

**ITEM NO.: J-14
PRESENTATION OF FISCAL YEAR 2019-
2020 PROGRAM OF SERVICE AND
ANNUAL BUDGET**

JUNE 11, 2019

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

**FROM: KRISTINA MILLER, CITY MANAGER
ROY SEILER, CPA; ACCOUNTING CONSULTANT**

INTRODUCTION:

City Staff hereby present the City Council with the proposed "Annual Program of Service and Fiscal Year 2019-2020 City Budget".

BACKGROUND:

Attached you will find the proposed FY 2019/2020 budget. This will be the third full year the City will receive Transactions and Use Tax Revenue funded from the passage of Measure A. The one-half cent sales tax (Measure A) is estimated to yield \$1,100,000 in FY 2019/2020. A significant amount of capital improvement is proposed to be funded this year. This is also the third year benefits are budgeted separately from salaries.

SUMMARY:

If approved in their entirety the Budget will:

- Continue to maintain "full-time" Municipal Operations at current staffing levels.
- One police dispatcher will be reclassified as a Dispatch Communications Supervisor, the Senior Finance Technician will be reclassified to an Accounting Manager, and an Administrative Assistant will be reclassified to an Administrative Services Manager.
- Includes 1.5% pay increases effective the first pay period in July 2019 for employees in the Miscellaneous, Dispatch, and Management Bargaining Units. The Public Safety Bargaining Unit received a 2.0% increase the first pay period in January 2019.
- Continue the independent Planning Consultant arrangement (at approximately 7 hours per week), the Public Works Consultant and Engineering Services agreements (at approximately 19 hours per week), and CPA Services Agreement with Roy Seiler on an as-needed basis.
- Fund the Recreation Program utilizing existing grant funding for six months and General Funds for the remainder of the year.
- \$190,803 will be utilized from Measure A to fund Dispatch. These funds are necessary to balance the General Fund budget.
- \$309,583, \$122,281, and \$177,332 to Capital Improvement and Replacement Reserve accounts is proposed to be funded for the future replacement of City equipment for the Fire, Police, and Public Works, respectively.
- \$75,000 to support economic development projects
- \$100,000 to make improvements to City Parks
- Funding in the amount of \$3,000 for the feral cat program
- The Replacement of 2 desktops at City Hall and 3 desktops within the Police Department
- \$10,000 in ADA Improvements for the Library and \$15,000 to City Buildings
- \$10,000 for safety improvements to the front counter at the Finance Department
- \$10,000 in funding for the K-9 Program
- \$43,900 to support the Animal Shelter Services Agreement with the County

- \$4,200 to support a grant match for Personal Protective Equipment, radios, and fire shelters
- \$7,050 for the grant match for 18 sets of SCBA's
- \$700,000 in street projects and/or street maintenance
- \$7,500 to support community events
- Estimated repairs in the amount of \$100,000 set aside for the exterior of City Hall, as the project approved in FY 2018/2019 will not be completed until FY 2019/2020.

We've continued the budget format utilized last year. 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.

EXECUTIVE SUMMARY:

- **FY 2019-2020 Total Projected City-wide Revenues (excluding transfers): \$11,488,731**
- **FY 2019-2020 Total Expenditures (excluding transfers): \$12,129,983**
- **Anticipated General Fund Revenues will total: \$6,598,603.**
- **Recommended General Fund Expenditures will total: \$6,637,809.**
- **General Fund Reserves will decrease by approximately \$39,206, as is indicated in Exhibit A.**

BUDGET FORMAT:

The budget document presented tonight 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 2019-2020 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 two Tabs display 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 Tab provides a short history of expenditures in each of the City's Departments. Tabs with individual expenditure plans for each Department are provided for detailed review.

IMPLEMENTING THE PROGRAM OF SERVICE AND ANNUAL BUDGET:

Tonight, and if necessary, at an additional session, Staff will present their budget recommendations to the City Council. Council will also entertain the public's comments and suggestions, and then deliberate and make any changes deemed necessary and/or appropriate.

The City Manager and Accounting Consultant Roy Seiler, CPA will then incorporate those changes in a final budget Resolution document. The current schedule calls for Council to work toward completing the budget review in order to adopt the Resolution at the June 25, 2019, regular 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 the Water & Sewer utilities, the Airport, Street Maintenance, Airport, and maintaining the Transportation Center. Revenues and expenditures for those "Other Funds" are earmarked 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 2017-2018; ending June 30, 2018).
2. **2018-2019 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, 2019) based on ten months of data (July through April).

Transient Occupancy Tax revenue is experiencing some short-term increases due to the Camp Fire recovery effort. That, along with Measure A funding, Vehicle License Fees & Building Permit Fees, our budgeted revenue is anticipated to be higher than what is included in the approved FY 2018/19 budget. Our General Fund (including Measure A) balance at June 30, 2019 is anticipated to be \$2,665,601 (4.8 months of operating expenditures). The City is nearing its goal of obtaining six months of operating expenditures in General Fund reserves.

- 3. 2019-2020 Budgeted.** We utilize various sources to make projections about the "Income" or "revenue" we will receive for the next fiscal year. Staff then use those projections to make recommendations about which programs, services and projects we can fund. From all that we can make preliminary projections about where we expect to be on June 30, 2020.

Fuel prices were relatively flat in 2018/19 as compared to FY 2017/2018. Peak consumer prices should not exceed last year, so overall California fuel sales tax revenue is expected to decrease. That being said, there are a significant amount of dump trucks traveling from Paradise, CA to Anderson to dispose of fire debris. As a result, the City is expecting a positive increase in fuel sales tax revenue. While our sales tax consulting firm expects sales tax revenue to decrease by 3.5% to \$2,825,516, City staff feel we will experience an increase as a result of increased fuel consumption and related revenue as a result of debris removal from the Camp fire. The City experienced a major increase in Transient Occupancy Taxes (TOT) revenue as a result of the Camp Fire in FY 2018/2019. Staff expect TOT revenue to continue to outpace historical levels. This is a temporary increase in revenue to the City that will return to pre-disaster levels, once debris removal from the Camp Fire is complete. Other revenue sources are expected to remain at or near FY 2018/2019 levels, but our future costs to provide services are increasing. One-time grant revenue sources to operate the Recreation Program at some point will become a full General Fund expense. Measure A funding is allowing the City to maintain its existing services, while funding a significant amount of capital improvement expense and increasing General Fund reserves.

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.

As a final statement, the City needs to increase our reserves to a minimum of six months of General Fund expenditures. General Fund Reserves at June 30, 2019 are anticipated to reach almost five months of general fund expenditures.

SUMMARY OF PROPOSED REVENUES AND EXPENDITURES FY 2019-2020

"REVENUES": THE SOURCES OF FUNDS FOR CITY OPERATIONS:

The **total City revenues** from all sources for Fiscal Year 2019-2020 are projected to reach \$11,483,731, excluding transfers. City operating income comes from a number of sources which are described fully in the Draft Budget Book sections under the Tab "**General Fund Revenues**" and "**Other Fund Revenues**".

GENERAL FUND REVENUES:

We project General Fund Revenues to be \$6,598,603 for FY 2019-2020. That amounts to 57.4% 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 License Fees Tax and "Other GF Revenues") shown on the spreadsheet marked "General Fund Revenue Projections" (Page 2). The spreadsheet shows how the fund amounts have varied among the recent budget cycles. The categories totals are also graphed on Page 3.

"Sales Tax" is a significant component of the General Fund. See the graph at Page 4 showing the history of sales tax receipts.

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 2019-2020 is \$4,885,128. That makes up 42.5% 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 5) 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 8). The Council approved Resolution No. 05-27-2014-01 on May 27th, 2014. The Resolution implements a series of five separate 3.5% annual increases to the Sewer Rates on July 1 of 2014 and each of the following four years. The last increase took effect in July 2018. A 3.0% annual increase for five years beginning on August 1, 2019 will be considered by the City Council in July 2019.

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 have not returned to pre-drought levels and the City Council will be asked to approve a further 3.5% annual increase (a total of 7%) for the next four years. Absent this further rate

increase, the City will run a significant operating loss and will not be in compliance with its rate covenant requirements.

EXPENDITURES-HOW THE CITY SPENDS ITS MONEY:

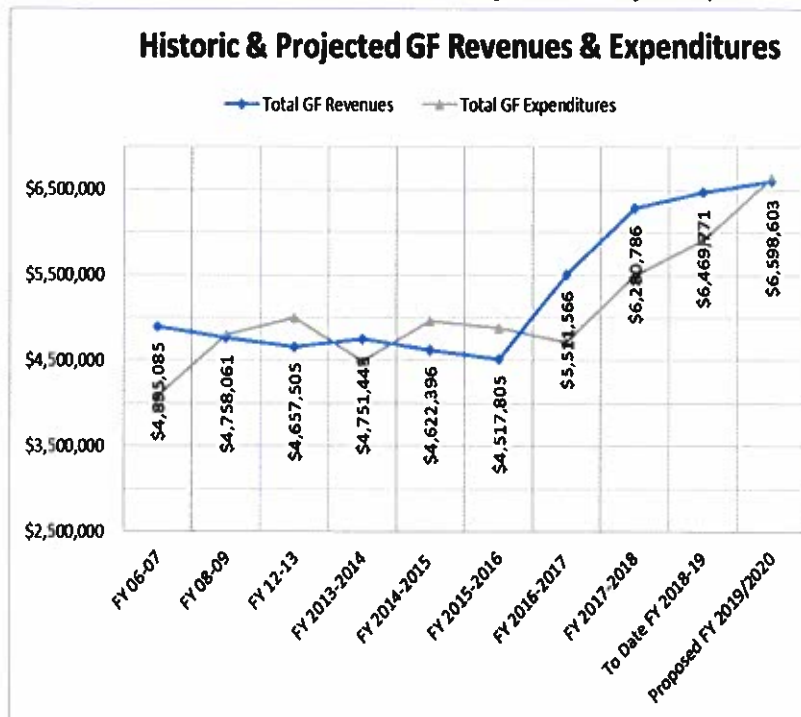
The Draft Budget document includes Staff recommended expenditures (excluding transfers) totaling \$12,129,983.

The passage of Measure A is allowing the City to build its reserves and fund capital improvement while maintaining existing services. Senate Bill 1 will allow the City to fund more street projects over the next ten years. The City also has temporary grant funding to support the recreation program. Funding is guaranteed through December 2019, at which point (if not extended) the recreation program will be fully-funded through the General Fund.

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 funds many of the City's important services and programs.

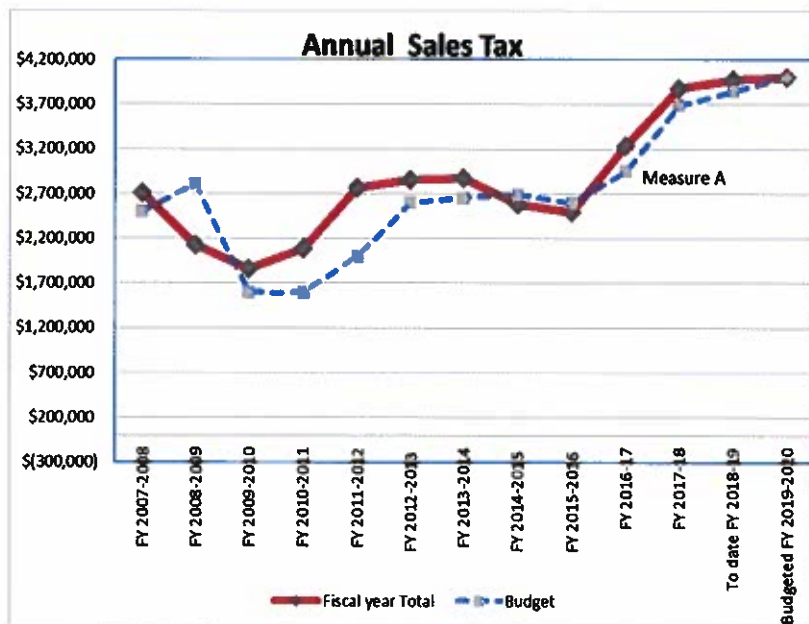


The spreadsheet that's the basis of the chart to the left is included under the Financial Projections Tab at page 2 of the Draft Budget document and titled "General Fund Revenue History Projections". The spreadsheet shows the various sources of General Fund revenue for each fiscal year and the corresponding amount received. We are projecting the following:

	Revenue	Expenditures
General Fund	\$ 6,598,603	\$ 6,637,809

Due to the importance of the key General Fund Revenues, please see the detailed spreadsheets and charts at pages 2, 3, & 4 in the Financial Projections Section.

SALES TAX REVENUE:



Sales Tax is the principal component of General Fund Revenues. Note how the chart to the left mirrors the General Fund Revenue Chart on the previous page. In fact, it is anticipated that sales tax revenues will be over 44% of General Fund Revenues. Due to the boost in sales tax from the passage of Measure A, in 2019-2020 61% of General Fund revenue can be attributed to sales tax and transactions and use tax (Measure A). 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 75% of our sales tax revenues. Fuel sales typically account for approximately 35% of our total sales tax revenue, with the remainder coming from auto sales.

A one percent swing in sales tax revenue equates to about a \$40,000 effect on the General Fund. Volatile fuel prices can cause significant swings in sales tax received by the City.

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 2019-2020, we anticipate receiving \$515,000. This is \$85,000 more than what was budgeted in FY 2018/19. Due to the Camp Fire, actual receipts for FY 2018/2019 were \$618,181. It is anticipated revenue for TOT will decrease from FY 2018/2019 to more historic levels, as those displaced find more permanent housing, spend more than thirty days in a hotel, and as debris removal is completed. In essence, the City is experiencing a temporary increase in TOT revenue.

PROPERTY TAX:

We have exceeded our FY 2018/2019 budget projection of \$546,100 for property tax revenues. We are projecting \$619,100 for FY 2019/2020.

VEHICLE LICENSE FEES:

This is property tax paid by the County Auditor in lieu of Vehicle License Fees. We expect to receive \$50,000 more than budgeted for FY 2018/2019 and increased our expectation accordingly to \$630,000 for FY 2019/2020.

CURRENT BUDGET MANAGEMENT:

The following bullet points summarize Staff's recommendations contained in the FY 2019/2020 Draft Budget and for the future.

- The City needs to continue its work to increase General Fund reserves to six months of operating expenditures.

- Increases in revenue are not outpacing increases in expenditures.
- The City needs to invest in economic development to expand its tax base to allow it to maintain existing services.
- The City must continue to fund Capital Improvement at appropriate levels.

SUBSEQUENT YEARS; FY 2019/2020 AND BEYOND:

- Increased development activity will generate Development Impact Fees, some of which would pay down indebtedness attributable to previous Water, Sewer and WWTP expansion and improve the Water and Sewer Enterprise Funds.
- The City will need to fund the Recreation Program beyond the grant term. While this is an additional General Fund expense, recreational programs decrease criminal activity and support youth development.
- The maintenance 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.
- We should carefully consider changes that we can undertake to improve the efficiency of our service delivery, cost control measures, and increase revenue opportunities through the analysis and possible renegotiation of our long-standing contracts.

Exhibit "A"
GENERAL FUND SUMMARY
AND PROJECTIONS

City of Corning
 Budget Summary
 2019-2020

	General Fund	Measure A	TOTAL
Audit Balance, June 30, 2018	<u>\$ 1,579,887</u>	<u>\$ 793,640</u>	<u>\$ 2,373,527</u>
Proposed Reallocation of Measure A Funds	\$ 37,514	\$ (37,514)	\$ -
Adjusted Balance, June 30, 2018	<u>\$ 1,617,401</u>	<u>\$ 756,126</u>	<u>\$ 2,373,527</u>
<u>2018-2019 Budgeted</u>			
Revenues and Transfers In	\$ 4,836,900	\$ 1,080,000	\$ 5,916,900
Estimated Change in Revenues over Projections	\$ 420,000	\$ 25,000	\$ 445,000
One Time Reimbursement, Energy Conservation Rebate	\$ 300,000		\$ 300,000
		\$	-
Expenditures and Transfers Out	\$ (5,920,522)	\$ (499,304)	\$ (6,419,826)
Estimated Change in Expenditures Over Budget,	\$ 310,000	\$ (260,000)	\$ 50,000
Proposed Reallocation of Measure A Expenditures	\$ 144,588	\$ (144,588)	\$ -
Net Change in Fund Balance	<u>\$ 90,966</u>	<u>\$ 201,108</u>	<u>\$ 292,074</u>
Projected Fund Balance, June 30, 2019	<u>\$ 1,708,367</u>	<u>\$ 957,234</u>	<u>\$ 2,665,601</u>
<u>2019-2020 Budgeted</u>			
Revenues and Transfers In	\$ 5,498,603	\$ 1,100,000	\$ 6,598,603
Expenditures and Transfers Out	<u>\$ (5,537,809)</u>	<u>\$ (1,100,000)</u>	<u>\$ (6,637,809)</u>
Net Change in Fund Balance	<u>\$ (39,206)</u>	<u>\$ -</u>	<u>\$ (39,206)</u>
Budgeted Fund Balance, June 30, 2020	<u>\$ 1,669,161</u>	<u>\$ 957,234</u>	<u>\$ 2,626,395</u>

Financial Projections

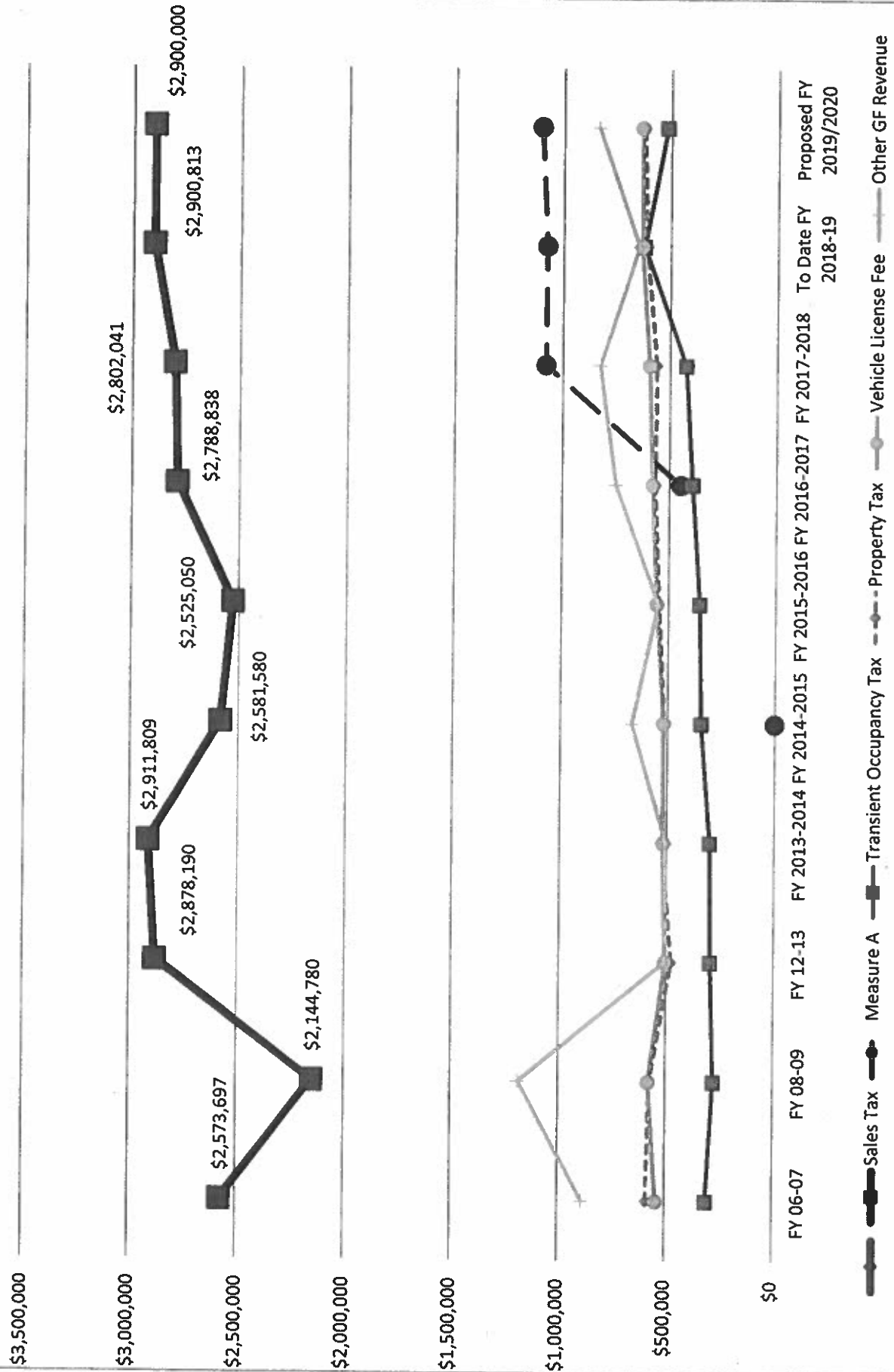
GENERAL FUND REVENUE HISTORY PROJECTIONS

City of Corning, CA

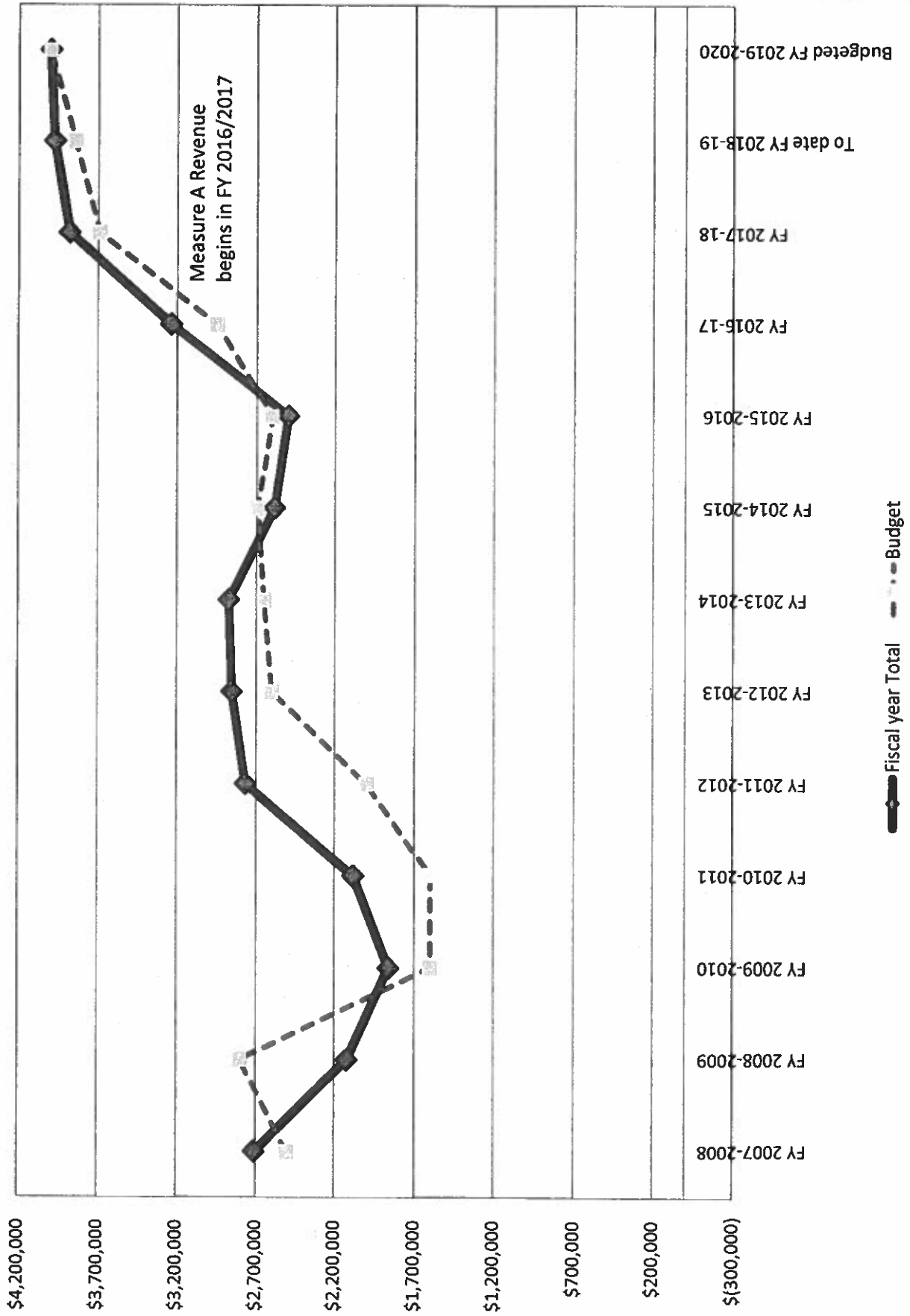
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Revenue Source	FY 08-09	FY 12-13	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	To Date FY 2018-19	Proposed FY 2019/2020
Sales Tax	\$ 2,144,780	\$ 2,878,190	\$ 2,911,809	\$ 2,581,580	\$ 2,525,050	\$ 2,788,838	\$ 2,802,041	\$ 2,900,813	\$ 2,900,000
Measure A				\$ -		\$ 445,682	\$ 1,077,958	\$ 1,073,802	\$ 1,100,000
Transient Occupancy Tax	\$ 277,975	\$ 294,083	\$ 299,987	\$ 344,295	\$ 354,024	\$ 391,313	\$ 423,362	\$ 618,181	\$ 515,000
Property Tax	\$ 571,684	\$ 475,929	\$ 519,858	\$ 515,290	\$ 541,764	\$ 563,253	\$ 560,571	\$ 605,465	\$ 619,100
Vehicle License Fee	\$ 576,764	\$ 503,262	\$ 516,779	\$ 518,093	\$ 552,103	\$ 574,763	\$ 592,977	\$ 629,699	\$ 630,000
Other GF Revenue	\$ 1,186,858	\$ 506,041	\$ 503,010	\$ 663,138	\$ 544,864	\$ 747,717	\$ 823,877	\$ 641,811	\$ 834,503
Total GF Revenues	\$ 4,758,061	\$ 4,657,505	\$ 4,751,443	\$ 4,622,396	\$ 4,517,805	\$ 5,511,566	\$ 6,280,786	\$ 6,469,771	\$ 6,598,603
Total GF Expenditures	\$ 4,796,852	\$ 4,993,929	\$ 4,491,494	\$ 4,959,856	\$ 4,877,376	\$ 4,714,736	\$ 5,493,985	\$ 5,910,804	\$ 6,637,809
Net (Revs minus Exp)	\$ (38,791)	\$ (336,424)	\$ 259,949	\$ (337,460)	\$ (359,571)	\$ 796,830	\$ 786,801	\$ 6,096	\$ (39,206)

