expenditures

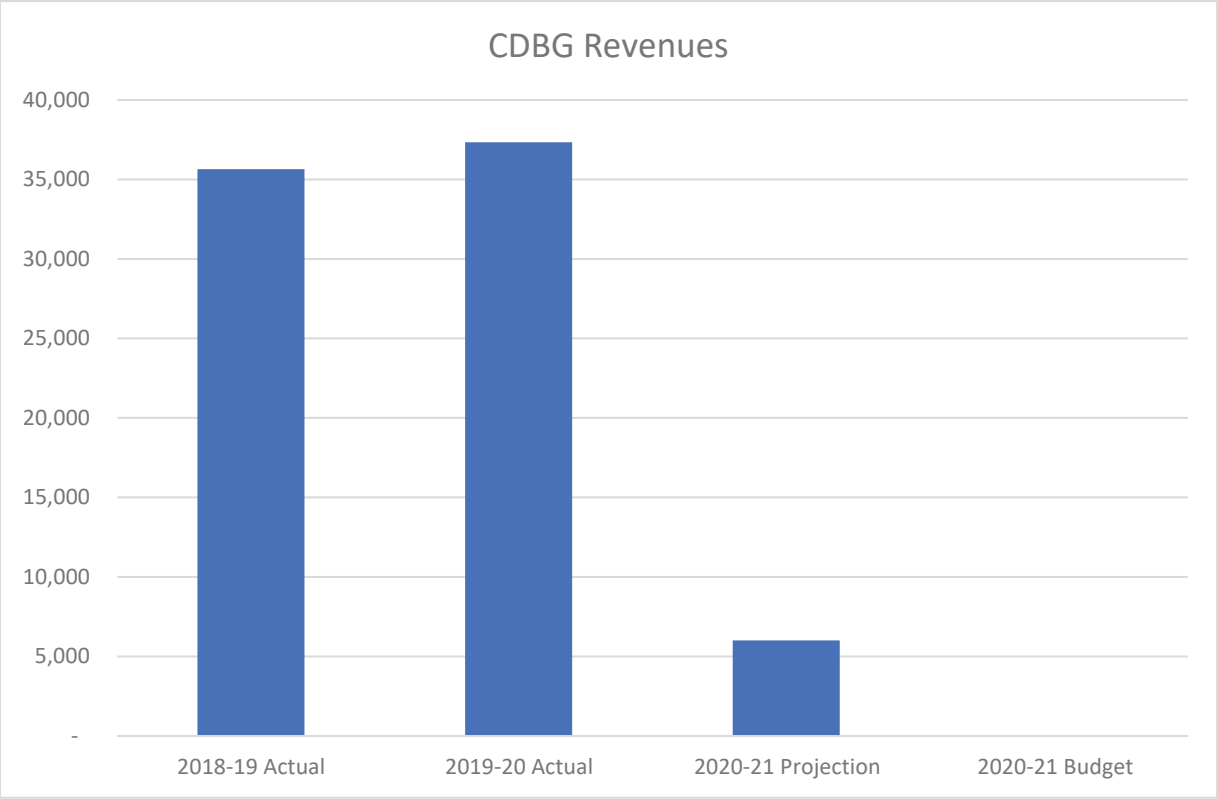
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
COPS					
33110 COPS	171,149	155,948	-	-	150,000
Total COPS Revenues	171,149	155,948	-	-	150,000

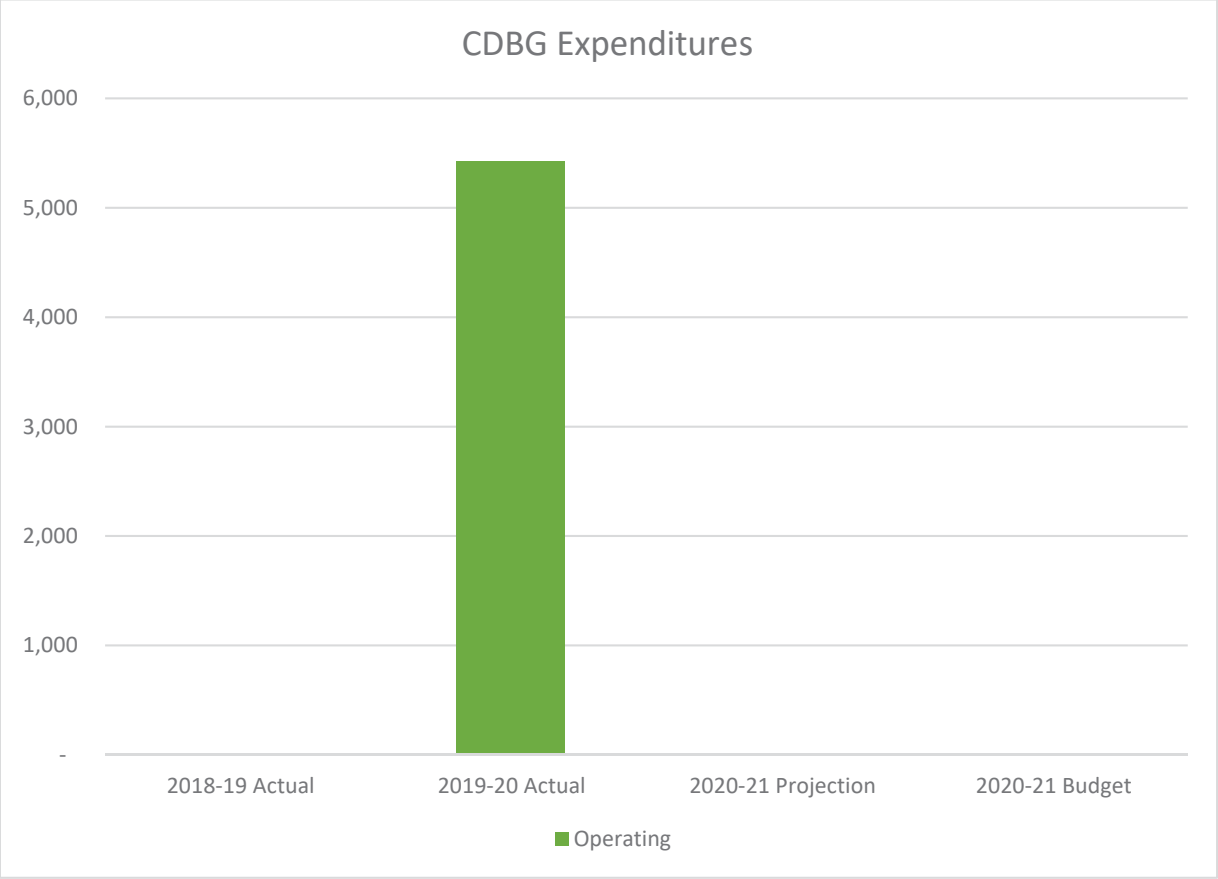
COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant (CDBG) Fund is used to account for expenditures and program income of Federal Block Grant Funds received.

Community Development Block Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Housing Loan Payments	$22,930	$26,491	$6,000	$6,000	$0
Interest Earnings	12,716	10,846	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**35,646**	**37,338**	**6,000**	**6,000**	**-**
EXPENDITURES					
Operating Costs	-	5,425	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**5,425**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	221,115	-	-	-	-
Transfers Out	(221,115)	0	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	0	-	-	-
Sources Over (Under) Uses	**35,646**	**31,913**	**6,000**	**6,000**	**-**
FUND BALANCE, BEGINNING OF YEAR	314,700	350,346	382,259	382,259	388,259
FUND BALANCE, END OF YEAR	**350,346**	**382,259**	**388,259**	**388,259**	**388,259**


CDBG Revenues
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


CDBG Expenditures
6,000
5,000
4,000
3,000
2,000
1,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

Community Development Block Grant Fund Detail Revenues and Expenditures

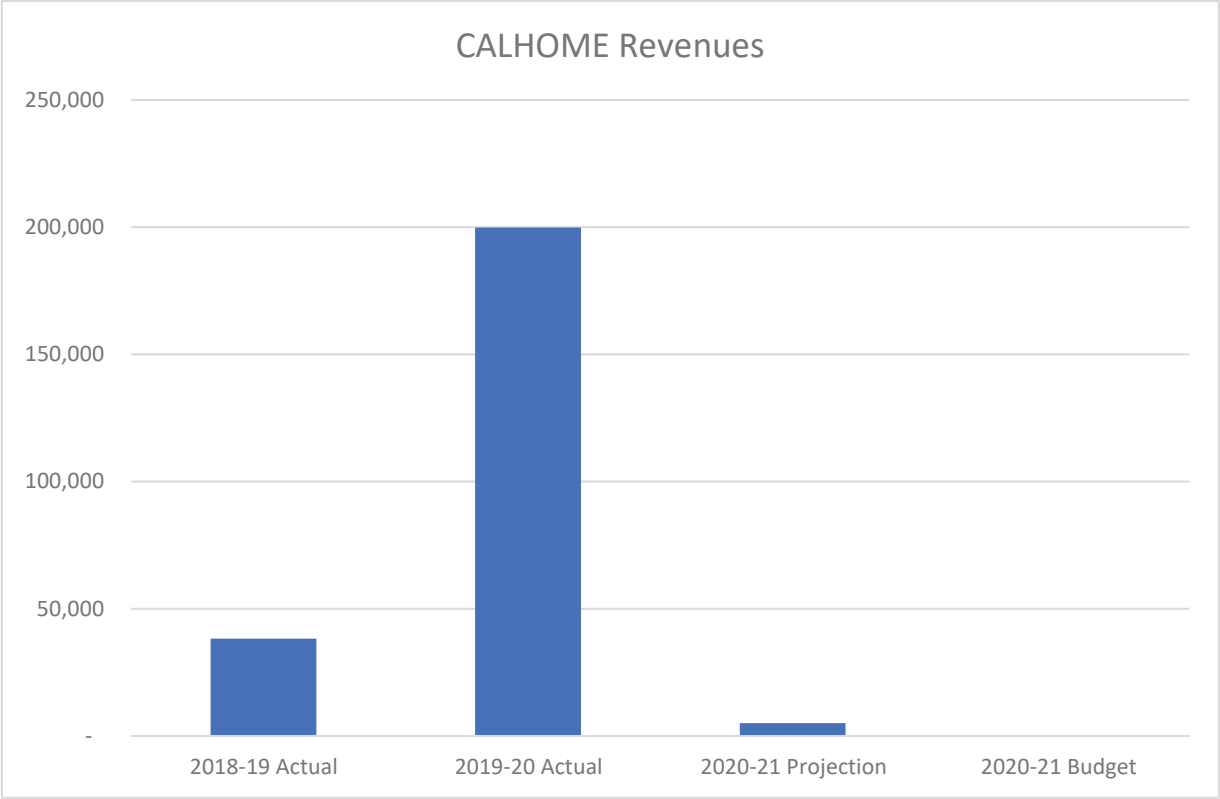
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
CDBG					
30090 INTEREST EARNED	6,459	5,429	-	-	-
30095 LOAN PAYMENT INTEREST	6,257	5,418	-	-	-
33210 GRANT FUND	-	-	-	-	-
33230 CDBG LOAN PYMT	1,494	-	-	-	-
33230 LOAN PAYMENTS	21,436	26,491	6,000	6,000	-
Total CDBG Revenues	35,646	37,338	6,000	6,000	-
EXPENDITURES					
50012 ADMINISTRATION FEES	-	5,425	-	-	-
Total CDBG Expenditures	-	5,425	-	-	-

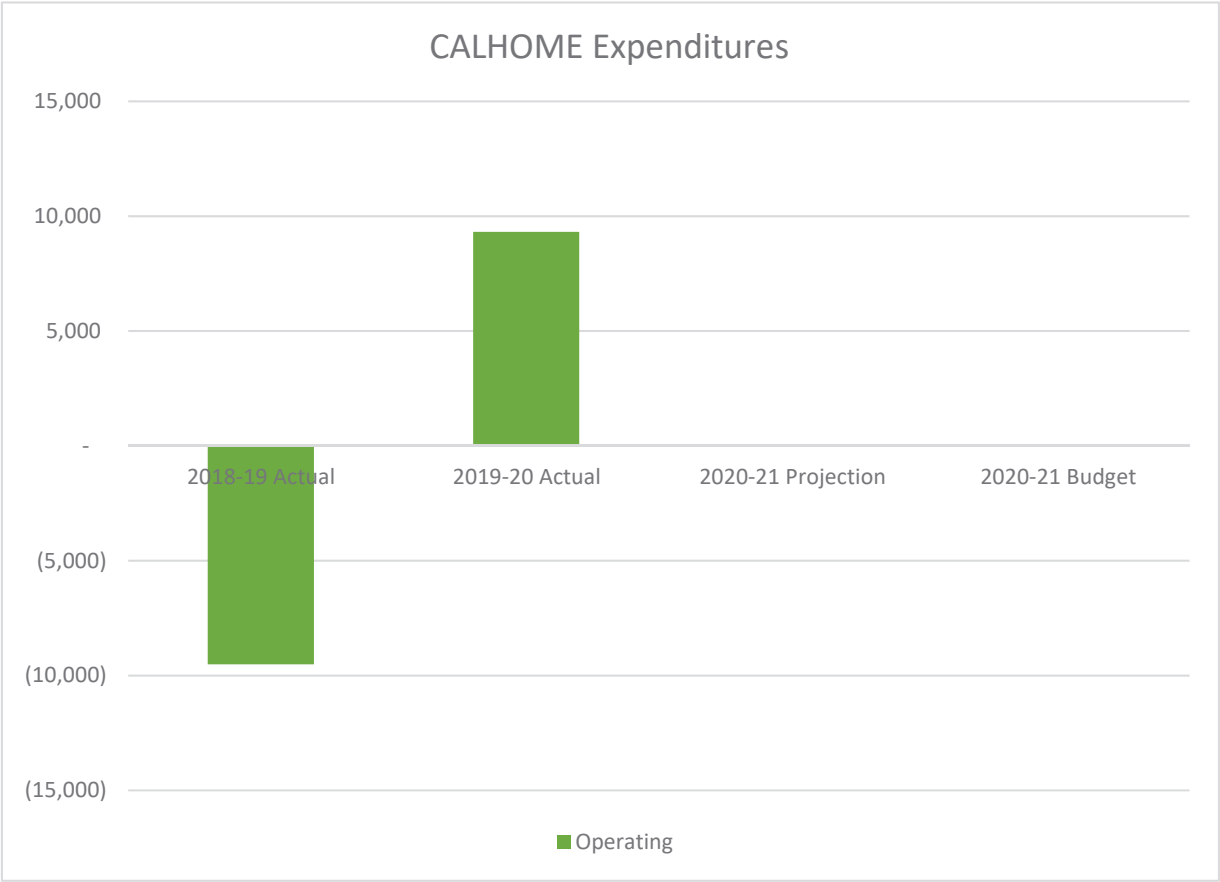
CALHOME GRANT

The CalHOME Fund is used to account for expenditures and program income of the CalHome grant program administered by the State of California Department of Housing and Community Development.

CalHOME Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Housing Loan Payments	$9,109	$162,467	$5,000	$5,000	$0
Interest Earnings	29,125	37,339	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**38,233**	**199,806**	**5,000**	**5,000**	**-**
EXPENDITURES					
Operating Costs	(9,513)	9,314	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**(9,513)**	**9,314**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	(36,904)	-	-	-	-
Transfers Out	36,904	(0)	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	(0)	-	-	-
Sources Over (Under) Uses	**47,747**	**190,491**	**5,000**	**5,000**	**-**
FUND BALANCE, BEGINNING OF YEAR	778,440	826,187	1,016,678	1,016,678	1,021,678
FUND BALANCE, END OF YEAR	**826,187**	**1,016,678**	**1,021,678**	**1,021,678**	**1,021,678**


CALHOME Revenues
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


CALHOME Expenditures
15,000
10,000
5,000
-
(5,000)
(10,000)
(15,000)
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

CalHOME Grant Fund Detail Revenues and Expenditures

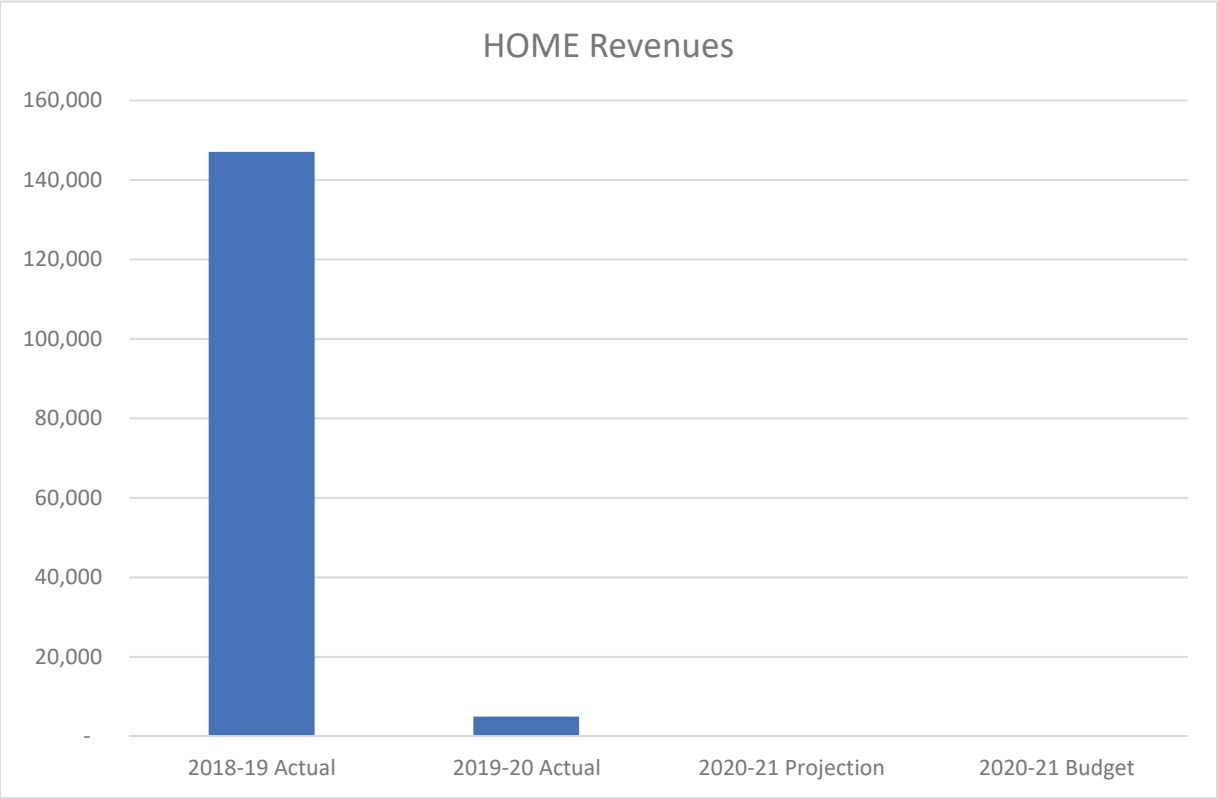
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
CalHOME					
30090 INTEREST EARNED	15,512	13,527	-	-	-
30095 LOAN PAYMENT INTEREST	13,613	23,812	-	-	-
33230 LOAN PAYMENTS	9,109	162,467	5,000	5,000	-
Total CalHOME Revenues	38,233	199,806	5,000	5,000	-
EXPENDITURES					
50012 ADMINISTRATION FEES	-	9,314	-	-	-
52030 MISCELLANEOUS	(9,513)	-	-	-	-
Total CalHOME Expenditures	(9,513)	9,314	-	-	-

HOME GRANT

The HOME Grant Fund is used to account for expenditures and program income of the Federal Home Investment Partnership Program grant program.

HOME Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Housing Loan Payments	$130,248	$0	$0	$0	$0
Interest Earnings	16,816	4,974	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**147,064**	**4,974**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	139,224	-	-	-	-
Transfers Out	(139,224)	-	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	**147,064**	**4,974**	**-**	**-**	**-**
FUND BALANCE, BEGINNING OF YEAR	189,242	336,306	341,280	341,280	341,280
FUND BALANCE, END OF YEAR	**336,306**	**341,280**	**341,280**	**341,280**	**341,280**


HOME Revenues
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

HOME Grant Fund Detail Revenues and Expenditures

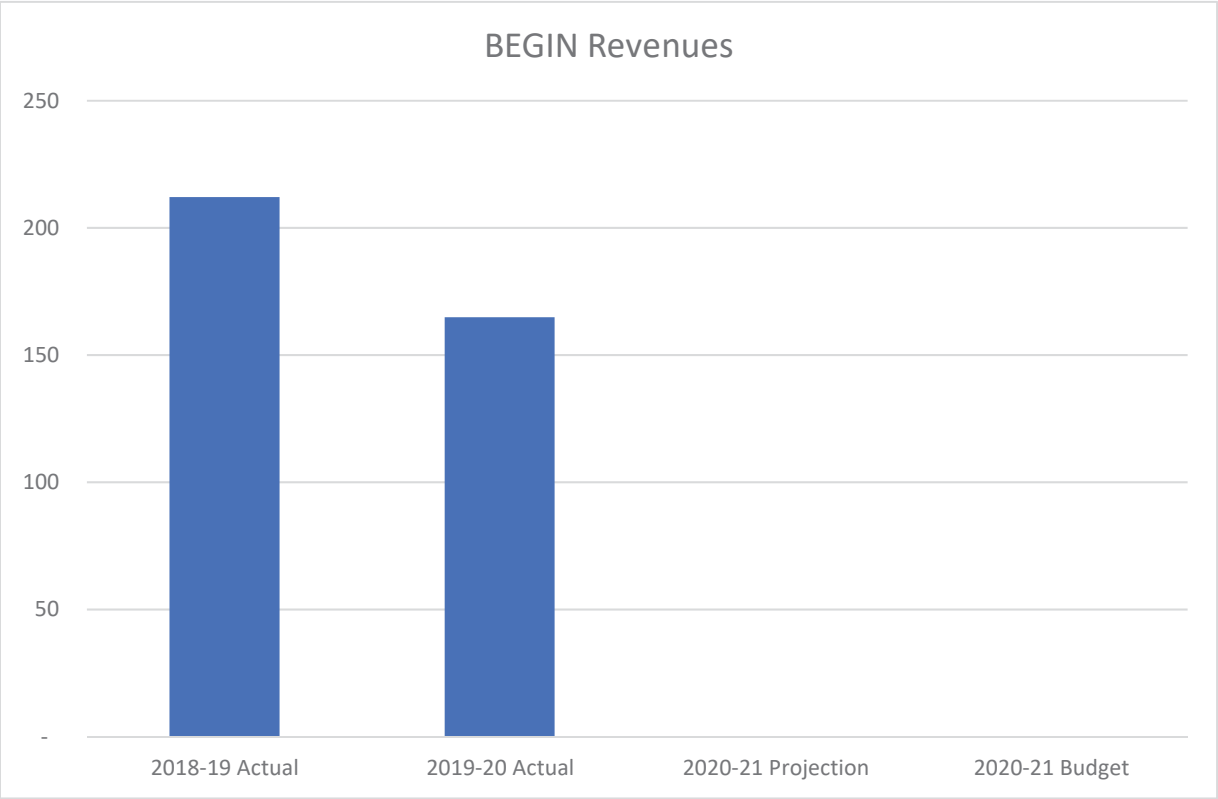
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
HOME					
30090 INTEREST EARNED	5,317	4,974	-	-	-
30095 LOAN PAYMENT INTEREST	11,499	-	-	-	-
33230 LOAN PAYMENTS	130,248	-	-	-	-
33235 PAYOFFS	-	-	-	-	-
Total HOME Revenues	147,064	4,974	-	-	-
EXPENDITURES					
50012 ADMINISTRATION FEES	-	-	-	-	-
Total HOME Expenditures	-	-	-	-	-

BEGIN GRANT

The BEGIN Grant Fund is used to account for expenditures and program income of the Building Equity and Growth in Neighborhoods grant program administered by the State of California Department of Housing and Community Development.

BEGIN Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Housing Loan Payments	$0	$0	$0	$0	$0
Interest Earnings	212	165	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**212**	**165**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	**212**	**165**	**-**	**-**	**-**
FUND BALANCE, BEGINNING OF YEAR	10,936	11,148	11,313	11,313	11,313
FUND BALANCE, END OF YEAR	**11,148**	**11,313**	**11,313**	**11,313**	**11,313**


BEGIN Revenues
250
200
150
100
50
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

BEGIN Grant Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
BEGIN					
30090 INTEREST EARNED	212	165	-	-	-
Total BEGIN Revenues	212	165	-	-	-

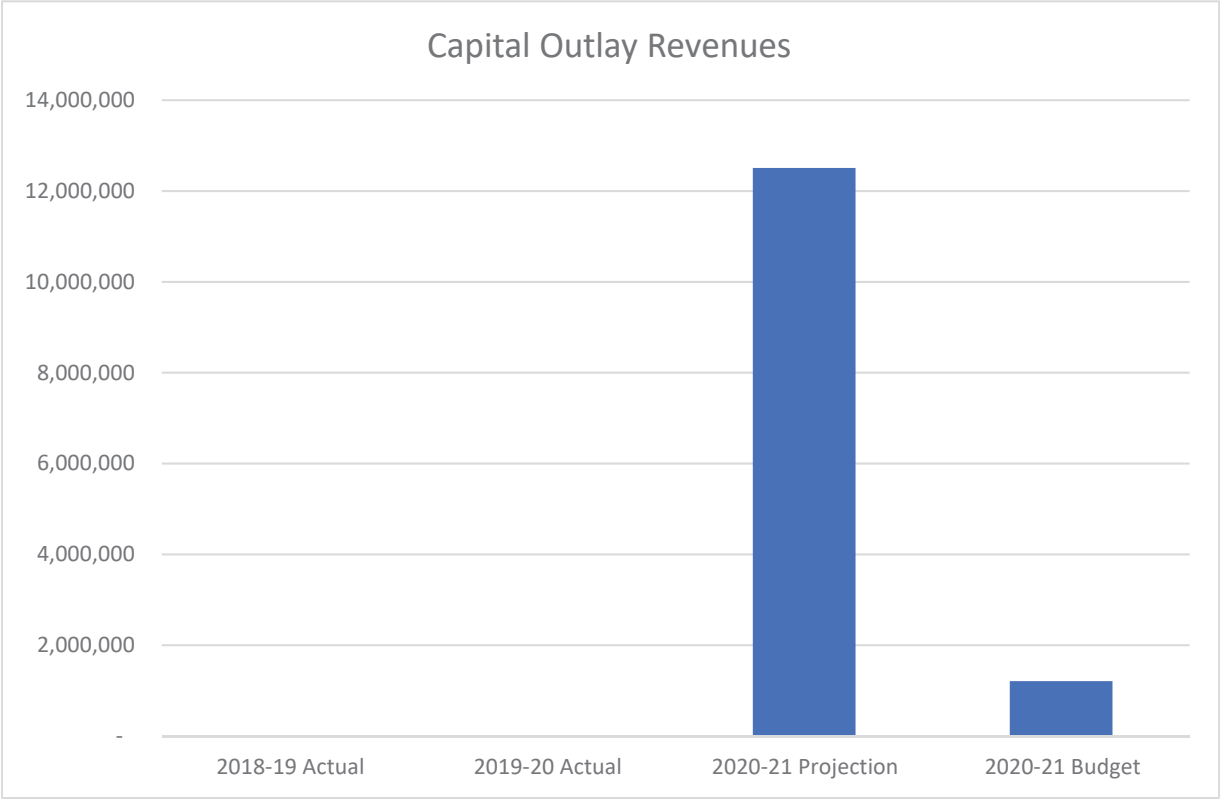
CITY OF WASCO

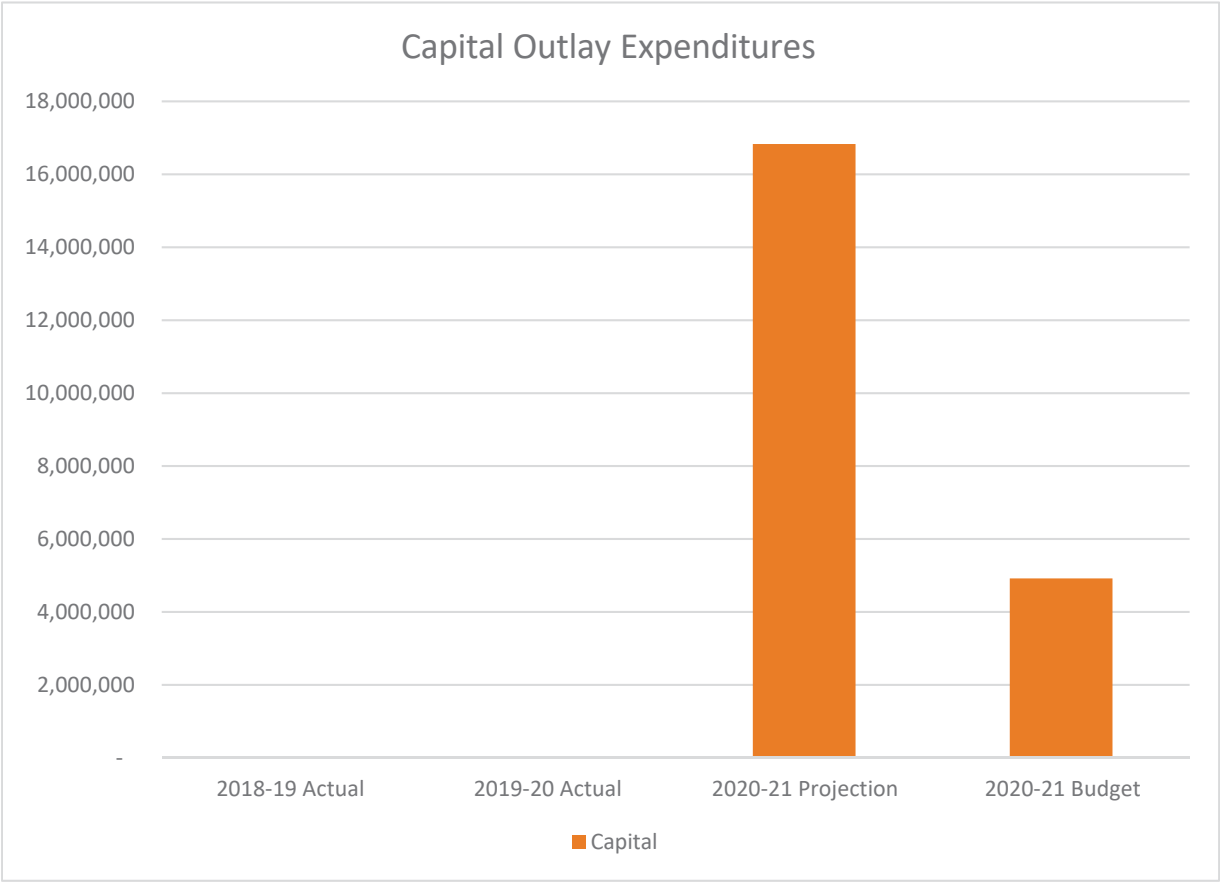
PRELIMINARY BUDGET

Capital Projects Funds

Capital Outlay Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Grants/Intergovernmental	-	-	12,506,000	12,506,000	1,207,726
Other Revenues	-	-	-	-	-
Total Revenues	**-**	**-**	**12,506,000**	**12,506,000**	**1,207,726**
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	16,826,818	16,826,818	4,916,763
Total Expenditures	**-**	**-**	**16,826,818**	**16,826,818**	**4,916,763**
OTHER SOURCES (USES)					
Transfers In	-	-	4,320,818	4,320,818	3,709,037
Transfers Out	-	-	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	-	4,320,818	4,320,818	3,709,037
Sources Over (Under) Uses	**-**	**-**	**-**	**-**	**-**
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	**-**	**-**	**-**	**-**	**-**


