

CITY OF CORNING



2020-2021

Budget and Program of Service



**City of Corning
2020-2021
Budget**


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**ITEM NO.: J-14
PRESENTATION OF FISCAL YEAR 2020-
2021 PROGRAM OF SERVICE AND
ANNUAL BUDGET**

June 23, 2020

**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 2020-2021 City Budget".

BACKGROUND:

Attached you will find the proposed FY 2020/2021 budget. The one-half cent sales tax (Measure A) is estimated to yield \$1,045,000 in FY 2020/2021. A significant amount of capital improvement is proposed to be funded this year. There are also significant increases to salaries and benefits as a result of the Memorandum's of Understanding being approved with the Public Safety, Dispatch, Management, and Miscellaneous bargaining units.

SUMMARY:

If approved in their entirety the Budget will:

- Continue to maintain "full-time" Municipal Operations at current staffing levels.
- Includes at least a 3.0% (budgeted at 4.2%) pay increase effective the first pay period in January 2021 for all employees in the Miscellaneous, Public Safety, Dispatch, and Management Bargaining Units.
- Continue the independent Planning Consultant arrangement (at approximately 7 hours per week with Scott Friend), 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.
- \$200,000 will be utilized from Measure A to fund Dispatch. These funds are necessary to reduce the losses to the General Fund.
- \$340,336, \$300,998, and \$102,253 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.
- \$20,000 to support economic development projects
- Funding in the amount of \$20,000 to complete a Development Impact Fee Study as required by law
- Funding in the amount of \$7,000 to complete a Five-Year Strategic Plan utilizing a third-party facilitator
- \$15,000 in funding to develop a new City website to comply with the Americans with Disabilities Act
- Funding in the amount of \$15,000 to purchase a time clock system to create administrative efficiencies
- Funding in the amount of \$3,000 for the feral cat program
- The replacement of 1 desktop at City Hall and 3 desktops within the Police Department
- \$2,000 in ADA Improvements for the Library and \$5,000 to City Buildings
- \$10,000 for safety improvements to the front counter at the Finance Department

- \$8,000 in funding for the K-9 Program
- \$50,000 to support the Animal Shelter Services Agreement with the County
- \$650,000 in street projects and/or street maintenance
- \$5,000 to support community events
- The following items identified within the Capital Improvement Program

Capital Improvement Proposed Funding

	Dollar Amount	Funding Mechanism	
Mini-Attack/Chief's Truck	80,000	Financed	Fire Capital Replacement funded through Measure A
6 Replacement SCBA Bottles	9,000	Measure A	
Truck 3 LED Light Conversion	12,000	Measure A	
Engine 14 Light Conversion	13,000	Measure A	
PPE	3,100	Measure A	Grant-Funded
2 Patrol Vehicles*	107,434		Police Capital Replacement funded through Measure A
1 Additional Patrol Vehicles	62,676		
6 Patrol Rifles	10,410		
13 Speed Plates	13,000		
2 Drones	13,500		
Time Clock System	15,000		General Fund
Susteen	2,390		
Utility Dump Trailer	15,000		Public Works Capital Replacement Funded through Measure A
Ride-On Lawn Mower	24,000		
Airport Fencing	182,000		Grant-Funded
ADA Improvements to City Buildings	5,000		General Fund
Total	\$567,510		

*Due to delays at the manufacturing plant the 2 patrol vehicles budgeted in FY 2019/20 will not be received until FY 2020/21

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 2020/2021 Total Projected City-wide Revenues (excluding transfers): \$13,854,927**
- **FY 2020/2021 Total Expenditures (excluding transfers): \$14,557,338**
- **Anticipated General Fund Revenues and Measure A Revenues will total \$5,201,600 and \$1,045,000, respectively.**
- **Recommended General Fund Expenditures will total: \$5,942,113 and \$1,043,587, respectively.**
- **General Fund Reserves will decrease by approximately \$592,616 from June 30, 2019 to June 30, 2021 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 2020-2021 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 provides a short history of expenditures in each of the City's Departments. Individual expenditure plans for each Department are provided for detailed review.

IMPLEMENTING THE PROGRAM OF SERVICE AND ANNUAL BUDGET:

Staff will present 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 July 14, 2020 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 2018-2019; ending June 30, 2019).
2. **2019-2020 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, 2020) based on ten months of data (July through April).

Due to the coronavirus pandemic (COVID-19), the City will experience major decreases in sales tax, transactions and use tax (Measure A), and transient occupancy tax revenue. Budgeted revenue is anticipated to be less than what is included in the approved FY 2019/20 budget by approximately \$126,970. Fortunately, the losses in sales tax, transient occupancy tax were partially offset by increases in grant-funded salary reimbursements.

Our General Fund (including Measure A) balance at June 30, 2020 is anticipated to be \$3,228,775 (5.15 months of operating expenditures).

3. **Fiscal Year 2020/21 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 and where we expect to be on June 30, 2021. This year it is particularly difficult to reasonably project revenue due to COVID-19. We don't yet have sales tax data from the 2nd quarter of 2020 (April 1-June 30, 2020). This data will be available in late August early September and will be particularly helpful in understanding the full impacts of the closure of all but essential businesses. Staff will provide a quarterly budget update to the City Council in the September/October timeframe.

Hinderlitsers de Llamas the City's sales tax consulting firm expects sales tax revenue to decrease by almost 14% from \$3,095,713 in FY 2018/19 to \$2,825,516 in FY 2020/2021. This is assuming the federal CARES Act subsidies will be enough for businesses to remain open and there will not be a second shelter-in-place order. Staff expect Transient Occupancy Tax (TOT) revenue will significantly decrease in FY 2020/2021 by \$275,000 due to COVID-19 and the artificial inflation in revenues from the Camp Fire in fiscal years 2018/2019 and 2019/2020. One-time grant revenue sources to operate the Recreation Program at some point will become a full General Fund expense.

The City is fortunate to have a comfortable level of General Fund reserves during this time of uncertainty. Measure A funding is allowing the City to maintain its existing services, while funding a significant amount of capital improvement expenses.

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 its reserves to a minimum of six months of General Fund expenditures. General Fund Reserves at June 30, 2021 are anticipated to decrease to approximately four months of general fund expenditures.

SUMMARY OF PROPOSED REVENUES AND EXPENDITURES FY 2020-2021

REVENUES:

The **total City revenues** from all sources for Fiscal Year 2020-2021 are projected to reach \$13,854,927, 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 (Including Measure A):

We project General Fund Revenues to be \$6,246,600 for FY 2020-2021. That amounts to 50.4% 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 3). The spreadsheet shows how the fund amounts have varied among the recent budget cycles. The categories totals are also graphed on Page 2.

“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 2020-2021 is \$7,608,327. That makes up 55% 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. 07-23-2019-09 on July 23, 2019. The Resolution implements a series of five separate 3.0% annual increases to the Sewer Rates beginning on August 1, 2019 and on July 1 each year thereafter.

Please refer to the Water Enterprise Fund Spreadsheet (Page 10). In 2018, the City implemented a series of five annual 3.5% water rate increases. As anticipated, consumption levels did not return to pre-drought levels. As a result, the City Council adopted Resolution 07-23-2019-08 approving an additional 3.5% annual increase (a total of 7%) for the next four years in order to remain in compliance with its rate covenant requirements.

EXPENDITURES-HOW THE CITY SPENDS ITS MONEY:

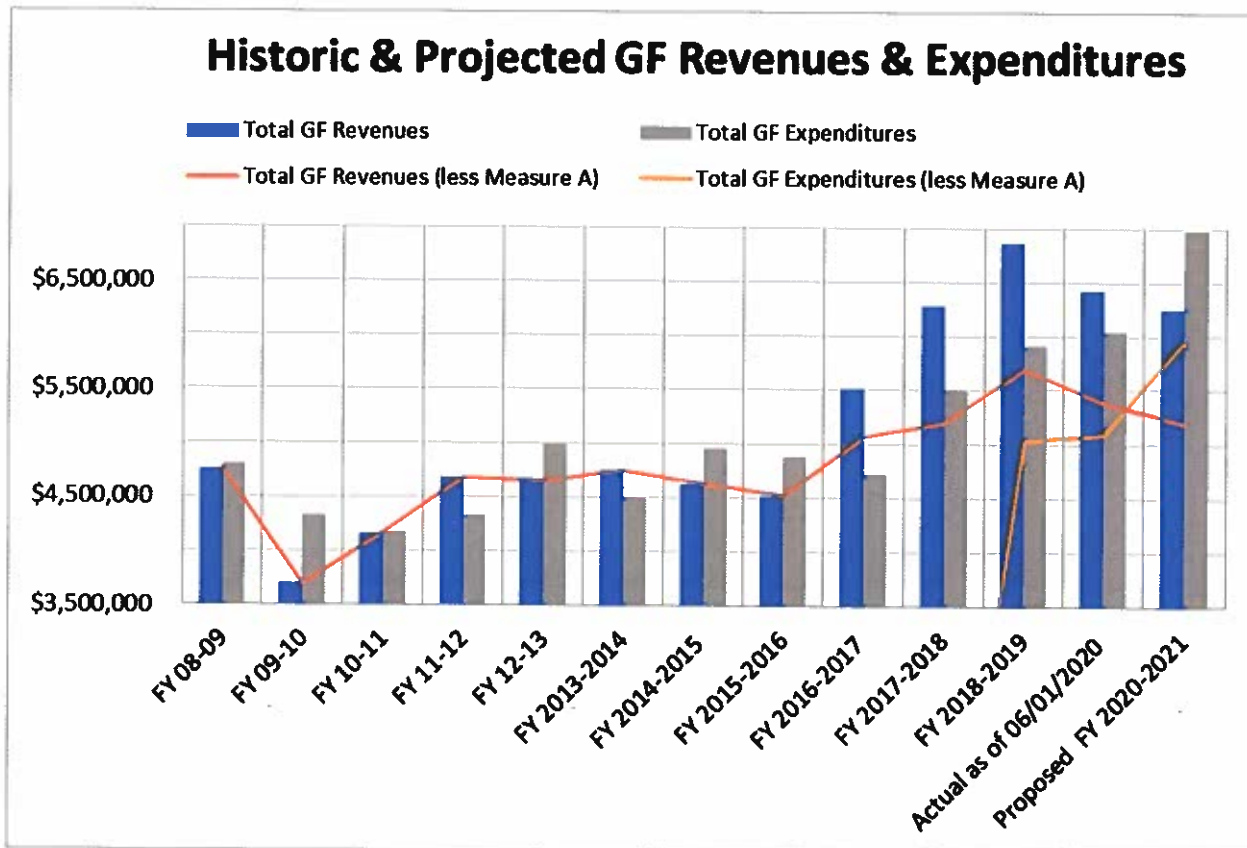
The Draft Budget document includes Staff recommended expenditures (excluding transfers) totaling **\$14,557,338**.

The passage of Measure A allowed the City to build up its reserves. This is allowing the City to avoid layoffs during this difficult time, which I am extremely grateful for. Since personnel costs represent 75% of general fund expenditures, there are little other means to cut expenditures unfortunately. I will continue to monitor revenues on a quarterly basis and provide updates to the City Council. Specific purchases such as the time clock system and the outside consultant to facilitate a five-year strategic plan will not occur until after mid-year budget review.

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 below is included under the Financial Projections Tab at page 3 of the Draft Budget document and titled "General Fund Revenue History Projections". The spreadsheet shows the various sources of General Fund revenue for each fiscal year and the corresponding amount received. As you can see General Fund revenues are anticipated to be less than FY 2017/2018, yet expenditures have significantly increased. This is primarily due to the City adequately funding depreciation expense and an increase in salaries and benefits.



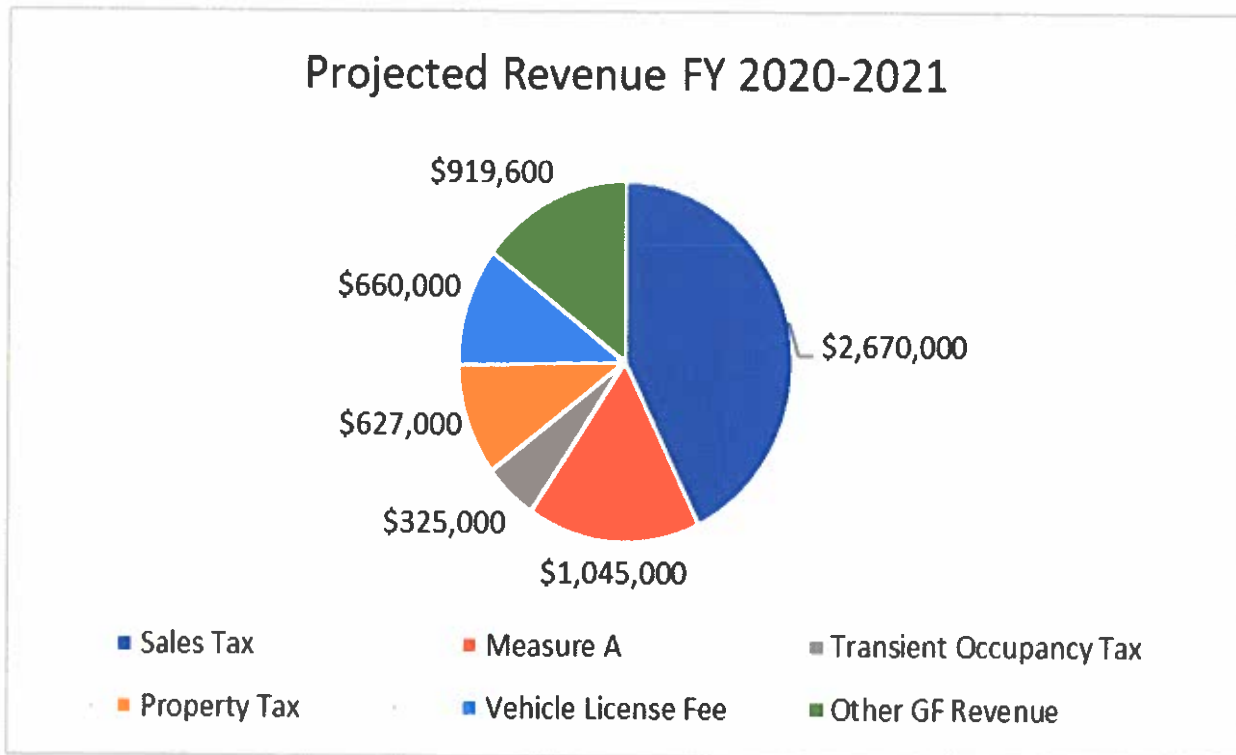
We are projecting the following:

	Revenue	Expenditures
General Fund (with Measure A)	\$ 6,246,600	\$ 6,985,700

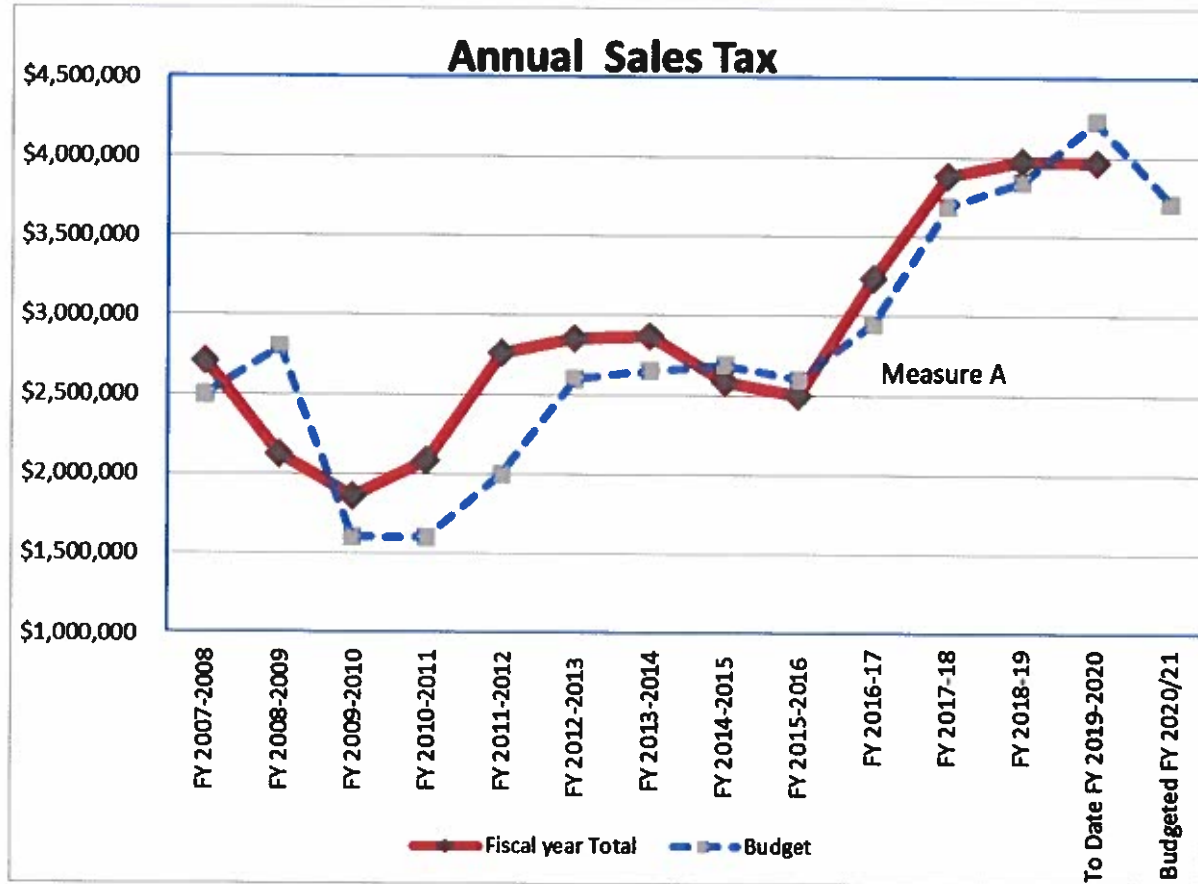
Due to the importance of the key General Fund Revenues, please see the detailed spreadsheets and charts at pages 2, 3, & 4 in the Financial Projections Section.

SALES TAX REVENUE:

Sales Tax is the principal component of General Fund Revenues as the chart below depicts. Since we rely heavily on sales tax revenue, our fiscal stability can be significantly affected by recessionary economic conditions (including COVID-19) and fuel prices. Two industry groups (Fuel Sales and Auto Sales) typically account for over 65-75% of our sales tax revenues depending on the year. In FY 2020/2021 fuel sales and auto sales account for approximately 31% and 36% of our total sales tax revenue, respectively. Other communities have more diversified revenue sources making them more resilient than the City of Corning during recessionary economic conditions.



It is anticipated that sales tax revenues will be over 51% of General Fund Revenues. Due to the boost in sales tax from the passage of Measure A, in FY 2020/2021 59% of General Fund revenue can be attributed to sales tax and transactions and use tax (Measure A). 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 2020/2021, we anticipate receiving \$325,000. This is \$275,000 less than what was budgeted in FY 2020/2021 due to temporary Camp Fire related increases returning to pre-Camp Fire levels and COVID-19 further decreasing travel.

PROPERTY TAX:

We have exceeded our FY 2019/2020 budget projection of \$604,100 for property tax revenues. We are projecting \$613,100 for FY 2020/2021.

VEHICLE LICENSE FEES:

This is property tax paid by the County Auditor in lieu of Vehicle License Fees. We expect to receive \$660,000 for FY 2019-2020 and kept our expectations the same for FY 2020-2021.

CURRENT BUDGET MANAGEMENT:

The following bullet points summarize Staff's recommendations contained in the FY 2020-2021 Draft Budget and for the future.

- The City needs to closely monitor incoming revenue due to the COVID-19 pandemic.
- 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 2020-2021 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 needs to review its Development Impact Fees to ensure adequate funds are set aside to maintain services as development occurs, as required by law.
- 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 and improvement of City infrastructure should remain a priority for the City.
- Long-term pension obligations and sales tax revenue should remain a concern when considering the hiring of additional staffing or other personnel related expenditures.
- 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.

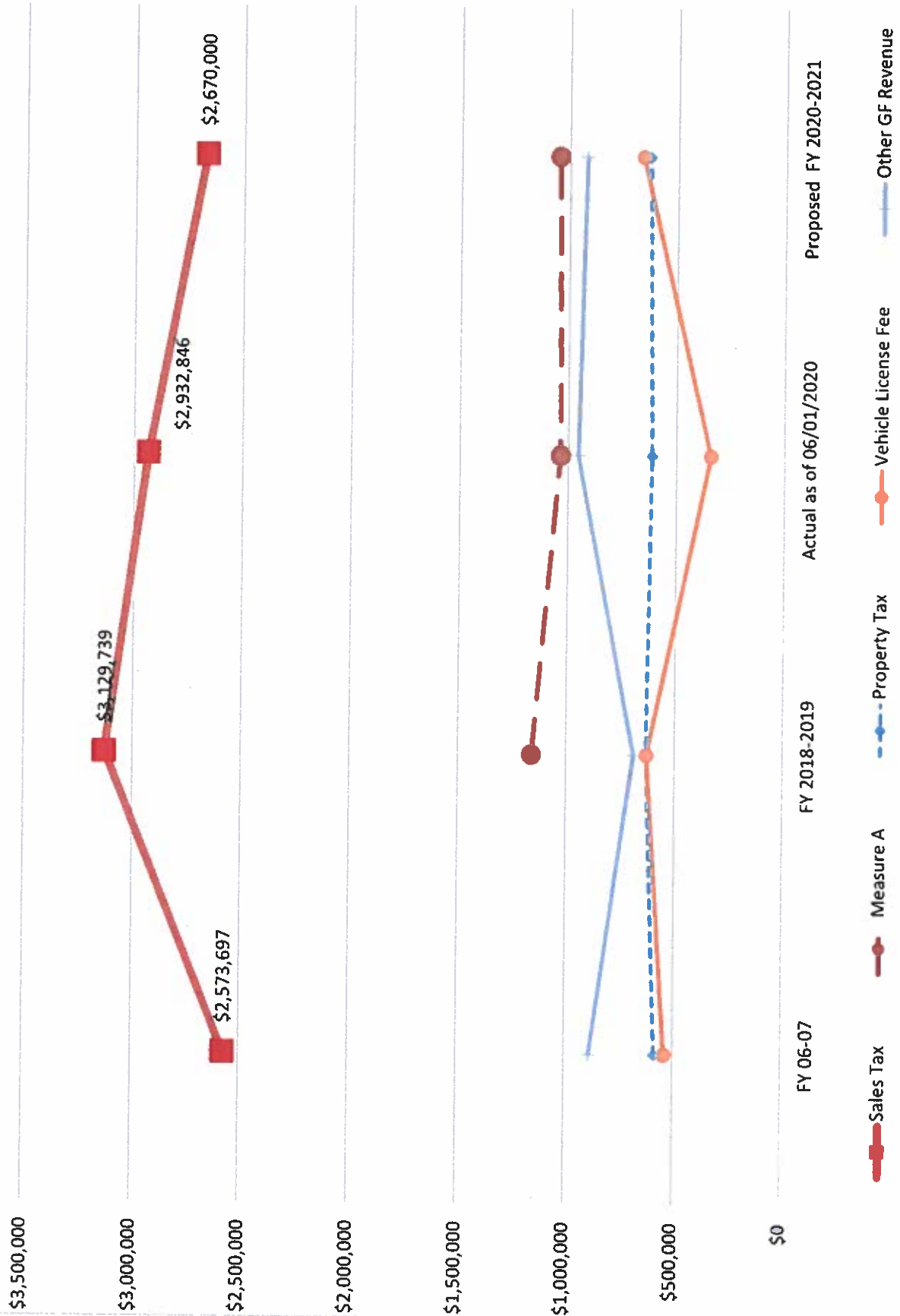
Exhibit "A"
GENERAL FUND SUMMARY
AND PROJECTIONS

City of Corning
Budget Summary
2020-2021

	General Fund	Measure A	TOTAL
Audit Balance, June 30, 2019	\$ 1,927,082	\$ 1,155,209	\$ 3,082,291
<u>2019-2020 Budgeted</u>			
Revenues and Transfers In, After Mid Year Adjustments	\$ 5,905,103	\$ 1,125,000	\$ 7,030,103
Estimated Change in Revenues over Projections	\$ (126,970)	\$ (70,000)	\$ (196,970)
			\$ -
Expenditures and Transfers Out, Including Budget Modifications	\$ (5,836,649)	\$ (1,100,000)	\$ (6,936,649)
Estimated Change in Expenditures over Projections	\$ 250,000	\$ -	\$ 250,000
Net Change in Fund Balance	\$ 191,484	\$ (45,000)	\$ 146,484
Projected Fund Balance, June 30, 2020	\$ 2,118,566	\$ 1,110,209	\$ 3,228,775
<u>2020-2021 Budgeted</u>			
Revenues and Transfers In	\$ 5,201,600	\$ 1,045,000	\$ 6,246,600
Expenditures and Transfers Out	\$ (5,942,113)	\$ (1,043,587)	\$ (6,985,700)
Net Change in Fund Balance	\$ (740,513)	\$ 1,413	\$ (739,100)
Budgeted Fund Balance, June 30, 2021	\$ 1,378,053	\$ 1,111,622	\$ 2,489,675

Financial Projections

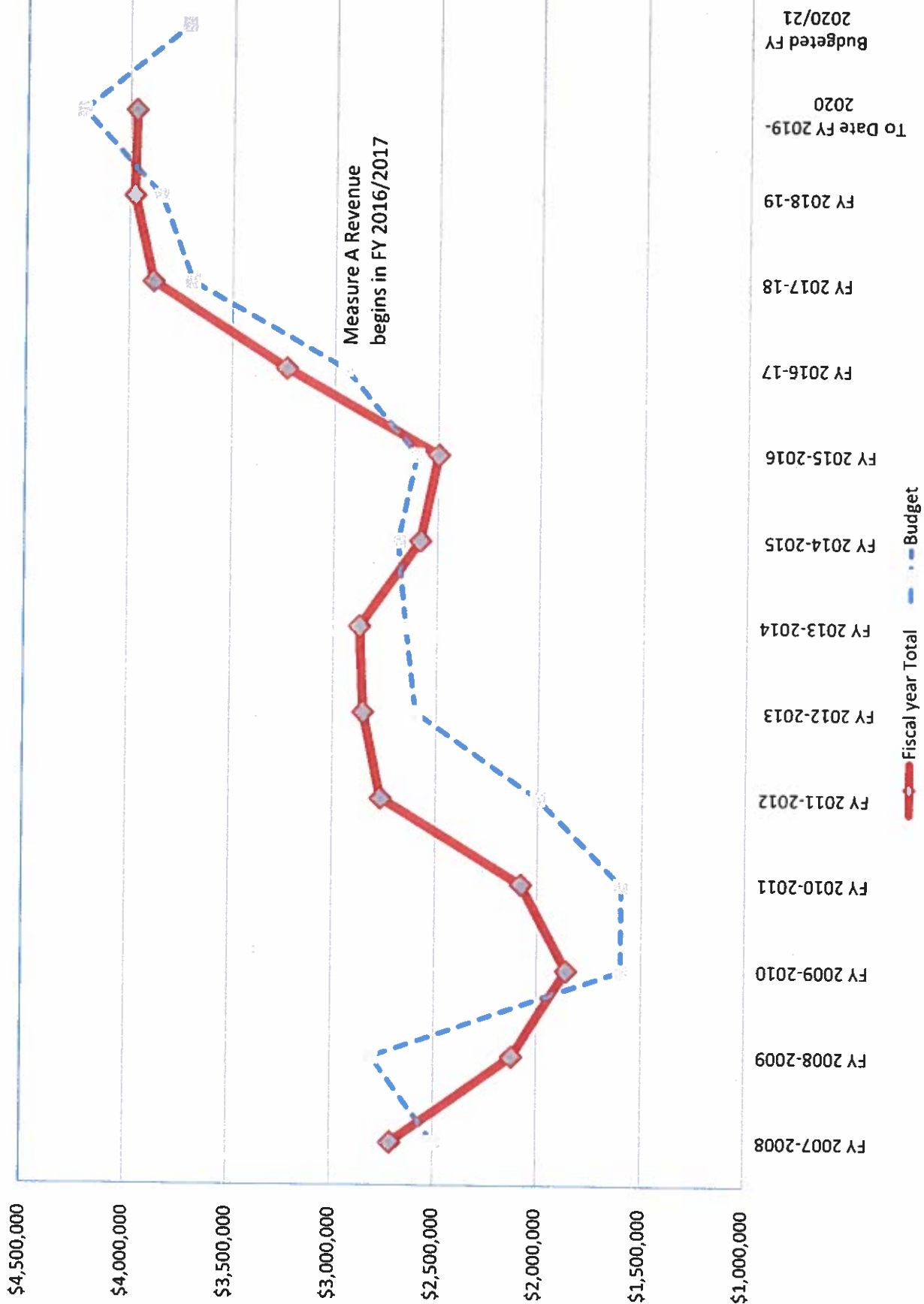
GENERAL FUND REVENUE HISTORY AND PROJECTIONS