GENERAL FUND REVENUE HISTORY AND PROJECTIONS



Annual Sales Tax



STREET MAINTENANCE FUNDS STATUS
City of Corning, CA

Fund Number	109 Gas Tax 2105	110 Gas Tax 2106	111 Gas Tax 2107	112 Gas Tax 2107.5	115 Gas Tax 2103	114 LIFTA From County	106 SB 1 Road Maint. Streets	108 RSTP From County	SUBTOTAL	001 GENERAL FUND PARTICIPATION Streets	Street Lights	Measure A	GRAND TOTALS
<u>PRIOR YEAR ACTUAL 2017-18</u>													
Audit Balance, July 1, 2017	98,404	73,290	99,585	4,460	149,233	254,753	-	89,322	770,047	-	-	-	770,047
Revenues	42,228	31,450	54,756	2,041	39,588	159,877	28,660	167,239	525,839	91,896	85,007	-	702,742
Available for Expenditure	141,632	104,740	154,341	6,501	188,821	414,630	28,660	256,561	1,295,888	91,896	85,007	-	1,472,789
Expenditures	(50,304)	(40,491)	(70,399)	(815)	(34,531)	(118,612)	(21,020)	(61,570)	(397,742)	(91,896)	(85,007)	-	(574,645)
Audit Balance June 30, 2018	91,328	64,249	83,942	5,686	154,290	296,018	7,640	194,991	898,144	-	-	-	898,144
<u>BUDGET YEAR 2019-2019:</u>													
Revenues, Budgeted	44,939	42,700	55,762	2,000	29,427	67,000	134,600	53,100	429,528	33,000	76,000	260,000	796,528
Available for Expenditure	136,267	106,949	139,704	7,686	183,717	363,018	142,240	248,091	1,327,672	33,000	76,000	260,000	1,696,672
Expenditures, Maintenance Expenditures, Projects	(40,000)	(40,000)	(75,000)	(2,000)	(40,000)	(60,000)	(150,000)	(40,000)	(297,000)	(33,000)	(76,000)	-	(406,000)
Total Budgeted Expenditures	(40,000)	(40,000)	(75,000)	(2,000)	(50,000)	(170,000)	(150,000)	(40,000)	(270,000)	(33,000)	(76,000)	(260,000)	(530,000)
Budgeted Balance June 30, 2019	96,267	66,949	64,704	5,686	133,717	193,018	(7,760)	208,091	760,672	-	-	-	760,672
<u>BUDGET YEAR 2019-2020:</u>													
Revenues, Budgeted	42,700	30,600	55,700	2,000	66,100	104,900	134,600	53,100	489,700	20,843	67,000	150,000	727,543
Available for Expenditure	136,967	97,549	120,404	7,686	199,817	297,918	126,840	281,191	1,250,372	20,843	67,000	150,000	1,488,215
Expenditures, Maintenance Expenditures, Projects	(80,933)	(46,583)	(79,583)	(2,000)	(106,283)	(133,200)	(125,000)	(45,000)	(493,592)	(20,843)	(67,000)	(150,000)	(581,425)
Total Budgeted Expenditures	(130,933)	(96,583)	(104,583)	(2,000)	(156,283)	(233,200)	(125,000)	(195,000)	(550,000)	(20,843)	(67,000)	(150,000)	(700,000)
Budgeted Balance June 30, 2020	8,034	966	15,821	5,686	43,534	64,718	1,840	68,191	206,790	-	-	-	206,790

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

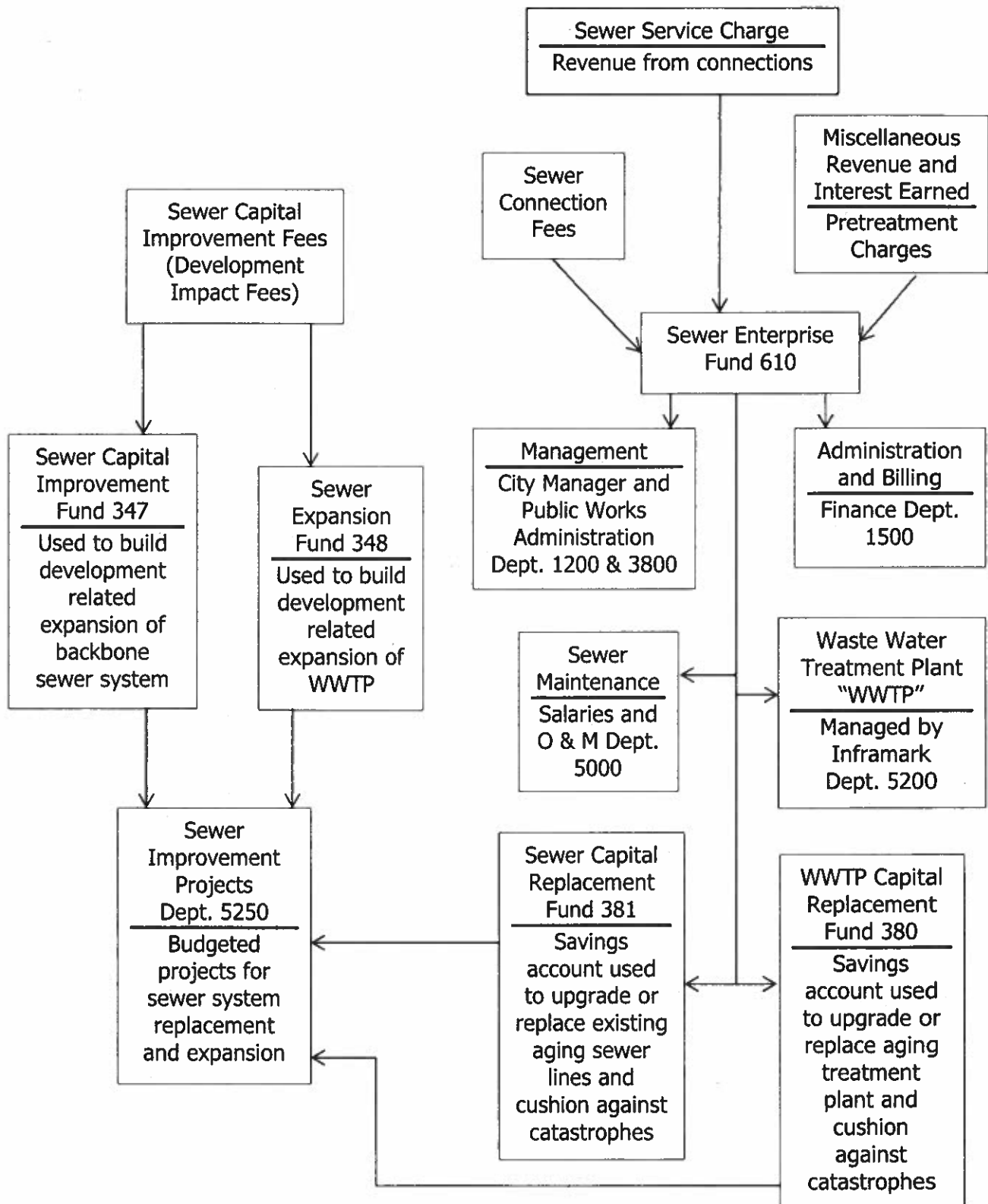
Local Streets and Roads - Projected FY2019-20 Revenues

Based on State Dept of Finance statewide revenue projections as of May 2019

Estimated 13 May 2019

Estimated 13 May 2019	Highway Users Tax Acct (HUTA) ⁽¹⁾ Streets & Highways Code					TOTAL HUTA	TCRF Loan Repayment ⁽⁶⁾	Road Mntnc Rehab Acct ⁽⁷⁾	TOTAL
	Sec2103 ⁽⁵⁾	Sec2105 ⁽³⁾	Sec2106 ⁽³⁾	Sec2107 ⁽³⁾	Sec2107.5 ⁽⁴⁾				
SOLANO COUNTY									
BENICIA	236,844	152,722	106,772	199,467	6,000	701,804	31,011	451,943	1,184,758
DIXON	171,361	110,497	78,579	144,318	4,000	508,754	22,437	326,988	858,179
FAIRFIELD	1,000,431	645,098	435,531	842,548	10,000	2,933,608	130,990	1,909,010	4,973,608
RIO VISTA	79,135	51,028	38,871	66,646	2,000	237,679	10,361	151,004	399,044
SUISUN CITY	251,425	162,124	113,050	211,747	6,000	744,347	32,920	479,767	1,257,034
VACAVILLE	852,471	549,690	371,828	717,939	7,500	2,499,428	111,617	1,626,675	4,237,720
VALLEJO	1,027,096	662,292	447,012	865,006	10,000	3,011,405	134,481	1,959,892	5,105,779
SONOMA COUNTY									
CLOVERDALE	78,670	50,728	36,933	66,254	2,000	234,585	10,300	150,116	395,001
COTATI	66,457	42,852	31,945	55,969	2,000	199,222	8,701	126,821	334,735
HEALDSBURG	103,879	66,983	47,230	87,486	3,000	308,578	13,601	198,221	520,401
PETALUMA	540,093	348,263	225,405	454,858	7,500	1,576,119	70,716	1,030,598	2,677,433
ROHNERT PARK	375,502	242,131	158,176	316,242	6,000	1,098,051	49,166	716,528	1,863,745
SANTA ROSA	1,537,285	991,272	632,715	1,294,679	10,000	4,465,952	201,282	2,933,429	7,600,663
SEBASTOPOLE	67,059	43,241	32,191	56,476	2,000	200,968	8,780	127,962	337,710
SONOMA	98,100	63,257	44,870	82,618	3,000	291,845	12,845	187,193	491,883
WINDSOR	241,676	155,837	103,514	203,536	6,000	710,563	31,643	461,163	1,203,369
STANISLAUS COUNTY									
CERES	416,223	268,389	162,462	350,537	6,000	1,203,611	54,497	794,232	2,052,341
HUGHSON	66,646	42,975	30,045	56,128	2,000	197,794	8,726	127,173	333,693
MODESTO	1,857,717	1,197,893	708,488	1,564,542	10,000	5,338,639	243,237	3,544,872	9,126,749
NEWMAN	101,640	65,539	43,300	85,600	3,000	299,079	13,308	193,948	506,335
OAKDALE	200,885	129,535	80,894	169,183	5,000	585,497	26,303	383,327	995,127
PATTERSON	195,330	125,953	78,789	164,504	5,000	569,577	25,575	372,727	967,879
RIVERBANK	217,422	140,198	87,158	183,110	6,000	633,888	28,468	414,882	1,077,237
TURLOCK	643,636	415,029	248,604	542,061	7,500	1,856,831	84,273	1,228,179	3,169,283
WATERFORD	78,799	50,811	34,648	66,363	2,000	232,621	10,317	150,363	393,301
SUTTER COUNTY									
LIVE OAK	75,629	48,767	33,504	63,694	2,000	223,594	9,902	144,315	377,811
YUBA CITY	579,471	373,654	224,726	488,022	7,500	1,673,373	75,872	1,105,739	2,854,984
TEHAMA COUNTY									
CORNING	66,000	42,558	30,434	55,584	2,000	196,577	8,642	125,940	331,159
RED BLUFF	121,234	78,174	51,887	102,102	3,000	356,397	15,874	231,337	603,608
TEHAMA	3,704	2,388	6,238	3,119	1,000	16,449	485	7,067	24,001
TRINITY COUNTY									

Sewer Enterprise Organization

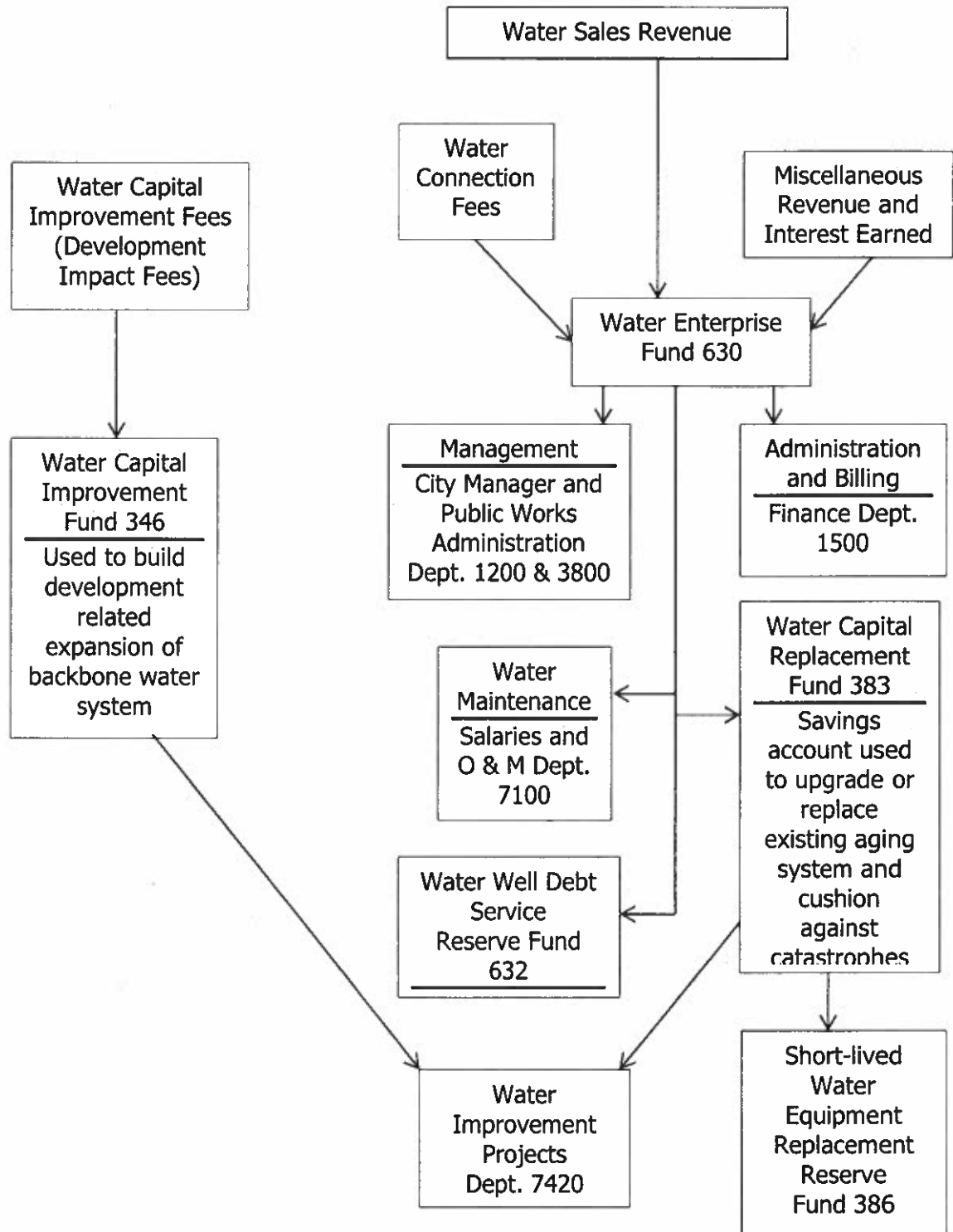


SEWER ENTERPRISE

BUDGET RATE INCREASE 3.0%
VOLUME INCREASE, ZERO PERCENT
A 4% inflation rate in Expenditures

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Sewer System Revenues													
Service Charges	1,890,497	1,885,000	1,941,550	1,996,797	2,059,790	2,121,584	2,185,232	2,250,789	2,318,312	2,387,862	2,459,497	2,533,282	2,608,281
Annual Rate Change	3.5%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Connection Fees	12,785	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Interest Income	2,308	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other Revenues	16,473	8,600	8,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Total Revenues	1,922,043	1,897,600	1,954,150	2,007,397	2,067,390	2,128,184	2,192,832	2,258,389	2,325,912	2,395,462	2,467,097	2,540,882	2,618,881
Sewer System Operation and Maintenance Expenses (Exclusive of Capital Expenditures and Depreciation)	1,277,702	1,371,595	1,459,998	1,518,396	1,579,132	1,642,297	1,707,989	1,776,308	1,847,361	1,921,255	1,998,105	2,078,030	2,161,151
Net Revenues from Sewer Enterprise System (Total Net Revenues Available for Installment Payments)	644,341	526,005	494,154	489,001	488,259	486,887	484,843	482,080	478,552	474,206	468,992	462,853	455,730
1999 COP - USDA													
2005 COP- SERIES A (&) Wedbush													
Installment Payments	381,370												
Pa Off Interfund Loan, Fund 348													
2005 COP Series B, USDA (RWTP Exp Ln)													
2017 Debt Refinance	404,743	324,600	321,200	322,100	322,100	328,100	324,800	323,300	325,700	321,800	322,500	290,300	290,200
TOTAL DEBT SERVICE	786,113	324,600	321,200	322,100	322,100	328,100	324,800	323,300	325,700	321,800	322,500	290,300	290,200
Sewer & Equip Replacement Trnsfr	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
WWTP Repl. Fund Transfer	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
TOTAL TRANSFERS	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Annual Net Income *	(288,772)	78,405	47,954	41,901	41,159	35,787	35,043	33,780	27,852	27,406	21,482	47,553	40,530
REQUIRED RATE COVENANT, \$ based on 120% of debt service	389,520	385,440	386,520	386,520	386,520	391,320	389,760	387,960	390,840	388,160	387,000	348,360	348,240
Actual Net System Revenues as a percentage of debt service	162.05%	153.85%	151.82%	151.59%	149.31%	149.27%	149.11%	148.93%	147.36%	145.42%	145.42%	159.44%	157.04%

Water Enterprise Organization



WATER ENTERPRISE
BUDGET RATE INCREASE 7 PERCENT for four years
VOLUME INCREASE, ZERO PERCENT
A 5.5% inflation rate in Expenditures

	2018-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Water System Revenues														
Service Charges	1,237,610	1,306,390	1,348,000	1,442,360	1,543,325	1,651,358	1,768,953	1,837,631	1,911,136	1,987,582	2,067,085	2,149,769	2,235,759	2,325,190
Annual Rate Change	0.00%	0.00%	3.50%	7.00%	7.00%	7.00%	7.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Volume Increase														
Connection Fees	650	10,400	7,000	9,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Interest Income	777	2,760	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other Revenues	2,880	2,905	3,000	0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Revenues	1,241,717	1,322,475	1,359,000	1,452,360	1,547,325	1,655,358	1,770,953	1,841,631	1,915,136	1,991,582	2,071,085	2,153,769	2,239,759	2,329,190
Water System Operation & Maintenance Expenses														
Exclusive of Capital Expen. & Depreciation (2)	1,234,753	1,097,494	1,162,958	1,154,532	1,218,031	1,285,023	1,355,699	1,430,263	1,509,927	1,591,918	1,679,474	1,771,845	1,869,296	1,972,107
Net Revenues from Water Enterprise System (Total Net System Revenues)	6,964	224,981	196,042	297,828	329,294	370,335	415,254	411,368	406,209	399,664	391,612	381,924	370,463	357,082
DEBT SERVICE														
1999 COP's - USDA Est. Installment Pymts.	130,425													
2005 Series A Est. Installment Pymts. (1)	148,954													
Water Well Debt Service - 2011 COP (4)	41,827													
2017 Debt Refinance, Principal and Interest	39,557	252,270	210,600	282,300	287,400	286,300	285,800	286,400	285,400	286,600	281,400	280,900	144,200	146,300
Total Debt Service	390,763	252,270	210,600	282,300	287,400	286,300	285,800	286,400	285,400	286,600	281,400	280,900	144,200	146,300
TRANSFERS														
Water & Equipment Replacement Transfer - to Replacement Fund 383	51,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500
Short Lived Water Asset Fund 383 (5)	27,000													
2011 COP Debt Serv. Reserve Fund 632	2,800													
Total Transfers	81,300	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500
Total Annual Net Income *	(435,099)	(105,789)	(93,056)	(62,972)	(38,066)	5,535	50,954	46,468	42,309	34,564	31,712	22,524	147,763	132,282
REQUIRED RATE COVENANT, 120% Compliance with Rate Covenant (\$)														
				338,760	344,880	343,560	342,960	343,680	342,480	343,920	337,680	337,080	173,040	175,560
				(40,332)	(15,588)	28,775	72,294	67,686	63,729	55,744	53,932	44,844	197,423	181,522

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.

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

This 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.

If you'd like to know how much money the City actually has, you 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.
- 001-4113** **PRIOR UNSECURED** – Unsecured Taxes from the prior year which are received in the current year.
- 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 held 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.
- 001-4123/4124/4125** **FRANCHISES** – This account 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.

001-4128 **TRANSIENT OCCUPANCY TAX** – Represents the 10% Occupancy Tax collected from Motels/Hotels operating within the City Limits.

001-4400 **BUSINESS LICENSE FEES** – Represents revenue collected from the issuance of Licenses to those doing business within the City.

SUBVENTIONS AND GRANTS:

001-4511 **MOTOR VEHICLE IN-LIEU TAX** – Represents motor vehicle license fees imposed annually by the State in-lieu of taxes on motor vehicles. Revenues derived from the motor vehicle license fees 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.

001-4515 **HOMEOWNER'S EXEMPTION** – Subvention from the State due to legislative reduction of the property tax assessment base for owner occupied residential properties.

001-4129/4130 **REIMBURSEMENTS FROM OTHER AGENCIES** – Other Agencies
001-4519/4520/4521 (Generally the State) reimburse the City for certain costs incurred.
001-4522/4523 Reimbursements include P.O.S.T., T.I.D.E. and State mandated
001-4546 costs which are determined on an annual basis.

001-4553 001-4671

LICENSES AND PERMITS:

001-4410/4411 **BICYCLE AND ANIMAL LICENSES** – Represents License Fees
001-4420 administered and collected by the City for Bicycle Safety and Animal Control.

001-4430 **BUILDING PERMITS** – Fees charged to defray the cost of inspecting building construction to assure compliance with City Building Codes and applicable standards.

001-4461 001-4650 **RECREATION PROGRAMS/GATE FEES/RENTALS** – Fees
001-4652 charged to defray the costs of providing recreational programs and maintaining recreational facilities.

001-4524/4525 **BOOKING FEES** – Represents amounts collected from jailed inmates to partially offset costs incurred.

001-4526/4527/4528 **OTHER REFUNDS/REIMBURSEMENTS** – Other refunds and reimbursements include 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.

CURRENT SERVICE CHARGES:

001-4610 **BUILDING PLAN CHECK** – This account represents fees collected for reviewing building construction plans to assure compliance with City Construction Codes and applicable Standards.

001-4611 **SALES/MAPS AND PUBLICATIONS** – Provides for the receipt of fees from the sale of various maps, publications and photocopies.

001-4613/4614 **SUBDIVISION FEES** – Fees charged for reviewing the proposed split of one parcel of land into several to ascertain compliance with City Codes and Standards, or to review proposed revision of lot lines.

001-4520 001-4588 **OTHER FEES/PERMITS** – The City charges and collects revenues to offset the cost of providing specific services. Revenues include
001-4612 001-4617 Permits and Applications, Environmental Review, Encroachment
001-4619/4620/4621 Fees, Police Services for special occasions, Weed Abatement,
001-4622/4623/4624/4625 Fingerprinting, Animal Housing, Concealed Weapon Permits and
001-4627/4628 Impound Fees.