Capital Outlay Revenues
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget

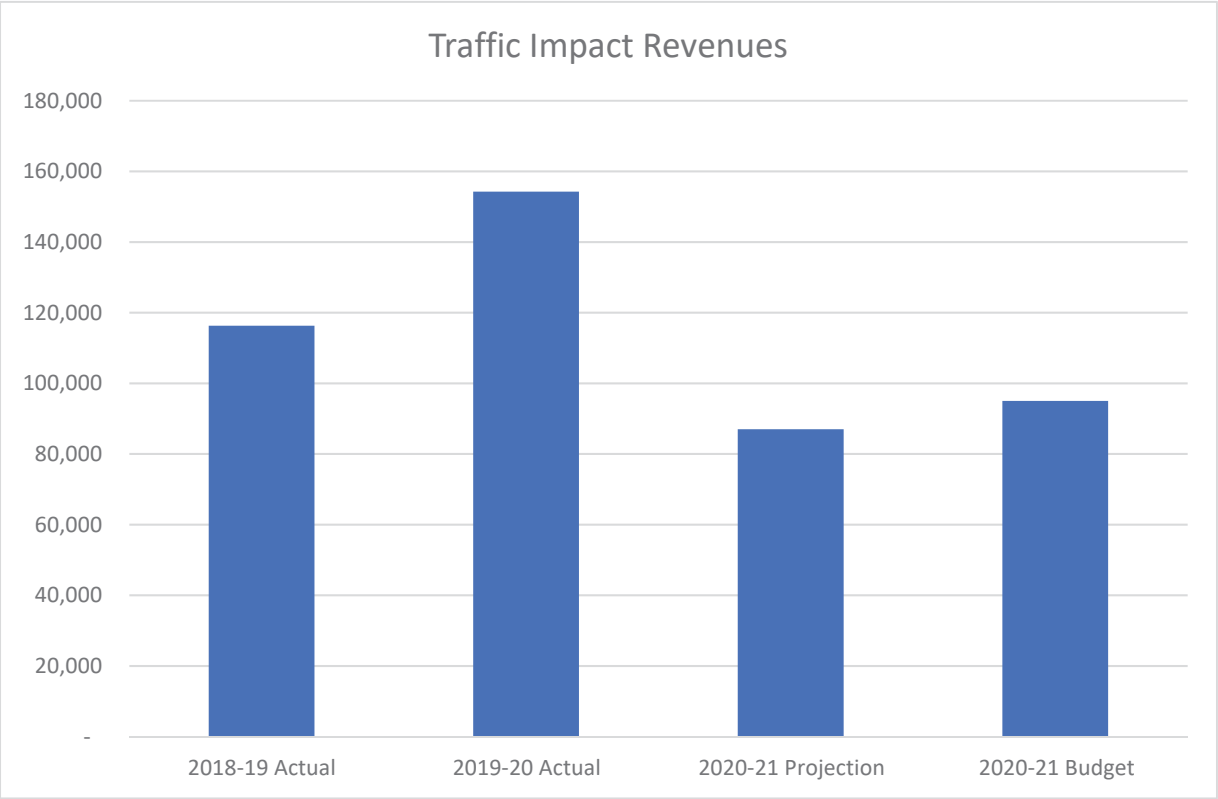

Capital Outlay Expenditures
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Capital

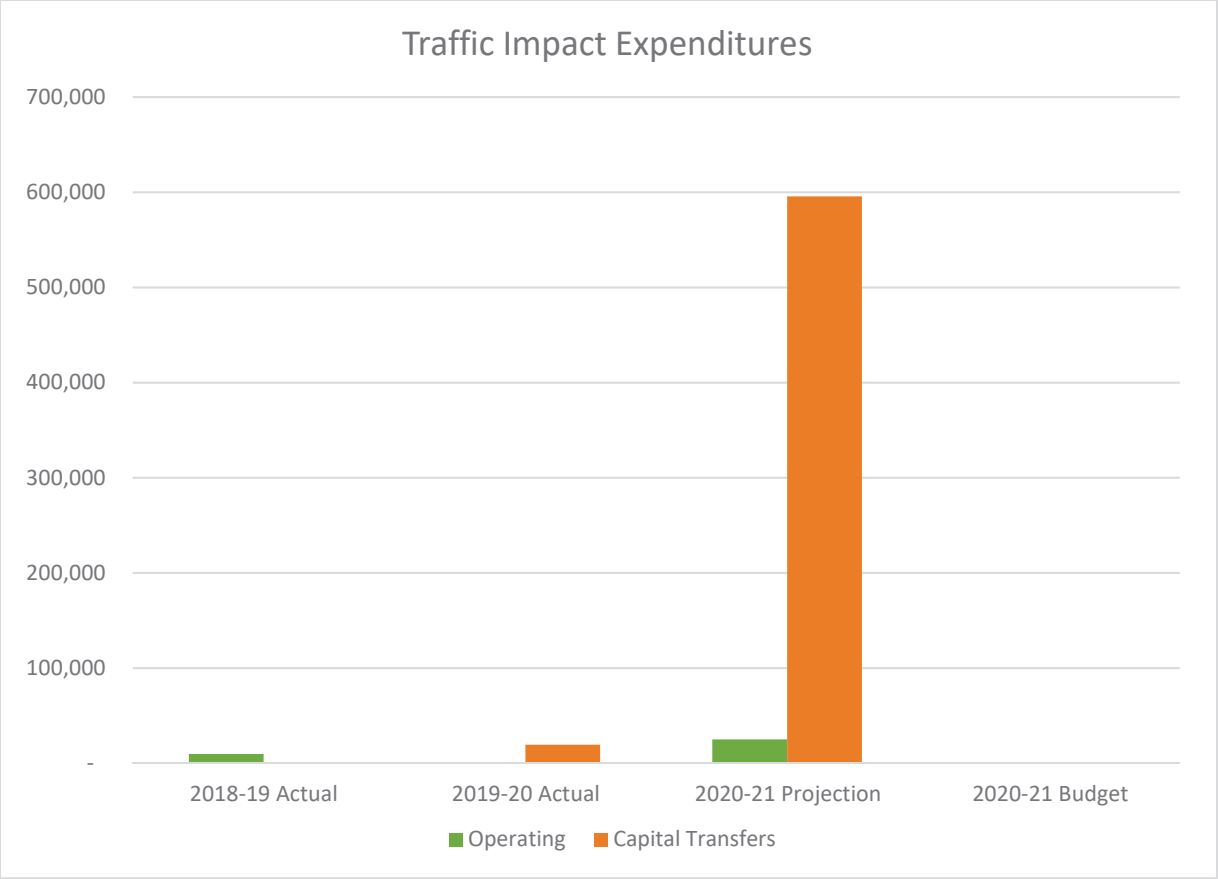
TRAFFIC IMPACT FEE

The Traffic Impact Fee Fund was established pursuant to Ordinance 469 for the purpose of mitigating the impact of increased traffic on the City's street network system from new development. These funds are used to support capital improvements and expansion of transportation facilities associated with the major arterial and collector street network infrastructure as designated by the City and other transportation improvements identified in the Circulation Element of the City's General Plan. The funds shall not be used for periodic or routine maintenance purposes.

Traffic Impact Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Development Impact Fees	$80,459	$124,687	$87,000	$87,000	$95,000
Other Revenues	35,822	29,583	-	-	-
Total Revenues	**116,281**	**154,271**	**87,000**	**87,000**	**95,000**
EXPENDITURES					
Operating Costs	9,662	-	-	25,000	-
CIP Projects	-	-	-	-	-
Total Expenditures	**9,662**	**-**	**-**	**25,000**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(19,393)	(595,563)	(595,563)	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	(19,393)	(595,563)	(595,563)	-
Sources Over (Under) Uses	**106,619**	**134,878**	**(508,563)**	**(533,563)**	**95,000**
FUND BALANCE, BEGINNING OF YEAR	1,800,899	1,907,518	2,042,396	2,042,396	1,508,833
FUND BALANCE, END OF YEAR	**1,907,518**	**2,042,396**	**1,533,833**	**1,508,833**	**1,603,833**


Traffic Impact Revenues
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Traffic Impact Expenditures
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating
Capital Transfers

Traffic Impact Fund Detail Revenues and Expenditures

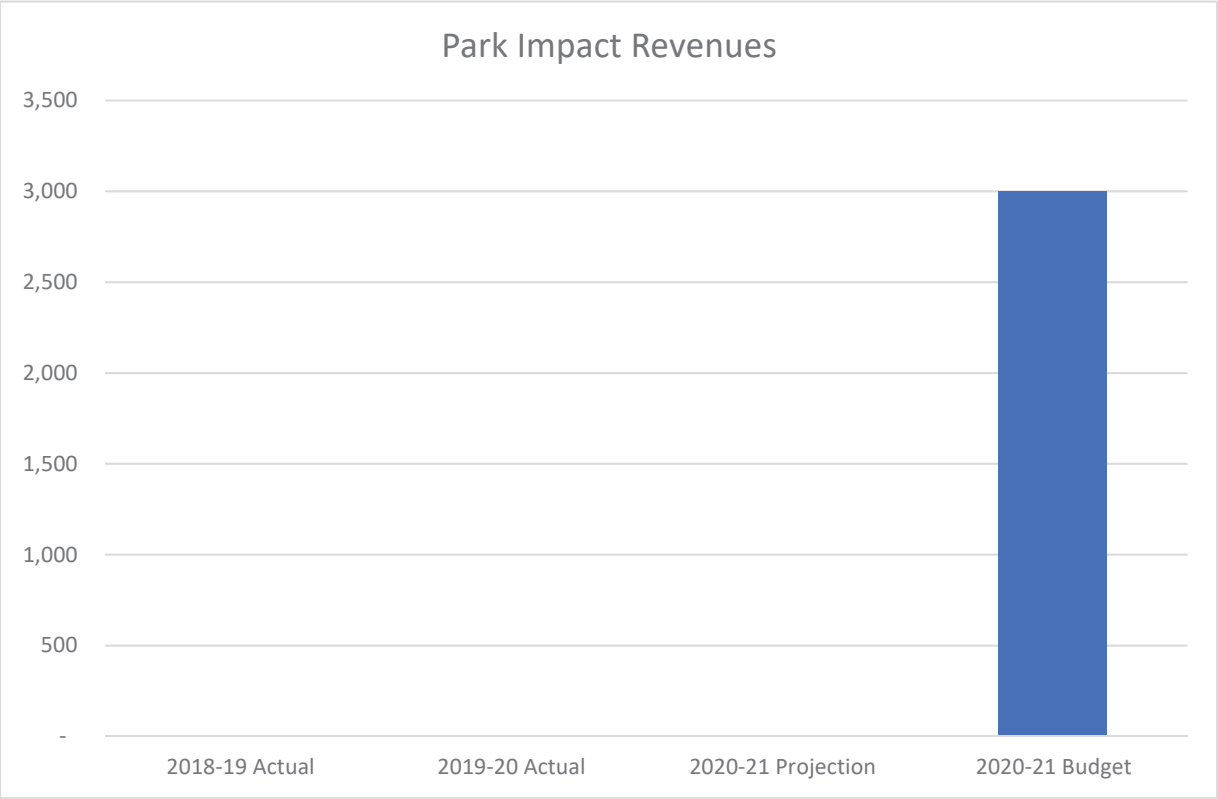
	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Traffic Impact					
30090 INTEREST EARNED	35,822	29,583	-	-	-
31530 IMPACT FEES	80,459	124,687	87,000	87,000	95,000
Total Traffic Impact Revenues	116,281	154,271	87,000	87,000	95,000
EXPENDITURES					
50460 PROFESSIONAL SERVICES	9,662	-	-	25,000	-
Total Traffic Impact Expenditures	9,662	-	-	25,000	-

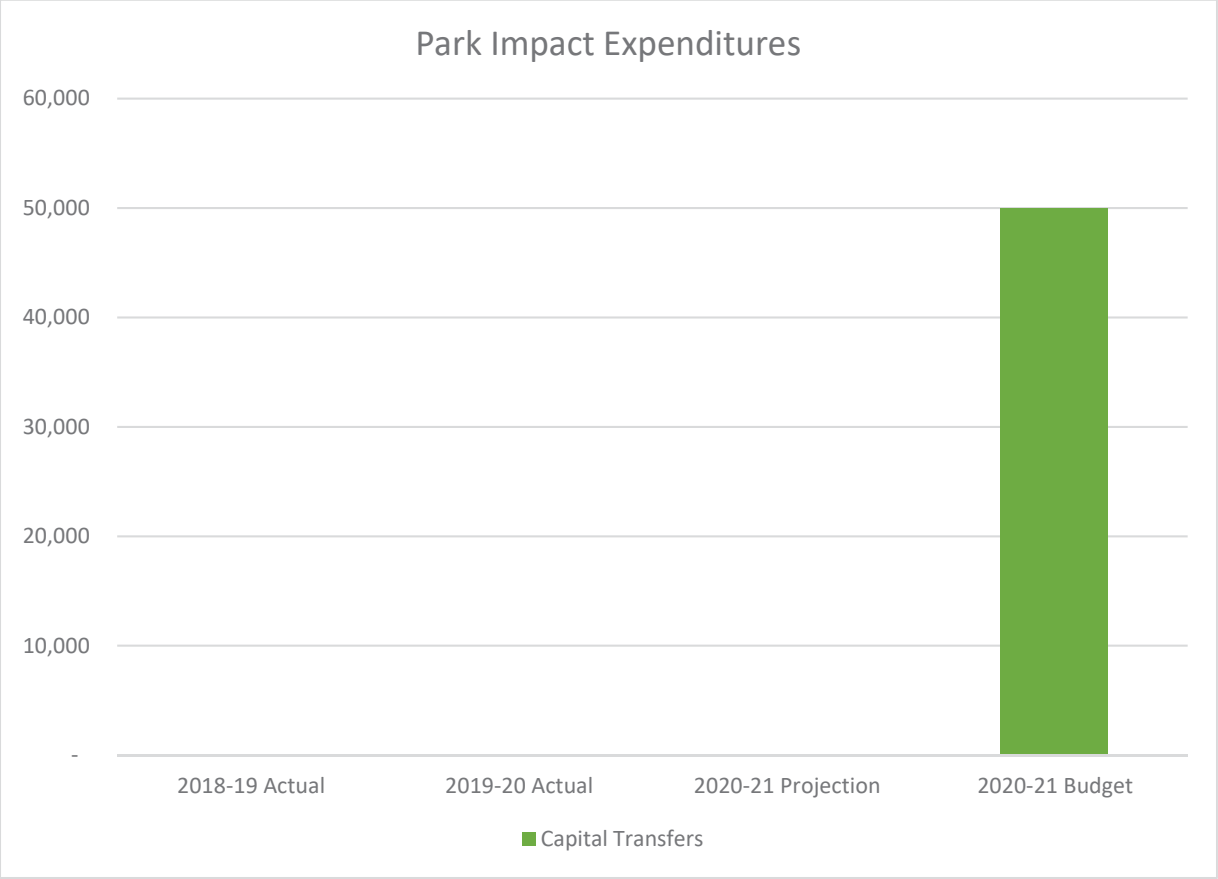
PARK IMPACT FEE

The Park Impact Fee Fund was established pursuant to Ordinance 646 for the purpose of collecting funds for future park development or improvement to help mitigating the impact of new development on existing parks. These funds are used to support capital improvements and expansion of parks pursuant to the Wasco Urban Greening, Parks, and Open Space Master Plan.

Park Impact Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Development Impact Fees	$0	$0	$0	$0	$0
Other Revenues	-	-	-	-	3,000
Total Revenues	**-**	**-**	**-**	**-**	**3,000**
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(50,000)
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	(50,000)
Sources Over (Under) Uses	**-**	**-**	**-**	**-**	**(47,000)**
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	**-**	**-**	**-**	**-**	**(47,000)**


Park Impact Revenues
3,500
3,000
2,500
2,000
1,500
1,000
500
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Park Impact Expenditures
60,000
50,000
40,000
30,000
20,000
10,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Capital Transfers

Park Impact Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Park Impact					
30090 INTEREST EARNED	-	-	-	-	3,000
Total Park Impact Revenues	-	-	-	-	3,000
EXPENDITURES					
52040 CAPITAL OUTLAY	-	-	-	-	-
Expenditures	-	-	-	-	-

CITY OF WASCO

PRELIMINARY BUDGET

Enterprise Funds

WASTEWATER

The Wastewater Department is responsible for providing residents reliable wastewater services in the most innovative, safe and economical means possible, while protecting public health and the environment. The Wastewater Treatment Plant (WWTP) team maintains and operates the WWTP non-stop throughout the year. The WWTP provides complete treatment of residential, commercial and industrial wastewaters. The WWTP maintains approximately 56 miles of sewer mains, sewer manholes, forced mains, 3 lift stations and other wastewater collection infrastructure.

2020-21 Key Accomplishments

- Purchase Hydro Vac Truck for collections
- Installed new Ground water monitoring wells
- PFAS order was issued and the City is currently in compliance
- Adopted MS4 plan for Stormwater
- Updated Sewer System Management Plan
- Engineer on call for Wastewater services
- New irrigation well installed on municipal land
- Purchase Electric Utility carts
- Replaced old forklift
- Complied with Central Valley Salts Notice to Comply

2021-22 Strategic Issues

- Aging infrastructure in the ground needs a strategic plan for replacement.
- Wastewater Master Plan last updated in 2007.
- No connection to sewer collection system to service major industrial development east of H Street.
- Water quality standards and expectation becoming more stringent.
- Ensuring industrial dischargers are complying with discharge permit parameters.

2021-22 Objectives and Initiatives

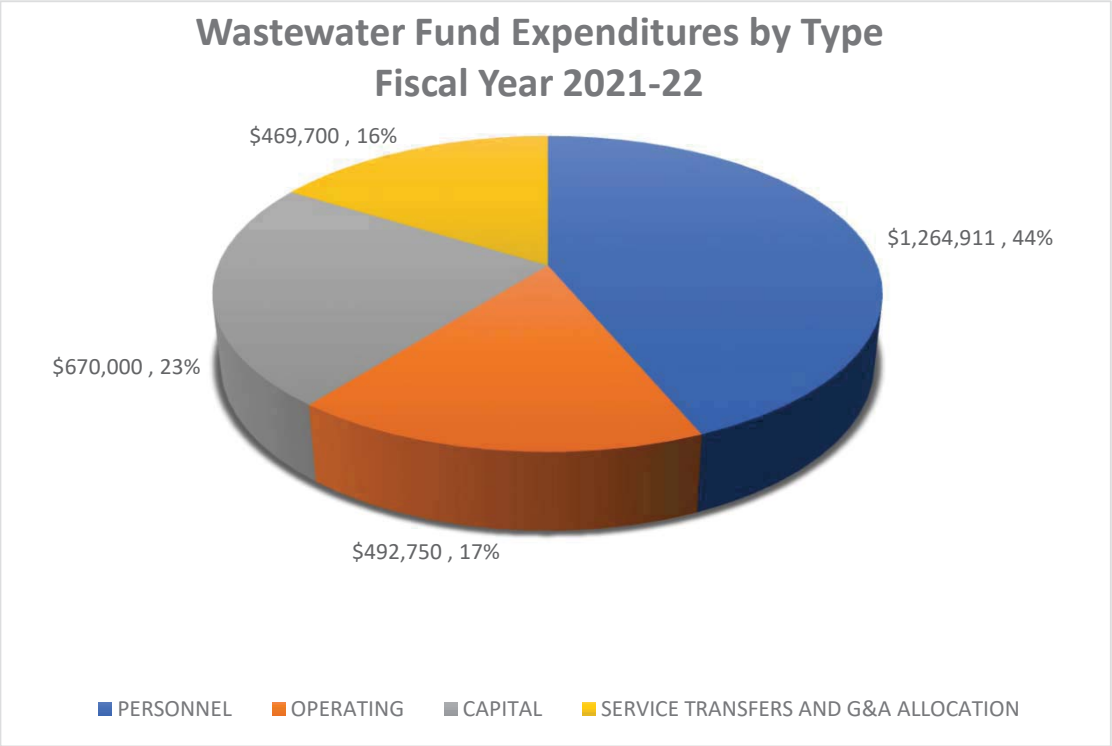
- Begin cleaning stormwater and sewer collection system upon arrival of new hydro-vac truck.
- Implement and execute successful Fats, Oils and Grease program.
- Bring all industrial discharge users into compliance.
- Increase staff training to acquire current technological, operational and regulatory knowledge.
- Continue to encourage staff to increase certification levels of operations and maintenance staff.
- Complete necessary SCADA upgrades and provide remote access for monitoring to the Wastewater Supervisor and Deputy Public Works Director

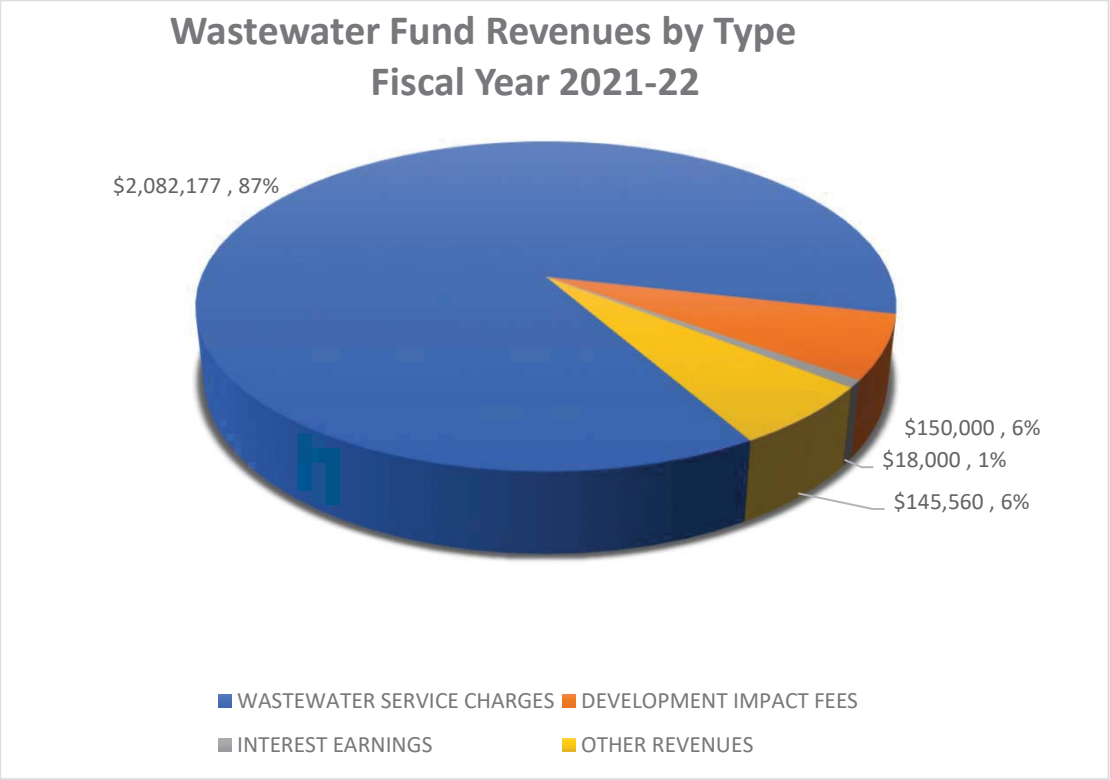
2021-22 Significant Operating Cost Changes

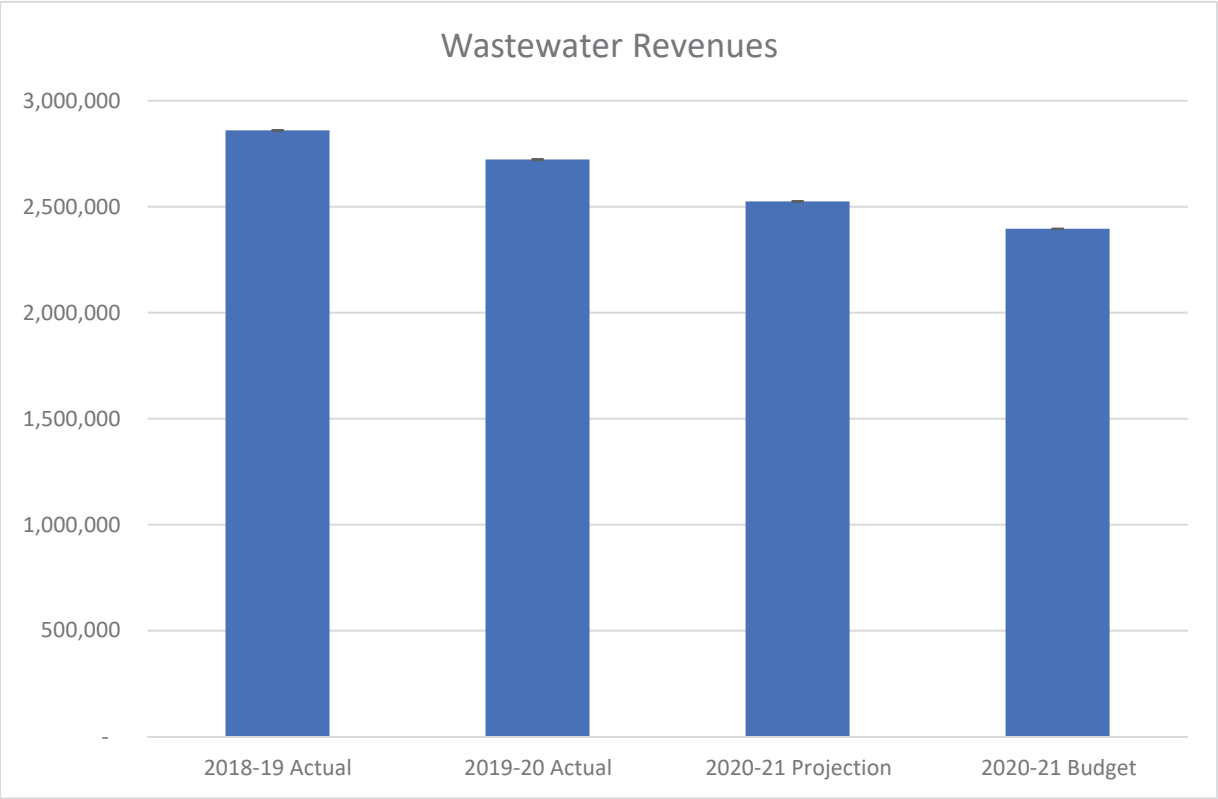
- Costs associated with disposal of hydro-vac truck use to clean Stormwater and Sewer collection system.

