


ITEM NO.: J-13
PRESENTATION OF FISCAL YEAR 2024-
2025 PROGRAM OF SERVICE AND
ANNUAL BUDGET

June 10, 2024

TO: HONORABLE MAYOR AND COUNCIL MEMBERS
OF THE CITY OF CORNING

FROM: BRANT MESKER, CITY MANAGER 
KHRYSTIE SHOEMAKER, ASSISTANT FINANCE DIRECTOR
ROY SEILER, CPA; ACCOUNTING CONSULTANT

INTRODUCTION:

City Staff hereby presents the City Council with the proposed "Annual Program of Service and Fiscal Year 2024-2025 City Budget".

BACKGROUND:

Attached you will find the proposed FY 2024/2025 budget. General Fund Revenues are estimated to yield \$6,182,400. The one-half cent sales tax (Measure A) is estimated to yield \$1,450,000 in FY 2024/2025. A significant amount of capital improvement is proposed to be funded this year. Some of these capital improvement projects are projects from the previous fiscal year and grant funded. There are also significant increases to salaries and benefits budgeted as a result of the Memorandum's of Understanding being approved with the Public Safety, Dispatch, Management, and Miscellaneous bargaining units.

SUMMARY:

If approved in their entirety the Budget will:

- Continue to maintain "full-time" Municipal Operations.
- Includes a budgeted 4.2% pay increase effective the first pay period in January 2024 for all employees in the Miscellaneous, Public Safety, Dispatch, and Management Bargaining Units. (Actual amount to be determined by CPI per the MOU.)
- Continue the independent Planning Consultant arrangement (SHN Engineers and Geologists, Inc.), City Engineering Services Agreement (NorthStar, Robin Kampmann), and CPA Services Agreement with Roy Seiler on an as-needed basis.
- Fund the Recreation Program utilizing General Funds and the Neighborhood Promise Grant for the fiscal year. This is anticipated to be the last year the City receives the grant funding.
- \$360,500 will be utilized from Measure A to fund Dispatch. These funds are necessary to reduce losses to the General Fund. In 2023-2024 \$350,000 was used to fund dispatch.
- \$500,000, \$215,000, and \$100,000 to Capital Improvement and Replacement Reserve transfers from Measure A are proposed to be funded for the future replacement of City equipment for the Fire, Police, and Public Works, respectively.
- \$10,000 in funding to support Code Enforcement clean-up projects.
- \$5,000 to support the Corning Market and community events.
- \$11,500 in ADA Improvements to City Buildings, the Library and Rodgers Theatre.
- \$200,000 of Ridell Trust Funds will be used to renovate the library. Plus an additional \$80,000 to upgrade the restrooms to meet ADA standards.
- \$43,200 for the animal shelter services agreement with the County of Tehama
- Pre-construction costs for the Recreation Center and City Plaza in the amount of \$1,155,000. \$210,000 of which is being utilized from development impact fees received by the City.
- \$160,000 in funding for the replacement of the roof at the Transportation Center which will occur after the beginning of the FY 2024/25 fiscal year.

- \$63,000 to replace the roof at the Wastewater Treatment Plant.
- \$102,500 in parks/playground special projects.
- The following items identified within the Capital Improvement Program:

Capital Improvement Proposed Funding		
Description	Funding Source	Anticipated Expense
Computer Room Mini-Split	General Fund	3,000
Secure Doors Upgrade	General Fund	10,000
Lennox Field Lights	General Fund	65,000
Transportation Center Roof Replacement	General Fund	160,000
Taser Lease	Measure A	15,420
Body Camera Lease	Measure A	15,720
Cell Phones	Measure A	7,000
Turnouts - Fire Gear	Measure A	15,000
Police Security Fencing/Parking Area	Measure A	20,000
Tehama Street Rehab	Measure A	685,000
Clark Park Parking Lot Phase 2	General Fund Reserves/CDBG PI	324,000
Theatre Marquee	General Fund Reserves	200,000
Library Remodel - ADA Restrooms	General Fund Reserves	80,000
1 Patrol Vehicle, 1 CSO Vehicle, Upfit 2 Trucks	Police Capital Reserves Funds	222,800
Almond/Prune Rehab	Street Funds	500,000
Almond/Fig St Rehab	Street Funds	500,000
Vehicle Replacement	Street Funds	45,000
Vehicle Replacement	Water & Sewer Funds	45,000
Genie Boom	Parks & Streets	142,440
Hydrant Install	Water Fund /Bond	20,000
Library Remodel	Rydell Fund	200,000
Papi, Airport	FAA Grant Funded	122,222
Runway Rehab, Airport	FAA Grant Funded	298,000
New Municipal Well	Department of Water Resources Grant	2,000,000
	TOTAL:	5,695,602

EXECUTIVE SUMMARY:

- **FY 2024-2025 Total Projected City-wide Revenues (excluding transfers): \$17,577,804.**
- **FY 2024/2025 Total Expenditures (excluding transfers): \$21,077,639.**
- **Anticipated General Fund Revenues/Transfers-In and Measure A Revenues will total \$7,632,400 and \$1,480,000, respectively.**
- **Anticipated General Fund and Measure A Budgeted Expenditures to be: \$7,496,019 and \$1,860,640, respectively.**
- **The proposed budget projects General Fund and Measure A Reserves will increase/<decrease> by \$113,434 and <\$553,713>, respectively during FY 2024-2025, as indicated in Exhibit A.**

BUDGET FORMAT:

We've continued a similar budget format utilized in recent years. In the staff report we have included many of the charts that were provided last year. All recommended expenditures are accounted for in the budget document and/or described in this staff report.

The budget document presented has two primary components: This "Budget Message" staff report with pages marked in lower case roman numerals, and the large binder document labeled "City of Corning 2024-2025 Budget & Program of Services" with regular page numbers. The document should be considered a "Draft" at this time.

Following this budget message is the Table of Contents and the Financial Projections Tab. Use the information under that tab to understand the financial status of the City's important funding sources.

The next tab displays the sources and history of the "General Fund" and all "Other Fund Revenues". There is a detailed narrative explaining each revenue source. The Department Summaries provide a short history of expenditures in each of the City's Departments. Individual expenditure plans for each Department are provided for detailed review.

IMPLEMENTING THE PROGRAM OF SERVICE AND ANNUAL BUDGET:

Staff will present the recommended budget to the City Council. The Council will also listen to the public's comments and suggestions, and then deliberate and make any changes deemed necessary and/or appropriate.

The City Manager, Assistant Finance Director and Accounting Consultant Roy Seiler, CPA will then incorporate those changes, if any, in a final budget resolution document. The current schedule anticipates Council to work toward completing the budget review in order to adopt the resolution at the June 25, 2024, regular City Council Meeting. The individual line items of the budget will not be adopted, instead the Council will use the resolution to set the budget limits for each of the operating funds that support City services. Staff will then operate within these budget limits to carry out the City Council's adopted Program of Services.

THE BUDGET:

"Budgeting" is a process to project revenues and then allocate those funds as expenditures in order to implement the Council's desired programs, services, and projects.

The budget addresses anticipated revenues and expenditures affecting the "General Fund" and "Other Funds" that account for water & sewer utilities, airport, street maintenance, and maintaining the Transportation Center. Revenues and expenditures for those "Other Funds" are for specific uses. That leaves little discretion to the City Council for those "Other Funds". For that reason, we primarily focus on the General Fund.

The General Fund budget can be viewed in three primary parts:

1. **History.** We start with "actual numbers" from the audit at last fiscal year's end (FY 2022-2023; ending June 30, 2023).
2. **2023-2024 Projected.** We normally prepare the budget before the current fiscal year "closes out". For this reason, we must "project" what the fund balance will be at fiscal year-end (June 30, 2024) based on ten months of data (July through April).
3. **Fiscal Year 2024-2025 Budgeted.** We utilize various sources to make projections about the "income" or "revenue" we will receive for the next fiscal year. Staff then uses those projections to make recommendations about which programs, services and projects we can fund and where we expect to be on June 30, 2025.

Please refer to the "General Fund Summary and Projections" spreadsheets on the following pages. It details the recent history and projects the current and future balances of the General Fund.

SUMMARY OF PROPOSED REVENUES AND EXPENDITURES FY 2024-2025

REVENUES:

The **total City revenues** from all sources for Fiscal Year 2024-2025 are projected to be **\$17,544,804**, excluding transfers. City operating income comes from a number of sources which are fully detailed in the Draft Budget Book sections under the Tab "**General Fund Revenues**" and "**Other Fund Revenues**".

GENERAL FUND REVENUES (Including Measure A):

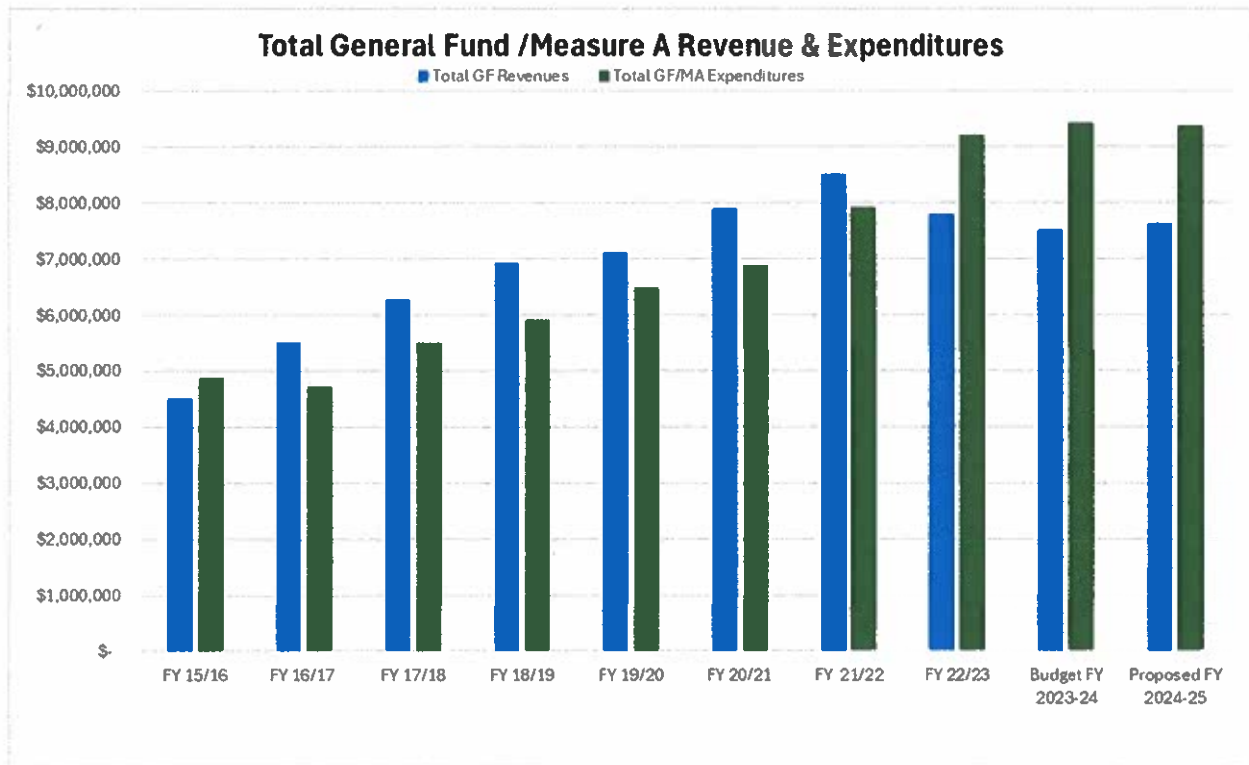
We project General Fund Revenues to be \$7,632,400 for FY 2024-2025. That amounts to 44% of total projected revenues. General Fund revenues are largely “discretionary”; meaning the City Council can largely decide how these funds are expended.

The revenue sources for the General Fund include the five major categories (sales tax, transactions and use tax (Measure A), transient occupancy tax, property tax, motor vehicle in lieu and “Other GF Revenues”) shown on the spreadsheet marked “General Fund Revenue Projections” (Page 3). The spreadsheet shows how the fund amounts have varied among the recent budget cycles. The category’s totals are also graphed on Page 2.

HISTORY, ANALYSIS AND TRENDS:

GENERAL FUND ANALYSIS AND EXPECTATIONS:

As described previously, we focus on the General Fund because it provides the discretionary revenue that fund many of the City’s important services and programs. The spreadsheet that is the basis of the chart below is included under the Financial Projections Tab at page 3 of the Draft Budget document and titled “General Fund Revenue History Projections”. The spreadsheet shows the various sources of General Fund revenue for each fiscal year and the corresponding amount received. As you can see in the table below, General Fund revenues are anticipated to be \$ 1,977 less than budgeted FY 2023-2024 levels, with expenditures increasing as well by \$138,328.



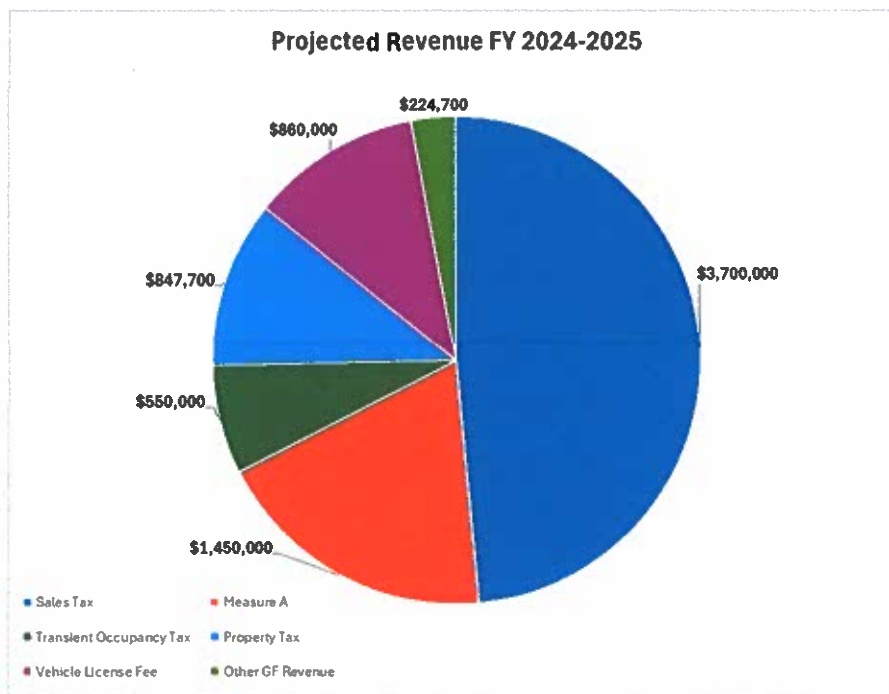
We are projecting the following for Fiscal Year 2024/2025:

Funding Type	Revenue	Expenditures
General Fund	\$6,182,400	\$7,496,019
Measure A	\$1,450,000	\$1,860,640

Due to the importance of the key General Fund Revenues, please see the detailed spreadsheets and charts at pages 2 - 5 in the Financial Projections Section.

SALES TAX REVENUE:

Sales Tax is the principal component of General Fund Revenues as the chart below depicts. Since we rely heavily on sales tax revenue, our fiscal stability can be significantly affected by recessionary economic conditions and fuel prices. Two industry groups (Fuel Sales and Auto Sales) typically account for over 65-75% of our sales tax revenues depending on the year.



Fiscal year 2024-2025 sales tax and Measure A revenues are anticipated/budgeted to total \$5,150,000, unchanged from 2023-2024. It is anticipated that sales tax revenues including Measure A will be approximately 56.5% of total General Fund and Measure A Revenues. A one percent swing in sales tax revenue equates to about a \$51,500 effect on the General Fund/Measure A. Volatile fuel prices can cause significant swings in sales tax received by the City. HdL, the City’s sales tax consultants, expect overall sales tax to be flat in fiscal year 2024-2025 due to fuel prices, inflation, and interest rates affecting transportation and consumption.

TRANSIENT OCCUPANCY TAX (TOT):

TOT is a 10% room tax that is collected at the motels in town for stays of less than thirty days. For FY 2024-2025, we project revenue of \$500,000 based on current fiscal year revenue. This represents a \$50,000 decrease from 2023-2024.

PROPERTY TAX:

We are projecting \$846,700 for FY 2024-2025, about a 4% increase from 2023-2024.

VEHICLE LICENSE FEES:

This is tax paid by the County Auditor in lieu of Vehicle License Fees. We project to receive \$860,000 for FY 2024-2025.

OTHER FUND REVENUES:

The Council has limited discretion regarding “Other Fund” (Non-General Fund) Revenues. These funds are restricted to specific purposes. Some refer to these as “earmarked” funds. For example, gas taxes must go to street maintenance such as repaving projects, and water revenues may be spent only on water-related repairs or improvements, etc. The sum of all **Other Fund Revenues** anticipated for FY 2024-2025 is \$9,912,404, which is higher than previous years due to increases in grant revenue. **Other Fund Revenues** make up 56% of the City’s total revenues.

See the "Financial Projection" Tab following this report. Under that tab are separate spreadsheets for the Street Funds, the Sewer Enterprise and the Water Enterprise beginning on page 5.

Street Maintenance Funds (please see Page 8) are reliant on the various Gas Taxes collected from fuel sales and funds provided via the Tehama County Transportation Commission.

Please refer to the Sewer Enterprise Fund spreadsheet (Page 9). The Council approved Resolution No. 07-23-2019-09 on July 23, 2019. The Resolution implemented a series of five separate 3.0% annual increases to the Sewer Rates beginning on August 1, 2019, and on July 1st each year thereafter. The last rate increase was July 2023. There is not an increase approved beyond July 2023, therefore beginning in FY 2024/2025 it is very likely the City will need to increase sewer rates by 5.0% per year for the next two years.

Please refer to the Water Enterprise Fund Spreadsheet (Page 10). In 2018, the City implemented a series of five annual 3.5% water rate increases. As anticipated, consumption levels did not return to pre-drought levels. As a result, the City Council adopted Resolution 07-23-2019-08 approving an additional 3.5% annual increase (a total of 7%) for the next four years with the last increase in July 2022. Beginning in FY 2024/2025 it is very likely the City will need to increase water rates by 10.0% per year for the next two years.

The Water and Sewer Enterprise budgets presume all water and sewer invoices will be paid by account users. This was done previously because of the City's ability to shut-off water allowing it to recoup funds in almost all cases. During the Pandemic the City was not able to shut off water. Fortunately, this is no longer the case. Due to grant funding and the ability to shut off water, residents are more actively making their monthly payments and paying off their bad debt.

There are four items of concern that could result in the City needing to increase water and sewer rates beyond the aforementioned approved rate increases:

1. As residents and businesses conserve water and nearby residents currently not needing to haul water, the City experiences reductions in revenue. It is not known whether water consumption will increase as a result of this past wet winter. The budget proposed assumes no increases or decreases in water consumption.
2. Additions to personnel and wages will result in the need to increase water rates.
3. The City needs to install a new City well. While there are grant opportunities available, we will need to raise water rates beyond what was proposed to support the additional infrastructure.
4. The City will better understand its capital replacement needs for the water and sewer system as it completes the Geographical Information Systems map layer of City water and sewer infrastructure. Knowing the age and type of infrastructure in the ground will likely increase system costs, but also create greater financial and operational sustainability of the system.

A Water and Sewer Rate Study has been included within this proposed budget. This will allow for the City to determine an appropriate rate increase, address the above four concerns, and make necessary infrastructure upgrades.

Staff is also closely following changes at the State and County level that would affect the City of Corning and the water services currently provided.

EXPENDITURES-HOW THE CITY SPENDS ITS MONEY:

The Proposed Budget document includes budgeted expenditures (excluding transfers) totaling \$21,077,639.

PERSONNEL COSTS

Since personnel costs represent on average 75% of general fund expenditures, there are little other means to cut expenditures unfortunately. Rising salaries and pension debt, otherwise known as the unfunded accrued liability (UAL), continues to be a concern for jurisdictions statewide. It is recommended that the City look into this further in the fiscal year and consider possible options.

FUTURE STAFFING NEEDS

City Manager and department heads will continue to consider examine staffing needs and organizational opportunities.

FY 2024-2025:

- Police Department - Detective (Unfunded – Position intended to be funded upon hire.)

FY 2024-2025

- Police Officer
- As a result of the new recreation center and city plaza, other general staffing needs and consideration for instructors will be reviewed.

Within the budget presentation a general Eight-Year Projection is included utilizing the following assumptions:

- A 4.0% increase in revenues based on historical averages while taking into consideration HdL's budget predictions.
- A 5.0% increase in expenditures based on historical averages.
- Known increases to Unfunded Accrued Liability or to the normal cost rate
- Does not anticipate a recession
- Capital Improvement Plan costs are accurate, no extraordinary increases to construction
- Takes into consideration Public Works capital improvement costs for the marquee at Rodgers Theatre, Library restroom remodel, park upgrades, playing field lighting, Library HVAC replacement, Finance HVAC Replacement.
- No Strategic Planning Projects
- Does not include additional operations costs for the Recreation Center and City Plaza.

The Eight-Year Projection provides a visualization of possible future revenues and expenditures. I would not bet on its 100% accuracy. Since some of the staffing needs are absolutely critical as a result of the new Recreation Center and City Plaza, I recommend the City be fiscally conservative until those costs are known.

CURRENT BUDGET MANAGEMENT:

The following bullet points summarize Staff's recommendations contained in the FY 2024-2025 Draft Budget and for the future.

- Because of Measure A and conservative budgeting by the City Council, the City is in a much better financial condition than it has been in a long time. Our General Fund (excluding Measure A and ARPA) balance at June 30, 2025 is projected to be \$3,461,821 (about 5.5 months of budgeted operating expenditures).
- While considering additions to personnel, it is critical to focus on items deemed important during the strategic planning process, including but not limited to, beautification, community events, lighting, walkable and ADA friendly streets, and recreation.
- The City needs to evaluate options to reduce its CalPERS unfunded accrued liability pension debt.
- Increases in revenue are not quite outpacing increases in expenditures, especially when you consider unfunded capital replacement (City buildings, parks) and pension debt.
- As electric vehicles become commonplace the City can expect to receive less revenue from fuel sales. The City needs to invest in economic development to expand its tax base to allow it to maintain and expand existing services.

- Recent investments with Local Agency Investment Fund (LAIF) have provided positive results. The LAIF Program offers local agencies the opportunity to participate in a major portfolio, which invests hundreds of millions of dollars, using the pooled investment power of the State Treasurer’s Office at no additional cost to the taxpayer.
- The City should continue to fund Capital Improvement at appropriate levels.
- The City is in the process of evaluating its Development Impact Fees and user fees to ensure service levels are maintained as residential development occurs and that the general public is not paying for services that benefit a single source.
- The City will need to fund the operations of the Recreation Center once built. While this is an additional General Fund expense, recreational programs decrease criminal activity, support youth development, increased health and wellness, and attract further economic development.

SUBSEQUENT YEARS; FY 2024-2025 AND BEYOND:

- The maintenance and improvement of City infrastructure should remain a priority for the City.
- Long-term pension obligations and sales tax revenue should remain a concern when considering the hiring of additional staffing or other personnel-related expenditures. If we pay down this debt now, more funds will be available for additional staffing later.
- We should carefully consider changes that we can undertake to improve the efficiency of our service delivery, cost control measures, and increase revenue opportunities.
- The City should continue to closely monitor the water and sewer funds and consideration for rate increases.

ACTION NEEDED AT THIS TIME:

Following the Fiscal Year 2024-2025 Budget Presentation, staff is seeking approval of the Fiscal Year 2024-2025 Proposed Budget as it was presented or with any necessary changes. Upon approval a proposed Resolution of the City Council of the City of Corning adopting the Budget for the Program of Service for the coming Fiscal Year, 2024-2025 would be agendized for the June 25, 2024, City Council Meeting. Only the General Fund 001 is discretionary in its use, and to a lesser degree Fund 002, Measure A. All the other Funds listed are special purpose funds dedicated by the City Code or State Law to a particular use like road maintenance or sewer maintenance.

The Budget Resolution sets the appropriation of expected revenue for each Fund. A Fund represents a specific revenue source such as “Sec. 2106 Gas Tax” or in the General Fund, a group of revenue sources like Sales Tax and Property Tax. Then the Resolution establishes the limit on expenditures as reflected in the budget. A third column (Net Change in Fund Balance) represents the period increase or decrease in estimated revenues less appropriated expenditures and does not represent the projected fund balance at June 30, 2025. Grand totals have not been provided at this time. Due to the unique nature of each fund, including a grand total would not provide any beneficial information at this time. Actual Fund balances are shown in the Annual Audit.

RECOMMENDATION:

**PRESENTATION AND REVIEW OF THE FISCAL YEAR 2024-2025 BUDGET.
MAYOR AND COUNCIL APROVE THE FISCAL YEAR 2024-2025 BUDGET.**

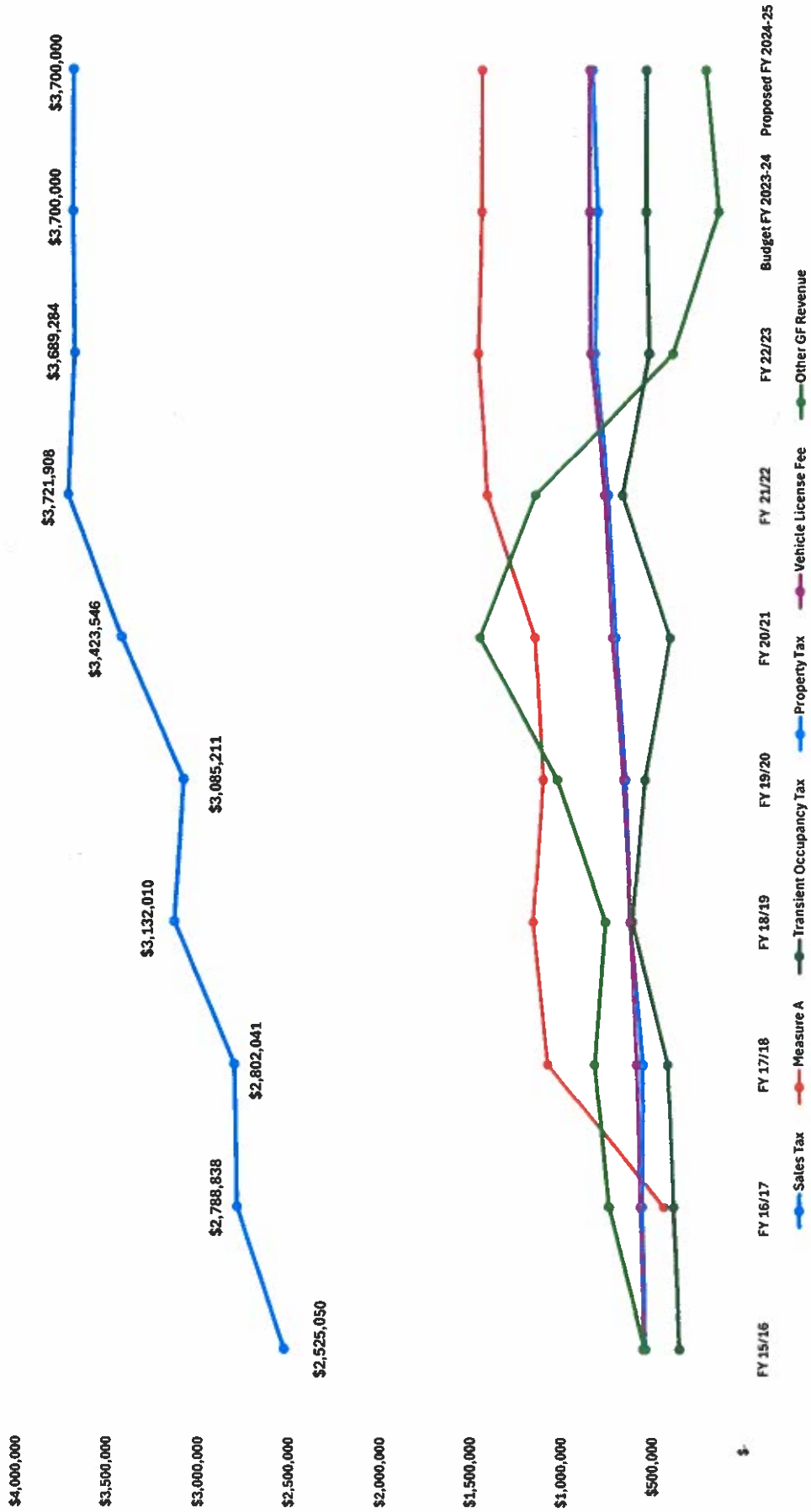
**City of Corning
2024 - 2025
Budget**

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Financial Projections

General Fund/Measure A Revenue



General Fund Projections

Revenue Source	Budget 2023-24	Proposed 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030	Projected 2030-2031	Projected 2031-2032
Sales Tax	\$ 3,700,000	\$ 3,700,000	\$ 3,848,000	\$ 4,001,920	\$ 4,161,997	\$ 4,328,477	\$ 4,501,616	\$ 4,681,680	\$ 4,868,948
Transient Occupancy Tax	\$ 550,000	\$ 500,000	\$ 517,500	\$ 535,613	\$ 554,359	\$ 576,533	\$ 596,712	\$ 617,597	\$ 639,213
Property Tax	\$ 815,000	\$ 847,700	\$ 885,847	\$ 925,710	\$ 967,367	\$ 1,010,898	\$ 1,056,388	\$ 1,103,926	\$ 1,153,603
Vehicle License Fee	\$ 860,000	\$ 860,000	\$ 898,700	\$ 939,142	\$ 981,403	\$ 1,025,566	\$ 1,071,716	\$ 1,119,944	\$ 1,170,341
Transfers In									
Other GF Revenue	\$ 1,552,000	\$ 1,724,700	\$ 1,793,688	\$ 1,865,436	\$ 1,940,053	\$ 2,017,655	\$ 2,098,361	\$ 2,182,296	\$ 2,269,588
Total GF Revenues	\$ 7,477,000	\$ 7,632,400	\$ 7,943,735	\$ 8,267,819	\$ 8,605,178	\$ 8,959,129	\$ 9,324,794	\$ 9,705,443	\$ 10,101,692
Less: Onetime/unusual items									
Net GF Revenues	\$ 7,477,000	\$ 7,632,400	\$ 7,943,735	\$ 8,267,819	\$ 8,605,178	\$ 8,959,129	\$ 9,324,794	\$ 9,705,443	\$ 10,101,692
Total GF Expenditures	\$ 7,634,347	\$ 7,496,019	\$ 8,189,020	\$ 8,598,471	\$ 9,028,394	\$ 9,479,814	\$ 9,953,805	\$ 10,451,495	\$ 10,974,070
Less:									
Onetime/unusual items		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay/Transfers-Major	\$ 886,000	\$ 810,720	\$ 851,256	\$ 893,819	\$ 938,510	\$ 985,435	\$ 1,034,707	\$ 1,086,442	\$ 1,140,764
Estimated Cost of Additional Personnel									
Net GF Expenditures	\$ 6,748,347	\$ 6,685,299	\$ 7,337,764	\$ 7,704,652	\$ 8,089,885	\$ 8,494,379	\$ 8,919,098	\$ 9,365,053	\$ 9,833,305
Net (Adj. Revs minus Adj. Exp) Before Capital Outlay/Transfers/Unusual Items	\$ 728,653	\$ 947,101	\$ 605,971	\$ 563,167	\$ 515,293	\$ 464,750	\$ 405,696	\$ 340,390	\$ 268,386
Projected Year End Fund Balance:	\$ 2,650,184	\$ 3,597,285	\$ 4,203,256	\$ 4,766,423	\$ 5,281,716	\$ 5,746,466	\$ 6,152,162	\$ 6,492,552	\$ 6,760,938

Measure A Projections

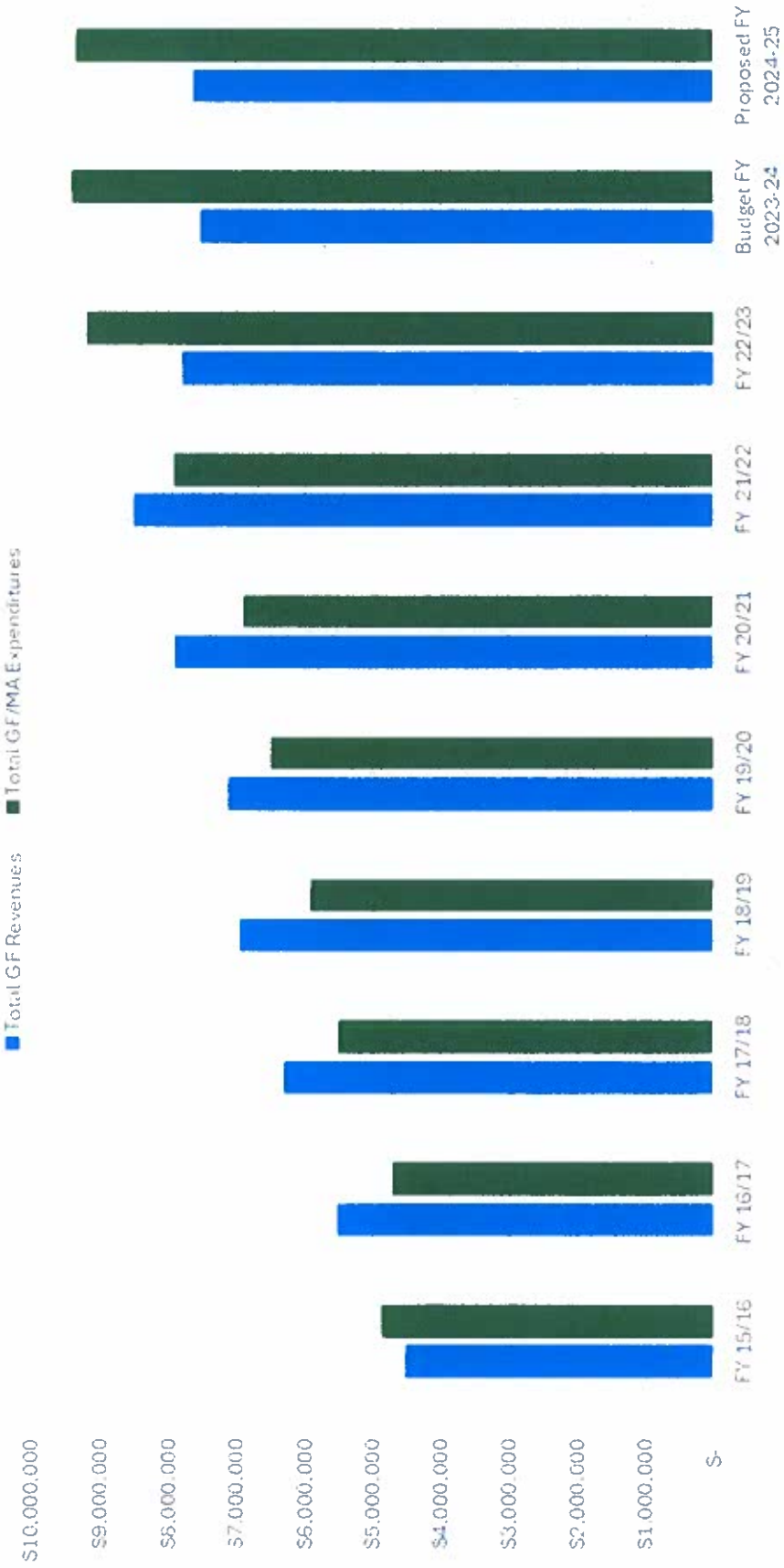
	Budget 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030	Projected 2030-2031	Projected 2031-2032
Revenue Source									
Sales Tax	\$ 1,490,000	\$ 1,450,000	\$ 1,508,000	\$ 1,568,320	\$ 1,631,053	\$ 1,696,295	\$ 1,764,147	\$ 1,764,147	\$ 1,834,713
Investment Income	\$ 5,000	\$ 30,000	\$ 31,200	\$ 32,448	\$ 33,746	\$ 35,096	\$ 36,500	\$ 36,500	\$ 37,960
Total Measure A Revenues	\$ 1,495,000	\$ 1,480,000	\$ 1,539,200	\$ 1,600,768	\$ 1,664,799	\$ 1,731,391	\$ 1,800,646	\$ 1,800,646	\$ 1,872,672
Measure A Expenditures:									
Dispatch Support, Gen Fund	\$ 350,000	\$ 360,500	\$ 378,525	\$ 397,451	\$ 417,324	\$ 438,190	\$ 460,100	\$ 460,100	\$ 483,104
Police Equipment Reserve	\$ 205,469	\$ 215,000	\$ 225,750	\$ 237,038	\$ 248,889	\$ 261,334	\$ 274,401	\$ 274,401	\$ 288,121
Fire Equipment Reserve	\$ 532,120	\$ 500,000	\$ 525,000	\$ 551,250	\$ 578,813	\$ 607,753	\$ 638,141	\$ 638,141	\$ 670,048
Public Works Equip Reserve	\$ 95,344	\$ 100,000	\$ 105,000	\$ 110,250	\$ 115,763	\$ 121,551	\$ 127,628	\$ 127,628	\$ 134,010
Parks Equipment/Spec. Proj	\$ 40,000	\$ 324,000	\$ 340,200	\$ 357,210	\$ 375,071	\$ 393,824	\$ 413,515	\$ 413,515	\$ 434,191
Street Projects	\$ 200,000	\$ 300,000	\$ 315,000	\$ 330,750	\$ 347,288	\$ 364,652	\$ 382,884	\$ 382,884	\$ 402,029
Special Projects/Other	\$ 331,140	\$ 61,140							
Estimated Cost of Additional									
Fire Personnel			\$ 318,200	\$ 334,110	\$ 350,816	\$ 368,356	\$ 386,774	\$ 386,774	\$ 406,113
Total Measure A Expenditures	\$ 1,754,073	\$ 1,860,640	\$ 1,889,475	\$ 2,318,059	\$ 2,433,962	\$ 2,555,660	\$ 2,683,443	\$ 2,683,443	\$ 2,817,615
Net	\$ (259,073)	\$ (380,640)	\$ (350,275)	\$ (717,291)	\$ (769,163)	\$ (824,269)	\$ (882,796)	\$ (882,796)	\$ (944,943)