GENERAL FUND REVENUE HISTORY PROJECTIONS

Revenue Source	FY 12-13	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	Actual as of 06/01/2020	Proposed FY 2020-2021
Sales Tax	\$ 2,878,190	\$ 2,911,809	\$ 2,581,580	\$ 2,525,050	\$ 2,788,838	\$ 2,802,041	\$ 3,129,739	\$ 2,932,846	\$ 2,670,000
Measure A			\$ -		\$ 445,682	\$ 1,077,958	\$ 1,159,465	\$ 1,035,457	\$ 1,045,000
Transient Occupancy Tax	\$ 294,083	\$ 299,987	\$ 344,295	\$ 354,024	\$ 391,313	\$ 423,362	\$ 618,181	\$ 551,188	\$ 325,000
Property Tax	\$ 475,929	\$ 519,858	\$ 515,290	\$ 541,764	\$ 563,253	\$ 560,571	\$ 631,494	\$ 613,147	\$ 627,000
Vehicle License Fee	\$ 503,262	\$ 516,779	\$ 518,093	\$ 552,103	\$ 574,763	\$ 592,977	\$ 629,699	\$ 339,406	\$ 660,000
Other GF Revenue	\$ 506,041	\$ 503,010	\$ 663,138	\$ 544,864	\$ 747,717	\$ 823,877	\$ 689,366	\$ 953,244	\$ 919,600
Total GF Revenues	\$ 4,657,505	\$ 4,751,443	\$ 4,622,396	\$ 4,517,805	\$ 5,511,566	\$ 6,280,786	\$ 6,857,944	\$ 6,425,288	\$ 6,246,600
Total GF Revenues (less Measure A)	\$ 4,657,505	\$ 4,751,443	\$ 4,622,396	\$ 4,517,805	\$ 5,065,884	\$ 5,202,828	\$ 5,698,479	\$ 5,389,831	\$ 5,201,600
Total GF Expenditures	\$ 4,993,929	\$ 4,491,494	\$ 4,959,856	\$ 4,877,376	\$ 4,714,736	\$ 5,493,985	\$ 5,910,804	\$ 6,048,859	\$ 6,985,700

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	121 Traffic Comp. Relief	114 LTFIDA From County	104 SB 1 Road Maint. Streets	108 RSTP From County	SUBTOTAL	001 GENERAL FUND PARTICIPATION Streets	Street Lights	Measure A	GRAND TOTALS
PRIOR YEAR ACTUAL 2018-19														
Audit Balance, July 1, 2018	91,328	64,249	83,942	5,686	154,290	-	296,018	23,881	194,991	914,385	-	-	-	914,385
Revenues	42,876	31,883	53,467	2,056	26,995	17,353	69,660	141,067	185,146	570,503	91,896	85,007	-	747,406
Available for Expenditure	134,204	96,132	137,409	7,742	181,285	17,353	365,678	164,948	380,137	1,484,888	91,896	85,007	-	1,661,791
Expenditures	(55,018)	(30,795)	(68,908)	(1,667)	(55,052)	-	(55,806)	(119,787)	(42,837)	(430,870)	(91,896)	(85,007)	-	(607,773)
Audit Balance June 30, 2019	79,186	65,337	68,501	6,075	126,233	17,353	309,872	45,161	337,300	1,054,018	-	-	-	1,054,018
BUDGET YEAR 2019-2020:														
Revenues, Budgeted	44,939	42,700	55,762	2,000	29,427	29,427	160,000	134,600	53,100	551,955	33,000	87,000	260,000	911,955
Estimate Reduction (5%)	(2,247)	(2,135)	(2,768)	-	(1,471)	(1,471)	-	(6,730)	(2,695)	(19,498)	-	-	-	(19,498)
Available for Expenditure	120,878	105,902	121,475	8,075	154,189	45,309	469,872	173,031	387,745	1,566,475	33,000	87,000	260,000	1,946,475
Expenditures, Maintenance	(75,000)	(40,000)	(80,000)	(2,000)	(50,000)	-	(60,000)	(40,000)	(40,000)	(347,000)	(33,000)	(67,000)	-	(447,000)
Expenditures Adjustment	10,000	-	-	-	(10,000)	(15,000)	20,000	(30,000)	10,000	15,000	-	-	-	15,000
Expenditures, Projects	-	-	-	-	-	-	(5,000)	-	-	(35,000)	-	-	(260,000)	(295,000)
Total Budgeted Expenditures	(65,000)	(40,000)	(80,000)	(2,000)	(60,000)	(15,000)	(45,000)	(30,000)	(30,000)	(367,000)	(33,000)	(67,000)	(260,000)	(727,000)
Projected Balance June 30, 2020	55,878	65,902	41,475	6,075	94,189	30,309	424,872	143,031	357,745	1,219,475	-	-	-	1,219,475
BUDGET YEAR 2020-2021:														
Revenues, State Projected Jan. 2020	44,100	30,300	52,600	2,000	68,100	-	67,000	144,730	53,100	461,930	29,182	67,000	100,000	658,112
Estimated Reduction (10%)	(4,410)	(3,030)	(5,260)	-	(6,810)	-	(6,700)	(14,473)	(5,310)	(45,993)	-	-	-	(45,993)
Available for Expenditure	95,568	93,172	88,815	8,075	155,479	30,309	485,172	273,288	405,535	1,635,412	29,182	67,000	100,000	1,831,594
Expenditures, Maintenance	(83,103)	(49,053)	(90,303)	(2,000)	(117,203)	-	(111,650)	(38,100)	(38,100)	(478,412)	(29,182)	(67,000)	-	(575,594)
Expenditures, Projects	(50,000)	(50,000)	(50,000)	-	(50,000)	-	(100,000)	(125,000)	(150,000)	(550,000)	-	-	(100,000)	(850,000)
Total Budgeted Expenditures	(133,103)	(99,053)	(140,303)	(2,000)	(167,203)	-	(211,650)	(125,000)	(188,100)	(1,028,412)	(29,182)	(67,000)	(100,000)	(1,225,594)
Budgeted Balance June 30, 2021	(37,535)	(5,881)	(16,488)	6,075	(11,724)	30,309	273,522	148,288	219,435	606,000	-	-	-	606,000

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

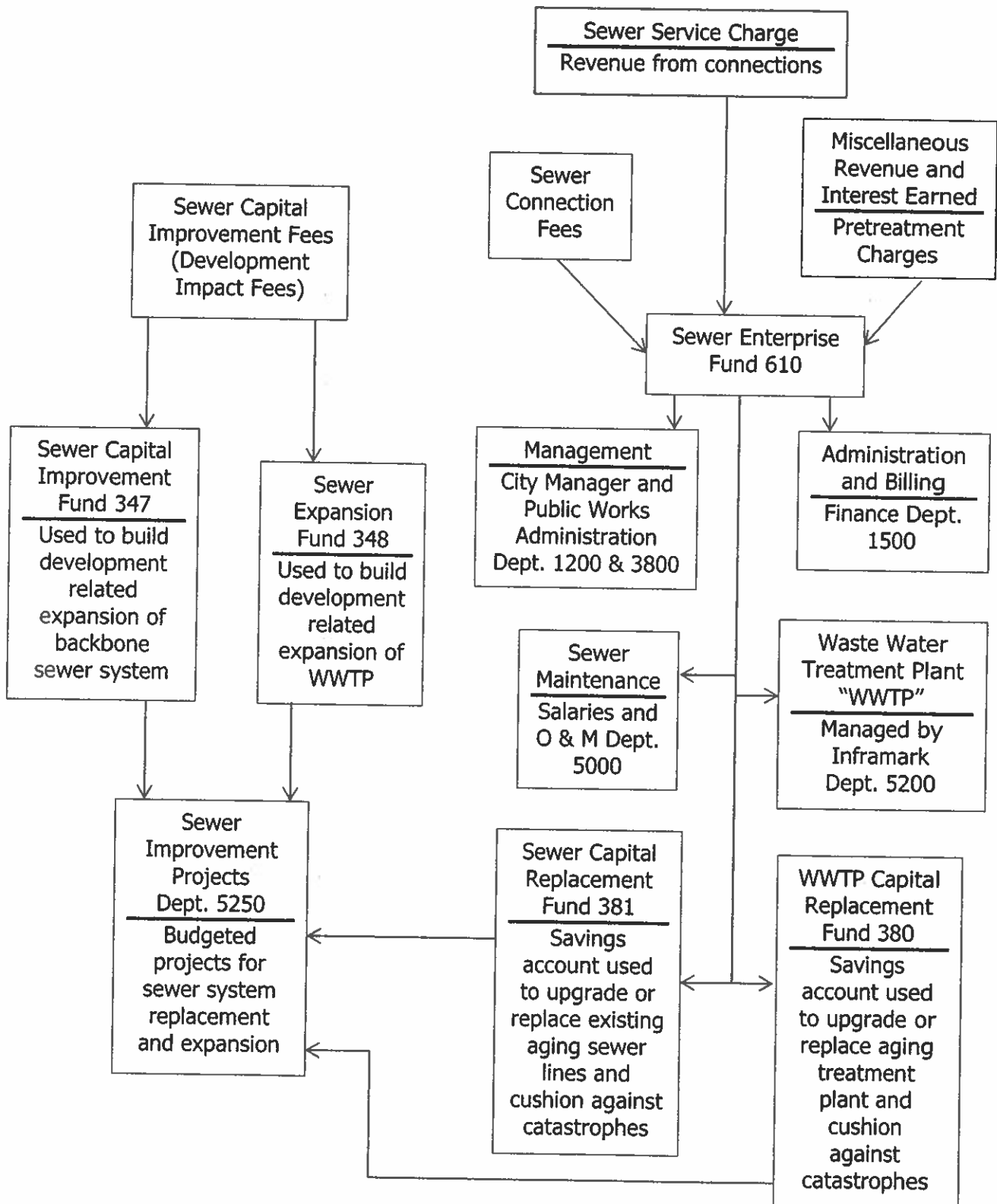
3 Required Maintenance of Effort (MOE), General Fund Street and Street Light Related \$234,447

Local Streets and Roads - Projected Revenues

Estimated May 2020

	2019-20				2020-21			
	Hwy Users Tax Account	TCRF Loan Repayment	Road Mntnc Rehab Acct		TOTAL	Hwy Users Tax Account	Road Mntnc Rehab Acct	TOTAL
TEHAMA COUNTY								
CORNING	174,806	8,615	127,634		311,054	185,592	131,701	317,293
RED BLUFF	320,221	16,020	237,345		573,587	340,278	244,910	585,188
TEHAMA	14,964	470	6,962		22,396	15,553	7,184	22,737
County of Tehama	3,565,361	218,628	3,239,073		7,023,062	3,827,999	3,342,304	7,170,303
Total Cities & County: Tehama	4,075,352	243,733	3,611,014		7,930,099	4,369,422	3,726,099	8,095,521

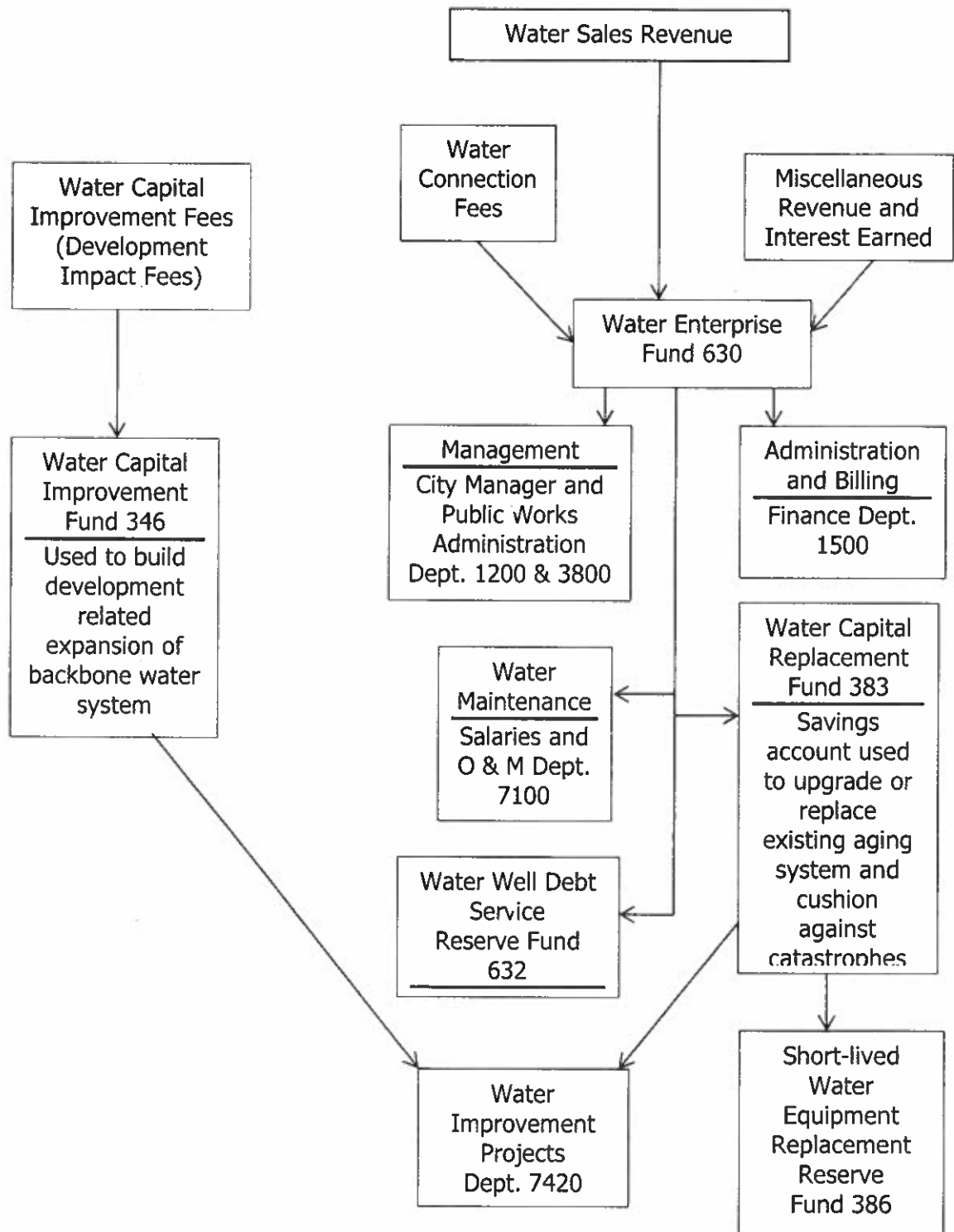
Sewer Enterprise Organization



SEWER ENTERPRISE
BUDGET RATE INCREASE 3.0
VOLUME INCREASE, ZERO PERCENT
A 4% Inflation rate in Expenditures