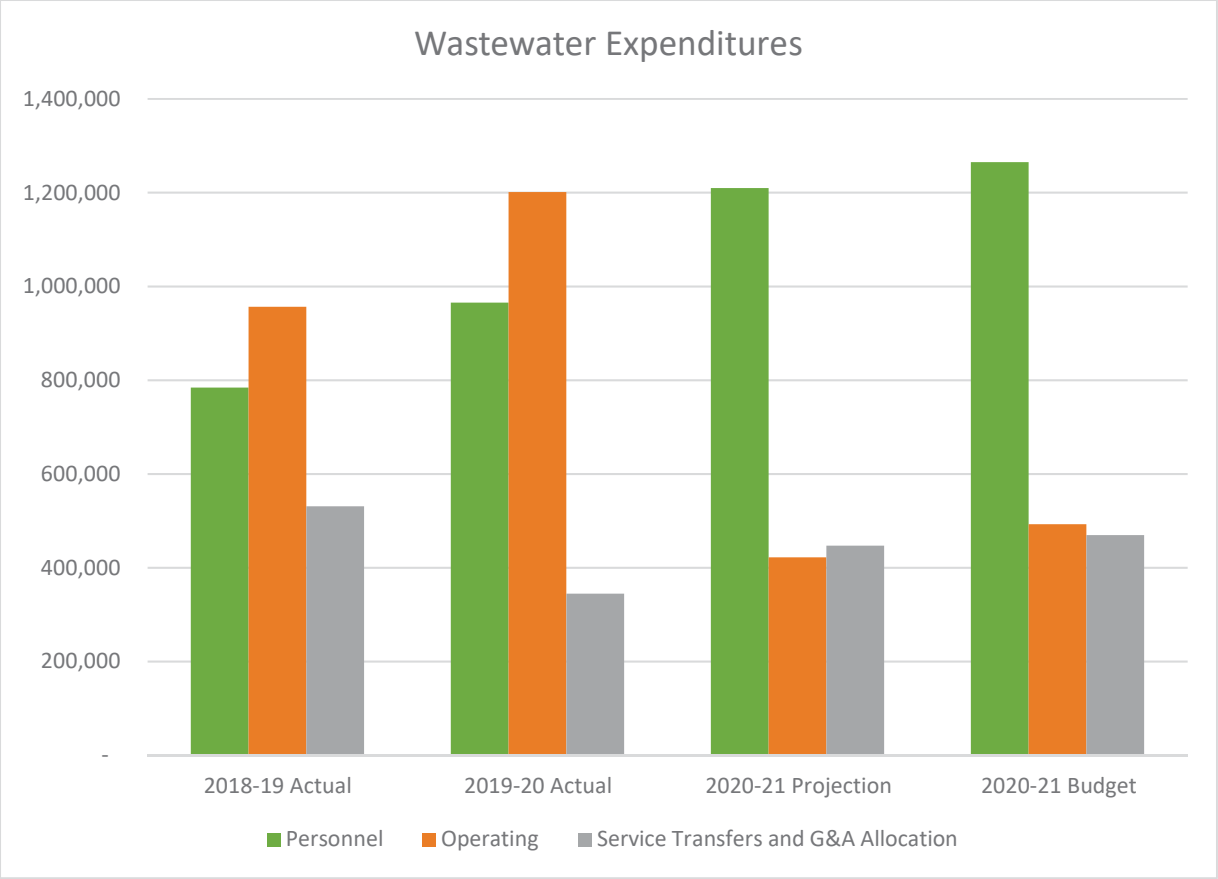
Wastewater Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Wastewater Service Charges	$2,309,902	$2,263,382	$2,425,000	$2,425,000	$2,082,177
Development Impact Fees	289,396	257,127	-	-	150,000
Interest Earnings	98,159	82,178	8,500	8,500	18,000
Grants/Intergovernmental	-	-	36,000	36,000	-
Other Revenues	162,393	119,843	55,500	55,500	145,560
Total Revenues	**2,859,850**	**2,722,531**	**2,525,000**	**2,525,000**	**2,395,737**
EXPENDITURES					
Operating Costs	2,714,136	1,797,273	2,744,256	2,078,875	2,227,361
CIP Projects	-	-	1,239,833	1,239,833	670,000
Total Expenditures	**2,714,136**	**1,797,273**	**3,984,089**	**3,318,708**	**2,897,361**
OTHER SOURCES (USES)					
Transfers In	-	1,662	-	-	175,000
Transfers Out	-	-	(22,000)	(22,000)	(56,000)
Expenditure Savings					57,947
MOA Adjustments					(11,555)
Total Other Sources (Uses)	-	1,662	(22,000)	(22,000)	165,392
Sources Over (Under) Uses	**145,715**	**926,919**	**(1,481,089)**	**(815,708)**	**(336,233)**
FUND BALANCE, BEGINNING OF YEAR	4,811,455	4,957,170	5,884,089	5,884,089	5,068,381
FUND BALANCE, END OF YEAR	**4,957,170**	**5,884,089**	**4,403,000**	**5,068,381**	**4,732,148**


Wastewater Fund Expenditures by Type
Fiscal Year 2021-22
$469,700 , 16%
$1,264,911 , 44%
$670,000 , 23%
$492,750 , 17%
PERSONNEL
OPERATING
CAPITAL
SERVICE TRANSFERS AND G&A ALLOCATION


Wastewater Fund Revenues by Type
Fiscal Year 2021-22
$2,082,177 , 87%
$150,000 , 6%
$18,000 , 1%
$145,560 , 6%
WASTEWATER SERVICE CHARGES
DEVELOPMENT IMPACT FEES
INTEREST EARNINGS
OTHER REVENUES


Wastewater Revenues
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Wastewater Expenditures
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Wastewater Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Wastewater					
30090 INTEREST EARNED	98,159	82,178	8,500	8,500	18,000
30130 MISCELLANEOUS REVENUE	55,085	14,328	-	-	-
30150 FARM LEASE	82,396	84,868	41,500	41,500	125,148
30151 RENTAL INCOME	14,623	15,208	14,000	14,000	16,500
30370 GRANT REVENUE	-	-	36,000	36,000	-
31320 ENTERPRISE REVENUE	2,309,902	2,263,382	2,425,000	2,425,000	2,082,177
31325 ZONE OF BENEFIT	7,539	4,753	-	-	3,912
31329 FOG PROGRAM INCOME	2,750	687	-	-	-
31750 CONNECTION FEES	289,396	257,127	-	-	150,000
Total Wastewater Revenues	2,859,850	2,722,531	2,525,000	2,525,000	2,395,737
EXPENDITURES					
Wastewater					
50010 SALARY	465,208	498,994	696,600	634,000	650,549
50050 OVERTIME	16,732	16,508	22,000	16,000	22,000
50060 EXTRA HELP	-	-	2,500	-	-
50080 VACATION PAID	(11,274)	18,403	-	-	-
50090 FICA PAID	35,284	37,889	53,300	45,000	49,800
50110 RETIREMENT BENEFIT	127,680	269,848	178,700	52,500	73,149
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	102,500	107,512
50120 GROUP INSURANCE	77,379	75,603	168,400	130,000	121,700
50125 BOOT ALLOWANCE	1,177	968	1,134	1,134	1,400
50130 UNIFORM ALLOWANCE	-	-	200	-	-
50230 TRAINING AND TRAVEL	2,423	6,486	16,000	2,500	16,000
50250 UTILITIES/PUMPING STATIONS	74,871	14,991	-	-	-
50280 COMMUNICATIONS	1,766	2,405	1,360	1,000	2,250
50285 COMMUNICATION - CELL	1,936	1,493	2,000	1,000	2,000
50290 POSTAGE	12,107	14,966	13,000	13,500	13,000
50310 OFFICE SUPPLIES	2,704	1,792	3,500	1,800	1,500
50320 FUEL	8,515	6,925	7,000	6,500	6,000
50330 DUES	975	316	1,000	1,000	1,500
50340 FEES	20,823	45,281	65,000	65,000	65,000
50360 DRUG & ALCOHOL TESTING	42	-	-	-	-
50370 UNIFORM CLEANING SERVICE	2,141	2,292	3,395	3,395	3,000
50380 TOOLS	1,084	-	-	-	-
50385 CERTIFICATIONS	618	719	1,500	1,500	1,500
50390 MATERIALS/SUPPLIES	14,817	11,854	13,000	13,200	20,000
50430 PUBLICATIONS	132	-	-	-	-
50460 PROFESSIONAL SERVICES	94,735	317,724	200,000	110,000	145,000
50530 EQUIPMENT REPAIR	72,228	44,913	115,000	60,000	75,000
50580 UTILITIES	4,443	20,636	44,000	5,500	2,000
50590 BIOSOLID DISPOSAL	52,220	50,366	64,500	63,000	50,000
50610 UNEMPLOYEMENT	585	-	2,400	-	-
50620 CHEMICALS AND TESTING	33,207	26,243	48,000	42,000	45,000
50780 BAD DEBT	28,192	19,000	-	-	-
52025 DRUG TESTING	424	659	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	1,239,833	1,239,833	670,000
52042 SMALL TOOLS & EQUIPMENT	2,366	4,796	6,500	4,000	5,000
52043 COMPUTER SOFTWARE	2,735	2,153	-	2,000	-
52044 COMPUTER HARDWARE	862	2,879	-	-	-
52050 AUDITOR	15,155	-	-	-	-
52070 EQUIPMENT RENTAL	-	-	5,000	-	-
52080 BUILDING REPAIR OFFICES	-	25	-	-	-
52110 JANITORIAL SERVICES	3,091	3,365	3,500	-	-
52115 JANITORIAL SUPPLIES	2,019	2,479	2,000	1,500	1,000
52120 LIABILITY INSURANCE	29,757	36,774	188,600	188,600	192,000
52190 WORKERS COMPENSATION	31,524	29,733	41,000	41,000	48,200
52300 MAINTENANCE AGREEMENT	178	1,197	2,000	2,000	2,500

Wastewater Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
52460 CalPERS-Special Pmts	157	-	-	-	-
54090 STATE REVE FUND - PRINCIPAL	-	-	283,549	-	-
54110 STATE REV FUND - INTEREST	11,373	7,372	7,372	-	-
55010 BANKING CHARGES	3,643	7,774	30,500	19,000	30,500
55020 SAFETY	658	52	3,000	1,000	3,000
55050 PEST CONTROL SERVICES	533	588	600	600	600
55090 IT SERVICE FEES	-	42,310	42,425	42,425	44,600
55091 SHOP SERVICE FEES	-	9,802	16,791	16,791	17,700
55092 FACILITIES SERVICE FEES	-	28,157	70,094	70,094	73,600
55093 G&A COST ALLOCATION	-	264,328	317,836	317,836	333,800
57500 DEPRECIATION	493,702	560,070	-	-	-
80060 OPER TRAN OUT INDIRECT COST AL	472,741	-	-	-	-
80200 TRANSFER OUT - SHOP	3,883	-	-	-	-
80550 OPER TRANS OUT-FACILITIES MAIN	34,132	-	-	-	-

WATER

The Water Department is responsible for providing safe drinking water, sustaining system pressure for fire suppression purposes and maintaining adequate storage to meet the water needs of the residents of Wasco. Water is treated to meet all State and Federal regulations in the most economical and efficient means possible. The department is responsible for the distribution of water to over 5,200 connections/meters serving a population of over 28,000 residents through the maintenance of approximately 80 miles of water mains, system valves and other equipment. The department is staffed by highly trained, State Certified Operators and supports engineering projects and water treatment operations.

2020-21 Key Accomplishments

- Completed site development and equipping of Well 14, replacement well for Well 5.
- Completed installation of pressure monitoring equipment at 830 Almond Court.
- Completed the demolition and abandonment of Well 5.
- Began purchasing water meters in bulk to minimize water meter replacement backlog.
- Developed hydraulic model to identify capacity to serve new development.
- Maintained average of 55 PSI throughout water distribution system.

2021-22 Strategic Issues

- Manual reads allow for human error and create customer service concerns.
- Manual read process is inefficient and outdated.
- Cannot support required water capacity to service new residential and commercial development.
- California is once again in a drought.

2021-22 Objectives and Initiatives

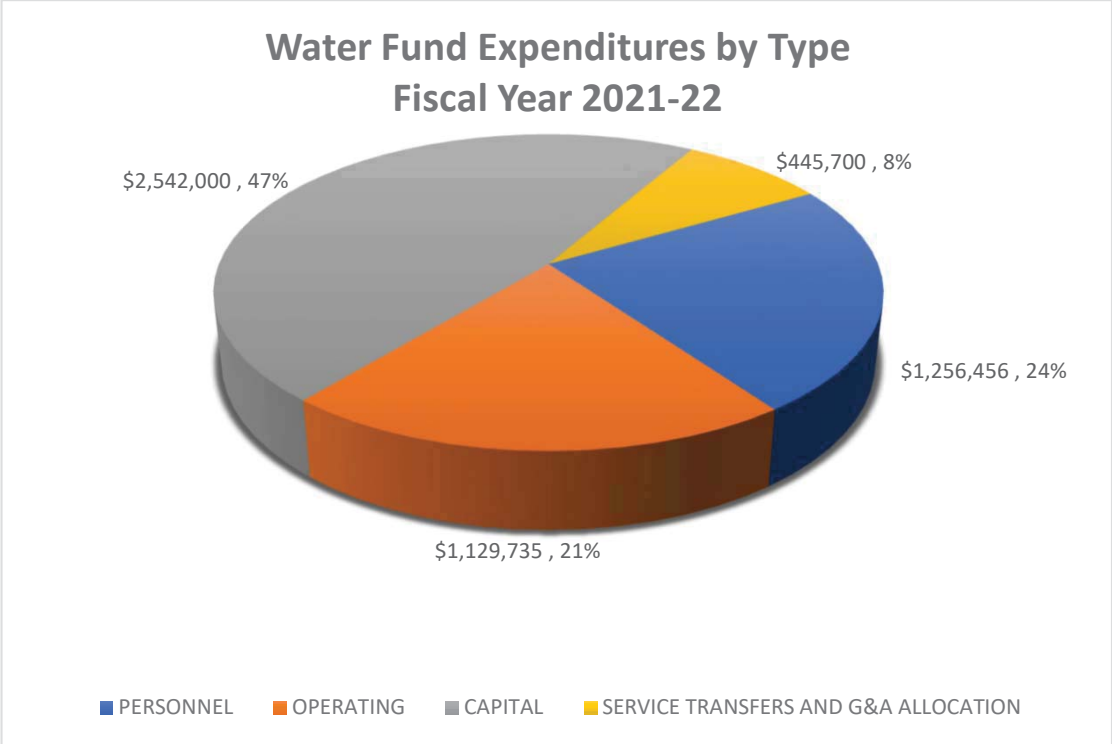
- Enter into a funding agreement with State Revolving Fund for well replacement, installation of 1,2,3-TCP treatment, and new water storage tank.
- Begin installation of Automated Metering Infrastructure (AMI) to improve customer service and meter reading efficiency.
- Continue encouraging staff to obtain higher distribution operator certifications and treatment certifications.
- Complete land acquisition needed for additional wells.
- Complete design of Well 15, 16 and water storage tank.
- Continue water conservation efforts.

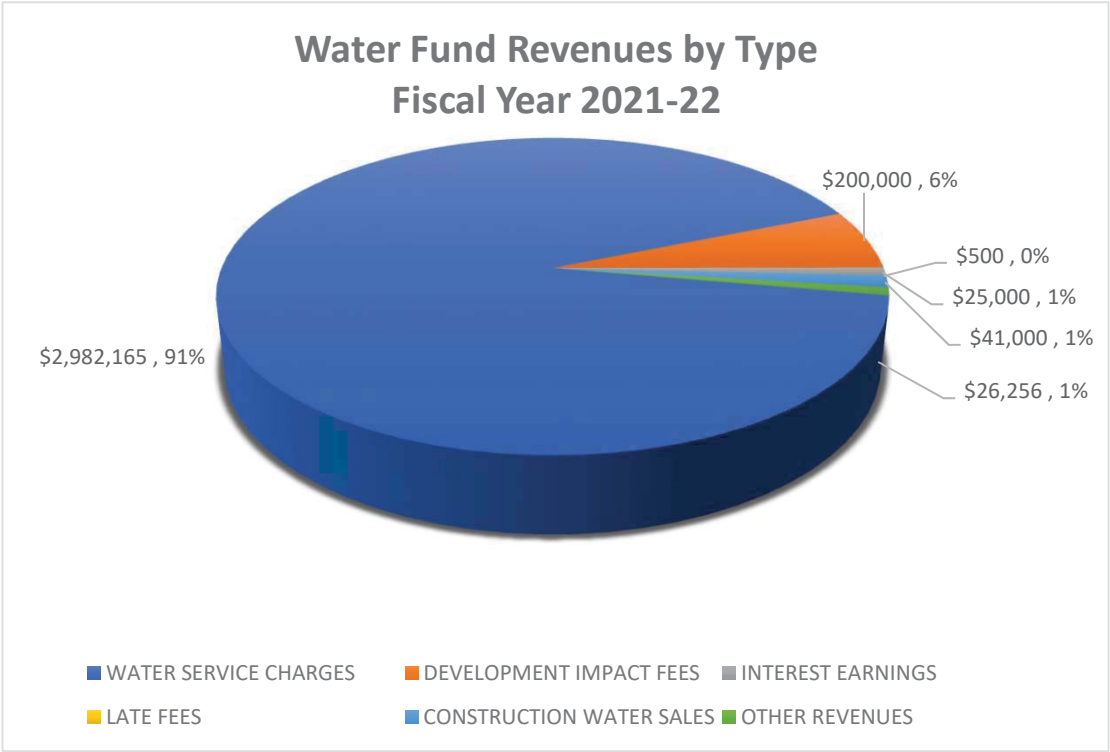
2021-22 Significant Operating Cost Changes

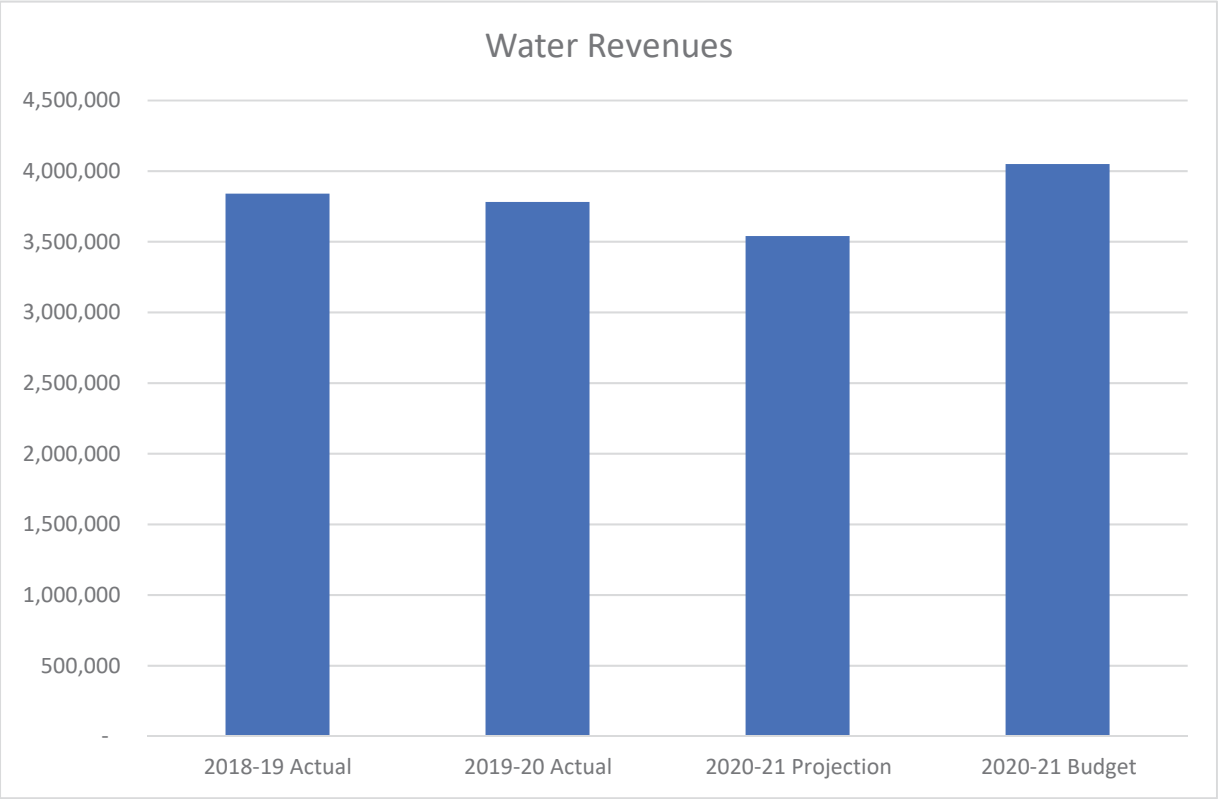
- Well 14 is now online and will increase utility costs.
- Modification of pressure set points causing higher utility costs.

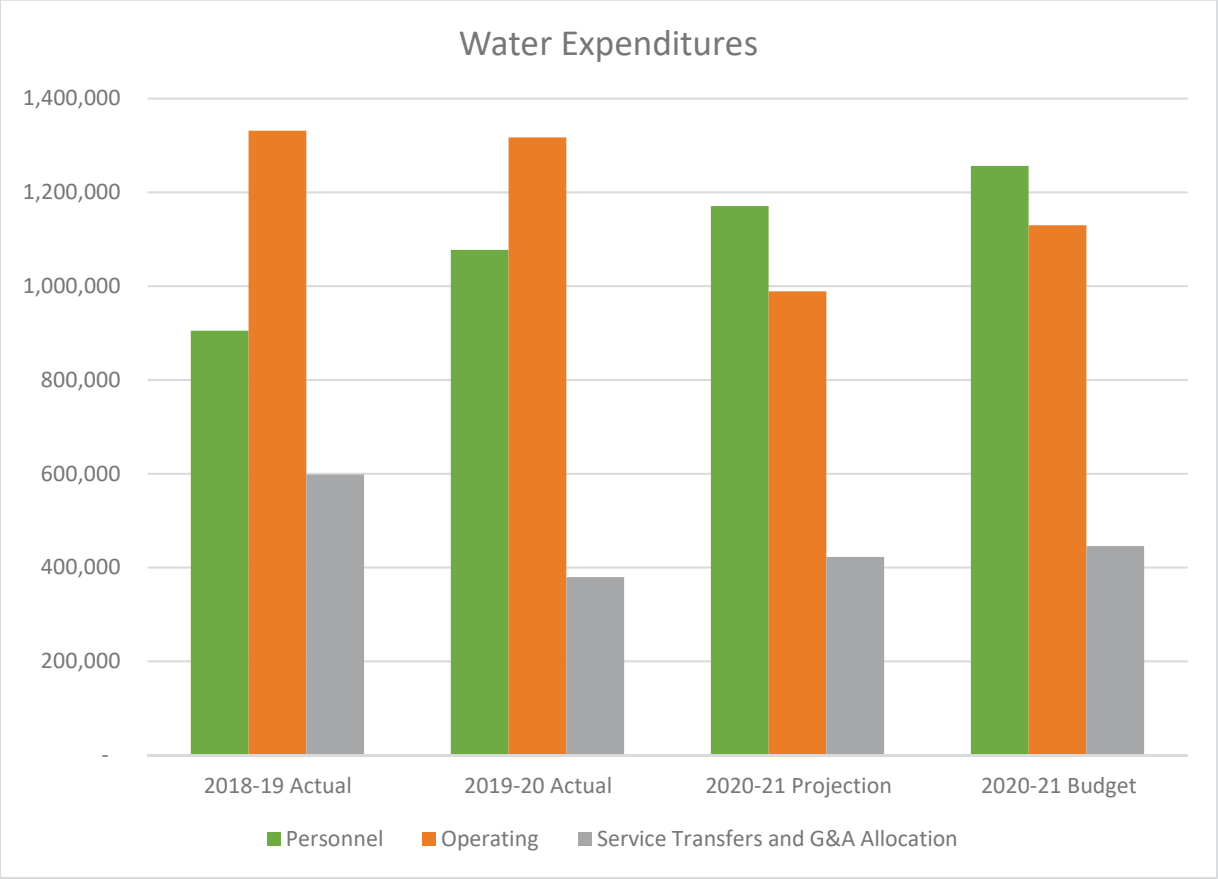
Water Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Water Service Charges	$3,041,194	$3,153,088	$3,270,000	$3,270,000	$2,982,165
Development Impact Fees	287,935	239,620	220,000	220,000	200,000
Interest Earnings	174,286	146,630	10,000	10,000	25,000
Late Fees	163,931	124,497	-	-	500
Construction Water Sales	42,246	73,904	40,000	40,000	41,000
Other Revenues	130,986	43,924	-	-	26,256
Total Revenues	**3,840,579**	**3,781,662**	**3,540,000**	**3,540,000**	**3,274,921**
EXPENDITURES					
Operating Costs	3,523,546	3,063,313	2,945,694	2,582,459	3,101,891
CIP Projects	-	-	4,771,100	4,771,100	2,542,000
Total Expenditures	**3,523,546**	**3,063,313**	**7,716,794**	**7,353,559**	**5,643,891**
OTHER SOURCES (USES)					
Transfers In	-	1,144	-	-	-
Transfers Out	-	-	(22,000)	(22,000)	(99,500)
Expenditure Savings					112,878
MOA Adjustments					(12,147)
Total Other Sources (Uses)	-	1,144	(22,000)	(22,000)	1,231
Sources Over (Under) Uses	**317,033**	**719,492**	**(4,198,794)**	**(3,835,559)**	**(2,367,740)**
FUND BALANCE, BEGINNING OF YEAR	8,889,529	9,206,562	9,926,054	9,926,054	6,090,495
FUND BALANCE, END OF YEAR	**9,206,562**	**9,926,054**	**5,727,260**	**6,090,495**	**3,722,755**


Water Fund Expenditures by Type
Fiscal Year 2021-22
$2,542,000 , 47%
$445,700 , 8%
$1,256,456 , 24%
$1,129,735 , 21%
PERSONNEL
OPERATING
CAPITAL
SERVICE TRANSFERS AND G&A ALLOCATION


Water Fund Revenues by Type
Fiscal Year 2021-22
$200,000 , 6%
$500 , 0%
$25,000 , 1%
$41,000 , 1%
$26,256 , 1%
$2,982,165 , 91%
WATER SERVICE CHARGES
DEVELOPMENT IMPACT FEES
INTEREST EARNINGS
LATE FEES
CONSTRUCTION WATER SALES
OTHER REVENUES