001-4633
001-4653 001-4708

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:

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

001-4160 **INDIAN GAMING MONIES**

Fund #: 001		Name: General Fund					
Revenue	Description		Actual Fiscal Year 2016/2017	Actual Fiscal Year 2017/2018	Budget Fiscal Year 2018/2019	To date Fiscal Year 2018/2019	Proposed Fiscal Year 2019/2020
1	4009 GenFund	Sales Tax(T&U)	445,682	1,077,958	*****	*****	*****
1	4110 GenFund	Property Tax/Curr/Sec	512,109	505,255	503,000	536,164	560,000
1	4111 GenFund	Property Tax/Curr/Unsec.	19,860	20,651	20,000	21,307	21,000
1	4114 GenFund	Prop/Tax/Supplemental/Curr.	11,972	6,030	9,000	10,413	11,000
1	4115 GenFund	Airport Tax	736	449	1,100	117	1,100
1	4116 GenFund	Prop.Tax Prop 1A	-	43	-	-	-
1	4117 GenFund	Property Tax Unitary	31,548	34,188	26,000	34,682	35,000
1	4118 GenFund	County Prop Tax Admin Fee	(22,900)	(21,375)	(23,000)	(21,454)	(24,000)
1	4119 GenFund	PY Abstract/Buyout Del.PropTx.	831	716	-	717	-
1	4121 GenFund	Sales-Use Tax	2,788,838	2,802,041	2,765,000	2,900,813	2,900,000
1	4122 GenFund	Safety Sales Tx/Prop 172	26,843	30,284	23,000	26,129	28,000
1	4123 GenFund	Gas/Elect/Franchise	62,798	66,326	66,000	63,892	66,000
1	4124 GenFund	Cable TV Franchise	27,142	27,950	21,000	29,055	21,000
1	4125 GenFund	Disposal Franchise	36,000	36,000	36,000	33,000	66,000
1	4126 GenFund	RealProp.Trans.Tax	9,097	14,614	10,000	23,519	15,000
1	4128 GenFund	Transient Occupancy Tax	391,313	423,362	425,000	618,181	515,000
1	4129 GenFund	Fish&Wildlife/Refuge Rev Share	38	182	-	151	-
1	4137 GenFund	DELINQUENT DISPOSAL	-	2,911	-	-	-
1	4400 GenFund	Business License Fee	20,334	20,396	18,000	15,169	20,000
1	4410 GenFund	Aco Lic/Fees/Services	4,233	3,647	5,000	2,518	5,000
1	4411 GenFund	ACO NEW ADOPTION FEES	1,560	1,040	2,000	560	2,000
1	4420 GenFund	Bicycle License	9	15	-	11	-
1	4430 GenFund	Building Permit	97,181	53,188	60,000	136,344	125,000
1	4431 GenFund	Building Dept, Fines-Other	1,674	-	-	-	-
1	4511 GenFund	MtrVeh In Lieu/Tax	574,763	592,977	580,000	629,699	630,000
1	4515 GenFund	Home Owners Exemption	9,612	9,224	10,000	4,484	10,000
1	4519 GenFund	Mandated Cost Reimbursement	6,768	699	2,000	1,703	2,000
1	4520 GenFund	Repossession Fee/Police Dept	45	42	100	15	100
1	4521 GenFund	Post Reimbursement	3,363	935	5,000	4,938	5,000
1	4523 GenFund	Sobriety funds	321	1,210	500	-	500
1	4525 GenFund	Police Parking Violation Tkts	1,577	1,236	1,500	818	1,500
1	4526 GenFund	Salary Reimbursement	50,396	50,203	27,600	91,242	50,000
1	4528 GenFund	Police Misc Inc/Donatns.etc.	7,661	2,175	2,000	9,094	4,000
1	4540 GenFund	Public Works, Misc. Income	81,980	4,420	-	-	-
1	4553 GenFund	CAL COPS	100,628	118,198	100,000	96,634	100,000
1	4588 GenFund	CREDIT CARD PROCESSING FEE	2,467	1,318	2,000	721	2,000
1	4610 GenFund	Bldg.Insp./Plng.Ck.Fees	15,363	34,813	20,000	24,048	20,000
1	4611 GenFund	Planning Reproduction/Maps	-	150	-	-	-
1	4612 GenFund	Planning Permits & Application	2,830	3,110	2,000	3,860	2,000
1	4617 GenFund	MiscIncome/Library	46	-	-	102	-
1	4618 GenFund	Misc Income,Etc.	65,726	247,323	20,000	7,750	10,000
1	4619 GenFund	Encroachment Fee	1,835	300	200	374	200
1	4621 GenFund	Weed Control	-	-	-	1,648	-
1	4622 GenFund	Fingerprint Fee	96	129	-	87	-
1	4625 GenFund	Concealed Weapon Permit Rev.	3,983	4,250	2,000	3,570	3,000
1	4628 GenFund	Police Impound Fees	3,534	3,302	2,700	3,692	2,700
1	4633 GenFund	Bldg. Inspection Fees	50	-	200	74	200
1	4650 GenFund	Recreation Programs/Swimming	26,586	26,440	20,000	11,397	20,000
1	4652 GenFund	Recreation Programs/Fee Based	8,823	7,233	10,000	3,931	6,500
1	4653 GenFund	Woodson Park Olive Income	-	480	-	-	-
1	4656 GenFund	Key Deposit	-	-	-	150	-
1	4660 GenFund	Rents/Leases	16,772	17,107	15,000	14,527	15,000
1	4661 GenFund	Interest	2,580	8,567	1,000	-	1,000
1	4670 GenFund	Fines/Forfeiture/Revenue	16,644	12,918	15,000	15,064	15,000
1	4671 GenFund	Reimbursement: Dispatch	40,219	26,156	30,000	31,399	35,000
1	4680 GenFund	Operating Transfers In Revenue	-	-	1,000	-	-
1	4685 GenFund	Transfer, Dispatch Support	-	-	-	-	190,803
1	4710 GenFund	Pub Wks/Plan Check Fee	-	-	-	3,660	5,000
1	4850 GenFund	One Time Revenue	-	-	300,000	-	-
Total Revenue ----->			5,511,564	6,280,697	5,136,900	5,395,967	5,498,603

***** Beginning in FY 2018/2019 a separate fund (002) was created to track Measure A revenues and expenditures. Please see next page.

Fund #: 002		Name: Sales Tax T&U									
Revenue	Description						Actual Fiscal Year 2016/2017	Actual Fiscal Year 2017/2018	Budget Fiscal Year 2018/2019	To date Fiscal Year 2018/2019	Proposed Fiscal Year 2019/2020
2	4009		Sales Tax T&U				-	-	1,080,000	1,073,802	1,100,000
Total Revenue ----->							-	-	1,080,000	1,073,802	1,100,000
2	8031	5500	Sales Tax T&U	Econ. Dev. Proj	Gen Trans		-	-	-	-	(75,000)
2	9295	3001	Sales Tax T&U	2019 Street Project	Street Projects		-	-	(260,000)	-	-
2	9296	3001	Sales Tax T&U	2020 Street Project	Street Projects		-	-	-	-	(150,000)
2	9390	5500	Sales Tax T&U	Park Projects	Gen Trans		-	-	-	-	(75,000)
2	9501	5500	Sales Tax T&U	Cap Rep TransPD	Gen Trans		-	-	(125,052)	(125,052)	(122,282)
2	9829	5500	Sales Tax T&U	Cap Trans-PW	Gen Trans		-	-	(168,852)	(168,852)	(177,332)
2	9830	5500	Sales Tax T&U	CapRepTran/Fire	Gen Trans		-	-	(206,200)	(206,200)	(309,583)
2	9836	5500	Sales Tax T&U	DispatchSupport	Gen Trans		-	-	-	-	(190,803)
Total Expenses ----->							-	-	(760,104)	(500,104)	(1,100,000)

Other Fund Revenue Detail

Other Fund Revenue Detail:

This section of the Budget Book provides the reader with a description of each type of Revenue 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”.

This Detail does **NOT** reflect Fund Balances 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 - often at the end of November.

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

PUBLIC SAFETY CAPITAL ACQUISITION AND REPLACEMENT FUNDS:

071/072/076/078: These Police, Fire and Public Works Replacement Funds receive periodic transfers from the General Fund and also hold proceeds from the sale of surplus Department Equipment.

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

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

105-4141 **Rural Planning – Roads Transportation:** Monies received through the Tehama County Transportation Commission and used for project and long-range planning. Includes money from "OWP", "R/STIP" and Aviation Planning sources. The OWP is funded by Rural Planning Assistance (RPA) funds through the State Office of Regional and Interagency Planning (ORIP).

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

109-4716 **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 **GAS TAX 2106** – State funds received from the sale of gasoline throughout the State which may only be expended for select system Street Construction or Maintenance.

111-4532 **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 **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 **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 **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 **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 **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).

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 and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with Federal and State Disability Laws.

RODGERS THEATRE RESTORATION – 130:

130- Funds received from grants and contributions for the restoration of the Rodgers Theatre.

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.

OTS: STATE OFFICE OF TRAFFIC SAFETY – 164:

164-4553 State Office of Traffic Safety Grant Funds.

GENERAL PLAN UPDATE FUND-302:

302- CDBG Grant Funds for the update of the City's General Plan.

CDBG FUNDS 323 – 329:

323-4668 **PROGRAM INCOME** – Represents principle and interest received on Housing Program Loans.

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 Acquisition 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.

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 **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** – Represents fees charged on new construction for the improvement and expansion of sewer collection facilities.

WWTP SEWER EXPANSION FUND – 348:

348-4645 **SEWER EXPANSION FEE – WWPT** – Represents fees charged on new construction for the improvement and expansion of sewer Waste Water 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 ladderboard 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.

SEWER CAPITAL REPLACEMENT FUND -381:

381-4642 **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 **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.

SOLID WASTE – 615:

620-4639 **WASTE COLLECTION SERVICES REVENUE** - Revenues charged for solid waste collection services. Monies paid to Waste Management (provider of garbage services to the City).

AIRPORT ENTERPRISE – 620:

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

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

TRANSPORTATION CENTER ENTERPRISE – 625:

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

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.

REQUIRED ENTERPRISE RESERVE FUNDS

WATER, SHORT LIVED ASSET RESERVE FUND - 386:

386-4642 **WATER CAPITAL REPLACEMENT** – Short-Lived Asset Reserve funds replacement of short-lived assets such as pumps, well refurbishment, paint and small/large equipment. Short-lived assets include those items not covered under Operations and Maintenance. Long-Lived facility replacement should be funded with long-term financing.

WATER RATE STABILIZATION FUND - 631

LIGHTING AND LANDSCAPE DISTRICTS – 700:

701 **DISTRICT 1, ZONE 1** affects the Blackburn Estates Subdivision on North Alex Lane.

702 **DISTRICT 1, ZONE 2** affects the Stonefox Subdivision.

703 **DISTRICT 1, Zone 3** affects the SHHIP Blossom Avenue Development.

704 **District 1, Zone 4** affects Salado Orchard Apt., Phase 1.

AIRPORT ENTERPRISE FUND:

320 **AIRPORT ENTERPRISE FUND**

620-4658 **Blackburn Avenue Property Rental (House).**

Other Fund Revenue									
Fund:	Revenue:	Description:		Actual FY 2016/2017	Actual FY 2017/2018	Budgeted FY 2018/2019	Actual FY 2018/2019	Proposed FY 2019/2020	
71	4527	P.D.EQ RplcFund	Equipment Fund	\$ 1,890.00	\$ -	\$ -	\$ -	\$ -	
71	4661	P.D.EQ RplcFund	Interest	\$ 40.00	\$ 1,010.00	\$ 200.00	\$ -	\$ 200.00	
71	4680	P.D.EQ RplcFund	Operating Transfers In Revenue	\$ 13,422.00	\$ 192,760.00	\$ 125,052.00	\$ 125,052.00	\$ 122,282.00	
72	4412	ACO F&A RESTRIC	ACO - F & A FEE	\$ 1,030.00	\$ 1,020.00	\$ 3,000.00	\$ 275.00	\$ 3,000.00	
72	4661	ACO F&A RESTRIC	Interest	\$ 5.00	\$ 10.00	\$ -	\$ -	\$ -	
73	4573	PROP 30 POLICE	PROP 30 FUNDS	\$ -	\$ 12,614.00	\$ -	\$ -	\$ -	
73	4661	PROP 30 POLICE	Interest	\$ 29.00	\$ 127.00	\$ -	\$ -	\$ -	
74	4528	Police K9 prog	Police Misc Inc/Donatns.etc.	\$ 22,561.00	\$ -	\$ -	\$ -	\$ -	
75	4680	Park Equip Res.	Operating Transfers In Revenue	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	
76	4527	EQ Replmt Fire	Equipment Fund	\$ 5,325.00	\$ 28,632.00	\$ -	\$ -	\$ -	
76	4661	EQ Replmt Fire	Interest	\$ 253.00	\$ 1,667.00	\$ 200.00	\$ -	\$ 200.00	
76	4680	EQ Replmt Fire	Operating Transfers In Revenue	\$ 13,422.00	\$ 220,585.00	\$ 206,200.00	\$ 206,200.00	\$ 309,583.00	
77	4680	EconDev Reserve	Operating Transfers In Revenue	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	
78	4527	Eq Rplcmt P.W.	Equipment Fund	\$ 17,225.00	\$ 14,241.00	\$ 17,000.00	\$ 14,715.00	\$ 17,000.00	
78	4661	Eq Rplcmt P.W.	Interest	\$ 118.00	\$ 1,924.00	\$ 100.00	\$ -	\$ 100.00	
78	4680	Eq Rplcmt P.W.	Operating Transfers In Revenue	\$ -	\$ 226,655.00	\$ 168,852.00	\$ 168,852.00	\$ 177,332.00	
80	4401	Bus. License ADA	Business License ADA	\$ 473.00	\$ 2,100.00	\$ 200.00	\$ 1,788.00	\$ 200.00	
80	4661	Bus. License ADA	Interest	\$ -	\$ 14.00	\$ -	\$ -	\$ -	
105	4141	RURAL PLNG FUND	RURAL PLANNING FUNDS	\$ -	\$ -	\$ 21,000.00	\$ -	\$ -	
105	4661	RURAL PLNG FUND	Interest	\$ 21.00	\$ 3.00	\$ -	\$ -	\$ -	
106	4537	SB 1 Road Maint	SB 1, Road Maint Rehab	\$ -	\$ 28,660.00	\$ 136,929.00	\$ 121,087.00	\$ 134,600.00	
108	4529	FEDERAL - RSTP	Federal Transfer	\$ 50,777.00	\$ 166,867.00	\$ 53,100.00	\$ -	\$ 53,100.00	
108	4618	FEDERAL - RSTP	Misc Income, Etc.	\$ 2,492.00	\$ -	\$ -	\$ -	\$ -	
108	4661	FEDERAL - RSTP	Interest	\$ 204.00	\$ 372.00	\$ -	\$ -	\$ -	
109	4661	GasTax/2105	Interest	\$ 297.00	\$ 644.00	\$ 100.00	\$ -	\$ 100.00	
109	4716	GasTax/2105	Gas Tax 2105	\$ 43,058.00	\$ 41,585.00	\$ 44,839.00	\$ 34,122.00	\$ 42,600.00	
110	4531	GasTax/2106	Gas Tax 2106	\$ 31,431.00	\$ 30,995.00	\$ 31,187.00	\$ 25,500.00	\$ 30,500.00	
110	4618	GasTax/2106	Misc Income, Etc.	\$ 583.00	\$ -	\$ -	\$ -	\$ -	
110	4661	GasTax/2106	Interest	\$ 212.00	\$ 454.00	\$ 100.00	\$ -	\$ 100.00	

Other Fund Revenue

Fund:	Revenue:	Description:	Actual FY 2016/2017	Actual FY 2017/2018	Budgeted FY 2018/2019	Actual FY 2018/2019	Proposed FY 2019/2020
111	4532	GasTax 2107	\$ 54,590.00	\$ 54,120.00	\$ 55,662.00	\$ 42,010.00	\$ 55,600.00
111	4661	GasTax 2107	\$ 267.00	\$ 635.00	\$ 100.00	\$ -	\$ 100.00
112	4533	GasTax/2107/5	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
112	4661	GasTax/2107/5	\$ 15.00	\$ 41.00	\$ -	\$ -	\$ -
114	4120	TransSalesTax	\$ 117,308.00	\$ 158,061.00	\$ 104,900.00	\$ 67,024.00	\$ 104,900.00
114	4540	TransSalesTax	\$ 168.00	\$ -	\$ -	\$ -	\$ -
114	4618	TransSalesTax	\$ 3,323.00	\$ -	\$ -	\$ -	\$ -
114	4661	TransSalesTax	\$ 604.00	\$ 1,816.00	\$ -	\$ -	\$ -
115	4142	Gas Tx 2103	\$ 20,453.00	\$ 38,553.00	\$ 29,327.00	\$ 31,120.00	\$ 66,000.00
115	4618	Gas Tx 2103	\$ 4,153.00	\$ -	\$ -	\$ -	\$ -
115	4661	Gas Tx 2103	\$ 446.00	\$ 1,035.00	\$ 100.00	\$ -	\$ 100.00
116	4634	TRAFFIC MITIGAT	\$ 15,729.00	\$ 66,618.00	\$ 5,000.00	\$ 70,134.00	\$ 5,000.00
116	4661	TRAFFIC MITIGAT	\$ 424.00	\$ 1,201.00	\$ -	\$ -	\$ -
125	4158	2019-CHIP MAINT	\$ -	\$ -	\$ -	\$ 54,462.00	\$ -
141	4144	BusinNeeds Asse	\$ 1.00	\$ -	\$ -	\$ -	\$ -
145	4661	PED TRANS GRANT	\$ 27.00	\$ -	\$ -	\$ -	\$ -
160	4566	PromiseGrantREC	\$ -	\$ -	\$ 200,000.00	\$ 10.00	\$ 60,000.00
160	4651	PromiseGrantREC	\$ -	\$ -	\$ -	\$ 111,510.00	\$ -
160	4652	PromiseGrantREC	\$ -	\$ 85.00	\$ -	\$ 8,857.00	\$ -
166	4574	BCJI PROGRAM	\$ 301,179.00	\$ 110,108.00	\$ -	\$ -	\$ -
170	4546	ABANDONED VEH	\$ -	\$ 12,334.00	\$ -	\$ 14,887.00	\$ -
170	4661	ABANDONED VEH	\$ -	\$ 21.00	\$ -	\$ -	\$ -
189	4575	HOMELAND SEC GR	\$ 14,500.00	\$ 15,384.00	\$ -	\$ 14,500.00	\$ -
189	4661	HOMELAND SEC GR	\$ 32.00	\$ 99.00	\$ -	\$ -	\$ -
190	4576	BSCC GRANT-RB	\$ 12,717.00	\$ -	\$ 12,717.00	\$ -	\$ 12,717.00
190	4577	BSCC GRANT-RB	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
190	4661	BSCC GRANT-RB	\$ 9.00	\$ 118.00	\$ -	\$ -	\$ -
191	4577	BSCC GRANT-TCO	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
191	4661	BSCC GRANT-TCO	\$ 7.00	\$ 102.00	\$ -	\$ -	\$ -
192	4578	PROP 47 GRANT	\$ -	\$ 170,625.00	\$ -	\$ 230,797.00	\$ -

Other Fund Revenue							
Fund:	Revenue:	Description:	Actual FY 2016/2017	Actual FY 2017/2018	Budgeted FY 2018/2019	Actual FY 2018/2019	Proposed FY 2019/2020
192	4700	PROP 47 GRANT	\$ -	\$ -	\$ 301,000.00	\$ -	\$ 388,500.00
193	4579	PromNeighbhGrnt					
193	4661	PromNeighbhGrnt	\$ -	\$ 97,953.00	\$ -	\$ 105,231.00	\$ -
193	4700	PromNeighbhGrnt	\$ -	\$ 290.00	\$ -	\$ -	\$ -
323	4661	Prog. Inc-Unres	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 55,000.00
323	4661	Prog. Inc-Unres	\$ 6.00	\$ 11.00	\$ -	\$ -	\$ -
323	4668	Prog. Inc-Unres	\$ 13,287.00	\$ 1,100.00	\$ 10,000.00	\$ 14,710.00	\$ 10,000.00
325	4568	Econ Dev-Infras	\$ 153.00	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
325	4661	Econ Dev-Infras	\$ 21.00	\$ 61.00	\$ 500.00	\$ -	\$ 500.00
325	4668	Econ Dev-Infras	\$ 2,310.00	\$ 1,780.00	\$ 2,500.00	\$ 100.00	\$ 2,500.00
326	4661	1992 CDBG	\$ 127.00	\$ 298.00	\$ -	\$ -	\$ -
326	4668	1992 CDBG	\$ 42,072.00	\$ -	\$ 500.00	\$ -	\$ 500.00
328	4618	HOME 2013	\$ 30.00	\$ -	\$ -	\$ -	\$ -
328	4668	HOME 2013	\$ 118,501.00	\$ -	\$ -	\$ -	\$ -
341	4127	Parkland Dev.	\$ 1,110.00	\$ 9,990.00	\$ 5,000.00	\$ 11,073.00	\$ 5,000.00
341	4540	Parkland Dev.	\$ -	\$ 1,149.00	\$ -	\$ -	\$ -
341	4618	Parkland Dev.	\$ 1,422.00	\$ -	\$ -	\$ -	\$ -
341	4661	Parkland Dev.	\$ 431.00	\$ 699.00	\$ 100.00	\$ -	\$ 100.00
344	4661	Salado Wall Dep	\$ 268.00	\$ 629.00	\$ 200.00	\$ -	\$ 200.00
345	4636	Drainage	\$ 3,642.00	\$ 18,793.00	\$ 10,000.00	\$ 15,938.00	\$ 10,000.00
345	4661	Drainage	\$ 256.00	\$ 659.00	\$ 1,000.00	\$ -	\$ 1,000.00
346	4530	WtrCap.Imp.	\$ 10,978.00	\$ 8,982.00	\$ 5,000.00	\$ 20,210.00	\$ 16,500.00
346	4661	WtrCap.Imp.	\$ 90.00	\$ 189.00	\$ 1,500.00	\$ -	\$ 1,500.00
347	4642	SwrCap.Imp.	\$ 3,744.00	\$ 16,848.00	\$ 2,500.00	\$ 13,572.00	\$ 2,500.00
347	4661	SwrCap.Imp.	\$ -	\$ 48.00	\$ -	\$ -	\$ -
348	4618	WWTP Swr Expans	\$ 19,136.00	\$ 86,112.00	\$ 20,000.00	\$ 69,368.00	\$ 60,000.00
348	4661	WWTP Swr Expans	\$ 350.00	\$ 72,908.00	\$ 500.00	\$ -	\$ 500.00
348	4680	WWTP Swr Expans	\$ 463,658.00	\$ 225,000.00	\$ 200,000.00	\$ 200,000.00	\$ 160,000.00
352	4654	Park/Rec Revol	\$ 180.00	\$ -	\$ 500.00	\$ 180.00	\$ -
353	4157	Park Recyc Gran	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00
353	4661	Park Recyc Gran	\$ 15.00	\$ 68.00	\$ -	\$ -	\$ -
355	4605	Bedroom Tax	\$ 900.00	\$ 9,700.00	\$ 600.00	\$ 5,000.00	\$ 600.00
355	4661	Bedroom Tax	\$ 60.00	\$ 88.00	\$ -	\$ -	\$ -

Other Fund Revenue

Fund:	Revenue:	Description:	Actual FY 2016/2017	Actual FY 2017/2018	Budgeted FY 2018/2019	Actual FY 2018/2019	Proposed FY 2019/2020
356	4661	Trail Develop.	\$ 17.00	\$ 40.00	\$ -	\$ -	\$ -
359	4700	Street Scope	\$ 824,817.00	\$ 104,076.00	\$ -	\$ 3,973.00	\$ -
370	4661	WAYFNDG MAINT	\$ 4.00	\$ 8.00	\$ -	\$ -	\$ -
380	4661	CapReplaceWWTP	\$ 1,231.00	\$ 3,457.00	\$ 300.00	\$ -	\$ 300.00
380	4680	CapReplaceWWTP	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
381	4661	Swr-Cap Rep Fnd	\$ 553.00	\$ 1,324.00	\$ 200.00	\$ -	\$ 200.00
381	4680	Swr-Cap Rep Fnd	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00
383	4661	WaterCapReplace	\$ 1,302.00	\$ 3,226.00	\$ 500.00	\$ -	\$ 500.00
383	4680	WaterCapReplace	\$ 78,500.00	\$ 78,500.00	\$ 78,500.00	\$ 78,500.00	\$ 78,500.00
386	4661	ShortLivedWtrRe	\$ 472.00	\$ 1,107.00	\$ -	\$ -	\$ -
386	4680	ShortLivedWtrRe	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -
401	4661	JT LevyTrust	\$ 74.00	\$ 172.00	\$ 500.00	\$ -	\$ 500.00
403	4661	Ridell Lib/Trst	\$ 757.00	\$ 1,776.00	\$ -	\$ -	\$ -
610	4618	Swr.Enterprise	\$ 84,318.00	\$ 7,557.00	\$ 3,600.00	\$ -	\$ 3,600.00
610	4640	Swr.Enterprise	\$ 1,766,384.00	\$ 1,890,497.00	\$ 1,885,000.00	\$ 1,760,121.00	\$ 1,941,550.00
610	4641	Swr.Enterprise	\$ -	\$ 12,765.00	\$ 3,000.00	\$ -	\$ 3,000.00
610	4643	Swr.Enterprise	\$ 8,463.00	\$ 8,759.00	\$ 5,000.00	\$ 9,057.00	\$ 5,000.00
610	4661	Swr.Enterprise	\$ 2,844.00	\$ 2,308.00	\$ 1,000.00	\$ -	\$ 1,000.00
610	4662	Swr.Enterprise	\$ -	\$ 157.00	\$ -	\$ 244.00	\$ -
611	4661	Swr Rate Stabil	\$ 277.00	\$ -	\$ -	\$ -	\$ -
611	4662	Swr Rate Stabil	\$ -	\$ 1.00	\$ -	\$ -	\$ -
615	4639	SOLID WASTE	\$ 477,491.00	\$ 481,769.00	\$ 453,200.00	\$ 456,790.00	\$ 453,200.00
615	4661	SOLID WASTE	\$ 157.00	\$ 317.00	\$ 500.00	\$ -	\$ 500.00
620	4536	Air Enterprise	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
620	4618	Air Enterprise	\$ 21,795.00	\$ -	\$ 2,579.00	\$ 4,980.00	\$ 2,579.00
620	4658	Air Enterprise	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00	\$ 7,700.00	\$ 8,400.00
620	4660	Air Enterprise	\$ 8,795.00	\$ 8,534.00	\$ 7,500.00	\$ 9,887.00	\$ 7,500.00

Other Fund Revenue

Fund:	Revenue:	Description:	Actual FY 2016/2017	Actual FY 2017/2018	Budgeted FY 2018/2019	Actual FY 2018/2019	Proposed FY 2019/2020
620	4661	Air Enterprise	\$ 131.00	\$ 287.00	\$ -	\$ -	\$ -
625	4618	Trans. Center	\$ 6,000.00	\$ 6,620.00	\$ 8,220.00	\$ 5,500.00	\$ 8,220.00
625	4659	Trans. Center	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
625	4660	Trans. Center	\$ 5,000.00	\$ 9,600.00	\$ 5,000.00	\$ 4,920.00	\$ 5,000.00
625	4661	Trans. Center	\$ 45.00	\$ 86.00	\$ -	\$ -	\$ -
630	4618	Wtr. Enterprise	\$ -	\$ 255.00	\$ -	\$ 918.00	\$ -
630	4630	Wtr. Enterprise	\$ 1,237,310.00	\$ 1,306,390.00	\$ 1,375,000.00	\$ 1,212,982.00	\$ 1,442,360.00
630	4631	Wtr. Enterprise	\$ 650.00	\$ 10,400.00	\$ 1,000.00	\$ 6,396.00	\$ 6,000.00
630	4632	Wtr. Enterprise	\$ 2,680.00	\$ 2,650.00	\$ 2,000.00	\$ 2,850.00	\$ 3,000.00
630	4661	Wtr. Enterprise	\$ 777.00	\$ 2,619.00	\$ 1,000.00	\$ -	\$ 1,000.00
630	4662	Wtr. Enterprise	\$ -	\$ 161.00	\$ -	\$ 2,023.00	\$ -
630	4680	Wtr. Enterprise	\$ 425,852.00	\$ -	\$ -	\$ -	\$ -
631	4662	Wtr Rate Stabil	\$ -	\$ 2,590.00	\$ -	\$ -	\$ -
632	4661	WtrWellLOAN Res	\$ 49.00	\$ -	\$ -	\$ -	\$ -
632	4680	WtrWellLOAN Res	\$ 2,800.00	\$ -	\$ -	\$ -	\$ -
646	4661	2017 Wtr Stabil	\$ 299.00	\$ -	\$ -	\$ -	\$ -
652	4661	2017Cost of Iss	\$ 10.00	\$ -	\$ -	\$ -	\$ -
652	4662	2017Cost of Iss	\$ -	\$ 53.00	\$ -	\$ -	\$ -
673	4661	1999 COP Paymen	\$ 57.00	\$ -	\$ -	\$ -	\$ -
674	4661	1999 COP Reserv	\$ 463.00	\$ -	\$ -	\$ -	\$ -
675	4661	1999 COP Lease	\$ 3.00	\$ -	\$ -	\$ -	\$ -
681	4661	2005 SWR RES	\$ 27.00	\$ -	\$ -	\$ -	\$ -
682	4661	2005 WTR RES	\$ 20.00	\$ -	\$ -	\$ -	\$ -
683	4661	2005 SWR Ser A	\$ 85.00	\$ -	\$ -	\$ -	\$ -
684	4661	2005 Wtr Res A	\$ 340.00	\$ -	\$ -	\$ -	\$ -
692	4661	2005 Bond-Debt.	\$ 35.00	\$ -	\$ -	\$ -	\$ -
693	4661	2005 Bond-Reser	\$ 424.00	\$ -	\$ -	\$ -	\$ -
701	4649	L&L DIST 1 ZN 1	\$ 883.00	\$ 883.00	\$ 900.00	\$ 883.00	\$ 900.00

Other Fund Revenue							
Fund:	Revenue:	Description:	Actual FY 2016/2017	Actual FY 2017/2018	Budgeted FY 2018/2019	Actual FY 2018/2019	Proposed FY 2019/2020
701	4661	L&L DIST 1 ZN 1	\$ 1.00	\$ 1.00	\$ -	\$ -	\$ -
		Interest					
702	4649	L&L Dist 1 ZN 2	\$ 7,280.00	\$ 7,280.00	\$ 7,280.00	\$ 7,280.00	\$ 7,280.00
		ASSESS					
702	4661	L&L Dist 1 ZN 2	\$ 7.00	\$ 60.00	\$ -	\$ -	\$ -
		Interest					
		LIGHTING & LANDSCAPING					
703	4649	L&L D1 Z3	\$ 4,263.00	\$ 4,334.00	\$ 2,900.00	\$ 4,263.00	\$ 2,900.00
		ASSESS					
703	4661	L&L D1 Z3	\$ 75.00	\$ 189.00	\$ 100.00	\$ -	\$ 100.00
		Interest					
		LIGHTING & LANDSCAPING					
704	4649	L&L DIST 1 ZN 4	\$ 4,773.00	\$ 4,773.00	\$ 4,775.00	\$ 4,773.00	\$ 4,775.00
		ASSESS					
704	4661	L&L DIST 1 ZN 4	\$ 12.00	\$ 15.00	\$ 50.00	\$ -	\$ 50.00
		Interest					
Total			\$ 6,609,569.00	\$ 6,278,246.00	\$ 5,985,769.00	\$ 5,494,324.00	\$ 6,198,628.00

Dept. Summaries by Fiscal 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.