	HISTORICAL (ACTUAL)		BUDGETED	BUDGETED	PROJECTED		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	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	1,919,877	1,941,550	1,999,800	2,059,794	2,121,588	2,185,235	2,250,793	2,318,316	2,387,866	2,459,502	2,533,287	2,609,285	
Annual Rate Change			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Connection Fees	12,765	0	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	350	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	9,057	8,600	8,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	
Total Revenues	1,922,043	1,929,284	1,954,150	2,012,400	2,067,394	2,129,188	2,192,835	2,258,393	2,325,916	2,395,466	2,467,102	2,540,887	2,616,885	
Sewer System Operation and Maintenance Expenses (Exclusive of Capital Expenditures and Depreciation)														
	1,277,702	1,383,232	1,466,796	1,526,010	1,587,050	1,650,532	1,716,554	1,785,216	1,856,624	1,930,889	2,008,125	2,088,450	2,171,988	
Net Revenues from Sewer Enterprise System (Total Net Revenues Available for Installment Payments)														
	644,341	546,052	487,354	486,390	480,344	478,655	476,282	473,177	469,292	464,576	458,977	452,437	444,897	
1999 COP - USDA														
2005 COP- SERIES A (\$1 Wedbush Installment Payments Pa Off Interfund Loan, Fund 348	381,370													
2005 COP Series B, USDA (WWTP Exp Ln)														
2017 Debt Refinance	404,743	324,800	321,200	325,025	329,225	328,025	326,825	330,025	326,275	327,275	292,775	292,825	292,513	
TOTAL DEBT SERVICE	786,113	324,800	321,200	325,025	329,225	328,025	326,825	330,025	326,275	327,275	292,775	292,825	292,513	
Sewer & Equip Replacement Trnsfr WWTP Repl. Fund Transfer														
	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	
	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 (Includes Debt Principal Payments)	(266,772)	96,452	41,154	36,365	26,119	25,630	24,657	18,152	18,017	12,301	41,202	34,612	27,384	

Water Enterprise Organization



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

7 PERCENT for four years

	HISTORICAL (ACTUAL)				PROJECTIONS									
	2016-17	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	1,330,731	1,442,360	1,543,300	1,651,331	1,758,668	1,829,014	1,902,175	1,978,262	2,057,392	2,139,688	2,225,275	2,314,286
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				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Connection Fees	650	10,400	6,396	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Interest Income	777	2,780	3,406	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other Revenues	2,680	2,905	4,032	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Revenues	1,241,717	1,322,475	1,344,565	1,452,360	1,553,300	1,661,331	1,768,668	1,839,014	1,912,175	1,988,262	2,067,392	2,149,688	2,235,275	2,324,287
Water System Operation & Maintenance Expenses														
Exclusive of Capital Expen. & Depreciation (2)	1,234,753	1,097,494	1,193,487	1,156,532	1,187,550	1,252,865	1,321,773	1,394,470	1,471,166	1,552,080	1,637,445	1,727,504	1,822,517	1,922,755
Net Revenues from Water Enterprise System (Total Net System Revenues)	6,964	224,981	151,078	295,828	365,750	408,466	446,895	444,544	441,009	436,181	429,948	422,184	412,759	401,531
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	289,440	287,400	287,844	288,794	289,169	291,569	286,569	286,319	145,569	147,806	144,769
Total Debt Service	360,763	252,270	210,600	289,440	287,400	287,844	288,794	289,169	291,569	286,569	286,319	145,569	147,806	144,769
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
Annual Net Income (Includes Debt Principal Payments)	(435,099)	(105,789)	(138,022)	(72,112)	(150)	42,122	79,601	76,875	70,940	71,112	65,129	198,115	186,453	178,262

General Fund Revenue Detail

General Fund Revenue Detail

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

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

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

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

CITY OF CORNING

EXPLANATION OF REVENUE ACCOUNTS

GENERAL FUND – 001

PROPERTY TAXES:

- 001-4110** CURRENT SECURED TAXES – Taxes collected by the County for secured property with a portion allocated to the City.
- 001-4111** CURRENT UNSECURED TAXES – Taxes collected by the County for unsecured personal property with a portion allocated to the City.
- 001-4113** 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 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 – 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 – This is the 10% Occupancy Tax collected from Motels/Hotels operating within the City Limits.
- 001-4400** BUSINESS LICENSE FEES – Revenue collected from the issuance of Licenses to those doing business within the City.

SUBVENTIONS AND GRANTS:

- 001-4511** MOTOR VEHICLE IN-LIEU TAX – Motor vehicle license fees imposed annually by the State in-lieu of taxes on motor vehicles. These motor vehicle license fees revenues are distributed based on the proportion that the population of each City bears to the total population of all Cities.
- The VLF is 0.65% - (65/100 of a %). The original fee was 2%, set in statute, and our package does not change that. What it does is constitutionally protect 0.65% - which is the rate that consumers are currently paying for Cities and

Counties. If the Legislature should decide at some future time to lower the rate below 0.65%, they would be obligated to backfill Cities and Counties for the difference between 0.65% and the lower effective rate charged consumers.

001-4515 **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, 4519/4520/4521, 4522/4523/4546, 4553/4671 **REIMBURSEMENTS FROM OTHER AGENCIES** – Other Agencies (generally (the State) reimburse the City for certain costs incurred. Reimbursements include P.O.S.T., T.I.D.E. and State mandated costs which are determined on an annual basis.

LICENSES AND PERMITS:

001-4410/4411 4420 **BICYCLE AND ANIMAL LICENSES** – Represents License Fees 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.

001-4461/4650 4652 **RECREATION PROGRAMS/GATE FEES/RENTALS** – Fees 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 & reimbursements includes Salary reimbursements when paid by other sources (such as Workers' Compensation), and miscellaneous items.

FINES AND FORFEITURES:

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

USE OF MONEY AND PROPERTY:

001-4660 **RENT INCOME** – Receipts from outside parties renting City owned facilities.

001-4661 **INTEREST** – Represents interest earned on the General Fund Bank Accounts and the State Treasurer's "Local Investment Fund" deposits.

001-4662 **SALE OF PERSONAL PROPERTY** – Receipts from the sale of surplus Capital Equipment.

001-4667 **RENT INCOME – RODGERS THEATRE** – Rent received for the use of the City owned Theater property.

CURRENT SERVICE CHARGES:

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

001-4611 **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 collected for reviewing proposed land parcel split to ensure compliance with City Codes & Standards, or to review proposed lot line revisions.

001-4520/4588, 4612/4617/4619, 4620/4621/4622, **OTHER FEES/PERMITS** – Fees charged/collected to offset the cost to provide specific services, revenues include Permits, Applications, Environmental Review, Encroachment fees, Police Services for special occasions, Weed

4623/4624/4625, Abatement, Fingerprinting, Animal Housing, Concealed Weapon Permits and
4627/4628/4633, Impound Fees.
4653/4708

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		General Fund						
Revenue			Description	Actual Fiscal Yr 2017/18	Actual Fiscal Yr 2018/19	Budget Fiscal Yr 2019/20	To Date Fiscal Yr 2019/20	Proposed Fiscal Yr 2020/21
1	4009	GenFund	Sales Tax(T&U)	1,077,958	0	0	0	0
1	4110	GenFund	Property Tax/Curr/Sec	505,255	559,890	560,000	551,451	560,000
1	4111	GenFund	Property Tax/Curr/Unsec.	20,651	21,350	21,000	24,937	30,000
1	4114	GenFund	Prop/Tax/Supplemental/Curr.	6,030	12,542	11,000	12,837	11,000
1	4115	GenFund	Airport Tax	449	117	1,100	1,667	1,100
1	4116	GenFund	Prop.Tax Prop 1A	-43	0	0	0	0
1	4117	GenFund	Property Tax Unitary	34,188	34,684	35,000	33,918	35,000
1	4118	GenFund	Tax Administration Fee	-21,375	-21,454	-24,000	-23,497	-24,000
1	4119	GenFund	PY Abstract/Buyout Del.PropTx.	716	735	0	749	0
1	4121	GenFund	Sales-Use Tax	1,077,958	3,132,010	3,100,000	2,932,846	2,670,000
1	4122	GenFund	Safety Sales Tx/Prop 172	30,284	28,822	28,000	26,635	28,000
1	4123	GenFund	Gas/Elect/Franchise	66,326	63,892	66,000	70,512	71,000
1	4124	GenFund	Cable TV Franchise	27,950	29,055	21,000	31,485	23,000
1	4125	GenFund	Disposal Franchise	36,000	36,000	66,000	33,000	66,000
1	4126	GenFund	RealProp.Trans.Tax	14,614	24,751	15,000	13,501	15,000
1	4128	GenFund	Transient Occupancy Tax	423,362	618,181	600,000	551,188	325,000
1	4129	GenFund	Fish&Wildlife Rev Share	182	151	0	164	0
1	4137	GenFund	DELINQUENT DISPOSAL	2,911	0	0	647	0
1	4400	GenFund	Business License Fee	20,396	22,374	20,000	5,974	18,000
1	4410	GenFund	Aco Lic/Fees/Services	3,647	2,685	5,000	7,278	5,000
1	4411	GenFund	ACO NEW ADOPTION FEES	1,040	600	2,000	240	0
1	4430	GenFund	Building Permit	53,188	145,374	200,000	224,214	150,000
1	4511	GenFund	Mtr Veh In Lieu/Tax	592,977	629,699	660,000	339,406	660,000
1	4515	GenFund	Home Owners Exemption	9,224	8,968	10,000	4,474	10,000
1	4519	GenFund	Mandated Cost Reimbursement	699	7,694	2,000	1,004	2,000
1	4520	GenFund	Repossession Fee/Police Dept	42	15	100	0	100
1	4521	GenFund	Post Reimbursement	935	4,977	5,000	7,298	7,500
1	4523	GenFund	Sobriety funds	1,210	507	500	0	500
1	4525	GenFund	Police Parking Violation Tkts	1,236	1,403	3,000	3,434	2,000
1	4526	GenFund	Salary Reimbursement	50,203	96,944	50,000	95,349	50,000
1	4528	GenFund	Police Misc Inc/Donatns.etc	2,175	10,342	4,000	552	4,000
1	4540	GenFund	Public Works, Misc. Income	4,420	0	0	110	0
1	4553	GenFund	CAL COPS	118,198	136,939	100,000	70,554	140,000
1	4588	GenFund	CREDIT CARD PROCESSING FEE	1,318	926	2,000	802	2,000
1	4610	GenFund	Bldg.Insp./Plng.Ck.Fees	34,813	24,548	25,000	30,092	25,000
1	4611	GenFund	Planning Reproduction/Maps	150	0	0	0	0
1	4612	GenFund	Planning Permits & Application	3,110	3,860	12,000	15,190	12,000
1	4617	GenFund	MiscIncome/Library	0	102	0	44	0
1	4618	GenFund	Misc Income,Etc.	247,323	11,912	10,000	33,202	10,000
1	4619	GenFund	Encroachment Fee	300	419	200	420	200
1	4621	GenFund	Weed Control	0	1,648	0	0	0
1	4622	GenFund	Fingerprint Fee	129	90	0	75	0
1	4625	GenFund	Concealed Weapon Permit Rev	4,250	3,874	3,000	2,420	3,000
1	4628	GenFund	Police Impound Fees	3,302	4,091	2,700	2,774	2,700
1	4633	GenFund	Bldg. Inspection Fees	0	371	200	2,278	2,500
1	4650	GenFund	Recreation Programs/Swim	26,440	26,000	20,000	11,535	10,000
1	4652	GenFund	Rec Programs/Fee Based	7,233	4,117	6,500	1,957	3,000
1	4653	GenFund	Woodson Park Olive Income	480	0	0	0	0
1	4654	GenFund	Baseball Fees	0	180	0	0	0
1	4655	GenFund	Park Lights	0	0	0	330	0
1	4656	GenFund	Key Deposit	0	150	0	0	0
1	4660	GenFund	Rents/Leases	17,107	15,988	15,000	17,798	15,000
1	4661	GenFund	Interest	8,567	9,242	1,000	0	1,000
1	4670	GenFund	Fines/Forfeiture/Revenue	12,918	18,644	15,000	21,456	15,000
1	4671	GenFund	Reimbursement: Dispatch	26,156	38,977	35,000	30,076	35,000
1	4685	GenFund	Transfer, Dispatch Support	0	0	190,803	190,803	200,000
1	4710	GenFund	Pub Wks/Plan Check Fee	0	3,660	5,000	6,649	5,000
Total Revenue				6,280,697	5,778,056	5,905,103	5,389,831	5,201,600

Fund #: 002: Sales Tax -Transactions & Use Tax						
Revenue Account		Description	Actual Fiscal Yr 2017/2018	Actual Fiscal Yr 2018/2019	Budget Fiscal Yr 2019/2020	Proposed Fiscal Yr 2020/2021
2 4009		Sales Tax(T&U)	0	1,159,465	1,125,000	1,035,457
2 4661		Interest	0	9,496	0	0
Total Revenue			0	1,168,962	1,125,000	1,035,457
						1,045,000

Expenditure Account		Description	Actual Fiscal Yr 2017/2018	Actual Fiscal Yr 2018/2019	Budget Fiscal Yr 2019/2020	Proposed Fiscal Yr 2020/2021
2 6300	4010	ProfServices	0	0	0	0
2 7406	1200	Comp/Equip/Soft	0	6,569	0	0
2 8031	5500	Econ. Dev. Proj	0	0	75,000	0
2 9295	3001	2019 Street Pro	0	225,966	0	0
2 9296	3001	2020 Street Pro	0	0	150,000	100,000
2 9390	5500	Park Projects	0	0	75,000	0
2 9500	2116	Vehicle/Replace	0	7,466	0	0
2 9501	5500	Cap Rep Trans PD	0	125,052	122,282	300,998
2 9829	5500	Cap Trans-PW	0	168,852	177,332	102,253
2 9830	5500	CapRepTran/Fire	0	206,200	309,583	340,336
2 9836	5500	DispatchSupport	0	0	190,803	200,000
Total Expenses			0	740,105	1,100,000	1,043,587

Other Fund Revenue Detail

Other Fund Revenue Detail:

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

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

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 Wastewater Treatment Plant "WWTP".