Exhibit "A"
GENERAL FUND SUMMARY
AND PROJECTIONS

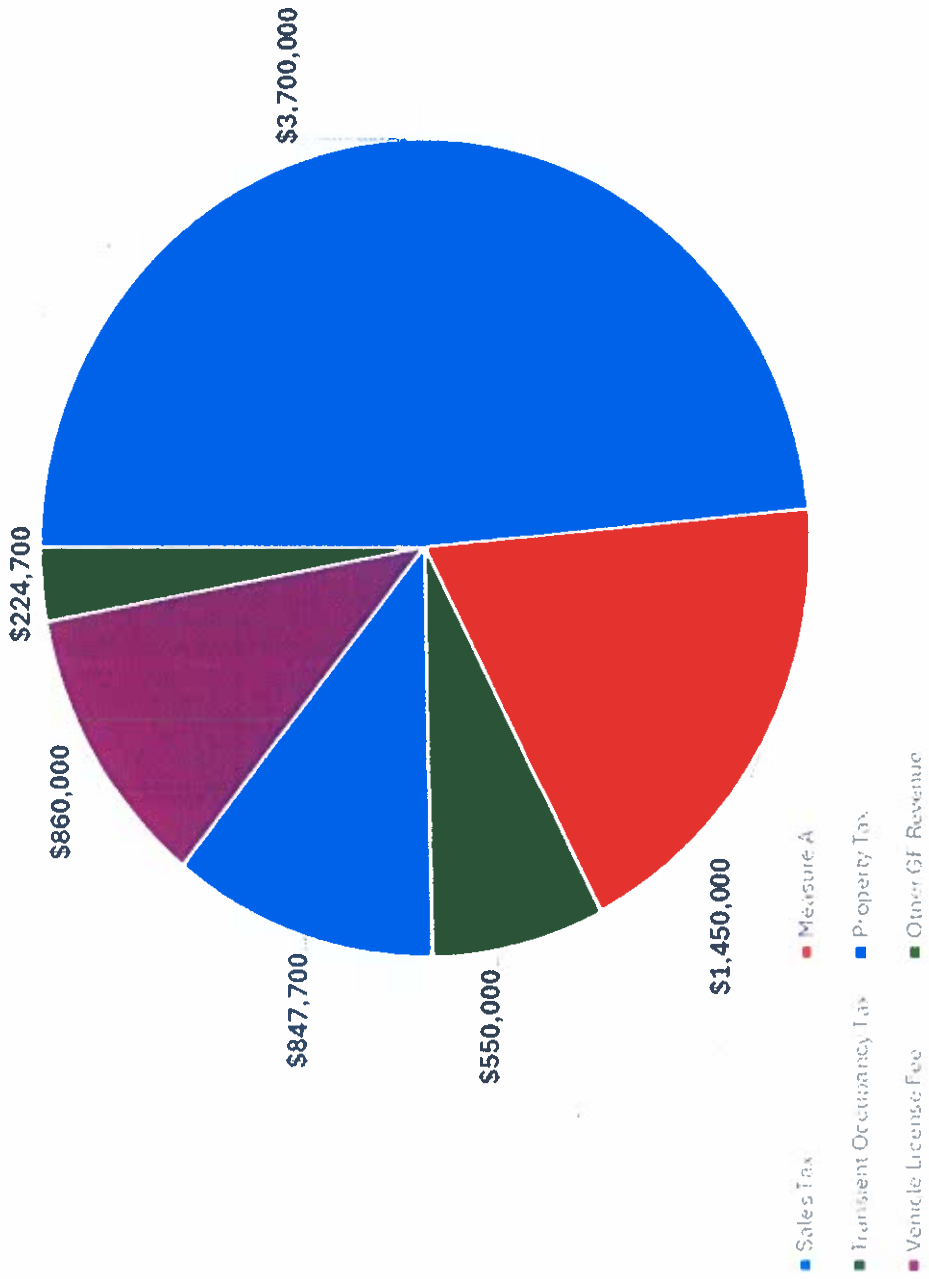
City of Corning
 Budget Summary
 2024-2025

	General Fund 001	Measure A 002	ARPA 005	TOTAL
Audit Balance, June 30, 2023	\$ 3,424,620	\$ 1,911,093	\$ 1,846,884	\$ 7,182,597
 <u>2023-2024 PROJECTIONS</u>				
Revenues and Transfers In, After Mid Year Adjustments	\$ 7,477,000	\$ 1,450,000	\$ -	\$ 8,927,000
Estimated Change in Revenues over Projections	\$ 52,110	\$ 5,000	\$ -	\$ 57,110
				\$ -
Expenditures and Transfers Out, Including Budget Modifications	\$ (7,634,347)	\$ (1,554,073)	\$ (250,000)	\$ (9,438,420)
Estimated Change in Expenditures over Projections	\$ (159,210)	\$ (74,000)	\$ (1,594,396)	\$ (1,827,606)
Carrover of Capital Items	\$ 75,000		\$ 1,600,000	
Net Change in Fund Balance	\$ (189,447)	\$ (173,073)	\$ (244,396)	\$ (2,281,916)
Projected Fund Balance, June 30, 2024	\$ 3,235,173	\$ 1,738,020	\$ 1,602,488	\$ 4,900,681
 <u>2024-2025 Budgeted</u>				
Revenues and Transfers In	\$ 7,562,310	\$ 1,450,000		\$ 9,012,310
Expenditures and Transfers Out	\$ (7,336,662)	\$ (1,554,073)	\$ (250,000)	\$ (9,140,735)
Net Change in Fund Balance	\$ 225,648	\$ (104,073)	\$ (250,000)	\$ (128,425)
Budgeted Fund Balance, June 30, 2025	\$ 3,460,821	\$ 1,633,947	\$ 1,352,488	\$ 4,772,256

Total General Fund /Measure A Revenue & Expenditures



Projected Revenue FY 2024-2025



STREET MAINTENANCE FUNDS STATUS
City of Coming, CA

Fund Number	PRIOR YEAR ACTUAL 2023-23										SUBTOTAL	001872 GENERAL FUND PARTICIPATION Measure A		GRAND TOTALS
	109 Gas Tax 2105	110 Gas Tax 2106	111 Gas Tax 2107	112 Gas Tax 2107.5	115 Gas Tax 2103	114 LTF/DA From County	106 SB 1 Road Maint. Streets	108 From County	001872 Streets	Street Lights				
Revenues	17,247	6,387	33,385	12,885	54,853	589,507	329,739	878,054	1,921,327				1,921,327	
Available for Expenditure	48,854	31,823	64,429	2,202	67,870	152,943	189,305	250,448	805,874	220,575		92,857	4,588	1,123,994
Expenditures	64,101	38,210	97,814	14,257	122,823	742,450	519,044	1,128,502	2,727,201	220,575		92,857	4,588	3,045,321
Audit Balance June 30, 2023	(60,754)	(30,275)	(82,098)	-	(80,894)	(110,901)	(96,579)	(63,915)	(525,416)	(220,575)		(92,957)	(4,588)	(843,536)
	3,347	7,935	15,716	14,257	41,929	631,549	422,485	1,064,597	2,201,785					2,201,785
BUDGET YEAR 2023-24														
Revenues Budgeted	45,900	31,900	59,700	2,000	70,800	145,000	204,500	197,000	760,800	125,739		94,000		960,539
Adjustment due to Actual Receipts Estimate Reduction (5%)														
Available for Expenditure	53,247	39,835	75,416	18,257	112,729	776,549	829,985	1,281,567	2,962,595	125,739		94,000		3,182,324
Expenditures, Maintenance	(72,762)	(80,212)	(91,212)	(2,000)	(114,212)	(196,050)	(196,050)	(45,000)	(541,448)	(65,739)		(94,000)		(771,187)
Pavement Condition Study						(50,000)	(50,000)		(50,000)					(50,000)
Expenditures, Jennings						(81,425)	(81,425)		(81,425)					(81,425)
Expenditures, Fig Street Carryover						(100,000)	(100,000)	(300,000)	(500,000)	(40,000)				(540,000)
Expenditures, Prune Street						(25,000)	(25,000)	(600,000)	(425,000)	(75,000)				(500,000)
Anticipated Reallocation of Expenditures	(72,762)	(80,212)	(91,212)	(2,000)	(114,212)	(125,000)	(200,000)	(45,000)	(872,873)	(125,739)		(94,000)		(1,892,612)
Total Budgeted Expenditures	(19,515)	(20,377)	(15,796)	14,257	(1,483)	(488,974)	(626,965)	(1,216,567)	(2,280,712)					(1,286,712)
Projected Balance June 30, 2024														
BUDGET YEAR 2024-25														
Revenues	51,500	33,500	69,500	2,000	73,500	150,000	214,500	210,000	810,500	198,516		94,000	300,000	1,403,016
Available for Expenditure	31,985	13,123	53,704	18,257	72,017	645,074	841,465	1,428,587	3,100,212	198,516		94,000	300,000	2,892,728
Expenditures, Maintenance	(19,050)	(8,000)	(30,000)	(2,000)	(55,550)	(386,009)	(174,004)	(174,004)	(693,613)	(83,516)				(767,129)
Pavement Condition Study						(100,000)	(100,000)	(300,000)	(500,000)	(115,000)				(594,000)
Expenditures, Fig Street Carryover						(25,000)	(25,000)	(300,000)	(425,000)	(115,000)				(540,000)
Expenditures, Prune Street								(385,000)	(385,000)					(385,000)
Expenditures, Tehama Street Rehab								(1,159,004)	(1,993,613)	(198,516)				(2,351,129)
Total Budgeted Expenditures	(19,050)	(8,000)	(39,000)	(2,000)	(55,550)	(511,009)	(200,000)	(1,159,004)	(1,993,613)	(198,516)		(94,000)	(300,000)	(2,596,129)
Budgeted Balance June 30, 2025	12,935	5,123	14,704	14,257	16,467	134,065	641,465	267,583	1,106,599					106,599
													Total SB-1 MOE (Note 3)	(592,518)

Notes
 1 Fund 114- Local Transportation Funds come to the City through the County, they are generated by a Statewide transportation sales tax (special quarter cent gas tax)
 2 Gas Tax and SB 1 revenue estimates from Michael Coleman through the League of California Cities
 3 Required Maintenance of Effort (MOE), General Fund Street and Street Light Related \$234,447

**SEWER ENTERPRISE
 BUDGET RATE INCREASE ZERO after 2024
 VOLUME INCREASE, ZERO PERCENT
 A 5.5% inflation rate in Expenditures**

	2018-19	2019-20	2020-21	2021-22	HISTORICAL (ACTUAL)	BUDGETED	PROJECTED	2026-27	2027-28	2028-29
Sewer System Revenues										
Service Charges	1,919,877	2,028,835	2,069,652	2,127,965	2,164,955	2,255,700	2,255,700	2,255,700	2,255,700	2,255,700
Annual Rate Change		3.0%	3.0%	3.0%	3.0%	3.0%				
Connection Fees	0	0	0	9,601	0	3,000	3,000	3,000	3,000	3,000
Interest Income	350	766	1,149	1,111	7,323	1,000	1,000	1,000	1,000	1,000
Other Revenues	9,057	36,719	13,221	603	10,183	10,500	10,500	10,500	10,500	10,500
Total Revenues	1,929,284	2,066,320	2,084,022	2,139,280	2,182,461	2,270,200	2,270,200	2,270,200	2,270,200	2,270,200
Sewer System Operation and Maintenance Expenses (Exclusive of Capital Expenditures and Depreciation)										
	1,383,232	1,421,934	1,562,620	1,623,662	1,758,850	1,868,769	1,942,716	2,049,565	2,162,291	2,281,218
Net Revenues from Sewer Enterprise System (Total Net Revenues Available for Installment Payments)	546,052	644,386	521,402	515,618	423,611	401,431	333,984	220,635	107,909	(136,484)
Capital Items, Included in Operating Fund:										
Vehicle Replacement										
						18,750	22,500			
Total						18,750	22,500			
1999 COP - USDA										
2005 COP - SERIES A (\$ Wedbush Installment Payments Pa Off Interfund Loan, Fund 348										
2006 COP Series B, USDA (WWTP Exp Ln)										
2017 Debt Refinance	324,600	361,140	325,025	430,504	370,980	326,625	326,625	330,025	326,275	292,775
Leas Principal Portion		(140,000)	(145,000)	(160,000)	(155,000)	(165,000)	(165,000)	(175,000)	(180,000)	(185,000)
Leas Principal Portion	324,600	221,140	180,025	270,504	215,980	161,625	161,625	155,025	146,275	127,775
TOTAL DEBT SERVICE										
Sewer & Equip Replacement Trnsfr	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
WWTP Repl. Fund Transfer	85,000	85,000	85,000	40,000	90,000	90,000	90,000	90,000	90,000	90,000
TOTAL TRANSFERS	125,000	125,000	125,000	90,000	140,000	140,000	140,000	140,000	140,000	140,000
Annual Net Income *	96,452	158,246	71,377	(4,886)	(87,369)	(83,944)	(155,141)	(249,390)	(478,293)	(568,259)
REQUIRED RATE COVENANT, 120%	389,520	433,368	390,030	516,605	445,176	391,950	391,950	396,030	392,730	361,330
Compliance with Rate Covenant (\$)	211,071	211,071	131,372	(987)	(21,965)	9,481	(57,966)	(175,395)	(403,748)	(487,814)

**WATER ENTERPRISE
BUDGET RATE INCREASE ZERO after 2023
VOLUME INCREASE, ZERO PERCENT
A 5.5% inflation rate in Expenditures**

	2018-19	2019-20	2020-21	2021-22	2022-23	BUDGETED PROJECTED					
						2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Water System Revenues											
Service Charges	1,330,731	1,489,648	1,658,566	1,622,621	1,702,526	1,883,200	1,883,200	1,883,200	1,883,200	1,883,200	1,883,200
Annual Rate Change	3.50%	7.00%	7.00%	7.00%	7.00%						
Volume Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Connection Fees	6,386	29,800	6,600	2,442	650	6,000	5,000	6,000	6,000	6,000	6,000
Interest Income	3,406	2,217	1,371		2,865	1,500	3,000	1,500	1,500	1,500	1,500
Unusual Revenues (ARPA Amortage Program)				126,791							
Other Revenues	4,032	2,082	120		2,830	3,000	3,000	3,000	3,000	3,000	3,000
Total Revenues	1,344,565	1,623,847	1,696,557	1,751,854	1,705,891	1,893,700	1,894,200	1,893,700	1,893,700	1,893,700	1,893,700
Water System Operation & Maintenance Expenses											
Exclusive of Major Capital Expen. & Depreciation (2)	1,193,487	1,137,732	1,237,851	1,306,520	1,343,721	1,560,501	1,746,726	1,842,796	1,944,150	2,061,078	2,163,867
Net Revenues from Water Enterprise System (Total Net System Revenues)	151,078	386,115	388,676	443,334	365,170	333,199	147,474	50,904	(50,450)	(157,378)	(270,187)
Capital Items, included in Operating Fund:											
Water Line Replacement						75000					
Water Meter Replacement						25000					
Total						100000					
DEBT SERVICE											
1999 COP's USDA Est. Installment Pymts											
2005 Series A Est. Installment Pymts (1)											
Water Well Debt Service - 2011 COP (4)											
2017 Debt Refinance, Principal and Interest	210,600	290,918	287,400	291,062	285,669	287,900	289,169	291,569	286,569	286,318	145,569
LESS PRINCIPAL			(175,000)	(180,000)	(180,000)	(185,000)	(190,000)	(200,000)	(205,000)	(216,000)	(85,000)
Total Debt Service	210,600	290,918	112,400	111,062	105,669	102,900	99,169	91,569	81,569	71,318	60,569
TRANSFERS											
Water & Equipment Replacement Transfer - to Replacement Fund 383	78,500	78,500	78,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Short Lived Water Asset Fund 383 (5)											
2011 COP Debt Serv Reserve Fund 632											
Total Transfers	78,500	78,500	78,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Annual Net Income *	(136,022)	16,697	(7,254)	52,272	(20,499)	(164,701)	(266,696)	(340,666)	(437,019)	(643,696)	(815,756)
REQUIRED RATE COVENANT, 120%											
Compliance with Rate Covenant (\$)	349,102	344,850	344,850	349,274	342,803	346,480	347,003	349,883	343,883	343,582	174,883
	37,013	13,796	13,796	94,060	22,367	(12,281)	(199,529)	(298,979)	(394,333)	(500,960)	(644,870)

General Fund Revenue Detail

General Fund Revenue Detail:

This section of the Budget Book provides the reader with a description of each type of Revenue source that supports the City General Fund followed by spread sheets showing the annual history of the actual revenue by source.

The information listed in this General Fund Revenue Detail reflects income as shown in the actual City Financial Records that are later summarized in each "Annual Audit".

This General Fund Revenue Detail **DOES NOT** reflect Fund Balance nor cash on hand. True Fund Balances appear only in each Fiscal Year's (July 1st through June 30th) Annual Audit that is published and presented to the City Council at the end of November.

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To know how much money the City actually has, please look to the "Financial Projections" Tab of this Budget Book which starts with data from the last certified "Annual Audit".

CITY OF CORNING

EXPLANATION OF REVENUE ACCOUNTS

GENERAL FUND – 001

PROPERTY TAXES:

- 001-4110** **CURRENT SECURED TAXES** – Taxes collected by the County for secured property with a portion allocated to the City.
- 001-4111** **CURRENT UNSECURED TAXES** – Taxes collected by the County for unsecured personal property with a portion allocated to the City.
- 001-4114** **SUPPLEMENTAL PROPERTY TAX – CURRENT YEAR** – Revenues collected by the County on property resale, changes of ownership or title changes because of improvements.
- 001-4117/4126** **OTHER PROPERTY TAXES** – Other Property Tax related monies represent monies collected by the County with a portion distributed to the City and include Property Transfer Tax, Unitary Tax, and interest earned while by the County.
- 001-4118** **COUNTY PROPERTY ADMIN FEE** – The County charges an administrative fee for the processing of property tax revenues. While an expense, this account is in the revenue section in order to aid in its identification.

OTHER TAXES:

- 001-4115** **AIRPORT TAX** – An unsecured Property Tax on aircraft in Corning.
- 001-4121** **SALES TAX** – Sales Tax is comprised of 9/10 of 1% of the State Sales Tax levy collected from merchants on retail sales and taxable services transacted within the City and remitted, through the County, by the State Board of Equalization.
- 001-4122** **SAFETY SALES TAX** – This money comes from a Statewide half-cent Sales Tax approved by California Voters as Proposition 172. The State Legislature chose to allocate it, with a complicated formula to Cities and Counties, only if each maintains a minimum Public Safety funding, using the 1992-93 Budget Year as a base. These Safety Funds are divided evenly between the Police and Fire Departments as a part of their annual Capital Replacement Transfer.
- 001-4123/4124** **FRANCHISES** – Provides for amounts received for special privileges granted by the City, permitting the continuing use of public property such as poles and lines for public utility use, trash collection and cable television companies.
- 4125**
- 001-4128** **TRANSIENT OCCUPANCY TAX** – This is the 10% Occupancy Tax collected from Motels/Hotels operating within the City Limits.
- 001-4400** **BUSINESS LICENSE FEES** – Revenue collected from the issuance of Licenses to those doing business within the City.

SUBVENTIONS AND GRANTS:

- 001-4511** **MOTOR VEHICLE IN-LIEU TAX** – Motor vehicle license fees imposed annually by the State in-lieu of taxes on motor vehicles. These motor vehicle license fees revenues are distributed based on the proportion that the population of each City bears to the total population of all Cities.
- The VLF is 0.65% - (65/100 of a %). The original fee was 2%, set in statute, and our package does not change that. What it does is constitutionally protect 0.65% - which is the rate that consumers are currently paying for Cities and Counties. If the Legislature should decide at some future time to lower the rate below 0.65%, they would be obligated to backfill Cities and Counties for the difference between 0.65% and the lower effective rate charged consumers.
- 001-4585** **LEAP GRANT REVENUE:** State Planning Grant in support of housing.

- 001-4515 **HOMEOWNER'S EXEMPTION** – Subvention from the State due to legislative reduction of the property tax assessment base for owner occupied residential properties.
- 001-4541 **PROPOSITION 68 PER CAPITA GRANT REIMBURSEMENTS** – Reimbursements from Prop. 68 Per Capita Grant.
- 001-4129/4519, 4520/4521/4522, 4523/4553/4571, **REIMBURSEMENTS FROM OTHER AGENCIES** – Other Agencies (generally (the State) reimburses the City for certain costs incurred. Reimbursements can include P.O.S.T., T.I.D.E., and State mandated costs that are determined on an annual basis.
- 001-4899 **COVID-19 RELIEF FUNDS.**

LICENSES AND PERMITS:

- 001-4410/4411 **BICYCLE AND ANIMAL LICENSES** – Represents License Fees administered and collected by the City for Bicycle Safety and Animal Control.
4420
- 001-4430 **BUILDING PERMITS** – Fees charged to defray the cost of inspecting building construction to assure compliance with City Building Codes and applicable standards.
- 001-4650/4652 **RECREATION PROGRAMS/GATE FEES/RENTALS** – Fees charged to delay the costs of providing recreational programs and maintaining recreational facilities.
- 001-4525 **BOOKING FEES** – Represents amounts collected from jailed inmates to partially offset costs incurred.
- 001-4526/4528, **OTHER REFUNDS/REIMBURSEMENTS** – Other refunds & reimbursements includes Salary reimbursements when paid by other sources (such as Workers' Compensation), and miscellaneous items.

FINES AND FORFEITURES:

- 001-4670 **GENERAL FINES AND FORFEITURES** – Represents Fines or Forfeitures Bail for violators of a City Ordinance.

USE OF MONEY AND PROPERTY:

- 001-4660 **RENT INCOME** – Receipts from outside parties renting City owned facilities.
- 001-4661 **INTEREST** – Represents interest earned on the General Fund Bank Accounts and the State Treasurer's "Local Investment Fund" deposits.
- 001-4662 **SALE OF PERSONAL PROPERTY** – Receipts from the sale of surplus Capital Equipment.
- 001-4667 **RENT INCOME – RODGERS THEATRE** – Rent received for the use of the City owned Theater property.
- 001-4671 **FIRE DISPATCH REVENUE** – Income received for providing dispatching services to other Districts.

CURRENT SERVICE CHARGES:

- 001-4610 **BUILDING PLAN CHECK** – Represents fees collected for reviewing building construction plans for compliance with City Construction Codes and applicable Standards.
- 001-4614 **SUBDIVISION FEES** – Fees collected for reviewing proposed land parcel split to ensure compliance with City Codes & Standards, or to review proposed lot line revisions.
- 001-4520/4588, 4612/4617/4619 4621/4622/4625 4628/4633/4650 4652/4655 **OTHER FEES/PERMITS** -Charged/collected fees to offset the cost to provide specific services. Revenues include fees from various permits, applications, Environmental Reviews, Police Services for special events, Weed Abatement, Fingerprinting, animal housing, Concealed Weapons Permits, Impound fees, Recreation Class Fees, and Park fees.

001-4710 **PUBLIC WORKS PLAN CHECK** – Provides for the receipt of fees from owners and developers for plan checking done by the Public Works Department.

MISCELLANEOUS:

001-4431 **FINES**- Fines assessed for failure to comply with Building Codes, obtain permits, etc.

001-4518 **EMERGENCY REIMBURSEMENTS** -Reimbursements from FEMA/CalOES for responding to emergencies.

001-4618/4540, **MISCELLANEOUS INCOME** – This Account is used for unusual, non-recurring
4616/4617 and/or insignificant revenue items.

001-4685 **MEASURE “A” FUND TRANSFER FOR DISPATCH SUPPORT.**

001-4686 **MEASURE “A” FUND TRANSFER FOR PART TIME PW’S SUPPORT.**

Other Fund Revenue Detail:

This section of the Budget Book provides the reader with a description of each type of “Non-General Fund” Revenue Sources that support other City operations. The description is followed by spreadsheets showing the annual history of the actual revenue by source.

This Detail reflects annual income as shown in the actual City Financial Records that are later summarized in each “Annual Audit”.

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When you want to know how much money the City actually has, you look to the “Financial Projections” Tab of this Budget Book which has spread sheets for all Road Funds, Park Development Funds, and Water & Sewer Funds, all with the latest information from the last certified “Annual Audit”.

**CITY OF CORNING
EXPLANATION OF REVENUE ACCOUNTS
OTHER FUNDS**

AMERICAN RESCUE PLAN ACT (ARPA) COVID-19 RELIEF GRANT FUNDS:

005-4899 Funds received from the State as part of ARPA that will be used to extend water & sewer to the west side of Interstate 5 and for an Awning Grant Program.

CAPITAL ACQUISITION AND REPLACEMENT FUNDS:

71/72/76/78/79: These Police, Fire, Public Works, and General City Replacement Funds receive periodic transfers from the General Fund and/or Measure A. These accounts also hold proceeds from the sale of surplus Department Equipment.

073 Represents Proposition 30 monies to be used for Police related expenditures.

BUSINESS LICENSE, AMERICANS WITH DISABILITIES ACT FUND – 080:

080-4401 On September 19, 2012, Governor Brown signed into law SB-1186. This law mandates a State Fee of \$1 on any applicant for a local Business License or similar instrument or permit, or renewal thereof. The purpose is to increase disability access/compliance with construction-related accessibility requirements and develop educational resources for businesses to facilitate compliance with Federal and State Disability Laws.

STREET MAINTENANCE AND IMPROVEMENT FUNDS: For all Street Maintenance Funds, there is a detailed Summary Spreadsheet in the preceding Revenue Section.

106-4537/4661 **SB-1 Road Maintenance/Rehab Funds.**

108-4529/4661 **Federal Transportation Fund:** Federal Program money distributed by the Tehama County Transportation Commission.

109-4661/4716 **GAS TAX 2105** – Funds received from the State which are derived from a charge on each gallon of gasoline sold and allocated to the City on a per-capita basis to be used for maintenance of City Streets. Authorized by Proposition 111.

110-4531/4661 **GAS TAX 2106** – State funds received from the sale of gasoline throughout the State that may only be expended for select system Street Construction or Maintenance.

111-4532/4661 **GAS TAX 2107** – Funds received from the State which are derived from a charge on each gallon of gas sold throughout the State and allocated to the City on a per-capita basis for maintenance or construction of a City Street.

112-4533/4661 **GAS TAX 2107.5** – State funds received from the sale of gasoline throughout the State which may only be expended for engineering costs and administrative expenses with respect to City Streets.

114-4120/4661 **LOCAL TRANSPORTATION SALES TAX** – Also known as “LIF”. ¼ of 1% of Sales Tax on gasoline sales within the City for the purpose of maintenance and reconstruction of Streets. This is a residual amount received after the Transit System has been provided for.

115-4142/4661 **GAS TAX 2103** - Replaced the State Traffic Congestion Relief Fund State gas tax money approved by a vote of the People as “Proposition 42”. In the past, the Governor and the State Legislature took the Prop. 42 monies to help cover the State Budget deficit and replaced them with a new Gas Tax “Streets and Highways Code Section 2103”.

116-4634/4661 **Traffic Mitigation Fees** – Paid by new development to mitigate the traffic impact caused by the increased vehicle traffic resulting from the new development.

118-4145/4700 **ATP (Safe Routes to Schools)** – The State Safe Routes to Schools Program provides funding for sidewalk and other pedestrian traffic safety improvements. The Program is highly competitive, and Corning applies for funding during each application period (every two years).

PLANNING ENVIRONMENTAL REVIEW FUND – 150:

150- Funds received from development project applicants to cover the cost of special environmental review Consultants for CEQA and NEPA work.

PLANNING GRANTS – 154 & 155:

154-4585 LEAP Grant reimbursements in support of activities to increase processing of housing development applications.

155-4607 Planning Grant reimbursements from the State.

BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC) GRANTS:

165-4599 BSCC grant to support police officer wellness.

CDBG FUNDS 323 – 329:

323-4668 **PROGRAM INCOME** – Represents principal and interest received on

324-4668 Housing Program Loans.

326-4668

PARKLAND DEVELOPMENT FUND – 341:

341-4127 **PARK ACQUISITION/CONSTRUCTION** – Represents fees charged (as a part of the Building Permit) on new construction for future Park Acquisitions and Improvements pursuant to CMC Sec. 3.40.010 and Resolution 08-09-05-06, objective is acquisition @ 5 acres/1,000 population. Applies to lots created since 1991.

344 **SALADO WALL DEPOSIT FUND – 344:** City collected funds to ensure the construction of a land use barrier along the south boundary of the Salado Orchard project if multi-family development occurs next to existing Single-Family neighborhood. The Wall will not be constructed so long as Phase 2 of the Project is entitled.

DRAINAGE FEES – 345:

345-4636/4661 **DRAINAGE FEES** – Fees charged on new construction for the improvement and expansion of storm and drainage facilities.

WATER CAPITAL IMPROVEMENT FUND – 346:

346-4530 **WATER CAPITAL IMPROVEMENT** – Represents fees charged on new construction and used to build development related expansion of the backbone water system.

SEWER CAPITAL IMPROVEMENT FUND – 347:

347-4642 **SEWER CAPITAL IMPROVEMENT** – Fees charged on new construction for the improvement and expansion of sewer collection facilities.

348-4618 **MISCELLANEOUS IMCOME**

348-4680 **OPERATING TRANSFERS** – Operating Transfers from the Sewer Enterprise Fund annually to provide a reserve for future WWTP costs.

WWTP SEWER EXPANSION FUND – 348:

348-4645 **SEWER EXPANSION FEE – WWTP** – Represents fees charged on new construction for the improvement and expansion of sewer Wastewater Treatment Plant “WWTP”.

PARK AND RECREATION REVOLVING FUND – 352:

352-4654 **BASEBALL FEES** – Fees charged for use of the Yost Field Baseball Facilities.

PARK RECYCLING GRANT 353:

353-4157 Funds received by the City from the State Solid Waste Management Board and forwarded on to the County-Wide Solid Waste Management Department for recycling programs serving Corning.

PARKLAND ACQUISITION, IMPROVEMENT & EXPANSION FUND – 355:

355-4605 **PARKLAND PURCHASE FEE** – Represents fees charged on new construction for the acquisition, improvement and expansion of Park Facilities pursuant to CMC Sec. 03.32.030 (aka – Bedroom Tax).

TRAIL DEVELOPMENT FEES – 356:

356 Funds received from development projects adjacent to Jewett Creek and Burch Creek set aside for the future improvement of City trail system along the Creek.

CURB AND GUTTER – 365:

365-4635 **CURB & GUTTER** – The City Code provides for a “Curb and Gutter Revolving Fund” to promote the installation of curb & gutter through loans to residential property owners for the installation of curbs and gutters. When the State mandated that such small projects must be constructed under State Prevailing Wage Law if public funds are used, the cost of installation became too expensive to attract property owners. There is currently no funding available.

WAYFINDING SIGN MAINTENANCE FUND – 370:

370-4170 Funds were deposited by participating businesses for the purchase and installation of the two (2) ladder board entrance directional signs at the intersections of Hwy. 99W/South and Hwy. 99W/Solano Streets.

WWTP CAPITAL IMPROVEMENT FUND -380:

380-4642 **SEWER WASTEWATER TREATMENT PLANT CAPITAL REPLACEMENT** – Receives funds transferred annually from the Sewer Enterprise Fund to provide a reserve for future ongoing facility replacement for lab equipment to major structures.

380-4642 **DEVELOPMENT IMPACT FEES** – Development Impact Fees to reimburse for expansion of WWTP Plant.

SEWER CAPITAL REPLACEMENT FUND -381:

381-4680 **SEWER CAPITAL REPLACEMENT** – Receives funds transferred annually from the Sewer Enterprise Fund to provide a reserve for future ongoing collection system (the sewer lines) replacement, Sewer Service equipment and rolling stock.

WATER CAPITAL REPLACEMENT FUND – 383:

383-4642/4680 **WATER CAPITAL REPLACEMENT** – Receives funds transferred annually from the Water Enterprise Fund in order to provide a reserve for future ongoing water system replacement, water service equipment and rolling stock.

TRUST FUNDS: 401 - 403: Represents funds held by the City in a fiduciary relationship which can be utilized only as specified in the trust documents.

401 **JT LEVEY TRUST FUND** – A Scholarship Fund for graduating Valedictorians of Corning Union High School.

402 **RODGERS TRUST FUND** – Established to fund restoration improvements to the Rodgers Theatre.

403 **RIDELL TRUST FUND** – Established to provide for non-maintenance needs of the Corning Library.

SEWER ENTERPRISE – 610:

610-4640 **SEWER SERVICE** – Revenues charged for the operations and maintenance of the City's sewer system.

610-4641 **OTHER SEWER SERVICE REVENUES** – Misc. Income revenues.

610-4643/4713 **SEWER ENTERPRISE REVENUES** - Revenues received for specific services such as Connection Fees, Pretreatment Program and Land Leases.

610-4618 **MISCELLANEOUS** – This account is used for unusual, non-recurring or insignificant revenue items.

610-4646 **CITY REIMBURSEMENT FROM INFRAMARK** – Reimbursement of unspent Maintenance & Repair (M&R) funds by Inframark.

AIRPORT ENTERPRISE – 620:

620-4536 **AIRPORT GRANT** – Federal/State revenues for the maintenance and improvement of Airport Facilities.

620-4559/4560
4615 **FAA GRANT REIMBURSEMENTS**

620-4658 **RENTS/LEASES** – Rent collected for the Blackburn Avenue house.

620-4660 **RENTS/LEASES** – Rents collected for building and hangar space at the Airport Facilities.

TRANSPORTATION CENTER ENTERPRISE – 625:

625-4659/4660
4669 **RENTS/LEASES** – Rents collected for facility space at the Transportation Center.

625-4618 **MISCELLANEOUS INCOME**

WATER ENTERPRISE – 630:

630-4630 **WATER SALES** – Revenues charged for the operations and maintenance of the City's water delivery and treatment system.

630-4631/4632 **METER READING/TURN ON** – Fees charged for additional services required in the turn on/reinstatement of water services.

630-4618 **MISCELLANEOUS** – This account is used for unusual, non-recurring or insignificant revenue items.

701-704 **LANDSCAPE & LIGHTING DISTRICTS** – These accounts are used for revenues associated with the four (4) Landscape & Lighting Districts.