These spreadsheets pull the information from the actual computerized accounting records of the City.

The reader should appreciate that the four pages in this section represent computer commands taking up over sixteen feet of ledger sized computer paper! The detail of this Book is possible through the combined efforts and talent of the City Staff.

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
	1100 City Council	25,578	25,565	24,657	30,000
	1200 City Admin.	227,563	243,809	259,326	261,821
	1300 City Clerk	15,106	10,073	16,580	18,800
	1400 Legal Services	81,606	110,328	71,059	111,500
	1500 Finance Dept.	336,600	347,506	358,293	381,536
	1600 General City	661,657	953,525	1,106,661	1,132,850
	1700 Library	19,241	19,443	19,975	39,350
	1900 Treasurer	646	646	592	650
	2105 BCJ PROGRAM	263,298	89,624	0	0
	2107 BSCC - PROP 47	0	228,872	246,221	388,500
	2108 PROMISE NEIGHBR	0	87,046	139,869	55,000
	2114 Police Services	1,871,641	1,925,749	1,844,373	2,092,072
	2116 Police Cap Rplc	3,196	83,281	52,785	122,600
	2119 Police Dispatch.	463,909	496,807	447,565	507,934
	2121 Homeland Sec Gr	0	15,384	14,500	0
	2122 K-9 Program	26	0	0	0
	2200 ACO/CSO	108,491	105,573	93,081	148,351
	2201 PAL PROGRAM	5,245	5,108	5,259	5,500
	2300 Fire Department	275,786	278,535	194,127	237,032
	2301 Fire Cap Rplc	6,579	164,114	66,575	399,600
	2302 FIRE DISPATCH	355,531	356,495	347,030	393,807
	3000 Streets	295,545	246,884	219,287	484,075
	3001 Street Projects	1,172,803	267,020	25,344	700,000
	3100 St&Trf Lights	88,708	85,007	77,920	67,000
	3160 Transp Facility	18,174	18,998	15,286	17,200
	3190 Community Events	8,624	6,187	7,268	8,700
	3300 Recreation Dept	7,844	7,717	103,710	110,519
	3360 Drainage	6,630	0	0	0
	3500 Airport	12,380	46,970	20,015	46,400

City of Corning

ANNUAL BUDGET

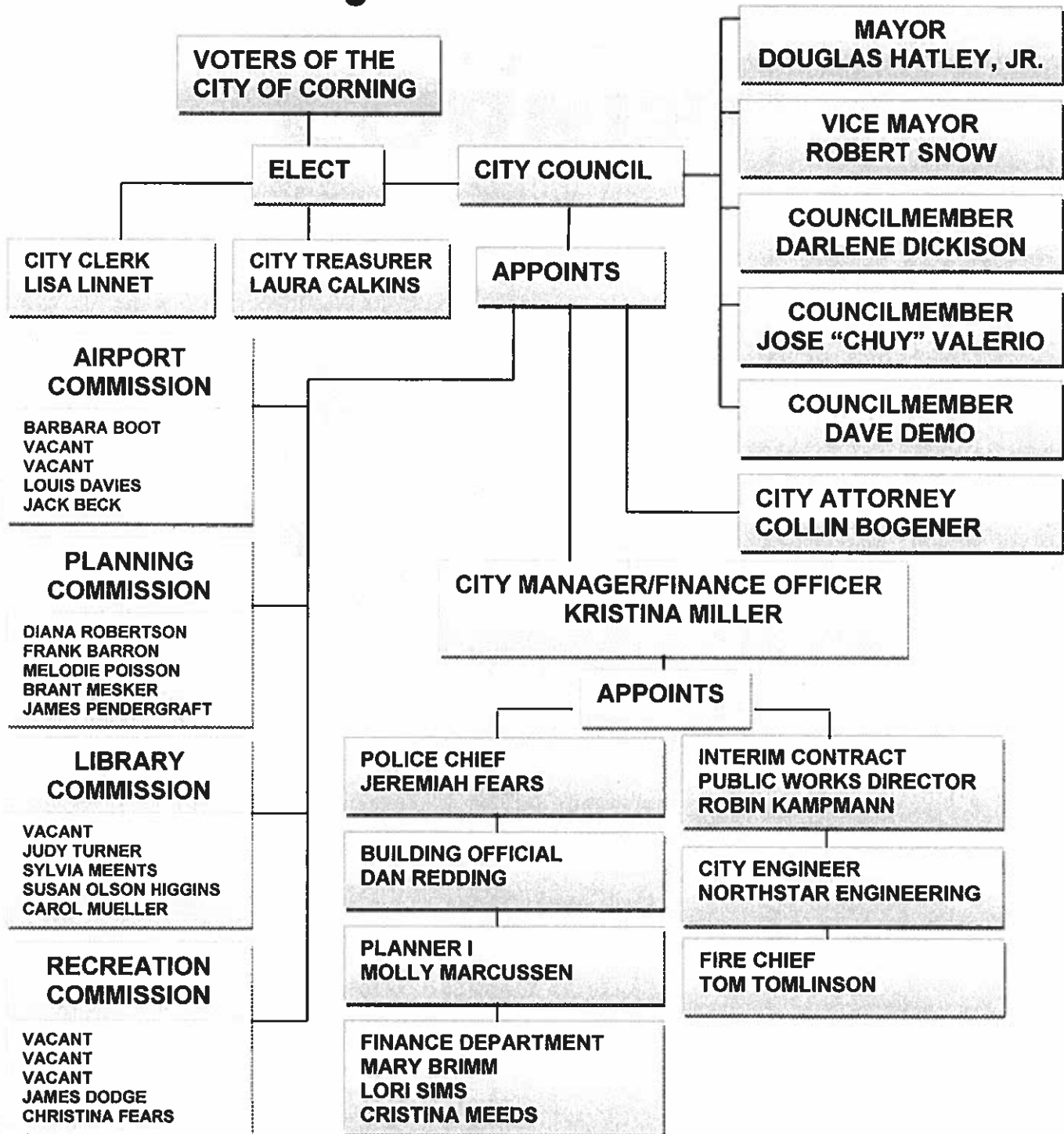
FISCAL YEAR 2019-2020

Expenses	Description	Actual			TO DATE		Budget	
		2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020
	3600 Building Maint.	54,779	326,897	117,904	150,150			
	3700 Mech Maint	4,470	1,327	1,264	4,800			
	3800 Pub. Works Admin	200,176	216,177	214,834	220,480			
	3901 L&L 1 (N.ALXLN)	831	1,497	979	1,132			
	3902 L&L 2 (STONEFX)	432	1,023	1,079	2,882			
	3903 L&L 3 (BLOSSOM)	1,773	2,742	2,381	4,332			
	3904 L&L 4 (SALADO)	4,616	7,495	6,638	3,982			
	4010 Economic Devel	27,000	16,000	22,500	109,500			
	4020 HousngRehabCDBG	100,206	455	4,110	4,000			
	4021 HOME Grant	8,433	0	0	0			
	4100 Planning Admin.	34,428	34,661	47,086	85,007			
	4200 Engineering Ser	12,248	8,700	30,236	45,500			
	4300 Bldg & Safety	120,305	126,644	148,532	142,421			
	5000 Sewer Dept	145,883	388,065	208,639	228,168			
	5200 WWTP	765,008	737,021	703,661	794,400			
	5250 Swr Improvemnts	5,753,715	261,077	385,349	562,700			
	5300 Sewer Transfers	365,000	350,000	285,000	285,000			
	5500 Gen Trans	26,843	640,000	500,104	950,000			
	6100 Parks Maint.	194,678	225,300	195,601	251,220			
	6101 Prk Spec Prjct	96,501	3,304	-516	105,000			
	6125 Rodgers Theatre	4,759	46,879	7,816	21,200			
	6200 POOL	71,489	169,129	50,541	99,971			
	7100 Water Dept	604,542	781,662	567,104	652,041			
	7300 Water Cap Trans	78,500	78,500	78,500	78,500			
	7410 Wtr Cap Replace	27,000	0	0	0			
	7420 WtrCapImprovent	-4,514,688	207,508	252,056	430,300			
	7430 Debt Serv. Res.	2,800	0	0	0			
	8000 SOLID WASTE	477,491	481,769	373,338	450,000			
Department Totals		11,001,623	11,340,097	9,982,095	13,443,483			

General City

City of Corning

Organizational Chart



**CITY OF CORNING
2019- 2020 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 Douglas Hatley, Jr.** and four **Council Members: Vice Mayor Robert Snow, Darlene Dickison, Jose "Chuy" Valerio and Dave Demo.** 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 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 extraordinary department 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 High School.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 1100	Name: City Council				
001 5100	Direct Labor	18,000	17,700	16,500	18,000
001 5910	FICA-City/Paid	1,377	1,354	1,262	0
001 6100	Office Supplies	24	16	27	100
001 6150	Mat/Supplies	1,489	1,334	1,163	2,400
001 7000	Assoc.Dues	4,113	4,841	4,962	5,000
001 7200	Conf/Meetings	75	70	243	4,000
401 7600	Scholarship	500	250	500	500
Total (1100) City Council		25,578	25,565	24,657	30,000

CITY OF CORNING
2019 – 2020 ANNUAL BUDGET DETAIL
CITY ADMINISTRATION
(1200)

ACTIVITY DESCRIPTION:

City Manager Kristina Miller is employed as the full time 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. She is responsible to the City Council for the day-to-day management of all City affairs and the leadership of City Department Heads. The City Manager also serves as the Finance and Personnel Director. She 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.

The City Manager's principal assistant is "Confidential Administrative Assistant" Lisa Linnet.

ACCOMPLISHMENTS:

The greatest responsibility of the City Manager's Office is to support the City Council and the Operating Departments. There is very little that the Manager can cite as fully her achievements alone and this is as it should be. 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 Assistant are funded 60% by the General Fund, 20% by Water and 20% by Sewer Enterprise Funds.

5350/5400/5650/5700/5850 – ACCRUAL BUYOUTS: Funds payouts for Administrative Leave; Compensatory Time; Vacation Payouts; Holiday Pay; and Vacation Leave balances & allotted percentage of Sick Leave balances upon retirement.

5900 – BENEFITS: Funds City contribution towards Health Insurance; Life Insurance, Deferred Compensation; FICA; Taxes, etc.

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

SUPPLIES:

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

001-6150 MATERIALS & SUPPLIES: Funding is provided from the General Fund.

610-6150 MATERIALS & SUPPLIES: Funding is provided from the Sewer Enterprise Fund.

630-6150 MATERIALS & SUPPLIES: Funding is provided from the Water Enterprise Fund.

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

610-6350 COMMUNICATIONS: Funding provided by the Sewer Enterprise Fund.

630-6350 COMMUNICATIONS: Funding provided by the Water Enterprise Fund.

001-7000 ASSOCIATION DUES: Funding provided for League of California Cities and California City Managers Association & Foundation membership. Both Organizations provide the City with professional development; best practices for the home jurisdiction, collaboration among peers; accessibility to research materials/networking.

001-7200 CONFERENCE AND MEETINGS: When funding is available, funds City Manager's attendance at League of California Cities Annual Meeting and League's 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.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 1200	Name: City Admin.				
001 5100	DirectLabor	74,669	82,592	82,594	110,652
610 5100	DirectLabor	24,890	27,531	27,531	36,884
630 5100	DirectLabor	24,890	27,531	27,531	36,884
001 5300	Vacation	5,598	4,147	3,835	0
610 5300	Vacation	1,866	1,382	1,279	0
630 5300	Vacation	1,866	1,382	1,278	0
001 5350	Vac Cash Out	0	830	2,658	0
610 5350	Vac Cash Out	0	277	886	0
630 5350	Vac Cash Out	0	277	886	0
001 5400	SickLeave	3,062	2,041	1,971	0
610 5400	SickLeave	1,021	680	657	0
630 5400	SickLeave	1,021	680	657	0
001 5600	AdminLeave	6,701	3,100	3,337	0
610 5600	AdminLeave	2,234	1,042	1,113	0
630 5600	AdminLeave	2,234	1,042	1,112	0
001 5650	Admin Cash Out	0	1,712	386	0
610 5650	Admin Cash Out	0	562	129	0
630 5650	Admin Cash Out	0	562	129	0
001 5700	Holiday Pay	5,169	4,658	5,361	0
610 5700	Holiday Pay	1,723	1,553	1,787	0
630 5700	Holiday Pay	1,723	1,553	1,787	0
001 5850	Comp Time CASHD	0	0	0	0
001 5900	Budgetd Benfit.	0	0	0	35,131
610 5900	Budgetd Benfit.	0	0	0	11,710
630 5900	Budgetd Benfit.	0	0	0	11,710
001 5910	FICA-CityPaid	6,743	7,980	7,803	0
610 5910	FICA-CityPaid	2,248	2,660	2,601	0

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
630 5910	FICA-CityPaid	2,248	2,660	2,602	0
001 5915	Disability Ins.	95	95	87	0
610 5915	Disability Ins.	32	32	29	0
630 5915	Disability Ins.	32	32	29	0
001 5920	ER PERS	9,648	7,772	7,940	0
610 5920	ER PERS	3,216	2,591	2,647	0
630 5920	ER PERS	3,216	2,591	2,647	0
001 5921	EE PERS	1,594	810	792	0
610 5921	EE PERS	531	270	264	0
630 5921	EE PERS	531	270	264	0
001 5930	Health Ins.	23,991	32,546	27,469	0
610 5930	Health Ins.	4,623	4,813	4,603	0
630 5930	Health Ins.	4,623	4,813	4,604	0
001 5950	LifeInsurance	252	252	244	0
610 5950	LifeInsurance	84	84	81	0
630 5950	LifeInsurance	84	84	82	0
001 6100	Office Supplies	385	164	232	500
610 6100	Office Supplies	153	199	220	300
615 6100	Office Supplies	0	0	13	0
630 6100	Office Supplies	140	199	220	300
001 6150	Mat/Supplies	632	177	298	500
610 6150	Mat/Supplies	0	5	18	50
630 6150	Mat/Supplies	0	5	18	50
630 6300	ProfServices	13	0	0	0
001 6313	Senior Center	0	16	0	0
001 6350	Communications	1,074	827	10,842	1,100
610 6350	Communications	20	0	1,679	2,000
630 6350	Communications	20	0	1,679	2,000
001 7000	Assoc.Dues	135	613	540	800

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
001 7200	Conf/Meetings	1,886	6,117	3,219	4,650
001 7406	Comp/Equip/Soft	0	0	8,655	2,200
610 7406	Comp/Equip/Soft	0	0	0	2,200
630 7406	Comp/Equip/Soft	0	0	0	2,200
001 7500	Veh Opr/Maint	650	0	0	0
Total (1200) City Admin.		227,563	243,809	259,326	261,821

**2019-2020 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 of Agendas and Agenda Packets for the City Council, Council appointed Commissions, City Staff and news media.
- 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:

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

6150 MATERIALS AND SUPPLIES: Finances purchase of necessary supplies other than paper and stationary such as Minute Books and associated special paper.

6300 PROFESSIONAL SERVICES: Finances Codification Services to codify new Ordinance and update the City's Municipal Code and the online website copy.

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

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

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

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

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual	Actual	TO DATE	Budget
Dept #: 1300	Name: City Clerk	2016-2017	2017-2018	2018-2019	2019-2020
001 5100	DirectLabor	4,200	4,248	3,877	4,200
001 5910	FICA-CityPaid	321	321	297	350
001 6100	Office Supplies	21	0	0	100
001 6150	Mat/Supplies	981	1,453	1,475	1,500
001 6300	ProfServices	926	1,006	1,028	1,500
001 6310	Elections	6,219	0	5,634	6,500
001 6500	Print/Advert.	2,438	2,821	4,179	4,000
001 7000	Assoc.Dues	0	150	90	150
001 7200	Conf/Meetings	0	74	0	500
Total (1300) City Clerk		15,106	10,073	16,580	18,800

CITY OF CORNING
2019 – 2020 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 is a contracted consultant under a flat monthly fixed rate contract and is appointed by and serves at the will of the City Council.

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. They are also charged with the preparation and review of Ordinances, Resolutions, and other Legislation as well as providing legal guidance on daily business issues such as miscellaneous Contracts and Agreements, Public Information Requests, etc.

PROFESSIONAL SERVICES:

- 6301 CITY ATTORNEY SERVICES:** This account provides for the City Attorney to attend 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).
- 6345 CITY ATTORNEY SERVICES:** Provides funding for legal services associated legal litigations against the City.
- 6304 EMPLOYEE RELATIONS SERVICES:** Provides for the Labor Relations Consultant William May, 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).
- 7200 CONFERENCES AND MEETINGS:** Funding to attend conferences is not provided this year due to the reduced income of the City. Funding for this service 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).

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 1400	Name: Legal Services				
001 6301	Consulting Serv	54,319	88,125	48,620	45,000
610 6301	Consulting Serv	6,668	7,511	6,078	5,000
630 6301	Consulting Serv	6,668	7,511	6,078	5,000
001 6304	EE Relations	4,550	505	0	10,000
610 6304	EE Relations	4,550	0	0	10,000
630 6304	EE Relations	4,550	0	0	10,000
001 6345	Consult, Lit.	0	6,676	10,284	25,000
001 7200	Conf/Meetings	0	0	0	250
610 7200	Conf/Meetings	0	0	0	250
630 7200	Conf/Meetings	0	0	0	250
001 8001	Books/Periodic.	100	0	0	250
610 8001	Books/Periodic.	100	0	0	250
630 8001	Books/Periodic.	100	0	0	250
Total (1400) Legal Services		81,606	110,328	71,059	111,500

CITY OF CORNING
2019 – 2020 ANNUAL BUDGET DETAIL
FINANCE DEPARTMENT
(1500)

ACTIVITY DESCRIPTION:

The 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. This Department consists of Accounting Manager **Mary Brimm**, Accounting Technician **Lori Sims** and Accounting Assistant **Christina Meeds**. The City Manager serves as the Finance Director.

5100 - SALARIES: Finances salaries for the Senior Accounting Technician, an Accounting Technician and Accounting Assistant. These salaries are split between three Funds: General Fund 10%, Water Fund 40% and Sewer Fund 50%.

5300/5900 - ACCRUAL BUYOUTS: Funds payouts for Administrative Leave; Compensatory Time; Vacation Payouts; Holiday Pay; and Vacation Leave balances & allotted percentage of Sick Leave balances upon retirement.

5200 – OVERTIME

5900 – BENEFITS: Funds the City contribution towards Health Insurance; Retirement; Life Insurance, Deferred Compensation; FICA; Taxes, etc.

SUPPLIES:

6100 OFFICE SUPPLIES: Funds purchases of general office supplies, stationery, and computer supplies. 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: Provides funding for necessary supplies other than paper and general office supplies. Funding is provided from the General Fund (001), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).

6300 PROFESSIONAL SERVICES: Funds the cost of the City's independent Auditor and Accounting Consultant that provide accounting/auditing services, the City does not have a full-time Accountant. Also provides funding for HdL. Funding is provided from the General Fund (001), Business License ADA Fund (080), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).

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

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

6700 EQUIPMENT MAINTENANCE: Provides funding for various Maintenance Agreements such as: City's 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 is provided from the General Fund (001), Sewer Enterprise Fund (610), Solid Waste Fund (615) and the Water Enterprise Fund (630).

6950 UNCOLLECTIBLES: Funds the un-collectible bad debt from water and sewer bills, (for example, in 1996/97 sewer was \$478 and water \$352, 1998/99 totals were \$490). This bad debt, when compared to over \$1,500,000 per year in billings is very small. Funding is provided from the Sewer Enterprise Fund (610) and the Water Enterprise Fund (630).

- 7000 MEMBERSHIP/DUES:** Provides funding for Mary's membership in the American Payroll Association. Funding is provided from the General Fund (001), the Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).
- 7100 TRAINING/EDUCATION:** Provides funding for training. Funding 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. Funding is provided from 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. Funding 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. Funding is provided from the General Fund (001), Sewer Capital Replacement Fund (381), Water Capital Replacement Fund (383), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual	Actual	TO DATE	Budget
Dept #: 1500	Name: Finance Dept.	2016-2017	2017-2018	2018-2019	2019-2020
001 5100	DirectLabor	12,114	13,571	12,958	16,790
610 5100	DirectLabor	48,652	54,083	51,833	67,162
630 5100	DirectLabor	60,816	67,602	64,791	83,952
001 5300	Vacation	785	722	448	0
610 5300	Vacation	3,140	2,889	1,792	0
630 5300	Vacation	3,924	3,611	2,240	0
001 5350	Vac Cash Out	0	635	696	0
610 5350	Vac Cash Out	0	2,542	2,785	0
630 5350	Vac Cash Out	0	3,178	3,482	0
001 5400	SickLeave	774	430	591	0
610 5400	SickLeave	3,096	1,719	2,366	0
630 5400	SickLeave	3,870	2,149	2,957	0
001 5700	Holiday Pay	729	869	811	0
610 5700	Holiday Pay	2,915	3,477	3,244	0
630 5700	Holiday Pay	3,644	4,346	4,055	0
001 5800	CompTime-Off	275	57	57	0
610 5800	CompTime-Off	1,100	227	229	0
630 5800	CompTime-Off	1,374	284	287	0
001 5850	Comp Time CASHD	0	190	398	4,500
610 5850	Comp Time CASHD	0	759	1,593	0
630 5850	Comp Time CASHD	0	949	1,992	0
001 5900	Budgetd Benfit.	0	0	0	8,272
610 5900	Budgetd Benfit.	0	0	0	33,089
630 5900	Budgetd Benfit.	0	0	0	41,361
001 5910	FICA-CityPaid	1,115	1,230	1,210	0
610 5910	FICA-CityPaid	4,461	4,921	4,838	0
630 5910	FICA-CityPaid	5,576	6,151	6,047	0

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual		TO DATE		Budget	
		2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020
001 5915	Disability Ins.	24	24	22	22	0	0
610 5915	Disability Ins.	95	95	87	87	0	0
630 5915	Disability Ins.	119	119	109	109	0	0
001 5920	ER PERS	1,598	1,178	1,194	1,194	0	0
610 5920	ER PERS	6,391	4,713	4,775	4,775	0	0
630 5920	ER PERS	7,989	5,891	5,967	5,967	0	0
001 5921	EE PERS	266	216	198	198	0	0
610 5921	EE PERS	1,062	864	792	792	0	0
630 5921	EE PERS	1,328	1,080	990	990	0	0
001 5930	Health Ins.	4,579	4,813	4,451	4,451	0	0
610 5930	Health Ins.	18,315	19,251	17,806	17,806	0	0
630 5930	Health Ins.	22,895	24,064	22,254	22,254	0	0
001 5950	LifeInsurance	63	63	61	61	0	0
610 5950	LifeInsurance	252	252	244	244	0	0
630 5950	LifeInsurance	315	315	306	306	0	0
001 6100	Office Supplies	2,208	1,117	2,453	2,453	2,000	2,000
610 6100	Office Supplies	2,744	2,116	2,333	2,333	2,500	2,500
615 6100	Office Supplies	1,127	2,735	1,772	1,772	2,500	2,500
630 6100	Office Supplies	2,871	2,308	2,320	2,320	2,500	2,500
001 6150	Mat/Supplies	116	889	117	117	600	600
610 6150	Mat/Supplies	154	36	69	69	500	500
615 6150	Mat/Supplies	0	0	3	3	0	0
630 6150	Mat/Supplies	154	46	97	97	500	500
001 6300	ProfServices	40,047	25,085	22,099	22,099	26,800	26,800
080 6300	ProfServices	59	156	246	246	600	600
610 6300	ProfServices	12,625	14,611	9,940	9,940	13,500	13,500
630 6300	ProfServices	12,625	13,930	9,940	9,940	13,500	13,500
001 6350	Communications	1,145	1,016	987	987	1,500	1,500
610 6350	Communications	1,111	986	958	958	1,500	1,500

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
630 6350	Communications	1,111	986	958	1,500
001 6600	Rents/Leases	351	350	321	100
610 6600	Rents/Leases	681	679	622	1,200
630 6600	Rents/Leases	1,032	1,028	943	1,200
001 6700	Equip.Maint.	343	0	10,706	13,500
610 6700	Equip.Maint.	6,960	5,496	14,975	13,500
615 6700	Equip.Maint.	2,002	125	132	0
630 6700	Equip.Maint.	7,055	6,022	15,457	13,500
610 6950	Uncollectibles	3,020	9,302	3,988	4,000
630 6950	Uncollectibles	1,846	3,090	2,360	2,500
001 7000	Assoc.Dues	0	0	85	150
610 7000	Assoc.Dues	0	0	85	150
630 7000	Assoc.Dues	0	0	85	150
001 7100	Traing/Educ.	0	0	150	350
610 7100	Traing/Educ.	0	0	150	350
630 7100	Traing/Educ.	0	0	150	350
001 7200	Conf/Meetings	0	0	147	350
610 7200	Conf/Meetings	58	223	147	350
630 7200	Conf/Meetings	185	223	147	350
001 7985	Cash-Over Under	1,057	70	0	0
610 7985	Cash-Over Under	0	-8	73	650
630 7985	Cash-Over Under	0	0	0	650
001 9300	Mach/Equip.	2,144	3,843	16,503	1,020
381 9300	Mach/Equip.	1,733	0	0	0
383 9300	Mach/Equip.	1,733	0	0	0
610 9300	Mach/Equip.	0	3,843	2,913	1,020
630 9300	Mach/Equip.	4,654	7,675	2,912	1,020
Total (1500) Finance Dept.		336,600	347,506	358,293	381,536

CITY OF CORNING
2019 – 2020 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 Assistant manages Workers' Compensation and Liability Claims. The City's Risk Manager is the Police Administrative Services Manager.