PARK AND RECREATION REVOLVING FUND – 352:

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

PARK RECYCLING GRANT - 353:

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

PARKLAND ACQUISITION, IMPROVEMENT & EXPANSION FUND – 355:

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

TRAIL DEVELOPMENT FEES – 356:

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

CURB AND GUTTER – 365:

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

WAYFINDING SIGN MAINTENANCE FUND – 370:

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

WWTP CAPITAL IMPROVEMENT FUND -380:

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

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	Acct	Description	Actual Fiscal Year 2017/2018	Actual Fiscal Year 2018/2019	Budgeted Fiscal Year 2019/2020	Actual Fiscal Year 2019/2020	Proposed Fiscal Year 2021/2022
71	4527	P.D.EQ RplcFund	\$ -	\$ -	\$ -	\$ 3,188	\$ -
71	4661	P.D.EQ RplcFund	\$ 1,010	\$ 1,922	\$ 200	\$ -	\$ 200
71	4680	P.D.EQ RplcFund	\$ 192,760	\$ 125,052	\$ 122,282	\$ 122,282	\$ 300,998
72	4412	ACO F&A RESTRIC	\$ 1,020	\$ 275	\$ 3,000	\$ 385	\$ -
72	4661	ACO F&A RESTRIC	\$ 10	\$ 10	\$ -	\$ -	\$ -
73	4573	PROP 30 POLICE	\$ 12,614	\$ -	\$ -	\$ -	\$ -
73	4661	PROP 30 POLICE	\$ 127	\$ 182	\$ -	\$ -	\$ -
75	4680	Park Equip Res.	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
76	4527	EQ Replmt Fire	\$ 28,632	\$ -	\$ -	\$ 6,541	\$ -
76	4661	EQ Replmt Fire	\$ 1,667	\$ 3,057	\$ 200	\$ -	\$ 200
76	4680	EQ Replmt Fire	\$ 220,585	\$ 206,200	\$ 309,583	\$ 309,583	\$ 340,336
77	4680	EconDev Reserve	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
78	4527	Eq Rplcmnt P.W.	\$ 14,241	\$ 15,925	\$ 17,000	\$ 53,982	\$ 17,000
78	4661	Eq Rplcmnt P.W.	\$ 1,924	\$ 4,286	\$ 100	\$ -	\$ 100
78	4680	Eq Rplcmnt P.W.	\$ 226,655	\$ 168,852	\$ 177,332	\$ 177,332	\$ 102,253
80	4401	Bus.License ADA	\$ 2,100	\$ 2,612	\$ 200	\$ 1,297	\$ 200
80	4661	Bus.License ADA	\$ 14	\$ 40	\$ -	\$ -	\$ -
105	4661	RURAL PLNG FUND	\$ 3	\$ -	\$ -	\$ -	\$ -
106	4537	SB 1 Road Maint	\$ 28,660	\$ 140,526	\$ 134,600	\$ 102,035	\$ 130,257
106	4661	SB 1 Road Maint	\$ -	\$ 541	\$ -	\$ -	\$ -
108	4529	FEDERAL - RSTP	\$ 166,867	\$ 183,059	\$ 53,100	\$ -	\$ 47,790
108	4661	FEDERAL - RSTP	\$ 372	\$ 2,087	\$ -	\$ -	\$ -
109	4661	GasTax/2105	\$ 644	\$ 832	\$ 100	\$ -	\$ 100
109	4716	GasTax/2105	\$ 41,585	\$ 42,044	\$ 42,600	\$ 36,919	\$ 39,590
110	4531	GasTax/2106	\$ 30,995	\$ 31,294	\$ 30,500	\$ 26,782	\$ 27,170
110	4661	GasTax/2106	\$ 454	\$ 589	\$ 100	\$ -	\$ 100
111	4532	GasTax 2107	\$ 54,120	\$ 52,875	\$ 55,600	\$ 46,269	\$ 47,240
111	4661	GasTax 2107	\$ 635	\$ 592	\$ 100	\$ -	\$ 100
112	4533	GasTax/2107/5	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
112	4661	GasTax/2107/5	\$ 41	\$ 56	\$ -	\$ -	\$ -
114	4120	TransSalesTax	\$ 158,061	\$ 67,024	\$ 104,900	\$ 159,865	\$ 60,300
114	4661	TransSalesTax	\$ 1,816	\$ 2,636	\$ -	\$ -	\$ -
115	4142	Gas Tx 2103	\$ 38,553	\$ 25,600	\$ 66,000	\$ 48,236	\$ 61,190
115	4661	Gas Tx 2103	\$ 1,035	\$ 1,395	\$ 100	\$ -	\$ 100

Other Fund Revenue

Fund	Acct	Description	Actual Fiscal Year 2017/2018	Actual Fiscal Year 2018/2019	Budgeted Fiscal Year 2019/2020	Actual Fiscal Year 2019/2020	Proposed Fiscal Year 2021/2022
116	4634	TRAFFIC MITIGAT	\$ 66,618	\$ 70,134	\$ 5,000	\$ 158,958	\$ 5,000
116	4661	TRAFFIC MITIGAT	\$ 1,201	\$ 2,670	\$ -	\$ -	\$ -
121	4510	Traf Con Relief	\$ -	\$ 8,642	\$ -	\$ 12,412	\$ -
125	4158	2019-CHIP MAINT	\$ -	\$ 54,462	\$ -	\$ -	\$ -
125	4661	2019-CHIP MAINT	\$ -	\$ 126	\$ -	\$ -	\$ -
155	4607	S82 PLANG GRANT	\$ -	\$ -	\$ -	\$ -	\$ 160,000
160	4566	PromiseGrantREC	\$ -	\$ 10	\$ 60,000	\$ -	\$ 60,000
160	4651	PromiseGrantREC	\$ -	\$ 150,071	\$ -	\$ 88,040	\$ -
160	4652	PromiseGrantREC	\$ 85	\$ 11,927	\$ -	\$ 11,917	\$ -
160	4661	PromiseGrantREC	\$ -	\$ 189	\$ -	\$ -	\$ -
170	4546	ABANDONED VEH	\$ 12,334	\$ 14,887	\$ -	\$ 7,993	\$ -
170	4661	ABANDONED VEH	\$ 21	\$ 199	\$ -	\$ -	\$ -
188	4701	SAFE GRANT	\$ -	\$ -	\$ -	\$ 2,677	\$ -
189	4575	HOMELAND SEC GR	\$ 15,384	\$ 14,500	\$ -	\$ -	\$ -
189	4661	HOMELAND SEC GR	\$ 99	\$ 102	\$ -	\$ -	\$ -
190	4576	BSCC GRANT-RB	\$ -	\$ -	\$ 12,717	\$ -	\$ -
190	4661	BSCC GRANT-RB	\$ 118	\$ -	\$ -	\$ -	\$ -
191	4661	BSCC GRANT-TCSO	\$ 102	\$ -	\$ -	\$ -	\$ -
192	4578	PROP 47 Cyc One	\$ 170,625	\$ 303,825	\$ -	\$ 263,005	\$ -
192	4700	PROP 47 Cyc One	\$ -	\$ -	\$ 388,500	\$ -	\$ -
193	4579	PromNeighbGrnt	\$ 97,953	\$ 129,868	\$ -	\$ 46,757	\$ -
193	4661	PromNeighbGrnt	\$ 290	\$ -	\$ -	\$ -	\$ -
193	4700	PromNeighbGrnt	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000
195	4578	Prop 47 Cycle 2	\$ -	\$ -	\$ 961,145	\$ -	\$ 1,126,099
323	4661	Prog. Inc-Unres	\$ 11	\$ 355	\$ -	\$ -	\$ -
323	4668	Prog. Inc-Unres	\$ 1,100	\$ 14,710	\$ 10,000	\$ -	\$ 10,000
324	4668	1990 CDBG	\$ -	\$ -	\$ -	\$ 19,177	\$ -
325	4568	Econ Dev-Infras	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
325	4618	Econ Dev-Infras	\$ -	\$ -	\$ -	\$ 4,180	\$ -
325	4661	Econ Dev-Infras	\$ 61	\$ 82	\$ 500	\$ -	\$ 500
325	4668	Econ Dev-Infras	\$ 1,780	\$ 100	\$ 2,500	\$ -	\$ 2,500
326	4661	1992 CDBG	\$ 298	\$ 410	\$ -	\$ -	\$ -
326	4668	1992 CDBG	\$ -	\$ -	\$ 500	\$ -	\$ 500
341	4127	Parkland Dev.	\$ 9,990	\$ 11,073	\$ 5,000	\$ 23,837	\$ 5,000

Other Fund Revenue							
Fund	Acct	Description	Actual Fiscal Year 2017/2018	Actual Fiscal Year 2018/2019	Budgeted Fiscal Year 2019/2020	Actual Fiscal Year 2019/2020	Proposed Fiscal Year 2021/2022
	341	4540 Parkland Dev.	\$ 1,149	\$ -	\$ -	\$ -	\$ -
	341	4661 Parkland Dev.	\$ 699	\$ 1,104	\$ 100	\$ -	\$ 100
	344	4661 Salado Wall Dep	\$ 629	\$ 865	\$ 200	\$ -	\$ 200
	345	4636 Drainage	\$ 18,793	\$ 15,938	\$ 10,000	\$ 42,663	\$ 10,000
	345	4661 Drainage	\$ 659	\$ 1,162	\$ 1,000	\$ -	\$ 1,000
	346	4530 WtrCap.Imp.	\$ 8,982	\$ 20,210	\$ 16,500	\$ 20,459	\$ 16,500
	346	4661 WtrCap.Imp.	\$ 189	\$ 306	\$ 1,500	\$ -	\$ 1,500
	347	4642 SwrCap.Imp.	\$ 16,848	\$ 13,572	\$ 2,500	\$ 38,376	\$ 2,500
	347	4661 SwrCap.Imp.	\$ 48	\$ 259	\$ -	\$ -	\$ -
	348	4618 WWTP Swr Expans	\$ 86,112	\$ 69,368	\$ 60,000	\$ 196,144	\$ 60,000
	348	4661 WWTP Swr Expans	\$ 72,908	\$ 7,062	\$ 500	\$ -	\$ 500
	348	4680 WWTP Swr Expans	\$ 225,000	\$ 200,000	\$ 160,000	\$ 160,000	\$ 160,000
	352	4654 Park/Rec Revol	\$ -	\$ 180	\$ -	\$ -	\$ -
	353	4157 Park Recyc Gran	\$ 5,000	\$ 10,000	\$ 5,000	\$ (10,000)	\$ 5,000
	353	4661 Park Recyc Gran	\$ 68	\$ 152	\$ -	\$ -	\$ -
	355	4605 Bedroom Tax	\$ 9,700	\$ 5,000	\$ 600	\$ 18,800	\$ 600
	355	4661 Bedroom Tax	\$ 88	\$ 190	\$ -	\$ -	\$ -
	356	4661 Trail Develop.	\$ 40	\$ 55	\$ -	\$ -	\$ -
	359	4700 Street Scope	\$ 104,076	\$ 3,973	\$ -	\$ 5,142	\$ -
	370	4661 WAYFNDG MAINT	\$ 8	\$ 11	\$ -	\$ -	\$ -
	380	4661 CapReplaceWWTP	\$ 3,457	\$ 3,781	\$ 300	\$ -	\$ 300
	380	4680 CapReplaceWWTP	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
	381	4661 Swr-Cap Rep Fnd	\$ 1,324	\$ 1,502	\$ 200	\$ -	\$ 200
	381	4680 Swr-Cap Rep Fnd	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
	383	4661 WaterCapReplace	\$ 3,226	\$ 4,864	\$ 500	\$ -	\$ 500
	383	4680 WaterCapReplace	\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500
	386	4661 ShortLivedWtrRe	\$ 1,107	\$ 1,523	\$ -	\$ -	\$ -
	401	4661 JT LevyTrust	\$ 172	\$ 230	\$ 500	\$ -	\$ 500
	403	4661 Ridell Lib/Trst	\$ 1,776	\$ 2,442	\$ -	\$ -	\$ -
	610	4618 Swr.Enterprise	\$ 7,557	\$ -	\$ 3,600	\$ -	\$ 3,600
	610	4640 Swr.Enterprise	\$ 1,890,497	\$ 1,919,877	\$ 1,941,550	\$ 1,861,907	\$ 1,999,800
	610	4641 Swr.Enterprise	\$ 12,765	\$ -	\$ 3,000	\$ -	\$ 3,000
	610	4643 Swr.Enterprise	\$ 8,759	\$ 9,057	\$ 5,000	\$ 9,394	\$ 5,000
	610	4646 Swr.Enterprise	\$ -	\$ -	\$ -	\$ 27,325	\$ -