CITY OF CORNING
FISCAL YEAR 2024-2025
FUND 001 - GENERAL FUND REVENUE

Fund # .001	Name: General Fund	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Revenue	Description				
4110	Property Tax/Curr/Sec	738,777.94	758,800.00		789,000.00
4111	Property Tax/Curr/Unsec.	36,787.74	31,500.00		32,500.00
4114	Prop/Tax/Supplemental/Curr.	25,914.13	11,500.00		12,000.00
4115	Airport Tax	6,029.30	1,200.00		1,200.00
4117	Property Tax Unitary	48,148.52	36,500.00		38,000.00
4118	Tax Administration Fee	22,359.00	25,000.00		26,000.00
4119	PY Abstract/Buyout Del.PropTx.	1,020.98	1,000.00		1,000.00
4121	Sales-Use Tax	3,689,284.07	3,700,000.00		3,700,000.00
4122	Safety Sales Tx/Prop 172	36,442.31	38,000.00		38,000.00
4123	Gas/Elect/Franchise	91,087.89	85,000.00		95,000.00
4124	Cable TV Franchise	32,377.60	36,000.00		50,400.00
4125	Disposal Franchise	69,802.46	75,000.00		78,000.00
4126	RealProp. Trans. Tax	20,620.62	24,000.00		24,000.00
4128	Transient Occupancy Tax	534,313.13	550,000.00		500,000.00
4129	Fish&Wildlife/Refuge Rev Share	37.35	0.00		0.00
4180	Cal Fire Reimburse.	0.00	0.00		20,000.00
4185	Reimb. from County-Police	0.00	0.00		6,300.00
4186	Reimbursements, Public Safety	0.00	0.00		10,000.00
4400	Business License Fee	30,111.00	24,000.00		24,000.00
4401	Business License ADA	0.00	0.00		2,500.00
4410	Aco Lic/Fees/Services	8,842.50	8,000.00		8,000.00
4430	Building Permit	158,547.46	170,000.00		170,000.00
4431	Building Dept, Fines-Other	1,093.00	0.00		0.00
4511	MtrVeh In Lieu/Tax	855,539.88	860,000.00		860,000.00
4515	Home Owners Exemption	9,382.52	8,500.00		8,500.00
4518	FEMA/CalOES reimbursements	31,819.75	70,000.00		70,000.00
4519	Mandated Cost Reimbursement	0.00	2,000.00		2,000.00

4521	Post Reimbursement	9,089.82	7,500.00	7,500.00
4523	Sobriety funds	0.00	300.00	300.00
4525	Police Parking Violation Tkts	1,722.50	3,000.00	3,000.00
4526	Salary Reimbursement	90,827.78	75,000.00	75,000.00
4527	Equipment Fund	3,264.13	0.00	0.00
4528	Police Misc Inc/Donatns.etc.	8,181.49	1,500.00	1,500.00
4540	Public Works, Misc. Income	0.00	500.00	500.00
4541	Park Prop68 (noncomp) Grant	177,952.00	178,000.00	178,000.00
4553	CAL COPS	67,852.96	227,110.00	175,000.00
4610	Bldg Dept, Plan Check Fees	51,312.52	50,000.00	70,000.00
4612	Planning Permits & Application	30,800.00	12,000.00	22,000.00
4616	Misc Income Streets	420,000.00	0.00	0.00
4617	MiscIncome/Library	97.71	0.00	0.00
4618	Misc Income, Etc.	27,886.19	30,000.00	30,000.00
4619	Encroachment Fee	555.00	300.00	300.00
4622	Fingerprint Fee	65.00	100.00	100.00
4625	Concealed Weapon Permit Rev.	4,343.00	4,000.00	4,000.00
4628	Police Impound Fees	1,748.00	3,000.00	3,000.00
4633	Bldg. Inspection Fees	16,013.25	7,000.00	7,000.00
4650	Recreation Programs/Swimming	27,989.14	15,000.00	15,000.00
4652	Recreation Programs/Fee Based	21,635.00	30,000.00	30,000.00
4654	Baseball Fees	780.00	800.00	800.00
4655	Park Lights	0.00	1,000.00	1,000.00
4660	Rents/Leases	20,469.59	18,000.00	18,000.00
4661	Interest	14,190.85	10,000.00	18,000.00
4670	Fines/Forfeiture/Revenue	12,734.61	15,000.00	15,000.00
4671	Reimbursement: Dispatch	42,930.20	9,000.00	9,000.00
4680	Operating Transfers In Revenue	61,650.05	0.00	0.00
4685	Transfer, Dispatch Support	250,000.00	350,000.00	360,500.00
4710	Pub Wks/Plan Check Fee	24,103.50	15,000.00	15,000.00
4790	Cost Match, Parks Projects	0.00	0.00	58,500.00
	Total Revenue ----->	7,791,815.44	7,529,110.00	7,632,400.00

CITY OF CORNING
FISCAL YEAR 2024-2025
FUND 002 - MEASURE A REVENUE

Fund #: 002 Revenue	Name: Sales Tax T&U (Measure A) Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
4009	Sales Tax(T&U)	1,472,964.38	1,450,000.00		1,450,000.00
4661	Interest	26,625.74	5,000.00		30,000.00
	Total Revenue ----->	1,499,590.12	1,455,000.00		1,480,000.00

CITY OF CORNING
FISCAL YEAR 2024-2025
BUDGET REVENUE
ACCOUNT SUMMARY

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
4009	Sales Tax(T&U)	1,472,964.38	1,450,000.00		1,450,000.00
4110	Property Tax/Curr/Sec	738,777.94	758,800.00		789,000.00
4111	Property Tax/Curr/Unsec.	36,787.74	31,500.00		32,500.00
4114	Prop/Tax/Supplemental/Curr.	25,914.13	11,500.00		12,000.00
4115	Airport Tax	6,029.30	1,200.00		1,200.00
4117	Property Tax Unitary	48,148.52	36,500.00		38,000.00
4118	Tax Administration Fee	22,359.00	25,000.00		26,000.00
4119	PY Abstract/Buyout Del.PropTx.	1,020.98	1,000.00		1,000.00
4120	Trans.Sales Tax	143,750.65	143,000.00		150,000.00
4121	Sales-Use Tax	3,689,284.07	3,700,000.00		3,700,000.00
4122	Safety Sales Tx/Prop 172	36,442.31	38,000.00		38,000.00
4123	Gas/Elect/Franchise	91,087.89	85,000.00		95,000.00
4124	Cable TV Franchise	32,377.60	36,000.00		50,400.00
4125	Disposal Franchise	69,802.46	75,000.00		78,000.00
4126	RealProp.Trans. Tax	20,620.62	24,000.00		24,000.00
4127	ConstDev/Newlot/Quinby Money	21,228.75	5,000.00		15,000.00
4128	Transient Occupancy Tax	534,313.13	550,000.00		500,000.00
4129	Fish&Wildlife/Refuge Rev Share	37.35	0.00		0.00
4142	Gas Tax 2103	67,083.58	70,700.00		73,000.00
4145	Safe Routes to School Program	321,640.53	1,867,000.00		0.00
4157	RECYCLING GRANT	0.00	5,000.00		5,000.00
4180	Cal Fire Reimburse.	0.00	0.00		20,000.00
4185	Reimb. from County-Police	0.00	0.00		6,300.00
4186	Reimbursements, Public Safety	0.00	0.00		10,000.00
4400	Business License Fee	30,111.00	24,000.00		24,000.00
4401	Business License ADA	2,536.00	200.00		2,700.00
4410	Aco Lic/Fees/Services	8,842.50	8,000.00		8,000.00
4430	Building Permit	158,547.46	170,000.00		170,000.00
4431	Building Dept, Fines-Other	1,093.00	0.00		0.00
4511	MtrVeh In Lieu/Tax	855,539.88	860,000.00		860,000.00
4515	Home Owners Exemption	9,382.52	8,500.00		8,500.00
4518	FEMA/CatoES reimbursements	31,819.75	70,000.00		70,000.00
4519	Mandated Cost Reimbursement	0.00	2,000.00		2,000.00
4521	Post Reimbursement	9,089.82	7,500.00		7,500.00
4523	Sobriety funds	0.00	300.00		300.00

4525	Police Parking Violation Tkts	1,722.50	3,000.00	3,000.00
4526	Salary Reimbursement	90,827.78	75,000.00	75,000.00
4527	Equipment Fund	50,006.11	23,000.00	23,000.00
4528	Police Misc Inc/Donatns.etc.	8,181.49	1,500.00	1,500.00
4529	Federal Transfer	237,206.55	195,000.00	200,000.00
4530	Wtr Capitol Imp	10,978.00	16,500.00	16,500.00
4531	Gas Tax 2106	31,822.88	31,700.00	33,000.00
4532	Gas Tax 2107	63,854.59	59,500.00	69,000.00
4533	Gas Tax 2107.5	2,000.00	2,000.00	2,000.00
4536	STATE ANNUAL FUNDS (AIRPORT)	10,000.00	10,000.00	10,000.00
4537	SB 1, Road Maint Rehab	183,695.43	203,500.00	210,500.00
4540	Public Works, Misc. Income	0.00	500.00	500.00
4541	Park Prop68 (noncomp) Grant	177,952.00	178,000.00	178,000.00
4553	CAL COPS	67,852.96	227,110.00	175,000.00
4559	Airprt FAA reimb 2021 Task B	33,960.85	0.00	0.00
4560	Airprt FAA 2021 reimb Task C	890.00	0.00	0.00
4566	Promise Nghbrhd Grant-REC PRG	0.00	70,000.00	70,000.00
4580	PROP 47 Grant Cycle 2	1,337,706.00	457,352.00	0.00
4582	PAPI Airport Grant	0.00	404,000.00	404,000.00
4585	LEAP Grant Revenue	0.00	65,000.00	0.00
4590	Prop 68 Grant Proceeds	0.00	945,000.00	945,000.00
4599	Police Grant Funds	15,000.00	15,000.00	9,500.00
4601	State Grant	0.00	0.00	2,000,000.00
4605	Bedroom Tax	7,300.00	600.00	600.00
4607	PLANNING GRANTS	58,094.10	0.00	0.00
4610	Bldg Dept, Plan Check Fees	51,312.52	50,000.00	70,000.00
4612	Planning Permits & Application	30,800.00	12,000.00	22,000.00
4616	Misc Income Streets	420,000.00	0.00	0.00
4617	MiscIncome/Library	97.71	0.00	0.00
4618	Misc Income,Etc.	135,700.19	101,299.00	158,079.00
4619	Encroachment Fee	555.00	300.00	300.00
4622	Fingerprint Fee	65.00	100.00	100.00
4625	Concealed Weapon Permit Rev.	4,343.00	4,000.00	4,000.00
4628	Police Impound Fees	1,748.00	3,000.00	3,000.00
4630	Water Sales	1,702,526.45	1,883,200.00	1,883,200.00
4631	Wtr Connection Fee	650.00	6,000.00	5,000.00
4632	Wtr Mtr Reading/Turn On Fee	980.84	3,000.00	3,000.00
4633	Bldg. Inspection Fees	16,013.25	7,000.00	7,000.00
4634	TRAFFIC MITIGATION FEES	141,563.25	5,000.00	5,000.00
4636	Drainage Fees	32,314.00	10,000.00	30,000.00
4640	Sewer Service	2,164,955.29	2,255,700.00	2,255,700.00
4641	Sewer Connection Fee	0.00	3,000.00	3,000.00

4642	Swr Cap Imp.Fee	19,656.00	2,500.00	20,000.00
4643	Industrial WWTP Land Lease	10,183.06	10,000.00	10,000.00
4649	LIGHTING & LANDSCAPING ASSESS	17,684.80	15,855.00	22,475.00
4650	Recreation Programs/Swimming	27,989.14	15,000.00	15,000.00
4651	Rec Prog (PromiseReimb)-NOMLKI	58,828.84	0.00	0.00
4652	Recreation Programs/Fee Based	36,095.62	30,000.00	30,000.00
4654	Baseball Fees	780.00	800.00	800.00
4655	Park Lights	0.00	1,000.00	1,000.00
4658	Rent Blackburn	7,700.00	8,400.00	8,400.00
4659	Rents-Trans. Center	6,589.00	5,000.00	5,000.00
4660	Rents/Leases	46,563.46	30,500.00	40,000.00
4661	Interest	213,363.37	50,900.00	175,250.00
4662	Investment Income Trust A/C	7,784.71	0.00	0.00
4668	CDBG Program Income	0.00	10,500.00	10,500.00
4670	Fines/Forfeiture/Revenue	12,734.61	15,000.00	15,000.00
4671	Reimbursement: Dispatch	42,930.20	9,000.00	9,000.00
4680	Operating Transfers In Revenue	1,173,482.05	1,395,848.00	1,227,915.00
4685	Transfer, Dispatch Support	250,000.00	350,000.00	360,500.00
4710	Pub Wks/Plan Check Fee	24,103.50	15,000.00	15,000.00
4716	Gas Tax 2105	46,854.26	49,600.00	51,000.00
4790	Cost Match, Parks Projects	0.00	0.00	58,500.00
4850	One Time Revenue	8,000.00	0.00	0.00
4895	CDBG, CV 1,2,3	0.00	71,766.00	0.00
Total Revenue		17,545,913.22	19,428,230.00	19,166,219.00
Accounts Total		17,545,913.22	19,428,230.00	19,166,219.00

**CITY OF CORNING
FISCAL YEAR 2024-2025
BUDGET REVENUE**

Acct #: 4009 Revenue	Name: Sales Tax(T&U) Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
002	Sales Tax T&U	1472964.38	1450000.00	1450000.00
	Total 4009	1472964.38	1450000.00	1450000.00

Acct #: 4110 Revenue	Name: Property Tax/Curr/Sec Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	738777.94	758800.00	789000.00
	Total 4110	738777.94	758800.00	789000.00

Acct #: 4111 Revenue	Name: Property Tax/Curr/Unsec. Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	36787.74	31500.00	32500.00
	Total 4111	36787.74	31500.00	32500.00

Acct #: 4114 Revenue	Name: Prop/Tax/Supplemental/Curr. Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	25914.13	11500.00	12000.00
	Total 4114	25914.13	11500.00	12000.00

Acct #: 4115 Name: Airport Tax
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 6029.30 1200.00 1200.00

 Total 4115 6029.30 1200.00 1200.00
 =====

Acct #: 4117 Name: Property Tax Unitary
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 48148.52 36500.00 38000.00

 Total 4117 48148.52 36500.00 38000.00
 =====

Acct #: 4118 Name: Tax Administration Fee
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 22359.00 25000.00 26000.00

 Total 4118 22359.00 25000.00 26000.00
 =====

Acct #: 4119 Name: PY Abstract/Buyout Del.PropTx.
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 1020.98 1000.00 1000.00

 Total 4119 1020.98 1000.00 1000.00
 =====

Acct #: 4120 Name: Trans.Sales Tax
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 114 TransSalesTax 143750.65 143000.00 150000.00

 Total 4120 143750.65 143000.00 150000.00
 =====

Acct #: 4121
 Name: Sales-Use Tax
 Revenue
 Description

 001 GenFund 3689284.07 3700000.00 3700000.00

 Total 4121 3689284.07 3700000.00 3700000.00
 =====

Acct #: 4122
 Name: Safety Sales Tx/Prop 172
 Revenue
 Description

 001 GenFund 36442.31 38000.00 38000.00

 Total 4122 36442.31 38000.00 38000.00
 =====

Acct #: 4123
 Name: Gas/Elect/Franchise
 Revenue
 Description

 001 GenFund 91087.89 85000.00 95000.00

 Total 4123 91087.89 85000.00 95000.00
 =====

Acct #: 4124
 Name: Cable TV Franchise
 Revenue
 Description

 001 GenFund 32377.60 36000.00 50400.00

 Total 4124 32377.60 36000.00 50400.00
 =====

Acct #: 4125
 Name: Disposal Franchise
 Revenue
 Description

 001 GenFund 69802.46 75000.00 78000.00

 Total 4125 69802.46 75000.00 78000.00
 =====

Acct #: 4126
 Name: RealProp. Trans. Tax
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

001 GenFund 20620.62 24000.00 24000.00
 Total 4126 20620.62 24000.00 24000.00

Acct #: 4127
 Name: ConstDev/Newtot/Quimby Money
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

341 Parkland Dev. 21228.75 5000.00 15000.00
 Total 4127 21228.75 5000.00 15000.00

Acct #: 4128
 Name: Transient Occupancy Tax
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

001 GenFund 534313.13 550000.00 500000.00
 Total 4128 534313.13 550000.00 500000.00

Acct #: 4129
 Name: Fish&Wildlife/Refuge Rev Share
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

001 GenFund 37.35 0.00 0.00
 Total 4129 37.35 0.00 0.00

Acct #: 4142
 Name: Gas Tax 2103
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

115 Gas Tx 2103 67083.58 70700.00 73000.00
 Total 4142 67083.58 70700.00 73000.00

Acct #: 4145 Name: Safe Routes to School Program

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
118	ATP (SR2S)	321640.53	1867000.00	0.00
Total 4145		321640.53	1867000.00	0.00

Acct #: 4157 Name: RECYCLING GRANT

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
353	Park Recyc Gran	0.00	5000.00	5000.00
Total 4157		0.00	5000.00	5000.00

Acct #: 4180 Name: Cal Fire Reimburse.

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	0.00	0.00	20000.00
Total 4180		0.00	0.00	20000.00

Acct #: 4185 Name: Reimb. from County-Police

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	0.00	0.00	6300.00
Total 4185		0.00	0.00	6300.00

Acct #: 4186 Name: Reimbursements, Public Safety

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	0.00	0.00	10000.00
Total 4186		0.00	0.00	10000.00

Acct #	Name: Business License Fee	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	30111.00	24000.00	24000.00
	Total 4400	30111.00	24000.00	24000.00

Acct #	Name: Business License ADA	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	0.00	0.00	2500.00
080	Bus.License ADA	2536.00	200.00	200.00
	Total 4401	2536.00	200.00	2700.00

Acct #	Name: Aco Lic/Fees/Services	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	8842.50	8000.00	8000.00
	Total 4410	8842.50	8000.00	8000.00

Acct #	Name: Building Permit	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	158547.46	170000.00	170000.00
	Total 4430	158547.46	170000.00	170000.00

Acct #	Name: Building Dept, Fines-Other	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	1093.00	0.00	0.00
	Total 4431	1093.00	0.00	0.00

Acct #: 4511 Name: MtrVeh In Lieu/Tax
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 855539.88 860000.00 860000.00

 Total 4511 855539.88 860000.00 860000.00

Acct #: 4515 Name: Home Owners Exemption
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 9382.52 8500.00 8500.00

 Total 4515 9382.52 8500.00 8500.00

Acct #: 4518 Name: FEMA/CalOES reimbursements
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 31819.75 70000.00 70000.00

 Total 4518 31819.75 70000.00 70000.00

Acct #: 4519 Name: Mandated Cost Reimbursement
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 0.00 2000.00 2000.00

 Total 4519 0.00 2000.00 2000.00

Acct #: 4521 Name: Post Reimbursement
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 9,089.82 7,500.00 7,500.00

 Total 4521 9,089.82 7,500.00 7,500.00

Acct #: 4523	Name: Sobriety funds	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	0.00	300.00	300.00
Total 4523		0.00	300.00	300.00

Acct #: 4525	Name: Police Parking Violation Tkts	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	1,722.50	3,000.00	3,000.00
Total 4525		1,722.50	3,000.00	3,000.00

Acct #: 4526	Name: Salary Reimbursement	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	90,827.78	75,000.00	75,000.00
Total 4526		90,827.78	75,000.00	75,000.00

Acct #: 4527	Name: Equipment Fund	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	3,264.13	0.00	0.00
076	EQ Replmt Fire	0.00	3,000.00	3,000.00
078	Eq Rplcmnt P.W.	46,741.98	20,000.00	20,000.00
Total 4527		50,006.11	23,000.00	23,000.00

Acct Report - Selective Budgeting (May through June)

Acct #: 4528	Name: Police Misc Inc/Donatns.etc.	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	8,181.49	1,500.00	1,500.00
	Total 4528	8,181.49	1,500.00	1,500.00

Acct #: 4529	Name: Federal Transfer	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
108	RSTP	237,206.55	195,000.00	200,000.00
	Total 4529	237,206.55	195,000.00	200,000.00

Acct #: 4530	Name: Wtr Capitol Imp	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
346	WtrCap.Imp.	10,978.00	16,500.00	16,500.00
	Total 4530	10,978.00	16,500.00	16,500.00

Acct #: 4531	Name: Gas Tax 2106	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
110	GasTax/2106	31,822.88	31,700.00	33,000.00
	Total 4531	31,822.88	31,700.00	33,000.00

Acct #: 4532	Name: Gas Tax 2107	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
111	GasTax 2107	63,854.59	59,500.00	69,000.00
	Total 4532	63,854.59	59,500.00	69,000.00

Acct #: 4553 Name: CAL COPS
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 67,852.96 227,110.00 175,000.00

 Total 4553 67,852.96 227,110.00 175,000.00
 =====

Acct #: 4559 Name: Airprt FAA reimb 2021 Task B
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 620 Air Enterprise 33,960.85 0.00 0.00

 Total 4559 33,960.85 0.00 0.00
 =====

Acct #: 4560 Name: Airprt FAA 2021 reimb Task C
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 620 Air Enterprise 890.00 0.00 0.00

 Total 4560 890.00 0.00 0.00
 =====

Acct #: 4566 Name: Promise Nghbrhd Grant-REC PRG
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 160 PromiseGrantREC 0.00 70,000.00 70,000.00

 Total 4566 0.00 70,000.00 70,000.00
 =====

Acct #: 4580 Name: PROP 47 Grant Cycle 2
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 195 Prop 47 Cycle 2 1,337,706.00 457,352.00 0.00

 Total 4580 1,337,706.00 457,352.00 0.00
 =====

Acct #: 4582
 Revenue
 Name: PAPI Airport Grant
 Description
 620 Air Enterprise
 Total 4582

	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
620 Air Enterprise	0.00	404,000.00	404,000.00
Total 4582	0.00	404,000.00	404,000.00

Acct #: 4585
 Revenue
 Name: LEAP Grant Revenue
 Description
 154 LEAP
 Total 4585

	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
154 LEAP	0.00	65,000.00	0.00
Total 4585	0.00	65,000.00	0.00

Acct #: 4590
 Revenue
 Name: Prop 68 Grant Proceeds
 Description
 360 Prop 68 Park
 Total 4590

	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
360 Prop 68 Park	0.00	945,000.00	945,000.00
Total 4590	0.00	945,000.00	945,000.00

Acct #: 4599
 Revenue
 Name: Police Grant Funds
 Description
 165 BSCC'23WELLNESS
 Total 4599

	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
165 BSCC'23WELLNESS	15,000.00	15,000.00	9,500.00
Total 4599	15,000.00	15,000.00	9,500.00

Acct #: 4601
 Revenue
 Name: State Grant
 Description
 633
 Total 4601

	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
633	0.00	0.00	2,000,000.00
Total 4601	0.00	0.00	2,000,000.00

Acct #: 4605
 Name: Bedroom Tax
 Description
 Bedroom Tax
 Total 4605

Actual Fiscal Yr 2023
 7,300.00
 7,300.00

Working Budget Fiscal Yr 2024
 600.00
 600.00

Requested Fiscal Yr 2025
 600.00
 600.00

Acct #: 4607
 Name: PLANNING GRANTS
 Description
 SB2 PLANG GRANT
 Total 4607

Actual Fiscal Yr 2023
 58,094.10
 58,094.10

Working Budget Fiscal Yr 2024
 0.00
 0.00

Requested Fiscal Yr 2025
 0.00
 0.00

Acct #: 4610
 Name: Bldg Dept, Plan Check Fees
 Description
 GenFund
 Total 4610

Actual Fiscal Yr 2023
 51,312.52
 51,312.52

Working Budget Fiscal Yr 2024
 50,000.00
 50,000.00

Requested Fiscal Yr 2025
 70,000.00
 70,000.00

Acct #: 4612
 Name: Planning Permits & Application
 Description
 GenFund
 Total 4612

Actual Fiscal Yr 2023
 30,800.00
 30,800.00

Working Budget Fiscal Yr 2024
 12,000.00
 12,000.00

Requested Fiscal Yr 2025
 22,000.00
 22,000.00

Acct #: 4616
 Name: Misc Income Streets
 Description
 GenFund
 Total 4616

Actual Fiscal Yr 2023
 420,000.00
 420,000.00

Working Budget Fiscal Yr 2024
 0.00
 0.00

Requested Fiscal Yr 2025
 0.00
 0.00

Name: MiscIncome/Library		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4617	Description			
Revenue				
001	GenFund	97.71	0.00	0.00
	Total 4617	97.71	0.00	0.00

Name: Misc Income, Etc.		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4618	Description			
Revenue				
001	GenFund	27,886.19	30,000.00	30,000.00
348	WWTP Swr Expans	100,464.00	60,000.00	120,000.00
610	Swr Enterprise	0.00	500.00	500.00
620	Air Enterprise	0.00	2,579.00	2,579.00
625	Trans. Center	5,500.00	8,220.00	5,000.00
630	Wtr Enterprise	1,850.00	0.00	0.00
	Total 4618	135,700.19	101,299.00	158,079.00

Name: Encroachment Fee		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4619	Description			
Revenue				
001	GenFund	555.00	300.00	300.00
	Total 4619	555.00	300.00	300.00

Name: Fingerprint Fee		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4622	Description			
Revenue				
001	GenFund	65.00	100.00	100.00
	Total 4622	65.00	100.00	100.00

Acct #: 4625 Name: Concealed Weapon Permit Rev.

Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001 GenFund	4,343.00	4,000.00	4,000.00
Total 4625	4,343.00	4,000.00	4,000.00

Acct #: 4628 Name: Police Impound Fees

Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001 GenFund	1,748.00	3,000.00	3,000.00
Total 4628	1,748.00	3,000.00	3,000.00

Acct #: 4630 Name: Water Sales

Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
630 Wtr.Enterprise	1,702,526.45	1,883,200.00	1,883,200.00
Total 4630	1,702,526.45	1,883,200.00	1,883,200.00

Acct #: 4631 Name: Wtr Connection Fee

Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
630 Wtr.Enterprise	650.00	6,000.00	5,000.00
Total 4631	650.00	6,000.00	5,000.00

Acct #: 4632 Name: Wtr Mtr Reading/Turn On Fee

Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
630 Wtr.Enterprise	980.84	3,000.00	3,000.00
Total 4632	980.84	3,000.00	3,000.00

Acct #: 4633 Name: Bldg. Inspection Fees
 Revenue Description

 001 GenFund 16,013.25 7,000.00 7,000.00

 Total 4633 16,013.25 7,000.00 7,000.00
 =====

Acct #: 4634 Name: TRAFFIC MITIGATION FEES
 Revenue Description

 116 TRAFFIC MITIGAT 141,563.25 5,000.00 5,000.00

 Total 4634 141,563.25 5,000.00 5,000.00
 =====

Acct #: 4636 Name: Drainage Fees
 Revenue Description

 345 Drainage 32,314.00 10,000.00 30,000.00

 Total 4636 32,314.00 10,000.00 30,000.00
 =====

Acct #: 4640 Name: Sewer Service
 Revenue Description

 610 Swr.Enterprise 2,164,955.29 2,255,700.00 2,255,700.00

 Total 4640 2,164,955.29 2,255,700.00 2,255,700.00
 =====

Acct #: 4641 Name: Sewer Connection Fee
 Revenue Description

 610 Swr.Enterprise 0.00 3,000.00 3,000.00

 Total 4641 0.00 3,000.00 3,000.00
 =====

Name: Swr Cap Imp. Fee		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4642	Description			
347	SwrCap.Imp.	19,656.00	2,500.00	20,000.00
Total 4642		19,656.00	2,500.00	20,000.00

Name: Industrial WWTP Land Lease		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4643	Description			
610	Swr.Enterprise	10,183.06	10,000.00	10,000.00
Total 4643		10,183.06	10,000.00	10,000.00

Name: LIGHTING & LANDSCAPING ASSESS		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4649	Description			
701	L&L DIST 1 ZN 1	883.12	900.00	900.00
702	L&L Dist 1 ZN 2	7,694.73	7,280.00	7,500.00
703	L&L D1 Z3	4,334.05	2,900.00	4,300.00
704	L&L DIST 1 ZN 4	4,772.90	4,775.00	4,775.00
705	L&L DIST1 ZONES	0.00	0.00	5,000.00
Total 4649		17,684.80	15,855.00	22,475.00

Acct Report - Selective Budgeting (May through June)

Name: Recreation Programs/Swimming		Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Acct #: 4650	Description			
001	GenFund	27,989.14	15,000.00	15,000.00
Total 4650		27,989.14	15,000.00	15,000.00

Acct #: 4651 Name: Rec Prog (PromiseReimb)-NOMLKI
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 160 PromiseGrantREC 58,828.84 0.00 0.00

 Total 4651 58,828.84 0.00 0.00
 =====

Acct #: 4652 Name: Recreation Programs/Fee Based
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 21,635.00 30,000.00 30,000.00
 160 PromiseGrantREC 14,460.62 0.00 0.00

 Total 4652 36,095.62 30,000.00 30,000.00
 =====

Acct #: 4654 Name: Baseball Fees
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 780.00 800.00 800.00

 Total 4654 780.00 800.00 800.00
 =====

Acct #: 4655 Name: Park Lights
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 001 GenFund 0.00 1,000.00 1,000.00

 Total 4655 0.00 1,000.00 1,000.00
 =====

Acct #: 4658 Name: Rent Blackburn
 Revenue Description Actual Fiscal Yr 2023 Working Budget Fiscal Yr 2024 Requested Fiscal Yr 2025

 620 Air Enterprise 7,700.00 8,400.00 8,400.00

 Total 4658 7,700.00 8,400.00 8,400.00
 =====

Acct #: 4659	Name: Rents-Trans. Center	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
625	Trans. Center	6,589.00	5,000.00	5,000.00
	Total 4659	6,589.00	5,000.00	5,000.00

Acct #: 4660	Name: Rents/Leases	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Revenue	Description			
001	GenFund	20,469.59	18,000.00	18,000.00
620	Air Enterprise	13,783.07	7,500.00	10,000.00
625	Trans. Center	12,310.80	5,000.00	12,000.00
	Total 4660	46,563.46	30,500.00	40,000.00

Acct #: 4661
Revenue

	Name: Interest	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
	Description				
001	GenFund	14,190.85	10,000.00		18,000.00
002	Sales Tax T&U	26,625.74	5,000.00		30,000.00
005	ARPA, COVID Relf	26,673.49	0.00		45,000.00
071	P.D. EQ RplcFund	9,393.34	2,000.00		2,000.00
073	PROP 30 POLICE	166.07	0.00		0.00
074	Police K9 prog	28.88	0.00		0.00
075	Park Equip Res.	188.99	200.00		200.00
076	EQ Replmt Fire	14,299.31	2,000.00		2,000.00
077	EconDev Reserve	425.57	100.00		100.00
078	Eq Rplcmnt P.W.	13,768.82	2,000.00		2,000.00
080	Bus.License ADA	168.84	0.00		0.00
106	SB 1 Road Maint	5,610.12	1,000.00		4,000.00
108	RSTP	13,241.31	2,000.00		10,000.00
109	GasTax/2105	0.00	300.00		500.00
110	GasTax/2106	0.00	200.00		500.00
111	GasTax 2107	573.61	200.00		500.00
112	GasTax/2107/5	202.98	0.00		0.00
114	TransSalesTax	9,191.83	2,000.00		6,000.00
115	Gas Tx 2103	785.82	100.00		500.00
116	TRAFFIC MITIGAT	10,252.47	3,000.00		3,000.00
121	Traf Con Relief	381.82	0.00		0.00
130	RODGERS RESTORE	18.05	0.00		0.00
160	PromiseGrantREC	1,002.61	0.00		0.00
165	BSCC*23WELLNESS	94.64	0.00		0.00
170	ABANDONED VEH	521.36	0.00		0.00
323	Prog. Inc-Unres	818.62	300.00		300.00
324	1990 CDBG	280.30	0.00		0.00
325	Econ Dev-Infras	120.24	0.00		0.00
326	1992 CDBG	656.66	0.00		0.00
341	Parkland Dev.	2,467.53	600.00		2,500.00
344	Salado Wall Dep	1,386.09	400.00		1,000.00
345	Drainage	3,088.60	1,000.00		3,000.00
346	WtrCap.Imp.	1,073.13	500.00		1,200.00
347	SwrCap.Imp.	1,736.44	400.00		1,800.00
348	WWTP Swr Expans	13,180.41	4,000.00		4,000.00
353	Park Recyc Gran	78.37	0.00		0.00
355	Bedroom Tax	560.09	200.00		600.00
356	Trail Develop.	88.24	0.00		0.00

370	WAYFNDG MAINT	18.13	0.00	0.00
380	CapReplaceWWTP	11,041.26	4,000.00	10,000.00
381	Swr-Cap Rep Fnd	2,801.55	700.00	3,000.00
383	WaterCapReplace	9,810.83	4,000.00	9,000.00
401	JT LevyTrust	352.47	250.00	500.00
403	Ridell Lib/Trst	3,204.28	1,000.00	1,500.00
610	Swr. Enterprise	7,322.93	1,000.00	7,000.00
620	Air Enterprise	1,209.74	500.00	1,200.00
625	Trans. Center	433.74	100.00	400.00
630	Wtr. Enterprise	2,825.28	1,500.00	3,000.00
702	L&L Dist 1 ZN 2	392.18	100.00	400.00
703	L&L D1 Z3	556.63	200.00	500.00
704	L&L DIST 1 ZN 4	53.11	50.00	50.00

	Total 4661	213,363.37	50,900.00	175,250.00

Acct #: 4662 Name: Investment Income Trust A/C

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
630	Wtr. Enterprise	59.50	0.00	0.00
631	Wtr Rate Stabil	7,725.21	0.00	0.00
Total 4662		7,784.71	0.00	0.00

Acct #: 4668 Name: CDBG Program Income

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
323	Prog. Inc-Unres	0.00	10,000.00	10,000.00
326	1992 CDBG	0.00	500.00	500.00
Total 4668		0.00	10,500.00	10,500.00

Acct #: 4670 Name: Fines/Forfeiture/Revenue

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	12,734.61	15,000.00	15,000.00
Total 4670		12,734.61	15,000.00	15,000.00

Acct #: 4671 Name: Reimbursement: Dispatch

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	42,930.20	9,000.00	9,000.00
Total 4671		42,930.20	9,000.00	9,000.00

Acct #: 4680 Name: Operating Transfers In Revenue

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	61,650.05	0.00	0.00
070	GenCityEqu. Res	0.00	12,915.00	12,915.00
071	P.D.EQ RplcFund	183,560.00	205,469.00	215,000.00
076	EQ Rplcmt Fire	343,871.00	532,120.00	500,000.00
078	Eq Rplcmt P.W.	184,401.00	95,344.00	100,000.00
079	AcctSoftwareRES	0.00	150,000.00	0.00
348	WWTP Swr Expans	160,000.00	160,000.00	160,000.00
380	CapReplaceWWTP	90,000.00	90,000.00	90,000.00
381	Swr-Cap Rep Fnd	50,000.00	50,000.00	50,000.00
383	WaterCapReplace	100,000.00	100,000.00	100,000.00
	Total 4680	1,173,482.05	1,395,848.00	1,227,915.00

Acct #: 4685 Name: Transfer, Dispatch Support

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	250,000.00	350,000.00	360,500.00
	Total 4685	250,000.00	350,000.00	360,500.00

Acct #: 4710 Name: Pub Wks/Plan Check Fee

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	24,103.50	15,000.00	15,000.00
	Total 4710	24,103.50	15,000.00	15,000.00

Acct #: 4716 Name: Gas Tax 2105

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
109	GasTax/2105	46,854.26	49,600.00	51,000.00
	Total 4716	46,854.26	49,600.00	51,000.00

Acct #: 4790 Name: Cost Match, Parks Projects

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001	GenFund	0.00	0.00	58,500.00
Total 4790		0.00	0.00	58,500.00

Acct #: 4850 Name: One Time Revenue

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
074	Police K9 prog	8,000.00	0.00	0.00
Total 4850		8,000.00	0.00	0.00

Acct #: 4895 Name: CDBG, CV 1,2,3

Revenue	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
180	CDBG CV 1,2,3	0.00	71,766.00	0.00
Total 4895		0.00	71,766.00	0.00

Dept. Summaries for Current Year

Department Summaries by Fiscal Year:

This section of the Budget Book provides a summary by year of the actual expenditures of each Department or Operating Division of a Department.

These expenditures are supported by the revenues explained in the prior sections of the Book.

The information in the spreadsheets within this section is pulled from the actual computerized accounting records of the City.