5935/5940 - 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.

6150 MATERIALS AND SUPPLIES: Finances materials/supplies not associated with a specific department.

6175 WEED/TREE SPRAYING: Split 1/3 each to funds 108-6175-3000 (Streets), 610-6175-5200 (WWTP), and 001-6175-1600 (General City) of weed/tree spraying costs.

6300 PROFESSIONAL SERVICES: Funds the contract with MGT of America for SB-90 Claims Recovery.

6313 SENIOR CITIZENS CENTER: Funds the annual \$2,700 contribution by the City to the Corning Senior Center, Inc. and building maintenance. The Center obtains funding for their daily operations and support of Social Services by leasing the City owned facility.

6350 COMMUNICATIONS: Finances expenses not easily attributed to individual departments such as telephone and postage. In prior years' all postage costs were being billed out of this account. The costs for water and sewer postage are now being funded by the water and sewer funds.

6410 ELECTRICITY: Finances electrical utility bills not easily attributed to individual departments.

6430 NATURAL GAS: Provides funding for the City Hall complex PG&E Natural Gas bill.

6700 EQUIPMENT MAINTENANCE: Finances Maintenance Agreements on the copy machines in City Hall, Access Management Shredding Services, and portion of IT Services Agreement with Computer Logistics. Funding provided by the General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630).

6800 GENERAL INSURANCE: Finances Fire and 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 provided by the General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630).
- 6815 UNEMPLOYMENT INSURANCE:** Funded by the General Fund and finances unemployment costs charged to the City.
- 9860 CALPERS SIDE FUND DEBT REFINANCE:** Funded by the General Fund and financed through Umpqua Bank.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 1600	Name: General City				
001 5935	UAL UnfdAcrLiab	0	203,581	264,497	328,400
610 5935	UAL UnfdAcrLiab	0	18,571	23,143	28,800
630 5935	UAL UnfdAcrLiab	0	31,677	42,981	53,400
001 5940	WorkmensComp.	111,545	100,259	34,719	81,800
610 5940	WorkmensComp.	15,258	13,753	5,015	10,900
630 5940	WorkmensComp.	22,678	20,421	7,313	16,300
001 6150	Mat/Supplies	103	5	38	0
001 6175	Weed/Tree Spray	0	5,407	6,380	6,650
001 6300	ProfServices	2,250	1,500	4,114	2,250
610 6300	ProfServices	0	0	0	0
630 6300	ProfServices	0	0	0	0
001 6313	Senior Center	3,065	3,848	3,523	3,750
001 6350	Communications	25,534	6,659	5,442	6,000
001 6410	Electricity	55,111	57,233	49,198	56,000
001 6430	Natural Gas	7,081	8,009	7,965	9,000
001 6700	Equip.Maint.	1,274	1,534	534	1,500
610 6700	Equip.Maint.	868	1,330	429	1,000
630 6700	Equip.Maint.	13,295	11,375	3,085	1,500
001 6750	Bldg.Maint.	0	0	27,816	0
001 6800	Gen.Insurance	251	31,170	26,987	32,000
610 6800	Gen.Insurance	43	15,502	14,385	16,000
630 6800	Gen.Insurance	43	15,502	13,411	16,000
001 6810	Liability Ins.	59,956	55,996	57,832	78,200
610 6810	Liability Ins.	29,978	27,998	28,916	39,100
630 6810	Liability Ins.	29,978	27,998	28,916	39,100
001 6815	UNEMPLOYMNT INS	0	4,050	10,809	19,000
001 9118	18-19 ENRGY IMP	0	0	214,046	0

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual		TO DATE		Budget	
		2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020
001 9860	Debt, Side Fund	283,347	290,147	225,169	286,200		
Total (1600) General City		661,657	953,525	1,106,661	1,132,850		

CITY OF CORNING
2019 – 2020 ANNUAL BUDGET DETAIL
CITY TREASURER
(1900)

ACTIVITY DESCRIPTION:

Laura Calkins was elected as City Treasurer in November of 2016. 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 Finance Department and City Manager. The 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).

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual	Actual	TO DATE	Budget
Dept #: 1900	Name: Treasurer	2016-2017	2017-2018	2018-2019	2019-2020
001 5100	DirectLabor	600	600	550	600
001 5910	FICA-CityPaid	46	46	42	50
Total (1900) Treasurer		646	646	592	650

CITY OF CORNING
2019- 2020 ANNUAL PROGRAM OF SERVICES
PROP. 47
(2107)

ACTIVITY DESCRIPTION:

Proposition 47 was a voter-approved initiative on the November 2014 ballot. As stated in the proposition, its purpose is as follows:

- The people enact the Safe Neighborhoods and Schools Act to ensure that prison spending is focused on violent and serious offenses;
- To maximize alternatives for non-serious, non-violent crime; and
- To invest the savings generated from this Act into prevention and support programs in K–12 schools, victim services, and mental health and drug treatment.

Proposition 47 requires the Board of State and Community Corrections (BSCC) to administer grant programs aimed at supporting mental health treatment, substance abuse treatment, and diversion programs for people in the criminal justice system, with an emphasis on programs that reduce recidivism of people convicted of less serious crimes. In Fiscal Year 2016-17, the total Proposition 47 Program allocation to the BSCC will be \$35.6 million.

On November 18, 2016 the California Board of State & Community Corrections released a Request for Proposals (RFP) for Proposition 47 Program Grants. Matt Russell of the Center for Evaluation and Research (CER) applied for the grant on the City's behalf. The City was largely successful in its application due to the previous work and research funded by the Paskenta Band of Nomlaki Indians.

The City's grant proposal was funded by the Board of State and Community Corrections in the amount of \$1,000,000. We ranked 3rd coming in higher than applications from San Francisco and Los Angeles. We are by far the smallest City to be funded. We should feel proud and grateful to the Tribe and CER for their previous and current work that enabled the City to be competitive in its application. In combination with other grant sources the funds will be used to continue the:

- The Restore Program is currently on its last year, however a new Grant Application was submitted in March of 2019 for Phase 2 of the Program and requesting funding to continue the Corning Restore Program for an additional three years.
- Expand the Restore Program to Red Bluff and north Tehama County; and
- To provide mental health and Drug & Alcohol counseling for youth in both programs.

SUPPLIES:

- 192 - 6182 PROFESSIONAL SERVICES:** Provides Funding for counselling services in support of the Prop. 47 **RESTORE Program**.
- 192 - 6183 INTERGOVERNMENTAL SERVICES:** Provides funding for Drug and Alcohol Counseling services associated with the Prop. 47 Program.
- 192 - 6184 MATERIALS & SUPPLIES:** Funds the purchase of necessary materials and supplies in support of the Pro. 47 Programs.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2107	Name: BSCC - PROP 47				
192 6173	Prsn/Trvl/Reimb	0	381	0	0
192 6177	Grant Admini.	0	0	26	0
192 6182	Counselor	0	176,913	172,329	288,500
192 6183	Drug&Alch(TCPH)	0	32,828	48,866	75,000
192 6184	Data Eval(CER)	0	18,750	25,000	25,000
Total (2107) BSCC - PROP 47		0	228,872	246,221	388,500

CITY OF CORNING
2019 - 2020 ANNUAL BUDGET DETAIL
PROMISE NEIGHBORHHOD
(2108)

ACTIVITY DESCRIPTION:

Certain costs of the RESTORE program are reimbursed by the Promise Neighborhood grant, administered by the Paskenta Band of Nomlaki Indians

193-6181 RESTORE (Misc): The City contracts with River Cities counseling to implement the RESTORE program. The RESTORE program is funded partially through the Promise Neighborhood Grant. Expenses in this line item are reimbursed by the Promise Neighborhood Grant.

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2108	Name: PROMISE NEIGHBORHOOD				
193 5100	DirectLabor	0	9,886	0	0
193 6173	Prsn/Trvl/Reimb	0	0	23	0
193 6181	RESTORE (Misc)	0	77,072	139,733	55,000
193 6300	ProfServices	0	89	113	0
Total (2108) PROMISE NEIGHBORHOOD		0	87,046	139,869	55,000

CITY OF CORNING
2019 – 2020 ANNUAL BUDGET DETAIL
RECREATION DEPARTMENT
(3300)

ACTIVITY DESCRIPTION:

The Recreation Department is responsible for the development and implementation of a Recreation Program in the City of Corning. The Department's Mission was to organize, supervise, coordinate and evaluate recreational activities while managing volunteers in order to assure the success of the Program.

PREVIOUS CITY APPROVED PROGRAMS:

The City Council has approved continued sponsorship of some of the programs previously offered through the Recreation Department. The active "City Council Approved Programs" continued under the coordination and supervision of independent instructors are:

Kenpo Karate

Kenpo Robics

Youth Basketball

Lifeguard Training

NEW RECREATIONAL PROGRAMS:

New Programs will be funded through the Promise Neighborhood Grant.

PERSONNEL SERVICES:

5100 - SALARIES: The direct labor costs for Recreation Coordinator Molly Marcussen are funded by Grant Funds through the Promise Neighborhood Grant.

5900 – BENEFITS: Provides funding for benefits such as Life Insurance, Health Insurance, PERS Retirement, etc.

SUPPLIES:

001-6150 MATERIALS AND SUPPLIES: Funding from the General Fund for office and program supplies.

160-6150: MATERIALS AND SUPPLIES: Funding provided through the Promise Neighborhood Grant for advertising/promotion supplies and recreation program supplies such as floor pads, art supplies, etc.

001-6300 PROFESSIONAL SERVICES: Funding is provided for professional services associated with the Recreation Department.

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

160-6349 RECREATION INSTRUCTORS: Payments to Fee Based Instructors working as City temporary employees on contract. (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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3300	Name: Recreation Department				
160 5100	Direct Labor	0	0	15,180	11,678
160 5200	Overtime	0	0	286	0
160 5400	Sick Leave	0	0	414	0
160 5700	Holiday Pay	0	0	839	0
160 5800	CompTime-Off	0	0	384	0
160 5900	Budgetd Benfit.	0	0	0	6,341
160 5910	FICA-CityPaid	0	0	1,198	0
160 5915	Disability Ins.	0	0	31	0
160 5920	ER PERS	0	0	1,059	0
160 5930	Health Ins.	0	0	2,527	0
160 5950	Life Insurance	0	0	86	0
001 6150	Mat/Supplies	554	0	863	17,500
160 6150	Mat/Supplies	0	1,560	23,222	25,000
001 6300	Prof Services	0	0	0	10,000
001 6349	RECREATION INST	7,290	5,081	3,413	20,000
160 6349	RECREATION INST	0	1,076	28,587	20,000
160 9015	Software-Major	0	0	25,620	0
Total (3300) Recreation Dept		7,844	7,717	103,710	110,519

CITY OF CORNING
2019 - 2020 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 Corning. **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 2019-2020 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:

- Secured private grant funding to host workshops for small businesses:
- Secured private grant funding to provide direct technical assistance to small businesses located in the City of Corning.
- Marketing Workshop held at Rolling Hills Casino.
- Conducted business walks with former Chamber Director James Pendergraft and met with over 40 businesses to hear feedback on business climate.
- Hosted 5-Year Strategic Planning process for the Region.
- Met numerous times with City Staff to discuss potential infrastructure projects.
- Conducted regional Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis to be included in 5-Year Strategic Plan.

ECONOMIC DEVELOPMENT:

We continue efforts to acquire a "First Time Homebuyers" grant for down payment assistance.

BUDGET DETAIL:

- 001-6312 CHAMBER OF COMMERCE:** Funds \$12,000 per year and 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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 4010	Name: Economic Development				
001 6300	ProfServices	0	0	0	11,000
001 6312	CngChamberComm.	16,000	16,000	15,000	16,000
001 7408	3 CORE	11,000	0	7,500	7,500
077 8031	Econ. Dev. Proj	0	0	0	75,000
Total (4010) Economic Development		27,000	16,000	22,500	109,500

**CITY OF CORNING
2019 - 2020 ANNUAL BUDGET DETAIL
HOUSING REHAB
(4020)**

ACTIVITY DESCRIPTION:

The City of Corning was awarded "HOME" Program funding on July 24, 2014 (grant execution date) in the amount of \$500,000 through the State Department of Housing and Community Development (H&CD) to fund the City's "Owner-Occupied Housing Rehabilitation Assistance Program". This project closed on 3/31/2017.

The funds in the Housing Rehab line item is for any costs associated with the Professional Service Contract of HousingTools, Inc. for program monitoring, processing/preparing City H&CD required Program Income Reports related to this grant.

SUPPLIES:

325-7727 PROFESSIONAL SERVICES ADMINISTRATION: Provides funding for the HousingTools Inc. Contract for Professional Services for program monitoring, processing and preparing the City's H&CD Program Income Reports.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses Dept #: 4020	Description Name: Housing Rehab CDBG	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
325 7727	Prof Serv Admin	0	455	4,110	4,000
328 7727	Prof Serv Admin	3,055	0	0	0
328 9481	HOUSING REHAB	97,151	0	0	0
Total (4020) Housing Rehab CDBG		100,206	455	4,110	4,000

CITY OF CORNING
2019 - 2020 ANNUAL BUDGET DETAIL
PLANNING DEPARTMENT
(4100)

ACTIVITY DESCRIPTION:

The Planning Department is responsible for implementation of the General Plan, Zoning, Environmental Reviews, Use & Variance Permit processing, and processing of Parcel and Subdivision Maps. In addition to processing and monitoring those planning applications and projects, Staff continually reviews informal "concept plans" and compiles the responses of the various City Departments to those concept plans. The Department must involve citizens in the Planning process and coordinate this planning with other Governmental agencies.

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

During the 2008-2012 recession home building nearly stopped. As a result of this downturn, the City entered into a Consulting Contract for planning services. As we begin recovery from this downturn, the City has hired Molly Marcussen as the Part-time Planner 1 to assist development applicants through the planning process on a project by project basis. The City will, with Council approval, retain for one more year on an "as needed" basis, the services of Planning Consultant John Stoufer to continue to train and assist Planner 1 Molly Marcussen.

ACCOMPLISHMENTS:

Notable recent completed planning projects:

1. The General Plan and Housing Element Updates. Staff has applied for SB-2 Funding to offset costs associated with the preparation of the next Housing Element update to begin in August.
2. The City of Corning Bicycle and Pedestrian Transportation Improvement Plan.

PERSONNEL SERVICES:

5100 - SALARIES: Provides funding for the salary of the Planner 1 position and Planning Consultant Services.

5900 – BENEFITS: Provides funds for the Benefits of the Planner 1.

SUPPLIES:

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

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

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

105-6300 PROFESSIONAL SERVICES: Funds Professional Services associated with rural planning.

6331 GIS SUPPORT: Funds continuing support services to improve/maintain the City's Geographic Information System. The City's zoning maps need to be updated.

6350 COMMUNICATIONS: Funds phone and copy costs of the Planning Department.

6700 EQUIPMENT MAINTENANCE: Funds office equipment service.

7000 ASSOCIATION DUES: Funds Planning Association dues.

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 4100	Name: Planning Administration				
001 5100	DirectLabor	0	0	14,809	35,033
001 5200	Overtime	0	0	97	0
001 5400	SickLeave	0	0	431	0
001 5700	Holiday Pay	0	0	880	0
001 5800	CompTime-Off	0	0	368	0
001 5900	Budgetd Benfit.	0	0	0	19,024
001 5910	FICA-CityPaid	0	0	1,379	0
001 5915	Disability Ins.	0	0	35	0
001 5920	ER PERS	0	0	1,220	0
001 5930	Health Ins.	0	0	5,944	0
001 5950	LifeInsurance	0	0	100	0
001 6100	Office Supplies	275	292	535	500
001 6150	Mat/Supplies	224	39	278	350
001 6300	ProfServices	28,934	29,638	16,950	21,800
105 6300	ProfServices	3,946	4,042	1,357	0
001 6331	GIS Support	0	0	0	5,500
105 6331	GIS Support	0	0	0	0
001 6350	Communications	947	541	499	1,100
001 6700	Equip.Maint.	102	109	23	200
001 7000	Assoc.Dues	0	0	0	500
001 7200	Conf/Meetings	0	0	2,179	1,000
Total (4100) Planning Admin.		34,428	34,661	47,086	85,007

CITY OF CORNING
2019 – 2020 ANNUAL BUDGET DETAIL
BUILDING AND SAFETY DEPARTMENT
(4300)

ACTIVITY DESCRIPTION:

Under the management of City Building Official Dan Redding, the Building and Safety Department is responsible for all inspection services on new buildings and re-inspection services for building additions, modifications and alterations. The Building & Safety Department performs all plan check services for new construction projects and building addition/remodel projects and closely works with Contractors to coordinate Building and Code Enforcement related activities.

This Department is responsible for enforcement of the Uniform Building, Plumbing, Mechanical and Fire Codes, as well as the National Electrical Codes. It is also responsible for the 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 generally consists of the Building Official who is also responsible for and performs Public Works Project/Permit Inspections and enforcement of the City's Zoning Code and Business License requirements. Occasionally the City will utilize the services of a Part-Time Inspector for coverage when the Building Official is on vacation or has an extended illness/injury. Funding for the Building Official and when necessary, the Part-Time Inspector are funded by General, Water and Sewer funds.

This past year the Building & Safety Department purchased a new software program (IWorQ) which has been very beneficial. This Program not only provides for Building Permit issuance and tracking, but also for Code Enforcement.

PERSONNEL SERVICES:

5100/5300/5400/5600 SALARIES: Funds Building Official wages, vacation & sick leave.

5100 ACCRUAL BUYOUTS: Funds payouts for Administrative Leave; Compensatory Time; Vacation Payouts; Holiday Pay; and payment of Vacation Leave balances & allotted percentage of Sick Leave balances upon retirement.

5125/5700/5850: PART TIME BUILDING INSPECTOR SALARY: Funds the wages for the part-time Building Inspector.

5900/5915/5920/5921/5930 – BENEFITS: Funds the City contribution towards Disability Insurance and PERS Retirement (City & Employee each pay a portion), Health Insurance; Life Insurance, Deferred Compensation; FICA; Taxes, etc.

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

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 ENGINEERING PROFESSIONAL SERVICES: Funds costs for necessary plan check outsourcing services.

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 costs for International Conference of Building Officials Annual Dues, professional publications and subscriptions.
- 7100 TRAINING/EDUCATION:** Funds costs for internal and external education/training necessary to maintain required Building/Public Works Inspector State certifications.
- 7200 CONFERENCES/MEETINGS:** Provides funding for private vehicle mileage and attendance at conferences and meetings.
- 7500 VEHICLE OPERATION/MAINTENANCE:** Funds vehicle operation/maintenance costs.
- 9200 SB1473:** Provides an 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 an expenditure account to pay the required State of California Earthquake fees collected with the Building Permit fees on new construction (residential and commercial).

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual	Actual	TO DATE	Budget
Dept #: 4300	Name: Building & Safety	2016-2017	2017-2018	2018-2019	2019-2020
001 5100	DirectLabor	24,786	25,332	24,071	33,610
610 5100	DirectLabor	18,716	18,293	18,053	25,207
630 5100	DirectLabor	18,716	21,633	18,053	25,207
001 5125	Part-Time Sal.	0	828	2,520	0
001 5300	Vacation	0	835	1,490	0
610 5300	Vacation	0	626	1,118	0
630 5300	Vacation	0	626	1,118	0
001 5350	Vac Cash Out	0	95	0	0
610 5350	Vac Cash Out	0	72	0	0
630 5350	Vac Cash Out	0	72	0	0
001 5400	SickLeave	1,522	1,075	2,074	0
610 5400	SickLeave	1,142	806	1,556	0
630 5400	SickLeave	1,142	806	1,556	0
001 5600	AdminLeave	829	2,166	1,436	0
610 5600	AdminLeave	622	1,624	1,077	0
630 5600	AdminLeave	622	1,624	1,077	0
001 5700	Holiday Pay	1,353	1,955	1,497	0
610 5700	Holiday Pay	1,015	1,466	1,122	0
630 5700	Holiday Pay	1,015	1,466	1,122	0
001 5850	Comp Time CASHD	0	0	0	0
001 5900	Budgetd Benfit.	0	0	0	12,699
610 5900	Budgetd Benfit.	0	0	0	9,524
630 5900	Budgetd Benfit.	0	0	0	9,524
001 5910	FICA-CityPaid	2,172	2,322	2,464	0
610 5910	FICA-CityPaid	1,625	1,670	1,700	0
630 5910	FICA-CityPaid	1,625	1,671	1,700	0
001 5915	Disability Ins.	32	32	29	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 5500	Name: General Transfers				
002 8031	Econ. Dev. Proj	0	0	0	75,000
002 9390	Park Projects	0	0	0	75,000
001 9501	Cap Rep TransPD	13,422	192,760	0	0
002 9501	Cap Rep TransPD	0	0	125,052	122,282
001 9829	Cap Trans-PW	0	226,655	0	0
002 9829	Cap Trans-PW	0	0	168,852	177,332
001 9830	CapRepTran/Fire	13,422	220,585	0	0
002 9830	CapRepTran/Fire	0	0	206,200	309,583
002 9836	DispatchSupport	0	0	0	190,803
Total (5500) General Transfers		26,843	640,000	500,104	950,000

**CITY OF CORNING
2019-2020 ANNUAL BUDGET NARRATIVE
SOLID WASTE
(8000)**

ACTIVITY DESCRIPTION:

The City performs billing and collection services for Solid Waste Disposal. The City earns interest income received as a result of the timing of collections and the transmittal of those monies to the independent Solid Waste Disposal Company, Waste Management (Corning Disposal).

The City is currently working with Waste Management on a new Agreement whereas the City will no longer perform the billing and collection services for Solid Waste Disposal. Upon approval and execution of the new Agreement, Staff will request a budget adjustment to this fund reflecting the change.

615-7450: Payments to Waste Management: This account represents the payment of billing receipts for Solid Waste Disposal services collected by the City.

City of Corning

ANNUAL BUDGET

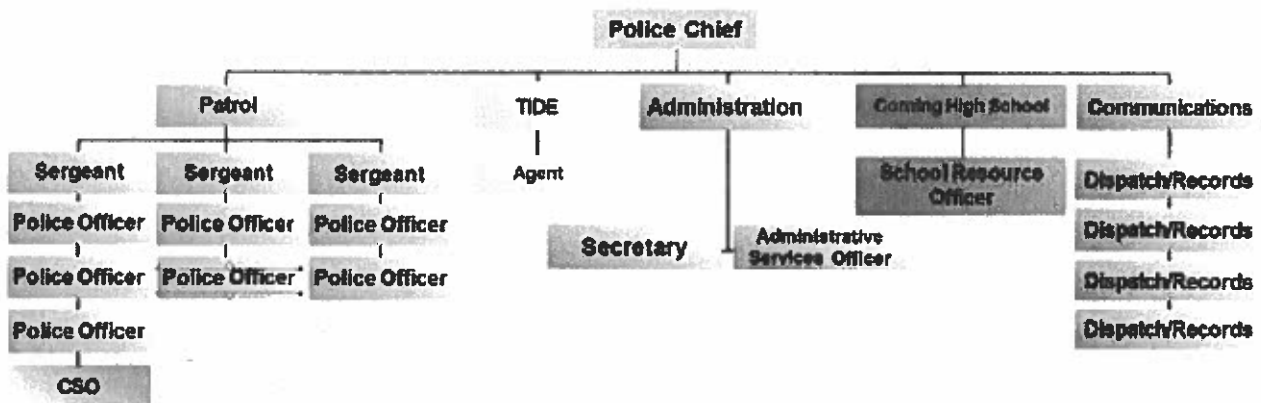
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 8000	Name: SOLID WASTE				
615 7450	Waste Mgmt/Pmts	477,491	481,769	373,338	450,000
615 9818	TRAN TO GENERAL	0	0	0	0
Total (8000) SOLID WASTE		477,491	481,769	373,338	450,000

Police Services



Corning Police Department



CITY OF CORNING
2019/2020 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 level of service is 14 sworn officers and 2 administrative staff, broken down as follows:

- | | |
|--|------------------|
| (1) Police Chief | |
| (4) Police Sergeants | (1 Unfunded) |
| (7) Patrol Officers | |
| (1) Detective | (Unfunded) |
| (1) Drug Task Force Officer (TIDE) | |
| (1) Corning Union High School District School Resource Officer | (Partial funded) |
| (1) Administrative Services Manager | |
| (1) Administrative Secretary | |

Note: The Department has been without a Detective since June 2008 and 4th Sergeant since March 2012

2018/2019 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.

The Corning Police Department was able to continue the assignment of a School Resource Officer to Corning Union High School and Centennial High School through partial funds from the Byrne Criminal Justice Innovation Program grant.