Water Revenues
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Water Expenditures
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Water Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Water					
30090 INTEREST EARNED	174,286	146,630	10,000	10,000	25,000
30130 MISCELLANEOUS REVENUE	86,366	15,794	-	-	3,000
30370 GRANT REVENUE	-	-	-	-	775,000
31320 ENTERPRISE REVENUE	3,041,194	3,153,088	3,270,000	3,270,000	2,982,165
31321 CONSTRUCTION WATER SALES	42,246	73,904	40,000	40,000	41,000
31325 ZONE OF BENEFIT	44,620	28,130	-	-	23,256
31328 METER SERVICE MODIFICATION	-	-	-	-	-
31420 WATER PENALTY	163,931	124,497	-	-	500
31750 IMPACT FEES	287,935	239,620	220,000	220,000	200,000
Total Water Revenues	3,840,579	3,781,662	3,540,000	3,540,000	4,049,921
EXPENDITURES					
Water					
50010 SALARY	523,603	574,265	707,500	620,000	680,013
50050 OVERTIME	19,019	19,380	32,000	32,000	35,000
50080 VACATION PAID	(10,787)	22,839	-	-	-
50090 FICA PAID	39,851	43,665	54,100	52,000	52,000
50110 RETIREMENT BENEFIT	182,313	272,306	196,500	74,800	76,462
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	121,200	112,382
50120 GROUP INSURANCE	73,014	87,420	116,600	85,000	89,700
50125 BOOT ALLOWANCE	1,287	1,200	1,335	1,335	1,335
50130 UNIFORM ALLOWANCE	-	-	200	-	-
50230 TRAINING AND TRAVEL	3,687	7,251	8,850	5,000	14,000
50250 UTILITIES/PUMPING STATIONS	394,731	352,185	495,000	415,000	430,000
50280 COMMUNICATIONS	16,358	2,238	500	500	1,650
50285 COMMUNICATION - CELL	3,184	2,223	2,500	1,500	3,000
50290 POSTAGE	12,109	18,501	13,000	13,500	13,000
50310 OFFICE SUPPLIES	4,088	2,754	1,450	1,500	2,000
50320 FUEL	21,804	18,482	25,000	15,500	15,000
50330 DUES	4,043	2,745	2,750	2,750	2,750
50340 FEES	103	8,106	50,000	50,000	50,000
50350 PHYSICALS	-	-	-	-	-
50360 DRUG & ALCOHOL TESTING	113	-	-	-	-
50370 UNIFORM CLEANING SERVICE	2,366	2,418	3,500	3,500	2,000
50380 TOOLS	1,443	60	-	-	-
50385 CERTIFICATIONS	438	257	1,500	1,500	1,500
50390 MATERIALS/SUPPLIES	22,009	19,141	30,000	20,000	30,000
50391 WATER CONSERVATION MATERIALS	5,000	-	-	-	6,000
50430 PUBLICATIONS	-	-	-	-	-
50450 METER READING SERVICE	62,718	63,771	67,500	67,500	70,000
50460 PROFESSIONAL SERVICES	67,212	142,506	190,500	140,500	215,000
50490 DHS OVERSIGHT COUNTY/STATE	23,709	-	-	-	-
50520 LEGAL FEES	2,331	-	-	-	-
50530 EQUIPMENT REPAIR	11,651	9,533	-	250	500
50580 UTILITIES	2,929	2,670	3,250	2,500	5,000
50610 UNEMPLOYEMENT	560	-	2,100	2,000	-
50620 CHEMICALS AND TESTING	39,343	42,257	50,000	40,000	40,000
50780 BAD DEBT	73,876	27,000	-	-	-
52020 CASH SHORT/OVER	-	7	-	-	-
52025 DRUG TESTING	374	230	-	-	-
52030 MISCELLANEOUS	29	-	-	-	-
52040 CAPITAL OUTLAY	-	-	4,771,100	4,771,100	2,542,000
52042 SMALL TOOLS & EQUIPMENT	1,485	3,774	30,700	30,565	5,000
52043 COMPUTER SOFTWARE	339	-	-	2,000	2,000
52044 COMPUTER HARDWARE	1,367	1,414	-	-	5,000
52050 AUDITOR	15,155	-	-	-	-
52070 EQUIPMENT RENTAL	-	-	5,000	-	-
52110 JANITORIAL SERVICES	3,709	4,038	-	-	-
52115 JANITORIAL SUPPLIES	-	35	2,500	-	-

Water Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
52120 LIABILITY INSURANCE	33,924	44,353	151,900	151,900	168,000
52190 WORKERS COMPENSATION	32,514	35,862	32,000	32,000	42,900
52300 MAINTENANCE AGREEMENT	178	1,637	3,000	8,500	9,000
52445 CONSTRUCTION COSTS	-	-	-	-	-
52460 CalPERS-Special Pmts	201	-	-	-	-
55010 BANKING CHARGES	3,643	7,774	30,000	21,000	30,000
55020 SAFETY	1,227	177	1,500	1,000	1,000
55090 IT SERVICE FEES	-	46,783	42,364	42,364	44,500
55091 SHOP SERVICE FEES	-	19,620	14,502	14,502	17,100
55092 FACILITIES SERVICE FEES	-	18,132	48,462	48,462	50,900
55093 G&A COST ALLOCATION	-	294,895	317,331	317,331	333,200
57500 DEPRECIATION	390,653	449,511	-	-	-
57600 GAIN-LOSS ON SALE OF FA	-	(455)	-	-	-
80060 OPER TRAN OUT INDIRECT COST AL	529,365	-	-	-	-
80200 TRANSFER OUT - SHOP	23,296	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	20,832	-	-	-	-
81400 TRANSFER OUT - IT	24,848	-	-	-	-
505306 REPAIR & MAINT. PUMPS	75,767	39,126	90,000	75,000	50,000
505307 REPAIR & MAIN. EQUIPMENT	2,231	2,525	30,800	8,500	290,000
505308 REPAIR & MAINT. SCADA	3,317	8,475	30,000	20,000	25,000
505309 REPAIR & MAINT WATER METERS	66,330	50,858	60,000	40,000	80,000
Total Water Expenditures	2,834,885	2,773,944	7,716,794	7,353,559	5,643,891

SANITATION

The Sanitation Department is responsible for protecting the public and environment through the proper, efficient and effective collection, reuse and disposal of liquid and solid wastes. The department is responsible for enforcing compliance of state recycling laws through public outreach regarding proper disposal of recyclables and hazardous waste materials. The department also provides street sweeping services, maintains refuse containers and provides for the safe disposal of biosolids and debris.

2020-21 Key Accomplishments

- The Sanitation Department continued to maintain a high standard of service through a most challenging year. The Covid -19 pandemic caused scheduling changes and a variety of work place operational changes that have not been encountered previously. Our staff set precedence by meeting the needs of the community and keeping services uninterrupted during this challenging time.
- The Sanitation team operated throughout most of the year with one member missing and other members for lengths of time.
- The Sanitation Department, with the help of the Public Works office personnel and the Public Works Director met the standards set by Cal Recycle and through hard work had the compliance order for AB 341 lifted.

2021-22 Strategic Issues

- The City is growing and we will need a well rounded and trained sanitation staff to keep up the services we provide as the City expands.
- Recording all the data and making the needed outreach and education for the ongoing recycling laws and new programs California develops will be a challenge to prepare for.
- Finding what will work best to help the community rethink using one use items and create a community of recyclers.
- R-3 has went over our route efficiency and their findings will help with added growth of the City.

2021-22 Objectives and Initiatives

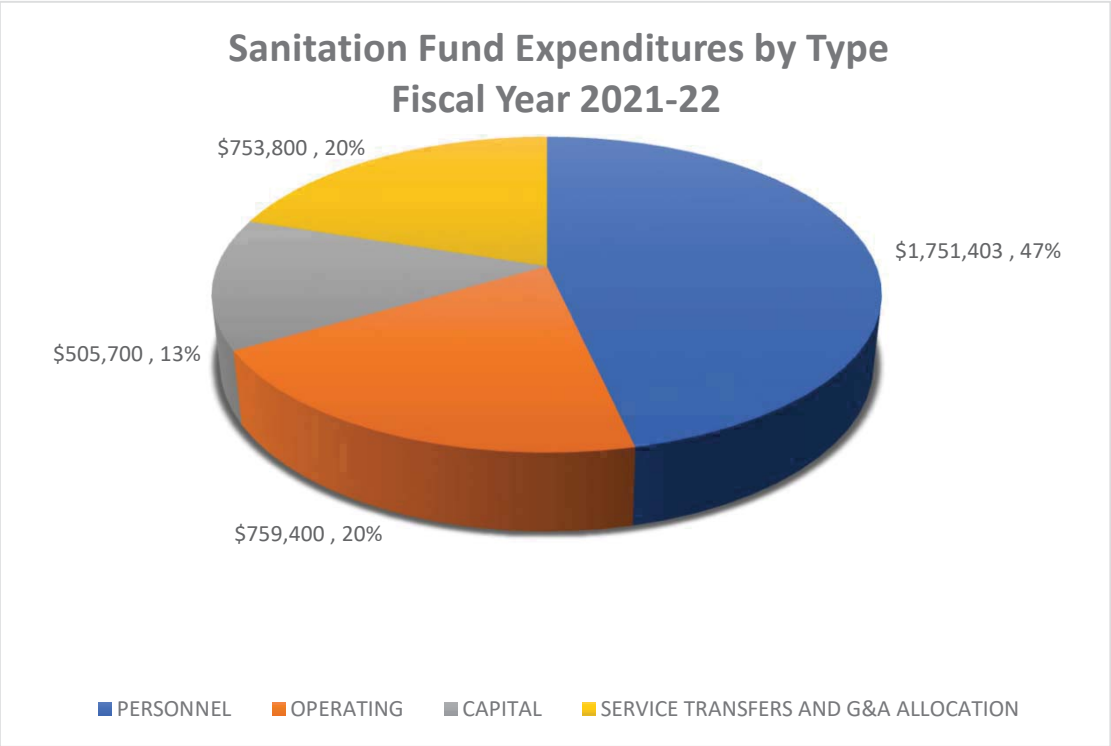
- Updating the refuse truck fleet to help create an efficient refuse recovery system that is sustainable and can grow with the City.
- Cross train all Sanitation staff for all equipment to help create an efficient refuse recovery system that is sustainable and can grow with the City.
- Incorporate goals for staff to become aware of the amount, and quality of their work is the engine that keeps the department moving forward. In turn helping to ignite a desire to achieve more and create a better department and City

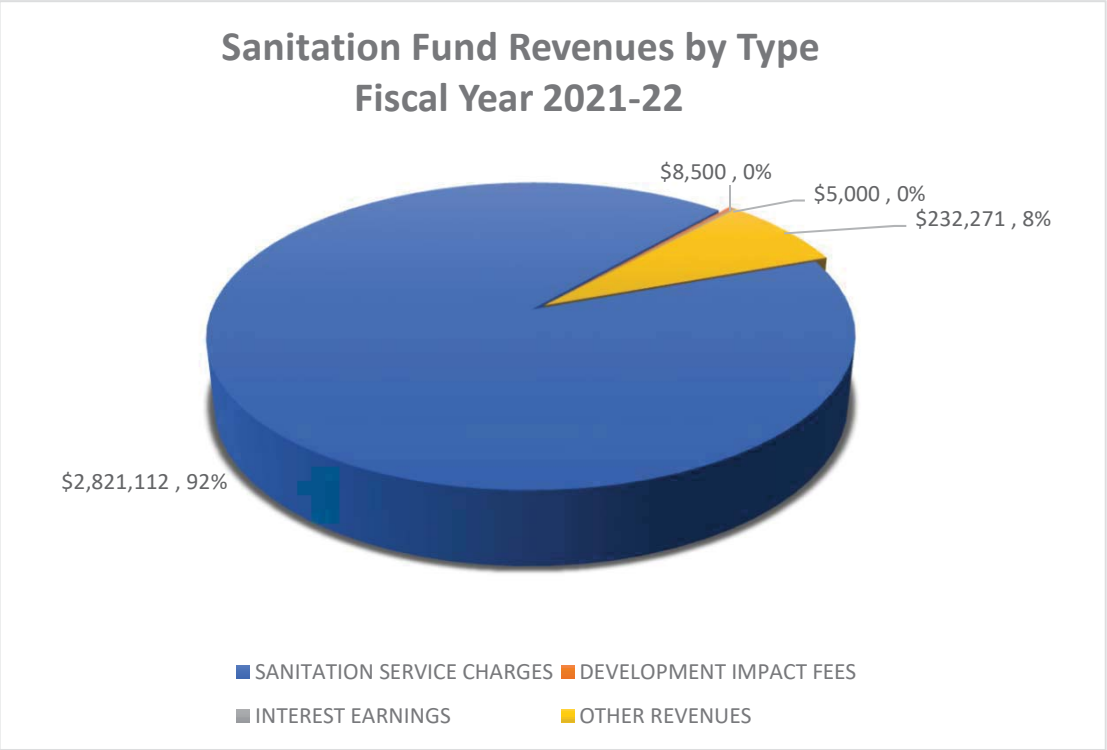
2021-22 Significant Operating Cost Changes

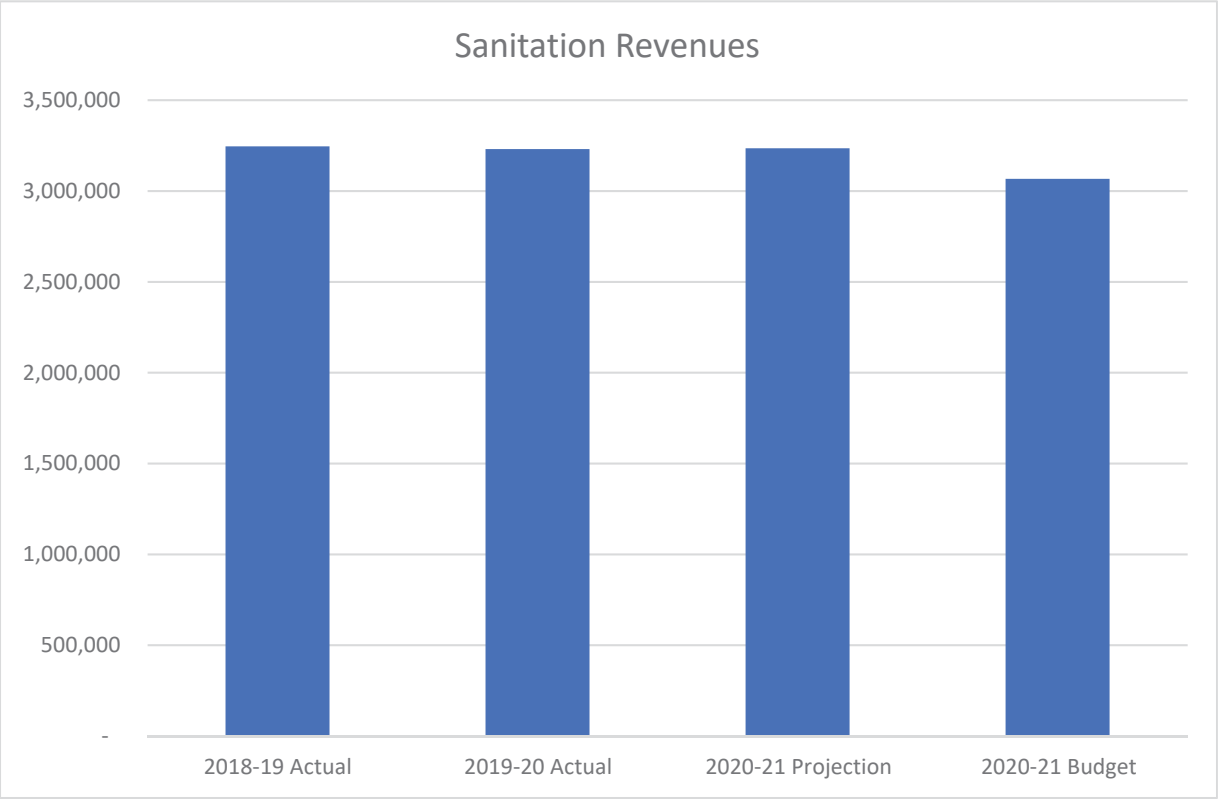
- With City growth comes cost. The need for refuse containers will increase for new growth and replacing carts that are at the end of their useable lifespan. We have a lot of 10 to 15-year-old carts still in service that will need to be replaced.
- City procurement of renewable items related to the new AB1383 Organics recycling laws and others that may be brought into law will cause the City to incur new cost.
- Possible additions to Sanitation department staff will cause significant costs to the City
- Updating the refuse truck fleet will be an ongoing cost also

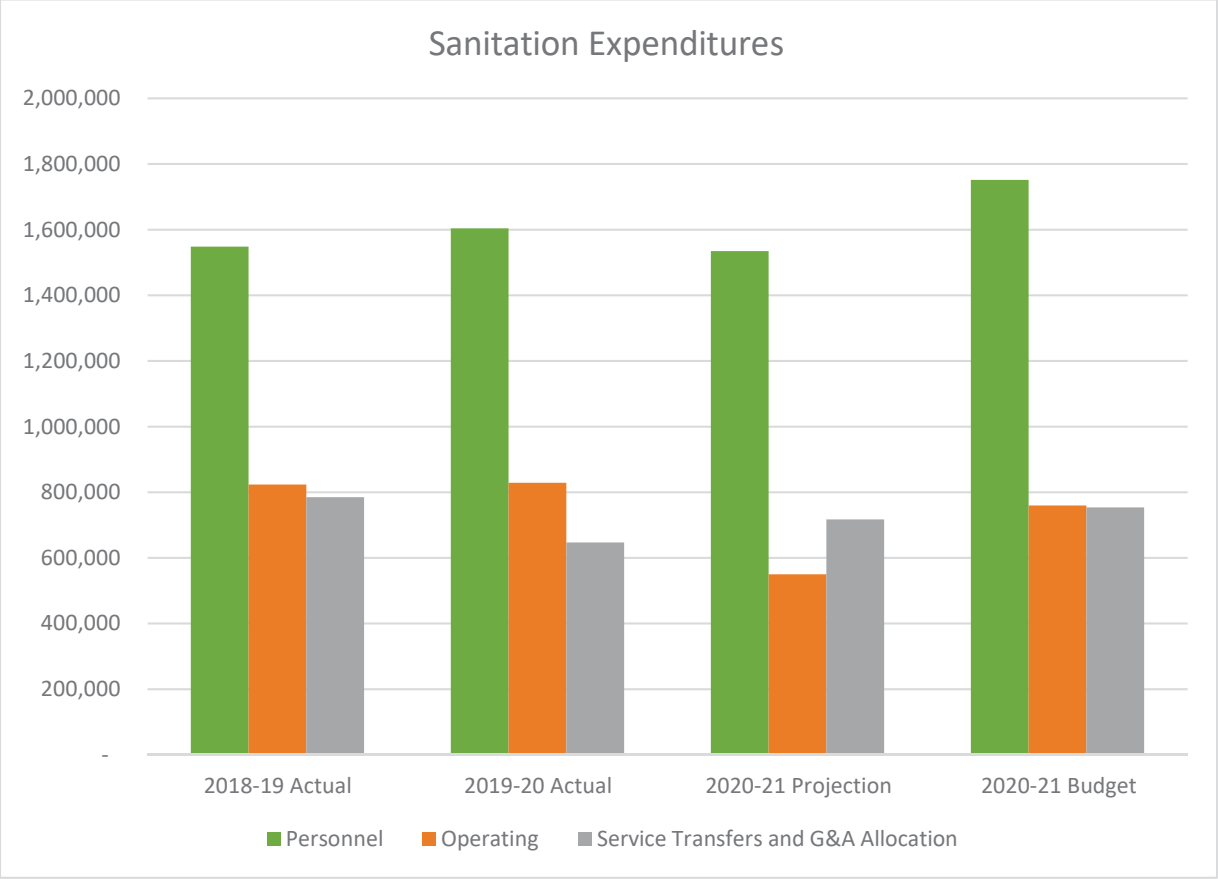
Sanitation Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Sanitation Service Charges	$2,896,179	$2,915,331	$2,950,000	$2,950,000	$2,821,112
Development Impact Fees	14,510	11,978	-	-	8,500
Interest Earnings	53,936	49,474	1,000	1,000	5,000
Grants/Intergovernmental	6,300	7,177	-	-	-
Other Revenues	274,691	247,118	284,308	284,308	232,271
Total Revenues	**3,245,614**	**3,231,078**	**3,235,308**	**3,235,308**	**3,066,883**
EXPENDITURES					
Operating Costs	2,831,067	2,690,734	3,144,076	2,801,286	3,264,603
CIP Projects	-	-	775,000	750,000	505,700
Total Expenditures	**2,831,067**	**2,690,734**	**3,919,076**	**3,551,286**	**3,770,303**
OTHER SOURCES (USES)					
Transfers In	-	2,542	-	-	-
Transfers Out	-	-	(22,000)	(22,000)	(254,500)
Expenditure Savings					75,406
MOA Adjustments					(17,557)
Total Other Sources (Uses)	-	2,542	(22,000)	(22,000)	(196,651)
Sources Over (Under) Uses	**414,547**	**542,886**	**(705,768)**	**(337,978)**	**(900,071)**
FUND BALANCE, BEGINNING OF YEAR	2,762,463	3,177,010	3,719,896	3,719,896	3,381,918
FUND BALANCE, END OF YEAR	**3,177,010**	**3,719,896**	**3,014,128**	**3,381,918**	**2,481,847**


Sanitation Fund Expenditures by Type
Fiscal Year 2021-22
$753,800 , 20%
$1,751,403 , 47%
$505,700 , 13%
$759,400 , 20%
PERSONNEL
OPERATING
CAPITAL
SERVICE TRANSFERS AND G&A ALLOCATION


Sanitation Fund Revenues by Type
Fiscal Year 2021-22
$8,500 , 0%
$5,000 , 0%
$232,271 , 8%
$2,821,112 , 92%
SANITATION SERVICE CHARGES
DEVELOPMENT IMPACT FEES
INTEREST EARNINGS
OTHER REVENUES


Sanitation Revenues
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Sanitation Expenditures
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Sanitation Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Sanitation					
30090 INTEREST EARNED	53,936	49,474	1,000	1,000	5,000
30130 MISCELLANEOUS REVENUE	18,125	127	-	-	-
30550 GRANT	6,300	7,177	-	-	-
30760 STATE HWY SWEEPING	-	4,629	7,308	7,308	4,000
31320 ENTERPRISE REVENUE	2,896,179	2,915,331	2,950,000	2,950,000	2,821,112
31322 ROLL-OFF REVENUE	1,272	462	-	-	100
31520 LANDFILL DISPOSAL FEE	243,257	234,135	265,000	265,000	218,171
31530 IMPACT FEES	-	155	-	-	-
31540 REFUSE CONTAINER REIMBURSE	12,036	7,766	12,000	12,000	10,000
31750 IMPACT FEES	14,510	11,823	-	-	8,500
Total Sanitation Revenues	3,245,614	3,231,078	3,235,308	3,235,308	3,066,883
EXPENDITURES					
50010 SALARY	762,195	820,588	925,000	800,000	986,223
50050 OVERTIME	16,166	18,266	24,500	20,000	20,000
50060 EXTRA HELP	-	-	2,500	-	-
50080 VACATION PAID	(11,840)	12,494	-	-	-
50090 FICA PAID	56,034	60,348	70,800	68,000	75,400
50110 RETIREMENT BENEFIT	374,238	369,357	255,300	69,500	110,893
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	145,500	162,987
50120 GROUP INSURANCE	192,250	221,066	292,600	292,600	245,000
50125 BOOT ALLOWANCE	2,375	1,719	2,335	2,335	2,600
50130 UNIFORM BENEFITS	-	-	200	-	-
50230 TRAINING AND TRAVEL	2,732	1,851	5,500	4,000	7,700
50280 COMMUNICATIONS	320	1,524	1,500	600	4,000
50285 COMMUNICATION - CELL	1,071	684	1,500	500	1,500
50290 POSTAGE	12,107	14,966	13,000	13,500	13,000
50310 OFFICE SUPPLIES	1,986	1,829	2,000	2,000	2,000
50320 FUEL	137,987	121,311	135,000	115,000	135,000
50330 DUES	240	600	750	750	1,550
50332 MARKETING/ADVERTISING	-	132	10,000	5,000	8,000
50340 FEES	-	2,364	11,500	11,500	12,250
50350 PHYSICALS	105	175	-	-	-
50360 DRUG & ALCOHOL TESTING	851	92	-	-	-
50370 UNIFORM CLEANING SERVICE	5,093	5,513	7,500	6,000	8,000
50380 TOOLS	431	-	-	-	-
50385 CERTIFICATIONS	8	-	-	-	-
50390 MATERIALS/SUPPLIES	29,119	39,392	60,000	60,000	70,000
50430 PUBLICATIONS	728	-	-	-	-
50460 PROFESSIONAL SERVICES	38,767	59,199	99,350	65,000	115,000
50510 KCEH FEE	-	-	-	-	-
50530 EQUIPMENT REPAIR	1,957	1,534	300	-	300
50580 UTILITIES	10,028	9,267	10,500	10,000	10,500
50610 UNEMPLOYEMENT	560	-	2,500	-	-
50620 CHEMICALS AND TESTING	-	801	1,200	1,200	1,500
50670 STREET SWEEPING DISPOSAL	24,969	24,208	30,000	15,000	30,000
50770 GREENWASTE	-	-	-	-	-
50780 BAD DEBT	32,058	24,000	-	-	-
52025 DRUG TESTING	511	980	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	775,000	750,000	505,700
52042 SMALL TOOLS & EQUIPMENT	484	7,782	7,500	7,000	6,000
52043 COMPUTER SOFTWARE	-	-	4,140	3,200	3,500
52044 COMPUTER HARDWARE	-	728	500	-	4,000
52050 AUDITOR	15,155	-	-	-	-
52070 EQUIPMENT RENTAL	-	-	5,000	-	-
52080 BUILDING REPAIR OFFICES	-	852	-	-	-
52110 JANITORIAL SERVICES	1,854	2,019	-	-	-
52120 LIABILITY INSURANCE	58,559	63,148	77,600	77,600	72,000

Sanitation Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
52170 EQUIPMENT REPLACE	-	-	-	-	-
52190 WORKERS COMPENSATION	87,795	51,059	61,100	61,100	78,900
52210 COUNTY GATE FEE - LANDFILL	240,279	230,212	270,000	205,000	270,000
52300 MAINTENANCE AGREEMENT	180	595	1,000	1,000	-
52460 CalPERS-Special Pmts	314	-	-	-	-
54080 INTEREST ON LONG-TERM DEBT	(3)	115	-	-	-
55010 BANKING CHARGES	3,643	7,774	30,500	20,000	25,000
55020 SAFETY	1,099	370	2,500	500	3,000
55030 RECYCLING PROGRAM	17,234	650	820	820	25,000
55050 PEST CONTROL SERVICES	-	-	1,000	-	-
55090 IT SERVICE FEES	-	46,951	44,457	44,457	46,700
55091 SHOP SERVICE FEES	-	287,063	298,433	298,433	314,100
55092 FACILITIES SERVICE FEES	-	16,872	39,396	39,396	41,400
55093 G&A COST ALLOCATION	-	296,045	334,795	334,795	351,600
57500 DEPRECIATION	251,921	252,738	-	-	-
80060 OPER TRAN OUT INDIRECT COST AL	528,294	-	-	-	-
80200 TRANSFER OUT - SHOP	213,547	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	20,201	-	-	-	-
81400 TRANSFER OUT - IT	22,668	-	-	-	-
Total Sanitation Expenditures	3,156,270	3,079,231	3,919,076	3,551,286	3,770,303

CNG FUELING STATION

The CNG (Compressed Natural Gas) Fueling Station is responsible for providing compressed natural gas for the City's transit buses, refuse trucks and other public entity's use, such as the school district buses.

2020-21 Key Accomplishments

- Service Compressor B and repair piping at both compressors.
- Repaired various leaks throughout the system.

2021-22 Strategic Issues

- CNG station equipment and technology can only be serviced by one specific vendor, making it difficult to make quick repairs when needed.
- CNG is one of the growing alternatives to liquid petroleum fuels for propulsion of motor vehicles. Lower greenhouse gas emissions as well as increased durability of vehicle engines are the main properties that make it a better alternative to petrol and diesel fuel.
- Ensure station reliability and protection of capital investment.
- Staff requires continued training to ensure proper maintenance and operations of station.
- SB 1383 procurement requirements may require conversion of CNG to an RNG (Renewable Natural Gas) station.