DEPARTMENT EXPENSE BUDGET SUMMARY

Dept	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
1100	City Council	28,946.27	34,350.00		34,350.00
1200	City Admin.	344,926.70	398,749.00		304,391.00
1300	City Clerk	16,963.81	17,750.00		25,750.00
1400	Legal Services	105,412.52	90,000.00		100,000.00
1500	Finance Dept.	480,915.37	631,124.00		719,118.00
1600	General City	1,325,063.26	1,332,960.00		1,415,093.00
1700	Library	45,511.97	228,150.00		328,150.00
1850	ARPA	0	1,844,396.00		1,647,396.00
1900	Treasurer	645.96	650		650
2114	Police Services	2,208,086.01	2,791,029.00		2,341,207.00
2116	Police Cap Rplc	35,468.12	175,550.00		252,800.00
2119	Police Dispatch.	729,027.57	647,870.00		675,237.00
2125	Prop 47 Cycle 2	1,153,063.54	295,700.00		0
2200	ACO/CSO	143,478.94	203,116.00		222,596.00
2201	PAL PROGRAM	5,166.94	5,500.00		5,500.00
2300	Fire Department	290,115.94	315,113.00		338,815.00
2301	Fire Cap Replc	83,344.03	135,000.00		60,250.00
2302	FIRE DISPATCH	473,831.68	485,406.00		477,775.00
3000	Streets	363,977.67	669,137.00		764,046.00
3001	Street Projects	2,032,977.66	1,121,425.00		1,725,000.00
3100	St&Trf Lights	103,250.03	94,000.00		94,000.00
3160	Transp Facility	57,419.25	80,670.00		183,450.00
3190	Community Events	5,735.46	8,200.00		8,200.00
3300	Recreation Dept	132,350.57	191,563.00		181,563.00
3500	Airport	58,222.38	479,022.00		445,822.00
3600	Building Maint.	75,605.00	271,050.00		304,050.00
3700	Mech Maint	2,802.59	9,200.00		9,200.00
3800	Pub. Works Admin	246,567.83	305,776.00		445,835.00
3901	L&L 1 (N.ALXLN)	1,563.62	1,386.00		1,336.00
3902	L&L 2 (STONEFX)	6,861.68	4,711.00		4,711.00
3903	L&L 3 (BLOSSOM)	2,767.75	4,311.00		4,311.00

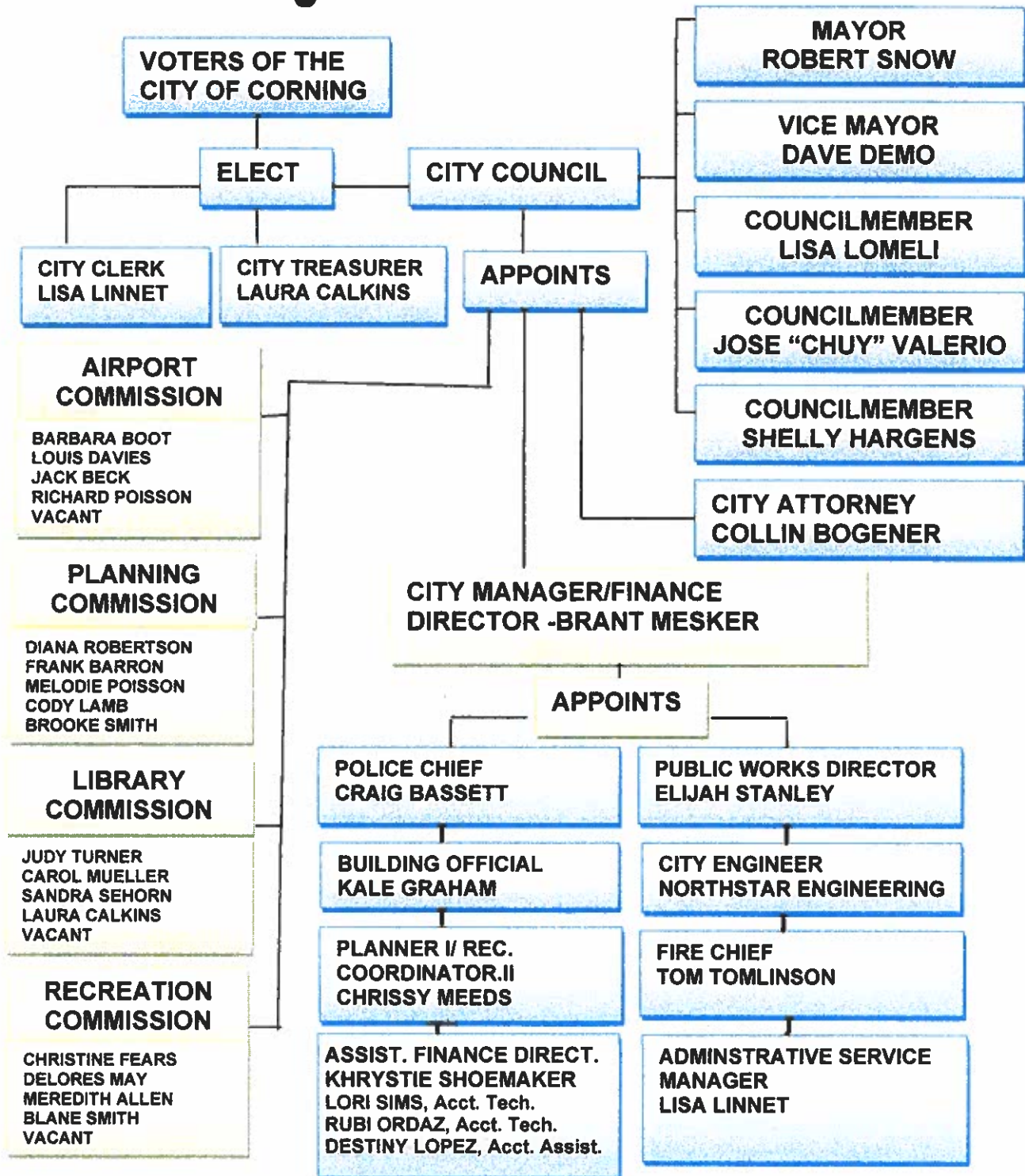
3904	L&L 4 (SALADO)	5,390.54	3,961.00	3,961.00
3905	L&L 5 MARGUERIT	116.09	0	0
4010	Economic Devel	37,500.00	28,500.00	28,500.00
4015	Business Improv	51,000.00	0	0
4020	HousingRehabCDBG	1,662.50	0	0
4100	Planning Admin.	80,855.57	186,413.00	188,998.00
4150	Planning Comm.	50	0	0
4200	Engineering Ser	0	45,500.00	45,500.00
4300	Bldg & Safety	120,036.51	170,404.00	173,180.00
5000	Sewer Dept	219,719.18	355,617.00	396,954.00
5200	WWTP	1,162,852.63	1,292,550.00	1,102,550.00
5250	Swr Improvemnts	245,161.28	440,700.00	329,200.00
5300	Sewer Transfers	300,000.00	300,000.00	300,000.00
5500	Gen Trans	961,832.00	1,345,848.00	1,188,415.00
6100	Parks Maint.	343,903.15	347,600.00	230,646.00
6101	Prk Spec Prjct	2,045.00	576,259.00	561,259.00
6125	RodgersTheatre	23,724.03	35,500.00	36,500.00
6140	Prop 68 Park	208,369.61	1,155,000.00	1,155,000.00
6200	Pool	119,274.18	156,703.00	156,159.00
7100	Water Dept	944,941.98	891,750.00	1,048,730.00
7300	Water Cap Trans	100,000.00	100,000.00	100,000.00
7420	WtrCapImprovent	256,528.60	574,900.00	2,499,900.00
9006	ATP-OLIVE VIEW	69,387.34	858,000.00	0
9007	ATP - WEST ST	76,470.07	1,009,000.00	0
9009	EMRGNCY RESP	104,913.98	115,000.00	0
9200	GASB 68 Adjust	-1,052,999.98	0	0

DeptS TOTAL 14,942,804.38 22,862,069.00 22,666,054.00
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General City

City of Corning

Organizational Chart



**CITY OF CORNING
ANNUAL PROGRAM OF SERVICES
CITY COUNCIL
(1100)**

ACTIVITY DESCRIPTION:

The City Council is elected by the citizens of Corning as their representatives to make the legislative and policy decisions of the City subject to the provisions of City Ordinances, Resolutions, Government Code, and the Constitution of the State of California. Members of the current City Council are **Mayor Robert Snow** and four **Council Members: Vice Mayor Dave Demo, Jose “Chuy” Valerio, Shelly Hargens, and Lisa Lomeli**. The Mayor and City Council members also serve as City representatives on various Committees/Commissions and represent the City at official functions.

The registered voters elect the Mayor every two years, and the City Council members are elected to four-year terms that overlap with the Mayor's term.

The City Council appoints the City Manager who serves at their pleasure and who implements City Council Policy.

PERSONNEL SERVICES:

5100 - SALARIES: This account provides for \$300 salary per month for each City Council member and the Mayor.

5910 – FICA: This account provides funding for the required Federal Insurance Contributions Act Tax (FICA).

SUPPLIES:

6100 OFFICE SUPPLIES: Finances the purchase of business cards and other miscellaneous office supplies necessary to support the City Council.

6150 MATERIALS/SUPPLIES: Provides funding for supplies and expenses including special programs and presentations required of the City Council.

7000 ASSOCIATION DUES: Funds the annual dues for The League of California Cities.

7200 CONFERENCES/MEETINGS: Funds Council Members attendance at the League of California Cities Conference and any other necessary meetings.

7600 J. T. LEVY SCHOLARSHIP: Finances a Scholarship initiated many years ago by the Estate of J. T Levy and administered by the City for graduating Valedictorian(s) at Corning Union High School.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
1100	City Council				
Expenses	Description				
001 5100	DirectLabor	18,000.00	18,000.00		18,000.00
001 5910	FICA-CityPaid	1,377.00	1,400.00		1,400.00
001 6100	Office Supplies	9.31	150		150
001 6150	Mat/Supplies	790.35	1,700.00		1,700.00
001 7000	Assoc.Dues	5,422.00	5,600.00		5,600.00
001 7200	Conf/Meetings	2,847.61	7,000.00		7,000.00
401 7600	Scholarship	500	500		500
	Total Expenses ----->	28,946.27	34,350.00		34,350.00
Total (1100) City Council		28,946.27	34,350.00		34,350.00

**CITY OF CORNING
ANNUAL BUDGET DETAIL
CITY ADMINISTRATION
(1200)**

ACTIVITY DESCRIPTION:

City Manager Brant Mesker is the City Manager and serves as the City's Chief Executive and Administrative Head of the Government under the direction and control of the City Council. He is responsible to the City Council for the day-to-day management of all City affairs and leadership of City Department Heads. The City Manager also serves as the City's Finance and Personnel Director. He is directly responsible for the continual review and analysis of all City administrative operations including budget preparation and control, organizational and procedural studies, personnel actions, and staffing. The City Manager's responsibilities, authority, and limits on authority are clearly defined in the City's Municipal Code, Chapter 2.44, and his employment contract. The City Manager's principal assistants are the Assistant Finance Director Khrystie Shoemaker and Confidential Administrative Services Manager Lisa Linnet.

ACCOMPLISHMENTS:

The greatest responsibility of the City Manager's Office is to provide support to the City Council and the operating departments. Accomplishments by the City Manager's Office are achieved through participation and teamwork between the City Manager and City Staff.

PERSONNEL SERVICES:

5100 - SALARIES: The City Manager and City Manager's Administrative Services Manager are funded 60% by the General Fund, 20% by Water and 20% by Sewer Enterprise Funds.

5300/5350/5400/5600/5650/5700 – ACCRUAL BUYOUTS: Funds payouts for Administrative Leave/Payouts; Compensatory Time; Vacation Leave/Payouts; Holiday Pay; and Vacation Leave balances & allotted percentage of Sick Leave balances upon retirement.

5900/5910/5915/5920/5921/5930/5950 – BENEFITS: Funds City/Employee contribution towards PERS Retirement, City contribution towards FICA, Disability Insurance, Health Insurance; Life Insurance, Deferred Compensation; Taxes, etc.

5910 – FICA: Funds the required Federal Insurance Contributions Act Tax (FICA).

SUPPLIES:

001-6100 OFFICE SUPPLIES: Provides funding for the purchase of supplies such as paper, from the General (001), Sewer Enterprise (610) and Water Enterprise Funds (630).

001-6150 MATERIALS & SUPPLIES: Funds miscellaneous materials and supplies from the General (001), Sewer Enterprise (610) and Water Enterprise Funds (630).

001-6350 COMMUNICATIONS: Funding provided by the General (001), Sewer Enterprise (610) and Water Enterprise (630) Funds, for share of departments phone system and reimbursement for calls on Manager's cell phone.

001-7000 ASSOCIATION DUES: Funds League of California Cities & California City Managers Association membership dues which provide opportunities for professional development; best practices for the home jurisdiction, collaboration among peers; and accessibility to research materials/networking.

001-7200 CONFERENCE AND MEETINGS: When funding is available, funds the City Manager's attendance at League of California Cities Annual Meeting & League Manager's Department Meeting. Funds reimbursement costs for private vehicle mileage and meeting attendance in support of City business.

001-7406 COMPUTER EQUIPMENT/SOFTWARE: Provides funding for necessary computer equipment/software purchases/replacements from the General (001), Sewer Enterprise (610) and Water Enterprise Funds (630).

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	109,729.46	165,812.00		136,293.00
610 5100	DirectLabor	37,132.35	55,271.00		45,431.00
630 5100	DirectLabor	37,132.38	55,271.00		45,431.00
001 5155	Miscellaneous	162	0		0
610 5155	Miscellaneous	54	0		0
630 5155	Miscellaneous	54	0		0
001 5300	Vacation	5,149.16	0		0
610 5300	Vacation	1,716.38	0		0
630 5300	Vacation	1,716.36	0		0
001 5350	Vac Cash Out	13,786.77	0		0
610 5350	Vac Cash Out	4,595.59	0		0
630 5350	Vac Cash Out	4,595.58	0		0
001 5400	SickLeave	8,142.08	0		0
610 5400	SickLeave	1,947.51	0		0
630 5400	SickLeave	1,947.52	0		0
001 5600	AdminLeave	3,161.38	0		0
610 5600	AdminLeave	1,053.81	0		0
630 5600	AdminLeave	1,053.75	0		0
001 5650	Admin Cash Out	7,320.71	0		0
610 5650	Admin Cash Out	2,440.23	0		0
630 5650	Admin Cash Out	2,440.23	0		0
001 5700	Holiday Pay	7,289.49	0		0
610 5700	Holiday Pay	2,429.87	0		0
630 5700	Holiday Pay	2,429.83	0		0

001 5750	Holiday CASHOUT	576.59	0	0
610 5750	Holiday CASHOUT	192.2	0	0
630 5750	Holiday CASHOUT	192.2	0	0
001 5900	Budgetd Benfit.	0	66,987.00	39,892.00
610 5900	Budgetd Benfit.	0	22,329.00	13,297.00
630 5900	Budgetd Benfit.	0	22,329.00	13,297.00
001 5910	FICA-CityPaid	11,905.34	0	0
610 5910	FICA-CityPaid	3,911.69	0	0
630 5910	FICA-CityPaid	3,910.82	0	0
001 5915	Disability Ins.	96.17	0	0
610 5915	Disability Ins.	31.1	0	0
630 5915	Disability Ins.	31.13	0	0
001 5920	ER PERS	12,303.31	0	0
610 5920	ER PERS	4,035.70	0	0
630 5920	ER PERS	4,035.41	0	0
001 5921	EE PERS	1,080.00	0	0
610 5921	EE PERS	360	0	0
630 5921	EE PERS	360	0	0
001 5930	Health Ins.	20,384.99	0	0
610 5930	Health Ins.	6,795.42	0	0
630 5930	Health Ins.	6,794.59	0	0
001 5950	LifeInsurance	295.82	0	0
610 5950	LifeInsurance	97.04	0	0
630 5950	LifeInsurance	97.34	0	0
001 6100	Office Supplies	89.95	300	300
610 6100	Office Supplies	133.17	300	300
630 6100	Office Supplies	133.16	300	300
001 6150	Mat/Supplies	591.94	800	800
610 6150	Mat/Supplies	89.07	75	75
630 6150	Mat/Supplies	89.08	75	75

001 6350	Communications	962.98	1,100.00	1,100.00
610 6350	Communications	73.86	500	500
630 6350	Communications	73.86	500	500
001 7000	Assoc.Dues	545	900	900
001 7200	Conf/Meetings	1,634.51	3,500.00	3,500.00
001 7406	Comp/Equip/Soft	1,980.94	800	800
610 7406	Comp/Equip/Soft	1,780.93	800	800
630 7406	Comp/Equip/Soft	1,780.95	800	800
	Total Expenses ----->	344,926.70	398,749.00	304,391.00

Total (1200) City Admin. 344,926.70 398,749.00 304,391.00

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**ANNUAL BUDGET DETAIL
CITY CLERK
(1300)**

ACTIVITY DESCRIPTION:

City Clerk, currently **Lisa Linnet**, is elected by the voters every four years and works in cooperation with City Staff to perform a variety of complex tasks required by City Council, City Management, and the State. These tasks include:

- Maintaining official City records, legal documents, and conducting voter registration and Elections.
- Attending meetings of the City Council, Boards and Commissions as may be required and taking and transcribing the Minutes, preparing Minutes for indexing, retention, and distribution; and maintenance of the City Council's legislative history.
- Preparation and posting of City Council and Commission Agendas and Agenda Packets for dissemination to City Council, Council appointed Commissions, City Staff, and public.
- Preparation, posting and publishing of all legal notices of the City Council and Commissions and preparing a variety of other notices in accordance with City, State and Federal Law.
- Maintaining Resolutions, Ordinances, Contracts, and Municipal Code codifications.
- Composes and prepares correspondence advising various individuals/groups of City Council actions and is custodian of the City Seal.
- Administers Oaths or Affirmations and takes and certifies Affidavits and Depositions pertaining to City affairs.
- Acts as Filing Officer as required by the Political Reform Act of 1974 as amended, and performs all duties as required by law.

PERSONNEL SERVICES:

5100 SALARIES: Provides for City Clerk Salary of \$350 per month pre-tax.

5910 BENEFITS: Provides for the City cost of FICA and taxes.

SUPPLIES:

001-6100 OFFICE SUPPLIES: Funds City Clerk's proportional cost of stationary, copy machine paper, and other office supplies.

001-6150 MATERIALS AND SUPPLIES: Funds the purchase of necessary supplies other than paper and stationery such as Minute Books and associated special paper.

001-6300 PROFESSIONAL SERVICES: Finances Codification Services for new Ordinances and updates to the City's Municipal Code and online website copy from the General **(001)**, Sewer Enterprise **(610)** and Water Enterprise Funds **(630)**. .

001-6310 ELECTIONS: Funds City's Election costs held in November on even numbered years.

001-6350 BALLOT MEASURE: Funds additional election costs associated with the Ballot Measure to change positions of City Clerk and City Treasurer from elected to appointed.

630-6350 COMMUNICATIONS: Funding provided by the General Fund for share of departments phone system.

001-6500 PRINT-ADVERTISING: Funds noticing of all City Public Hearings, Meetings, Sealed Bid/Proposals, Ordinance publications and any other necessary notices.

001-7000 ASSOCIATION DUES: Provides for membership in the City Clerk's Association.

001-7200 CONFERENCES AND MEETINGS: When funding is available, finances the City Clerk's attendance at City Clerk Training/Meetings and League of California Cities Convention.

Dept #	Name	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
1300	City Clerk			
Expenses	Description			
001 5100	DirectLabor	4,177.04	4,200.00	4,200.00
001 5910	FICA-CityPaid	321.36	350	350
001 6100	Office Supplies	29.39	100	100
001 6150	Mat/Supplies	469.55	1,000.00	1,000.00
001 6300	ProfServices	1,165.35	4,000.00	4,000.00
001 6310	Elections	6,002.29	0	8,000.00
001 6500	Print/Advert.	4,798.83	5,000.00	5,000.00
001 7000	Assoc.Dues	0	100	100
001 7100	Training/Educ.	0	0	1,000.00
001 7200	Conf/Meetings	0	3,000.00	2,000.00
	Total Expenses ----->	16,963.81	17,750.00	25,750.00

	Total (1300) City Clerk	16,963.81	17,750.00	25,750.00
=====				

**CITY OF CORNING
ANNUAL PROGRAM OF SERVICE
LEGAL SERVICES
(1400)**

ACTIVITY DESCRIPTION:

The City Attorney is appointed by and serves at the pleasure of the City Council. The firm of Moore & Bogener, Inc., specifically **Collin Bogener**, currently serves as the City Attorney. The City Attorney, a contracted Consultant, is appointed by and serves at the will of the City Council under a flat monthly fixed rate Contract.

The City Attorney serves as Legal Counsel to the City in its day-to-day operations and serves as Legal Advisor to the City Council, Commissions and Departments of the City. He does not provide assistance to the general public.

The City Attorney must possess a strong knowledge of Municipal Law and legal issues arising from court decisions. This knowledge is essential to be aware of the need for Specialized Counsel, and to direct and supervise this Specialized Counsel in the handling of any City litigation. The City's Attorney is also responsible for the preparation and review of ordinances, resolutions, and other Legislation as well as providing legal guidance on daily business issues such as miscellaneous contracts, agreements, and public information requests, etc.

PROFESSIONAL SERVICES:

- 6301 CITY ATTORNEY SERVICES:** This account provides for the City Attorney to attend City Council Meetings, fax, copies, phone costs, and for preparation of City Ordinances. Funding for this service is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).
- 6304 EMPLOYEE RELATIONS SERVICES:** Provides for the Labor Relations Consultant Gregory Einhorn, and for specialized Legal Counsel when necessary. Funding for this service is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).
- 6345 CONSULTANT, LITIGATION SERVICES:** Provides funding for legal services associated with legal litigations against the City.
- 7200 CONFERENCES AND MEETINGS:** Funding provided for the City's share to attend various conferences & meetings such as League of California Cities Conference. Funding is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).
- 8001 BOOKS AND PERIODICALS:** Funds costs for necessary reference books needed to support the City Attorney. Funding for this service is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).

Dept #: 1400 Expenses	Name: LegalServices Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001 6301	Consulting Serv	53,040.00	50,000.00	65,000.00
610 6301	Consulting Serv	6,630.00	7,000.00	7,000.00
630 6301	Consulting Serv	6,630.00	7,000.00	7,000.00
001 6304	EE Relations	33,285.00	1,500.00	1,500.00
610 6304	EE Relations	0	1,500.00	1,500.00
630 6304	EE Relations	0	1,500.00	1,500.00
001 6345	Consult, Lit.	3,354.35	20,000.00	15,000.00
001 7200	Conf/Meetings	0	450	450
610 7200	Conf/Meetings	0	450	450
630 7200	Conf/Meetings	0	450	450
001 8001	Books/Periodic.	0	50	50
610 8001	Books/Periodic.	0	50	50
630 8001	Books/Periodic.	0	50	50
001 9081	1409 FIG LN	664.39	0	0
001 9083	803 BUTTE ST	664.39	0	0
001 9084	1423 Butte St	277.5	0	0
001 9086	906 SIXTH ST	484.39	0	0
001 9094	703 South St	382.5	0	0
	Total Expenses ----->	105,412.52	90,000.00	100,000.00

	Total (1400) LegalServices	105,412.52	90,000.00	100,000.00
=====				

**CITY OF CORNING
ANNUAL BUDGET DETAIL
FINANCE DEPARTMENT
(1500)**

ACTIVITY DESCRIPTION:

The City's Finance Department is responsible for maintaining the financial records of all the City Departments. This includes the Water & Sewer Billing System, Business Licenses, Motel Taxes, Employee Payroll and all Accounts Receivable & Payable. The Department consists of Assistant Finance Director **Khrystie Shoemaker**, Accounting Technicians **Lori Sims** and **Rubi Ordaz**, and Accounting Assistant **Destiny Lopez**. The **City Manager** serves as the Finance Director.

SALARIES - 5100: Funds salaries for the Accounting Manager, an Accounting Technician, and an Accounting Assistant. These salaries are split between three Funds: General Fund (001) 10%, Water Fund (630) 40%, and Sewer Fund (610) 50%.

ACCRUAL BUYOUTS - 5300, 5350, 5400, 5600, 5650, 5700, 5800, 5850: Funds payouts for Vacation/Vacation Cash Out (5300 - 5350); Sick Leave (5400); Administrative Leave/Cash Out, Holiday Pay (5700); Compensatory Time Off/Compensatory Cash Out (5800-5850). Included within these line items is Leave balances & allotted percentage of Sick Leave balances upon retirement.

OVERTIME - 5200: Funding for these services is provided from the **General Fund (001), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630)**.

BENEFITS - 5900, 5910, 5915, 5920, 5921, 5930, 5950: Funds the City contribution towards Deferred Compensation (5900); FICA (5910); Disability (5915); Retirement (ER-5920, EE-5921); Health Insurance (5930); Life Insurance (5950).

SUPPLIES:

6100 OFFICE SUPPLIES: funds general office supplies, stationery, and computer supplies; all funding is provided from the **General Fund (001), Sewer Enterprise Fund (610), Solid Waste Fund (615) and the Water Enterprise Fund (630)**.

6150 MATERIALS & SUPPLIES: Funds purchases of supplies other than paper and general office supplies and is provided from the **General Fund (001), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630)**.

6300 PROFESSIONAL SERVICES: Funds contract costs of the City's independent Auditor, Accounting Consultant which provides accounting/auditing services, ADP Payroll Services, and Hinderliter De Lamas & Assoc. (HdL) Services. Funding is provided from the **General Fund (001), Business License ADA Fund (080), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630)**.

6318 BANK FEES: Funds cost of accepting online payments for water, sewer, and general fund purposes is provided from the **General Fund (001), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630)**.

6350 COMMUNICATIONS: Funds department's share of the phone system and costs of membership in the Parcel Quest Software Program is provided from the **General Fund (001), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630)**.

6600 RENTS AND LEASES: Funds Postage Machine Lease and is provided from the **General (001); Sewer Enterprise (610), and the Water Enterprise (630) funds**.

6700 EQUIPMENT MAINTENANCE: Funds various maintenance agreements for: Postage Machine, Copy Machine, MOM System (Corbin Willits), and a portion of the Computer Consultant Services. These costs have steadily increased as the City has added more complex office equipment. The computer network requires continued maintenance and care. Funding for these services is provided from the **General Fund (001), Sewer Enterprise Fund (610), Solid Waste Fund (615) and the Water Enterprise Fund (630)**.

- 6950 UNCOLLECTIBLES:** Funds uncollectible bad debt from water and sewer bills. This bad debt, when compared to over \$1,500,000 per year in billings, is very small. Funding is provided by the **Sewer Enterprise Fund (610)** and the **Water Enterprise Fund (630)**.
- 7000 ASSOCIATION/DUES:** Funds membership in the American Payroll Association and is provided from the **General Fund (001)**, the **Sewer Enterprise Fund (610)**, and the **Water Enterprise Fund (630)**.
- 7100 TRAINING/EDUCATION:** Funds training and is provided from the **General Fund (001)**, the **Sewer Enterprise Fund (610)**, and the **Water Enterprise Fund (630)**.
- 7200 CONFERENCES/MEETINGS:** Funds are only included to cover personal vehicle mileage and meals, if any, in support of City operations and are provided by the **General Fund (001)**, the **Sewer Enterprise Fund (610)**, and the **Water Enterprise Fund (630)**.
- 7985 CASH OVER/UNDER:** Provides funds to balance Finance's cash drawer and is provided from the **General Fund (001)** and the **Water Enterprise Fund (630)**.
- 9300 MACHINERY/EQUIPMENT:** Funds unforeseen equipment replacement; unused funds at the end of the year remain in the General Fund. This funding is provided from the **General Fund (001)**, **Sewer Capital Replacement Fund (381)**, **Reserve Fund (383)**, **Sewer Enterprise Fund (610)**, and the **Water Enterprise Fund (630)**.
- 9335 (079) NEW ACCOUNTING SOFTWARE:** Provides funding for updated/new accounting software for the Finance Department to replace the antiquated MOM System currently being utilized.

Dept # : 1500	Name: Finance Dept.	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	17,159.59	51,417.00		69,463.00
610 5100	DirectLabor	68,618.70	85,669.00		91,816.00
630 5100	DirectLabor	85,772.13	107,086.00		110,542.00
001 5155	Miscellaneous	27	0		0
610 5155	Miscellaneous	108	0		0
630 5155	Miscellaneous	135	0		0
001 5300	Vacation	1,173.35	0		0
610 5300	Vacation	4,693.33	0		0
630 5300	Vacation	5,866.67	0		0
001 5350	Vac Cash Out	691.72	0		0
610 5350	Vac Cash Out	2,766.86	0		0
630 5350	Vac Cash Out	3,458.57	0		0
001 5400	SickLeave	1,683.36	0		0
610 5400	SickLeave	6,733.54	0		0
630 5400	SickLeave	8,416.90	0		0
001 5600	AdminLeave	29.45	0		0
610 5600	AdminLeave	117.81	0		0
630 5600	AdminLeave	147.27	0		0
001 5650	Admin Cash Out	194.46	0		0
610 5650	Admin Cash Out	777.84	0		0
630 5650	Admin Cash Out	972.3	0		0
001 5700	Holiday Pay	1,081.19	0		0
610 5700	Holiday Pay	4,324.65	0		0
630 5700	Holiday Pay	5,405.79	0		0

001 5800	CompTime-Off	1.8	0	0
610 5800	CompTime-Off	7.22	0	0
630 5800	CompTime-Off	9.02	0	0
001 5900	Budgetd Benfit.	0	9,995.00	32,500.00
610 5900	Budgetd Benfit.	0	39,981.00	40,723.00
630 5900	Budgetd Benfit.	0	49,976.00	48,874.00
001 5910	FICA-CityPaid	1,661.34	0	0
610 5910	FICA-CityPaid	6,643.69	0	0
630 5910	FICA-CityPaid	8,304.60	0	0
001 5915	Disability Ins.	23.91	0	0
610 5915	Disability Ins.	94.96	0	0
630 5915	Disability Ins.	118.73	0	0
001 5920	ER PERS	1,825.59	0	0
610 5920	ER PERS	7,300.68	0	0
630 5920	ER PERS	9,125.99	0	0
001 5921	EE PERS	162	0	0
610 5921	EE PERS	648	0	0
630 5921	EE PERS	810	0	0
001 5930	Health Ins.	5,715.37	0	0
610 5930	Health Ins.	22,859.54	0	0
630 5930	Health Ins.	28,575.20	0	0
001 5950	LifeInsurance	73.51	0	0
610 5950	LifeInsurance	294.2	0	0
630 5950	LifeInsurance	367.59	0	0
001 6100	Office Supplies	10,948.63	2,800.00	2,800.00
610 6100	Office Supplies	2,856.97	2,800.00	2,800.00
630 6100	Office Supplies	2,854.99	2,800.00	2,800.00
001 6150	Mat/Supplies	339.68	200	200
610 6150	Mat/Supplies	193.43	200	200
630 6150	Mat/Supplies	193.44	200	200

001 6300	ProfServices	27,319.68	26,800.00	32,000.00
080 6300	ProfServices	948.11	700	700
610 6300	ProfServices	14,009.65	13,500.00	16,000.00
630 6300	ProfServices	14,009.66	13,500.00	16,000.00
001 6318	Bankg/fees/chrg	0	5,000.00	15,000.00
610 6318	Bankg/fees/chrg	0	5,000.00	10,000.00
630 6318	Bankg/fees/chrg	0	5,000.00	10,000.00
001 6319	TEMPORARY HELP	5,103.10	0	0
610 6319	TEMPORARY HELP	13,572.95	0	0
630 6319	TEMPORARY HELP	13,572.95	0	0
001 6350	Communications	1,466.68	900	900
610 6350	Communications	1,466.66	900	900
630 6350	Communications	1,466.66	900	900
001 6600	Rents/Leases	88.32	100	100
610 6600	Rents/Leases	1,058.64	1,200.00	1,200.00
630 6600	Rents/Leases	1,058.64	1,200.00	1,200.00
001 6700	Equip.Maint.	13,144.12	13,500.00	13,500.00
610 6700	Equip.Maint.	17,446.64	13,500.00	13,500.00
630 6700	Equip.Maint.	17,973.21	13,500.00	13,500.00
610 6950	Uncollectibles	3,283.02	4,000.00	2,000.00
630 6950	Uncollectibles	0	2,500.00	2,000.00
001 7000	Assoc.Dues	99.34	150	1,000.00
610 7000	Assoc.Dues	99.33	150	1,000.00
630 7000	Assoc.Dues	99.33	150	1,000.00
001 7100	Traing/Educ.	343	350	1,000.00
610 7100	Traing/Educ.	343	350	1,000.00
630 7100	Traing/Educ.	343	350	1,000.00

001 7200	Conf/Meetings	0	350	1,000.00
610 7200	Conf/Meetings	0	350	1,000.00
630 7200	Conf/Meetings	0	350	1,000.00
001 7985	Cash-Over Under	78	0	0
610 7985	Cash-Over Under	136.12	150	150
630 7985	Cash-Over Under	20	150	150
001 9300	Mach/Equip.	0	1,150.00	2,500.00
610 9300	Mach/Equip.	0	1,150.00	2,500.00
630 9300	Mach/Equip.	0	1,150.00	2,500.00
079 9335	Acct Software	0	150,000.00	150,000.00
	Total Expenses ----->	480,915.37	631,124.00	719,118.00

Total (1500) Finance Dept. 480,915.37
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**CITY OF CORNING
2022 – 2023 ANNUAL BUDGET DETAIL
GENERAL CITY
(1600)**

ACTIVITY DESCRIPTION:

General City carries the "Budget Detail" on those annual City expenses not specifically related to a single City Department, such as City Hall's utilities and insurance. Responsibility for managing these costs rests with the City Manager's Office and the Finance Department. The City Manager's Administrative Services Manager manages Workers' Compensation and Liability Claims. The City Manager is currently the City's Risk Manager.

5935 UNFUNDED ACCRUED LIABILITY: The Unfunded Accrued Liability (UAL) obligation represents the market value of the assets minus the discounted value of the future liabilities. When a plan or pool's Market Value of Assets is less than the Actuarial Accrued Liability, the difference is the plan or pool's UAL. An unfunded liability results in the City paying contributions in excess of the normal cost or the employer Unfunded Accrued Liability (UAL) annual contribution amount. The UAL is amortized over a period of time based on CalPERS amortization policies. The City's annual UAL contribution payment calculated by CalPERS is designed to pay down the UAL principal and interest over that amortization period (currently 30 years).

The 2020 annual valuation for the Miscellaneous Plan calculated a UAL of \$3,638,087. The 2020 annual valuation for the Safety Plan calculated a UAL of \$4,785,138. The combined total UAL for 2020 is \$8,423,225. Due to low rates of return as a result of the COVID-19 pandemic, we anticipate a significant increase to the UAL in a few years. The effects will not be felt immediately because CalPERS averages its returns over a period of a few years, so that there are not large annual swings in the UAL. Funding is provided by the **General Fund (001) at 78%, Sewer Enterprise Fund (610) at 9%, and the Water Enterprise Fund (630) at 13%.**

5940 BENEFITS-WORKERS' COMPENSATION: Workers' Compensation deposits are placed in this General City Division for all operating Departments. Costs are apportioned between the General (75%), Water (15%) and Sewer Funds (10%) based on current City employment levels in the funds. The Northern California Cities Self Insurance Fund (NCCSIF) provides insurance coverage for the City of Corning. State Law allows Cities to self-insure rather than obtaining commercial insurance. NCCSIF is a Joint Powers Authority (JPA) under State Law. Working together, JPA Member Cities seek and obtain the best insurance coverage for their Cities. Each City bears the first \$100,000 cost per Workers' Compensation claim; costs over \$100,000 are shared by the Cities' "pool" and costs over \$500,000 are insured by a larger agency.

001-6150 MATERIALS AND SUPPLIES: Funds materials/supplies not associated with a specific department.

001-6175 WEED/TREE SPRAYING: Funds 1/3 of contracted City Weed/Tree Spraying services (001-6175-1600-General City, 108-6175-3000-Streets, 610-6175-5200-WWTP).

001-6300 PROFESSIONAL SERVICES: Funds contracts/agreements with MGT of America Contract for SB-90 Claims Recovery and Housing Tools for CDBG Program Income, these **General Fund (001), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).**

001-6313 SENIOR CITIZENS CENTER: Funds annual \$2,700 contribution by the City to the Corning Senior Center, Inc.; and any necessary building maintenance.

001-6350 COMMUNICATIONS: Funds expenses not easily attributed to individual departments such as telephone and postage.

- 001-6410** **ELECTRICITY:** Funds electrical utility bills not easily attributed to individual departments.
- 001-6430** **NATURAL GAS:** Provides funding for the City Hall complex PG&E natural gas bill.
- 6700** **EQUIPMENT MAINTENANCE:** Funds Maintenance Agreements on the copy machines in City Hall, Access Management Shredding Services, and portion of the IT Services Agreement with Computer Logistics. Funding is provided by the **General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630).**
- 6800** **GENERAL INSURANCE:** Finances fire/damage Insurance for all City structures and motor vehicle Insurance for City vehicles. Charges for Water, Sewer, and Airport Equipment and facilities are charged directly to those Enterprise Funds and will not be reflected in this General City Account. Funding provided by the **General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630).**
- 6810** **LIABILITY INSURANCE:** Charges here reflect the City's deposits for liability coverage through the Northern California Cities Self Insurance Fund. Costs are apportioned between the General, Water and Sewer Funds. The City is directly responsible for the first \$50,000 in liability coverage costs called the "Banking Layer"; all City members of the JPA "pool" share the cost of claims over \$50,000 up to \$500,000; "Excess Insurance" coverage is then provided up to \$10,000,000 through membership of our NCCSIF in the much larger California Joint Powers Risk Management Authority "CJPRMA". Funding is provided by the **General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630).**
- 001-6815** **UNEMPLOYMENT INSURANCE:** The General Fund finances unemployment costs charged to the City.

Dept #: 1600 Expenses	Name: General City Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
001 5935	JAL UnfdAcrLiab	505,989.00	486,250.00		486,250.00
610 5935	JAL UnfdAcrLiab	58,400.00	56,105.00		56,105.00
630 5935	JAL UnfdAcrLiab	84,400.00	81,038.00		81,038.00
001 5940	WorkmensComp.	126,123.12	142,500.00		185,000.00
610 5940	WorkmensComp.	16,816.42	19,000.00		25,000.00
630 5940	WorkmensComp.	25,224.62	28,500.00		37,000.00
001 6150	Mat/Supplies	206.41	0		0
001 6175	Weed/Tree Spray	4,293.38	7,000.00		7,000.00
001 6300	ProfServices	12,811.67	22,600.00		10,000.00
610 6300	ProfServices	2,333.33	6,000.00		3,000.00
630 6300	ProfServices	2,333.33	6,000.00		3,000.00
001 6313	Senior Center	4,642.68	6,000.00		6,000.00
001 6350	Communications	7,199.93	5,700.00		5,700.00
001 6410	Electricity	96,129.79	79,000.00		79,000.00
001 6430	Natural Gas	21,551.39	8,800.00		8,800.00
001 6700	Equip.Maint.	163.43	1,500.00		1,500.00
610 6700	Equip.Maint.	159.21	1,000.00		1,000.00
630 6700	Equip.Maint.	163.43	1,500.00		1,500.00
001 6800	Gen.Insurance	33,240.42	34,650.00		40,000.00
610 6800	Gen.Insurance	16,587.83	17,850.00		19,600.00
630 6800	Gen.Insurance	16,587.84	17,850.00		19,600.00
001 6810	Liability Ins.	104,686.00	144,559.00		162,000.00
610 6810	Liability Ins.	52,343.00	72,279.00		81,000.00
630 6810	Liability Ins.	52,343.00	72,279.00		81,000.00
001 6815	UNEMPLOYMNT INS	9,386.31	15,000.00		15,000.00
001 9169	Parking Lot	70,947.72	0		0
	Total Expenses ----->	1,325,063.26	1,332,960.00		1,415,093.00

	Total (1600) General City	1,325,063.26	1,332,960.00		1,415,093.00

**CITY OF CORNING
ANNUAL BUDGET NARRATIVE
AMERICAN RESCUE PLAN ACT (ARPA) (1850)**

ACTIVITY DESCRIPTION:

The American Rescue Plan Act of 2021 (Act) appropriated Coronavirus State and Local Fiscal Recovery Funds for allocation by the U.S. Department of the Treasury to states, counties, metropolitan cities, and small cities with populations under 50,000 (referred to as non-entitlement units of local government). Award amounts are based on each entity's share of the population within each group.