The Corning Police Department has provided the Tehama Interagency Drug Enforcement (TIDE) Task Force an officer.

The Department continues to provide mandated training to personnel, however, more continual education and training, including in-house training, is needed.

The Department also continues with its involvement with citizens over the age of 18 through the Volunteer in Police Services (VIPS) Program. This program currently has three (3) VIPS volunteers who have completed in-house training. The COPS conduct random patrol, house and business security checks, and help out with community events and other functions.

2019/2020 GOALS:

1. 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.
2. Continue to provide mandated training to personnel in the most cost-effective manner that best meets the needs of the Department and the community.

3. Continue to provide a School Resource Officer at Corning Union High School and Centennial High School when funding and staffing allow.

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.

5200 OVERTIME

- 5900 BENEFITS:** City contributions toward health insurance, life insurance, Deferred Compensation, FICA, taxes, etc.

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 officer, dispatcher, 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, stun guns (Taser) supplies, and replacement of damaged safety equipment.

- 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 OPERATION & MAINTENANCE:** Provides for periodic maintenance, repairs, safety inspections and fuel for all Department vehicles (excluding Animal Control).
- 8007 2012/13 PROP 30 FUND 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.
- 9302 CANINE PROGRAM:** Provides for further training and legal updates for the Department's K-9 Program.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2114	Name: Police Services				
001 5100	DirectLabor	775,732	890,010	909,359	1,215,328
166 5100	DirectLabor	50,226	44,774	0	0
001 5200	Overtime	33,042	49,002	47,369	40,000
166 5200	Overtime	215	0	0	0
001 5300	Vacation	90,852	55,786	63,994	0
166 5300	Vacation	7,314	2,251	0	0
001 5350	Vac Cash Out	0	11,053	13,230	0
166 5350	Vac Cash Out	0	1,683	0	0
001 5400	SickLeave	20,145	22,601	34,103	0
166 5400	SickLeave	1,247	1,631	0	0
001 5450	Sick Leave Cash	0	0	1,369	0
001 5500	WComp Time Off	7,294	0	0	0
001 5600	AdminLeave	7,743	4,936	7,542	0
001 5650	Admin Cash Out	0	2,037	0	0
001 5700	Holiday Pay	50,519	13,299	56,966	0
166 5700	Holiday Pay	2,858	0	0	0
001 5750	Holiday CASHOUT	0	37,095	0	0
166 5750	Holiday CASHOUT	0	3,030	0	0
001 5800	CompTime-Off	112,693	22,721	27,990	0
166 5800	CompTime-Off	10,657	1,107	0	0
001 5850	Comp Time CASHD	0	109,280	99,350	120,000
166 5850	Comp Time CASHD	0	10,179	0	0
001 5900	Budgetd Benfit.	0	0	0	566,507
001 5910	FICA-CityPaid	91,672	103,334	97,474	0
166 5910	FICA-CityPaid	5,157	4,660	0	0
001 5915	Disability Ins.	1,090	1,136	1,075	0
166 5915	Disability Ins.	64	49	0	0

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
001 5920	ER PERS	264,520	156,404	169,016	0
166 5920	ER PERS	20,149	10,200	0	0
001 5921	EE PERS	35,456	6,429	6,224	0
166 5921	EE PERS	2,597	0	0	0
001 5930	Health Ins.	171,566	218,066	205,543	0
166 5930	Health Ins.	11,457	9,929	0	0
001 5950	LifeInsurance	2,787	2,961	3,079	0
166 5950	LifeInsurance	157	128	0	0
001 5960	Uniform/Allow.	10,800	9,000	8,100	12,300
001 6150	Mat/Supplies	4,838	3,012	4,520	5,000
071 6150	Mat/Supplies	14,500	0	0	0
001 6250	Small Tools	1,251	2,178	2,947	3,500
001 6260	Uniform/Cloth.	2,662	5,854	586	3,000
001 6300	ProfServices	8,543	12,287	6,445	6,000
001 6303	PkngCiteToCnty	600	463	238	1,000
001 6316	Pol/School Prog	324	180	309	500
001 6552	Safety Items	6,323	29,556	7,883	14,100
001 6750	Bldg.Maint.	0	611	1,683	1,000
001 7000	Assoc.Dues	115	446	388	700
001 7100	Traing/Educ.	14,391	10,577	14,111	18,000
190 7100	Traing/Educ.	276	224	0	12,717
192 7100	Traing/Educ.	0	635	0	0
001 7403	Secret Witness	1,020	1,020	1,020	1,020
001 7500	Veh Opr/Maint	26,399	47,124	39,930	30,000
073 8007	PROP 30 Alloc.	0	1,883	1,901	21,400
001 9160	Computer	2,392	4,925	10,631	10,000
001 9302	K9-Program	0	0	0	10,000
Total (2114) Police Services		1,871,641	1,925,749	1,844,373	2,092,072

**CITY OF CORNING
2019/2020 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.

2018/2019 CAPITAL IMPROVEMENT ACCOMPLISHMENTS:

NEW PATROL VEHICLE: The addition of a new patrol vehicle was completed.

EQUIPMENT REPLACEMENT: This is to secure funding for ballistic vest external carriers for the Department's sworn police officers.

2019/20 CAPITAL IMPROVEMENT GOALS:

Priority (1) VEHICLE REPLACEMENT PROGRAM: The Department is requesting one new patrol vehicle and one new unmarked vehicle.

Priority (2) BODY WORN CAMERAS AND MULTI-DOCK NETWORK: The Department is requesting purchase and installation of body worn cameras and multi-dock network equipment to be worn by each of its uniformed officers (sworn police officers and community service officer.)

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2116	Name: Police Capital Replacement				
071 9181	Pol. Disp. Radio	0	73,886	0	0
071 9182	Radar Trailer	0	7,250	0	0
071 9301	Equip Replacement	3,196	2,145	12,964	15,100
071 9302	K9-Program	0	0	0	0
071 9500	Vehicle/Replace	0	0	39,821	107,500
Total (2116) Police Capital Replacement		3,196	83,281	52,785	122,600

**CITY OF CORNING
2019/2020 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	(Unfunded)
(4)	Dispatcher/Clerks	(1 Unstaffed)
(2)	Part-time Dispatcher/Clerks	

Note: The Department has been without a Dispatch/Records Supervisor since November 2012.

2018/2019 ACCOMPLISHMENTS:

1. The Department is in this process of hiring a dispatcher/clerk positions, to bringing the Department to its authorized number of dispatcher/clerk positions.
2. The Department successfully completed a Peace Officer Standards and Training (POST) audit.

2019/2020 GOALS:

1. Keep all records and files up-to-date and purge files over ten (10) years old on a monthly basis.
2. Fill the vacant Dispatch/Records Supervision position.
3. Provide required POST-approved training for all Department Dispatcher/Clerks.

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.

5200 OVERTIME

5900 BENEFITS: City contributions toward health insurance, life insurance, Deferred Compensation, FICA, taxes, etc.

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:** Maintenance contract for Computer Aided Dispatch and Records Management Software System (RIMS).

City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2119	Name: Police Dispatch				
001 5100	DirectLabor	196,148	177,676	183,404	263,993
001 5125	Part-Time Sal.	1,109	9,271	0	9,816
001 5200	Overtime	5,774	32,100	11,302	10,000
001 5300	Vacation	8,904	10,420	6,630	0
001 5350	Vac Cash Out	0	7,885	1,431	0
001 5400	SickLeave	4,530	7,093	5,483	0
001 5700	Holiday Pay	13,865	0	12,823	0
001 5750	Holiday CASHOUT	0	13,629	1,170	0
001 5800	CompTime-Off	23,633	4,614	5,068	0
001 5850	Comp Time CASHD	0	38,096	29,065	25,000
001 5900	Budgetd Benfit.	0	0	0	131,275
001 5910	FICA-CityPaid	21,219	22,750	20,177	0
001 5915	Disability Ins.	370	350	337	0
001 5920	ER PERS	26,217	14,390	15,056	0
001 5921	EE PERS	3,066	1,058	660	0
001 5930	Health Ins.	71,908	65,401	68,006	0
001 5950	LifeInsurance	980	884	943	0
001 5960	Uniform/Allow.	2,500	1,875	3,125	3,750
001 6100	Office Supplies	5,564	5,284	6,235	6,000
001 6300	ProfServices	1,488	4,491	1,789	2,500
001 6350	Communications	34,758	38,418	49,337	24,500
001 6351	CletsUserFees	3,480	0	0	0
001 6500	Print/Advert.	2,912	4,114	4,607	5,000
001 6700	Equip.Maint.	5,453	6,699	5,624	6,000
001 6750	Bldg.Maint.	118	1,278	774	1,500
001 7100	Traing/Educ.	3,936	3,051	5,421	5,000
001 7406	Comp/Equip/Soft	25,981	25,982	9,100	13,600

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
001 7500	Veh Opr/Maint		-3	0	0
Total (2119) Police Dispatch		463,909	496,807	447,565	507,934

CITY OF CORNING
2019/2020 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 City Animal Shelter. Besides ensuring the proper disposition of problems with domestic and wild animals, the Division is also responsible for assisting with any issues that may arise at the City Animal Shelter. The current authorized level of service is:

- | | | |
|-----|-------------------------------------|---------------|
| (1) | Full-time Community Service Officer | |
| (1) | Part-time Community Service Officer | (1 unstaffed) |

2018/2019 ACCOMPLISHMENTS:

The Community Service Officer continues to handle parking enforcement, vehicle abatement, animal control issues and evidence. This fiscal year, as of May 31, 2018, 40 vehicles (or parts thereof) have been abated.

2019/2020 GOALS:

1. Continue promoting the professional image of the Division by promoting positive community outreach programs.
2. Continue to provide up-to-date training for the Community Service Officer.
3. Continue with city-wide vehicle abatement.

PERSONNEL SERVICES:

5100 SALARIES

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

5200 OVERTIME

5900 BENEFITS: City contributions toward Health Insurance, Life Insurance, Deferred Compensation, FICA, Taxes, etc.

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, to include the agreement with Second Chance Pet Rescue.

- 6430 PROPANE GAS:** Provides for propane used for heating the Animal Shelter.
- 6750 BUILDING MAINTENANCE:** Provides for costs associated with building maintenance at the Animal Shelter.
- 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.
- 072-6300 SPAY/NEUTER PROGRAM:** Provides for the Spay/Neuter Program funded from Department of Food and Agriculture fines collected from owners for non-altered dogs caught running-at-large and not in compliance with leash laws.
- 170-6306 VEHICLE ABATEMENT PROGRAM:** Provides for the costs associated with abating vehicles. These costs are reimbursed by the State, via the County, through the Abandoned Vehicle Abatement Program.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2200	Name: ACO/CSO				
001 5100	DirectLabor	35,667	37,256	33,560	63,715
001 5125	Part-Time Sal.	4,612	0	0	0
001 5200	Overtime	0	0	0	600
001 5300	Vacation	2,614	2,601	3,728	0
001 5400	SickLeave	2,083	2,065	2,293	0
001 5700	Holiday Pay	2,222	2,507	2,369	0
001 5800	CompTime-Off	1,063	1,354	165	0
001 5900	Budgetd Benfit.	0	0	0	28,136
001 5910	FICA-CityPaid	3,725	3,470	3,171	0
001 5915	Disability Ins.	82	79	73	0
001 5920	ER PERS	7,607	4,024	3,963	0
001 5921	EE PERS	1,685	720	660	0
001 5930	Health Ins.	15,662	16,043	16,084	0
001 5950	LifInsurance	213	210	204	0
001 6150	Mat/Supplies	4,337	3,775	2,596	5,000
001 6300	ProfServices	18,181	24,959	20,574	43,900
072 6300	ProfServices	910	1,120	700	3,000
001 6324	Nuisance Abate	300	0	0	0
001 6430	Natural Gas	1,510	1,514	1,621	500
001 6750	Bldg.Maint.	1,322	329	160	500
001 7100	Traing/Educ.	35	100	0	1,000
001 7500	Veh Opr/Maint	4,660	3,448	1,161	2,000
Total (2200) ACO/CSO		108,491	105,573	93,081	148,351

CITY OF CORNING
2019/2020 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).

2018/2019 ACCOMPLISHMENTS:

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

2019/20 GOALS:

To continue to support Coach Luis Hernandez and community volunteers with the PAL Wrestling/Boxing Program, which allow 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.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

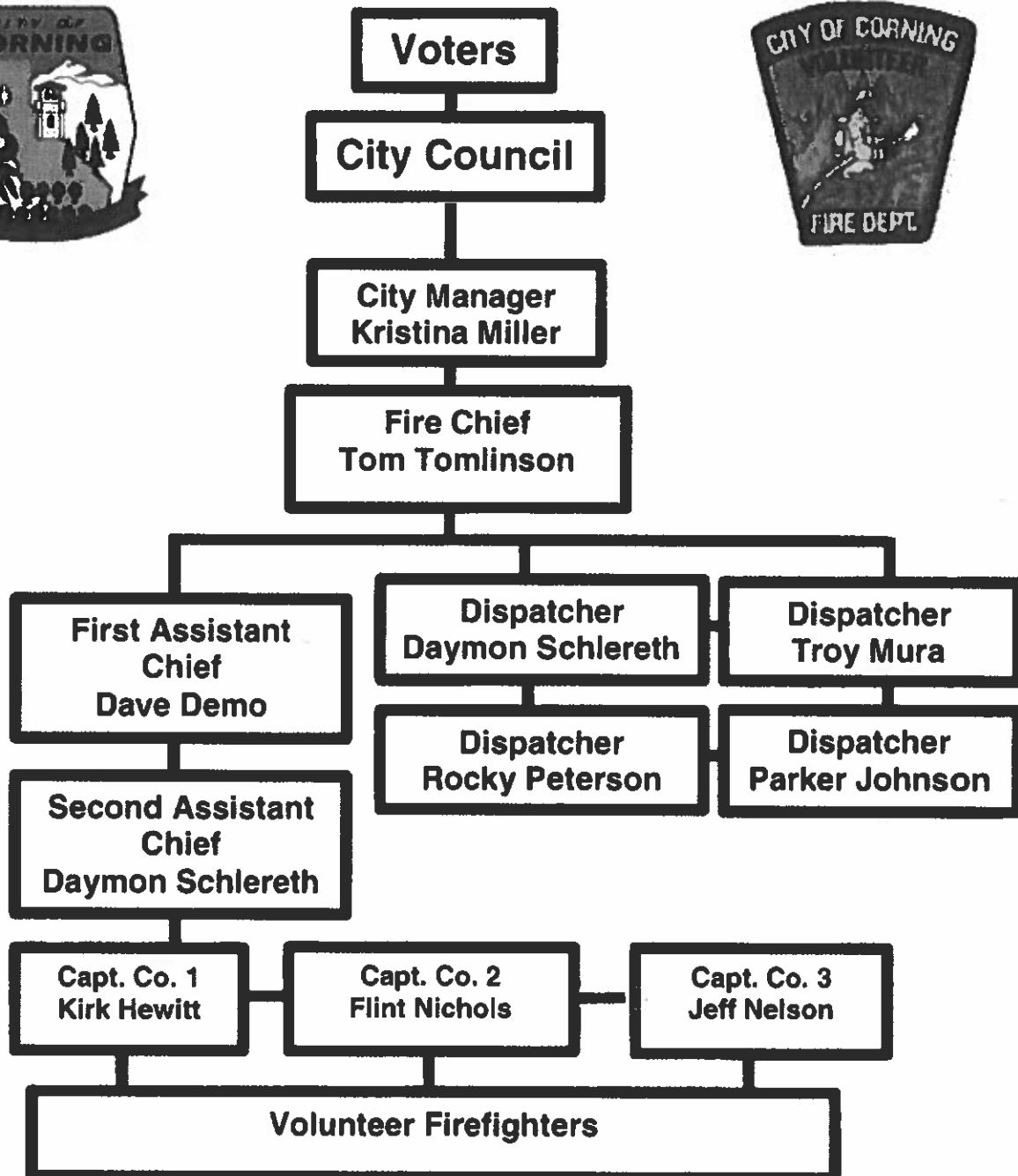
Actual	Actual	TO DATE	Budget
2016-2017	2017-2018	2018-2019	2019-2020

Expenses Description
Dept #: 2201 Name: PAL PROGRAM

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001 6150	Mat/Supplies	245	108	259	500
001 6600	Rents/Leases	5,000	5,000	5,000	5,000
Total (2201) PAL PROGRAM		5,245	5,108	5,259	5,500

Fire Services

Corning Volunteer Fire Department



**CITY OF CORNING
2019/2020 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 28 Firefighters. The Department currently has an ISO rating of four.

DEPARTMENT ACTIVITY 2018

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 agreement with CALFIRE and Tehama County.

The Department responded to 1,139 calls for service in 2018. The total man-hours for response was 3,445, training and class hours totaled 1,462 for a grand total of 4,907 hours of service by The Volunteers. In 2018 the Department responded to:

- 24 Fires
- 781 Medical Aids
- 48 Mutual Aid Fires with CAL FIRE
- 18 Traffic Collisions
- 20 False Alarms, and
- 248 Requests for Public Service.
- The department provided medical standby for the Jr. Rodeo, Olive Festival/Car Show, Junior Football and Corning High School Athletic events.

ACCOMPLISHMENTS

- Purchased, received and trained on Thermal Imaging Camera (TIC).
- Received new Engine 12
- Tested, inspected and repaired all the Self-Contained Breathing Apparatus (SCBA's).
- Applied for and received Volunteer Fire Assistance (VFA) Grant used to update our wildland firefighting PPE.
- Applied for and received Homeland Security HSA Grant used to update and supply new members with wildland and structure firefighting PPE.
- Signed Agreement with Artoise-Glenn County Fire District for Dispatch Services.
- Ordered new Fire Rescue Squad 7.
- Volunteers continue necessary and required training weekly throughout the year with a priority on medical and structural firefighting.
- Members renewed their EMR & CPR Certifications and are now qualified to administer NARCAN for overdose patients.
- Gave several tours of the Department to local daycares, elementary students and North Valley Services.
- Purchased security cameras for the interior and exterior of the Fire Hall.
- Responded to several State fires as part of OES strike teams.
- Weed and Property Abatement.
- Supplied Toys and Food to 89 needy families in the City of Corning to help with their Christmas.

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 AWARDS:** 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 is damaged or destroyed in the course of duty.
- 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:** funding in the amount of \$9,500 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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2300	Name: Fire Department				
001 5100	DirectLabor	75,841	90,591	70,262	81,929
630 5100	DirectLabor	7,654	4,368	7,101	9,103
001 5125	Part-Time Sal.	0	0	195	0
001 5200	Overtime	0	4	2	0
001 5300	Vacation	9,068	7,725	2,508	0
630 5300	Vacation	946	748	197	0
001 5350	Vac Cash Out	0	7,100	0	0
630 5350	Vac Cash Out	0	789	0	0
001 5400	SickLeave	3,461	2,891	1,623	0
630 5400	SickLeave	353	90	90	0
001 5450	Sick Leave Cash	0	0	0	0
001 5600	AdminLeave	2,195	2,906	1,493	0
630 5600	AdminLeave	159	279	166	0
001 5650	Admin Cash Out	0	6,489	0	0
630 5650	Admin Cash Out	0	721	0	0
001 5700	Holiday Pay	4,335	4,749	3,225	0
630 5700	Holiday Pay	416	319	311	0
001 5750	Holiday CASHOUT	0	1,347	0	0
630 5750	Holiday CASHOUT	0	150	0	0
001 5800	CompTime-Off	179	55	1,193	0
001 5900	Budgetd Benfit.	0	0	0	46,710
630 5900	Budgetd Benfit.	0	0	0	5,190
001 5910	FICA-CityPaid	7,282	9,220	6,608	0
630 5910	FICA-CityPaid	723	529	599	0
001 5915	Disability Ins.	83	102	73	0
630 5915	Disability Ins.	8	4	7	0
001 5920	ER PERS	31,914	18,614	13,409	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
630 5920	ER PERS	3,395	1,095	1,297	0
001 5921	EE PERS	4,579	992	802	0
630 5921	EE PERS	401	0	74	0
001 5923	Fire Serv Award	2,450	2,859	4,950	3,500
001 5930	Health Ins.	15,131	19,996	15,598	0
630 5930	Health Ins.	1,481	901	843	0
001 5950	Lifelnurance	211	261	207	0
630 5950	Lifelnurance	20	11	19	0
001 5960	Uniform/Allow.	300	300	300	300
001 6100	Office Supplies	504	878	491	1,000
001 6150	Mat/Supplies	1,571	2,966	3,452	3,000
001 6240	AnnualFire/Fee	9,500	9,500	11,000	11,000
001 6250	Small Tools	418	290	63	4,650
001 6300	ProfServices	1,913	2,142	1,838	4,000
001 6350	Communications	307	54	0	0
001 6410	Electricity	18,669	18,744	14,511	16,800
001 6430	Natural Gas	5,512	4,692	6,574	7,400
001 6550	HealthDeptSrv.	190	665	380	600
001 6551	Emp Physicals	295	146	0	300
001 6552	Safety Items	1,344	24,485	2,530	10,050
001 6700	Equip.Maint.	3,446	3,714	2,436	4,500
001 6750	Bldg.Maint.	6,796	4,170	4,602	4,000
001 7100	Traing/Educ.	1,213	2,415	727	4,000
001 7200	Conf/Meetings	0	146	308	1,500
001 7405	Weed Abatement	179	1,278	807	2,000
001 7406	Comp/Equip/Soft	1,878	3,740	1,753	1,500
001 7500	Veh Opr/Maint	49,464	12,304	9,504	14,000
Total (2300) Fire Department		275,786	278,535	194,127	237,032

**CITY OF CORNING
2019-2020 ANNUAL BUDGET DETAIL
FIRE CAPITAL REPLACEMENT
(2301)**

CAPITAL IMPROVEMENT PRIORITIES:

Capital Improvement priorities include replacement of:

- New Concrete Apron in front of doors 1, 2 & 3
- Self-Contained Breathing Apparatus (SCBA)
- Personal Protective Equipment
- LED Light Conversion on Engine 14
- LED Light Conversion on Truck 3
- Convert former Squad 7 to Mini-Attack type Vehicle (Chief's Truck)

The above equipment is either past their service time, in need of upgrade to become compliant 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.

076-9342 **RESCUE SQUAD VEHICLE:** Purchase of rescue squad vehicle replacement

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 2301	Name: Fire Capital Replacement				
076 9178	Radio Positron	0	39,899	0	0
076 9179	Extrication Eq.	0	29,924	0	0
076 9301	EquipReplacemnt	6,579	28,191	8,531	52,100
076 9307	Breathing App.	0	0	0	126,000
076 9341	Fire Eng. No 12	0	66,101	34,617	64,500
076 9342	Rescue SquadVeh	0	0	0	150,000
076 9343	Thermo Imag Cam	0	0	7,326	7,000
076 9345	Fire Engine 12	0	-16,101	16,101	0
076 9850	Airport Loan	0	3,175	0	0
076 9851	Blackburn Line	0	12,926	0	0
Total (2301) Fire Capital Replacement		6,579	164,114	66,575	399,600

**CITY OF CORNING
2019-2020 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. In addition to dispatching duties for the City, the Center provides dispatching services to the City of Orland and the Capay Fire District. Beginning July 1, 2019, the Dispatch Center will begin providing dispatching services to the Artois-Glenn County Fire Protection District as well.

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:

- 24 Fires
- 781 Medical Aids
- 48 Mutual Aid Fires (CAL Fire)
- 18 Traffic Collisions
- 20 False Alarms, and
- 248 Requests for Public Service.

Outside City:

- 702 Orland
- 80 Capay

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.