Other Fund Revenue							
Fund	Acct	Description	Actual Fiscal Year 2017/2018	Actual Fiscal Year 2018/2019	Budgeted Fiscal Year 2019/2020	Actual Fiscal Year 2019/2020	Proposed Fiscal Year 2021/2022
610	4661 Swr.Enterprise	Interest	\$ 2,308	\$ -	\$ 1,000	\$ -	\$ 1,000
610	4662 Swr.Enterprise	Investment Income Trust A/C	\$ 157	\$ 351	\$ -	\$ -	\$ -
611	4662 Swr Rate Stabil	Investment Income Trust A/C	\$ 1	\$ -	\$ -	\$ -	\$ -
615	4639 SOLID WASTE	Solid Waste	\$ 481,769	\$ 498,635	\$ 453,200	\$ 477,988	\$ 453,200
615	4661 SOLID WASTE	Interest	\$ 317	\$ 439	\$ 500	\$ -	\$ 500
620	4536 Air Enterprise	STATE ANNUAL FUNDS (AIRPORT)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
620	4615 Air Enterprise	Airport Project(Road Gravel)	\$ -	\$ -	\$ -	\$ -	\$ 276,000
620	4618 Air Enterprise	Misc Income,Etc.	\$ -	\$ 4,980	\$ 2,579	\$ -	\$ 2,579
620	4658 Air Enterprise	Rent Blackburn	\$ 8,400	\$ 9,100	\$ 8,400	\$ 7,700	\$ 8,400
620	4660 Air Enterprise	Rents/Leases	\$ 8,534	\$ 10,185	\$ 7,500	\$ 10,039	\$ 7,500
620	4661 Air Enterprise	Interest	\$ 287	\$ 545	\$ -	\$ -	\$ -
620	4700 Air Enterprise	Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 182,000
625	4618 Trans. Center	Misc Income,Etc.	\$ 6,620	\$ 6,000	\$ 8,220	\$ 5,500	\$ 8,220
625	4659 Trans. Center	Rents-Trans. Center	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
625	4660 Trans. Center	Rents/Leases	\$ 9,600	\$ 4,920	\$ 5,000	\$ 9,963	\$ 5,000
625	4661 Trans. Center	Interest	\$ 86	\$ 145	\$ -	\$ -	\$ -
630	4618 Wtr.Enterprise	Misc Income,Etc.	\$ 255	\$ 918	\$ -	\$ (3,158)	\$ -
630	4630 Wtr.Enterprise	Water Sales	\$ 1,306,390	\$ 1,330,731	\$ 1,442,360	\$ 1,357,347	\$ 1,543,300
630	4631 Wtr.Enterprise	Wtr Connection Fee	\$ 10,400	\$ 6,396	\$ 6,000	\$ 25,350	\$ 6,000
630	4632 Wtr.Enterprise	Wtr Mtr Reading/Turn On Fee	\$ 2,650	\$ 3,115	\$ 3,000	\$ 1,475	\$ 3,000
630	4661 Wtr.Enterprise	Interest	\$ 2,619	\$ 3,162	\$ 1,000	\$ -	\$ 1,000
630	4662 Wtr.Enterprise	Investment Income Trust A/C	\$ 161	\$ 244	\$ -	\$ -	\$ -
631	4662 Wtr Rate Stabil	Investment Income Trust A/C	\$ 2,590	\$ 4,786	\$ -	\$ -	\$ -
652	4662 2017Cost of Iss	Investment Income Trust A/C	\$ 53	\$ -	\$ -	\$ -	\$ -
701	4649 L&L DIST 1 ZN 1	LIGHTING & LANDSCAPING ASSESS	\$ 883	\$ 883	\$ 900	\$ 883	\$ 900
701	4661 L&L DIST 1 ZN 1	Interest	\$ 1	\$ -	\$ -	\$ -	\$ -
702	4649 L&L Dist 1 ZN 2	LIGHTING & LANDSCAPING ASSESS	\$ 7,280	\$ 7,280	\$ 7,280	\$ 6,825	\$ 7,280
702	4661 L&L Dist 1 ZN 2	Interest	\$ 60	\$ 139	\$ -	\$ -	\$ -
703	4649 L&L D1 Z3	LIGHTING & LANDSCAPING ASSESS	\$ 4,334	\$ 4,263	\$ 2,900	\$ 4,263	\$ 2,900
703	4661 L&L D1 Z3	Interest	\$ 189	\$ 275	\$ 100	\$ -	\$ 100
704	4649 L&L DIST 1 ZN 4	LIGHTING & LANDSCAPING ASSESS	\$ 4,773	\$ 4,773	\$ 4,775	\$ 4,773	\$ 4,775
704	4661 L&L DIST 1 ZN 4	Interest	\$ 15	\$ -	\$ 50	\$ -	\$ 50
Total			\$ 6,168,138	\$ 6,243,353	\$ 7,159,773	\$ 6,383,307	\$ 7,608,327

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.

The information in the spreadsheets within this section are pulled 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.

Dept	Dept Summary Report Description
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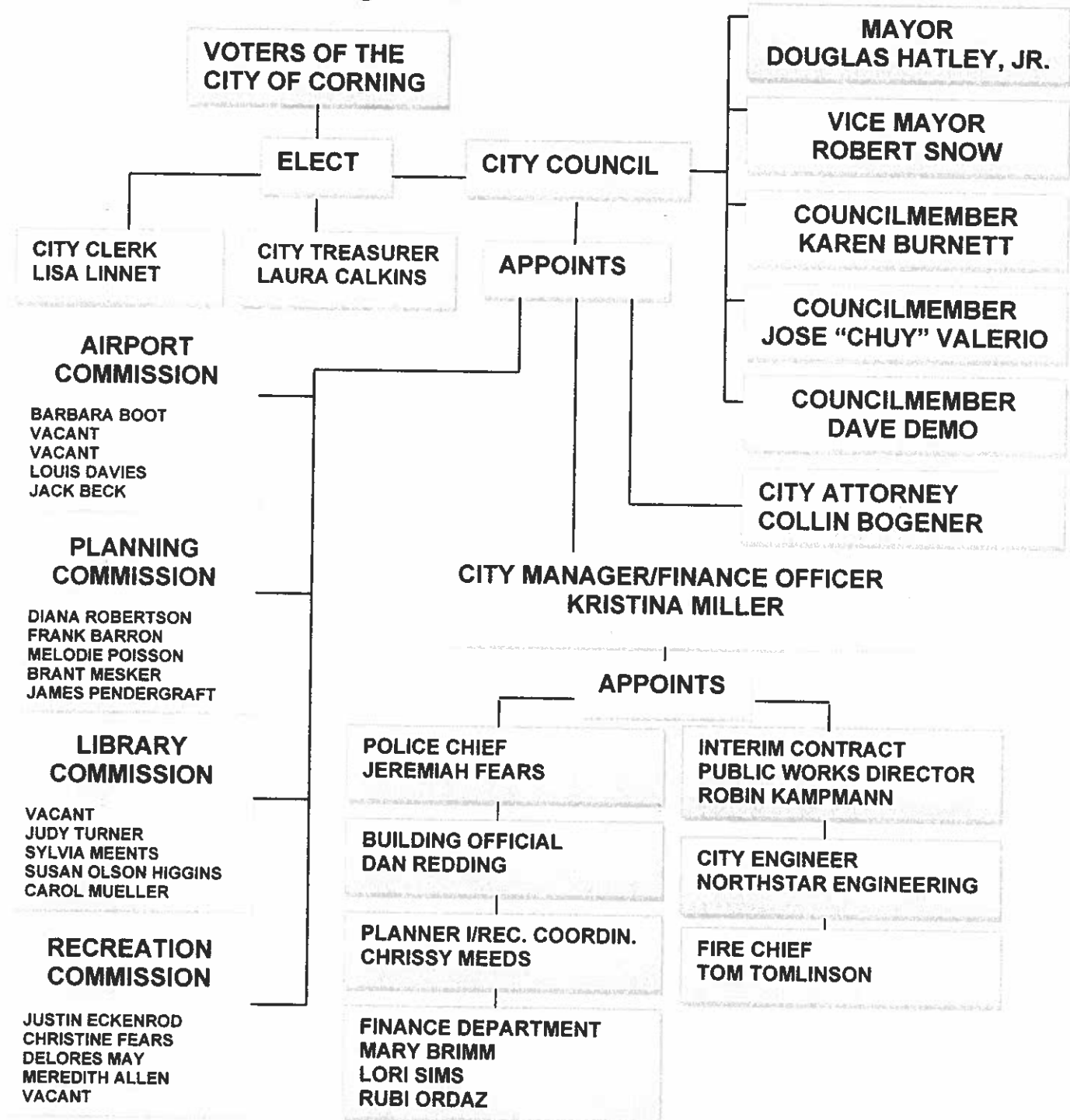
21

3500 Airport	46,970	18,754	46,400	24,023	314,300
3600 BuildingMaint.	326,897	130,930	163,150	122,067	50,900
3700 Mech Maint	1,327	1,264	4,800	1,914	5,500
3800 Pub.Works Admin	216,177	237,985	220,480	187,391	221,688
3901 L&L 1 (N.ALXLN)	1,497	1,139	1,132	1,588	1,132
3902 L&L 2 (STONEFX)	1,023	1,120	2,882	3,659	4,982
3903 L&L 3 (BLOSSOM)	2,742	2,552	4,332	1,807	4,332
3904 L&L 4 (SALADO)	7,495	6,923	3,982	2,852	3,982
4010 Economic Devel	16,000	31,000	109,500	30,700	43,500
4020 HousngRehabCDBG	455	4,110	4,000	770	0
4100 Planning Admin.	34,661	55,887	85,007	60,177	270,417
4200 Engineering Ser	8,700	30,424	45,500	2,963	45,500
4300 Bldg & Safety	126,644	160,475	235,061	166,540	198,646
5000 Sewer Dept	388,065	281,975	228,968	152,770	236,328
5200 WWTP	737,021	773,687	798,400	774,767	829,400
5250 Swr Improvemnts	261,077	252,507	562,700	256,837	532,025
5300 Sewer Transfers	350,000	285,000	285,000	285,000	285,000
5500 Gen Trans	640,000	500,104	950,000	949,970	943,587
6100 Parks Maint.	225,300	217,592	256,520	183,420	297,476
6101 Prk Spec Prjct	3,304	403	105,000	0	5,000
6125 RodgersTheatre	46,879	8,360	21,200	7,222	19,700
6200 POOL	169,129	73,436	99,971	57,340	104,188
7100 Water Dept	781,662	714,795	652,041	568,467	665,109
7300 Water Cap Trans	78,500	78,500	78,500	78,500	78,500
7420 WtrCapImprovent	207,508	176,841	430,300	148,451	666,400
8000 SOLID WASTE	481,769	498,635	450,000	390,014	450,000
9006 ATP-OLIVE VIEW	0	0	0	1,513	50000
9007 ATP - WEST ST	0	0	0	1,512	50000
9009 EMRGNCY RESP	0	0	0	12,197	9,000
DeptS TOTAL	11,340,097	12,105,930	14,729,768	10,609,348	14,920,838

General City

City of Corning

Organizational Chart



CITY OF CORNING
2020- 2021 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, Karen Burnett, 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1100	Name: City Council					
001 5100	Direct Labor	17,700	18,000	18,000	16,500	18,000
001 5910	FICA-City Paid	1,354	1,377	0	1,262	0
001 6100	Office Supplies	16	27	100	0	100
001 6150	Mat/Supplies	1,334	1,163	2,400	311	1,400
001 7000	Assoc. Dues	4,841	4,962	5,000	5,111	5,250
001 7200	Conf/Meetings	70	243	4,000	332	7,000
401 7600	Scholarship	250	500	500	0	500
Total (1100) City Council		25,565	26,272	30,000	23,516	32,250

CITY OF CORNING
2020 – 2021 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 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 Services Manager 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 Services Manager 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, 5920, 5921, 5930, 5950 – BENEFITS: Funds City/Employee contribution towards PERS Retirement, City contribution towards Health Insurance; Life Insurance, Deferred Compensation; 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1200	Name: City Administration					
001 5100	DirectLabor	82,592	91,889	110,652	80,164	117,116
610 5100	DirectLabor	27,531	30,630	36,884	26,803	39,039
630 5100	DirectLabor	27,531	30,630	36,884	26,803	39,039
001 5300	Vacation	4,147	3,907	0	4,342	0
610 5300	Vacation	1,382	1,303	0	1,447	0
630 5300	Vacation	1,382	1,302	0	1,447	0
001 5350	Vac Cash Out	830	2,658	0	3,273	0
610 5350	Vac Cash Out	277	886	0	1,091	0
630 5350	Vac Cash Out	277	886	0	1,091	0
001 5400	SickLeave	2,041	2,076	0	8,550	0
610 5400	SickLeave	680	692	0	2,850	0
630 5400	SickLeave	680	692	0	2,850	0
001 5600	AdminLeave	3,100	3,373	0	2,810	0
610 5600	AdminLeave	1,042	1,125	0	937	0
630 5600	AdminLeave	1,042	1,124	0	937	0
001 5650	Admin Cash Out	1,712	386	0	3,271	0
610 5650	Admin Cash Out	562	129	0	1,090	0
630 5650	Admin Cash Out	562	129	0	1,090	0
001 5700	Holiday Pay	4,658	5,788	0	5,146	0
610 5700	Holiday Pay	1,553	1,929	0	1,715	0
630 5700	Holiday Pay	1,553	1,929	0	1,715	0
001 5899	Emergency Resp	0	0	0	246	0
001 5900	Budgetd Benfit.	0	0	35,131	0	40,992
610 5900	Budgetd Benfit.	0	0	11,710	0	13,664
630 5900	Budgetd Benfit.	0	0	11,710	0	13,664
001 5910	FICA-CityPaid	7,980	8,443	0	8,545	0
610 5910	FICA-CityPaid	2,660	2,814	0	2,848	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
630 5910	FICA-CityPaid	2,660	2,815	0	2,848	0
001 5915	Disability Ins.	95	95	0	87	0
610 5915	Disability Ins.	32	32	0	29	0
630 5915	Disability Ins.	32	32	0	29	0
001 5920	ER PERS	7,772	8,613	0	8,994	0
610 5920	ER PERS	2,591	2,871	0	2,998	0
630 5920	ER PERS	2,591	2,872	0	2,998	0
001 5921	EE PERS	810	864	0	846	0
610 5921	EE PERS	270	288	0	282	0
630 5921	EE PERS	270	288	0	282	0
001 5930	Health Ins.	32,546	28,702	0	15,459	0
610 5930	Health Ins.	4,813	5,014	0	5,153	0
630 5930	Health Ins.	4,813	5,015	0	5,153	0
001 5950	Lifeline Insurance	252	267	0	250	0
610 5950	Lifeline Insurance	84	89	0	83	0
630 5950	Lifeline Insurance	84	89	0	83	0
001 6100	Office Supplies	164	292	500	90	300
610 6100	Office Supplies	199	276	300	88	300
615 6100	Office Supplies	0	13	0	0	0
630 6100	Office Supplies	199	276	300	88	300
001 6150	Mat/Supplies	177	354	500	251	400
610 6150	Mat/Supplies	5	18	50	2	50
630 6150	Mat/Supplies	5	18	50	2	50
001 6265	Emerg Resp&Prep	0	0	0	216	0
001 6313	Senior Center	16	0	0	0	0
001 6350	Communications	827	10,904	1,100	1,104	1,100
610 6350	Communications	0	1,679	2,000	160	2,000
630 6350	Communications	0	1,679	2,000	160	2,000
610 6700	Equip.Maint.	0	0	0	413	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
001 7000	Assoc.Dues	613	540	800	745	900
001 7200	Conf/Meetings	6,117	3,452	4,650	2,074	3,500
001 7406	Comp/Equip/Soft	0	2,087	2,200	413	6,500
002 7406	Comp/Equip/Soft	0	6,569	0	0	0
610 7406	Comp/Equip/Soft	0	0	2,200	0	6,500
630 7406	Comp/Equip/Soft	0	0	2,200	413	6,500
Total (1200) City Administration		243,809	280,820	261,821	242,855	293,914