The City of Corning received \$1,844,396. Of this amount, \$250,000 was approved for a Downtown Corning Historical Business District Awning Program and \$1,594,396 of the funding was approved by the City Council to fund a Reimbursement Agreement for a water and sewer crossing whereby the developers would fund the cost of the bore with the City reimbursing them for all or a great portion of the work after completion.

American Rescue Plan Act of 2021 funds were approved by the City Council to fund a Reimbursement Agreement for a water and sewer crossing, whereby developers would fund the cost of the bore with the City reimbursing them for all or a great portion of the work after it is completed. The Request for Proposals was authorized by the City Council for issuance at the March 14, 2023 City Council meeting. Galleli Real Estate proposal included all required items. A contract with Galleli Real Estate was approved by the City Council.

SUPPLIES:

005 – 8026

Galleli Reimbursement Agreement: Funding is provided from a portion of the \$1,844,396 American Rescue Plan Act (ARPA) (1850) Funds awarded to the City.

Dept #: 1850	Name: ARPA	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
005 6300	ProfServices	0	0		53,000.00
005 8025	AwningDowntown	0	250,000.00		0
005 9430	Wtr/Swr Line	0	1,594,396.00		1,594,396.00
	Total Expenses ----->	0	1,844,396.00		1,647,396.00
Total (1850) ARPA		0	1,844,396.00		1,647,396.00

**CITY OF CORNING
ANNUAL BUDGET DETAIL
CITY TREASURER
(1900)**

ACTIVITY DESCRIPTION:

Laura Calkins was elected as City Treasurer in November of 2020. The City Treasurer is elected by the voters every four years and works in cooperation with the City Manager/Finance Director and the City Clerk.

The City Treasurer makes the investments and projects the need for funds to be available to meet the City's financial obligations. Once a month the City Treasurer prepares and presents a written report of the City Investments to the City Clerk who files a copy with the City Council.

The duties of the elected City Treasurer have been largely replaced by the City's City Manager, Assistant Finance Director, and Finance Department. The City Treasurer however remains as one of four City positions required to co-sign City warrants, which require two of the four signatures.

PERSONNEL SERVICES:

5100 - SALARIES: Funds the monthly City Treasurer salary which is currently set at \$50 per month.

5910 - BENEFITS: This account provides City funding for the required Federal Insurance Contributions Act Tax (FICA).

Dept #: 1900 Expenses	Name: Treasurer Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001 5100	Direct Labor	600	600	600
001 5910	FICA-CityPaid	45.96	50	50
	Total Expenses ----->	645.96	650	650

	Total (1900) Treasurer	645.96	650	650

**CITY OF CORNING
ANNUAL BUDGET DETAIL
RECREATION DEPARTMENT
(3300)**

ACTIVITY DESCRIPTION:

Planner II/Recreation Coordinator II Christina Meeds directs the Recreation Department under the supervision of the City Manager and is responsible for the development and implementation of a Recreation Program in the City of Corning. The Department's Mission is to organize, supervise, coordinate, and evaluate recreational activities while managing contracted instructors in order to assure the success of the Programs. Many of the existing Programs are funded by the \$70,000 received in Promise Neighborhood Grant funding which is to be expended by end of fiscal year 2024/25.

RECREATIONAL PROGRAMS:

The City Council approved some of the Programs previously offered through the Recreation Department to be funded by the General Fund. The active "City Council Approved Programs" continued under the coordination and supervision of independent instructors are Kenpo Karate, Robotics, Basketball, Jiu Jitsu, Cardio Drumming, Jr. Cardettes, and HIT (High Intensity Training).

The Promise Neighborhood Grant funds part-time contracted Recreation Coordinator Jesenia Rodriguez and the following youth recreation programs: Dance/Gymnastics, Photography, Flag Football, Arts and Crafts, Little Learner Reading, and Video Gaming to name a few.

PERSONNEL SERVICES:

5100 - SALARIES: The direct labor costs for Recreation Coordinator Christina Meeds are funded by City General Fund and Grant Funds through the Promise Neighborhood Grant.

5300/5350/5400/5700/5850 – ACCRUAL BUYOUTS: Funds payouts for Vacation/Vacation Cash Outs; Sick Leave; Holiday Pay; and Compensatory Time/Comp. Time Cash Outs; Vacation Leave balances & allotted percentage of Sick Leave balances upon retirement.

5900, 5910, 5915, 5920, 5921, 5930 and 5950 – BENEFITS: Provides funding for benefits such FICA, Disability Ins., ER/EE PERS, Health Ins., and Life Insurance.

SUPPLIES:

001 - 6150 MATERIALS & SUPPLIES: The General Fund funds Office & Program supplies.

160 - 6150: MATERIALS & SUPPLIES: Funding from the Promise Neighborhood Grant funds advertising/promotion supplies & Recreation Program supplies.

001 - 6349 RECREATION INSTRUCTORS: Funding provided from the General Fund for Fee Based Instructors working as City Contractors. (City collects program fees and distributes to Independent Program Director, retaining 5% for processing.)

160 - 6349 RECREATION INSTRUCTORS: Funds Fee Based Instructors working as City Contractors. (City collects program fees and distributes to Independent Program Director, retaining 5% for processing.) Previous City approved programs will not be funded through Promise Neighborhood Grant Funds; new Programs will be funded through the Promise Neighborhood.

001 – 7100 TRAINING/EDUCATION: Provides funding for training/education to support recreational programs.

Dept # : 3300	Name: Recreation Dept	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description			
001 5100	DirectLabor	17,670.48	32,219.00	32,219.00
109 5100	DirectLabor	3,983.31	0	0
160 5100	DirectLabor	11,994.38	0	0
001 5175	Interim Salary	0	10,000.00	0
001 5300	Vacation	1,248.07	0	0
160 5300	Vacation	686.76	0	0
160 5350	Vac Cash Out	665.77	0	0
001 5400	SickLeave	3,129.47	0	0
160 5400	SickLeave	565.86	0	0
001 5700	Holiday Pay	1,389.36	0	0
160 5700	Holiday Pay	981.07	0	0
001 5800	CompTime-Off	38.58	0	0
001 5850	Comp Time CASHD	801.75	0	0
160 5850	Comp Time CASHD	1,456.82	0	0
001 5900	Budgetd Benfit.	0	17,344.00	17,344.00
001 5910	FICA-CityPaid	1,944.39	0	0
160 5910	FICA-CityPaid	1,466.52	0	0
001 5915	Disability Ins.	31.74	0	0
160 5915	Disability Ins.	20.76	0	0
001 5920	ER PERS	1,690.92	0	0
160 5920	ER PERS	1,094.16	0	0
001 5921	EE PERS	222.08	0	0
160 5921	EE PERS	190.85	0	0

**CITY OF CORNING
ANNUAL PROGRAM OF SERVICES
ECONOMIC DEVELOPMENT PROGRAM
(4010)**

ACTIVITY DESCRIPTION:

Economic Development in the City of Corning includes those programs which are intended to cause economic growth for the City and the surrounding area. As a small City, Corning cannot provide an Economic Development Manager. This responsibility rests with the City Manager, Planning Director and Public Works Director acting as "Team Leaders" along with the excellent support of two local organizations with which the City interacts.

1. **THE CORNING CHAMBER OF COMMERCE:** Their purpose is to foster business growth within the City by promoting local businesses and encourage quality development and residential growth. The Chamber coordinates many community activities designed to bring visitors to the City. **Currently the City allocates an annual contribution of \$12,000 and pledges an additional annual large business donation match not to exceed \$4,000.**
2. **3CORE:** A private, Non-Profit Corporation working in the Tri-County Region (Tehama, Glenn, and Butte Counties) as a financial "go-between" for small businesses, assisting them in locating financial capital needed to reach their business goals. **The City has allocated \$7,500 for the City's portion of the 2024-2025 local grant match.**

UPCOMING ACTIVITIES:

- Continued quarterly meetings with City of Corning Staff.
- Continuation of direct business services included in current, private grant funding.
- Activities outlined in Partnership Agreement.
- Assistance with the Downtown Business Facade Program.
- Assistance with the creation of a Vision for the City.

PAST 3CORE CORNING ACTIVITIES COMPLETED:

- Assisted the City with the COVID-19 Small Business Loan application, review, and funds disbursement.
- With stakeholder participation, they completed the 2022-2027 Comprehensive Economic Development Strategy (CEDS), a blueprint guiding regional leaders across industry, government, nonprofits, and educational institutions in framing actions having strategic economic value for the region;
- Assisted in navigating through various funding opportunities from the Federal and State Government;
- Developed/implemented unique programs that support small businesses, helping them to stabilize and recover from the adverse effects of the COVID-19 Pandemic;
- Support small businesses in the region through their Business Resource Liaison (BRL) and Lending Departments and acting as the conduit to Federal and State funding opportunities, including the State of California Small Business Grant Program, where almost 1,800 businesses received over 22 million in unrestricted grant dollars; and
- Continue as a key part of Corning's "Economic Development Team", by assisting in finding "gap" financing for commercial and industrial development ventures.

BUDGET DETAIL:

- 001 - 6312 CHAMBER OF COMMERCE:** Funds \$12,000 per year plus a yearly business donation match not to exceed \$4,000 for a total of \$16,000 annually.
- 001 - 7408 3CORE:** Funds a \$7,500 annual Planning Grant match for 3CORE funded by the City's General Fund.
- 077 -8031 ECON. DEV. PROJ.:** Provides funding in the amount of \$5,000 in support of any Economic Development Projects.

Dept #: 4010 Expenses	Name: Economic Devel Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001 6300	ProfServices	5,000.00	5,000.00	5,000.00
001 6312	CngChamberComm.	16,000.00	16,000.00	16,000.00
001 7408	3 CORE	16,500.00	7,500.00	7,500.00
	Total Expenses ----->	37,500.00	28,500.00	28,500.00

	Total (4010) Economic Devel	37,500.00	28,500.00	28,500.00
=====				

**CITY OF CORNING
ANNUAL BUDGET DETAIL
PLANNING DEPARTMENT
(4100)**

ACTIVITY DESCRIPTION:

The Planning Department is responsible for implementation of the City's General Plan, Zoning, Environmental Reviews, Use & Variance Permit processing, and Parcel/Subdivision Map processing. In addition to reviewing, processing, and monitoring planning applications/projects, Staff continually reviews informal "concept plans" and incorporates the responses of various City departments to those concept plans. The Planner must involve citizens in the Planning process as well as coordinate planning with other Governmental agencies.

Land Use Planning involves collaboration between other City departments such as Public Works, Building, Fire, Police, Engineering, and the City Attorney with oversight by the Planning Commission and City Council.

Christina Meeds is the City's part-time Planner II. As such she assists development applicants through the planning process on a project-by-project basis. With City Council approval, the City will retain, on an "as needed" basis, the services of a Planning Consultant to assist Planner Christina Meeds.

PERSONNEL SERVICES:

5100 - SALARIES: Provides funding for the Planner 2 salary and Planning Consultant services.

5125/5300/5350/5400/5650/5700/5800/5850 - ACCRUAL BUYOUT: These accounts fund Vacation/Vacation Cash Outs; Sick Leave; Holiday Pay; and Compensatory Time/Comp. Time Cash Outs.

5900/5910/5915/5920/5921/5930/5950 - BUDGETED BENEFITS: This account provides for City contributions to FICA; Disability Insurance; ER/EE PERS, Health Insurance, and Life Insurance.

SUPPLIES:

001-6100 OFFICE SUPPLIES: Funds permit forms and other necessary department supplies.

001-6150 MATERIAL/SUPPLIES: Provides funding for paper, envelopes, equipment, etc.

001-6300 PROFESSIONAL SERVICES: Funds City Engineer and Planning Consultant services for Parcel/Subdivision Map reviews, meeting attendance, recording fees, and Planning Consultation services to assist with preparation of Environmental Assessments/Development reviews. Services are partially offset by fees included in Revenue Account 001-4613 and funds 610 & 630.

154-6300 PROFESSIONAL SERVICES: LEAP Grant funds 7th Cycle Housing Element.

610-6300 PROFESSIONAL SERVICES: Funded through Sewer Enterprise Funds.

630-6300 PROFESSIONAL SERVICES: Funded through Water Enterprise Funds.

001-6331 GIS SUPPORT: Funds support services to improve/maintain the City's Geographic Information System.

001-6350 COMMUNICATIONS: Funds department's phone and copy costs.

001-6356 DIF STUDY: Funds cost of the Development Impact Fee (DIF) Study.

001-6700 EQUIPMENT MAINTENANCE: Funds department's office equipment service.

001-7000 ASSOCIATION DUES: Funds Planning Association dues.

001-7200 CONFERENCES & MEETINGS: Funds costs for attendance at meetings and the annual League of California Cities Planners Institute.

Dept #: 4100	Name: Planning Admin.	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	23,883.53	32,219.00		71,675.00
001 5300	Vacation	1,870.95	0		0
001 5350	Vac Cash Out	665.77	0		0
001 5400	SickLeave	3,136.30	0		0
001 5700	Holiday Pay	1,793.96	0		0
001 5850	Comp Time CASHD	2,258.58	3,000.00		3,000.00
001 5900	Budgetd Benfit.	0	17,344.00		36,473.00
001 5910	FICA-CityPaid	2,614.00	0		0
001 5915	Disability Ins.	38.63	0		0
001 5920	ER PERS	2,204.68	0		0
001 5921	EE PERS	349.15	0		0
001 5930	Health Ins.	9,026.46	0		0
001 5950	LifeInsurance	119.23	0		0
001 6100	Office Supplies	386.83	450		450
001 6150	Mat/Supplies	344.52	350		350
001 6300	ProfServices	5,753.45	31,800.00		31,800.00
154 6300	ProfServices	16,500.00	31,000.00		0
610 6300	ProfServices	892.65	5,000.00		5,000.00
630 6300	ProfServices	892.65	5,000.00		5,000.00
001 6331	GIS Support	7,500.00	7,500.00		7,500.00
001 6350	Communications	244.81	400		400
001 6356	D.I.F. Study	0	26,000.00		26,000.00
001 6357	User Fee Study	0	25,000.00		0
001 6700	Equip.Maint.	64.42	150		150
001 7000	Assoc.Dues	265	200		200
001 7200	Conf/Meetings	50	1,000.00		1,000.00
	Total Expenses ----->	80,855.57	186,413.00		188,998.00

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Total (4100) Planning Admin. 80,855.57 186,413.00 188,998.00

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**CITY OF CORNING
ANNUAL BUDGET DETAIL
BUILDING AND SAFETY DEPARTMENT
(4300)**

ACTIVITY DESCRIPTION:

The City's Building & Safety Department is a one-man department consisting of Building Official Kale Graham. His responsibilities consist of:

- Issuing Permits for new construction, remodels, demolition of existing buildings, and entering new permits and associated information into the Building Software Program iWorQ;
- Providing inspection services on new buildings and re-inspection services for building additions, modifications, and alterations;
- Provide plan check services for new construction projects, building additions, remodel projects, and work closely with contractors to coordinate Building and Code Enforcement related activities;
- Enforcement of the Uniform Building, Plumbing, Mechanical and Fire Codes, as well as the National Electrical Codes; and
- Coordination of abatement of dangerous buildings, enforcement of the State of California Administrative Code, Health and Safety Code, and the California Energy Commission Title 24 requirements.

The Building Department's only Staff Member consists of the Building Official who also performs Public Works Project and Permit Inspections, he also works closely with the City Planner and Finance Staff on Zoning Code and Business License enforcement. The City also now utilizes the services of a consultant on an as needed basis to perform building inspections when the Building Official is on vacation or has an extended illness/injury. The Building Official, and as needed contract consultant t are funded by the Water, Sewer, and General funds.

The Building & Safety Department's iWorq software program has proven to be beneficial to Staff not only for issuance and tracking of Building Permits, but also for Code Enforcement.

PERSONNEL SERVICES:

5100 SALARIES: Funds Building Official Direct Labor out of funds 001 (General Fund); 610 (Sewer Enterprise Fund); and 630 (Water Enterprise Fund).

5300/5400/5600/5700 - ACCRUAL BUYOUT: These accounts fund Vacation/Vacation Cash Outs; Sick Leave; Administrative Leave/Admin. Cash Outs; Holiday Pay; and Compensatory Time/Comp. Time Cash Outs and payment of Vacation Leave balances & allotted percentage of Sick Leave balances upon retirement.

5900/5910/5915/5920/5921/5930/5950 - BUDGETED BENEFITS: This account provides for City contributions to FICA; Disability Insurance; ER/EE PERS, Health Insurance, and Life Insurance.

SUPPLIES:

6100 OFFICE SUPPLIES: Funds costs of necessary department supplies such as paper, envelopes, and forms.

6150 MATERIALS & SUPPLIES: Funds other costs not associated with office supplies.

6300 PROFESSIONAL SERVICES: Funds costs for necessary plan check outsourcing services, and part-time inspection services contract.

6350 COMMUNICATIONS: Finances costs for cell phone, computer, etc.

6700 EQUIPMENT MAINTENANCE: Funds repairs, software service and maintenance of office equipment.

7000 ASSOCIATION DUES: Funds International Conference of Building Officials Annual Dues, professional publications, and subscriptions.

7100 TRAINING/EDUCATION: Funds internal and external education/training necessary to maintain required Building/Public Works Inspector State certifications.

- 7200 CONFERENCES/MEETINGS:** Funds private vehicle mileage and attendance at conferences and meetings.
- 7500 VEHICLE OPERATION/MAINTENANCE:** Funds vehicle operation/maintenance costs.
- 7750 CODE ENFORCEMENT:** Funds abatement of dangerous building concerns and other related Code Enforcement issues. Some associated expenses are recouped via recorded property liens, through Receivership recoveries, or by invoicing.
- 9200 SB1473:** Provides expenditure account to pay the mandated State Fee for the Development of State Building Standards that is collected with the Building Permit fees.
- 9201 STRONG MOTION:** Provides expenditure account to pay the required State of California Earthquake fees collected with the Building Permit fees on new construction (residential and commercial).

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	28,434.04	43,690.00		47,417.00
610 5100	DirectLabor	-90	21,845.00		23,708.00
630 5100	DirectLabor	-344	21,845.00		23,708.00
001 5300	Vacation	2,233.85	0		0
610 5300	Vacation	761.38	0		0
630 5300	Vacation	458.75	0		0
001 5400	SickLeave	1,024.04	0		0
610 5400	SickLeave	706.8	0		0
630 5400	SickLeave	447.76	0		0
001 5500	WComp Time Off	17,235.73	0		0
001 5600	AdminLeave	1,821.00	0		0
610 5600	AdminLeave	1,365.75	0		0
630 5600	AdminLeave	1,365.75	0		0
001 5700	Holiday Pay	1,242.18	0		0
610 5700	Holiday Pay	509.88	0		0
630 5700	Holiday Pay	327.78	0		0
001 5900	Budgetd Benfit.	0	12,712.00		8,024.00
610 5900	Budgetd Benfit.	0	6,356.00		8,024.00
630 5900	Budgetd Benfit.	0	6,356.00		10,699.00
001 5910	FICA-CityPaid	3,076.68	0		0
610 5910	FICA-CityPaid	220.9	0		0
630 5910	FICA-CityPaid	195.52	0		0
001 5915	Disability Ins.	40.82	0		0
610 5915	Disability Ins.	2.69	0		0
630 5915	Disability Ins.	2.69	0		0
001 5920	ER PERS	4,085.54	0		0
610 5920	ER PERS	281.94	0		0
630 5920	ER PERS	219.02	0		0
001 5921	EE PERS	146.25	0		0
610 5921	EE PERS	86.25	0		0
630 5921	EE PERS	67.5	0		0

001 5930	Health Ins.	8,421.37	0	0
610 5930	Health Ins.	571.05	0	0
630 5930	Health Ins.	571.05	0	0
001 5950	LifeInsurance	135.58	0	0
610 5950	LifeInsurance	9.29	0	0
630 5950	LifeInsurance	7.38	0	0
001 6100	Office Supplies	533.88	700	700
001 6150	Mat/Supplies	106.44	2,250.00	2,250.00
001 6300	ProfServices	32,220.12	25,000.00	20,000.00
001 6350	Communications	1,188.21	1,000.00	1,000.00
001 6700	Equip.Maint.	6,000.00	6,000.00	7,000.00
001 7000	Assoc.Dues	145	300	300
001 7100	Traing/Educ.	297	500	1,000.00
080 7100	Traing/Educ.	0	0	2,500.00
001 7200	Conf/Meetings	84.76	500	500
001 7500	Veh Opr/Maint	1,677.96	3,000.00	3,000.00
001 7750	Code Enforce.	56.24	15,000.00	10,000.00
001 9200	SB1473	474	350	350
001 9201	StrongMotion	1,610.69	3,000.00	3,000.00
	Total Expenses ----->	120,036.51	170,404.00	173,180.00

Total (4300) Bldg & Safety 120,036.51 170,404.00 173,180.00

**CITY OF CORNING
ANNUAL BUDGET NARRATIVE
GENERAL TRANSFERS
(5500)**

ACTIVITY DESCRIPTION:

The line items below provide funding for the monetary transfers from Measure A Funds received necessary to fund the various capital improvement needs of the various City Departments.

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

- 001-9335: ACCOUNTING SOFTWARE:** Represents monies transferred for Accounting Software.
- 002-9501 BUDGETED TRANSFERS:** Represents City Council approved budgeted transfers.
- 002-9829: CAPT'L REPLACEMENT TRANSFERS – PUBLIC WORKS DEPT.:** Represents monies transferred for the future capital replacement needs of the Public Works Department.
- 002-9830: CAPT'L REPLACEMENT TRANSFERS – FIRE DEPT.:** Represents monies transferred for the future capital replacement needs of the Fire Department.
- 002-9836: DISPATCH SUPPORT:** Represents monies transferred capital replacement needs for Dispatch Support.
- 002-9837 SUPPORT PART-TIME PW:** Represents monies transferred to in support of part-time Public Works personnel.

Dept #: 5500 Expenses	Name: Gen Trans Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001 9335	Acct Software	0	150,000.00	0
002 9501	Cap Trans-Pol.	183,560.00	205,469.00	215,000.00
001 9826	CapRepl-Office	0	12,915.00	12,915.00
002 9829	Cap Trans-PW	184,401.00	95,344.00	100,000.00
002 9830	CapRepTran/Fire	343,871.00	532,120.00	500,000.00
002 9836	DispatchSupport	250,000.00	350,000.00	360,500.00
	Total Expenses ----->	961,832.00	1,345,848.00	1,188,415.00

	Total (5500) Gen Trans	961,832.00	1,345,848.00	1,188,415.00
=====				

CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
PROP 68 PARK PLAZA (6140)

ACTIVITY DESCRIPTION:

The City was awarded a Grant through Prop 68 in 2021 to construct the City Plaza which will be located on Solano St between Third and Fourth Streets. The City Plaza will include a Recreation Center with an open gymnasium and specialty room for recreation programs. The city plaza will also include an outdoor amphitheater, a splash pad, music play areas, chess tables, and planter seat walls.

SUPPLIES & SERVICES:

341-7395 PRE-CONSTRUCTION: Funding from Prop 68 for the Pre Construction of the City Plaza including concept and design.

355-7395 PRE-CONSTRUCTION: Funding from Prop 68 for the Pre Construction of the City Plaza including concept and design.

360-7395 PRE-CONSTRUCTION: Funding from Prop 68 for the Pre Construction of the City Plaza including concept and design.

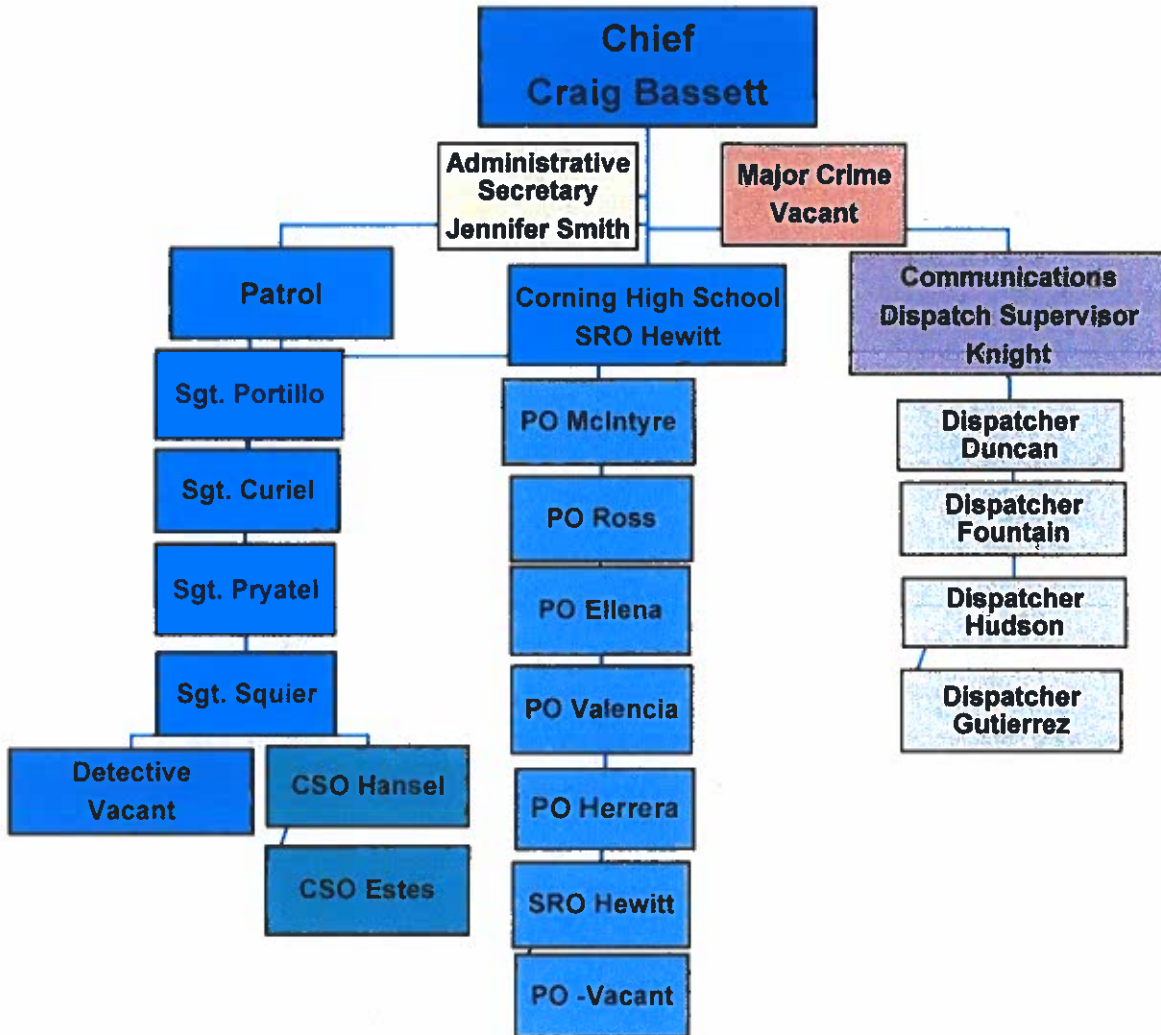
Dept #: 6140	Name: Prop 68 Park	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
360 7010	Title/Escrow/Pur	5,107.22	0	0	0
360 7377	Hazardous Cleanup	13,184.00	0	0	0
341 7395	PreConstruction	0	173,000.00	173,000.00	173,000.00
355 7395	PreConstruction	0	37,000.00	37,000.00	37,000.00
360 7395	PreConstruction	73,085.89	945,000.00	945,000.00	945,000.00
360 7399	Site Demolition	116,992.50	0	0	0
	Total Expenses ----->	208,369.61	1,155,000.00	1,155,000.00	1,155,000.00

	Total (6140) Prop 68 Park	208,369.61	1,155,000.00	1,155,000.00	1,155,000.00

Police



Corning Police Department



CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
POLICE DEPARTMENT - PATROL DIVISION
(#2114)

ACTIVITY DESCRIPTION:

The Patrol Division is responsible for a variety of programs designed to maintain law and order, protect life and property, control traffic, prevent crime and apprehend law violators. The authorized funded level of service is 1 Police Chief, 11 sworn officers and 1 administrative staff, broken down as follows:

(1) Police Chief	
(4) Police Sergeants	
(6) Patrol Officers	(1 Grant Funded)
(1) Detective	(Vacant)
(1) Patrol Officer/CUHS District School Resource Officer	(Partial funded)
(1) Administrative Secretary	

2023/2024 ACCOMPLISHMENTS:

The Department continues the pursuit of community policing by the combined approach of education, intervention, and enforcement to deter crime and address crime-related community issues.

- Corning Police Department staff continued to run smoothly during management transitions and the loss of multiple officers to other agencies.
- The Corning Police Department was able to continue the assignment of a School Resource Officer to Corning Union High School and Centennial High School, when staffing allowed, through partial funds from Corning Union High School District.
- The Department continues to provide mandated training to personnel, however, more continual education and training, including in-house training, is needed.
- The Department was able to unfreeze the Detective position but has not filled it due to low staffing in Patrol. This position will be funded at the time it is anticipated to be filled.
- The Department currently has two new Ford F-150 Interceptor pickups on order from Corning Ford.
- The Department was able to send a CSO to the Academy to fill a vacant patrol position and graduated in June 2024.
- Finalized implementation of the Wellness Grant.
- Utilized Cal Cops grant funding to build a new Patrol office space and upgrade other areas within the Police Department.

2024/2025 GOALS:

1. To employ new officers through Academy sponsorship and lateral hiring to meet maximum staffing.
2. To fill the Detective position.
3. Staff School Resource Officer at Corning Elementary Schools.
4. Upgrade fencing/parking area for added staff safety.
5. Continue to address crime-related issues specific to our community by expanding and/or implementing programs that would encourage community participation in solving crime-related problems.
6. Continue to provide mandated training to personnel in the most cost-effective manner that best meets the needs of the Department and the community.

7. Provide a School Resource Officer at Corning Union High School and Centennial High School..

PERSONNEL SERVICES:

5100 SALARIES

5100 ACCRUAL BUYOUTS: Administrative Admin Leave payouts, vacation payouts, compensatory time payouts, holiday pay, sick leave, and vacation payout upon retirement, etc.

5125 PART-TIME SALARIES

5200 OVERTIME:

5300/5350/5400/5500/5600/5650/5700 – ACCRUAL BUYOUTS: Funds payouts for Vacation Leave/Payouts; Sick Leave/balances upon retirement; Workers Comp. Time Off; Administrative Leave/Payouts; Holiday Pay/cash outs; and Compensatory Time/cash outs.

5900/5910/5915/5920/5921/5930/5950/5960 BENEFITS: City contributions toward FICA, Disability Insurance, PERS (ER/EE), Health Insurance, Life Insurance, and Uniform Allowance.

Note: Funding of personnel costs is partially augmented with various grant funds

SUPPLIES:

6150 MATERIAL/SUPPLIES: Photographic material, evidence collection supplies and equipment, medical aid supplies, chemical testing materials, other miscellaneous items not included in other line-item accounts.

6250 SMALL TOOLS: This fund is used to replace broken non-accountable equipment or materials.

6260 UNIFORM/CLOTHING: For new Patrol Officers, Dispatchers, Community Service Officer and VIPS uniforms and replacement of existing officer uniforms, uniform equipment and clothing which become damaged or destroyed during the course of duties.

6300 PROFESSIONAL SERVICES: Provides for background investigations, new Department employee fingerprint fees, medical examinations (including new employee physicals), lab analysis including blood alcohol analysis for individuals driving under the influence of drugs or alcohol, psychological evaluations, vaccinations, Concealed Weapons Permit applicant fingerprinting fees, and other professional services.

6303 PARKING CITATIONS TO COUNTY: Covers fees payable to the County for parking citations issued by the City.

6316 SCHOOL PROGRAMS: Provides for the supplies and maintenance for various school and youth programs.

6552 SAFETY ITEMS: To purchase safety items directly connected to officer safety, such as ammunition, protective training equipment, body armor, Taser supplies, and replacement of damaged safety equipment.

6555 BSCC'23 CORDIAPP: Grant funded subscription to Wellness app for all Police Staff.

6750 BUILDING MAINTENANCE: Provides funding for all department building maintenance.

7000 ASSOCIATION DUES: Membership fees to professional organizations.

- 7100 TRAINING & EDUCATION:** Provides for necessary education to maintain California Peace Officer Standards and Training (POST) certification of all officers within the Department. A portion of all POST-certified training is reimbursed by POST.
- 7403 SECRET WITNESS:** Provides for the local portion of a county-wide Secret Witness Program, which is charged on a per capita basis.
- 7500 VEHICLE OPERATIONS / MAINTENANCE:** Provides for periodic maintenance, repairs, safety inspections and fuel for all Department vehicles (excluding Animal Control).
- 8007 2012/13 PROP. 30 FUND ALLOCATION CARRYOVER:** This line item contains funds from Red Bluff Police Department and is to be used for maintenance costs associated with the Mobile Digital Computers.
- 9005 TASER LEASE:** Provides funding for new Tasers.
- 9006 BODY CAMERA LEASE:** Provides funding for new body-worn cameras and multi-dock replacement.
- 9160 COMPUTERS:** Provides funding for computer needs/repairs.
- 9302 CANINE PROGRAM:** Provides for further training and legal updates for the Department's K-9 Program.

Dept # : 2114	Name: Police Services	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description	-----	-----	-----	-----
001 5100	DirectLabor	1,039,697.94	1,564,618.00		1,323,734.00
001 5155	Miscellaneous	270	0		0
001 5200	Overtime	18,736.28	20,000.00		20,000.00
001 5300	Vacation	55,353.49	0		0
001 5350	Vac Cash Out	55,506.35	0		0
001 5400	SickLeave	25,053.21	0		0
001 5500	WComp Time Off	1,443.45	0		0
001 5600	AdminLeave	5,975.22	0		0
001 5650	Admin Cash Out	3,647.22	0		0
001 5700	Holiday Pay	10,067.97	0		0
001 5750	Holiday CASHOUT	62,822.94	0		0
001 5800	CompTime-Off	37,405.03	0		0
001 5850	Comp Time CASHD	156,220.71	140,000.00		140,000.00
001 5900	Budgetd Benefit.	0	761,286.00		600,213.00
001 5910	FICA-CityPaid	115,901.27	0		0
001 5915	Disability Ins.	966.26	0		0
001 5920	ER PERS	217,084.04	0		0
001 5921	EE PERS	5,802.52	0		0
001 5930	Health Ins.	209,935.31	0		0
001 5940	WorkmensComp.	1,465.94	0		0
001 5950	LifeInsurance	2,905.94	0		0
001 5960	Uniform/Allow.	11,100.00	16,500.00		16,500.00
001 6150	Mat/Supplies	12,688.22	9,500.00		9,500.00
001 6250	Small Tools	2,592.49	3,500.00		3,500.00
001 6260	Uniform/Cloth.	6,756.71	9,500.00		9,500.00
001 6300	ProfServices	27,963.72	24,200.00		34,200.00
001 6303	PkngCiteToCnty	650	100		100
001 6316	Pol/School Prog	507.75	1,000.00		1,000.00

001 6350	Communications	0	0	7,000.00
002 6350	Communications	0	0	7,000.00
001 6552	Safety Items	25,273.35	20,000.00	20,000.00
165 6553	BSCC'23 GYMEQP	1,876.14	1,855.00	0
165 6554	BSCC'23 BOOKS	599.41	600	0
165 6555	BSCC'23CORDIAPP	712.26	9,500.00	9,500.00
001 6750	Bldg.Maint.	1,035.86	3,500.00	3,500.00
001 7000	Assoc.Dues	719.94	700	700
001 7100	Traing/Educ.	22,579.99	23,000.00	23,000.00
001 7403	Secret Witness	0	1,020.00	1,020.00
001 7500	Veh Opr/Maint	56,291.60	58,200.00	58,200.00
073 8007	PROP 30 Alloc.	2,736.72	21,400.00	21,400.00
002 9005	Taser Lease	0	15,420.00	15,420.00
002 9006	Body Camera lea	0	15,720.00	15,720.00
071 9007	PD Copier Lease	0	6,000.00	0
001 9160	Computer	3,879.89	11,300.00	0
001 9288	Building Improv	0	52,110.00	0
001 9302	K9-Program	3,860.87	500	500
	Total Expenses ----->	2,208,086.01	2,791,029.00	2,341,207.00

Total (2114) Police Services 2,208,086.01 2,791,029.00 2,341,207.00
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**CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
POLICE DEPARTMENT – CAPITAL REPLACEMENT
(#2116)**

ACTIVITY DESCRIPTION:

The Capital Replacement account contains the Department's desired capital replacement projects listed by priority of need.

2024/25 CAPITAL IMPROVEMENT GOALS:

- Priority (1) New Patrol Vehicles: The Department is requesting one (1) new patrol vehicle.
- Priority (2) New CSO Vehicle: The Department is requesting one (1) new dual purpose CSO vehicle.
- Priority (3) Upgrade Parking/Fencing: The Department is requesting additional fencing to the current parking areas for police department staff due to safety concerns from the public.
- Priority (4) Upgrade Dispatch Doors/Locks: The Department is requesting to upgrade the doors in the dispatch center and any other locks that need to be replaced due to safety.

BUDGETED ITEMS:

002 9114 Fence Project: Fencing to the current parking areas for police department staff due to safety concerns from the public.

001 9395 Safety Improvements: Upgrade the doors in the dispatch center and any other locks.

071 9500 Vehicle Replacement: One (1) New patrol vehicle and one (1) new CSO vehicle.