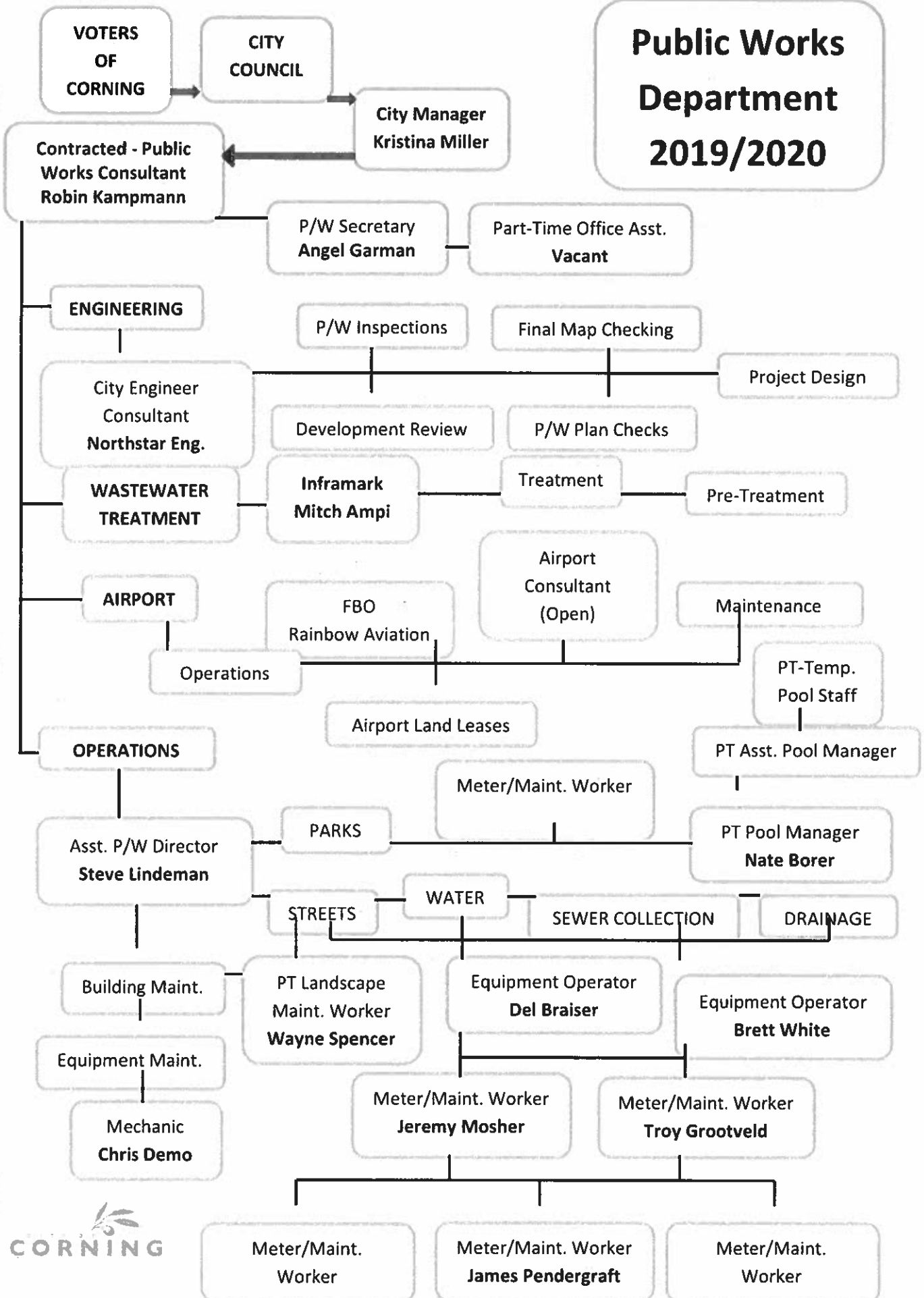
City of Corning
ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses Dept #: 2302	Description Name: FIRE DISPATCH	Actual		TO DATE		Budget	
		2016-2017	2017-2018	2018-2019	2019-2020		
001 5100	Direct Labor	173,665	177,995	169,999	230,646		
001 5125	Part-Time Sal.	0	5,572	6,208	10,000		
001 5200	Overtime	19,616	9,031	13,521	11,000		
001 5300	Vacation	11,078	11,036	12,877	0		
001 5350	Vac Cash Out	0	917	3,496	0		
001 5400	SickLeave	2,091	4,853	3,715	0		
001 5700	Holiday Pay	9,135	0	12,942	0		
001 5750	Holiday CASHOUT	0	11,725	0	0		
001 5800	CompTime-Off	20,000	3,377	1,127	0		
001 5850	Comp Time CASHD	0	22,751	19,089	20,000		
001 5900	Budgetd Benfit.	0	0	0	112,761		
001 5910	FICA-CityPaid	17,770	19,045	18,869	0		
001 5915	Disability Ins.	328	317	297	0		
001 5920	ER PERS	29,626	17,508	17,566	0		
001 5921	EE PERS	4,389	780	1,320	0		
001 5930	Health Ins.	59,068	64,536	59,664	0		
001 5950	LifeInsurance	823	840	815	0		
001 5960	Uniform/Allow.	1,575	2,100	2,100	2,100		
001 6350	Communications	5,065	3,047	2,751	4,300		
001 6700	Equip.Maint.	0	465	674	1,500		
001 7406	Comp/Equip/Soft	1,300	603	0	1,500		
Total (2302) FIRE DISPATCH		355,531	356,495	347,030	393,807		

Public Works Services

Public Works Department 2019/2020



CITY OF CORNING
2019/2020 ANNUAL BUDGET NARRATIVE
PUBLIC WORKS DEPARTMENT

Corning's Public Works Department consists of eleven permanent full-time employees. This includes the **Public Works Director (currently vacant and contracted with Northstar)**, the **Public Works Secretary**, the **Assistant Public Works Director**, one **Equipment Mechanic**, two **Equipment Operators**, five full time **Meter Reader/Maintenance Workers**. Two of the crew are certified Water Distribution Operators (D2) and rotate inspecting all City Wells, taking water samples and chlorine residuals, (requirement of the State Health Department), and performing water quality inspections. These employees provide the broad range of job skills necessary to properly operate the department. The skills effectively displayed by Public Works personnel include:

- ❖ Budget planning, implementation, organization and supervision.
- ❖ Plan review for development, off site inspections and Encroachment permits.
- ❖ Building planning, construction, remodeling and maintenance.
- ❖ Park Maintenance including Yost and Clark Park baseball fields and Lennox Fields soccer park.
- ❖ Curb, gutter and sidewalk maintenance, installation and repairs.
- ❖ Street maintenance, which includes paving, patching and reconstruction.
- ❖ City street tree maintenance.
- ❖ Water meter reading.
- ❖ Water and sewer line construction and maintenance.
- ❖ Water service maintenance including service line replacement and Hydrant and meter repairs.
- ❖ Sewer lateral maintenance and replacement from cleanout to sewer main line.
- ❖ Water Quality Inspections and testing which includes maintenance of all City wells.
- ❖ City Engineering, which includes plan checks, engineer estimates for projects, sewer and water development and storm drainage and retention.
- ❖ Fleet Maintenance, which includes Police and Fire vehicles. Welding and metal fabrication is also a part of Fleet Maintenance.
- ❖ In charge of overseeing the operation and maintenance of the WWTP through contract operators Inframark.

The Public Works Director and Public Works Secretary are located at City Hall; the other nine employees work out of the Corporation Yard located at 1106 Butte Street.

Funding for Public Works Personnel salaries, benefits and some projects primarily originate from the general, water, sewer, and gas tax funds. Major projects such as street and bridge construction are subsidized by various funding such as STIP (State Transportation Improvement Program) funds received from the Department of Transportation-Caltrans, LTF Gas Tax funds, TDA and Federal Highway Bridge Repair Replacement (HBRR) Funds.

The Public Works Department is responsible for the operational coordination and maintenance of the Cities Water system including wells and pump houses, Sewer system, Wastewater Treatment Plant (WWTP), Fleet Equipment, Streets, Traffic Safety Lights, Street Lighting, Airport, including buildings and landing strip, all City Parks and recreational buildings, baseball fields, soccer fields, the City Pool, and all City buildings and properties such as City Hall, the City Museum, Library, Senior Center, Theater, and Transportation Center.

The Public Works Director acts as the liaison on numerous projects between the City and such Agencies as the California Department of Health and Safety, California Regional Water Quality Control Board, Department of Transportation (Caltrans), USDA Rural Development, Tehama County Transportation Commission Technical Advisory Committee (TAC), Tehama County Transit Policy Advisory Committee (TPAC), the County of Tehama, State Department of Fish and Game, and Salt Creek Conservation Correctional Camp. Some of these projects consist of:

- * State mandated water and sewer testing.
- * STIP/RTIP/HBRR Funding for street and bridge construction/replacement.
- * Streambed maintenance for flood prevention.
- * Various transportation and building projects.

The 2019-2020 objectives for the City of Corning Public Works Department consist of the following:

- * Obtaining continued Department of Transportation STIP/RTIP/HBRR/TE Program support for road and bridge maintenance/replacement.
- * Planning for expanded growth in Residential/Commercial construction.
- * Completing studies of future drainage areas.
- * Continuation of curb and gutter installation throughout the City to eliminate drainage problems and repairing/replacing existing CG&S as funding allows.
- * Seek proposals and monitor the construction of the Airport perimeter fence project.
- * Continue to identify asphalt replacement areas and prioritize them. Perform repairs, maintenance and reconstruction of identified roadways as the budget allows.

Public Works maintains various continual contracts for City services such as:

- * **Pest, Weed and Tree Spraying:** Contract is currently with Pestmaster Services for three years. This contract will expire December 31, 2021 and is used for tree disease eradication and pest/weed control of City buildings, properties, and right-of-ways.
- * **Gravel, Asphalt, Oil, Gasoline and Diesel:** The City has separate three-year contracts for each of these products. Current contracts will expire on June 30, 2020.
- * **Tree Trimming Contract:** Each year the City seeks bids to provide trimming services of City trees. This year a request for proposals will go out to obtain a contractor to trim half of the City palm trees.
- * **Wastewater Treatment Plant:** Contract is currently with Inframark to provide services to the WWTP, sewer system and storm drains. This contract expires 1/1/2022.
- * **Engineering Services:** Contracted with Northstar Engineering, Robin Kampmann who serves as City Engineer to provide as needed engineering services to the City. Current contract will expire July 31, 2021
- * **Janitorial Services:** Ochoa Cleaning Services provides janitorial services for City Hall, Police Department, Library, Transportation Center, Corporation Yard, Martini Plaza Restrooms, Woodson Park Restrooms, Northside Park Restrooms and Corning Community Park Restrooms (Skate/Bike Park & Lennox Fields). Current contract expires July 31, 2019

All Public Works projects and Capital Improvement projects are listed in the new Fiscal Year 2019/2020 Budget. Each project is listed under the funding department along with a narrative to explain each of the associated budget items and the estimated cost for the project. Street repairs, maintenance and reconstruction projects remain a top priority for the City.

**CITY OF CORNING
2019-2020 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 provide for the informational, recreational and educational needs of the citizens of Tehama County, and to serve as an archive for the rich historical resources of our area.

The Corning Library Commission is appointed by the Corning City Council. They interact with City Staff and Tehama County Librarian Todd Deck and advise the Council of Library needs.

The Friends of the Library, a volunteer group, contribute many hours of time working in the 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 the Corning Library Commission, are **"to be exclusively used for major expenditures, not operating expenses"** associated with operation of the Corning Library. Interest earned may be used for important Library priorities by recommendation of the Corning Library Commission and the County Librarian followed by approval of the City Council.

SUPPLIES:

GENERAL FUND SUPPORT:

- 001-6150 MATERIALS/SUPPLIES:** Funds supplies/miscellaneous items not included in other line item accounts.
- 001-6320 JANITORIAL SERVICES:** Finances the Janitorial Services Contract.
- 001-6410 ELECTRICITY:** Provides funding for electricity use at the Library.
- 001-6430 NATURAL GAS:** Provides funding for natural gas use at the Library.
- 001-6750 BUILDING MAINTENANCE:** Finances maintenance/repairs at the Library.
- 001-8001 BOOKS/PERIODICALS:** Finances purchase of Library books/magazines.

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 and not used due to grant funds received).
- 403-9300: MACHINE EQUIPMENT:** Funds computer machines/equipment purchased with Rydell Trust Funds.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 1700	Name: Library				
001 5100	Direct Labor	230	353	381	0
001 5125	Part-Time Sal.	0	0	623	0
001 5300	Vacation	55	10	3	0
001 5400	Sick Leave	34	2	2	0
001 5700	Holiday Pay	26	166	0	0
001 5910	FICA-City Paid	28	46	78	0
001 5915	Disability Ins.	0	2	1	0
001 5920	ER PERS	31	40	29	0
001 5921	EE PERS	15	12	8	0
001 5930	Health Ins.	95	90	195	0
001 5950	Life Insurance	1	3	2	0
001 6150	Mat/Supplies	216	168	40	250
001 6320	Janitorial Srv.	3,503	3,125	2,864	3,300
001 6410	Electricity	10,843	12,033	10,766	12,400
001 6430	Natural Gas	2,404	2,477	2,940	2,600
001 6750	Bldg. Maint.	196	185	1,498	10,000
001 8001	Books/Periodic.	565	732	545	800
403 8001	Books/Periodic.	0	0	0	5,000
403 9101	Painting/Repair	1,000	0	0	0
403 9300	Mach/Equip.	0	0	0	5,000
Total (1700) Library		19,241	19,443	19,975	39,350

CITY OF CORNING
2019/2020 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 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.

As done in previous years, Public Works will again contract tree-trimming services for the City. 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 will complete with Public Works personnel.

PERSONNEL SERVICES:

5100 SALARIES: This account includes wages for public works employees working in street maintenance related activities. Includes a 1.5% salary increase effective the first pay period in July 2019, longevity/performance incentives approved by the City Council on March 4, 2017, and specialty pay.

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:

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.

- 110-6150 **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 for the pest and weed/tree spraying contract..
- 114-6250 **SMALL TOOLS**: Provides purchase any needed small tools.
- 114-6321 **USA SERV. ALERTS**: Provides for any underground service alert checks needed by the City prior to construction work.
- 110-6700 **EQUIPMENT MAINTENANCE**: Provides maintenance for Corp Yard equipment
- 115-7364 **SIGN REPLACEMENT**: Provides for the purchase of any new street signs including the Freeway/Solano Street signage.
- 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.
- 111-8004 **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.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual	Actual	TO DATE	Budget
Dept #: 3000	Name: Streets	2016-2017	2017-2018	2018-2019	2019-2020
001 5100	DirectLabor	52,542	58,352	13,859	7,336
109 5100	DirectLabor	15,362	13,897	17,091	26,023
110 5100	DirectLabor	8,995	11,601	17,091	26,023
111 5100	DirectLabor	4,096	242	17,091	26,023
115 5100	DirectLabor	0	0	17,090	26,023
610 5100	DirectLabor	0	0	0	0
630 5100	DirectLabor	6,476	8,801	0	0
001 5125	Part-Time Sal.	0	0	608	0
001 5200	Overtime	502	523	149	0
109 5200	Overtime	240	27	0	0
110 5200	Overtime	105	23	0	0
111 5200	Overtime	100	0	0	0
630 5200	Overtime	145	0	0	0
001 5300	Vacation	4,498	544	2,120	0
109 5300	Vacation	1,816	0	22	0
110 5300	Vacation	650	0	22	0
111 5300	Vacation	898	0	22	0
115 5300	Vacation	0	0	22	0
630 5300	Vacation	951	0	0	0
001 5350	Vac Cash Out	0	4,353	237	0
109 5350	Vac Cash Out	0	1,206	1,437	0
110 5350	Vac Cash Out	0	1,027	1,437	0
111 5350	Vac Cash Out	0	0	1,437	0
115 5350	Vac Cash Out	0	0	1,437	0
630 5350	Vac Cash Out	0	1,178	0	0
001 5400	SickLeave	2,176	170	825	0
109 5400	SickLeave	932	0	0	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
110 5400	SickLeave	307	0	0	0
111 5400	SickLeave	487	0	0	0
001 5600	AdminLeave	277	0	0	0
001 5650	Admin Cash Out	0	342	347	0
001 5700	Holiday Pay	1,688	440	566	0
109 5700	Holiday Pay	391	0	3	0
110 5700	Holiday Pay	279	0	3	0
111 5700	Holiday Pay	54	0	3	0
115 5700	Holiday Pay	0	0	3	0
630 5700	Holiday Pay	315	0	0	0
001 5750	Holiday CASHOUT	0	20	0	0
109 5750	Holiday CASHOUT	0	4	16	0
110 5750	Holiday CASHOUT	0	4	16	0
111 5750	Holiday CASHOUT	0	0	16	0
115 5750	Holiday CASHOUT	0	0	16	0
001 5800	CompTime-Off	3,560	0	0	0
109 5800	CompTime-Off	1,482	0	88	0
110 5800	CompTime-Off	591	0	88	0
111 5800	CompTime-Off	672	0	88	0
115 5800	CompTime-Off	0	0	88	0
630 5800	CompTime-Off	215	0	0	0
001 5850	Comp Time CASHD	0	4,599	0	3,000
109 5850	Comp Time CASHD	0	1,029	1,040	0
110 5850	Comp Time CASHD	0	853	1,040	1,000
111 5850	Comp Time CASHD	0	24	1,040	0
115 5850	Comp Time CASHD	0	0	1,040	0
001 5900	Budgetd Benfit.	0	0	0	3,007
109 5900	Budgetd Benfit.	0	0	0	13,560
110 5900	Budgetd Benfit.	0	0	0	13,560

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
111 5900	Budgetd Benfit.	0	0	0	13,560
115 5900	Budgetd Benfit.	0	0	0	13,560
610 5900	Budgetd Benfit.	0	0	0	0
630 5900	Budgetd Benfit.	0	0	0	0
001 5910	FICA-CityPaid	4,911	5,326	1,277	0
109 5910	FICA-CityPaid	1,395	1,203	1,457	0
110 5910	FICA-CityPaid	793	1,005	1,457	0
111 5910	FICA-CityPaid	396	20	1,457	0
115 5910	FICA-CityPaid	0	0	1,457	0
630 5910	FICA-CityPaid	576	740	0	0
001 5915	Disability Ins.	81	81	24	0
109 5915	Disability Ins.	23	18	23	0
110 5915	Disability Ins.	13	15	23	0
111 5915	Disability Ins.	6	0	23	0
115 5915	Disability Ins.	0	0	23	0
630 5915	Disability Ins.	10	11	0	0
001 5920	ER PERS	14,064	4,361	1,404	0
109 5920	ER PERS	4,858	986	1,268	0
110 5920	ER PERS	1,911	821	1,268	0
111 5920	ER PERS	2,227	19	1,268	0
115 5920	ER PERS	0	0	1,268	0
610 5920	ER PERS	472	0	0	0
630 5920	ER PERS	886	532	0	0
001 5921	EE PERS	1,448	116	129	0
109 5921	EE PERS	372	0	3	0
110 5921	EE PERS	196	0	3	0
111 5921	EE PERS	122	0	3	0
115 5921	EE PERS	0	0	3	0
630 5921	EE PERS	8	0	0	0

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
001 5930	Health Ins.	15,627	12,085	5,005	0
109 5930	Health Ins.	3,213	2,349	3,659	0
110 5930	Health Ins.	2,102	1,968	3,659	0
111 5930	Health Ins.	637	34	3,659	0
115 5930	Health Ins.	0	0	3,659	0
630 5930	Health Ins.	1,037	883	0	0
001 5950	LifeInsurance	234	217	71	0
109 5950	LifeInsurance	62	49	68	0
110 5950	LifeInsurance	38	41	68	0
111 5950	LifeInsurance	15	1	68	0
115 5950	LifeInsurance	0	0	68	0
630 5950	LifeInsurance	24	28	0	0
108 6150	Mat/Supplies	16,921	9,679	3,817	30,000
109 6150	Mat/Supplies	0	0	1,314	10,000
110 6150	Mat/Supplies	2,820	1,638	636	5,000
114 6150	Mat/Supplies	22,511	12,874	6,362	50,000
115 6150	Mat/Supplies	28,089	16,658	3,817	30,200
610 6150	Mat/Supplies	83	9	0	0
630 6150	Mat/Supplies	118	11	0	0
108 6175	Weed/Tree Spray	18,039	5,408	5,868	6,600
001 6250	Small Tools	51	66	0	0
114 6250	Small Tools	840	501	806	8,000
001 6300	ProfServices	0	0	0	0
114 6321	USA Serv Alerts	320	442	645	1,000
110 6700	Equip.Maint.	0	0	1,169	1,000
110 7364	Sign Replacemnt	2,352	475	0	0
115 7364	Sign Replacemnt	177	36	1,218	7,500
001 7500	Veh Opr/Maint	272	300	0	0
114 7500	Veh Opr/Maint	1,870	2,089	1,274	6,000

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
610 7500	Veh Opr/Maint	0	97	0	0
630 7500	Veh Opr/Maint	0	97	0	0
111 8002	Tree Pruning	22,500	22,560	40,000	40,000
111 8004	CG&SReplacement	0	5,458	0	0
115 8004	CG&SReplacement	0	0	0	15,000
610 8011	Cleaning/Cntrct	8,488	12,537	8,083	18,000
115 9101	Painting/Repair	0	0	0	1,000
115 9112	TrafCntrlImprov	0	0	0	3,000
114 9126	Street Barricds	346	455	0	800
114 9220	Thermo Plastic	0	3,900	0	30,000
078 9283	Skip Loader	0	0	0	0
078 9300	Mach/Equip.	298	796	157	7,500
108 9467	A/C Citywide	188	1,813	2,688	8,400
114 9467	A/C Citywide	492	4,748	7,039	22,400
115 9467	A/C Citywide	215	2,072	3,072	10,000
Total (3000) Streets		295,545	246,884	219,287	484,075

**CITY OF CORNING
2019/2020 ANNUAL BUDGET NARRATIVE
STREET PROJECTS (3001)**

ACTIVITY DESCRIPTION:

Street Projects will 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.

2019/2020 STREET IMPROVEMENT PROJECTS:

Street Projects planned this fiscal-year include:

3001 Street Improvement Projects

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3001	Name: Street Projects				
359 9278	SOLANO STR SCP	1,001,457	4,265	0	0
108 9293	2016 St. Proj	71,943	0	0	0
109 9293	2016 St. Proj	41,828	0	0	0
110 9293	2016 St. Proj	20,077	0	0	0
111 9293	2016 St. Proj	33,462	0	0	0
106 9294	2018 Street Pro	0	21,020	0	0
108 9294	2018 Street Pro	746	44,668	0	0
109 9294	2018 Street Pro	483	28,903	0	0
110 9294	2018 Street Pro	351	21,020	0	0
111 9294	2018 Street Pro	702	42,041	0	0
114 9294	2018 Street Pro	1,492	89,337	0	0
115 9294	2018 Street Pro	263	15,765	0	0
001 9295	2019 Street Pro	0	0	22,390	0
002 9295	2019 Street Pro	0	0	0	0
106 9295	2019 Street Pro	0	0	1,713	0
108 9295	2019 Street Pro	0	0	414	0
109 9295	2019 Street Pro	0	0	354	0
114 9295	2019 Street Pro	0	0	354	0
115 9295	2019 Street Pro	0	0	118	0
002 9296	2020 Street Pro	0	0	0	150,000
106 9296	2020 Street Pro	0	0	0	125,000
108 9296	2020 Street Pro	0	0	0	150,000
109 9296	2020 Street Pro	0	0	0	50,000
110 9296	2020 Street Pro	0	0	0	50,000
111 9296	2020 Street Pro	0	0	0	25,000
114 9296	2020 Street Pro	0	0	0	100,000
115 9296	2020 Street Pro	0	0	0	50,000
Total (3001) Street Projects		1,172,803	267,020	25,344	700,000

CITY OF CORNING
2019/2020 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. Caltrans would like the City as it expands to assume maintenance of the traffic signals.

SUPPLIES & SERVICES:

001-6410 ELECTRICITY: Provides electricity for the City Street and traffic lights. The City is experiencing a cost savings with the transition to LED street lights.

001-6700 EQUIPMENT MAINTENANCE: Provides for Caltrans maintenance contract for traffic signals. Caltrans will be upgrading the traffic signals over the next few years.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3100	Name: Street & Traffic Lights				
001 6410	Electricity	68,710	73,987	62,239	50,000
001 6700	Equip. Maint.	19,998	11,020	15,682	17,000
Total (3100) Street & Traffic Lights		88,708	85,007	77,920	67,000

**CITY OF CORNING
2019/2020 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 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:

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3190	Name: Community Events				
001 5100	Direct Labor	2,964	1,161	2,730	0
001 5200	Overtime	47	732	896	0
001 5300	Vacation	80	180	0	0
001 5400	Sick Leave	244	44	11	0
001 5700	Holiday Pay	1,288	941	804	0
001 5800	Comp Time-Off	0	43	0	0
001 5910	FICA-City Paid	416	288	350	0
001 5915	Disability Ins.	14	4	11	0
001 5920	ER PERS	420	266	334	0
001 5921	EE PERS	190	74	39	0
001 5930	Health Ins.	2,439	1,369	979	0
001 5950	Life Insurance	23	15	19	0
001 6150	Mat/Supplies	499	1,070	1,094	7,500
370 6157	Wayfinding Mnt	0	0	0	1,200
Total (3190) Community Events		8,624	6,187	7,268	8,700

CITY OF CORNING
2019/2020 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
- 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:** 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.
- 001-9072 CITY HALL EXTERIOR:** Project for improvements & repair to the City Hall building exterior.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3600	Name: Building Maintenance				
001 5100	Direct Labor	10,131	11,054	9,383	0
001 5125	Part-Time Sal.	0	0	471	0
001 5200	Overtime	114	58	190	0
001 5300	Vacation	1,013	1,145	716	0
001 5400	SickLeave	859	1,213	2,326	0
001 5700	Holiday Pay	1,595	1,083	1,313	0
001 5800	CompTime-Off	48	20	956	0
001 5910	FICA-CityPaid	1,156	1,254	1,254	0
001 5915	Disability Ins.	24	23	29	0
001 5920	ER PERS	1,213	1,157	1,188	0
001 5921	EE PERS	501	258	219	0
001 5930	Health Ins.	4,535	5,652	3,642	0
001 5950	LifeInsurance	62	63	65	0
001 6150	Mat/Supplies	11,991	8,132	7,482	12,000
108 6150	Mat/Supplies	0	3	0	0
001 6250	Small Tools	0	24	336	200
001 6320	Janitorial Srv.	5,848	6,534	5,990	7,000
610 6320	Janitorial Srv.	3,465	3,893	3,569	4,200
630 6320	Janitorial Srv.	3,465	3,893	3,569	4,200
001 6700	Equip.Maint.	0	0	0	150
001 6750	Bldg.Maint.	8,375	277,703	48,582	22,000
001 7418	Cert of Extng	384	730	0	400
001 9072	City Hall Exter	0	3,003	0	100,000
001 9073	CASP Access Rev	0	0	26,625	0
Total (3600) Building Maintenance		54,779	326,897	117,904	150,150

CITY OF CORNING
2019/2020 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.