2021-22 Objectives and Initiatives

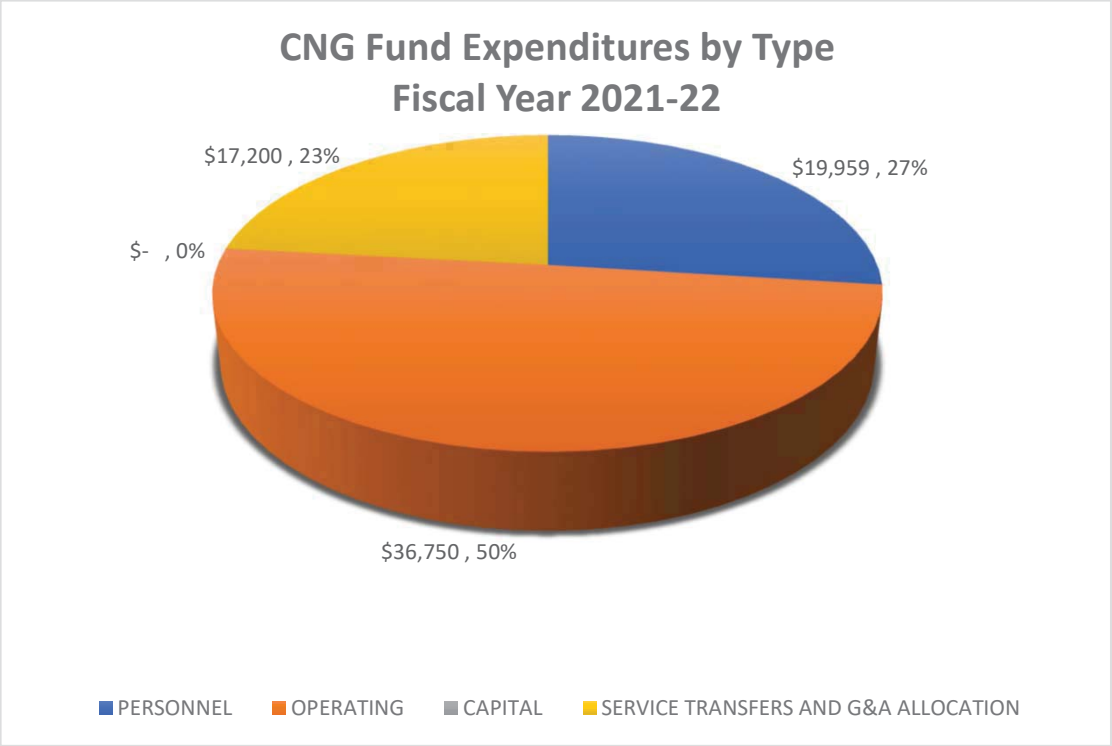
- Develop and implement maintenance inspection plan to validate regulatory compliance, support preventative maintenance, diagnose, troubleshoot, conduct and record safety evaluations.
- Convert existing CNG station to RNG station and upgrade equipment.

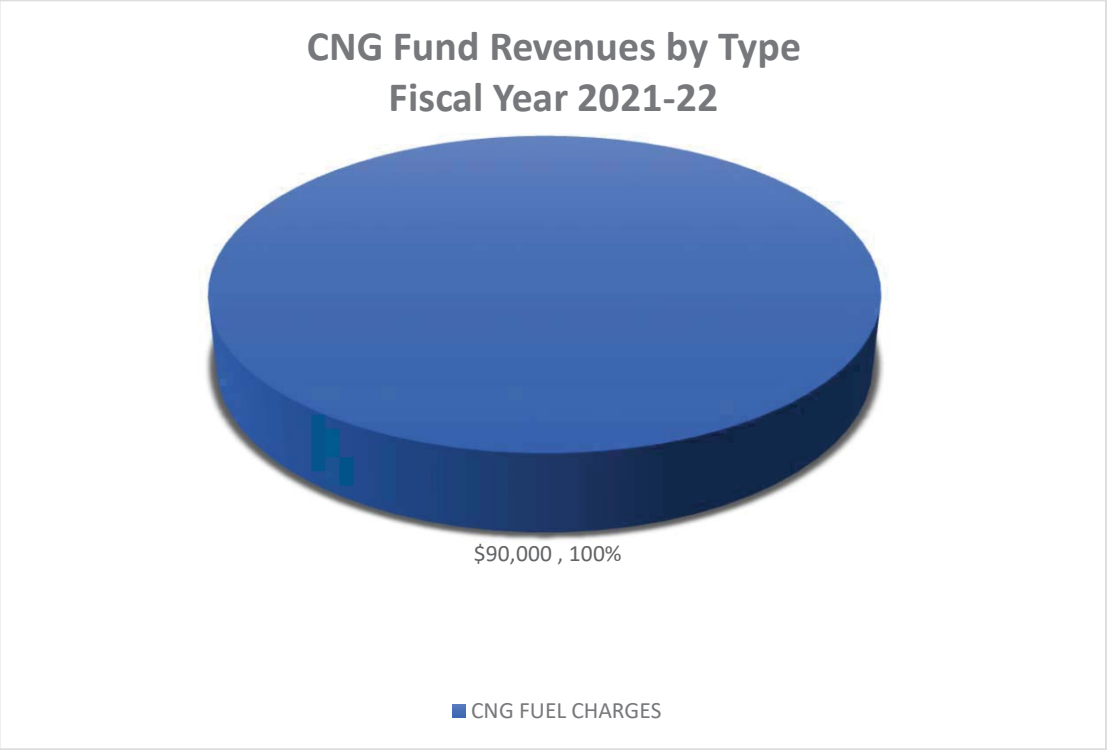
2021-22 Significant Operating Cost Changes

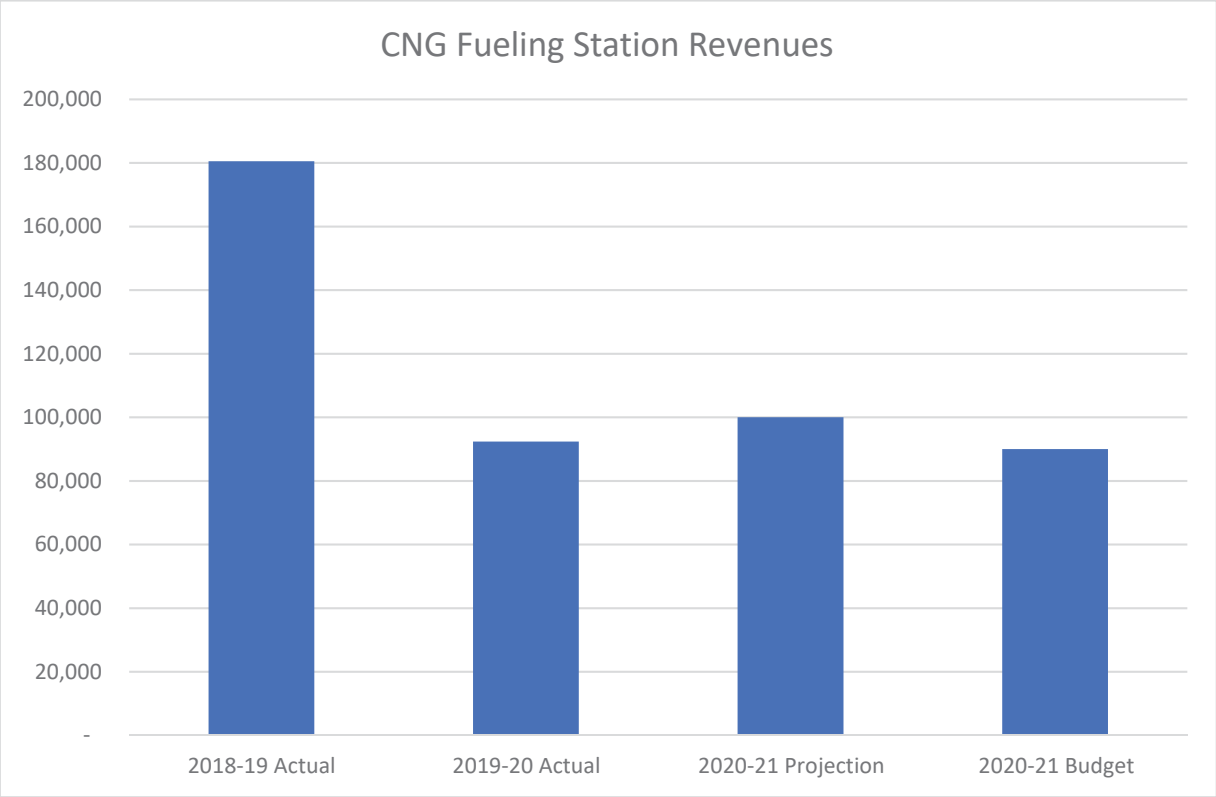
- No known significant changes.

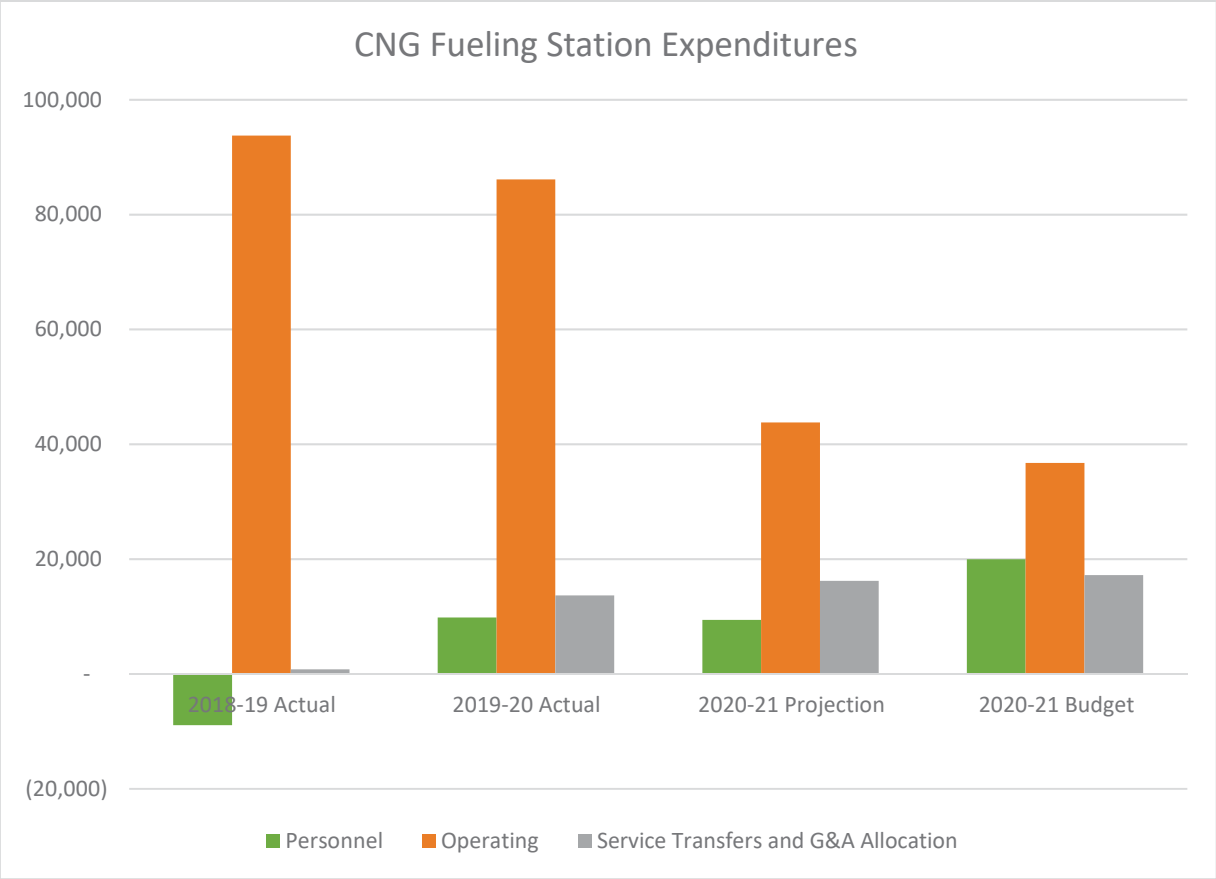
CNG Fueling Station Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
CNG Fuel Charges	$141,922	$89,001	$100,000	$100,000	$90,000
Interest Earnings	2,506	3,369	-	-	-
Grants/Intergovernmental	36,102	-	230,000	-	-
Other Revenues	-	-	-	-	-
Total Revenues	**180,530**	**92,370**	**330,000**	**100,000**	**90,000**
EXPENDITURES					
Operating Costs	67,808	76,505	118,622	69,422	73,909
CIP Projects	-	-	504,000	-	-
Total Expenditures	**67,808**	**76,505**	**622,622**	**69,422**	**73,909**
OTHER SOURCES (USES)					
Transfers In	12,400	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					1,478
MOA Adjustments					(240)
Total Other Sources (Uses)	12,400	-	-	-	1,238
Sources Over (Under) Uses	**125,121**	**15,864**	**(292,622)**	**30,578**	**17,329**
FUND BALANCE, BEGINNING OF YEAR	82,405	207,526	223,391	223,391	253,969
FUND BALANCE, END OF YEAR	**207,526**	**223,391**	**(69,231)**	**253,969**	**271,298**


CNG Fund Expenditures by Type
Fiscal Year 2021-22
$17,200 , 23%
$19,959 , 27%
$- , 0%
$36,750 , 50%
PERSONNEL
OPERATING
CAPITAL
SERVICE TRANSFERS AND G&A ALLOCATION


CNG Fund Revenues by Type
Fiscal Year 2021-22
$90,000 , 100%
CNG FUEL CHARGES


CNG Fueling Station Revenues
200,000
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


CNG Fueling Station Expenditures
100,000
80,000
60,000
40,000
20,000
-
(20,000)
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

CNG Fueling Station Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
CNG					
30090 INTEREST EARNED	2,506	3,369	-	-	-
30370 GRANT REVENUE	-	-	230,000	-	-
30550 GRANT	36,102	-	-	-	-
31320 CNG STATION FUEL REVENUE	141,922	89,001	100,000	100,000	90,000
Total CNG Revenues	180,530	92,370	330,000	100,000	90,000
EXPENDITURES					
50010 SALARY	-	1,850	8,000	5,000	13,469
50050 OVERTIME	-	75	100	100	50
50080 VACATION PAID	-	209	-	-	-
50090 FICA PAID	-	147	600	600	1,000
50110 RETIREMENT BENEFIT	(9,412)	6,271	2,100	1,400	1,514
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	700	2,226
50120 GROUP INSURANCE	-	425	1,400	1,400	1,300
50310 OFFICE SUPPLIES	50	4	1,000	500	500
50460 PROFESSIONAL SERVICES	169	4,199	12,000	5,000	3,000
50530 EQUIPMENT REPAIR	-	21,739	23,500	10,000	10,000
50580 UTILITIES	17,722	8,773	17,000	9,500	7,500
50585 CNG FUEL COST	33,847	22,621	35,000	18,000	15,000
50610 UNEMPLOYMENT	-	-	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	504,000	-	-
52042 SMALL TOOLS & EQUIPMENT	849	165	1,500	800	750
52120 LIABILITY INSURANCE	442	592	-	-	-
52190 WORKERS COMPENSATION	53	478	200	200	400
52300 MAINTENANCE AGREEMENT	1,991	-	-	-	-
55010 BANKING CHARGES	1,066	698	-	-	-
55090 IT SERVICE FEES	-	1,746	1,737	1,737	1,900
55093 G&A COST ALLOCATION	-	11,932	14,485	14,485	15,300
57500 DEPRECIATION	27,240	27,240	-	-	-
81400 TRANSFER OUT - IT	793	-	-	-	-
CNG Expenditures	74,810	109,165	622,622	69,422	73,909

PUBLIC TRANSIT

The City's Dial-A-Ride Transit Service is responsible for providing fully accessible, pre-scheduled door-to-door personal and affordable transportation for the residents of Wasco.

2020-21 Key Accomplishments

- Buses have been modified to meet COVID-19 prevention requirements.
- Bus stops established in areas of traffic safety concerns for safe rider drop off.
- Developed rider reservation system for smoother pick up and drop off of passengers.

2021-22 Strategic Issues

- COVID-19 pandemic stalled services through March 2021.
- Need to prepare for electric bus conversion; however, limited space to install required charging stations.
- Fleet maintenance staff must undergo electric bus maintenance training.

2021-22 Objectives and Initiatives

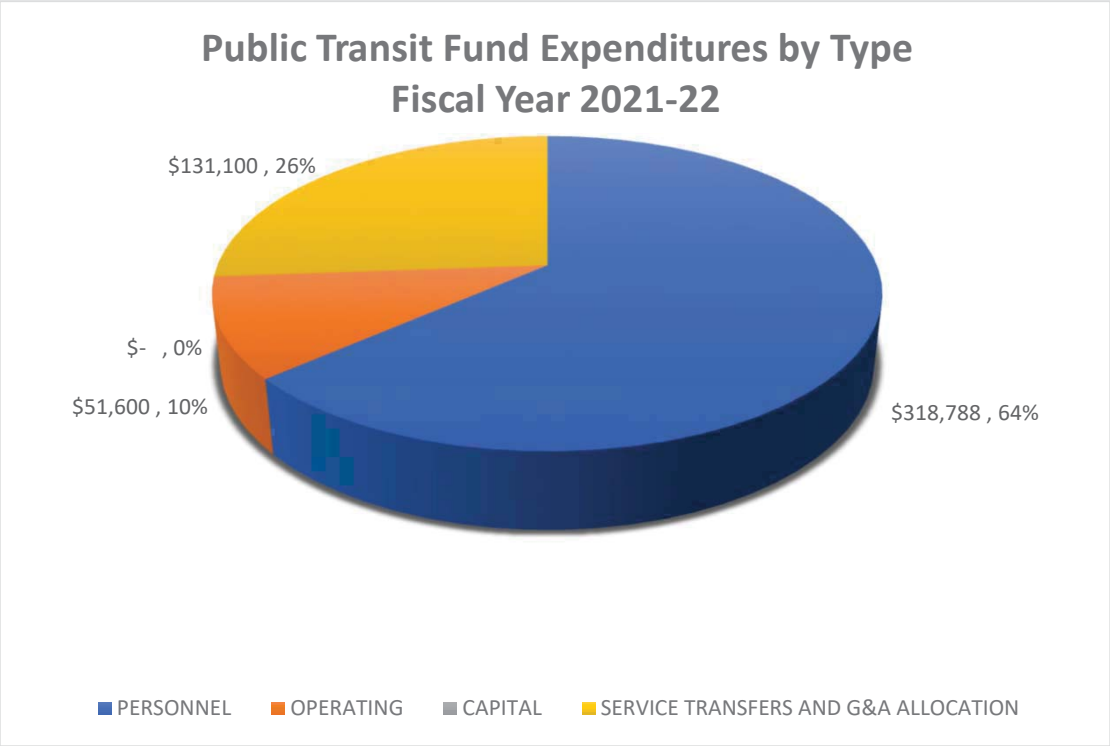
- Identify a location for Level III DC Fast Chargers to charge future electric bus.
- Complete installation of Level III DC Fast Charging Stations for future electric bus.

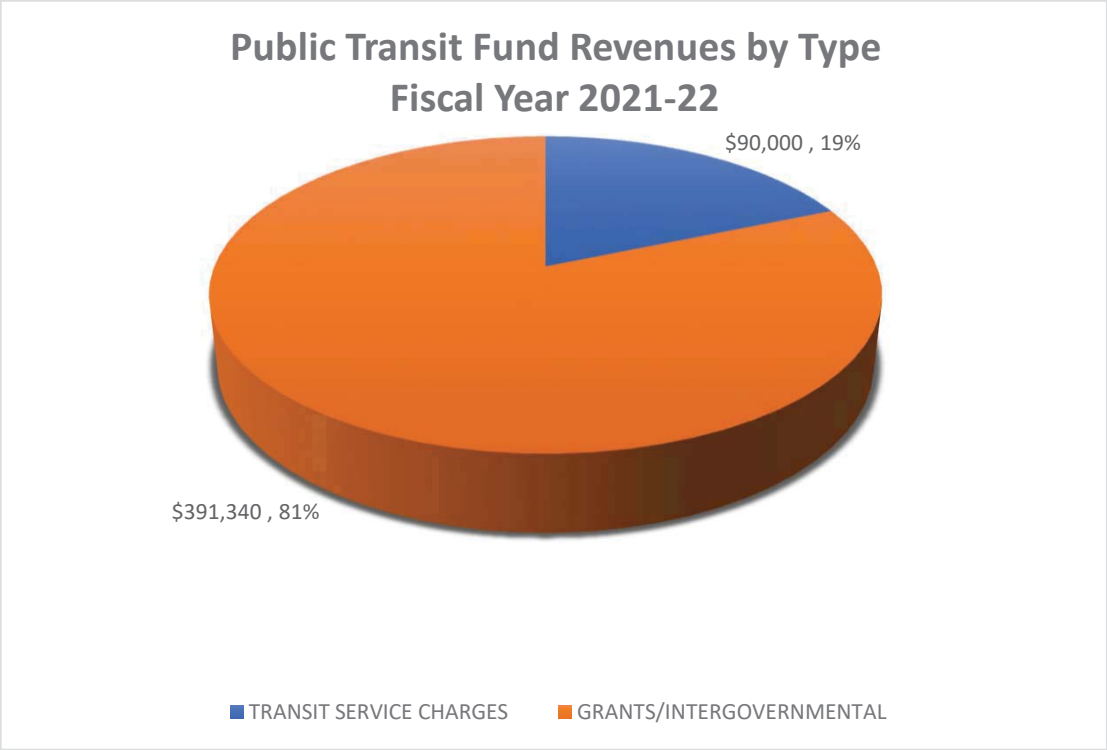
2021-22 Significant Operating Cost Changes

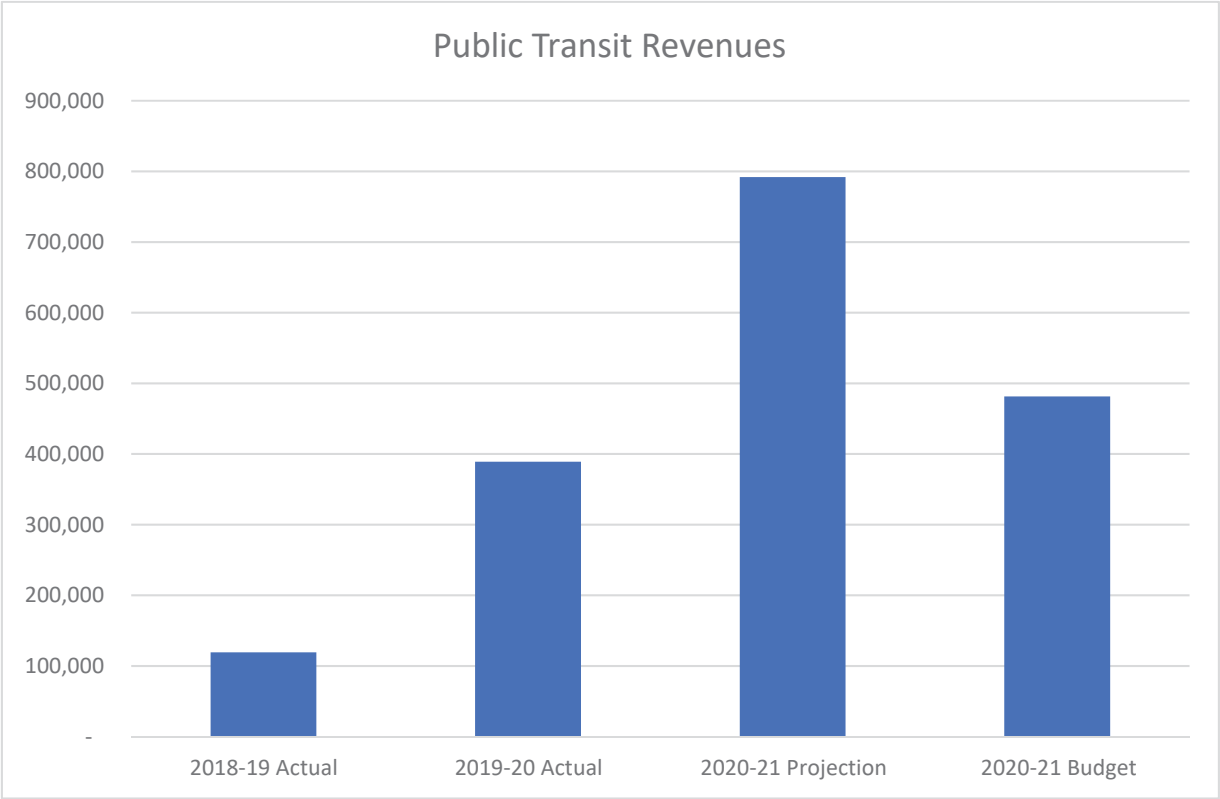
- None.

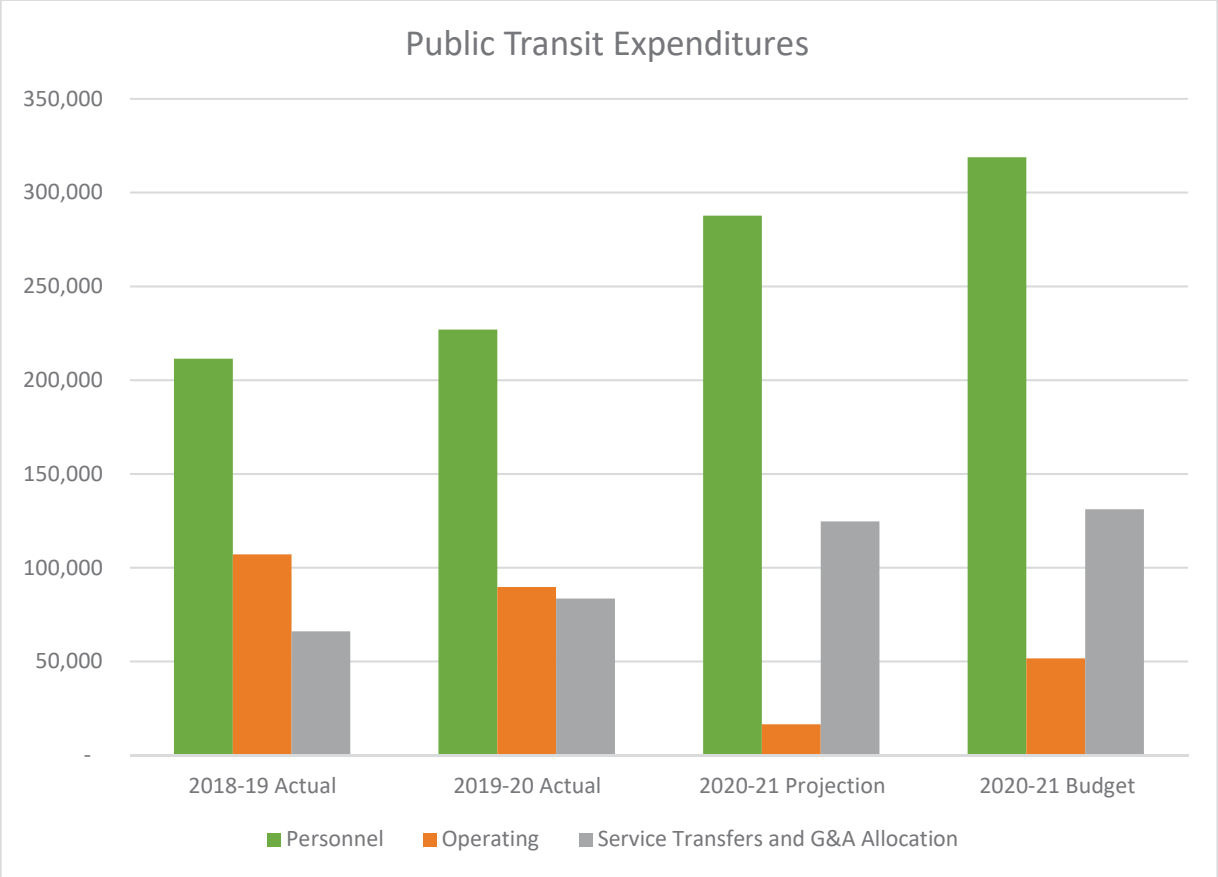
Public Transit Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Transit Service Charges	$31,839	$22,962	$12,000	$208,095	$90,000
Interest Earnings	1,276	-	-	-	-
Grants/Intergovernmental	86,164	366,105	583,683	583,683	391,340
Other Revenues	-	-	-	-	-
Total Revenues	**119,279**	**389,067**	**595,683**	**791,778**	**481,340**
EXPENDITURES					
Operating Costs	316,956	328,026	514,965	428,815	501,488
CIP Projects	-	-	182,000	182,000	-
Total Expenditures	**316,956**	**328,026**	**696,965**	**610,815**	**501,488**
OTHER SOURCES (USES)					
Transfers In	-	71	20,000	20,000	20,000
Transfers Out	-	-	-	-	-
Expenditure Savings					10,030
MOA Adjustments					(2,769)
Total Other Sources (Uses)	-	71	20,000	20,000	27,261
Sources Over (Under) Uses	**(197,677)**	**61,112**	**(81,282)**	**200,963**	**7,114**
FUND BALANCE, BEGINNING OF YEAR	101,898	(95,779)	(34,667)	(34,667)	166,296
FUND BALANCE, END OF YEAR	**(95,779)**	**(34,667)**	**(115,949)**	**166,296**	**173,410**