**2020-2021 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1300	Name: City Clerk					
001 5100	DirectLabor	4,248	4,233	4,200	3,877	4,200
001 5910	FICA-CityPaid	321	321	350	297	350
001 6100	Office Supplies	0	0	100	36	100
001 6150	Mat/Supplies	1,453	1,602	1,500	306	1,000
001 6300	ProfServices	1,006	1,834	1,500	920	1,500
001 6310	Elections	0	5,634	6,500	0	6,500
001 6500	Print/Advert.	2,821	4,627	4,000	3,661	3,500
001 7000	Assoc.Dues	150	90	150	45	100
001 7200	Conf/Meetings	74	0	500	0	400
Total (1300) City Clerk		10,073	18,340	18,800	9,142	17,650

CITY OF CORNING
2020 – 2021 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 Gregory Einhorn, and for specialized Legal Counsel when necessary. Funding for this service is provided from funds 001 (General Fund), 610 (Sewer Enterprise Fund) and 630 (Water Enterprise Fund).
- 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1400	Name: LegalServices					
001 6301	Consulting Serv	88,125	53,040	45,000	48,620	45,000
610 6301	Consulting Serv	7,511	6,630	5,000	6,078	5,000
630 6301	Consulting Serv	7,511	6,630	5,000	6,078	5,000
001 6304	EE Relations	505	1,860	10,000	8,565	700
610 6304	EE Relations	0	0	10,000	8,565	700
630 6304	EE Relations	0	0	10,000	8,565	700
001 6345	Consult, Lit.	6,676	11,436	25,000	15,695	30,000
001 7200	Conf/Meetings	0	0	250	0	250
610 7200	Conf/Meetings	0	0	250	0	250
630 7200	Conf/Meetings	0	0	250	0	250
001 8001	Books/Periodic.	0	0	250	0	250
610 8001	Books/Periodic.	0	0	250	0	250
630 8001	Books/Periodic.	0	0	250	0	250
001 9080	1120 SOLANO ST	0	0	0	2,702	0
001 9085	1219&1223 SOLAN	0	0	0	672	0
001 9095	1414 South Demo	0	0	0	2,675	0
Total (1400) Legal Services		110,328	79,596	111,500	108,214	88,600

CITY OF CORNING
2020 – 2021 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 **Rubi Ordaz**. The City Manager serves as the Finance Director.

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

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

OVERTIME - 5200

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

SUPPLIES:

- 6100 OFFICE SUPPLIES:** Funds purchases of general office supplies, stationery, and computer supplies. All funding is provided from the General Fund (001), Sewer Enterprise Fund (610), Solid Waste Fund (615) and the Water Enterprise Fund (630).
- 6150 MATERIALS & SUPPLIES:** Funds the purchases of necessary supplies other than paper and general office supplies and is provided from the General Fund (001), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).
- 6300 PROFESSIONAL SERVICES:** Funds the cost of the City's independent Auditor and Accounting Consultant which provide accounting/auditing services; the City does not have a full-time Accountant. This account also provides funding for HdL. All 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 for the phone system and costs of membership in the Parcel Quest Software Program. All 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 and 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 for these services is provided from the General Fund (001), Sewer Enterprise Fund (610), Solid Waste Fund (615) and the Water Enterprise Fund (630).

- 6950 UNCOLLECTIBLES:** Funds 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 ASSOCIATION/DUES:** Provides funding for membership in the American Payroll Association and is provided from the General Fund (001), the Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).
- 7100 TRAINING/EDUCATION:** Provides funding for training and is provided from the General Fund (001), the Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).
- 7200 CONFERENCES/MEETINGS:** Funds are only included to cover personal vehicle mileage and meals, if any, in support of City operations. This 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 and is provided from the General Fund (001) and the Water Enterprise Fund (630).
- 9300 MACHINERY/EQUIPMENT:** Funds unforeseen equipment replacement; unused funds at the end of the year remain in the General Fund. This funding is provided from the General Fund (001), Sewer Capital Replacement Fund (381), Water Capital Replacement Fund (383), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1500	Name: Finance Dept.					
001 5100	DirectLabor	13,571	14,146	16,790	13,150	17,373
610 5100	DirectLabor	54,083	56,603	67,162	52,279	69,492
630 5100	DirectLabor	67,602	70,754	83,952	65,215	86,865
001 5200	Overtime	0	22	0	73	0
610 5200	Overtime	0	89	0	291	0
630 5200	Overtime	0	112	0	363	0
001 5300	Vacation	722	569	0	398	0
610 5300	Vacation	2,889	2,276	0	1,594	0
630 5300	Vacation	3,611	2,845	0	1,992	0
001 5350	Vac Cash Out	635	696	0	305	0
610 5350	Vac Cash Out	2,542	2,785	0	1,219	0
630 5350	Vac Cash Out	3,178	3,482	0	1,523	0
001 5400	SickLeave	430	609	0	328	0
610 5400	SickLeave	1,719	2,436	0	1,303	0
630 5400	SickLeave	2,149	3,045	0	1,626	0
001 5600	AdminLeave	0	0	0	24	0
610 5600	AdminLeave	0	0	0	96	0
630 5600	AdminLeave	0	0	0	120	0
001 5650	Admin Cash Out	0	0	0	113	0
610 5650	Admin Cash Out	0	0	0	451	0
630 5650	Admin Cash Out	0	0	0	564	0
001 5700	Holiday Pay	869	891	0	875	0
610 5700	Holiday Pay	3,477	3,562	0	2,792	0
630 5700	Holiday Pay	4,346	4,453	0	3,489	0
001 5800	CompTime-Off	57	57	0	4	0
610 5800	CompTime-Off	227	229	0	17	0
630 5800	CompTime-Off	284	287	0	22	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
001 5850	Comp Time CASHD	190	398	4,500	174	4,500
610 5850	Comp Time CASHD	759	1,593	0	696	0
630 5850	Comp Time CASHD	949	1,992	0	870	0
001 5900	Budgetd Benfit.	0	0	8,272	0	9,752
610 5900	Budgetd Benfit.	0	0	33,089	0	39,008
630 5900	Budgetd Benfit.	0	0	41,361	0	48,761
001 5910	FICA-CityPaid	1,230	1,308	0	1,177	0
610 5910	FICA-CityPaid	4,921	5,231	0	4,641	0
630 5910	FICA-CityPaid	6,151	6,538	0	5,791	0
001 5915	Disability Ins.	24	24	0	22	0
610 5915	Disability Ins.	95	95	0	84	0
630 5915	Disability Ins.	119	119	0	104	0
001 5920	ER PERS	1,178	1,295	0	1,249	0
610 5920	ER PERS	4,713	5,179	0	4,922	0
630 5920	ER PERS	5,891	6,472	0	6,138	0
001 5921	EE PERS	216	216	0	170	0
610 5921	EE PERS	864	864	0	674	0
630 5921	EE PERS	1,080	1,080	0	840	0
001 5930	Health Ins.	4,813	4,857	0	4,796	0
610 5930	Health Ins.	19,251	19,429	0	19,008	0
630 5930	Health Ins.	24,064	24,283	0	23,759	0
001 5950	Lifelnurance	63	67	0	59	0
610 5950	Lifelnurance	252	267	0	233	0
630 5950	Lifelnurance	315	334	0	291	0
001 6100	Office Supplies	1,117	4,056	2,000	2,409	2,000
610 6100	Office Supplies	2,116	2,532	2,500	2,396	2,000
615 6100	Office Supplies	2,735	1,924	2,500	1,620	2,000
630 6100	Office Supplies	2,308	2,488	2,500	2,379	2,000
001 6150	Mat/Supplies	889	142	600	386	400

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
610 6150	Mat/Supplies	36	69	500	385	400
615 6150	Mat/Supplies	0	3	0	36	0
630 6150	Mat/Supplies	46	130	500	385	400
001 6300	ProfServices	25,085	26,696	26,800	18,990	26,800
080 6300	ProfServices	156	246	600	482	600
610 6300	ProfServices	14,611	12,088	13,500	9,859	13,500
630 6300	ProfServices	13,930	12,088	13,500	9,859	13,500
001 6350	Communications	1,016	1,023	1,500	1,000	700
610 6350	Communications	986	993	1,500	959	700
630 6350	Communications	986	993	1,500	959	700
001 6600	Rents/Leases	350	350	100	88	100
610 6600	Rents/Leases	679	679	1,200	1,052	1,200
630 6600	Rents/Leases	1,028	1,028	1,200	1,052	1,200
001 6700	Equip. Maint.	0	11,623	13,500	11,132	13,500
610 6700	Equip. Maint.	5,496	16,432	13,500	15,142	13,500
615 6700	Equip. Maint.	125	132	0	0	0
630 6700	Equip. Maint.	6,022	16,957	13,500	15,619	13,500
610 6950	Uncollectibles	9,302	4,695	4,000	1,944	4,000
615 6950	Uncollectibles	0	0	0	330	0
630 6950	Uncollectibles	3,090	2,973	2,500	1,220	2,500
001 7000	Assoc. Dues	0	85	150	0	150
610 7000	Assoc. Dues	0	85	150	0	150
630 7000	Assoc. Dues	0	85	150	258	150
001 7100	Traing/Educ.	0	299	350	72	350
610 7100	Traing/Educ.	0	299	350	72	350
630 7100	Traing/Educ.	0	299	350	72	350
001 7200	Conf/Meetings	0	147	350	358	350
610 7200	Conf/Meetings	223	147	350	358	350
630 7200	Conf/Meetings	223	147	350	358	350

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
001 7985	Cash-Over Under	70	0	0	0	0
610 7985	Cash-Over Under	-8	73	650	-605	650
630 7985	Cash-Over Under	0	0	650	0	650
001 9300	Mach/Equip.	3,843	22,503	1,020	24	1,020
381 9300	Mach/Equip.	0	0	0	0	15,000
610 9300	Mach/Equip.	3,843	3,663	1,020	23	1,020
630 9300	Mach/Equip.	7,675	3,662	1,020	23	1,020
Total (1500) Finance Dept.		347,506	403,424	381,536	326,618	412,861

CITY OF CORNING
2020 – 2021 ANNUAL BUDGET DETAIL
GENERAL CITY
(1600)

ACTIVITY DESCRIPTION:

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

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

The 2018 annual valuation for the Miscellaneous Plan calculated a UAL of \$3,096,650. The 2018 annual valuation for the Safety Plan calculated a UAL of \$4,139,961. The combined total UAL for 2018 is \$7,236,611. Due to low rates of return as a result of the COVID-19 pandemic, we anticipate a significant increase to the UAL in a few years. The effects will not be felt immediately because CalPERS averages its returns over a period of a few years, so that there are not large annual swings in the UAL.

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:** The City refunded a portion of its pension debt through Umpqua Bank. This debt will be paid off in 2023.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1600	Name: General City					
905 5929	GASB 68 Pension	0	793,459	0	0	0
001 5935	UAL UnfdAcrLiab	203,581	264,497	328,400	328,339	388,000
610 5935	UAL UnfdAcrLiab	18,571	23,143	28,800	28,730	38,800
630 5935	UAL UnfdAcrLiab	31,677	42,981	53,400	53,355	58,200
001 5940	WorkmensComp.	100,259	34,719	81,800	65,377	111,000
610 5940	WorkmensComp.	13,753	5,015	10,900	8,717	14,800
630 5940	WorkmensComp.	20,421	7,313	16,300	13,075	22,200
001 6150	Mat/Supplies	5	38	0	52	0
001 6175	Weed/Tree Spray	5,407	6,934	6,650	5,648	6,650
001 6265	Emerg Resp&Prep	0	0	0	389	0
001 6300	ProfServices	1,500	4,114	2,250	1,100	2,000
001 6313	Senior Center	3,848	3,523	3,750	2,998	4,000
001 6350	Communications	6,659	5,976	6,000	5,777	6,000
001 6410	Electricity	57,233	56,658	56,000	45,475	55,000
001 6430	Natural Gas	8,009	8,102	9,000	4,843	6,000
001 6700	Equip.Maint.	1,534	665	1,500	1,063	1,500
610 6700	Equip.Maint.	1,330	472	1,000	739	1,000
630 6700	Equip.Maint.	11,375	3,520	1,500	1,063	1,500
001 6750	Bldg.Maint.	0	28,342	0	0	0
001 6800	Gen.Insurance	31,170	27,083	32,000	29,038	33,000
610 6800	Gen.Insurance	15,502	14,432	16,000	14,436	17,000
630 6800	Gen.Insurance	15,502	13,458	16,000	14,436	17,000
001 6810	Liability Ins.	55,996	57,832	78,200	79,136	63,500
610 6810	Liability Ins.	27,998	28,916	39,100	39,568	31,750
630 6810	Liability Ins.	27,998	28,916	39,100	39,568	31,750
001 6815	UNEMPLOYMNT INS	4,050	10,809	19,000	1,096	19,000
001 9118	18-19 ENERGY IMP	0	214,046	125,000	123,017	0

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
001 9860	Debt, Side Fund	290,147	299,806	286,200	234,098	286,200
Total (1600) General City		953,525	1,984,769	1,257,850	1,141,134	1,215,850

CITY OF CORNING
2020– 2021 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1900	Name: Treasurer					
001 5100	Direct Labor	600	600	600	550	600
001 5910	FICA-City Paid	46	46	50	42	50
Total (1900) Treasurer		646	646	650	592	650

**CITY OF CORNING
2020- 2021 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 - 6173 PRSN/TRVL/REIMBUR:** Provides funding for reimbursable costs for such items as travel, personal expenditures, etc.
- 192 - 6177 GRANT ADMINISTRATION:** Provides funding associated with administering the Grant.
- 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 DATA EVAL (CER):** Provides funding for data collection, documentation and evaluation.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2107	Name: PROP 47 Cycle 1					
192 6173	Prsn/Trvl/Reimb	381	0	0	0	0
192 6182	Counselor	176,913	213,236	288,500	237,467	40,125
192 6183	Drug&Alch(TCPH)	32,828	48,866	75,000	23,094	6,250
192 6184	Data Eval(CER)	18,750	25,000	25,000	18,750	0
Total (2107) PROP 47 Cycle 1		228,872	287,102	388,500	279,311	46,375

**CITY OF CORNING
2020- 2021 ANNUAL PROGRAM OF SERVICES
PROP. 47 CYCLE 2
(2125)**

Proposition 47 Cycle 2 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.