Dept #: 2116 Expenses	Name: Police Cap Rplc Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
002 9114	Fence Project	0	0		20,000.00
071 9183	Radar Stop Sign	16,500.00	0		0
001 9395	Safety Improv.	0	0		10,000.00
071 9500	Vehicle/Replace	18,968.12	175,550.00		222,800.00
	Total Expenses ----->	35,468.12	175,550.00		252,800.00

	Total (2116) Police Cap Rplc	35,468.12	175,550.00		252,800.00
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**CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
POLICE DEPARTMENT – DISPATCH DIVISION
(#2119)**

ACTIVITY DESCRIPTION:

The Dispatch Division is responsible for the initial response and prioritization of the community's request for police services, the dispatching of officers to calls for service, and providing information during emergency and non-emergency incidents. The division is responsible for the data input and dissemination of all Department records to other agencies and the public.

The current authorized level of service is:

- (1) Communications Supervisor**
- (4) Dispatcher/Clerks**

2023/2024 ACCOMPLISHMENTS:

- Completed large purge of old files and went paperless.

2024/2025 GOALS:

- Provide required POST- approved training for all Department Dispatcher/Clerks.
- Upgrade doors/locks for added safety in the dispatch lobby.
- Send dispatchers to higher levels of training to expand their knowledge and skills. All dispatchers are more than capable of learning new skills and sharing their knowledge with the entire dispatch team in order to become a well-rounded unit.
- Get new updated dispatch consoles and equipment through Cal OES. This is at no cost to the City.
- Additional cameras in high crime areas.

PERSONNEL SERVICES:

5100 SALARIES

5125 PART-TIME SALARIES

5200 OVERTIME

5300/5350/5400/5750/5800/5850 - ACCRUAL BUYOUTS: Vacation/vacation cash outs; Sick Leave; Holiday cash out; and Compensatory time/Comp. payouts.

5900/5915/5920/5921/5930/5950/5960 - BENEFITS: City contributions toward FICA; Disability Insurance; PERS; Health Insurance; Life Insurance; and Uniform Allowance.

SUPPLIES:

6100 OFFICE SUPPLIES: This fund provides for office supplies for the Department.

6300 PROFESSIONAL SERVICES: Provides for Dispatch Center employee background investigations, polygraphs, physicals, lab analysis, psychological evaluations, vaccinations, and other professional services.

6350 COMMUNICATIONS: Covers computer transmission line fees, telephone-related expenses, licensing fees and maintenance expenses in connection with computer and Internet systems, radio maintenance and technical support, plus Cloud licensing.

6500 PRINTING/ADVERTISING: Provides for printing of various Department forms, business cards, letterhead stationery, and personnel employment advertising.

- 6700 EQUIPMENT MAINTENANCE:** Provides for the ongoing maintenance of Department computers, voice logger, two-way radios and radio repeater and all applicable service and maintenance contracts including APBNet and office equipment leases.
- 6750 BUILDING MAINTENANCE:** Provides for costs associated to Department building maintenance and minor improvements.
- 7100 TRAINING/EDUCATION:** This provides for necessary and/or required Dispatcher POST-certified or Department of Justice training.
- 7406 COMPUTER/EQUIP/SOFTWARE:** Updated RIMS Maintenance contract for Computer Aided Dispatch and Records Management Software System (RIMS).
- 9334 CCTV SEC CAMSYS:** Security Camera System for Parks and Police Dept. interview room.

Dept #: 2119	Name: PoliceDispatch.	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	334,338.49	349,737.00		361,304.00
001 5125	Part-Time Sal.	0	2,711.00		0
001 5200	Overtime	9,079.33	13,000.00		13,000.00
001 5300	Vacation	12,908.44	0		0
001 5350	Vac Cash Out	2,913.10	0		0
001 5400	SickLeave	7,690.10	0		0
001 5750	Holiday CASHOUT	19,488.63	0		0
001 5800	CompTime-Off	11,263.56	0		0
001 5850	Comp Time CASHD	69,066.00	50,000.00		50,000.00
001 5900	Budgetd Benefit.	0	157,517.00		175,028.00
001 5910	FICA-CityPaid	37,281.18	0		0
001 5915	Disability Ins.	446.17	0		0
001 5920	ER PERS	30,782.22	0		0
001 5921	EE PERS	1,080.00	0		0
001 5930	Health Ins.	104,750.70	0		0
001 5950	Lifelnurance	1,353.58	0		0
001 5960	Uniform/Allow.	2,900.00	3,625.00		3,625.00
001 6100	Office Supplies	5,126.05	6,000.00		6,000.00
001 6300	ProfServices	2,542.40	2,500.00		2,500.00
001 6350	Communications	22,220.48	24,780.00		24,780.00
001 6500	Print/Advert.	3,404.03	5,000.00		5,000.00
001 6700	Equip.Maint.	5,949.60	6,000.00		6,000.00
001 6750	Bldg.Maint.	274.11	1,500.00		1,500.00
001 7100	Traing/Educ.	6,615.57	7,500.00		7,500.00
001 7406	Comp/Equip/Soft	17,435.00	18,000.00		19,000.00
001 9334	CCTV Sec CamSys	20,118.83	0		0
	Total Expenses ----->	729,027.57	647,870.00		675,237.00
Total (2119) PoliceDispatch.		729,027.57	647,870.00		675,237.00

**CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
POLICE DEPARTMENT – ANIMAL CONTROL/COMMUNITY SERVICES DIVISION
(#2200)**

ACTIVITY DESCRIPTION:

The Animal Control/Community Service Division is responsible for the enforcement of municipal ordinances and State Humane Laws governing the keeping of animals in the City, including the collection and transporting of animals to the Tehama County Animal Shelter. Besides ensuring the proper disposition of problems with domestic and wild animals. The current authorized level of service is:

(2) Full-time Community Service Officers

2023/2024 ACCOMPLISHMENTS:

- Hired 2 new full-time Community Service Officers.
- Sent the previous CSO to the Academy to become a police officer.
- Purged the evidence room of all old evidence that was past the retention dates. Approximately \$28,000 was apportioned to the City as unclaimed funds to be utilized for future Police Department use.
- The Community Service Officers continue to handle parking enforcement, vehicle abatement, animal control issues and evidence.

2024/2025 GOALS:

- Acquire a second CSO pickup that will be used as a dual-purpose vehicle. The CSO pickup will be able haul people to jail and animals to the shelter.
- Possibly have CSO's available to work 7 days per week by splitting shifts.
- Create a process to issue parking citations and follow up on unpaid citations to create revenue for the City.
- Utilize a company called Property Room to sell any unclaimed property that has been stored in Evidence.
- Continue promoting the professional image of the Division by promoting positive community outreach programs.
- Continue to provide up-to-date training for the Community Service Officers.
- Continue with city-wide vehicle abatement.

PERSONNEL SERVICES:

5100 SALARIES

5200 OVERTIME

5300/5400/5700/5800 - ACCRUAL BUYOUTS: Vacation Pay; Sick Leave; Holiday Pay; and Compensatory Off Pay.

5900/5910/5915/5920/5921/5930/5950 BENEFITS: City contributions toward FICA; Disability Insurance; PERS; Health Insurance; and Life Insurance.

SUPPLIES:

6150 MATERIALS/SUPPLIES: Provides for the purchase of veterinary supplies and other supplies pertinent to animal control.

- 6300 PROFESSIONAL SERVICES:** Provides for veterinary clinic expenses, rabies testing, and other professional services in connection with animal control.
- 7100 TRAINING & EDUCATION:** Provides funds for training of the employee(s) responsible for animal control and code enforcement services.
- 7500 VEHICLE OPERATION & MAINTENANCE:** Provides for maintenance, repair, and fuel for the Animal Control vehicle.

Dept # : 2200	Name: ACO/CSO	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	52,881.43	97,510.00		99,289.00
001 5200	Overtime	22.41	0		0
001 5300	Vacation	1,994.67	0		0
001 5350	Vac Cash Out	992.33	0		0
001 5400	SickLeave	1,200.39	0		0
001 5700	Holiday Pay	3,139.76	0		0
001 5800	CompTime-Off	200.72	0		0
001 5850	Comp Time CASHD	453.58	0		0
001 5900	Budgetd Benfit.	0	51,606.00		66,107.00
001 5910	FICA-CityPaid	5,066.34	0		0
001 5915	Disability Ins.	92.4	0		0
001 5920	ER PERS	5,151.10	0		0
001 5921	EE PERS	690	0		0
001 5930	Health Ins.	16,703.41	0		0
001 5950	Lifelnurance	276.3	0		0
001 6150	Mat/Supplies	818.86	1,000.00		1,000.00
001 6300	ProfServices	46,158.25	40,000.00		43,200.00
001 7100	Traing/Educ.	1,188.73	7,000.00		7,000.00
001 7500	Veh Opr/Maint	6,448.26	6,000.00		6,000.00
	Total Expenses ----->	143,478.94	203,116.00		222,596.00
	Total (2200) ACO/CSO	143,478.94	203,116.00		222,596.00

**CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
POLICE DEPARTMENT – PAL PROGRAMS
(#2201)**

ACTIVITY DESCRIPTION:

The Tehama County Police Activities League (PAL) includes participation from all law enforcement agencies in Tehama County and provides recreational opportunities free to youth 8-18 years of age. These agencies believe that alternative activities and positive role models are protective factors that deter youth involvement in criminal and anti-social behavior. In conjunction with the Tehama County Police Activities League (PAL), the Police Department currently oversees the year-round PAL Wrestling/Boxing Programs (housed at the Transportation Center).

2023/2024 ACCOMPLISHMENTS:

Continued support of the year-round PAL Wrestling/Boxing Program.

2024/2025 GOALS:

To continue to support the PAL Wrestling/Boxing Program, which allows youth in the community alternative activities through recreational opportunities.

SUPPLIES:

6150 MATERIAL/SUPPLIES: Provides for materials and supplies needed in conjunction with the PAL Corning Youth Wrestling/Boxing Program.

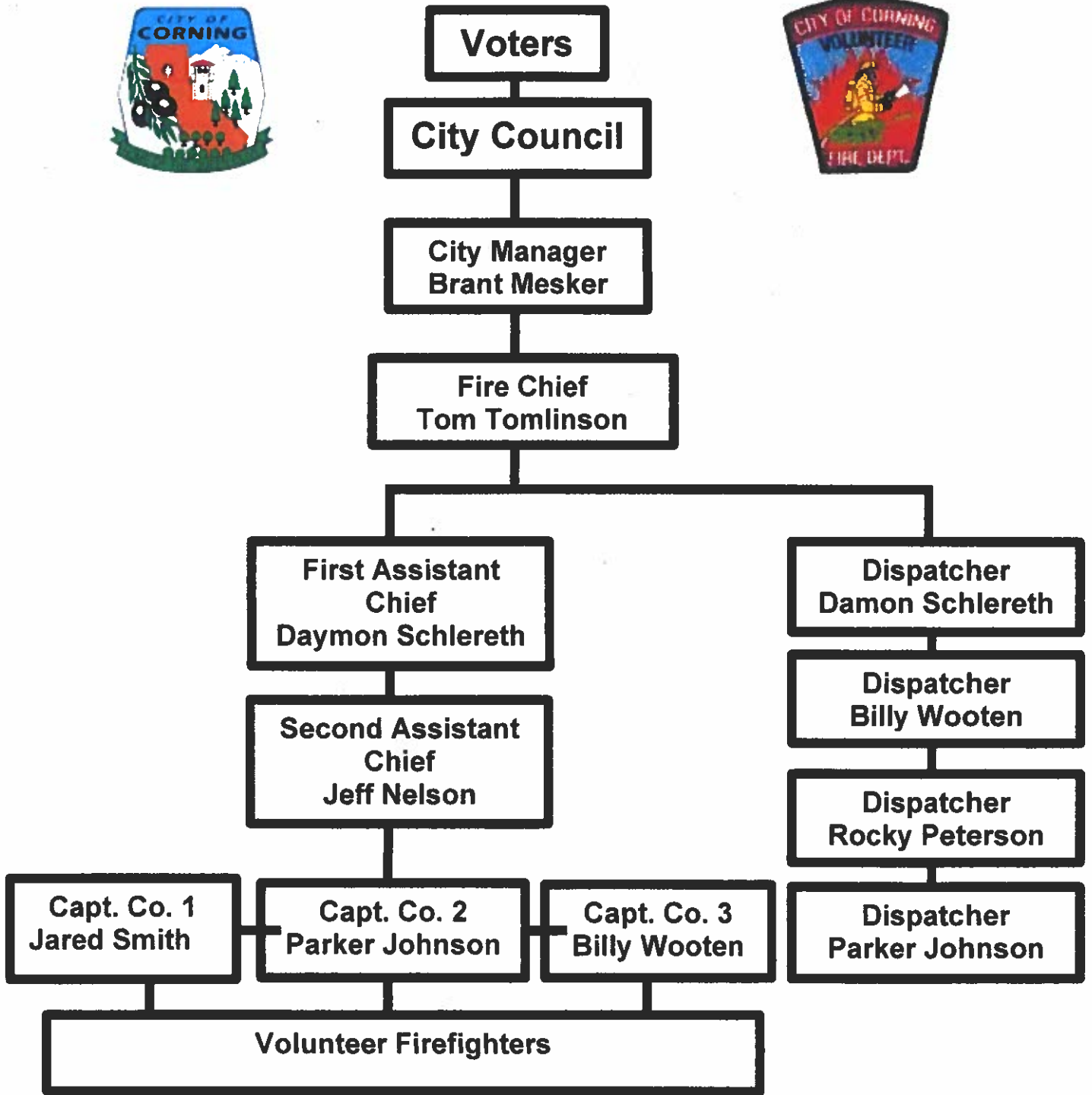
6600 RENTS/LEASES: Provides for the annual building lease and utilities.

Dept #: 2201	Name: PAL PROGRAM	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description			
001 6150	Mat/Supplies	166.94	500	500
001 6600	Rents/Leases	5,000.00	5,000.00	5,000.00
	Total Expenses ----->	5,166.94	5,500.00	5,500.00

	Total (2201) PAL PROGRAM	5,166.94	5,500.00	5,500.00

Fire

Corning Volunteer Fire Department



**CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
FIRE DEPARTMENT
(2300)**

INTRODUCTION

The Corning Fire Department is manned 24-hours a day, seven days a week, and is staffed with 4 dispatchers, working 12-hour shifts and a Fire Chief that works 8-5, five days a week. The Volunteer Department consists of a First and Second Assistant Chief, three Captains and 21 Firefighters. The Department currently has an ISO rating of four.

DEPARTMENT ACTIVITY 2023:

The Fire Department provides fire and medical services to the commercial and residential areas located within the City Limits of Corning. CVFD also responds to traffic accidents, public service and HAZMAT incidents. The Department also responds to these incidents in South Tehama County via a mutual-aid agreement with CALFIRE and Tehama County.

The Department responded to 1179 calls for service in 2022. The total man-hours for response was 4244, training and class hours 1,500, non-training community events hours 355 for a grand total of 6,099 hours of service by The Volunteers. In 2022 the Department responded to:

- 77 Fires
- 817 Medical Aids
- 285 Miscellaneous
- The Department provided medical standby for the Jr. Rodeo, Olive Festival, and Corning High School Athletic events.

ACCOMPLISHMENTS 2022/2023:

- Sponsored two (2) \$1000.00 scholarships to Corning High School Graduates.
- Applied for and received Rural Fire Capacity Grant formerly Volunteer Fire Assistance (VFA) Grant used to update our wildland firefighting PPE and radio communication.
- Donated \$500.00 to 1st Responder Therapy Dogs.
- Donated \$500.00 to Resolute Therapy Dogs.
- Donated \$500.00 to Andrew Hernandez Suicide Awareness Turkey Trot.
- Donated \$500.00 to Corning Manta Rays.
- Donated \$500.00 to CUHS Sober Grad.
- Members were "fit" tested for SCBA masks.
- Continue to replace PPE for the Department
- Had all ladders tested and certified.
- Volunteers continue necessary and required training weekly throughout the year with a priority on medical and structural firefighting.

- Gave several tours of the Department to local daycares and elementary students.
- Members renewed their EMR Certifications
- Members renewed their CPR Certifications
- Responded to a Tehama County Fire request for station coverage.
- Weed and Property Abatement.
- Supplied Toys and Food to 83 needy families in the City of Corning to help with their Christmas. Hosted wrapping party for the toys.
- Displayed the American Flag from Ladder Truck at cemetery for Memorial Day, Food Truck Tuesdays and Little League opening Ceremony. Truck 3 was also used for the Olive Drop at the car show and Olive Festival.
- Hosted 2 Dinners, one during Hometown Christmas Parade.
- Hosted pancake breakfast during Olive Festival.
- Read for "Read Across America" day at Woodson and Olive View Schools
- Acquired a 2006 surplus Forest Service Engine and are equipping it to be a type 3 engine.

PERSONNEL SERVICES:

- 5100 SALARIES:** Provides funding for the Fire Chief.
- 5100 ACCRUAL BUYOUT:** Retirement closeouts, etc.
- 5200 OVERTIME:** Overtime Pay.
- 5900 BENEFITS:** Funds City contributions to FICA, Public Employees Retirement System, Fire Service Award, Health Insurance, Life Insurance, Compensatory Time, Administrative Leave, Disability Insurance, Medicare, State Unemployment, and Taxes.

SUPPLIES:

- 5923 FIRE SERVICE AWARD:** Funds recognition of service to the Corning Volunteer Fire Department.
- 5960 UNIFORM ALLOWANCE:** Funds the purchase of Fire Chief uniforms and replacement of existing uniform equipment and clothing which become damaged or destroyed during the course of duties.
- 6100 OFFICE SUPPLIES:** Funds office supplies such as paper, pens, etc.
- 6150 MATERIALS/SUPPLIES:** Provides for departmental materials and/or supplies.
- 6240 ANNUAL FIREFIGHTER FEES:** Annual funding in the amount of \$11,000 paid to the Corning Volunteer Fire Department for department response to fire alarms, miscellaneous incidents and training attendance.
- 6250 SMALL TOOLS:** Purchase of small tools for maintenance and repair.
- 6300 PROFESSIONAL SERVICES:** Monthly stipend for the 1st and 2nd Assistant Chiefs.
- 6410 ELECTRICITY:** Electricity at the Fire Hall Complex.
- 6430 NATURAL GAS:** Natural gas for heat and cooking.
- 6550 HEALTH DEPARTMENT SERVICES:** State mandated hepatitis shots.

- 6551 EMPLOYEE PHYSICALS:** Physical examinations/drug testing for new Volunteers and paid Staff.
- 6552 SAFETY ITEMS:** Certifications of SCBA's and the Aerial Truck and purchase/replacement of miscellaneous safety items such as gloves, boots, helmets, protective splash clothing, first aid kits, etc.
- 6700 EQUIPMENT MAINTENANCE:** Repair/replacement of non-emergency tools and equipment.
- 6750 BUILDING MAINTENANCE:** Maintenance of Fire Department Buildings.
- 7100 TRAINING/EDUCATION:** LiveScan of new Volunteers, purchase/rental of training aids and books, and Training Instructor fees.
- 7200 CONFERENCES/MEETINGS:** Meetings, classes, and seminars relating to Fire Codes, Sprinkler Systems, Hazardous Materials, Safety Management as well as County Committee meetings, etc.
- 7405 WEED ABATEMENT:** Costs associated with weed abatement enforcement such as public notices, mailers, etc.
- 7406 COMPUTER/EQUIPMENT/SOFTWARE:** Repairs, maintenance, upgrades, etc. for the departments Fire Service Programs.
- 7500 VEHICLE OPERATIONS/MAINTENANCE:** Maintenance and operation of departmental vehicles.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	102,648.37	110,102.00		126,128.00
630 5100	DirectLabor	10,345.39	12,234.00		0
001 5125	Part-Time Sal.	93.57	0		0
001 5155	Miscellaneous	270	0		0
001 5300	Vacation	5,431.77	0		0
630 5300	Vacation	584.7	0		0
001 5400	SickLeave	1,199.85	0		0
630 5400	SickLeave	97.27	0		0
001 5650	Admin Cash Out	5,409.97	0		0
630 5650	Admin Cash Out	601.11	0		0
001 5700	Holiday Pay	5,320.40	0		0
630 5700	Holiday Pay	558.48	0		0
001 5900	Budgetd Benfit.	0	56,319.00		64,487.00
630 5900	Budgetd Benfit.	0	6,258.00		0
001 5910	FICA-CityPaid	9,449.79	0		0
630 5910	FICA-CityPaid	935.41	0		0
001 5915	Disability Ins.	76.49	0		0
630 5915	Disability Ins.	7.48	0		0
001 5920	ER PERS	22,447.00	0		0
630 5920	ER PERS	2,283.29	0		0
001 5921	EE PERS	968.02	0		0
001 5923	Fire Serv Award	1,750.00	3,500.00		3,500.00

001 5930	Health Ins.	22,455.42	0	0
630 5930	Health Ins.	1,611.27	0	0
001 5950	LifeInsurance	242.44	0	0
630 5950	LifeInsurance	23.16	0	0
001 5960	Uniform/Allow.	300	300	300
001 6100	Office Supplies	1,230.56	2,000.00	2,000.00
001 6150	Mat/Supplies	3,165.57	3,000.00	3,000.00
001 6240	AnnualFire/Fee	11,000.00	11,000.00	15,000.00
001 6250	Small Tools	1,620.09	3,000.00	3,000.00
001 6300	ProfServices	1,912.80	4,000.00	4,000.00
001 6410	Electricity	22,632.25	20,900.00	20,900.00
001 6430	Natural Gas	9,167.77	10,500.00	10,500.00
001 6550	HealthDeptSrv.	0	600	600
001 6551	Emp Physicals	0	300	300
001 6552	Safety Items	12,535.54	26,500.00	34,500.00
001 6700	Equip.Maint.	5,760.57	6,000.00	6,000.00
001 6750	Bldg.Maint.	2,202.67	6,000.00	6,000.00
001 7100	Traing/Educ.	3,296.47	4,000.00	4,000.00
001 7200	Conf/Meetings	0	1,000.00	1,000.00
001 7405	Weed Abatement	0	1,500.00	1,500.00
001 7406	Comp/Equip/Soft	5,025.09	11,100.00	11,100.00
001 7500	Veh Opr/Maint	15,455.91	15,000.00	21,000.00
	Total Expenses ----->	290,115.94	315,113.00	338,815.00

Total (2300) FireDepartment 290,115.94 315,113.00 338,815.00
=====

**CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
FIRE CAPITAL REPLACEMENT
(2301)**

CAPITAL IMPROVEMENT PRIORITIES:

Capital Improvement priorities include replacement of:

- Personal Protective Equipment
- Department Phones
- Flooring in Pryatel Annex

The above equipment is either past their service time, in need of upgrade to become compliant, will assist the department in becoming more efficient or are an ongoing need for wear and tear. The equipment listed is vital in fire fighting for the safety and protection for our Firefighters.

SUPPLIES:

076 9301 EQUIPMENT REPLACEMENT: Annual contribution towards funding the replacement of necessary firefighting equipment such as vehicles, SCBA's, Turnouts, and extrication equipment.

076-9341 FIRE ENGINE #12: Annual financing payment for the new 2018 fire truck E-12.

**CITY OF CORNING
2024/2025 ANNUAL BUDGET DETAIL
FIRE DISPATCH
(2302)**

INTRODUCTION

The Fire Department's Dispatch Center is manned 24-hours a day, seven days a week by a full time Staff consisting of 4 Dispatchers and the Fire Chief. Dispatchers are responsible for helping the public at the counter and on the business phoneline as well as provide Burn Permits within the City Limits.

ACTIVITY DESCRIPTION

Fire Dispatch is a vital community communications link. This link ensures a timely and safe response of trained fire protection and emergency response personnel to the commercial and residential areas located within the City to deal not only with fire situations, but medical aids, vehicle accidents, hazmat spills, etc. The call volume effectively handled by the Dispatch Center consisted of:

City of Corning only:

- 77 Fires
- 817 Medical Aids
- 285 Miscellaneous

Outside City:

- 709 Orland
- 77 Capay
- 124 Artois
- 62 Bayliss
- 44 Butte City
- 66 Glenn Codora
- 25 Ord Bend

- Total of all dispatched calls equals 2,286

PERSONNEL SERVICES:

5100 SALARIES: Provides funding for the four fulltime Fire Dispatchers.

5100 ACCRUAL BUYOUT: Retirement closeouts, etc.

5200 OVERTIME: Overtime Pay.

5900 BENEFITS: Funds City contributions to FICA, Public Employees Retirement System, Fire Service Award, Health Insurance, Life Insurance, Compensatory Time, Disability Insurance, Uniform Allowance, Medicare, State Unemployment, and Taxes.

SUPPLIES:

6350 COMMUNICATIONS: Provides for phone and radio services.

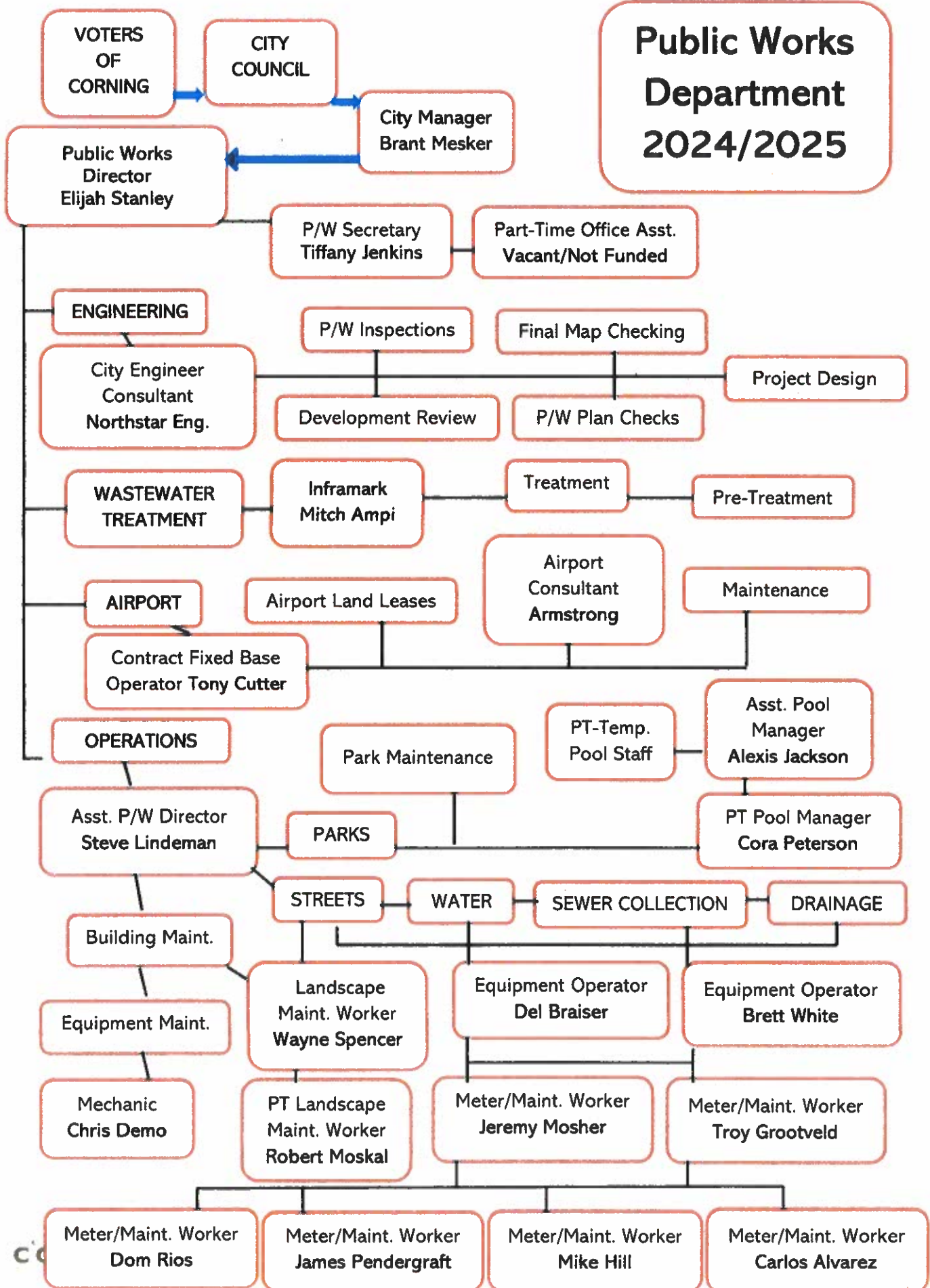
6700 EQUIPMENT MAINTENANCE: Maintain, replace, or upgrade existing tools.

7406 COMPUTER/EQUIPMENT/SOFTWARE: Computer repairs or replacements and software updates for the Dispatch Center's Programs.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description			
001 5100	DirectLabor	232,638.07	273,695.00	267,420.00
001 5125	Part-Time Sal.	472	1,250.00	0
001 5200	Overtime	13,717.84	15,000.00	15,000.00
001 5300	Vacation	15,300.05	0	0
001 5350	Vac Cash Out	4,822.66	0	0
001 5400	SickLeave	3,027.43	0	0
001 5750	Holiday CASHOUT	14,942.00	0	0
001 5800	CompTime-Off	3,244.83	0	0
001 5850	Comp Time CASHD	44,564.65	45,000.00	45,000.00
001 5900	Budgetd Benfit.	0	140,661.00	138,555.00
001 5910	FICA-CityPaid	26,427.44	0	0
001 5915	Disability Ins.	316.8	0	0
001 5920	ER PERS	25,599.70	0	0
001 5921	EE PERS	1,440.00	0	0
001 5930	Health Ins.	74,388.09	0	0
001 5950	LifeInsurance	980.4	0	0
001 5960	Uniform/Allow.	2,200.00	2,500.00	2,500.00
001 6350	Communications	8,524.83	4,300.00	4,300.00
001 6700	Equip. Maint.	329.68	1,500.00	1,500.00
001 7406	Comp/Equip/Soft	895.21	1,500.00	3,500.00
	Total Expenses ----->	473,831.68	485,406.00	477,775.00
Total (2302) FIRE DISPATCH		473,831.68	485,406.00	477,775.00

Public Works

Public Works Department 2024/2025



**CITY OF CORNING
ANNUAL BUDGET NARRATIVE
LIBRARY (1700)**

ACTIVITY DESCRIPTION:

The Corning Branch of the Tehama County Library system is managed and staffed by Tehama County. The City of Corning owns and maintains the building. The mission of the Tehama County Library is to administer to the informational, recreational, and educational needs of the citizens of Tehama County and serve as an archive for the rich historical resources of our area. Funding to support and maintain the Library is from the City General Fund and the Ridell Trust.

The Corning Library Commission consists of five (5) individuals appointed by the Corning City Council. In partnership with City Staff and Tehama County Librarian Alicia Meyer the Commission advises the City Council of Library needs.

The Friends of the Library, a volunteer group, contribute many hours of time working in the City's Library. They stock shelves, check books in/out and help keep the Library functional. Annually in the Spring and Fall, the Friends of the Library conduct fund raising book sales. Funds from these sales are utilized to purchase items needed and are donated to the library at no cost to the City.

The William W. Ridell Library Trust was established many years ago by an appreciative patron with the stipulation that the funds, by a joint decision of the County Librarian and Corning Library Commission, are **"to be exclusively used for major expenditures, not operating expenses"** associated with the operation of the Corning Library. Interest earned may be used for important Library priorities by a joint recommendation of the Corning Library Commission and County Librarian to the City Council for final approval. In past years, the City Council approved the use of Ridell Trust funds for:

- By recommendation of County Librarian/City Library Commission, and City Council approval, purchase a computer compatible ScanPro 300 Microfilm Reader & associated software at a cost of \$5,000. (Nov. 2006)
- By recommendation of County Librarian/City Library Commission, and City Council approval, provide 25% of actual cost of the server replacement and labor (NTE 6,100) and 15% of the actual cost of the server replacement and labor (NTE \$6,100 for Los Molinos) to replace failing computer server. (Nov. 2010)
- By recommendation of County Librarian/City Library Commission, and City Council approval, appropriate \$1,000 from Ridell Trust Funds for painting of children's wall mural in Library. (April 2016)
- By recommendation of County Librarian/City Library Commission, and City Council approval, provide funding NTE \$5,000 from Ridell Trust for purchasing new computer equipment for the Corning Library.
- By recommendation of County Librarian/City Library Commission, and City Council approval, purchase new computer stations, a charging station, etc. in the amount of \$15,000 in fiscal year 2020-21; and
- By recommendation of County Librarian/City Library Commission, and City Council approval, purchase a new front desk/circulation desk/workstation, tables & chairs for both the children's and adult areas, children's area rug, and lounging area furniture in the amount of \$33,226.82 in fiscal year 2021-22.

SUPPLIES:

GENERAL FUND SUPPORT:

- 001-6150 MATERIALS/SUPPLIES:** Funds supplies/miscellaneous items not included in another line-item account.
- 001-6320 JANITORIAL SERVICES:** Funds a portion of the Janitorial Services Contract.
- 001-6410 ELECTRICITY:** Funds electricity use at the Library.

001-6430 NATURAL GAS: Funds natural gas use at the Library.

001-6750 BUILDING MAINTENANCE: Funds maintenance/repairs at the Library.

001-8001 BOOKS/PERIODICALS: Provides \$750 funding for miscellaneous subscribed publications & books for the Library.

001-9077 LIBRARY REMODEL: Funds \$80,000 for remodel/ADA upgrades to the Library restrooms

WILLIAM W. RIDELL LIBRARY TRUST SUPPORT:

403-8001 BOOKS: Provides remaining funding not to exceed the \$5,000 for purchase of new books with the stipulation that the new books are to be stamped as property of the City of Corning at time of delivery and remain at the Corning Branch (per City Council Meeting on 5/22/2012; funding was not used due to other grant funds received).

403-9077 LIBRARY REMODEL: Funds \$200,000 for Library remodel.

Dept #: 1700	Name: Library	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	2,948.91	0	0	0
001 5125	Part-Time Sal.	323.23	0	0	0
001 5300	Vacation	10.76	0	0	0
001 5400	SickLeave	170.3	0	0	0
001 5700	Holiday Pay	238.64	0	0	0
001 5800	CompTime-Off	3.06	0	0	0
001 5910	FICA-CityPaid	300.65	0	0	0
001 5915	Disability Ins.	1.76	0	0	0
001 5920	ER PERS	256.91	0	0	0
001 5921	EE PERS	18.61	0	0	0
001 5930	Health Ins.	1,228.96	0	0	0
001 5950	Lifeline Insurance	9.68	0	0	0
001 6150	Mat/Supplies	216.94	400	400	400
001 6320	Janitorial Srv.	6,683.36	6,500.00	6,500.00	6,500.00
001 6410	Electricity	25,066.53	28,000.00	28,000.00	28,000.00
001 6430	Natural Gas	5,442.36	5,000.00	5,000.00	5,000.00
001 6750	Bldg. Maint.	708.83	2,500.00	2,500.00	2,500.00
001 8001	Books/Periodic.	1,198.59	750	750	750
403 8001	Books/Periodic.	683.89	5,000.00	5,000.00	5,000.00
001 9077	Library Remodel	0	80,000.00	80,000.00	80,000.00
403 9077	Library Remodel	0	100,000.00	100,000.00	100,000.00
	Total Expenses ----->	45,511.97	228,150.00	228,150.00	328,150.00

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Total (1700) Library 45,511.97 228,150.00 228,150.00 328,150.00

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**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
STREET MAINTENANCE (3000)**

ACTIVITY DESCRIPTION:

The Street Maintenance Department of Public Works is responsible for numerous tasks such as: street patching, grading, and leveling, repair/replacement of curb, gutter and sidewalk, street sign installation and maintenance. Street maintenance personnel also assist on other Public Works projects and functions when needed.

This Department operates on funds received primarily through the Transportation Development Act Fund, Gas Tax Revenues, and a nominal amount of funding from the City General Fund.

The newly approved Weed and Tree Spraying contract is a three (3) year contract. All Park and City trees within the right-of-way are sprayed annually and as needed to prevent disease growth and infection. City grounds, parks, and parking lots, drain ditches, alleys, and street shoulders are sprayed for weed control as needed.

Public Works will continue the annual contracted cleaning of sections of the City's Storm Drain System with Inframark. This process improves water flow throughout the City during the winter rain season and has proven to be extremely successful when maintained on an annual basis. The Public Works Department contracts with the Salt Creek Conservation Camp for the cleaning and clearing of the Blackburn Moon Drain and the Jewett and Burch creek streambeds.

Public Works will again contract tree-trimming services for the City which is newly approved. This service not only improves the City appearance, but also reduces the possibility of damage to power lines, private and City property, or potential injuries to citizens from dead, broken and hazardous trees and tree limbs.

Street Patching and Asphalt maintenance will be ongoing. We will identify the most critical street segments for the maintenance work that we'll complete with Public Works personnel.

PERSONNEL SERVICES:

5100 SALARIES: This account includes wages for Public Works employees working in street maintenance related activities.

5100 ACCRUAL BUYOUT: These accounts fund Vacation/Vacation Cash Outs; Sick Leave; Administrative Leave/Admin. Cash Outs; Holiday Pay; and Compensatory Time/Comp. Time Cash Outs.

5900 BENEFITS: This account provides for City contributions to FICA; Disability Insurance; ER/EE PERS, Health Insurance, and Life Insurance.

SUPPLIES & SERVICES:

108-6150 MATERIALS/SUPPLIES: General Fund, Gas Tax 2105 Fund and/or Transportation Sales Tax Fund for needed materials/supplies.