Public Transit Fund Expenditures by Type
Fiscal Year 2021-22
$131,100 , 26%
$- , 0%
$51,600 , 10%
$318,788 , 64%
PERSONNEL
OPERATING
CAPITAL
SERVICE TRANSFERS AND G&A ALLOCATION


Public Transit Fund Revenues by Type
Fiscal Year 2021-22
$90,000 , 19%
$391,340 , 81%
TRANSIT SERVICE CHARGES
GRANTS/INTERGOVERNMENTAL


Public Transit Revenues
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Public Transit Expenditures
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Personnel
Operating
Service Transfers and G&A Allocation

Public Transit Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Transit					
30090 INTEREST EARNED	1,276	-	-	-	-
30810 LFT-OPERATIONS	-	277,800	291,683	291,683	294,450
30820 DIAL A RIDE FARE BOX	31,839	22,962	12,000	208,095	90,000
30850 DAR SEC 5311	84,202	88,305	88,000	88,000	96,890
33210 GRANT FUND	1,962	-	204,000	204,000	-
Total Transit Revenues	119,279	389,067	595,683	791,778	481,340
EXPENDITURES					
50010 SALARY	93,768	102,966	151,300	115,000	153,938
50050 OVERTIME	14,721	6,184	11,000	5,500	10,000
50060 EXTRA HELP	-	-	2,500	-	-
50080 VACATION PAID	267	174	-	-	-
50090 FICA PAID	7,611	7,637	11,700	11,700	11,800
50110 RETIREMENT BENEFIT	36,506	52,978	37,900	19,700	17,309
50112 UNFUNDED RETIREMENT BENEFIT	-	-	-	18,200	25,440
50120 GROUP INSURANCE	34,461	38,328	77,100	77,100	57,800
50125 BOOT ALLOWANCE	513	200	600	400	600
50130 UNIFORM ALLOWANCE	859	335	1,500	1,000	-
50230 TRAINING AND TRAVEL	281	45	900	800	1,000
50280 COMMUNICATIONS	528	497	2,300	750	2,950
50285 COMMUNICATION - CELL	-	-	1,800	2,000	750
50290 POSTAGE	15	-	-	-	-
50310 OFFICE SUPPLIES	435	457	1,000	950	1,000
50320 FUEL	26,235	17,129	33,000	5,000	35,000
50330 DUES/SUBSCRIPTIONS/LICENSES	11	535	800	600	300
50332 MARKETING/ADVERTISING	-	-	400	-	-
50340 FEES	-	-	250	-	-
50350 PHYSICALS	-	120	-	-	-
50390 MATERIALS/SUPPLIES	2,282	-	-	-	-
50460 PROFESSIONAL SERVICES	14,686	11,559	12,000	5,000	10,000
50610 UNEMPLOYMENT	-	-	600	-	-
52020 CASH SHORT/OVER	-	0	-	-	-
52025 DRUG TESTING	87	110	-	-	-
52030 MISCELLANEOUS	-	-	-	-	-
52040 CAPITAL OUTLAY	-	-	182,000	182,000	-
52042 SMALL TOOLS & EQUIPMENT	-	-	200	-	-
52044 COMPUTER HARDWARE	-	-	-	-	-
52050 AUDITOR	2,426	-	-	-	-
52110 JANITORIAL SERVICES	-	-	-	-	-
52115 JANITORIAL SUPPLIES	-	-	3,000	-	-
52120 LIABILITY INSURANCE	7,334	10,398	26,700	26,700	24,000
52190 WORKERS COMPENSATION	16,993	8,406	13,800	13,800	18,500
52300 MAINTENANCE AGREEMENT	-	-	-	-	-
52460 CalPERS-Special Pmts	43	-	-	-	-
55090 IT SERVICE FEES	-	5,648	6,238	6,238	6,600
55091 SHOP SERVICE FEES	-	38,274	64,113	64,113	67,400
55092 FACILITIES SERVICE FEES	-	1,017	2,248	2,248	2,400
55093 G&A COST ALLOCATION	-	38,598	52,016	52,016	54,700
57500 DEPRECIATION	58,418	58,515	-	-	-
80200 TRANSFER OUT - SHOP	62,123	-	-	-	-
80550 OPER. TRANS OUT-FACILITIES MAI	1,364	-	-	-	-
81400 TRANSFER OUT - IT	2,509	-	-	-	-
Total Transit Expenditures	384,475	400,111	696,965	610,815	501,488

CITY OF WASCO

PRELIMINARY BUDGET

Trust & Agency Funds

SUCCESSOR AGENCY

On December 29, 2011, the California Supreme Court upheld the constitutionality of Assembly Bill 1x26 requiring the dissolution of all redevelopment agencies in California. The new law provided that upon dissolution of a redevelopment agency, either the city or another unit of local government could agree to serve as the "successor agency" to hold the assets of the former redevelopment agency until they can be distributed to other units of state and local government pursuant to AB1x26. On January 5, 2012, the City Council elected to become the Successor Agency and to fulfill that asset distribution function. The agency accomplishes this with the oversight and approval of the City Council in its capacity as the Successor Agency's governing body and subject to the direction of a five-member appointed Oversight Board.

The dissolution of redevelopment agencies on February 1, 2012 ceased all new redevelopment activities, eliminated economic and community development activities related to redevelopment and canceled projects not under contract. The dissolution of the Wasco Redevelopment Agency meant an annual loss of property tax increment derived from project areas for public infrastructure, private projects, rehabilitation of commercial business structures, financing for community parks and recreational facilities, tourism and marketing assistance, community clean-up activities, new business development services funding and financing for the creation and preservation of affordable housing and residential rehabilitation.

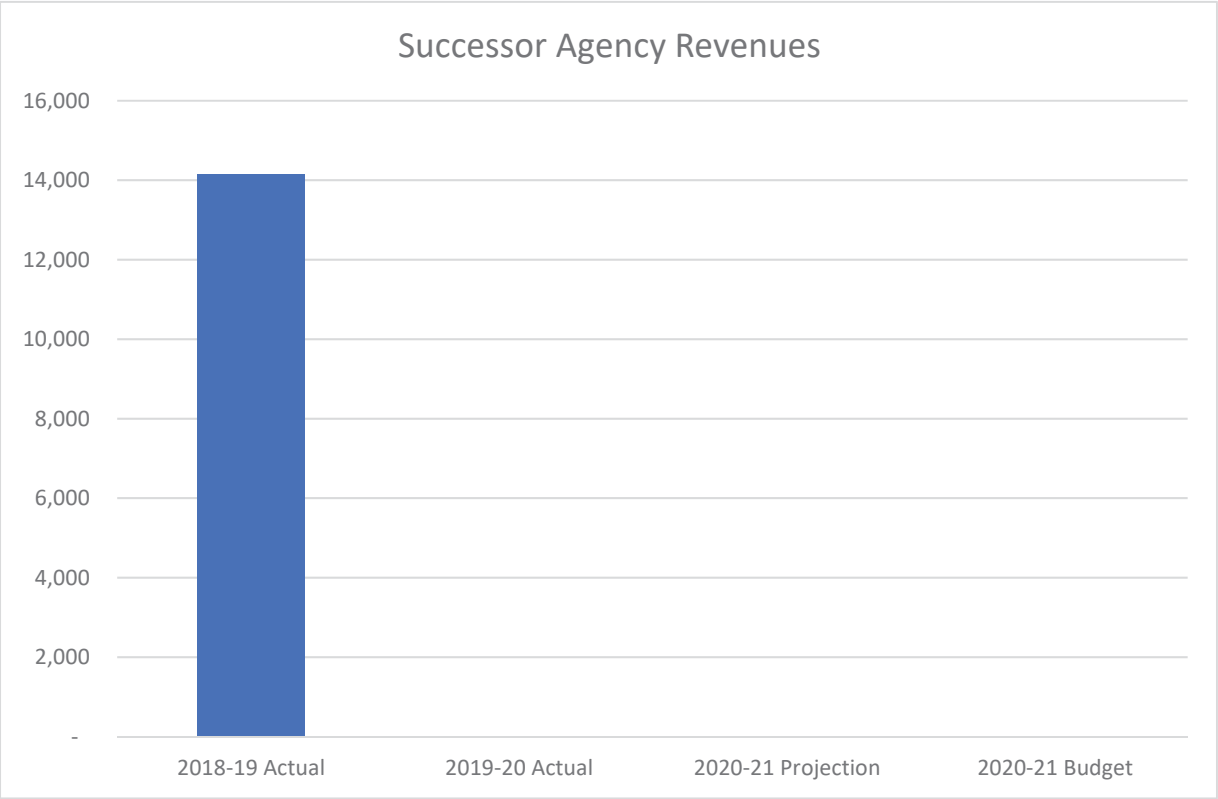
One of the provisions of the Redevelopment Dissolution Act requires a Successor Agency to adopt a Recognized Obligation Payment Schedule (ROPS) which lists all of the enforceable obligations of the former redevelopment agency, including an administrative budget and expenses associated with supporting the Successor Agency.

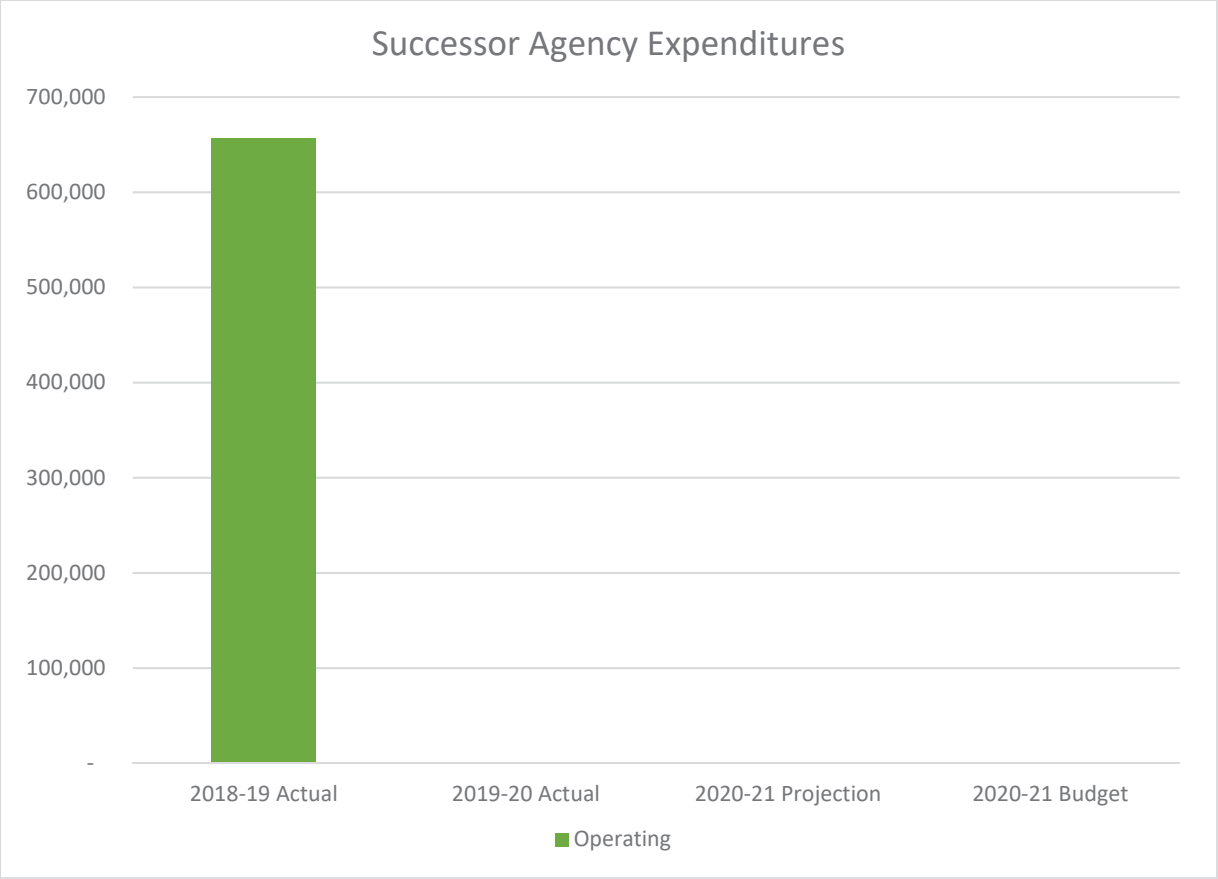
Since redevelopment has been eliminated and the City has assumed the role of Successor Agency, the sole purpose of the Redevelopment Successor Agency Fund is to segregate the paying off of old redevelopment obligations.

Among the obligations of the Successor Agency in disposing of the assets of the former Redevelopment Agency was the preparation of a Long-Range Property Management Plan. That was accomplished some time ago and received a Finding of Completion on May 24, 2013 and approval of the State Department of Finance on May 2, 2014. That approval cleared the way for the disposal of the remaining Successor Agency assets. The City believes it has completed all actions necessary and plans to finalize operations of the Agency.

RDA Successor Agency Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Taxes	14,156	-	-	-	-
Interest Earnings	3	0	-	-	-
Other Revenues	0	(0)	-	-	-
Total Revenues	**14,159**	**-**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	656,818	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**656,818**	**-**	**-**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(139,156)	(33,630)	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	(139,156)	(33,630)	-	-	-
Sources Over (Under) Uses	**(781,816)**	**(33,630)**	**-**	**-**	**-**
FUND BALANCE, BEGINNING OF YEAR	890,492	108,676	75,046	75,046	75,046
FUND BALANCE, END OF YEAR	**108,676**	**75,046**	**75,046**	**75,046**	**75,046**


Successor Agency Revenues
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


Successor Agency Expenditures
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

RDA Successor Agency Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
RDA					
30130 MISCELLANEOUS REVENUE	0	(0)	-	-	-
30180 LAND SALE	-	-	-	-	-
30920 TAX INCREMENT (20654)	14,156	-	-	-	-
30975 INTEREST INCOME	3	0	-	-	-
33230 LOAN PAYMENTS	-	-	-	-	-
Total RDA Revenues	14,159	-	-	-	-
EXPENDITURES					
50461 PROFESSIONAL SERVICES	-	-	-	-	-
52030 MISCELLANEOUS	647,825	-	-	-	-
52031 MISC. EXPENSES	-	-	-	-	-
52410 INTEREST EXPENSE	8,993	-	-	-	-
Total RDA Expenditures	656,818	-	-	-	-

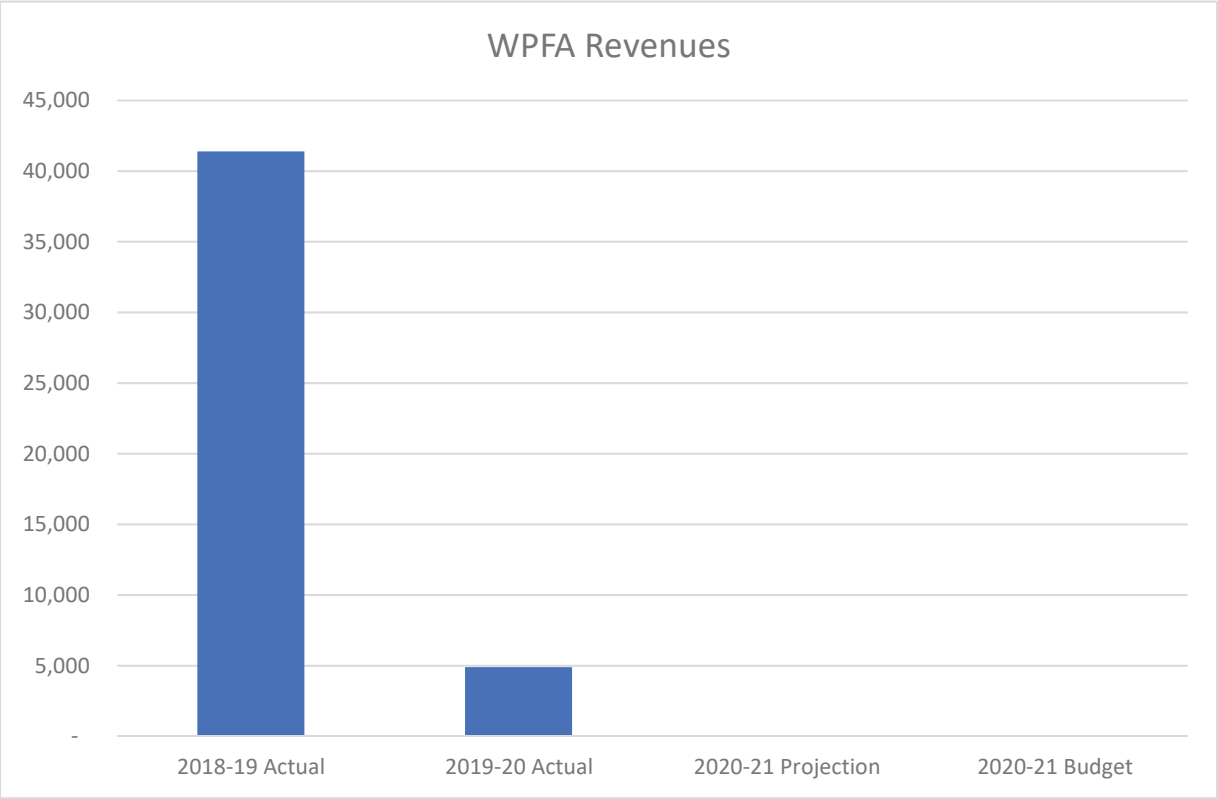
WASCO PUBLIC FINANCING AUTHORITY

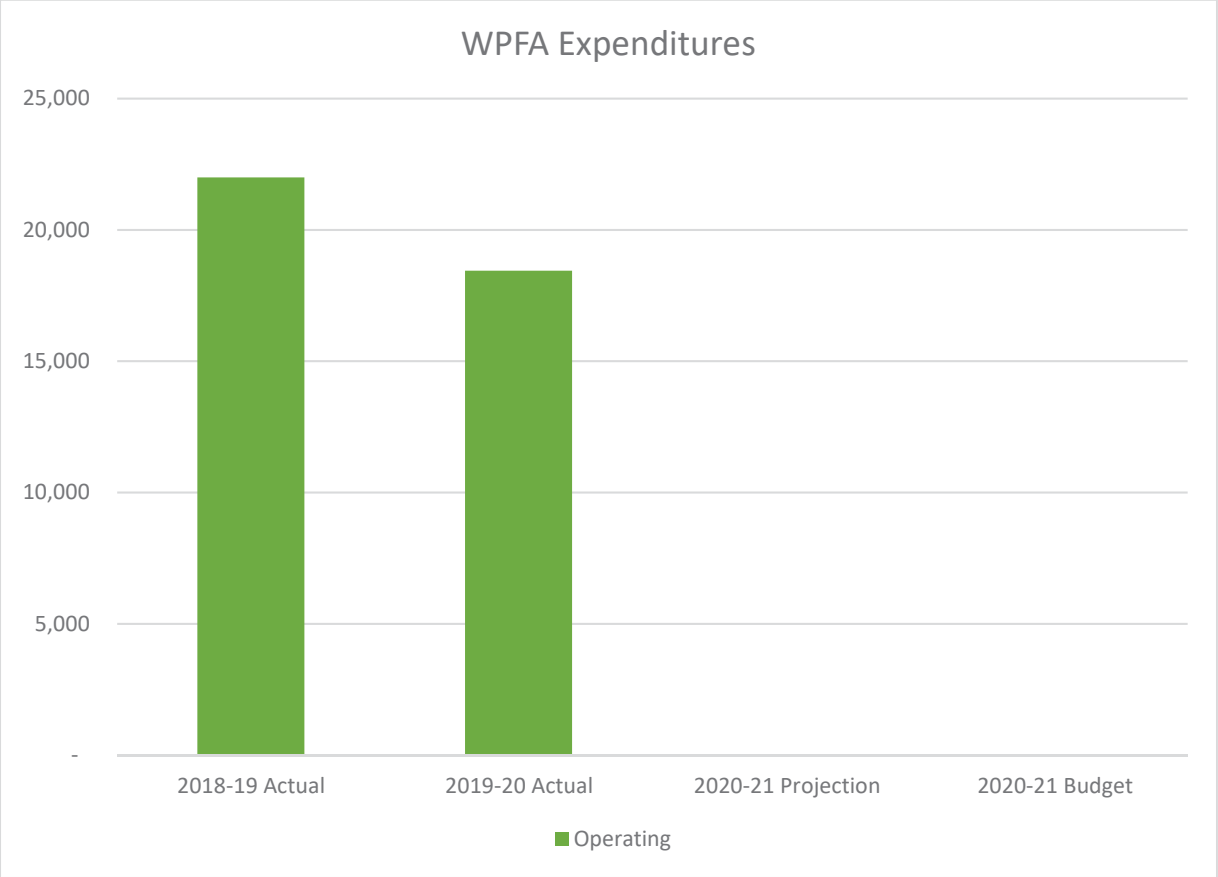
The purpose of the Wasco Public Financing Authority (WPFA) was established pursuant to Resolution 89-1158 for the purpose of providing for the financing of public capital improvements in an efficient and cost-effective manner. Currently there are eight assessment districts accounted for under the umbrella of the WPFA.

Assessment District 89-1	Assessment District 91-1	Assessment District 93-1
Assessment District 89-2	Assessment District 91-2A	Assessment District 2015-1
Assessment District 89-3	Assessment District 91-2B	

Wasco Public Financing Authority Fund Revenues, Expenditures and Changes in Fund Balance

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
Interest Earnings	-	(11,830)	-	-	-
Other Revenues	41,394	16,731	-	-	-
Total Revenues	**41,394**	**4,901**	**-**	**-**	**-**
EXPENDITURES					
Operating Costs	21,997	18,443	20,000	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	**21,997**	**18,443**	**20,000**	**-**	**-**
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	**19,397**	**(13,542)**	**(20,000)**	**-**	**-**
FUND BALANCE, BEGINNING OF YEAR	121,598	140,995	127,453	127,453	127,453
FUND BALANCE, END OF YEAR	**140,995**	**127,453**	**107,453**	**127,453**	**127,453**


WPFA Revenues
45,000
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget


WPFA Expenditures
25,000
20,000
15,000
10,000
5,000
-
2018-19 Actual
2019-20 Actual
2020-21 Projection
2020-21 Budget
Operating

Wasco Public Financing Authority Fund Detail Revenues and Expenditures

	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2020-21 Projected	2021-22 Budget
REVENUES					
WPFA					
30640 ADMINISTRATION FEE	41,394	16,731	-	-	-
30975 INTEREST INCOME	-	(11,830)	-	-	-
Total WPFA Revenues	41,394	4,901	-	-	-
EXPENDITURES					
50012 ADMINISTRATION FEES	17,745	14,917	15,000	-	-
50461 PROFESSIONAL SERVICES	4,252	3,526	5,000	-	-
Total WPFA Expenditures	21,997	18,443	20,000	-	-

CITY OF WASCO

PRELIMINARY BUDGET

Capital Improvements

The City prepares a separate, comprehensive Capital Improvement Program (CIP) document that evaluates long-range capital needs and prioritizes them over a five-year period. While the Council adopts the entire five-year CIP, funding is appropriated only for the current year and becomes an integral part of the adopted Annual Budget.

The CIP is organized by type of improvement and funding source and provides the following information for each project.

- Project description
- Justification
- Graphic of the project or its location
- Goal and policy links
- Project cost by phase: study, design, environmental review, acquisition, construction, construction management
- Project funding source(s)

The CIP also provides a summary of all projects by type and funding source. This summary is provided in Section D of the Annual Budget.

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2021-22	2022-23	2023-24	2024-25	2025-26
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	1,297,000	1,024,000	70,000	420,000	-
General Fund Measure X	620,206	250,000	250,000	-	-
Grants	492,932	2,439,500	1,790,500	2,300,000	6,760,000
Total Capital Outlay Fund	2,410,138	3,713,500	2,110,500	2,720,000	6,760,000
Gas Tax/TDA/SB 1	1,506,831	1,288,000	1,239,000	785,000	800,000
Community Development Block Grant	714,794	-	-	-	-
Impact Fee Funds					
Parks	50,000	405,000	280,000	-	-
Traffic	-	-	-	-	-
Enterprise Funds					
Wastewater	581,550	478,000	45,000	295,000	75,000
Water	2,641,500	12,992,000	3,920,900	5,690,000	640,000
Sanitation	729,650	1,398,500	400,000	415,000	-
CNG Station	-	425,000	-	-	-
Transit	-	182,000	-	-	225,000
Total Enterprise Funds	3,952,700	15,475,500	4,365,900	6,400,000	940,000
TOTAL	**$8,634,463**	**$20,882,000**	**$7,995,400**	**$9,905,000**	**$8,500,000**

CIP Projects By Category

	2021-22	2022-23	2023-24	2024-25	2025-26
City Buildings and Facilities	788,638	1,352,000	250,000	2,420,000	6,460,000
Park Improvements	795,000	1,705,000	-	-	-
Streets & Transportation	3,316,625	3,587,000	3,379,500	1,085,000	1,100,000
Wastewater System	525,550	258,500	45,000	295,000	75,000
Water System	2,554,500	12,632,500	3,920,900	5,690,000	640,000
Sanitation System	654,150	740,000	400,000	415,000	-
CNG Station	-	425,000	-	-	-
Transit	-	182,000	-	-	225,000
TOTAL	**8,634,463**	**20,882,000**	**7,995,400**	**9,905,000**	**8,500,000**