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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3700	Name: Mechanic Maintenance				
001 6150	Mat/Supplies	0	0	11	0
610 6150	Mat/Supplies	103	45	284	150
630 6150	Mat/Supplies	103	45	284	150
001 6250	Small Tools	0	156	0	0
381 6250	Small Tools	1,690	0	0	0
383 6250	Small Tools	949	0	0	0
610 6250	Small Tools	36	138	0	1,000
630 6250	Small Tools	36	138	0	1,000
610 6461	Req.Pmts/Cnty.	0	0	130	150
630 6461	Req.Pmts/Cnty.	0	0	130	150
610 6700	Equip.Maint.	625	57	109	500
630 6700	Equip.Maint.	625	57	109	500
610 6750	Bldg.Maint.	152	344	103	500
630 6750	Bldg.Maint.	152	344	103	500
610 7500	Veh Opr/Maint	0	0	0	100
630 7500	Veh Opr/Maint	0	0	0	100
Total (3700) Mech Maint		4,470	1,327	1,264	4,800

CITY OF CORNING
2019/2020 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.
- 001-6250 SMALL TOOLS:** Public Works Equipment Replacement Fund for replacement and/or purchase of small tools.
- 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.
- 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.
- 105-7200** **CONFERENCES AND MEETINGS**: General Fund for attending conferences, meetings and training.
- 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.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3800	Name: Public Works Administration				
001 5100	DirectLabor	10,988	11,911	6,300	4,933
153 5100	DirectLabor	0	100	0	0
610 5100	DirectLabor	43,971	48,029	25,201	19,733
630 5100	DirectLabor	54,964	60,035	31,501	24,666
001 5200	Overtime	0	0	0	600
001 5300	Vacation	553	164	128	0
610 5300	Vacation	2,212	655	513	0
630 5300	Vacation	2,765	818	641	0
001 5350	Vac Cash Out	0	690	1,439	0
610 5350	Vac Cash Out	0	2,761	5,754	0
630 5350	Vac Cash Out	0	3,451	7,193	0
001 5400	SickLeave	249	473	225	0
153 5400	SickLeave	0	8	0	0
610 5400	SickLeave	998	1,922	902	0
630 5400	SickLeave	1,247	2,403	1,127	0
001 5600	AdminLeave	300	85	151	0
610 5600	AdminLeave	1,200	341	603	0
630 5600	AdminLeave	1,500	426	754	0
001 5650	Admin Cash Out	0	0	709	0
610 5650	Admin Cash Out	0	0	2,837	0
630 5650	Admin Cash Out	0	0	3,546	0
001 5700	Holiday Pay	619	676	359	0
153 5700	Holiday Pay	0	6	0	0
610 5700	Holiday Pay	2,474	2,730	1,436	0
630 5700	Holiday Pay	3,093	3,412	1,795	0
001 5750	Holiday CASHOUT	0	0	7	0
610 5750	Holiday CASHOUT	0	0	27	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
630 5750	Holiday CASHOUT	0	0	0	33
001 5850	Comp Time CASHD	0	0	0	32
610 5850	Comp Time CASHD	0	0	0	1,000
630 5850	Comp Time CASHD	0	0	0	129
001 5900	Budgetd Benfit.	0	0	0	161
610 5900	Budgetd Benfit.	0	0	0	0
630 5900	Budgetd Benfit.	0	0	0	2,575
001 5910	FICA-CityPaid	1,010	1,114	0	10,299
153 5910	FICA-CityPaid	0	9	768	12,874
610 5910	FICA-CityPaid	4,040	4,492	0	0
630 5910	FICA-CityPaid	5,051	5,616	3,069	0
001 5915	Disability Ins.	16	16	3,837	0
153 5915	Disability Ins.	0	0	10	0
610 5915	Disability Ins.	63	63	0	0
630 5915	Disability Ins.	79	79	40	0
001 5920	ER PERS	1,730	1,069	49	0
153 5920	ER PERS	0	10	563	0
610 5920	ER PERS	6,920	4,316	0	0
630 5920	ER PERS	8,650	5,396	2,252	0
001 5921	EE PERS	333	131	2,814	0
153 5921	EE PERS	0	1	84	0
610 5921	EE PERS	1,333	528	0	0
630 5921	EE PERS	1,666	660	334	0
001 5930	Health Ins.	2,723	3,155	418	0
153 5930	Health Ins.	0	29	1,973	0
610 5930	Health Ins.	10,890	12,735	0	0
630 5930	Health Ins.	13,613	15,921	7,889	0
001 5950	Lifelnurance	42	42	9,862	0
153 5950	Lifelnurance	0	0	26	0
				0	0

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual		TO DATE		Budget	
		2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020
610 5950	LifeInsurance	168	168	102	0	102	0
630 5950	LifeInsurance	210	210	128	0	128	0
001 6100	Office Supplies	337	404	938	1,000	938	1,000
610 6100	Office Supplies	539	338	947	1,000	947	1,000
630 6100	Office Supplies	425	338	947	1,000	947	1,000
001 6150	Mat/Supplies	0	0	260	0	260	0
001 6250	Small Tools	0	0	0	5,000	0	5,000
001 6300	ProfServices	0	0	0	30,750	0	30,750
109 6300	ProfServices	0	0	0	30,750	0	30,750
610 6300	ProfServices	0	0	48,043	36,900	48,043	36,900
630 6300	ProfServices	0	32	23,931	21,600	23,931	21,600
001 6350	Communications	2,626	2,655	2,421	2,600	2,421	2,600
610 6350	Communications	2,545	2,580	2,362	2,600	2,362	2,600
630 6350	Communications	2,545	2,580	2,362	2,600	2,362	2,600
109 6551	Emp Physicals	82	633	849	600	849	600
001 6552	Safety Items	0	163	0	0	0	0
114 6552	Safety Items	2,166	2,504	2,321	3,000	2,321	3,000
001 6700	Equip.Maint.	914	851	400	900	400	900
610 6700	Equip.Maint.	925	810	400	900	400	900
630 6700	Equip.Maint.	925	810	400	900	400	900
001 7200	Conf/Meetings	0	0	0	200	0	200
105 7200	Conf/Meetings	411	2,582	220	0	220	0
610 7200	Conf/Meetings	35	1,020	157	750	157	750
630 7200	Conf/Meetings	35	1,020	157	750	157	750
Total (3800) Public Works Administration		200,176	216,177	214,834	220,480	214,834	220,480

CITY OF CORNING
2019/2020 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.

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

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:

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 street lights within the district.

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

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3901	Name: L&L 1 (N.ALEX LN.)				
701 5100	DirectLabor	0	334	170	494
701 5125	Part-Time Sal.	0	0	105	0
701 5400	SickLeave	0	8	11	0
701 5700	Holiday Pay	0	18	20	0
701 5800	CompTime-Off	0	0	2	0
701 5900	Budgetd Benfit.	0	0	0	38
701 5910	FICA-CityPaid	0	30	24	0
701 5915	Disability Ins.	0	1	0	0
701 5920	ER PERS	0	24	14	0
701 5921	EE PERS	0	1	0	0
701 5930	Health Ins.	0	141	67	0
701 5950	LifeInsurance	0	2	1	0
701 6150	Mat/Supplies	0	16	11	50
701 6315	Landscape Maint	127	282	0	0
701 6410	Electricity	638	621	475	450
701 6500	Print/Advert.	67	19	79	100
Total (3901) L&L 1 (N.ALEX LN.)		831	1,497	979	1,132

CITY OF CORNING
2019/2020 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.

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.

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:

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.

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

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3902	Name: L&L 2 (STONEFOX)				
702 5100	DirectLabor	0	0	0	494
702 5125	Part-Time Sal.	0	0	138	0
702 5900	Budgetd Benfit.	0	0	0	38
702 5910	FICA-CityPaid	0	0	11	0
702 6150	Mat/Supplies	105	0	0	400
702 6315	Landscape Maint	254	1,004	843	400
702 6410	Electricity	0	0	0	900
702 6500	Print/Advert.	74	19	88	650
Total (3902) L&L 2 (STONEFOX)		432	1,023	1,079	2,882

CITY OF CORNING
2019/2020 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.

SUPPLIES & SERVICES:

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

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

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

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3903	Name: L&L 3 (BLOSSOM)				
703 5100	DirectLabor	0	0	0	494
703 5900	Budgetd Benfit.	0	0	0	38
703 6150	Mat/Supplies	0	0	0	500
703 6315	Landscape Maint	7	0	0	0
703 6410	Electricity	1,696	2,724	2,297	2,900
703 6500	Print/Advert.	70	19	84	400
Total (3903) L&L 3 (BLOSSOM)		1,773	2,742	2,381	4,332

CITY OF CORNING
2019/2020 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.

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.

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:

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 street lights within the district.

704-6500 PRINTING & ADVERTISING: Printing and advertising expense for this district.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3904	Name: L&L 4 (SALADO)				
704 5100	DirectLabor	0	0	0	494
704 5125	Part-Time Sal.	0	0	147	0
704 5900	Budgetd Benfit.	0	0	0	38
704 5910	FICA-CityPaid	0	0	11	0
704 6150	Mat/Supplies	0	0	0	1,500
704 6315	Landscape Maint	2,494	5,817	5,057	0
704 6410	Electricity	2,040	1,659	1,336	1,500
704 6500	Print/Advert.	82	19	86	450
Total (3904) L&L 4 (SALADO)		4,616	7,495	6,638	3,982

**CITY OF CORNING
2019/2020 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:

105-6300 PROFESSIONAL SERVICES: Rural Planning Fund for engineering services related to Streets; includes GIS and Airport engineering support.

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.

105-6353 PROFESSIONAL SERVICES – AIRPORT: Rural Planning for the Airport.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 4200	Name: Engineering Services				
001 6300	ProfServices	0	0	0	6,000
105 6300	ProfServices	1,712	173	4,887	0
112 6300	ProfServices	1,430	815	1,667	2,000
114 6300	ProfServices	1,172	1,763	9,879	12,000
116 6300	ProfServices	865	400	25	1,000
347 6300	ProfServices	424	1,538	1,562	2,500
348 6300	ProfServices	77	0	175	1,000
610 6300	ProfServices	0	0	437	2,000
630 6300	ProfServices	5,680	4,013	662	7,000
001 6340	DEV ENGINEERING	338	0	10,130	10,000
105 6353	Prof Svc Airpt	549	0	812	0
620 6353	Prof Svc Airpt	0	0	0	2,000
Total (4200) Engineering Services		12,248	8,700	30,236	45,500

CITY OF CORNING
2019/2020 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 Clark Park 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.
- 352-6150 MATERIAL/SUPPLIES:** Provides purchase of materials/supplies utilized for park maintenance.
- 001-6315 LANDSCAPE MAINTENANCE:** General Fund for herbicide and fertilizer for parks, specifically soil amendments for Lenox Field.
- 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. Funding has been included this year for ADA improvements within the restroom buildings.
- 001-7500 VEHICLE OPERATIONS/MAINTENANCE:** General Fund provides for vehicle fuel, maintenance and repairs.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 6100	Name: Parks Maintenance				
001 5100	Direct Labor	77,299	88,899	72,287	118,961
001 5125	Part-Time Sal.	0	0	556	0
001 5200	Overtime	447	379	551	200
001 5300	Vacation	4,171	6,188	6,106	0
001 5350	Vac Cash Out	0	1,401	0	0
001 5400	SickLeave	5,538	5,322	3,392	0
001 5700	Holiday Pay	4,754	6,513	4,359	0
001 5800	CompTime-Off	232	171	1,262	0
001 5850	Comp Time CASHD	0	1,036	0	0
001 5900	Budgetd Benfit.	0	0	0	55,059
001 5910	FICA-CityPaid	7,940	9,260	7,116	0
001 5915	Disability Ins.	165	188	137	0
001 5920	ER PERS	10,046	8,966	7,281	0
001 5921	EE PERS	3,123	1,425	537	0
001 5930	Health Ins.	30,848	33,949	28,254	0
001 5950	Lifelnurance	411	457	385	0
001 6150	Mat/Supplies	18,172	15,599	19,344	22,500
352 6150	Mat/Supplies	2,253	1,927	2,391	0
001 6315	Landscape Maint	9,306	20,974	19,574	20,000
001 6320	Janitorial Srv.	5,716	5,134	4,706	5,700
001 6410	Electricity	12,457	17,402	16,045	18,000
001 6551	Emp Physicals	57	22	89	300
001 6750	Bldg.Maint.	45	28	97	9,000
001 7500	Veh Opr/Maint	619	60	1,134	1,500
078 9300	Mach/Equip.	1,082	0	0	0
	Total (6100) Parks Maintenance	194,678	225,300	195,601	251,220

**CITY OF CORNING
2019/2020 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:

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

341-9304 PARK IMPROVEMENT FUND: Provides for park improvement projects such as playground equipment upgrades and repairs.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 6101	Name: Park Special Project				
353 8325	Recycling costs	0	0	0	5,000
341 9304	Park Imp fund	96,501	3,304	-516	25,000
075 9390	Park Projects	0	0	0	75,000
Total (6101) Park Special Project		96,501	3,304	-516	105,000

**CITY OF CORNING
2019/2020 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 repairs to the theatre building needed for ADA compliance.

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual	Actual	TO DATE	Budget
Dept #: 6125	Name: Rodgers Theatre	2016-2017	2017-2018	2018-2019	2019-2020
001 6150	Mat/Supplies	0	22	378	1,500
001 6410	Electricity	2,108	7,564	5,859	9,000
001 6430	Natural Gas	161	1,603	1,579	1,700
001 6750	Bldg.Maint.	0	0	0	5,000
341 9147	Marquee	2,479	2,690	0	4,000
001 9175	Theater Floorin	0	20,000	0	0
355 9175	Theater Floorin	11	15,000	0	0
Total (6125) Rodgers Theatre		4,759	46,879	7,816	21,200

**CITY OF CORNING
2019/2020 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:

5100 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, Taxes, Disability, Medicare, State Unemployment.

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.

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

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual	Actual	TO DATE	Budget
Dept #: 6200	Name: POOL	2016-2017	2017-2018	2018-2019	2019-2020
001 5100	DirectLabor	339	0	0	0
001 5125	Part-Time Sal.	40,952	44,875	33,697	64,070
001 5200	Overtime	4,682	6,189	955	3,000
001 5400	SickLeave	52	0	124	0
001 5900	Budgetd Benfit.	0	0	0	4,901
001 5910	FICA-CityPaid	3,449	3,664	2,660	0
001 5920	ER PERS	1,989	0	0	0
001 6150	Mat/Supplies	18,624	18,850	8,008	22,500
001 6187	LGRD CERT&TEST	1,345	900	3,416	2,500
001 6551	Emp Physicals	57	3,945	1,680	3,000
001 9090	Pool Resurface	0	90,706	0	0
Total (6200) POOL		71,489	169,129	50,541	99,971

Enterprise Fund Operations

Transportation Center

**CITY OF CORNING
2019/2020 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 and ride parking lot located across Solano Street to the north.

The Transportation Facility consists of four (4) Suites:

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

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3160	Name: Transportation Facility				
625 5125	Part-Time Sal.	0	0	124	0
625 5910	FICA-CityPaid	0	0	9	0
625 6410	Electricity	6,619	6,301	5,129	6,000
625 6430	Natural Gas	779	1,027	989	1,200
001 6750	Bldg.Maint.	117	130	0	0
625 6750	Bldg.Maint.	8,614	7,782	4,858	10,000
625 7365	Landscaping	2,045	3,759	4,177	0
Total (3160) Transportation Facility		18,174	18,998	15,286	17,200

Airport

**CITY OF CORNING
2019/2020 ANNUAL BUDGET NARRATIVE
AIRPORT (3500)**

ACTIVITY DESCRIPTION:

A Fixed Base Operator (FBO) operates the Corning Airport. This Operator is responsible for maintaining a business that offers aircraft maintenance and supplies tie downs utilized in securing the airplanes not in hangars.

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 vital to the City and 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

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:

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.

620-6410 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.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 3500	Name: Airport				
001 5100	DirectLabor	0	228	0	0
620 5100	DirectLabor	179	2,153	1,783	0
620 5200	Overtime	0	11	11	0
001 5300	Vacation	0	42	0	0
620 5300	Vacation	0	949	35	0
620 5400	SickLeave	11	107	9	0
620 5700	Holiday Pay	0	89	75	0
620 5800	CompTime-Off	0	0	0	0
001 5910	FICA-CityPaid	0	27	0	0
620 5910	FICA-CityPaid	15	278	147	0
001 5915	Disability Ins.	0	1	0	0
620 5915	Disability Ins.	0	3	1	0
001 5920	ER PERS	0	26	0	0
620 5920	ER PERS	17	281	36	0
001 5921	EE PERS	0	12	0	0
620 5921	EE PERS	8	54	15	0
620 5929	GASB 68 Pension	0	4,370	0	0
001 5930	Health Ins.	0	230	0	0
620 5930	Health Ins.	39	1,420	115	0
001 5950	LifeInsurance	0	1	0	0
620 5950	LifeInsurance	1	13	2	0
620 6150	Mat/Supplies	1,451	1,236	411	5,000
620 6185	Consultant Serv	316	275	226	500
620 6186	Taxes	0	0	0	100
620 6300	ProfServices	0	0	2,316	500
620 6345	Consult, Lit.	0	0	0	14,500
620 6410	Electricity	3,802	4,575	3,348	4,800

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
620 6420	Propane	696	1,162	489	2,000
620 6462	ReqPmts.State	1,676	1,400	1,400	2,000
620 6750	Bldg.Maint.	74	23,931	318	11,000
620 6810	Liability Ins.	4,096	4,096	9,276	6,000
Total (3500) Airport		12,380	46,970	20,015	46,400

Sewer & Waste Water Treatment Plant

**CITY OF CORNING
2019/2020 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.
- 610-7500 VEHICLE OPERATION/MAINTENANCE:** For vehicle fuel and repair costs.
- 610-9300 MACH./EQUIPMENT:** Purchase of machines/equipment for sewer maintenance.
- 381-9500 VEHICLE/REPLACE:** Provides for vehicle replacement.
- 610-9860 PERS SIDEFUND DEBT SERVICE:** Funds a portion of the PERS Side Fund Refinance.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 5000	Name: Sewer Dept				
610 5100	DirectLabor	46,814	41,451	40,866	86,327
610 5200	Overtime	848	398	332	1,000
610 5300	Vacation	6,712	5,132	3,111	0
610 5350	Vac Cash Out	0	65	947	0
610 5400	SickLeave	3,422	-7	2,118	0
610 5500	WComp Time Off	-571	2,893	0	0
610 5600	AdminLeave	1,109	0	0	0
610 5650	Admin Cash Out	0	1,369	1,390	0
610 5700	Holiday Pay	3,138	3,034	2,891	0
610 5800	CompTime-Off	139	138	1,346	0
610 5850	Comp Time CASHD	0	0	0	1,000
610 5900	Budgetd Benfit.	0	0	0	41,891
610 5910	FICA-CityPaid	5,145	4,461	4,465	0
610 5915	Disability Ins.	76	61	54	0
610 5920	ER PERS	4,690	3,943	4,161	0
610 5921	EE PERS	1,414	653	624	0
610 5929	GASB 68 Pension	0	237,128	0	0
610 5930	Health Ins.	14,340	13,676	13,900	0
610 5950	LifeInsurance	202	169	178	0
610 6100	Office Supplies	721	338	719	1,400
673 6100	Office Supplies	406	0	0	0
681 6100	Office Supplies	140	0	0	0
692 6100	Office Supplies	80	0	0	0
001 6150	Mat/Supplies	0	59	0	0
610 6150	Mat/Supplies	4,265	10,407	11,430	15,000
001 6250	Small Tools	51	66	0	0
610 6250	Small Tools	875	635	285	1,000

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
610 6350	Communications	0	9,910	10,834	10,000
610 6410	Electricity	6,535	5,856	5,811	6,000
001 6700	Equip.Maint.	0	0	37	0
610 6700	Equip.Maint.	1,162	1,221	2,846	1,000
610 7100	Traing/Educ.	195	0	0	2,000
610 7368	PreTreat.Prog	37,338	38,496	36,474	42,000
001 7500	Veh Opr/Maint	0	34	0	0
610 7500	Veh Opr/Maint	1,799	1,506	969	4,000
381 9283	Skip Loader	0	0	0	0
610 9300	Mach/Equip.	1,923	2,472	209	4,600
381 9500	Vehicle/Replace	0	0	54,280	0
610 9860	Debt, Side Fund	2,911	2,501	8,364	10,950
Total (5000) Sewer Dept		145,883	388,065	208,639	228,168

**CITY OF CORNING
2019/2020 ANNUAL BUDGET NARRATIVE
WASTE WATER 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.

PERSONNEL SERVICES:

5100 SALARIES: Funds employee wages associated with the wastewater Treatment Plant.

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:

610-6175 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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 5200	Name: Waste Water Treatment Plant				
610 6175	Weed/Tree Spray	3,591	5,408	6,422	6,650
001 6300	ProfServices	0	974	0	0
610 6300	ProfServices	643,741	646,947	614,914	691,000
610 6410	Electricity	101,546	72,404	70,332	80,000
610 6461	Req.Pmts/Cnty.	964	635	424	750
610 7376	Annual Permit	15,166	10,654	11,569	16,000
Total (5200) WWTP		765,008	737,021	703,661	794,400

**CITY OF CORNING
2019/2020 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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 5250	Name: Sewer Improvements				
348 6810	Liability Ins.	16,901	0	0	0
610 6810	Liability Ins.	8,011	0	0	0
630 6810	Liability Ins.	52,211	0	0	0
381 9135	SWR Line Rplcmt	17,047	0	0	50,000
380 9206	CapReplacement	4,985	0	57,475	134,500
348 9812	Sewer Debt Serv	163,220	128,215	104,378	217,000
610 9812	Sewer Debt Serv	80,120	59,310	223,496	161,200
611 9812	Sewer Debt Serv	0	644	0	0
647 9812	Sewer Debt Serv	-1	0	0	0
651 9812	Sewer Debt Serv	-1	0	0	0
652 9812	Sewer Debt Serv	172,504	0	0	0
673 9812	Sewer Debt Serv	611,647	0	0	0
674 9812	Sewer Debt Serv	31	0	0	0
675 9812	Sewer Debt Serv	811,294	0	0	0
681 9812	Sewer Debt Serv	130,030	0	0	0
692 9812	Sewer Debt Serv	3,708,090	0	0	0
693 9812	Sewer Debt Serv	-22,373	0	0	0
610 9825	Interfund Int.	0	72,908	0	0
Total (5250) Sewer Improvements		5,753,715	261,077	385,349	562,700

CITY OF CORNING
2019-2020 ANNUAL BUDGET NARRATIVE
WWTP & SEWER CAPT'L REPLACEMENT/DEBT TRANSFERS
(5300)

ACTIVITY DESCRIPTION:

The line items below provide funding for the monetary transfers necessary to fund capital improvement needs for the Wastewater Treatment Plant (WWTP), necessary sewer capital replacement items, and for the required payments on the refinanced (2017) Wastewater Treatment Plant Debt.

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

- 610-9801: WWPT 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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 5300	Name: Sewer Transfers				
610 9801	WWTP CapRepITrs	85,000	85,000	85,000	85,000
610 9802	SwrCapRepTrans.	40,000	40,000	0	40,000
610 9804	WWTP Debt Trans	240,000	225,000	200,000	160,000
Total (5300) Sewer Transfers		365,000	350,000	285,000	285,000

Water



**CITY OF CORNING
2019/2020 ANNUAL BUDGET NARRATIVE
WATER MAINTENANCE (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.

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

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

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

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 PERMITS/STATE REQUIRED: Provides for required State permits.

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

630-7100 TRAINING: Provides for employee training.

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

630-9300 MACH./EQUIPMENT: Funds purchase of machines/equipment for maintenance.

630-9860 PERS SIDEFUND DEBT SERVICE: Funds a portion of the PERS Side Fund Refinance.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 7100	Name: Water Department				
630 5100	Direct Labor	166,865	154,100	147,884	187,862
630 5200	Overtime	2,497	2,155	2,504	0
630 5300	Vacation	14,306	10,828	7,208	0
630 5350	Vac Cash Out	0	81	2,027	0
630 5400	SickLeave	10,987	2,133	7,477	0
630 5500	WComp Time Off	-571	2,893	0	0
630 5600	AdminLeave	1,386	0	0	0
630 5650	Admin Cash Out	0	1,712	1,737	0
630 5700	Holiday Pay	9,652	12,443	11,950	0
630 5750	Holiday CASHOUT	0	0	98	0
630 5800	CompTime-Off	3,769	121	1,175	0
630 5850	Comp Time CASHD	0	134	142	1,000
630 5900	Budgetd Benfit.	0	0	0	93,629
630 5910	FICA-CityPaid	16,774	15,908	15,887	0
630 5915	Disability Ins.	279	276	273	0
630 5920	ER PERS	21,617	14,623	14,814	0
630 5921	EE PERS	4,847	2,051	2,378	0
630 5929	GASB 68 Pension	0	177,872	0	0
630 5930	Health Ins.	52,998	59,117	61,444	0
630 5950	LifeInsurance	762	725	749	0
630 6100	Office Supplies	721	338	874	4,000
673 6100	Office Supplies	539	0	0	0
681 6100	Office Supplies	35	0	0	0
001 6150	Mat/Supplies	601	97	0	0
630 6150	Mat/Supplies	32,250	47,185	39,174	50,000
630 6175	Weed/Tree Spray	0	5,407	0	5,400
001 6250	Small Tools	51	66	0	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
630 6250	Small Tools	909	663	433	750
630 6260	Uniform/Cloth.	6	0	0	0
630 6300	ProfServices	12,981	14,141	12,116	15,000
630 6350	Communications	0	9,910	10,834	10,000
630 6410	Electricity	220,093	223,545	189,636	220,000
630 6462	ReqPmts.State	19,135	11,462	11,498	20,000
001 6700	Equip.Maint.	0	81	0	0
630 6700	Equip.Maint.	2,885	3,386	3,573	10,000
630 7100	Traing/Educ.	370	937	2,244	5,000
001 7500	Veh Opr/Maint	0	43	0	0
630 7500	Veh Opr/Maint	3,034	1,907	3,436	6,000
383 9283	Skip Loader	0	0	0	0
630 9300	Mach/Equip.	298	796	157	4,000
630 9860	Debt, Side Fund	4,464	4,527	15,383	19,400
Total (7100) Water Dept		604,542	781,662	567,104	652,041

**CITY OF CORNING
2019-2020 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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 7300	Name: Water Capital Transfers				
630 9814	FUND 383 TRNSFR	78,500	78,500	78,500	78,500
Total (7300)	Water Capital Transfers	78,500	78,500	78,500	78,500

CITY OF CORNING
2019/2020 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 very 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).

PERSONNEL SERVICES:

630-6300 PROFESSIONAL SERVICES: Funds engineering costs in support of projects.

SUPPLIES & SERVICES:

383-8045 HYDRANT INSTALLATION: Provides for hydrant repair and replacement.

383-9168 PUMP IMPROVEMENTS: Funding for all well improvements.

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.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2019-2020

Expenses	Description	Actual 2016-2017	Actual 2017-2018	TO DATE 2018-2019	Budget 2019-2020
Dept #: 7420	Name: Water Capital Improvement				
630 6300	ProfServices	0	0	0	500
383 8045	Hydrant Install	0	9,620	14,329	20,000
383 9168	Pump Improve.	43,956	0	0	60,000
630 9216	Handheld Mtr Rd	0	0	0	7,000
346 9237	Telemetry	10,618	18,238	12,167	18,000
630 9276	Water Meter Rep	0	16,304	5,817	10,000
383 9281	Well Chlorinator	0	0	0	1,500
383 9417	WELL REPAIRS	21,885	30,604	11,287	31,000
630 9811	Wtr Debt Service	200,428	132,743	208,455	282,300
641 9811	Wtr Debt Service	-1	0	0	0
645 9811	Wtr Debt Service	-1	0	0	0
653 9811	Wtr Debt Service	-8,104,209	0	0	0
673 9811	Wtr Debt Service	810,788	0	0	0
674 9811	Wtr Debt Service	41	0	0	0
675 9811	Wtr Debt Service	1,075,436	0	0	0
681 9811	Wtr Debt Service	32,507	0	0	0
682 9811	Wtr Debt Service	1,393,864	0	0	0
Total (7420)	Water Capital Improvement	-4,514,688	207,508	252,056	430,300