109-6150 MATERIALS/SUPPLIES: General Fund, Gas Tax 2105 Fund and/or Transportation Sales Tax Fund for needed materials/supplies.

114-6150 MATERIALS/SUPPLIES: General Fund, Gas Tax 2105 Fund and/or Transportation Sales Tax Fund for needed materials/supplies.

115-6150 MATERIALS/SUPPLIES: General Fund, Gas Tax 2105 Fund and/or Transportation Sales Tax Fund for needed materials/supplies.

- 108-6175 PEST & WEED/TREE SPRAYING:** Provides funding for the Pest and Weed/Tree Spraying Contract including spraying the Olive Trees for Fruit Flies.
- 114-6250 SMALL TOOLS:** Provides funding for purchase of any needed small tools.
- 114-6300 PROFESSIONAL SERVICES:** Provides for engineering services for streets.
- 114-6321 USA SERV. ALERTS:** Provides funding for any underground service alert checks needed by the City before construction work.
- 110-6700 EQUIPMENT MAINTENANCE:** Provides funding for maintenance of Corp Yard equipment.
- 110-7364 SIGN REPLACEMENT:** Provides for the purchase of any new street signs including the Freeway/Solano Street signage.
- 001-7500 VEHICLE OPR./MAINT.:** Provides for vehicle operation and any needed vehicle maintenance.
- 114-7500 VEHICLE OPR./MAINT.:** Provides for vehicle operation and any needed vehicle maintenance.
- 111-8002 TREE PRUNING:** The Gas Tax Fund provides for City tree pruning.
- 114-8002 TREE PRUNING:** The Gas Tax Fund provides for City tree pruning.
- 115-8004 CG&S REPLACEMENT:** Provides for the replacement of damaged curbs, gutters, and sidewalks throughout the City.
- 610-8011 CLEANING/CONTRACT:** Provided by the Sewer Enterprise Fund for the annual Storm Drain and Streambed cleaning.
- 115-9101 PAINTING/REPAIR:** Provides for painting and/or repair of street traffic markings.
- 115-9112 TRAFFIC CONTROL IMPROV.:** Provides Raised Pedestrian Crosswalks.
- 114-9126 STREET BARRICADES:** Transportation Sales Tax to purchase street barricades.
- 114-9220 THERMO PLASTIC:** Provides for Thermo Plastic used for street striping.
- 078-9300 MACH./EQUIP.:** Funds necessary machines/equipment for street maintenance.
- 108-9467 A/C CITYWIDE:** Provided from the Federal Program for repairs and asphalt overlays of various street sections Citywide.
- 114-9467 A/C CITYWIDE:** Provided from the Federal Program for repairs and asphalt overlays of various street sections Citywide.
- 115-9467 A/C CITYWIDE:** Provided from the Federal Program for repairs and asphalt overlays of various street sections Citywide.
- 078-9500 VEHICLE/REPLACEMENT:** Provides \$22,500 In funding towards vehicle replacement.
- 114-9500 VEHICLE/REPLACEMENT:** Provides \$22,500 In funding towards vehicle replacement.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description			
001 5100	DirectLabor	16,398.73	36,654.00	5,853.00
108 5100	DirectLabor	0	0	80,344.00
109 5100	DirectLabor	31,934.82	34,527.00	0
110 5100	DirectLabor	18,009.07	34,527.00	0
111 5100	DirectLabor	53,827.19	34,527.00	0
114 5100	DirectLabor	0	0	67,407.00
115 5100	DirectLabor	35,916.95	34,527.00	0
001 5125	Part-Time Sal.	336.54	0	0
109 5125	Part-Time Sal.	152	0	0
001 5200	Overtime	7.06	0	0
001 5300	Vacation	1,012.73	0	0
109 5300	Vacation	832.35	0	0
110 5300	Vacation	416.18	0	0
111 5300	Vacation	1,248.52	0	0
115 5300	Vacation	832.32	0	0
001 5350	Vac Cash Out	3,070.92	0	0
109 5350	Vac Cash Out	774.13	0	0
110 5350	Vac Cash Out	387.07	0	0
111 5350	Vac Cash Out	1,161.19	0	0
115 5350	Vac Cash Out	774.14	0	0
001 5400	SickLeave	3,010.31	0	0
109 5400	SickLeave	793.17	0	0
110 5400	SickLeave	396.58	0	0
111 5400	SickLeave	1,189.76	0	0
115 5400	SickLeave	793.13	0	0
001 5650	Admin Cash Out	397.44	0	0

001 5700	Holiday Pay	466.46	0	0
109 5700	Holiday Pay	872.08	0	0
110 5700	Holiday Pay	436.04	0	0
111 5700	Holiday Pay	1,308.12	0	0
115 5700	Holiday Pay	872.02	0	0
109 5800	CompTime-Off	18.35	0	0
110 5800	CompTime-Off	9.18	0	0
111 5800	CompTime-Off	27.52	0	0
115 5800	CompTime-Off	18.36	0	0
001 5850	Comp Time CASHD	2,458.21	3,000.00	3,000.00
109 5850	Comp Time CASHD	1,091.61	0	0
110 5850	Comp Time CASHD	77.01	1,000.00	1,000.00
111 5850	Comp Time CASHD	231.05	0	0
115 5850	Comp Time CASHD	154	0	0
001 5900	Budgetd Benfit.	0	16,502.00	0
108 5900	Budgetd Benfit.	0	0	3,443.00
109 5900	Budgetd Benfit.	0	17,685.00	39,477.00
110 5900	Budgetd Benfit.	0	17,685.00	0
111 5900	Budgetd Benfit.	0	17,685.00	0
114 5900	Budgetd Benfit.	0	0	32,399.00
115 5900	Budgetd Benfit.	0	17,685.00	0
001 5910	FICA-CityPaid	1,531.93	0	0
109 5910	FICA-CityPaid	3,130.13	0	0
110 5910	FICA-CityPaid	1,523.39	0	0
111 5910	FICA-CityPaid	4,570.17	0	0
115 5910	FICA-CityPaid	3,046.48	0	0
001 5915	Disability Ins.	18.99	0	0
109 5915	Disability Ins.	40.4	0	0
110 5915	Disability Ins.	20.19	0	0
111 5915	Disability Ins.	60.61	0	0
115 5915	Disability Ins.	40.25	0	0

001 5920	ER PERS	1,140.59	0	0
109 5920	ER PERS	3,265.10	0	0
110 5920	ER PERS	1,632.55	0	0
111 5920	ER PERS	4,942.65	0	0
115 5920	ER PERS	3,265.04	0	0
001 5921	EE PERS	151.46	0	0
109 5921	EE PERS	90	0	0
110 5921	EE PERS	45	0	0
111 5921	EE PERS	90	0	0
115 5921	EE PERS	90	0	0
001 5930	Health Ins.	3,470.47	0	0
109 5930	Health Ins.	8,824.23	0	0
110 5930	Health Ins.	4,412.11	0	0
111 5930	Health Ins.	13,236.35	0	0
115 5930	Health Ins.	8,824.15	0	0
001 5950	Lifelnurance	50.46	0	0
109 5950	Lifelnurance	136.16	0	0
110 5950	Lifelnurance	68.07	0	0
111 5950	Lifelnurance	204.25	0	0
115 5950	Lifelnurance	136.1	0	0
001 6150	Mat/Supplies	-30.24	0	0
108 6150	Mat/Supplies	5,971.29	30,000.00	25,500.00
109 6150	Mat/Supplies	2,025.69	10,000.00	8,500.00
110 6150	Mat/Supplies	999.52	0	0
114 6150	Mat/Supplies	9,816.32	61,500.00	51,500.00
115 6150	Mat/Supplies	5,919.28	23,000.00	19,550.00
001 6168	Post Storm Exps	2,438.15	0	0
108 6175	Weed/Tree Spray	4,293.51	7,000.00	7,000.00
114 6250	Small Tools	976.29	7,600.00	7,600.00
114 6300	ProfServices	0	50,000.00	50,000.00
114 6321	USA Serv Alerts	2,916.81	3,900.00	4,400.00
110 6700	Equip.Maint.	633.03	2,000.00	2,000.00
110 7364	Sign Replacemnt	1,209.75	5,000.00	5,000.00
114 7500	Veh Opr/Maint	6,136.49	5,500.00	5,500.00
111 8002	Tree Pruning	0	39,000.00	39,000.00

114 8002	Tree Pruning	0	3,000.00	3,000.00
115 8004	CG&SReplacement	0	15,000.00	12,000.00
610 8011	Cleaning/Cntrct	4,300.84	20,000.00	20,000.00
115 9101	Painting/Repair	0	1,000.00	1,000.00
115 9112	TrafCntrlImprov	0	3,000.00	3,000.00
114 9126	Street Barricds	972.98	800	800
114 9220	Thermo Plastic	0	30,000.00	30,000.00
078 9300	Mach/Equip.	0	10,833.00	10,833.00
108 9467	A/C Citywide	7,859.96	8,000.00	8,000.00
114 9467	A/C Citywide	9,357.11	9,500.00	9,500.00
115 9467	A/C Citywide	20,211.30	20,000.00	20,000.00
078 9500	Vehicle/Replace	28,200.00	18,750.00	22,500.00
114 9500	Vehicle/Replace	0	18,750.00	22,500.00
001 9509	Genie Boom	0	0	71,220.00
114 9509	Genie Boom	0	0	71,220.00
	Total Expenses ----->	363,977.67	669,137.00	764,046.00

Total (3000) Streets 363,977.67
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**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
STREET PROJECTS (3001)**

ACTIVITY DESCRIPTION:

Street Projects include only funds designated for the annual roadway maintenance, repair, and reconstruction projects, which is to be completed by a contractor via the competitive bid process. Street Projects are recommended to Council with approval per project.

SUPPLIES & SERVICES:

- 001-9287 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 106-9287 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 108-9287 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 114-9287 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 002-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 106-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 108-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 114-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
3001	Street Projects				
Expenses	Description				
001 9287	Almond/Prune	0	115,000.00		115,000.00
106 9287	Almond/Prune	0	100,000.00		100,000.00
108 9287	Almond/Prune	0	300,000.00		300,000.00
114 9287	Almond/Prune	0	25,000.00		25,000.00
002 9296	Jennings Proj	198,230.54	0		0
106 9296	Jennings Proj	96,579.38	0		0
108 9296	Jennings Proj	45,789.70	0		0
114 9296	Jennings Proj	48,251.47	81,425.00		0
106 9298	Almond/Fig Proj	0	100,000.00		100,000.00
108 9298	Almond/Fig Proj	0	300,000.00		300,000.00
114 9298	Almond/Fig Proj	0	100,000.00		100,000.00
001 9299	Solano Project	1,644,126.57	0		0
002 9473	Tehama St.Rehab	0	0		300,000.00
108 9473	Tehama St.Rehab	0	0		385,000.00
	Total Expenses	2,032,977.66	1,121,425.00		1,725,000.00

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Total (3001) Street Projects 2,032,977.66 1,121,425.00 1,725,000.00

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CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
STREET & TRAFFIC LIGHTS (3100)

ACTIVITY DESCRIPTION:

Pacific Gas and Electric Company owns the streetlights within the City of Corning. Through an Agreement, the City pays a flat rate charge on each light. This charge includes the cost of the electricity and maintenance.

The City owns the seven (7) sets of traffic signals; four sets on Solano Street and the three sets located at South Avenue/I-5 Interchange ramps and South Avenue/Highway 99W. The City pays the utility bills for these. The City has an agreement with Caltrans for the maintenance and repair of the traffic signals.

SUPPLIES & SERVICES:

001-6410 ELECTRICITY: Provides electricity for the City Street and traffic lights.

001-6700 EQUIPMENT MAINTENANCE: Provides for Caltrans Maintenance Contract for traffic signals.

Dept #: 3100		Name: St&Trf Lights			
Expenses	Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
001 6410	Electricity	70,239.04	61,000.00	61,000.00	61,000.00
001 6700	Equip.Maint.	33,010.99	33,000.00	33,000.00	33,000.00
	Total Expenses ----->	103,250.03	94,000.00	94,000.00	94,000.00

Total (3100) St&Trf Lights		103,250.03	94,000.00	94,000.00	94,000.00
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CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
COMMUNITY EVENTS (3190)

ACTIVITY DESCRIPTION:

Community Events encompass all the activities and programs sponsored by groups such as the Chamber of Commerce and other nonprofit organizations that the City supports. Such activities include but are not limited to: Christmas Decorations, Parades, Airport Events, Food Truck Tuesdays, and the Olive Festival/Car Show.

PERSONNEL SERVICES:

- 5100 SALARIES:** This account includes wages for Public Works Employees working on City Special Event Projects.
- 5100 ACCRUAL BUYOUT:** Administrative leave payouts, vacation payouts, & comp. time.
- 5200 OVERTIME:** Overtime Pay.
- 5900 EMPLOYEE BENEFITS:** This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

- 001-6150 MATERIALS AND SUPPLIES:** Provided from the General Fund for necessary materials and supplies such as printing, postage, etc.
- 370-6157 WAYFINDING SIGNS:** Provides maintenance of the Wayfinding signs at Solano Street & South Avenue.

Dept #: 3190	Name: CommunityEvents	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	978.67	0		0
001 5200	Overtime	138.36	0		0
001 5300	Vacation	55.89	0		0
001 5400	SickLeave	81.08	0		0
001 5700	Holiday Pay	78.36	0		0
001 5910	FICA-CityPaid	119.74	0		0
001 5920	ER PERS	118.91	0		0
001 5921	EE PERS	15.76	0		0
001 5930	Health Ins.	793.36	0		0
001 5950	LifeInsurance	5.81	0		0
001 6150	Mat/Supplies	3,349.52	7,000.00		7,000.00
370 6157	Wayfinding Mint	0	1,200.00		1,200.00
	Total Expenses ----->	5,735.46	8,200.00		8,200.00

Total (3190) CommunityEvents 8,200.00

**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
BUILDING MAINTENANCE (3600)**

ACTIVITY DESCRIPTION:

Building Maintenance, **funded entirely from the General Fund**, provides for maintenance and repair needs of City owned buildings, and the Janitorial services for City Hall, Police Department, and the Public Works Corporation Yard Office.

PERSONNEL SERVICES:

- 5100 SALARIES:** This account includes wages for public works employees working in building maintenance related activities.
- 5100 ACCRUAL BUYOUT:** Administrative Admin. Leave payouts, vacation payouts, Comp. time
- 5900 EMPLOYEE BENEFITS:** This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

- 001-6150 MATERIALS/SUPPLIES:** Provides for any materials/supplies necessary for the maintenance and/or repairs to City-owned buildings.
- 001-6250 SMALL TOOLS:** Provides for purchase of necessary small hand tools.
- 001-6320 JANITORIAL SERVICE:** City Hall, the Police Department, and the Public Works Corporation Yard office.
- 610-6320 JANITORIAL SERVICE:** City Hall, the Police Department, and the Public Works Corporation Yard office.
- 630-6320 JANITORIAL SERVICE:** City Hall, the Police Department, and the Public Works Corporation Yard office.
- 001-6700 EQUIPMENT MAINTENANCE:** Provides for any repair work or replacement to building equipment such as drinking fountains or appliances.
- 001-6750 BUILDING MAINTENANCE:** Provides general building maintenance needs not covered under materials and supplies.
- 001-7418 CERTIFICATION OF CITY FIRE EXTINGUISHERS:** Provides for inspection and certification of all City fire extinguishers.

CAPITAL IMPROVEMENTS:

- 001-9147 MARQUEE:** Provides upgrade of Rodgers Theatre Marquee.

Dept #: 3600	Name: BuildingMaint.	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description	-----	-----	-----
001 5100	DirectLabor	9,102.61	0	0

Dept Report - Selective Budgeting (May through June)

Dept #: 3600	Name: BuildingMaint.	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description	-----	-----	-----
001 5125	Part-Time Sal.	194.13	0	0
001 5200	Overtime	18.55	0	0
001 5300	Vacation	220.4	0	0
001 5400	SickLeave	1,184.53	0	0
001 5700	Holiday Pay	1,819.88	0	0
001 5800	CompTime-Off	106.57	0	0
001 5910	FICA-CityPaid	1,051.02	0	0
001 5915	Disability Ins.	14.02	0	0
001 5920	ER PERS	963.85	0	0
001 5921	EE PERS	141.35	0	0
001 5930	Health Ins.	4,101.44	0	0
001 5950	LifeInsurance	46.89	0	0
001 6150	Mat/Supplies	10,525.72	10,000.00	10,000.00
001 6168	Post Storm Exps	6,776.41	60,000.00	60,000.00
001 6250	Small Tools	0	250	250
001 6300	ProfServices	1,160.00	0	0

**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
MECHANICAL MAINTENANCE (3700)**

ACTIVITY DESCRIPTION:

The mechanical maintenance provides funding for small tool replacement in the shop, radio repair, maintenance of the shop truck, and all buildings located at the Corporation Yard.

Mechanic labor and repair parts are charged to the department receiving the service, such as Police, Fire or Public Works.

SUPPLIES & SERVICES:

- 610-6150 MATERIALS/SUPPLIES:** Sewer Enterprise Fund for necessary supplies needed for the maintenance of the Corporation Yard buildings.
- 630-6150 MATERIALS/SUPPLIES:** Water Enterprise Fund for necessary supplies needed for the maintenance of the Corporation Yard buildings.
- 001-6250 SMALL TOOLS:** General fund for tool Replacement.
- 610-6250 SMALL TOOLS:** Sewer Enterprise fund for tool Replacement.
- 630-6250 SMALL TOOLS:** Water Enterprise fund for tool Replacement.
- 610-6461 COUNTY REQUIRED PERMITS:** Sewer Enterprise Fund to purchase County required hazardous material permits.
- 630-6461 COUNTY REQUIRED PERMITS:** Water Enterprise Fund to purchase County required hazardous material permits.
- 610-6700 EQUIPMENT MAINTENANCE:** Sewer Enterprise Fund for repair of radio equipment.
- 630-6700 EQUIPMENT MAINTENANCE:** Water Enterprise Fund for repair of radio equipment.
- 610-6750 BUILDING MAINTENANCE:** Sewer Enterprise Fund utilized to maintain the buildings at the Corporation Yard.
- 630-6750 BUILDING MAINTENANCE:** Water Enterprise Fund utilized to maintain the buildings at the Corporation Yard.
- 610-7500 VEHICLE OPERATIONS/MAINTENANCE:** Sewer Enterprise Fund for shop truck repairs and fuel.
- 630-7500 VEHICLE OPERATIONS/MAINTENANCE:** Water Enterprise Fund for shop truck repairs and fuel.

- 109-6551 **EMPLOYEE PHYSICALS:** Physicals for new employees.
- 114-6552 **SAFETY ITEMS:** Funding from transportation sales tax for purchase of required safety items.
- 001-6700 **EQUIPMENT MAINTENANCE:** General Fund for any repair work needed on office equipment repairs and maintenance, such as printers and copy machines.
- 610-6700 **EQUIPMENT MAINTENANCE:** Sewer Enterprise fund for any necessary office equipment repairs and maintenance, such as printers and copy machines.
- 630-6700 **EQUIPMENT MAINTENANCE:** Water Enterprise fund for any necessary office equipment repairs and maintenance, such as printers and copy machines.
- 610-7200 **CONFERENCES AND MEETINGS:** Sewer Enterprise fund for attending conferences, meetings and training
- 630-7200 **CONFERENCES AND MEETINGS:** Water Enterprise fund for attending conferences, meetings and training.

Dept #: 3700	Name: Mech Maint	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
610 6150	Mat/Supplies	332.52	400		400
630 6150	Mat/Supplies	332.52	400		400
001 6250	Small Tools	120.97	1,700.00		1,700.00
610 6250	Small Tools	107.52	1,600.00		1,600.00
630 6250	Small Tools	107.52	1,600.00		1,600.00
610 6461	Req. Pmts/Cnty.	147	150		150
630 6461	Req. Pmts/Cnty.	147	150		150
610 6700	Equip. Maint.	287.43	1,000.00		1,000.00
630 6700	Equip. Maint.	287.43	1,000.00		1,000.00
610 6750	Bldg. Maint.	427.81	500		500
630 6750	Bldg. Maint.	427.78	500		500
610 7500	Veh Opr/Maint	38.55	100		100
630 7500	Veh Opr/Maint	38.54	100		100
	Total Expenses ----->	2,802.59	9,200.00		9,200.00

	Total (3700) Mech Maint	2,802.59	9,200.00		9,200.00

**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
PUBLIC WORKS ADMINISTRATION (3800)**

The Public Works Administration consists of the Public Works Director, the Assistant Public Works Director and the Public Works Secretary. They are responsible for the coordination and management of all departments within Public Works. These departments consist of Streets, Water, Sewer, the Wastewater Treatment Plant, Parks and Recreation, Airport, all Building/Equipment maintenance, Engineering, the Library and Risk Management for Public Works Contracts.

The Public Works Department acts as the responsible liaison on various projects involving other agencies such as Caltrans, County of Tehama, and the Tehama County Transportation Commission.

PERSONNEL SERVICES:

- 5100 SALARIES:** This account includes wages for the Public Works Director, Assistant Public Works Director, and Public Works Secretary. Currently the Public Works Director is a consultant and payment for these services are included in Professional Services below.
- 5100 ACCRUAL BUYOUT:** Administrative Admin. Leave payouts, vacation payouts, Comp. time.
- 5200 OVERTIME:** Overtime Pay.
- 5900 EMPLOYEE BENEFITS:** This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

- 001-6100 OFFICE SUPPLIES:** General Fund purchase of office supplies used in Public Works.
- 610-6100 OFFICE SUPPLIES:** Sewer Enterprise Fund purchase of office supplies used in Public Works.
- 630-6100 OFFICE SUPPLIES:** Water Enterprise Fund purchase of office supplies used in Public Works.
- 001-6300 PROFESSIONAL SERVICES:** General Fund for Consultant and other Professional Services including Contracted Public Works Director.
- 109-6300 PROFESSIONAL SERVICES:** Gas Tax 2105 fund and/or Transportation Sales Tax for Consultant and other Professional Services including Contracted Public Works Director.
- 610-6300 PROFESSIONAL SERVICES:** Sewer Enterprise Fund for Consultant and other Professional Services including Contracted Public Works Director.
- 630-6300 PROFESSIONAL SERVICES:** Water Enterprise Fund for Consultant and other Professional Services including Contracted Public Works Director.
- 001-6350 COMMUNICATIONS:** Provides Department phone and radio services.
- 610-6350 COMMUNICATIONS:** Provides Department phone and radio services.
- 630-6350 COMMUNICATIONS:** Provides Department phone and radio services.

Dept #	Name	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
3800	Pub Works Admin				
Expenses	Description				
001 5100	DirectLabor	5,430.50	16,150.00		26,564.00
108 5100	DirectLabor	0	0		9,448.00
114 5100	DirectLabor	0	0		9,448.00
610 5100	DirectLabor	18,301.30	64,600.00		96,810.00
630 5100	DirectLabor	22,705.80	80,750.00		123,375.00
001 5200	Overtime	0	600		600
001 5400	SickLeave	211.54	0		0
610 5400	SickLeave	827.78	0		0
630 5400	SickLeave	1,034.71	0		0
001 5700	Holiday Pay	298.7	0		0
610 5700	Holiday Pay	1,121.55	0		0
630 5700	Holiday Pay	1,383.63	0		0
001 5850	Comp Time CASHD	0	500		500
001 5900	Budgetd Benfit.	0	7,438.00		10,629.00
108 5900	Budgetd Benfit.	0	0		4,235.00
114 5900	Budgetd Benfit.	0	0		4,235.00
610 5900	Budgetd Benfit.	0	29,750.00		38,281.00
630 5900	Budgetd Benfit.	0	37,188.00		48,910.00
001 5910	FICA-CityPaid	489.59	0		0
610 5910	FICA-CityPaid	1,621.80	0		0
630 5910	FICA-CityPaid	2,012.92	0		0
001 5915	Disability Ins.	10.41	0		0
610 5915	Disability Ins.	31.68	0		0
630 5915	Disability Ins.	39.59	0		0
001 5920	ER PERS	426.7	0		0
610 5920	ER PERS	1,444.82	0		0
630 5920	ER PERS	1,792.21	0		0

**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 1 (3901)**

ACTIVITY DESCRIPTION:

The City Council following a Public Hearing on November 22, 2005 in accordance with the State Landscaping and Lighting Act of 1972 formed the City of Corning Landscaping and Lighting District Number One (1), Zone 1.

District 1, Zone 1 is to provide street lighting, irrigation, and landscape maintenance adjacent to the Blackburn Estates Subdivision located on North Alex Lane, north of Blackburn Avenue. These are funds paid by the property owners in the district collected through property taxes. These funds can only be used for that specific district.

PERSONNEL SERVICES:

5100 SALARIES: This account includes wages for public works employees working on landscape maintenance related activities within the district.

5100 ACCRUAL BUYOUT: Administrative Admin. Leave payouts, vacation payouts, Comp. time.

5900 EMPLOYEE BENEFITS: This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

701-6150 MATERIALS AND SUPPLIES: Maintenance and repair costs for the landscape improvements in the public right-of-way within the district.

701-6410 ELECTRICITY: Pacific Gas & Electric for the streetlights within the district.

701-6500 PRINTING & ADVERTISING: Printing and advertising expenses for this district.

Dept #: 3901	Name: L&L 1 (N.ALXLN)	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
701 5100	Direct Labor	274.9	0		0
701 5125	Part-Time Sal.	57.03	475		475
701 5700	Holiday Pay	14.3	0		0
701 5900	Budgetd Benfit.	0	36		36
701 5910	FICA-CityPaid	26.53	0		0
701 5915	Disability Ins.	0.02	0		0
701 5920	ER PERS	21.62	0		0
701 5930	Health Ins.	89.99	0		0
701 5950	Life Insurance	0.46	0		0
701 6150	Mat/Supplies	119.47	75		75
701 6410	Electricity	522.57	450		500
701 6500	Print/Advert.	436.73	350		250
	Total Expenses	1,563.62	1,386.00		1,336.00

Total (3901) L&L 1 (N.ALXLN) 1,563.62 1,386.00 1,336.00

CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 2 (3902)

ACTIVITY DESCRIPTION:

The City Council following a Public Hearing on October 27, 2015 in accordance with the State Landscaping and Lighting District Act of 1972 formed the City of Corning Landscaping and Lighting District Number One (1), Zone 2.

District 1, Zone 2 provides Street Light maintenance, Landscape maintenance, Storm Water Retention maintenance and Emergency Access and Bike Path maintenance in the Stonefox Subdivision located along the south side of Solano Street and the north side of Carona Avenue directly south of the Solano Street and El Paso Avenue intersection. These are funds paid by the property owners in the district collected through property taxes. These funds can only be used for that specific district.

PERSONNEL SERVICES:

5100 SALARIES: This account includes wages for public works employees working on landscape maintenance related activities within the district.

5100 ACCRUAL BUYOUT: Administrative Admin. Leave payouts, vacation payouts, Comp. time.

5900 EMPLOYEE BENEFITS: This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

702-6150 MATERIALS AND SUPPLIES: Maintenance and repair costs for the landscape improvements in the public right-of-way and storm drain detention area within the district.

702-6315 LANDSCAPE MAINTENANCE: Maintenance for the public right-of-way landscape within the district.

702-6410 ELECTRICITY: Pacific Gas & Electric for streetlights within this district.

702-6500 PRINTING & ADVERTISING: Printing and advertising expense for this district.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
3902	L&L 2 (STONEFX)			
Expenses	Description			
702 5100	DirectLabor	1,715.91	0	0
702 5125	Part-Time Sal.	275.65	475	475
702 5400	SickLeave	30.25	0	0
702 5700	Holiday Pay	128.16	0	0
702 5900	Budgetd Benfit.	0	36	36
702 5910	FICA-CityPaid	166.67	0	0
702 5915	Disability Ins.	0.51	0	0
702 5920	ER PERS	140.12	0	0
702 5921	EE PERS	4.37	0	0
702 5930	Health Ins.	612.41	0	0
702 5950	LifeInsurance	5.21	0	0
702 6150	Mat/Supplies	208.89	300	300
702 6315	Landscape Maint	537.58	400	400
702 6410	Electricity	2,591.79	3,000.00	3,000.00
702 6500	Print/Advert.	444.16	500	500
	Total Expenses ----->	6,861.68	4,711.00	4,711.00
	Total (3902) L&L 2 (STONEFX)	6,861.68	4,711.00	4,711.00

CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 3 (3903)

ACTIVITY DESCRIPTION:

The City Council following a Public Hearing on August 10, 2007 in accordance with the State Landscaping and Lighting District Act of 1972 formed the City of Corning Landscaping and Lighting District Number One (1), Zone 3.

District 1, Zone 3 is to provide Street Light maintenance, Landscape maintenance, Storm Water Retention maintenance and Emergency Access and Bike Path maintenance in the "Blossom Avenue" Subdivision located west of Toomes Avenue and north of Donovan Avenue. These are funds paid by the property owners in the district collected through property taxes. These funds can only be used for that specific district.

PERSONNEL SERVICES:

5100 SALARIES: This account includes wages for public works employees working on landscape maintenance related activities within the district.

5900 EMPLOYEE BENEFITS: This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

703-6150 MATERIALS AND SUPPLIES: This account funds landscape irrigation, maintenance of streetlights and continued maintenance of the stormwater retention system and appurtenant facilities and emergency access and bike path.

703-6315 LANDSCAPE MAINTENANCE: Maintenance for the public right-of-way landscape within the district.

703-6410 ELECTRICITY: Pacific Gas & Electric for the streetlights within this district.

703-6500 PRINTING & ADVERTISING: Printing and advertising expense for this district.

Dept #: 3903 Expenses	Name: L&L 3 (BLOSSOM) Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
703 5100	Direct Labor	211.97	0		0
703 5125	Part-Time Sal.	19.01	475		475
703 5700	Holiday Pay	2.33	0		0
703 5900	Budgetd Benfit.	0	36		36
703 5910	FICA-CityPaid	17.89	0		0
703 5920	ER PERS	16.02	0		0
703 5930	Health Ins.	76.64	0		0
703 6150	Mat/Supplies	119.48	500		500
703 6410	Electricity	1,864.71	2,900.00		2,900.00
703 6500	Print/Advert.	439.7	400		400
	Total Expenses ----->	2,767.75	4,311.00		4,311.00

	Total (3903) L&L 3 (BLOSSOM)	2,767.75	4,311.00		4,311.00
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CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 4 (3904)

ACTIVITY DESCRIPTION:

The City Council following a Public Hearing on June 27, 2008 in accordance with the State Landscaping and Lighting Act of 1972 formed the City of Corning Landscaping and Lighting District Number One (1), Zone 4.

District 1, Zone 4 is to provide street lighting, irrigation and landscape maintenance adjacent to the Salado Orchard Apartment complex along Blackburn and Toomes Avenues. These are funds paid by the property owners in the district collected through property taxes. These funds can only be used for that specific district.

PERSONNEL SERVICES:

- 5100 SALARIES:** This account includes wages for public works employees working on landscape maintenance related activities within the district.
- 5100 ACCRUAL BUYOUT:** Administrative Admin. Leave payouts, vacation payouts, Comp. time.
- 5900 EMPLOYEE BENEFITS:** This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

- 704-6150 MATERIALS AND SUPPLIES:** Maintenance and repair costs for the landscape improvements in the public right-of-way within the district.
- 704-6410 ELECTRICITY:** Pacific Gas & Electric for the streetlights within the district.
- 704-6500 PRINTING & ADVERTISING:** Printing and advertising expense for this district.

Dept # : 3904	Name: L&L 4 (SALADO)	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description			
704 5100	DirectLabor	982	0	0
704 5125	Part-Time Sal.	104.56	475	475
704 5300	Vacation	954.58	0	0
704 5400	SickLeave	-544.16	0	0
704 5700	Holiday Pay	407.82	0	0
704 5900	Budgetd Benfit.	0	36	36
704 5910	FICA-CityPaid	145.8	0	0
704 5915	Disability Ins.	2.46	0	0
704 5920	ER PERS	134.47	0	0
704 5921	EE PERS	11.25	0	0
704 5930	Health Ins.	978.04	0	0
704 5950	Lifelnurance	5.67	0	0
704 6150	Mat/Supplies	246.18	1,500.00	1,500.00
704 6410	Electricity	1,516.21	1,500.00	1,500.00
704 6500	Print/Advert.	445.66	450	450
	Total Expenses	5,390.54	3,961.00	3,961.00
----->				
	Total (3904) L&L 4 (SALADO)	5,390.54	3,961.00	3,961.00

**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
ENGINEERING (4200)**

ACTIVITY DESCRIPTION:

The City contracts with an Engineer Consultant who serves as the City Engineer and provides Civil Engineering services on an as needed basis.

The City Engineer attends occasional Planning Commission and City Council meetings, Technical Advisory Committee meetings, and meetings with Caltrans staff.

The City Engineer also reviews all discretionary development applications and recommends conditions of approval to satisfy the City's land division standards. In addition, they also review and approve all Public Improvement Plans prior to construction.

SUPPLIES & SERVICES:

001-6300 PROFESSIONAL SERVICES: General Fund for engineering services.

112-6300 PROFESSIONAL SERVICES: Gas tax for street engineering services.

114-6300 PROFESSIONAL SERVICES: Local Transportation Gas Tax funds.

116-6300 PROFESSIONAL SERVICES: Traffic Mitigation Development Impact Fees.

347-6300 PROFESSIONAL SERVICES: Sewer Improvement engineering.

348-6300 PROFESSIONAL SERVICES: WWTP sewer expansion projects.

610-6300 PROFESSIONAL SERVICES: Sewer Enterprise Fund services for the sewer department.

630-6300 PROFESSIONAL SERVICES: Water Enterprise Fund services for the water department.

001-6340 DEVELOPMENT ENGINEERING: General Fund for services for new development within the City.

620-6353 PROFESSIONAL SERVICES – AIRPORT: Rural Planning for the Airport.

Dept #: 4200 Expenses	Name: Engineering Ser Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
001 6300	ProfServices	0	6,000.00	6,000.00
112 6300	ProfServices	0	2,000.00	2,000.00
114 6300	ProfServices	0	12,000.00	12,000.00
116 6300	ProfServices	0	1,000.00	1,000.00
347 6300	ProfServices	0	2,500.00	2,500.00
348 6300	ProfServices	0	1,000.00	1,000.00
610 6300	ProfServices	0	2,000.00	2,000.00
630 6300	ProfServices	0	7,000.00	7,000.00
001 6340	DEV ENGINEERING	0	10,000.00	10,000.00
620 6353	Prof Svc Airprt	0	2,000.00	2,000.00
	Total Expenses	0	45,500.00	45,500.00

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Total (4200) Engineering Ser 0 45,500.00 45,500.00

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**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
PARK MAINTENANCE (6100)**

ACTIVITY DESCRIPTION:

This section provides for personnel requirements and services, supplies and improvements needed to maintain nine (9) City Parks.

Maintenance required includes trimming park trees and shrubs, mowing all lawn areas, the maintenance and leveling of two baseball diamonds and play equipment maintenance. Other responsibilities include the repair and maintenance of all restrooms and recreational buildings.

PERSONNEL SERVICES:

5100 SALARIES: Provides for wages for park maintenance personnel.

5100 ACCRUAL BUYOUT: Administrative Admin. Leave payouts, vacation payouts, Comp. time.

5200 OVERTIME: Overtime Pay.

5900 EMPLOYEE BENEFITS: Provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

001-6150 MATERIAL/SUPPLIES: Provides purchase of materials/supplies utilized for park maintenance.

001-6315 LANDSCAPE MAINTENANCE CONTRACT: Funding provided from the General Fund for landscape maintenance.

001-6320 JANITORIAL SERVICES: General Fund for Janitorial Services at Woodson Park, Martini Plaza, Corning Community Park (Skate/Bike Park & Lennox Fields) and Northside Park. The fund also includes the funding for the Janitorial Contractor to close these restrooms during the week and open and close them on weekends and Holidays.

001-6410 ELECTRICITY: General Fund for electric expenses for the parks and park lighting.

001-6551 EMPLOYEE PHYSICAL: Provides physicals for new employees.

001-6750 BUILDING MAINTENANCE: Provides for building maintenance of related park buildings including but not limited to restrooms.

001-7500 VEHICLE OPERATIONS/MAINTENANCE: General Fund provides for vehicle fuel, maintenance, and repairs.

Dept #: 6100	Name: Parks Maint.	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5100	DirectLabor	94,022.39	142,630.00		75,854.00
001 5125	Part-Time Sal.	11,918.93	17,092.00		17,092.00
001 5200	Overtime	47.7	200		200
001 5300	Vacation	8,252.94	0		0
001 5400	SickLeave	6,796.90	0		0
001 5700	Holiday Pay	8,300.22	0		0
001 5800	CompTime-Off	1,584.03	0		0
001 5900	Budgetd Benefit.	0	82,678.00		36,000.00
001 5910	FICA-CityPaid	10,722.18	0		0
001 5915	Disability Ins.	154.76	0		0
001 5920	ER PERS	11,366.45	0		0
001 5921	EE PERS	976.84	0		0
001 5930	Health Ins.	42,813.34	0		0
001 5950	LifeInsurance	465.04	0		0
001 6150	Mat/Supplies	21,681.76	25,000.00		25,000.00
001 6315	Landscape Maint	4,415.56	20,000.00		15,000.00
001 6320	Janitorial Srv.	12,266.60	11,200.00		14,200.00
001 6410	Electricity	34,652.80	32,000.00		32,000.00
001 6551	Emp Physicals	60	300		300
001 6750	Bldg. Maint.	7,692.61	5,000.00		3,500.00
001 7500	Veh Opr/Maint	1,336.90	1,500.00		1,500.00
078 9300	Mach/Equip.	0	10,000.00		10,000.00
078 9500	Vehicle/Replace	64,375.20	0		0
	Total Expenses ----->	343,903.15	347,600.00		230,646.00
----->					
	Total (6100) Parks Maint.	343,903.15	347,600.00		230,646.00
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**CITY OF CORNING
2024/20235
ANNUAL BUDGET NARRATIVE
PARK SPECIAL PROJECTS (6101)**

ACTIVITY DESCRIPTION:

This section provides funding in support of park-related special projects at any of the City's Parks.