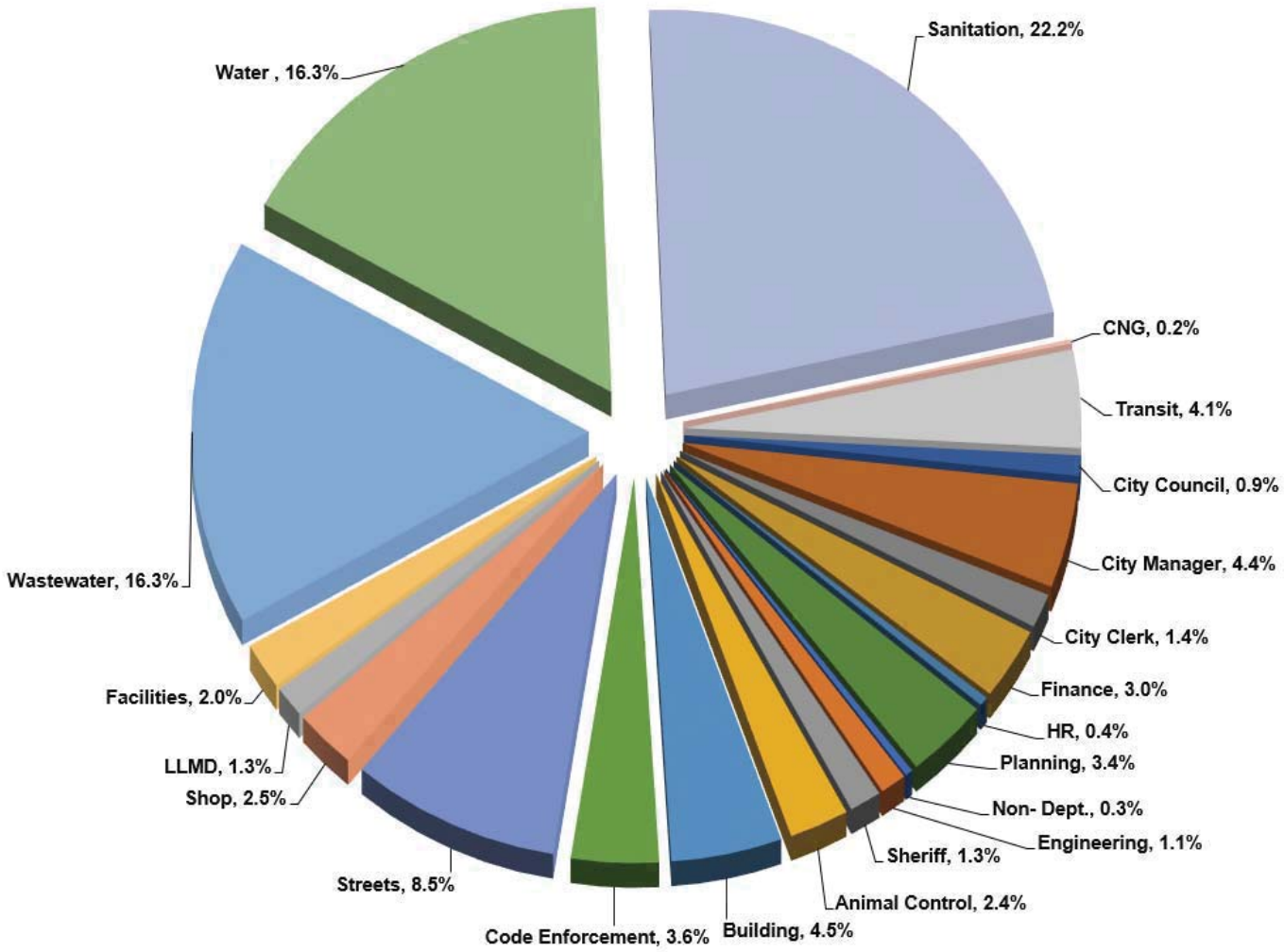
Staffing

SALARY & BENEFITS DISTRIBUTION RECAP

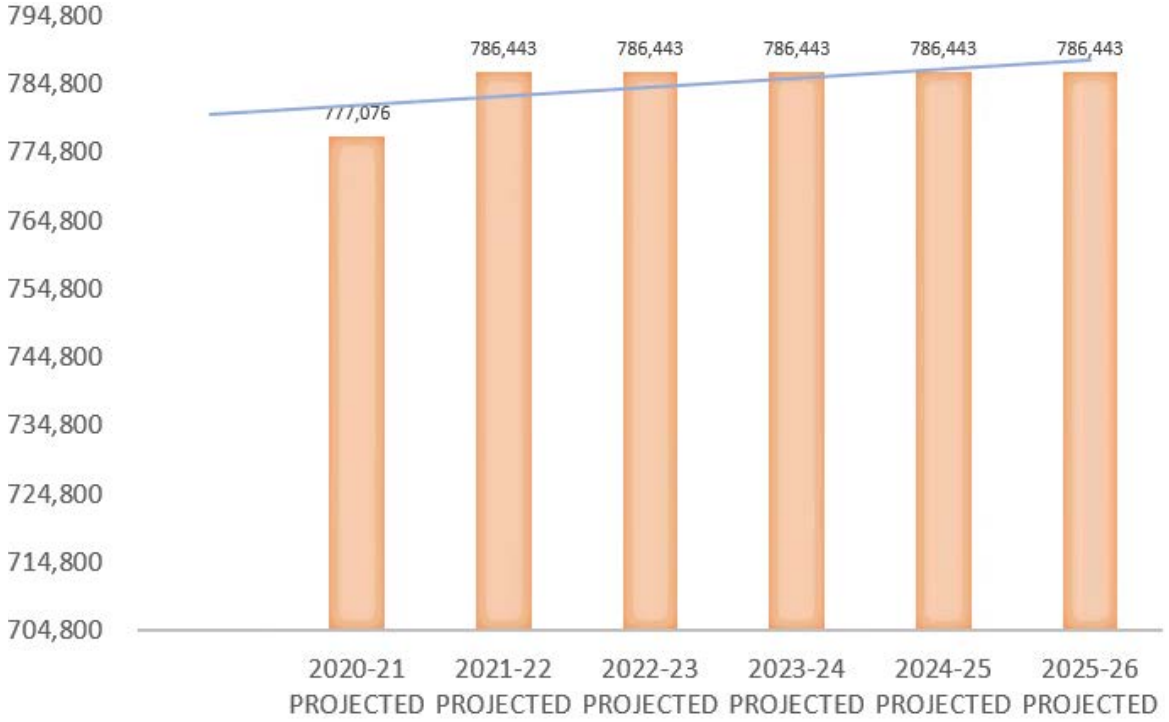
POSITION	City Council	City Manager	Finance	City Clerk	Human Resources	Planning	Buillding Inspection	Code Compliance	Animal Services	PW Admin and Engineering	Streets	Lighting & Landscaping	Facilities Maintenance	Fleet Maintenance	Wastewater	Water	Sanitation	CNG	Transit	Total
ACCOUNTING MANAGER Total			0.35												0.20	0.20	0.20	0.05		1.00
ADMINISTRATIVE ASSISTANT I Total		0.50		0.50		0.40	0.40	0.20		0.10					0.15	0.35	0.40		-	3.00
ADMINISTRATIVE ASSISTANT I & TRANSIT COORDINATOR Total		0.50																	0.50	1.00
ADMINISTRATIVE MANAGER Total				0.55											0.15	0.15	0.15			1.00
ANIMAL CONTROL OFFICER Total									2.00											2.00
ANIMAL SHELTER SERVICE WORKER Total									0.50											0.50
ASSISTANT PLANNER Total						1.00														1.00
ASSISTANT TO THE CITY MANAGER Total		0.55													0.15	0.15	0.15			1.00
BILLING AND COLLECTIONS SPECIALIST Total			0.30												0.83	0.98	0.83	0.08		3.00
BILLING AND COLLECTIONS SUPERVISOR Total			0.25												0.25	0.25	0.25			1.00
BUILDING INSPECTOR Total							1.00													1.00
CHIEF BUILDING INSPECTOR Total							1.00													1.00
CITY MANAGER Total		0.70													0.10	0.10	0.10			1.00
CODE COMPLIANCE OFFICER Total								1.00												1.00
CODE COMPLIANCE OFFICER II Total								1.00												1.00
COMMUNICATIONS & MARKETING SPECIALIST Total		0.40													0.20	0.20	0.20			1.00
COMMUNITY DEVELOPMENT DIRECTOR Total						0.50	0.25	0.25												1.00
DEPUTY DIRECTOR - WATER & WASTEWATER Total															0.50	0.50				1.00
DEPUTYPUBLIC WORKS DIRECTOR Total									0.20	0.10	0.05		0.20	0.20			0.25			1.00
ELECTED OFFICIAL Total	7.00																			7.00
EXECUTIVE ASSISTANT I Total			0.10												0.20	0.50	0.20			1.00
FACILITIES MAINT. TECH I Total													1.00							1.00
FINANCE DIRECTOR Total			0.35												0.15	0.30	0.15		0.05	1.00
GIS SPECIALIST Total										0.15	0.10				0.25	0.25	0.25			1.00
GRANT ADMINISTRATOR Total						0.30									0.20	0.30	0.20			1.00
GREENWASTE LABORER Total																	1.00			1.00
HUMAN RESOURCE/RISK MGMT. MNG. Total					0.25						0.10				0.20	0.20	0.25			1.00
MECHANIC II Total														2.00						2.00
PAYROLL/ACCOUNTS PAYABLE Total			0.33								0.10				0.50	0.53	0.53			2.00
PROJECT MANAGER Total										0.15	0.65				0.05	0.10	0.05			1.00
PUBLIC WORKS DIRECTOR Total										0.15	0.05		0.05	0.05	0.20	0.25	0.25			1.00
SANITATION SUPERINTENDANT Total																	1.00			1.00
SANITATION SUPERVISOR Total																	1.00			1.00
SANITATION WORKER I Total																	7.00			7.00
SANITATION WORKER II Total																	1.00			1.00
STAFF ACCOUNTANT Total			0.25												0.25	0.25	0.25			1.00
SENIOR PLANNER Total *						1.00														1.00
STREET MAINTENANCE TECHNICIAN I Total											3.80	0.66	0.54							5.00
STREET MAINTENANCE TECHNICIAN II Total											0.40	0.34	0.26							1.00
STREET SUPERVISOR Total											1.00									1.00
STREET SWEEPER Total																	1.00			1.00
TRANSIT BUS DRIVER Total																			2.00	2.00
UTILITY TECHNICIAN Total																1.00				1.00
WASTEWATER COLLECTIONS SPECIALIST Total															2.00					2.00
WASTEWATER OPERATOR I Total															2.00					2.00
WASTEWATER OPERATOR II Total															1.00					1.00
WASTEWATER SUPERVISOR Total															1.00					1.00
WATER OPERATOR I Total																1.00				1.00
WATER OPERATOR II Total																2.00				2.00
WATER SUPERVISOR Total																1.00				1.00
Grand Total	7.00	2.65	1.93	1.05	0.25	3.20	2.65	2.45	2.70	0.65	6.25	1.00	2.05	2.25	10.53	10.56	16.66	0.13	2.55	76.50

*** Authorized but Frozen**

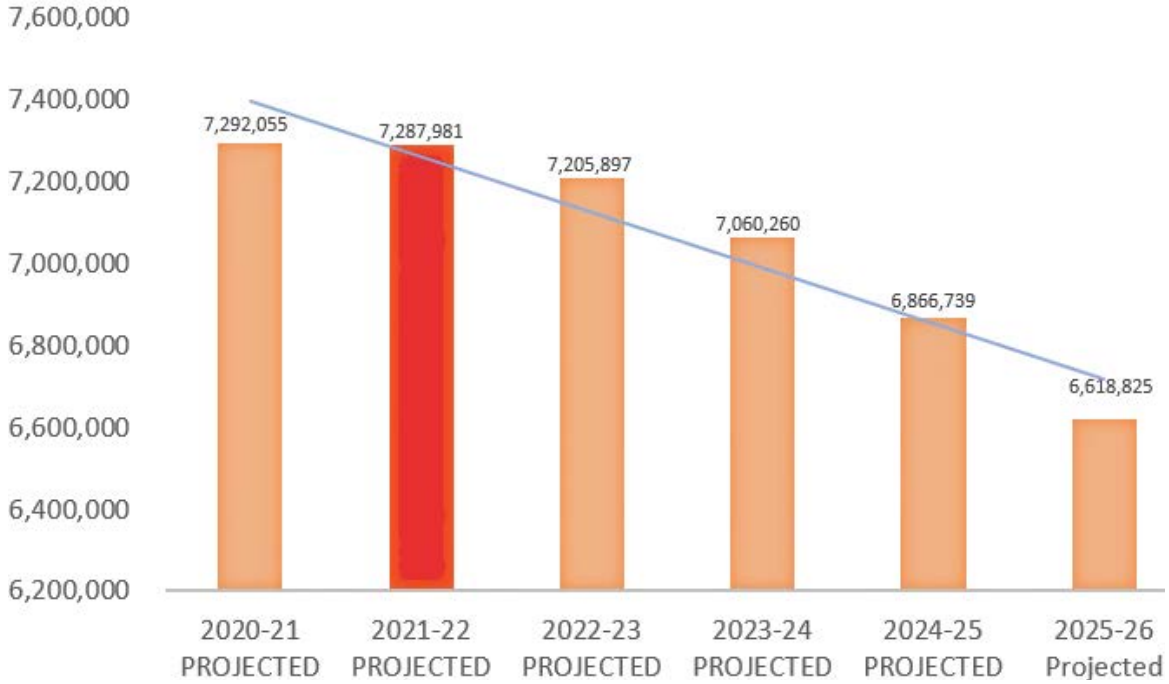
Salaries & Benefits by Department



CalPERS Unfunded Accrued Liability (UAL) Payments



CalPERS Pension Unfunded Accrued Liability



EMPLOYEE BENEFIT SUMMARY

Retirement: The City is a member of the State of California Public Employees Retirement System (CalPERS). No EPMC benefits are paid for new PERS Members (Effective January 1, 2013). Effective November 11, 2016, Classic PERS members will cost share (Misc. Tier 1 & 2) 2% of the employer contribution rate in addition to the employee contribution rate. The City does not contribute towards the employer or employee premiums for Temporary or non-permanent status employees. The City's PERS plans are as follows:

Miscellaneous	
Tier 1	3% @ 60 (Hired through November 15, 2011)
Tier 2	2.5% @ 55 (Hired between November 16, 2011 and December 31, 2012)
Tier 3/PEPRA	2% @ 62 (Effective January 1, 2013)
Safety	
Tier 1	3% @ 50 (Hired through December 31, 2012)
Tier 3/PEPRA	2% @ 55 (Effective January 1, 2013)

Post-Employment Health Care: The City does not contribute towards retiree health care.

Professional Development: The Tuition Reimbursement Program is designed to encourage employees to actively pursue higher education to improve their knowledge and skills in current job-related areas and other career fields within City service. For the miscellaneous and mid-management groups, the City pays $1,200 annually for job related courses.

Deferred Compensation: A section 457 plan is available to full-time employees. The City contributes $9,000 for the City Manager. The City contributes $0 for Executive and Miscellaneous employees.

Retirement Health Savings Plan: The City does not offer participation in a Retirement Health Savings Plan.

Life Insurance: The Employee benefit amount (dependent upon Bargaining Unit MOU) is paid by the City. The Employee can elect supplemental dependent coverage at the employee's cost.

Bilingual Pay: The City will pay bilingual pay incentive for employees who demonstrate proficiency in a foreign language, based on the City's needs.

Holidays: Full-time employees receive 11 holidays per year. In addition, employees receive 2 floating holidays which can be used at the employee's discretion.

Sick Leave: All full-time permanent employees receive 4.0 hours per pay period – unlimited accrual. The City complies with State of California Healthy Workplace Healthy Family Act of 2014 provisions and offers temporary and part-time employees sick leave. These temporary and part-time employees will accrue one hour of paid sick leave for every 30 hours worked. Paid

leave must carry over from year to year, with a cap on accrual of 48 hours (six days) and use of sick leave limited to 24 hours (three days) per year.

Administrative Leave: Full-time Executive Staff employees receive 80 hours of administrative leave per year. Mid-Management Staff employees receive 56 hours of administrative leave per year.

Health, Dental & Vision: Medical premiums are paid both by the City and employee for all full-time permanent employees. Dental and Vision premiums are paid by the City for all full-time permanent employees. In addition, the City offers a Cash-in-Lieu program on medical insurance. The City does not offer health benefits for Temporary or non-permanent status employees.

Workers Compensation: Workers compensation insurance premiums are paid by the City.

Short-Term Disability: The City participates in the State of California, State Disability Insurance (SDI) program. The plan is funded exclusively by employee contributions. The plan provides income protection for up to one year for disabilities that prevent the ability to work.

Long-Term Disability: The City does not offer participation in a long-term disability program.

Section 125 Cafeteria Plan: The program is available to all employees and allows employees to convert a taxable cash benefit into non-taxable benefits. Under a Section 125 program, employees may choose to pay for qualified benefit premiums before any taxes are deducted from employee paychecks.

Employee Assistance Program: The program is available to all full-time permanent employees and their family members. Each eligible person receives a designated number of visits per year or per incident. This includes legal services unrelated to City employment issues.

Vacation: All full-time permanent receive vacation benefits as follows:

0 – Completion of 5 years:	3.8 hours per pay period	160 hours maximum accrual
6 – Completion of 10 years:	4.2 hours per pay period	160 hours maximum accrual
11 or more years:	6.16 hours per pay period	160 hours maximum accrual

CITY OF WASCO

PRELIMINARY BUDGET

Appendix

The following outlines key budget tasks, dates and responsibilities in developing the 2021-22 Budget.

When	Who	What
February 27	Council	Holds strategic planning/goal-setting workshop.
March 2	Council	Considers mid-year budget review.
March 22	Finance	Distributes budget instructions and worksheets.
March 25	Finance	Briefs departments on budget process/worksheet preparation.
March 31	Finance	Distributes CIP budget instructions.
April 27	Council	• Considers budget and fiscal policies. • Reviews General Fund five-year forecast. • Reviews Water Fund five-year forecast.
April 28	Departments	Submit budget worksheets, strategic initiatives, accomplishments and objectives, any Division description revisions and CIP project requests.
April 28 to May 31	Departments Finance City Manager	Preliminary Budget Preparation, including: • Analyze department submittals and review with departments. • Prepare revenue, expenditure and changes in fund balance/working capital projections. • Finalize City Manager recommendations. • Prepare Budget document.
May 18	Council	Reviews key budget concepts and preview
June 3	**City Manager**	**Issues 2021-22 Preliminary Budget**
June 8	Council	Preliminary Budget: Overview, General and Special Funds
June 11	Council	Preliminary Budget: CIP and Enterprise Funds
June 21	Council	Preliminary Budget : Review Changes
June 24	Council	Adoption of Operating Budget And Capital Improvement Program

In 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution). Informally known as the "Gann Spending Initiative," this provision limits the total amount of appropriations in any fiscal year from "proceeds of taxes." Accordingly, it is essentially a limitation on revenues from taxes, rather than a direct limit on spending.

In 1980, the State Legislature added Section 9710 to the Government Code which requires that the Council of each establish, by resolution, an appropriations limit for the following year. The limit for any fiscal year is equal to the previous year's limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

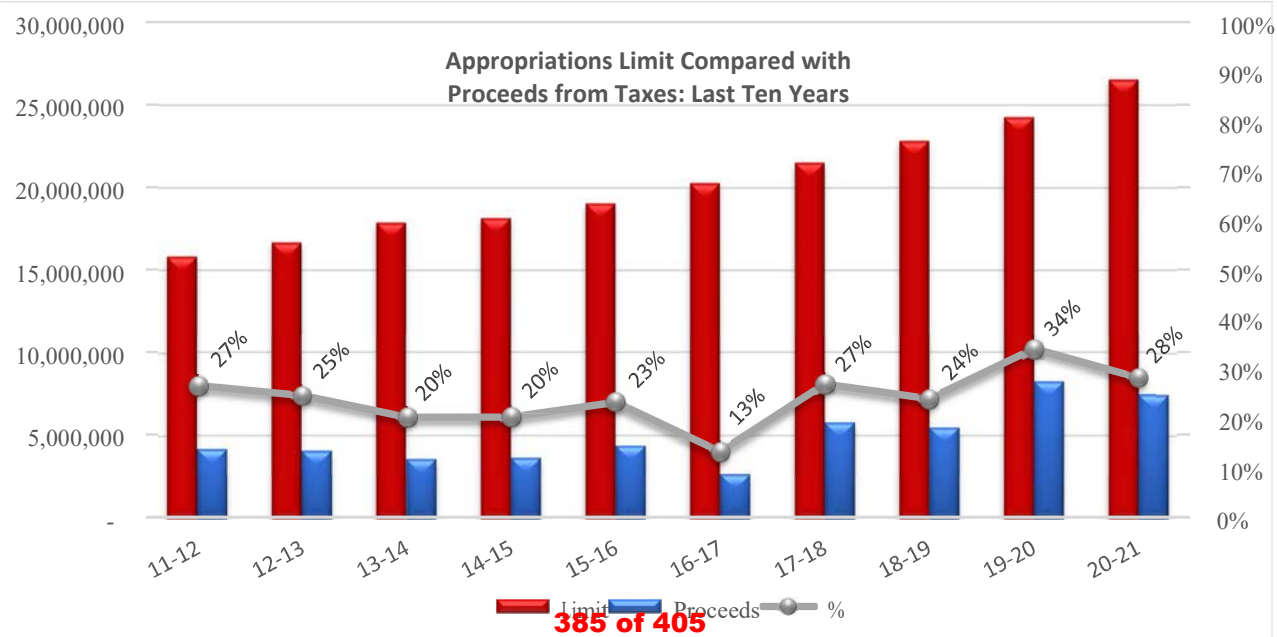
The original Article XIII-B (Proposition 4) and its implementing legislation were further modified by Proposition 111 (approved by the voters in June 1990). The changes were incorporated into the 1990-91 and 1991-92 Appropriations Limits. Beginning with the 1990-91 Appropriations Limit, a city may choose annual adjustment factors. The adjustment factors include the growth in the California per capita income or the growth in the non-residential assessed valuation due to construction within the city; and the population growth within the county or the city.

The following compares the difference between Wasco's 2021-22 Appropriations Limit and the estimated proceeds of taxes in the adopted 2022-22 Annual Budget. As reflected below, the City remains well below its Appropriations Limit for 2021-22.

This schedule will be updated after Budget adoption.

Wasco Appropriations Limit

Fiscal Year	Per Capita Change Factor	Population Change Factor	Total Adjustment	Appropriations Limit	Appropriations Subject to	Amount Under the Limit
2011-2012	1.0251	1.0102	1.0356	15,814,972	4,202,747	11,612,225
2012-2013	1.0377	1.0159	1.0542	16,672,134	4,099,656	12,572,478
2013-2014	1.0512	1.0203	1.0725	17,881,520	3,607,000	14,274,520
2014-2015	0.9977	1.0172	1.0149	18,147,247	3,677,640	14,469,607
2015-2016	1.0382	1.0110	1.0496	19,047,717	4,420,789	14,626,928
2016-2017	1.0537	1.0100	1.0642	20,271,285	2,684,605	17,586,680
2017-2018	1.0369	1.0233	1.0611	21,509,045	5,778,641	15,730,404
2018-2019	1.0367	1.0236	1.0612	22,824,670	5,464,819	17,359,851
2019-2020	1.0385	1.0234	1.0628	24,258,080	8,248,339	16,009,741
2020-2021	1.0373	1.0545	1.0938	26,533,487	7,475,000	19,059,285



Introduction

One of the early steps in the Budget process for 2021-22 was the preparation of a General Fund five-year forecast in "setting the stage" for the likely fiscal challenges ahead of the City. The forecast was presented to the Council on April 27, 2021. The detailed forecast results and key assumptions summary follow this overview.

Forecast Framework and Approach

The purpose of the forecast was to identify the General Fund's ability over the next five years – on an "order of magnitude" basis – to continue current services in light of recovery from the Great Recession and Covid-19 impacts. The forecast did this by projecting ongoing revenues and subtracting from them likely operating and capital costs in continuing current service levels. If positive, the balance remaining is available to fund "new initiatives" such as implementing capital improvement program (CIP) goals, addressing unfunded liabilities or improving service levels. On the other hand, if negative, it showed the likely "forecast gap" if the City continues current service levels without corrective action.

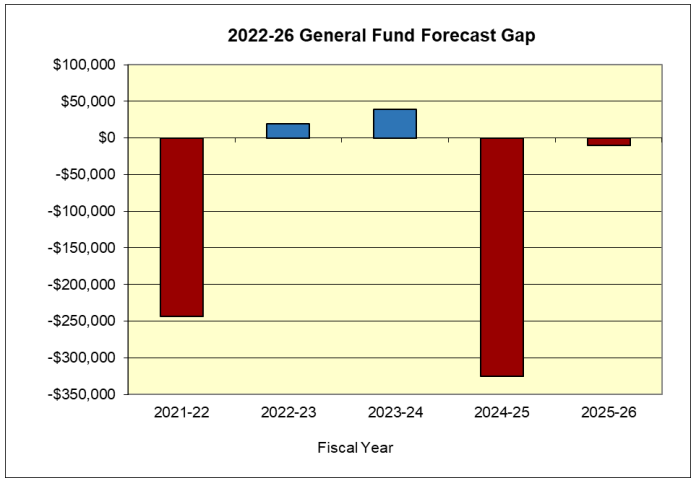
It is important to stress that this forecast is not the budget. Budgets are based on program review, priorities and affordability. Forecasts, on the other hand, are based on assumptions. Accordingly, this forecast doesn't make expenditure decisions; it doesn't make revenue decisions. As noted above, its sole purpose is to provide an "order of magnitude" feel for the General Fund's ability to continue current service levels in preparing for the 2021-22 Budget.

Ultimately, this forecast cannot answer the question: "Can the City afford new initiatives?" This is a basic question of priorities, not of financial capacity per se. However, making trade-offs is what the budget process is all about: determining the highest priority uses of the City's limited resources. And by identifying and analyzing key factors affecting the City's long-term fiscal heath, the forecast can help assess how difficult making these priority decisions will be.

Stated simply, the forecast is not the budget. Rather, it sets forth the challenges – and opportunities – ahead of the City in adopting a balanced budget, next year and beyond.

The Short Story

Based on current service levels and a very small CIP, the forecast showed the General Fund facing a modest "forecast gap" over the next five years.



While it "yoyos" from year-to-year, the average gap is about $104,000 annually (or 1% of operating costs).

- The forecast gap in 2021-22 of $243,000 is the most immediate concern. However, placed in context, this reflects a small

percentage of operating costs (about 2%). While below target fund balance levels, General Fund reserves are available to fund the short-term gap in 2021-22.

- As the economy and revenues recover from Covid-19, the second two years of the forecast showed positive (albeit small) results.
- The large gap in 2024-25 is due to "lumpy" CIP costs in that year.
- The last year showed costs and revenues in balance with a minor $10,000 gap.

Impact of Covid-19 on Revenues. The following chart summarizes the impact of Covid-19 revenue decreases from 2018-19 (the last completed fiscal year before Covid-19 impacts):

Revenue Losses Due to Covid-19								
	2018-19	2019-20		2020-21		2021-22		Total
	Base Year	Amount	Variance*	Amount	Variance*	Amount	Variance*	Variance*
Sales Tax: General	1,607,600	1,470,400	(137,200)	1,588,000	(19,600)	1,545,000	(62,600)	(219,400)
Sales Tax: Measure X	2,800,400	2,506,800	(293,600)	2,360,000	(440,400)	2,336,400	(464,000)	(1,198,000)
TOT	210,800	166,700	(44,100)	74,500	(136,300)	120,000	(90,800)	(271,200)
Business License Tax	119,700	116,200	(3,500)	75,000	(44,700)	90,000	(29,700)	(77,900)
Total	4,738,500	4,260,100	(478,400)	4,097,500	(641,000)	4,091,400	(647,100)	(1,766,500)

* Variance from base year.

As reflected above, total revenue losses through 2021-22 total $1.7 million, with an annual revenue loss of $647,100 in 2021-22.

Key Forecast Drivers

Assumptions drive the forecast results. Stated simply, if the assumptions change, the results will change. Key drivers underlying the forecast results include:

Current Solid Financial Condition. While the unassigned fund balance is below policy targets, overall fund balance (including the portion assigned for the labor housing complex) provides meaningful resiliency in addressing adverse fiscal circumstances. In short, the City starts with solid reserves compared with many other cities in the State, who have exhausted their reserves in mitigating service cuts in light of Covid-19 revenue losses.

State Budget Outlook. Over the past thirty years, the greatest fiscal threat to cities in California has not been economic downturns, dot.com meltdowns or corporate scandals, but rather, State takeaways. These included 20% reductions in property tax revenues in transferring revenues to schools via the Education Revenue Augmentation Fund (which in turn allowed the State to reduce its funding to schools by a commensurate amount), property tax administration fees, unfunded State mandates and more recently, dissolution of redevelopment agencies. These takeaways were on top of the fiscal challenges facing cities in light of their own revenue declines and cost pressures.

Fortunately, there are no further State takeaways on the horizon – but neither are there any suggested restorations of past takeaways. That said, while there are added constitutional protections in place since the last State raids on local finances, five years is a long time for the State to leave cities alone.

Revenues. The forecast generally assumes recovery in all key General Fund revenues, albeit slowly in 2021-22 as Covid-19 impacts begin (hopefully) to abate.

Expenditures. There are four key expenditure assumptions reflected in the forecast:

- "**Baseline" operating costs.** The 2020-21 Budget is the "baseline" for the forecast. From this, operating costs are projected to increase by inflation (projected at 2% annually), excluding projected increases pension costs and public safety contract services.

- **Penson cost increases**. Increases in retirement costs for contributions to the City's unfunded actuarial liabilities (UAL) are based on projection factors provided by CalPERS.

- **Public safety contract costs**. Significant increases are projected in contract Sheriff and Fire costs based on the factors presented at the Council's goal-setting session on February 27, 2021.

- **CIP expenditures.** These are based on the current five-year CIP included in the 2020-21 Budget through 2024-25. After that, the forecast assumes the average of the prior four years. It should be noted that this results in very modest average annual CIP of $184,000. To place this in perspective, the adopted General Fund CIP in 2020-21 was $3.1 million.

The following two pages show the detailed forecast results and a summary of key assumptions.