SUPPLIES & SERVICES:

326-6300 PROFESSIONAL SERVICES: Park expansion and improvement projects

353-8325 RECYCLING COSTS: Provides support of recycling costs associated with the City's Parks.

Dept #: 6101	Name: Prk Spec Prjct	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
326 6300	ProfServices	0	12,000.00		12,000.00
001 7357	Prop68PerCap'21	45	0		0
353 8325	Recycling costs	0	5,000.00		5,000.00
001 9075	Parks Equipment	0	102,500.00		102,500.00
002 9075	Parks Equipment	0	40,000.00		0
323 9075	Parks Equipment	0	40,000.00		0
326 9075	Parks Equipment	0	26,259.00		26,259.00
001 9110	Lennox-Lighting	0	0		65,000.00
001 9306	NorthSide Imprv	0	9,500.00		9,500.00
001 9308	Commy Prk Impr	2,000.00	17,000.00		17,000.00
002 9530	Clark Parking	0	324,000.00		324,000.00
	Total Expenses ----->	2,045.00	576,259.00		561,259.00
----->					
	Total (6101) Prk Spec Prjct	2,045.00	576,259.00		561,259.00
----->					

**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
RODGERS THEATRE (6125)**

ACTIVITY DESCRIPTION:

The Theater has been renovated and is being used for Community Events and Recreation Programs.

SUPPLIES & SERVICES:

001-6150 MATERIAL/SUPPLIES: Provides purchase of materials/supplies utilized for maintenance.

001-6410 ELECTRICITY: General Fund provided for electrical expenses.

001-6430 NATURAL GAS: General Fund provided for natural gas expenses.

001-6750 BUILDING MAINTENANCE: Provides for necessary maintenance and repairs to the theatre building.

130-9147 THEATRE MARQUEE: Provides for repairs to the Theatre Marquee.

341-9147 THEATRE MARQUEE: Provides for repairs to the Theatre Marquee.

Dept #: 6125	Name: RodgersTheatre	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 6150	Mat/Supplies	0	1,000.00		1,000.00
001 6410	Electricity	20,468.25	21,500.00		22,500.00
001 6430	Natural Gas	3,255.78	4,000.00		4,000.00
001 6750	Bldg. Maint.	0	4,000.00		4,000.00
130 9147	Marquee	0	1,000.00		1,000.00
341 9147	Marquee	0	4,000.00		4,000.00
	Total Expenses ----->	23,724.03	35,500.00		36,500.00

	Total (6125) RodgersTheatre	23,724.03	35,500.00		36,500.00
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**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
POOL (6200)**

ACTIVITY DESCRIPTION:

The temporary part-time Lifeguards provide guarding services at the City Pool from June to mid-August.

The Lifeguards provide fee paid services to the community such as daily swim, swim lessons and private pool parties.

The Public Works Crew provides pool maintenance during the off season and the Lifeguards take over maintenance during the summer months.

PERSONNEL SERVICES:

5125 PART-TIME SALARIES: The account provides funds for employee labor supplied by the City for Pool maintenance related activities.

5200 OVERTIME: Overtime Pay.

5900 EMPLOYEE BENEFITS: This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

001-6150 MATERIALS/SUPPLIES: General Fund for supplies and miscellaneous items not included in other line-item accounts such as chlorine and other pool supplies.

001-6187 REIMBURSEMENT FOR LIFEGUARD CERTIFICATION: General Fund for the Lifeguard training reimbursement to employees staying until the end of the season. The reimbursement was created to offset expenses incurred by employees for required training and certification. Only Lifeguards that incurred expenses for the current year qualify for this fund.

001-6270 RECRUITMENT: General Fund for lifeguard recruitment to staff the pool.

001-6300 PROFESSIONAL SERVICES: Provides for testing and other operating services.

001-6551 EMPLOYEE PHYSICALS: General Fund for lifeguard employment physicals and Hepatitis B Vaccinations.

001-6750 BUILDING MAINTENANCE: Provides for any materials/supplies necessary for the maintenance and/or repairs to the pool.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
001 5125	Part-Time Sal.	55,906.22	99,504.00		99,460.00
001 5200	Overtime	6,266.92	3,000.00		3,000.00
001 5400	SickLeave	400.35	0		0
001 5900	Budgetd Benfit.	0	5,699.00		5,699.00
001 5910	FICA-CityPaid	4,836.06	0		0
001 6150	Mat/Supplies	45,096.88	32,000.00		32,000.00
001 6187	LGRD CERT&TEST	3,459.01	5,500.00		5,000.00
001 6270	Recruitment	270.74	2,000.00		2,000.00
001 6300	ProfServices	522	4,000.00		4,000.00
001 6551	Emp Physicals	2,516.00	3,000.00		3,000.00
001 6750	Bldg. Maint.	0	2,000.00		2,000.00
	Total Expenses ----->	119,274.18	156,703.00		156,159.00

	Total (6200) Pool	119,274.18	156,703.00		156,159.00
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Enterprise Fund Operations

Transportation Center

CITY OF CORNING
2024/20235
ANNUAL BUDGET NARRATIVE
TRANSPORTATION FACILITY (3160)

ACTIVITY DESCRIPTION:

The Transportation Facility is located on the southeast corner of Solano and Third Streets with the Park & Ride parking lot located across Solano Street to the north.

The Transportation Facility has made an attractive addition to downtown Corning. This facility consists of four (4) Suites:

- Suite A is rented as a café which has been open for business since March 2010 under various owners.
- Suite B is used by the Corning Police Department for the PAL (Police Activities League) Boxing Program.
- Suite C is the Tehama County Sheriff Probation Department.
- Suite D is used as a passenger waiting area utilized by TRAX (Tehama Rural Area Express).

The City maintains responsibility for grounds and building maintenance, the janitorial services are the responsibility of the facility business operators.

Funding to support the Transportation Center is from the City General Fund and Local Transportation Funds (LTF). In addition, the City receives \$6,000 annually from Tehama County for Janitorial services at the facility. This is contracted until June 30, 2022. The café also provides funds generated by the annual rental agreement.

SUPPLIES & SERVICES:

625-6410 ELECTRICITY: Provides electricity for the Transportation Center.

625-6430 NATURAL GAS: Provides for natural gas at the facility.

625-6750 BUILDING MAINTENANCE: Provides building maintenance/repairs at the Transportation Facility.

001-9344 ROOF TRANSIT: Provides funding for the repair/replacement of the Transportation Center's Roof.

Dept #: 3160	Name: TranspFacility	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
625 5100	DirectLabor	1,863.14	0		0
625 5125	Part-Time Sal.	171.1	0		0
625 5300	Vacation	46.01	0		0
625 5400	SickLeave	18.49	0		0
625 5700	Holiday Pay	230.19	0		0
625 5800	CompTime-Off	14.2	0		0
625 5910	FICA-CityPaid	185.51	0		0
625 5915	Disability Ins.	0.21	0		0
625 5920	ER PERS	174.05	0		0
625 5921	EE PERS	19.09	0		0
625 5930	Health Ins.	1,106.07	0		0
625 5950	LifeInsurance	8.44	0		0
625 6315	Landscape Maint	137.69	0		0
625 6410	Electricity	10,824.04	9,270.00		12,500.00
625 6430	Natural Gas	344.94	900		600
625 6750	Bldg.Maint.	9,234.05	9,000.00		10,350.00
001 9199	LED Trans Cent	33,042.03	0		0
001 9344	Roof Transit	0	61,500.00		160,000.00
	Total Expenses ----->	57,419.25	80,670.00		183,450.00
----->					
	Total (3160) TranspFacility	57,419.25	80,670.00		183,450.00
----->					

Airport

**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
AIRPORT (3500)**

ACTIVITY DESCRIPTION:

The basic role of the City is to maintain lighting (including the beacon), buildings, weed abatement and to furnish propane to heat the Administration Building. Corning Airport is recognized as California's third oldest airport facility. This operation is hoped to draw industry and development in and around the airport area.

The Airport budget is managed as an "Enterprise Fund" which isolates operating costs and dedicated funding sources. Funding comes from \$10,000 per year received from Caltrans Division of Aeronautics, and from rental income; no support is required from the City's General Fund.

PERSONNEL SERVICES:

5100 SALARIES: This account funds wages for Airport maintenance.

5100 ACCRUAL BUYOUT: Administrative Admin. Leave payouts, vacation payouts, Comp. time

5900 EMPLOYEE BENEFITS: This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

620-6150 MATERIALS/SUPPLIES: Provides for materials and supplies to maintain the airport.

620-6185 CONSULTANT SERVICES: Provides for consultant services for Airport improvement and construction.

620-6186 TAXES: Provides for Mosquito Abatement to Tehama County Mosquito and Vector Control.

620-6300 PROFESSIONAL SERVICES: Provides for Airport improvement services.

620-6345 CONSULT, LIT. Provides for Consultant services.

620-6410 ELECTRICITY: Provides for Airport electricity costs.

620-6420 PROPANE: Provides for the purchase of propane to heat the airport administration building.

620-6462 STATE REQ. PERMITS: Provides for State required permits regarding storm water runoff.

620-6750 BUILDING MAINTENANCE: Provides for any necessary repairs to City buildings at the Airport.

620-6810 LIABILITY INSURANCE: Provides for liability insurance at the airport.

OTHER OPERATING EXPENSES:

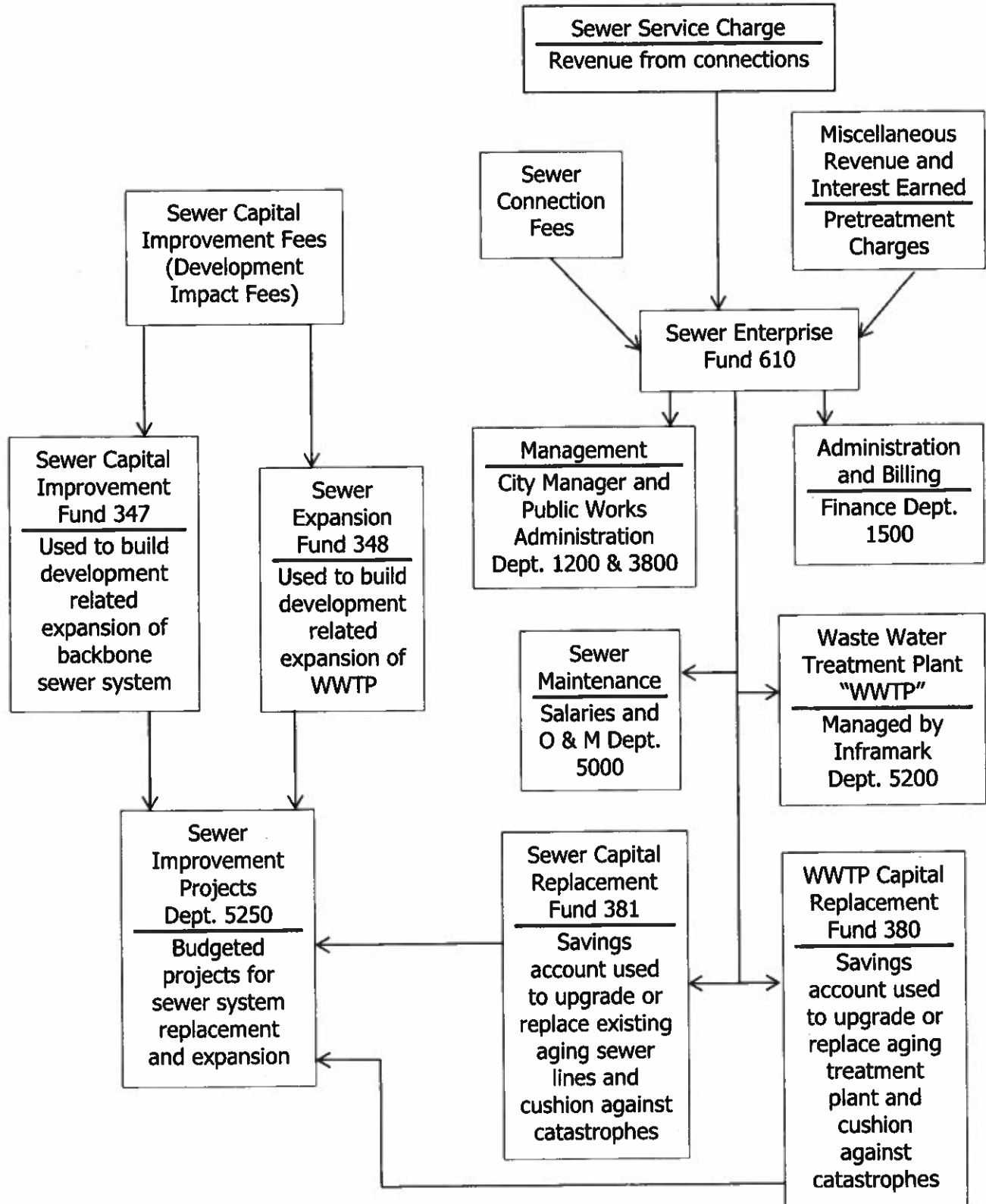
620-9355 PAPI, AIRPORT: Grant Funded, provides needed upgrade to PAPI System.

620-9356 RUNWAY REHABILITATION: Grant Funded, provides for the Runway Rehabilitation Project.

Dept #: 3500	Name: Airport	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
620 5100	DirectLabor	5,158.06	0	0	0
620 5125	Part-Time Sal.	475.25	0	0	0
620 5300	Vacation	55.32	0	0	0
620 5400	SickLeave	305.14	0	0	0
620 5700	Holiday Pay	230.95	0	0	0
620 5800	CompTime-Off	17.36	0	0	0
620 5910	FICA-CityPaid	496.49	0	0	0
620 5915	Disability Ins.	6.12	0	0	0
620 5920	ER PERS	451.7	0	0	0
620 5921	EE PERS	60.26	0	0	0
620 5930	Health Ins.	2,111.99	0	0	0
620 5950	LifeInsurance	21.84	0	0	0
620 6150	Mat/Supplies	1,367.95	4,400.00	4,400.00	4,400.00
620 6185	Consultant Serv	0	500	500	500
620 6186	Taxes	538.65	100	500	500
620 6300	ProfServices	0	500	500	500
620 6345	Consult, Lit.	0	1,000.00	1,000.00	1,000.00
620 6410	Electricity	4,334.74	4,000.00	4,000.00	4,400.00
620 6420	Propane	60	500	500	500
620 6462	ReqPmts.State	1,738.00	2,000.00	2,000.00	2,000.00
620 6750	Bldg.Maint.	701.01	10,000.00	9,000.00	9,000.00
620 6810	Liability Ins.	3,285.00	2,800.00	2,800.00	2,800.00
620 9209	Airprt 21 TaskB	35,916.55	0	0	0
620 9210	Airprt 21 TaskC	890	0	0	0
620 9355	PAPI, Airport	0	122,222.00	122,222.00	122,222.00
620 9356	Runway Rehab.	0	331,000.00	298,000.00	298,000.00
	Total Expenses ----->	58,222.38	479,022.00	445,822.00	445,822.00
	Total (3500) Airport	58,222.38	479,022.00	445,822.00	445,822.00

Sewer & WasteWater Treatment Plant

Sewer Enterprise Organization



**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
SEWER MAINTENANCE (5000)**

ACTIVITY DESCRIPTION:

The sewer department provides wastewater collection for all City of Corning businesses and residents. This department is also responsible for the installation of all residential and commercial construction of new sewer connections and any related repairs and/or replacement of defective service laterals.

The Sewer Pre-Treatment Program, contracted through Inframark, is a continuous program utilized for monitoring the sewer discharge from industrial and commercial users on a quarterly basis.

PERSONNEL SERVICES:

- 5100 SALARIES:** This account provides funds for City employee wages performing sewer maintenance and repair tasks.
- 5100 ACCRUAL BUYOUT:** Administrative Admin. Leave payouts, Vacation payouts, Comp. time.
- 5200 OVERTIME:** Overtime Pay.
- 5900 EMPLOYEE BENEFITS:** This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

- 610-6100 OFFICE SUPPLIES:** Provides for purchasing of office supplies.
- 610-6150 MATERIAL/SUPPLIES:** Provides purchasing of any necessary materials/supplies.
- 610-6250 SMALL TOOLS:** Provides for purchase of necessary small tools.
- 610-6350 COMMUNICATIONS:** Provides funding for phone & radio service.
- 610-6410 ELECTRICITY:** Pacific Gas & Electric for the sewer lift station on 99 W at South Avenue.
- 610-6700 EQUIPMENT MAINTENANCE:** Provides equipment maintenance and repairs.
- 610-7100 TRAINING/EDUCATION:** Provides for employee training.
- 610-7368 PRE-TREATMENT PROGRAM:** State mandated Monitoring Program of Industrial Sewer Waste.
- 001-7500 VEHICLE OPERATION/MAINTENANCE:** For vehicle fuel and repair costs.
- 610-7500 VEHICLE OPERATION/MAINTENANCE:** For vehicle fuel and repair costs.
- 381-9300 MACH./EQUIPMENT:** Funds purchase of machines and equipment for maintenance.
- 610-9300 MACH./EQUIPMENT:** Funds purchase of machines and equipment for maintenance.
- 610-9500 VEHICLE/REPLACEMENT:** Provides funding towards vehicle replacement.

Dept #: 5000 Expenses	Name: Sewer Dept Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
610 5100	Direct Labor	56,968.88	141,881.00		150,395.00
610 5200	Overtime	124.88	750		750
610 5300	Vacation	1,292.78	0		0
610 5350	Vac Cash Out	1,778.95	0		0
610 5400	Sick Leave	4,346.94	0		0
610 5500	WComp Time Off	3,576.00	0		0
610 5650	Admin Cash Out	1,589.77	0		0
610 5700	Holiday Pay	3,640.30	0		0
610 5800	CompTime-Off	11.99	0		0
610 5850	Comp Time CASHD	0	1,000.00		1,000.00
610 5900	Budgetd Benefit.	0	73,153.00		76,526.00
610 5910	FICA-CityPaid	5,228.86	0		0
610 5915	Disability Ins.	63.78	0		0
610 5920	ER PERS	5,808.19	0		0
610 5921	EE PERS	692.52	0		0
610 5930	Health Ins.	16,022.22	0		0
610 5950	Life Insurance	194.95	0		0
610 6100	Office Supplies	7,863.64	1,300.00		500
610 6150	Mat/Supplies	16,695.55	13,500.00		15,500.00
610 6250	Small Tools	976.32	950		950
610 6275	Rate Study	0	0		15,000.00
610 6350	Communications	12,699.87	9,500.00		9,500.00
610 6357	User Fee Study	0	0		25,000.00

610 6410	Electricity	7,271.66	7,500.00	7,500.00
610 6700	Equip. Maint.	1,833.23	3,000.00	3,500.00
610 7100	Traing/Educ.	0	1,500.00	500
610 7368	PreTreat.Prog	0	45,000.00	30,000.00
610 7500	Veh Opr/Maint	5,984.54	2,500.00	2,500.00
381 9300	Mach/Equip.	0	18,333.00	18,333.00
610 9300	Mach/Equip.	408.2	17,000.00	17,000.00
381 9500	Vehicle/Replace	64,645.16	0	0
610 9500	Vehicle/Replace	0	18,750.00	22,500.00
	Total Expenses ----->	219,719.18	355,617.00	396,954.00

Total (5000) Sewer Dept 219,719.18 -----

**CITY OF CORNING
2024/2025 ANNUAL BUDGET NARRATIVE
WASTEWATER TREATMENT PLANT (5200)**

ACTIVITY DESCRIPTION:

Inframark, under contract, operates the Waste Water Treatment Plant (WWTP) and maintains the City side sewer collection system. The treatment plant is currently permitted by the Regional Water Quality Control Board to discharge a maximum of 1.75 million gallons per day (MGD). The WWTP treats domestic wastewater from City residents and businesses.

Included in the contract, is a Pre-Treatment Program, which requires that they take samples and check records of the Class One dischargers, such as the Truck Stops, Truck Washes and large restaurants. These inspections ensure our WWTP will not be contaminated with diesel or oil products.

Operating as an "Enterprise Fund", the Sewer Department and Wastewater Treatment Plant currently produce sufficient income to accommodate expenses and capital improvements to operate our Treatment Facility.

SUPPLIES & SERVICES:

610-6175 WEED AND PEST SPRAYING: Provides for spraying of weeds and pests at the WWTP.

610-6300 PROFESSIONAL SERVICES: Provides for the Inframark service contract and sludge removal.

610-6410 ELECTRICITY: Electrical usage at the WWTP.

610-6461 REQUIRED PAYMENTS/COUNTY: Required County permits.

610-7376 RWQCB ANNUAL PERMIT: Provides for the Regional Water Quality Control Board Annual Permits.

Dept #: 5200 Expenses	Name: WWTP Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
610 6175	Weed/Tree Spray	4,293.38	7,000.00	7,000.00
610 6300	ProfServices	1,011,350.88	780,000.00	791,500.00
610 6410	Electricity	129,756.69	120,000.00	150,000.00
610 6461	Req.Pmnts/Cnty.	0	750	750
610 7376	Annual Permit	17,451.68	22,000.00	22,000.00
610 9101	Painting/Repair	0	11,300.00	11,300.00
380 9189	Roof, WWTP	0	0	63,000.00
610 9189	Roof, WWTP	0	61,500.00	0
380 9264	Dechlorinator	0	290,000.00	57,000.00
	Total Expenses ----->	1,162,852.63	1,292,550.00	1,102,550.00
----->				
	Total (5200) WWTP	1,162,852.63	1,292,550.00	1,102,550.00
----->				

CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
SEWER CAPITAL IMPROVEMENT (5250)

ACTIVITY DESCRIPTION:

Sewer Capital Improvement includes funds for replacement of broken or damaged sewer mains, and the refinanced (2017) debt service which funded the City's Sewer and Water Replacement Programs, Phase I, II & III. Phase III of the Sewer and Water Replacement Program was completed in January of 2000.

Additionally, the Sewer Capital Improvement Program includes purchases and repairs at the Waste Water Treatment Facility for ongoing maintenance and Capital Replacement items.

SUPPLIES & SERVICES:

381-9135 SEWER LINE REPLACEMENT: Provides for replacement of broken or damaged sewer lines throughout the City.

380-9206 CAPITAL REPLACEMENT: Provides for capital improvement purchases and repairs at the WWTP.

348-9812 SEWER DEBT. SERV. & TRUST ADMIN: Funded from the WWTP Sewer Expansion, this provides funding for the refinanced (2017) series A & B Bonds (Union Bank) for Sewer Improvement & Replacement Program completed in 2000.

610-9812 SEWER DEBT. SERV. & TRUST ADMIN: Funded from the Sewer Enterprise Fund, this provides funding for the refinanced (2017) series A & B Bonds (Union Bank) for Sewer Improvement & Replacement Program completed in 2000.

Dept #: 5250 Expenses	Name: Swr Improvemnts Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
381 9135	SWR Line Rplcmt	0	50,000.00	0
380 9206	CapReplacement	74,492.35	61,500.00	0
348 9812	Sewer Debt Serv	114,689.10	223,800.00	223,800.00
610 9812	Sewer Debt Serv	55,979.83	105,400.00	105,400.00
	Total Expenses ----->	245,161.28	440,700.00	329,200.00

Total (5250) Swr Improvemnts 245,161.28 440,700.00 329,200.00

**CITY OF CORNING
ANNUAL BUDGET NARRATIVE
WWTP & SEWER CAPT'L REPLACEMENT TRANSFERS
(5300)**

ACTIVITY DESCRIPTION:

The line item below provides funding for the monetary transfers necessary to fund capital improvement needs for:

1. The Wastewater Treatment Plant (WWTP);
2. Necessary sewer capital replacement items; and
3. For the required payments on the refinanced (2017) Water Debt Service.

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

610-9801: WWTP CAPT'L REPLACEMENT TRANSFERS: Represents monies transferred to fund 380 for the future capital replacement needs of the WWTP.

610-9802: SEWER CAPT'L REPLACEMENT TRANSFERS: Represents monies transferred to Fund 381 for the future capital replacement needs of the City's sewer system.

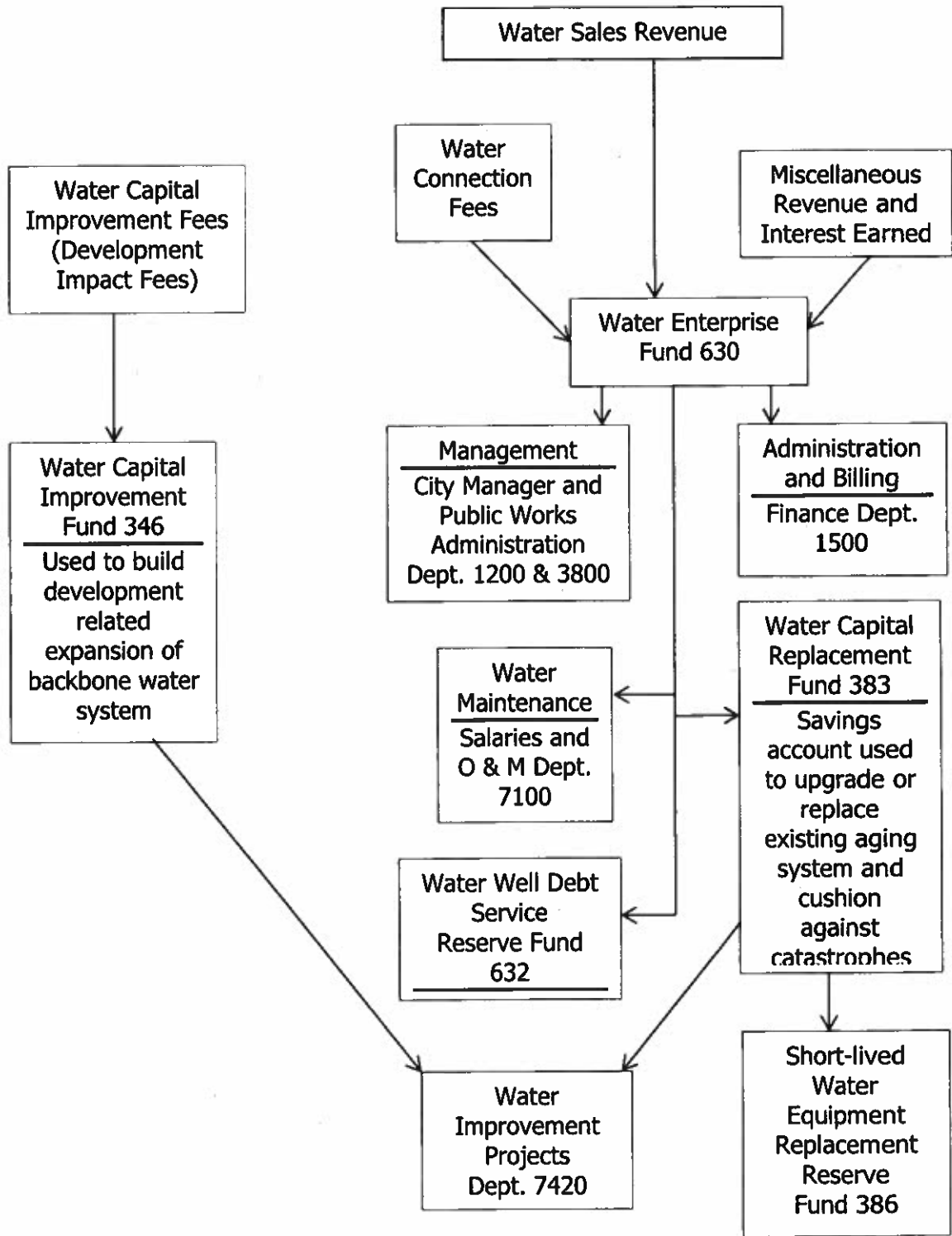
610-9804: WWTP DEBT TRANSFERS: This portion of the overall sewer system's long-term debt that applies to the WWTP Expansion Project is held in Fund 348. As a result of the recent housing slow down, monies are transferred from Fund 610 to Fund 348 to meet the ongoing debt service requirements for that portion of the long-term debt.

Dept #: 5300	Name: Sewer Transfers	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested	Fiscal Yr 2025
Expenses	Description				
610 9801	WWTP CapRepTrs	90,000.00	90,000.00		90,000.00
610 9802	SwrCapRepTrans.	50,000.00	50,000.00		50,000.00
610 9804	WWTP Debt Trans	160,000.00	160,000.00		160,000.00
	Total Expenses ----->	300,000.00	300,000.00		300,000.00

	Total (5300) Sewer Transfers	300,000.00	300,000.00		300,000.00

Water

Water Enterprise Organization



**CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
WATER (7100)**

ACTIVITY DESCRIPTION:

The Water Department provides funding for wages, materials and supplies necessary to operate and maintain the City's water system. This system operates as an "Enterprise Fund" to fund its expenses and Capital Improvements.

The City strictly adheres to the State Department of Health and Drinking Water regulations, guidelines and annual sample testing requirements. Currently three water samples are taken each week at various locations throughout the City to monitor bacteria content.

PERSONNEL SERVICES:

5100 SALARIES: This account includes wages for Public Works employees working in water maintenance related activities.

5100 ACCRUAL BUYOUT: Administrative Admin. Leave payouts, vacation payouts, Comp. time.

5200 OVERTIME: Overtime Pay.

5900 EMPLOYEE BENEFITS: This account provides for City contributions to FICA-City paid, PERS, Health Insurance, Life Insurance, Taxes, Life and Private Disability, Retirement, Medicare, State Unemployment and Deferred Comp.

SUPPLIES & SERVICES:

630-6100 OFFICE SUPPLIES: Provides for purchase of office supplies.

001-6150 MATERIALS/SUPPLIES: Provides for purchase of materials and supplies for maintenance of the water system.

630-6150 MATERIALS/SUPPLIES: Provides for purchase of materials and supplies for maintenance of the water system.

630-6175 WEED/TREE/PEST SPRAYING: Provides pest, weed & tree spraying at well locations.

630-6250 SMALL TOOLS: Provides purchase of small tools for maintenance and repair.

001-6300 PROFESSIONAL SERVICES: Provides for water testing required by the State Health Department.

630-6300 PROFESSIONAL SERVICES: Provides for water testing required by the State Health Department.

630-6350 COMMUNICATIONS: Provides for phone & radio service.

630-6410 ELECTRICITY: Provides for Pacific Gas & Electric charges to operate the water pumps at the City wells.

630-6462 REQUIRED PERMITS/STATE: Provides for required State permits.

630-6700 EQUIPMENT MAINTENANCE: Provides pump and equipment maintenance/repair.

630-6750 BUILDING MAINTENANCE: Provides for general building maintenance.

630-7100 TRAINING/EDUCATION: Provides for employee training.

630-7500 VEHICLE OPERATION/MAINTENANCE: Provides for fuel and vehicle repairs.

383-9300 MACH./EQUIPMENT: Funds purchase of machines and equipment for maintenance.

630-9300 MACH./EQUIPMENT: Funds purchase of machines/equipment for maintenance.
383-9500 VEHICLE/REPLACEMENT: Provides funding towards vehicle replacement.

Dept #:	Name: Water Dept	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description			
630 5100	DirectLabor	187,952.52	229,384.00	279,416.00

Dept Report - Selective Budgeting (May through June)

Dept #:	Name: Water Dept	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
Expenses	Description			
630 5125	Part-Time Sal.	76	0	0
630 5200	Overtime	1,190.67	1,500.00	1,500.00
630 5300	Vacation	10,462.13	0	0
630 5350	Vac Cash Out	4,241.09	0	0
630 5400	SickLeave	11,983.02	0	0
630 5500	WComp Time Off	3,576.00	0	0
630 5650	Admin Cash Out	1,987.21	0	0
630 5700	Holiday Pay	14,113.33	0	0
630 5800	CompTime-Off	614.79	0	0
630 5850	Comp Time CASHD	4,055.99	3,000.00	3,000.00
630 5900	Budgetd Benfit.	0	113,582.00	151,430.00
630 5910	FICA-CityPaid	19,287.57	0	0
630 5915	Disability Ins.	269.51	0	0
630 5920	ER PERS	18,263.16	0	0
630 5921	EE PERS	2,233.37	0	0
630 5930	Health Ins.	65,398.10	0	0
630 5950	Lifeline Insurance	855.21	0	0
630 6100	Office Supplies	7,901.21	2,500.00	1,000.00
630 6150	Mat/Supplies	79,630.29	65,000.00	71,500.00
630 6175	Weed/Tree Spray	0	5,400.00	5,400.00
630 6250	Small Tools	1,411.71	800	800
630 6275	Rate Study	0	0	15,000.00
630 6300	ProfServices	18,851.64	15,000.00	16,000.00
630 6350	Communications	13,864.21	10,000.00	11,600.00
630 6357	User Fee Study	0	0	25,000.00

630 6410	Electricity	387,783.58	375,000.00	375,000.00
630 6462	ReqPmts.State	8,743.26	20,000.00	20,000.00
630 6700	Equip.Maint.	3,271.17	7,000.00	7,000.00
630 7100	Traing/Educ.	3,219.50	2,500.00	1,500.00
630 7500	Veh Opr/Maint	6,605.51	5,000.00	5,000.00
383 9300	Mach/Equip.	0	8,334.00	8,334.00
630 9300	Mach/Equip.	0	9,000.00	9,000.00
630 9340	DEVLPR REIMB	500	0	0
381 9500	Vehicle/Replace	0	0	22,500.00
383 9500	Vehicle/Replace	66,600.23	18,750.00	18,750.00
	Total Expenses ----->	944,941.98	891,750.00	1,048,730.00
----->				
	Total (7100) Water Dept	944,941.98	891,750.00	1,048,730.00
=====				

**CITY OF CORNING
ANNUAL BUDGET NARRATIVE
WATER TRANSFERS
(7300)**

ACTIVITY DESCRIPTION:

The line item below provides funding for the monetary transfers necessary to fund capital improvement needs for the water capital replacement items, and for the required payments on the refinanced (2017) Water Debt Service.

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

630-9814: FUND 383 TRANSFER: Represents monies transferred to Fund 383 for the future capital replacement needs of the Water System.

Dept #:	Name:	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
7300	Water Cap Trans			
Expenses	Description			
630 9814	FUND 383 TRNSFR	100,000.00	100,000.00	100,000.00
	Total Expenses ----->	100,000.00	100,000.00	100,000.00

	Total (7300) Water Cap Trans	100,000.00	100,000.00	100,000.00
=====				

CITY OF CORNING
2024/2025
ANNUAL BUDGET NARRATIVE
WATER CAPITAL IMPROVEMENTS (7420)

ACTIVITY DESCRIPTION:

Previously the Farm Home Water and Sewer Replacement Program loan acquired in prior years provided funds for the replacement of the antiquated water and sewer lines throughout the City (this loan was refinanced in 2017). Phases I - III were completed in 1998 making our system reliable and more cost-efficient to operate.

This Improvement Program also funds Capital items needed for the operation of the water system, such as funding a Consultant for well Telemetry repairs and replacement of telemetry equipment (the electronics that interconnect the wells and make them work together to maintain balanced pressure throughout the system).

SUPPLIES & SERVICES:

- 383-8045 HYDRANT INSTALLATION:** Provides for hydrant repair and replacement.
- 383-9168 PUMP IMPROVEMENTS:** Funding for all well improvements.
- 630-9203 WATER LINE REPLACEMENT:** Funding for water line replacement.
- 346-9237 WELL TELEMETRY:** Provides for a well telemetry Consultant.
- 630-9276 WATER METER REPLACEMENT PROGRAM:** Provides for the replacement of water meters as they age or become ineffective.
- 383-9281 WELL CHLORINATOR:** Funding for well chlorinator supplies
- 383-9417 WELL REPAIRS:** Funding for work on all City Wells.
- 630-9811 WATER DEBT SERV. & TRUST ADMIN.:** The Water Enterprise Fund provides funding for series A & B Bonds for Water Improvement & Replacement Program completed in 2000 and Well No. 19.

Dept #: 7420 Expenses	Name: WtrCapImprovent Description	Actual Fiscal Yr 2023	Working Budget Fiscal Yr 2024	Requested Fiscal Yr 2025
633 7390	SCDRP, Well	0	0	2,000,000.00
383 8045	Hydrant Install	0	20,000.00	20,000.00
383 9168	Pump Improve.	0	50,000.00	50,000.00
630 9203	Water Line Repl	0	75,000.00	0
346 9237	Telemetry	2,200.00	17,000.00	17,000.00
346 9274	SCADA	39,057.89	0	0
630 9276	Water Meter Rep	21,948.71	25,000.00	25,000.00
383 9281	Well Chlorinator	5,388.47	0	0
383 9417	WELL REPAIRS	82,264.77	100,000.00	100,000.00
630 9811	Wtr Debt Service	105,668.76	287,900.00	287,900.00
	Total Expenses ----->	256,528.60	574,900.00	2,499,900.00
Total (7420) WtrCapImprovent		256,528.60	574,900.00	2,499,900.00