GENERAL FUND FIVE YEAR FISCAL FORECAST: 2022-26

	2018-19 Actual	2019-20 Actual	2020-21 Estimated	FORECAST 2021-22	2022-23	2023-24	2024-25	2025-26
REVENUES								
Property Tax								
General	$882,900	$957,800	$975,000	$994,500	$1,014,400	$1,085,400	$1,150,500	$1,208,000
In Lieu of VLF	2,883,500	3,147,800	3,151,400	3,214,400	3,439,400	3,645,800	3,828,100	4,019,500
Sales Tax								
General	1,607,600	1,470,400	1,588,000	1,545,100	1,599,200	1,655,200	1,716,400	1,779,900
Measure X	2,800,400	2,506,800	2,360,000	2,336,400	2,392,500	2,483,400	2,575,300	2,670,600
Franchise Fees	368,100	351,900	350,000	357,000	364,100	371,400	378,800	386,400
Transient Occupancy Tax	210,800	166,900	74,500	120,000	165,500	210,800	215,000	219,300
Business License Tax	119,700	116,200	75,000	90,000	105,000	119,700	122,100	124,500
Permit and Service Charges								
Development Review	271,800	392,500	527,000	397,100	405,000	413,100	421,400	429,800
Other Charges	142,400	-	139,500	142,300	145,100	148,000	151,000	154,000
General & Admin Allocations	1,530,400	1,256,300	1,514,700	1,545,000	1,575,900	1,607,400	1,639,500	1,672,300
Grants	641,800	223,600	1,634,600	-	-	-	-	-
Other Revenues	1,164,900	1,099,400	140,600	140,600	140,600	140,600	140,600	140,600
Total Revenues	**12,624,300**	**11,689,600**	**12,530,300**	**10,882,400**	**11,346,700**	**11,880,800**	**12,338,700**	**12,804,900**
EXPENDITURES								
Operating Costs	8,459,600	8,899,700	10,588,500	11,558,400	11,845,000	12,263,300	12,665,300	13,158,400
CIP Projects	2,047,200	1,144,400	6,471,600	95,000	10,000	106,000	526,000	184,300
Total Expenditures	**10,506,800**	**10,044,100**	**17,060,100**	**11,653,400**	**11,855,000**	**12,369,300**	**13,191,300**	**13,342,700**
OTHER SOURCES (USES)								
Transfers In	1,769,900	1,895,500	2,303,300	527,500	527,500	527,500	527,500	527,500
Transfers Out	(644,600)	(403,300)	-	-	-	-	-	-
Total Other Sources (Uses)	1,125,300	1,492,200	2,303,300	527,500	527,500	527,500	527,500	527,500
Sources Over (Under) Uses	**3,242,800**	**3,137,700**	**(2,226,500)**	**(243,500)**	**19,200**	**39,000**	**(325,100)**	**(10,300)**
FUND BALANCE, BEGINNING OF YEAR	7,129,600	10,372,400	13,510,100	11,283,600	11,040,100	11,059,300	11,098,300	10,773,200
FUND BALANCE, END OF YEAR	**10,372,400**	**13,510,100**	**11,283,600**	**11,040,100**	**11,059,300**	**11,098,300**	**10,773,200**	**10,762,900**
Assigned: Labor Housing Complex Project			9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000
Unaasigned	10,372,400	13,510,100	1,983,600	1,740,100	1,759,300	1,798,300	1,473,200	1,462,900

2020-21 excludes Labor Housing Complex Demolition/Site Clean-up and Covid-19 project related costs and revenues.

ASSUMPTIONS SUMMARY

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Inflation	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
REVENUES & OTHER SOURCES						
Property Tax (General and In-Lieu VLF)	4,126,400	2.0%	7.0%	6.0%	5.0%	5.0%
Sales Tax: HdL (Sales Tax Advisor) Projection						
General	1,588,000	-2.7%	3.5%	3.5%	3.7%	3.7%
Measure X	2,360,000	-1.0%	2.4%	3.8%	3.7%	3.7%
Franchise Fees (Inflation)	350,000	2.0%	2.0%	2.0%	2.0%	2.0%
Transient Occupancy Tax						
Recovers to 2018-19 "base year" by 2023-24; grows by inflation thereafter	74,500	120,000	165,500	210,800	2.0%	2.0%
Business License Tax						
Recovers to 2018-19 "base year" by 2023-24; grows by inflation thereafter	75,000	90,000	105,000	119,700	2.0%	2.0%
Development Review Fees Service Charges:						
Average of 2 Prior Year Actuals and 2020-21 Estimate as Base for 2021-22	527,000	397,100	2.0%	2.0%	2.0%	2.0%
Othe Service Charges: Grow by Inflation	139,500	2.0%	2.0%	2.0%	2.0%	2.0%
Gen & Admin Allocations: Grow by inflation	1,514,700	2.0%	2.0%	2.0%	2.0%	2.0%
Other Revenues	140,600	Flat	Flat	Flat	Flat	Flat
EXPENDITURES						
Operating Expenditures						
Sheriff Contract	3,984,400	4,285,400	4,430,400	4,651,900	4,884,500	5,218,700
Fire Contract	529,100	1,037,300	1,058,000	1,079,200	1,100,800	1,122,800
CalPERS Unfunded Actuarial Liability (UAL) Contributions						
"Classic" Employees (65% of total UAL; balance in enterprise funds)	292,800	337,400	340,600	395,900	421,200	433,600
"Classic" Employees: Second Tier	1,600	2,100	2,300	2,500	2,600	2,800
PEPRA Employees	1,100	1,900	2,800	3,700	4,500	4,700
Legacy Safety Plan	49,100	49,300	49,000	49,000	49,000	49,000
Total CalPERS UAL	344,600	390,700	394,700	451,100	477,300	490,100
Other Operating Costs: Grow by Inflation (2%)	5,730,400	5,845,000	5,961,900	6,081,100	6,202,700	6,326,800
Total Operating Costs	10,588,500	11,558,400	11,845,000	12,263,300	12,665,300	13,158,400
Capital Improvement Program (CIP) Projects: 2021-25 Adopted CIP						
Server/Network Upgrade			20,000			
Munis Upgrade			16,800	16,800		
Survellance Security		5,000				
Keyless Access			10,000			
Courthouse Demolition					420,000	
Police Station Roof and HVAC		75,000				
Replacement Mower		15,000				
Road Rehabilitation: Central Avenue				106,000		
Road Rehabilitation: Filbum Avenue					106,000	
Four Year Average						
Total CIP	6,471,600	95,000	10,000	106,000	526,000	184,300
Other Sources (Uses): Transfers in from Gas Tax: 2020-21 Budget, stays flat	527,500	527,500	527,500	527,500	527,500	527,500

GLOSSARY

ACCOUNTING: (a)-The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (b)- The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

ACCOUNTING PERIOD: Any period of time at the end of which an agency determines its financial position and results of operations.

ACCOUNTING PROCEDURES: All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal controls.

ACCOUNTING SYSTEM: The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balance account groups, and organizational components.

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts due to others for goods and services prior to the end of the accounting period (includes amounts billed but not paid).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

ACCRUAL BASIS: The method of accounting which calls for recognizing revenue/gains and expenditures/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow. Contrast with Cash Basis.

ACCUMULATED DEPRECIATION: The amount of depreciation that has accumulated to date during the existing useful life of City assets.

ACTUAL FISCAL YEAR: Amounts represent actual expenditures and financing sources for two fiscal years prior to the Recommended Budget fiscal year.

AD VALOREM TAXES: Revenue from taxes paid on real property and personal property which is calculated based on the "value" of the property.

ADOPTED BUDGET: The official budget is a legal document that is approved by a legislative body at the start of each fiscal year.

ALLOCATION: Division or distribution of resources according to a predetermined plan.

APPORTIONMENT: Allocation of State or Federal aid, district taxes, or other moneys to cities or other governmental units.

APPROPRIATION: A legal authorization to make expenditures and incur obligations for specific purposes.

ASSESSMENT: The process of making the official valuation of property for purposes of taxation.

ASSETS: A probable future economic benefit obtained or controlled by an entity as a result of past transactions or events.

AUDIT: An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the City is usually a financial statement examination and compliance review.

AGENCY FUND: Includes the Successor Agency and Wasco Public Financing Authority, which are under the authority of the Council, but are separate legal entities.

BALANCE SHEET: A basic financial statement that shows assets, liabilities, and fund balance of an entity as of a specific date.

BASIS OF BUDGETING: Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. For the City of Wasco, the basis of budgeting is the same basis used for accounting: modified accrual.

BOND: Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together will periodic interest at a specified rate.

BUDGET: A financial plan consisting of an estimate of proposed expenditures, the proposed means of financing and corresponding purpose for a given time period.

BUDGETARY CONTROL: The management of business affairs in accordance with an approved plan of estimated income and expenditures.

BUDGET EXPLANATION: A general discussion of the recommended budget as presented in writing to the City Council. The budget explanation contains a description of the principal budget items and their financial status at the time of budget development.

BUDGET FINANCIAL SCHEDULES: Provides summary and detailed information on financing sources/uses.

BUDGETARY AMENDMENT/MODIFICATION: A change in resources needed to accomplish an existing service level. This is a necessary adjustment to the current year budget already approved by the City Council.

BUDGET UNIT: The classification of expenditures and revenue into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Such units are devised at the discretion of the City.

BUDGETED POSITION: A unit of measure used to standardize positions with different bases (e.g., hours, months). All items are converted to full-time equivalent positions, which are represented as budgeted positions in departmental operations. A full time equivalent represents one employee working full-time for one year.

CALIFORNIA PUBLIC EMPLOYEE REITREMENT SYSTEM: The City contributes to the California Public Employee Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State. Benefit provisions and all other requirements are established by the State statute and City ordinance.

CANCEL (OR DECREASE) RESERVES: An accounting transaction to release obligated fund balances to finance appropriations.

CAPITAL IMPROVEMENT: A permanent addition to the City assets, including purchase of land, the design and construction of buildings and facilities or major renovations of the same.

CAPITAL IMPROVEMENT PLAN (CIP): A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures. Th CIP plans for five years and is updated annually.

CAPITAL OUTLAY: The acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

CASH: An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

CASH BASIS: Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

CHART OF ACCOUNTS: A systematic list of accounts applicable to a specific entity.

CHANGE FROM BUDGET: The resulting variance when the recommended budget is compared to the adopted budget of the preceding year.

CONTRACTED SERVICES: Services rendered by personnel who are not on the payroll of the City, including all related expense covered by contract.

COST ALLOCATION: Overhead accounting provides for cost allocation of administrative and support service costs to service providing organizations. Allocation is based on different methods in unison or in combination, including expenditure budget amount, FTE employees and facility square footage. A weighting of overhead charges is further broken out for operational costs verses CIP. This service enables the City to determine the full cost of program budgeting and to recapture General Fund costs expended in contracting with outside agencies and in serving other funds of the City.

COST OF LIVING ADJUSTMENT (COLA): The COLA is commonly used to refer to general salary increases granted to employees or increases in benefit payments for recipients of public assistance to keep pace with inflation in the cost of goods and services as measured by the Consumer Price Index (CPI).

CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

DEBT SERVICE FUND: A fund used to account for the accumulation of resources to make payments of principal and interest on general obligation bonds and other long-term debt.

DEBT SERVICE REQUIREMENTS: The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT: (1)-Excess of liabilities over assets. (2)- The excess of expenditures or expenses over revenues during an accounting period.

DEPARTMENTAL PROGRAM SUMMARY: Provides information such as the legal authority for the program, whether the program is mandated or discretionary, the description of the program and summary budget information reflecting the base budget.

DEPRECIATION: The decrease in value of physical assets due to use and the passage of time.

ENTERPRISE FUND: A fund used to account for those operations that are financed and run like commercial entities, where the intent is to recover the cost of providing ongoing services, primarily by user charges. An example is the Wastewater Enterprise Fund, supported financially by monthly rates and charges paid by businesses and residents.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF): Implemented in 1992-1993, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to educational agencies within that county.

ESTIMATED FISCAL YEAR: Reflects estimated expenditures and financing sources for the entire current fiscal year.

EXPENDITURE: The spending or disbursement of financial resources.

FEES: Amounts collected from or paid to individuals or groups for services or use of facilities.

FULL-TIME EQUIVALENT (FTE): The number of employees working full time. In other words, one FTE is equivalent to one employee working full time.

FINANCING SOURCES: Reflects the total resources utilized to finance expenditure needs.

FINANCING USES: Total needs requiring financing for the fiscal year, consisting of expenditure appropriations and increases to reserves.

FISCAL YEAR: A yearly accounting period, beginning on July 1 and lasting through June 30 of the next year, to which the annual operating budget applies. Fiscal years are designated by either the calendar year in which they begin and end or only in which they end. Abbreviation: FY

FIXED ASSETS: Fixed assets are assets of a permanent character that have continuing value such as land, buildings, machinery, furniture, and equipment.

FIXED COST: Fixed costs are those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program.

FUND: A separate fiscal and accounting entity with a self-balancing set of accounts recording financing sources, financing uses, assets and liabilities.

FUND BALANCE: The amount remaining at fiscal year-end representing the difference between current assets and current liabilities. In enterprise funds, this is also referred to as Net Position.

FUND BALANCE AVAILABLE: That portion of the fund balance not obligated and therefore available for financing the budgetary requirements of the Proposed Budget.

FUND SOURCES: Identifies fund(s) that will provide money for project expenditures.

FUND NUMBER: A Fund Number is a number with two digits which uniquely identifies the fund in the City's financial system. As an example, the General Fund is 01, Special Revenue Fund 10 and Enterprise Fund is 30.

GENERAL FUND: The fund used to account for all citywide operations except those required to be accounted for in another fund.

GENERAL LEDGER: A book, software file, or other device in which accounts are kept to a degree of detail necessary to summarize the financial transactions of the City of Wasco system. General ledger accounts may be kept for any group of items of receipts or expenditures.

GENERAL PLAN: The General Plan is a long range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): GAAP is a set of uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB): GASB is the authoritative accounting and financial reporting standard-setting body for governmental entities

GRANT: A contribution by a government or other organization to support a particular function.

INTERFUND ACCOUNTS: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund and added to another fund without an expectation of repayment.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.

LAFCO: Local Agency Formation Commission.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The City's basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures. Expenditures are generally recognized when incurred, except for self-insurance, litigation, and employee benefits, which are accounted for on a cash basis.

NET FUND OBLIGATION: The amount of the operation financed by general purpose revenues, such as property taxes, after deducting revenues generated by the operation and transfers from other funds attributable to the operation in question

OBJECT CODE: A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

OBJECTIVE: Describes in specific and measurable terms the results which a program is expected to achieve.

OPERATING BUDGET: A financial plan for the provision of direct services and support functions.

OPERATING TRANSFERS: Council-authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OTHER CHARGES: An object of expense that reflects costs not directly associated with the daily expenses of running an operation. Includes payments for interest and principal charges, capital lease payments, payments to other governmental agencies, and judgments and/or settlements.

PERFORMANCE INDICATOR: A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PETTY CASH: A sum of money set aside for the purpose of immediate payments of small amounts for which the issuance of a formal voucher and check would be too expensive and time-consuming.

PHASE OF PROJECT: Projects progress in phases from initial planning to ultimate completion. Possible phases are: planning, design, construction, implementation and completion. Some projects are of an ongoing nature and do not fit into a phrase.

POLICY: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

PROPOSED BUDGET: The recommendations of the City Manager for how the resources of the City should be prioritized and spent in the upcoming fiscal year. Upon submittal of the Proposed Budget by the City Manager to the City Council, public hearings are held before the City Council approves the final budget, not later than June 30.

SUCCESSOR AGENCY: This fund is used to account for the activities of the former Redevelopment Agency of the City of Wasco, which was created by the City Council to prepare and carry out redevelopment plans for designated areas of the City.

REFUSE COLLECTION: Used to account for revenues and expenses related to refuse collection and disposal services.

RESERVES: Portions of fund balance set aside due to legal or contractual restrictions and not available for appropriation. The City has traditionally reserved funds for debt service and rate stabilization.

RESOLUTION: A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

REVENUE: Source of income to an operation other than debt issue proceeds, transfers from another fund, or use of reserves.

SALARIES AND EMPLOYEE BENEFITS: An object of expense reflecting the City's costs for employee compensation. Includes salaries and wages, insurance (health, dental, life, unemployment and workers' compensation), retirement, overtime, and flexible benefit plans.

SERVICES AND SUPPLIES: An object of expense reflecting the purchase of goods and services within the year.

SPECIAL FUNDS: Used to account for proceeds of specific legally restricted revenue for and generated from activities.

SPENDING LIMITATIONS (GANN LIMIT): Article XIIIB of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. Annually, local governments may increase the appropriation limit by a factor comprised of the change in population combined with the California per capita income.

USER FEES: The payment of a fee for direct receipt of a public service by benefiting from the service.

WASTEWATER FUND: This fund is used to account for all the revenues and expenses related to the city-operated sewer collection.

YEAR-END: This term means as of June 30th (the end of the fiscal year).

The following Resolutions will be included in the final Budget document after they are approved by the Council:

- Resolution adopting the 2021-22 Annual Operating Budget
- Resolution adopting the 2021-22 Capital Improvement Program Budget
- Resolution adopting the 2021-22 Appropriations Limit

STAFF REPORT
CITY OF WASCO

TO: Honorable Mayor and Council Members

FROM: Daniel Ortiz-Hernandez, City Manager
Scott Hurlbert, Assistant to the City Manager
Isarel Perez-Hernandez, Finance Director

DATE: June 24, 2021

SUBJECT: Adopt a Resolution Approving the Annual Appropriations Limit for the Fiscal Year 2021-2022.

RECOMMENDATION:
It is recommended that the City Council adopt a resolution establishing the City's 2021-22 Appropriations Limit.

DISCUSSION:

Overview

Under the Gann Spending-Limitation Initiative (Article XIII B of the State Constitution) adopted as Proposition 4 in June 1979 (and subsequently modified by Proposition 111 in June 1990), the City is required to annually adopt a resolution setting the Appropriations Limit for the upcoming fiscal year. For 2021-22, the City's Appropriations Limit is $28.2 million. However, as discussed below, 2021-22 appropriations subject to the limit are $6.6 million, far less than the calculated Limit (by $21.6 million).

Background and Key Concepts

The Gann Spending-Limitation Initiative provides for the limitation of state and local government appropriations. As discussed in the following summary of the major provisions of the Gann Initiative and Proposition 111 modifications, the Gann Initiative is a limitation on tax revenues rather than a direct limitation on appropriations.

Key concepts include:

1. Appropriations subject to limitation may not exceed appropriations made in 1978-79 except as adjusted for increases in the cost of living, population, and service responsibility transfers.

2. Appropriations financed through service fees (to the degree that they do not exceed the cost of performing the service), grant programs, fines and forfeitures, and other

specified "non-tax" sources are not subject to the Appropriations Limit. Additionally, appropriations for long-term indebtedness incurred prior to 1978-79, debt service on qualified capital outlays beginning in 1990-91, qualified capital outlays in excess of $100,000, and increased costs as a result of federally mandated programs are also excluded from the limit. Essentially, with the exception of major capital-related expenditures, only appropriations funded through tax revenues are subject to limitation.

3. For the purpose of identifying "proceeds from taxes" under the Gann Initiative, state subventions that are unrestricted as to their use are considered to be tax sources. On the other hand, the use of subventions like gas tax and transportation development act funds are restricted by the State, and as such, are classified as non-tax sources.

4. Under the original Gann Initiative, all proceeds from taxes received in excess of the appropriations limit were required to be returned through refunds or revisions in tax rates and fee schedules within the next two fiscal years; or voter approval to increase the appropriations limit was required. Proposition 111 provides a one-year carryover feature to determine excess revenues under which refunds can be avoided if the City is below the limit by the amount of the prior year excess in the subsequent year. Any voter-approved increase to the appropriations limit cannot exceed four years.

5. Originally, the Gann Initiative was self-executing, requiring no formal review; however, Proposition 111 requires that the annual calculation be reviewed as part of the annual financial audit.

6. Other key concepts in implementing the Gann Initiative include: appropriations funded through tax sources are subject to the limit, not actual expenditures; and any excess of actual tax revenues over the Appropriations Limit, not actual expenditures or appropriations, are subject to refund.

Adjustment Factors

The annual adjustment factors for changes in population and cost of living for the appropriations limit calculation must be selected by a recorded vote of the Council and include the following:

1. ***Population***. Based on data provided annually by the State Department of Finance, cities may annually choose either the growth in their City's or the county's population.

   For this year's calculation, the City's population growth factor (which exceeded the County's factor) is the recommended adjustment factor.

2. ***Cost of living***. Local governments may annually choose either the percentage change in California per capita personal income or the percentage change in their jurisdiction's assessed valuation that is attributable to non-residential new construction.

   For this year's calculation - as in past years – the percentage increase in California per capita personal income is the recommended adjustment factor.

   Note: The City's percentage change in assessed valuation attributable to non-residential new construction is not readily available. If this becomes available and

results in a significantly higher Limit, it can be adjusted at that time. However, because the difference between the City's Limit and appropriations subject to the limit is so large, this is unlikely ever to be necessary.

Calculation Summary

The City's Appropriation Limit for 2021-22 is $28,277,588, calculated as follows:

Appropriations Limit Calculation	
2020-21 Appropriations Limit	**$26,534,285**
Adjustment Factors	
A. Cost of Living Options	
1. Percentage change in assessed value in the preceding year due to new non-residential construction	-
The City's percentage change in assessed valuation attributable to non-residential new construction is not available.	
2. **Percentage change in California per capita income**	**5.73%**
B. Population Options	
1. Percentage change in City population	**0.79%**
2. Percentage change in County population	0.25%
Compound Percentage Factor (multiplicative not additive)	**6.57%**
2021-22 Appropriations Limit	**$28,277,588**

The options highlighted in bold print are the recommended adjustment factors in determining the City's Appropriations Limit for 2021-22.

Appropriations Subject to the Limit

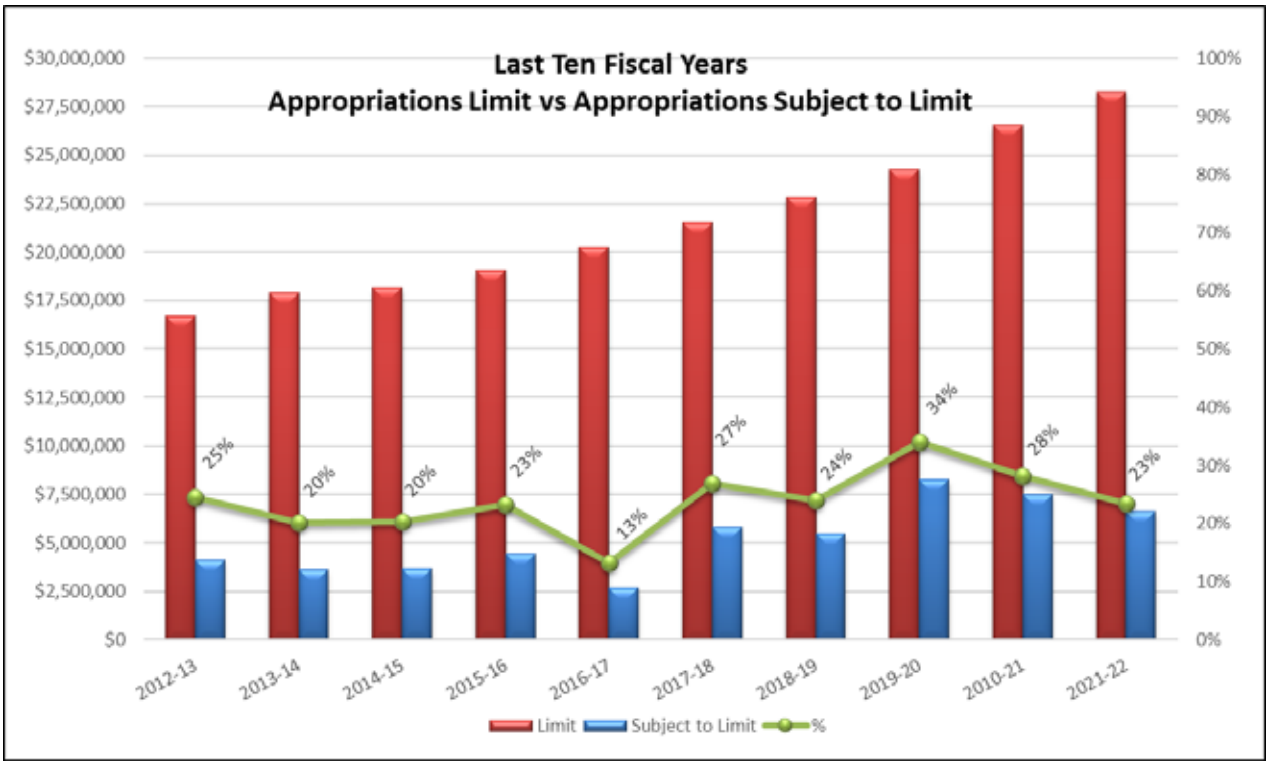
The attached spreadsheet identifies proceeds from taxes in the 2021-22 Budget under the Gann initiative definitions, which total $8,267,900. This is the base that determines proceeds from taxes (and thus appropriations subject to the limit), with two adjustments:

1. ***Allocated Interest Earnings.*** Generally accepted accounting principles, in this case, are to allocate interest earnings based on the ratio between tax and non-tax proceeds. As reflected in the attached spreadsheet, tax proceeds account for 69% of total General Fund revenues (excluding interest earnings); and accordingly, 69% of projected interest earnings ($72,600 of $105,000) are allocated to tax proceeds.

2. ***Exclusion of Capital Outlay in Excess of $100,000.*** As discussed above, Proposition 111, adopted in June 1990, made several administrative changes in the Appropriations Limit. Among these was the exclusion from the Limit of capital outlays in excess of $100,000. These total $1,715,000.

Accordingly, net tax proceeds subject to the limit are $6,625,500.

The following is a ten-year summary of the City's Appropriations Limit compared with appropriations subject to the Limit.



FISCAL IMPACT:
There is no negative fiscal impact resulting from adopting the City's 2021-22 appropriations limit.

ATTACHMENTS:
1. Resolution adopting the 2021-22 Appropriations Limit
2. Calculation of Appropriations Subject to the Limit

RESOLUTION NO. 2021 -_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2021-22

WHEREAS, the voters of California on November 6, 1979, added Article XIIIB to the State Constitution placing various limitations on the appropriations of the state and local governments; and

WHEREAS, Article XIIIB provides that the appropriations limit for Fiscal Year 2021-22 is to be calculated by adjusting the base year appropriations of Fiscal Year 1978-1979 for changes in the per capita cost-of-living and population; and

WHEREAS, the City of Wasco has complied with all provisions of Article XIIIB, as amended, in determining the appropriations limit for Fiscal Year 2021-22; and

WHEREAS, pursuant to California Government Code Section 7910, the documentation provided by the Finance Director upon which the determination and establishment of this resolution is based and is on file with and available for public inspection in the office of the City Clerk for fifteen (15) days prior to the date of adoption of this resolution.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Wasco that the Appropriations Limit for Fiscal Year 2021-22 is $28,277,588 pursuant to attached "Exhibit A."

-o0o-

I HEREBY CERTIFY that the foregoing Resolution No. 2021 - was passed and adopted by the Council of the City of Wasco at a special meeting thereof held on June 24, 2021, by the following vote:

COUNCIL MEMBERS:
AYES:
NOES:
ABSTAIN:
ABSENT:

_____
ALEXANDRO GARCIA,
MAYOR of the City of Wasco

Attest: _____

_____
MARIA O. MARTINEZ
CITY CLERK and Ex Officio Clerk of
the Council of the City of Wasco

EXHIBIT A

Appropriations Limit Calculation	
2020-21 Appropriations Limit	**$26,534,285**
Adjustment Factors	
A. Cost of Living Options	
1. Percentage change in assessed value in the preceding year due to new non-residential construction	**-**
The City's percentage change in assessed valuation attributable to non-residential new construction is not available.	
2. **Percentage change in California per capita income**	**5.73%**
B. Population Options	
1. Percentage change in City population	**0.79%**
2. Percentage change in County population	0.25%
Compound Percentage Factor (multiplicative not additive)	**6.57%**
2021-22 Appropriations Limit	**$28,277,588**

Selection Factors in Bold

City of Wasco
CALCULATION OF APPROPRIATIONS SUBJECT TO LIMIT

Proceeds from Taxes Subject to the Appropriations Limit	**2021-22 Budget**
General Property Taxes	965,500
VLF Swap Property Taxes	3,214,400
General Sales Tax	1,545,100
Measure X Sales Tax	2,336,400
Transient Occupancy Tax	125,000
Business License Tax	52,500
Property Transfer Tax	29,000
Subtotal	8,267,900
Interest Allocation	72,600
Tax Proceeds Subject to Limit	8,340,500
Less Qualified Capital Outlay ($100,000 or More)	
Police Station Roof and HVAC	(130,000)
Neighborhood Park: Central Avenue	(780,000)
Historic Downtown District Landscaping	(205,000)
New Animal shelter (Measure X)	(200,000)
Street Lighting Post Top Conversion (Measure X)	(150,000)
Street Lighting Program (Measure X)	(250,000)
Total Qualified Capital Outlay	(1,715,000)
Net Appropriations Subject to Limit	**$6,625,500**

Allocated Interest Earnings	
Proceed from Taxes Before Interest Allocation	8,267,900
Non-Proceeds from Taxes Before Interest Allocation	3,683,200
Subtotal	11,951,100
Interest Earnings	105,000
Total General Fund Revenues	12,056,100
Ratio of Proceeds from Taxes Before Interest Allocation	69%
General Fund Interest Earnings	105,000
Interest Earnings Allocated to Proceeds from Taxes	**$72,600**