On January 18, 2019, the California Board of State & Community Corrections released a Request for Proposals (RFP) for Proposition 47 Program Grants.

The RFP requires that grant funds be used for prevention and support of mental health services, substance abuse treatment and diversion programs for people in the criminal justice system. Eligible grant applicants are defined as public agencies in partnership with the communities they serve, and the grant period will be from August 15, 2019 to May 15, 2023.

At the March 12, 2019 City Council meeting the City Council adopted Resolution 03-12-2019-01 authorizing City Manager to execute and submit a Prop. 47 Program Grant Agreement and application for funding in the amount of \$3,535,485 to the California Board of State & Community Corrections. The City was awarded the Grant, we ranked sixth out of a total of thirty-three large applications received and was the smallest city to receive funding.

Specifically, the grant will continue and expand the existing county-wide RESTORE Program to provide services as follows to adolescents and young adults (ages 12-26):

- 1) Provide mental health treatment, substance abuse treatment, and case coordination to 100 young adults (ages 18-26) and 50 youth (ages 12-18) per year;
- 2) Provide housing assistance, and civil legal services by means of a housing attorney and a legal advocate to 10-20 clients per year; and
- 3) Provide a summer employment and soft skills training program and paid summer work experience to 50 clients ages 16-26 each year.

195 - 6177 GRANT ADMINISTRATION: City staff time costs administering the grant that is reimbursed by the Board of State of Community Corrections

195- 6182 COUNSELOR: Funds River Cities Counseling to implement the youth portion of the grant.

195 - 6191 Data Collection/Evaluation: Funds the Center for Evaluation and Research to perform data and analysis as required by the grant.

195 – 6300 Professional Services: Funds the cost of the Tehama County Health Services Agency to implement drug and alcohol counseling as part of the grant.

195 – 6372 Job Training Center: Funds the cost of the Job Training Center to provide a summer employment and soft skills training program and paid summer work experience to 50 clients ages 16-26 each year.

195-6373 Empower Tehama: Funds the cost of Empower Tehama to Provide mental health treatment, substance abuse treatment, and case coordination to 100 young adults (ages 18-26) along with housing assistance, and civil legal services by means of a housing attorney and a legal advocate to 10-20 clients per year.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2125	Name: Prop 47 Cycle 2					
195 6173	Prsn/Trvl/Reimb	0	0	17,707	0	0
195 6177	Grant Admini.	0	0	33,956	327	18,150
195 6182	Counselor	0	0	863,713	5,887	236,595
195 6191	Data Coll/Eval	0	0	45,769	18,775	33,089
195 6300	ProfServices	0	0	0	0	88,674
195 6372	Job Train. Ctr	0	0	0	0	129,000
195 6373	Empower Tehama	0	0	0	0	444,792
Total (2125) Prop 47 Cycle 2		0	0	961,145	24,989	950,300

CITY OF CORNING
2020 – 2021 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 Robotics

Youth Basketball

Lifeguard Training

NEW RECREATIONAL PROGRAMS:

New Programs will be funded through the Promise Neighborhood Grant and include such programs as Taekwondo, Dance/Gymnastics, Ballet, and Photography to name a few.

PERSONNEL SERVICES:

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

5200 – OVERTIME: Provides funding for any necessary overtime costs associated with the Program.

5400, 5700, 5800, 5900, 5910, 5915, 5920, 5930 and 5950 – BENEFITS: Provides funding for benefits such as Sick Leave (5400), Holiday Pay (5700), Comp. Time Off (5800), Budgeted Benefits (5900), FICA (5910), Disability Ins. (5915), Retirement (5920), Health Ins. (5930), and Life Insurance (5950).

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.

160 – 9015 SOFTWARE – MAJOR: Provides necessary funds to support specialized software utilized by this Program for class announcements/advertisement, class signups, tracking, etc.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3300	Name: Recreation Dept					
001 5100	DirectLabor	0	0	0	73	0
160 5100	DirectLabor	0	17,822	11,678	21,001	12,566
160 5200	Overtime	0	286	0	0	0
160 5300	Vacation	0	0	0	92	0
001 5350	Vac Cash Out	0	0	0	843	0
160 5350	Vac Cash Out	0	0	0	948	0
160 5400	SickLeave	0	414	0	194	0
001 5700	Holiday Pay	0	0	0	29	0
160 5700	Holiday Pay	0	839	0	442	0
160 5750	Holiday CASHOUT	0	0	0	173	0
160 5800	CompTime-Off	0	384	0	17	0
160 5850	Comp Time CASHD	0	0	0	399	0
160 5900	Budgetd Benfit.	0	0	6,341	0	7,589
001 5910	FICA-CityPaid	0	0	0	72	0
160 5910	FICA-CityPaid	0	1,383	0	1,784	0
160 5915	Disability Ins.	0	37	0	33	0
001 5920	ER PERS	0	0	0	9	0
160 5920	ER PERS	0	1,224	0	1,465	0
001 5921	EE PERS	0	0	0	5	0
160 5921	EE PERS	0	0	0	174	0
160 5930	Health Ins.	0	3,068	0	5,092	0
001 5950	Lifeline Insurance	0	0	0	0	0
160 5950	Lifeline Insurance	0	100	0	105	0
001 6150	Mat/Supplies	0	1,764	17,500	3,689	17,500
160 6150	Mat/Supplies	1,560	29,854	25,000	29,993	25,000
160 6265	Emerg Resp&Prep	0	0	0	43	0
001 6300	ProfServices	0	0	10,000	12,596	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
001 6349	RECREATION INST	5,081	3,943	20,000	1,721	20,000
160 6349	RECREATION INST	1,076	34,467	20,000	36,987	20,000
001 6410	Electricity	0	110	0	235	0
001 6430	Natural Gas	0	-15	0	0	0
160 9015	Software-Major	0	25,620	0	0	0
Total (3300) Recreation Dept		7,717	121,301	110,519	118,215	102,655

CITY OF CORNING
2020 - 2021 ANNUAL PROGRAM OF SERVICES
ECONOMIC DEVELOPMENT PROGRAM
(4010)

ACTIVITY DESCRIPTION:

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

1. **THE CORNING CHAMBER OF COMMERCE:** Their purpose is to foster business growth within the City by promoting local businesses and encourage quality development and residential growth. The Chamber coordinates many community activities designed to bring visitors to the City. **Currently the City allocates an annual contribution of \$12,000 and pledges an additional annual large business donation match not to exceed \$4,000.**
2. **3CORE:** A private, Non-Profit Corporation working in the Tri-County Region (Tehama, Glenn and Butte Counties) as a financial "go-between" for small businesses, assisting them in locating financial capital needed to reach their business goals. **The City has allocated \$7,500 for the City's portion of the 2020-2021 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 - 6300 PROFESSIONAL SERVICES:** Provides funding for Professional Services in support of economic development.
- 001 - 6312 CHAMBER OF COMMERCE:** Funds \$12,000 per year plus a yearly business donation match not to exceed \$4,000 for a total of \$16,000 annually.
- 001 - 7408 3CORE:** Funds a \$7,500 annual Planning Grant match for 3CORE funded by the City's General Fund.
- 077 - 8031 ECON. DEV. PROJ.:** Provides funding to support any Economic Development Projects.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 4010	Name: Economic Development					
001 6300	ProfServices	0	0	11,000	0	0
002 6300	ProfServices	0	0	0	7,200	0
001 6312	CngChamberComm.	16,000	16,000	16,000	15,000	16,000
001 7408	3 CORE	0	15,000	7,500	0	7,500
077 8031	Econ. Dev. Proj	0	0	75,000	8,500	20,000
Total (4010) Economic Development		16,000	31,000	109,500	30,700	43,500

**CITY OF CORNING
2020 - 2021 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 Parcel and Subdivision Maps processing. In addition to processing and monitoring planning applications/projects, Staff continually reviews informal "concept plans" and incorporates the responses of various City Departments to those concept plans. The 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 oversight by the Planning Commission and City Council.

During the 2008-2012 recession home building nearly stopped. As a result, the City entered into a Consulting Contract for planning services. As we begin recovery, the City has hired Christina Meeds 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 a Planning Consultant to continue training and assist Planner 1 Christina Meeds.

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 Planner 1 salary and Planning Consultant services.

5200 – OVERTIME: Provides funding for any necessary and approved overtime.

5400, 5700, 5800, 5900, 5910, 5915, 5920 5930, and 5950 BENEFITS: Funds Planner 1 Benefits which include Sick Leave (5400), Holiday Pay (5700), Comp. Time Off (5800), Budgeted Benefits (5900), FICA (5910), Disability Ins. (5915), Retirement (5920), Health Ins. (5930), and Life Ins. (5950).

SUPPLIES:

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

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

001-6300 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.

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

105-6331 GIS SUPPORT: Funds continuing support services to improve/maintain the City's Geographic Information System associated with rural planning.

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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 4100	Name: Planning Administration					
001 5100	DirectLabor	0	16,483	35,033	21,091	37,699
001 5200	Overtime	0	97	0	0	0
001 5300	Vacation	0	0	0	92	0
001 5350	Vac Cash Out	0	0	0	1,791	0
001 5400	SickLeave	0	431	0	194	0
001 5700	Holiday Pay	0	880	0	265	0
001 5750	Holiday CASHOUT	0	0	0	173	0
001 5800	CompTime-Off	0	368	0	17	0
001 5850	Comp Time CASHD	0	0	0	399	0
001 5900	Budgetd Benfit.	0	0	19,024	0	22,768
001 5910	FICA-CityPaid	0	1,449	0	1,933	0
001 5915	Disability Ins.	0	35	0	39	0
001 5920	ER PERS	0	1,283	0	1,567	0
001 5921	EE PERS	0	0	0	156	0
001 5930	Health Ins.	0	6,309	0	7,067	0
001 5950	LifeInsurance	0	105	0	112	0
001 6100	Office Supplies	292	740	500	235	400
001 6150	Mat/Supplies	39	345	350	238	350
001 6265	Emerg Resp&Prep	0	0	0	43	0
001 6300	ProfServices	29,638	23,002	21,800	15,581	31,800
105 6300	ProfServices	4,042	1,659	0	0	0
610 6300	ProfServices	0	0	0	0	5,000
630 6300	ProfServices	0	0	0	0	5,000
001 6331	GIS Support	0	0	5,500	5,000	5,000
001 6350	Communications	541	567	1,100	498	750
155 6355	ProfSrvcs-SB2	0	0	0	3,638	160,000
001 6700	Equip.Maint.	109	24	200	23	150

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
001 7000	Assoc.Dues	0	0	500	0	500
001 7200	Conf/Meetings	0	2,109	1,000	25	1,000
Total (4100)Planning Administration		34,661	55,887	85,007	60,177	270,417

- 7200 CONFERENCES/MEETINGS:** Provides funding for private vehicle mileage and attendance at conferences and meetings.
- 7500 VEHICLE OPERATION/MAINTENANCE:** Funds vehicle operation/maintenance costs.
- 9085 DANGEROUS BUILDING ABATEMENT:** Funds abatement of dangerous building concerns. All costs are recorded as liens against the properties.
- 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 4300	Name: Building & Safety					
001 5100	DirectLabor	25,332	27,352	33,610	38,797	35,756
610 5100	DirectLabor	18,293	20,514	25,207	6,256	26,817
630 5100	DirectLabor	21,633	20,514	25,207	6,256	26,817
001 5125	Part-Time Sal.	828	2,858	0	6,525	0
001 5300	Vacation	835	1,490	0	4,229	0
610 5300	Vacation	626	1,118	0	3,172	0
630 5300	Vacation	626	1,118	0	4,473	0
001 5350	Vac Cash Out	95	0	0	560	0
610 5350	Vac Cash Out	72	0	0	420	0
630 5350	Vac Cash Out	72	0	0	420	0
001 5400	SickLeave	1,075	2,074	0	2,822	0
610 5400	SickLeave	806	1,556	0	2,116	0
630 5400	SickLeave	806	1,556	0	3,997	0
001 5600	AdminLeave	2,166	1,452	0	769	0
610 5600	AdminLeave	1,624	1,089	0	576	0
630 5600	AdminLeave	1,624	1,089	0	2,727	0
001 5700	Holiday Pay	1,955	1,624	0	743	0
610 5700	Holiday Pay	1,466	1,218	0	557	0
630 5700	Holiday Pay	1,466	1,218	0	1,689	0
001 5900	Budgetd Benfit.	0	0	12,699	0	15,002
610 5900	Budgetd Benfit.	0	0	9,524	0	11,252
630 5900	Budgetd Benfit.	0	0	9,524	0	11,252
001 5910	FICA-CityPaid	2,322	2,660	0	2,460	0
610 5910	FICA-CityPaid	1,670	1,847	0	822	0
630 5910	FICA-CityPaid	1,671	1,847	0	1,319	0
001 5915	Disability Ins.	32	32	0	44	0
610 5915	Disability Ins.	24	24	0	11	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
630 5915	Disability Ins.	24	24	0	18	0
001 5920	ER PERS	2,301	2,531	0	3,854	0
610 5920	ER PERS	1,675	1,895	0	1,006	0
630 5920	ER PERS	1,675	1,895	0	1,524	0
001 5921	EE PERS	288	288	0	252	0
610 5921	EE PERS	216	216	0	189	0
630 5921	EE PERS	216	216	0	219	0
001 5930	Health Ins.	6,417	6,968	0	11,175	0
610 5930	Health Ins.	4,812	5,161	0	2,204	0
630 5930	Health Ins.	4,813	5,161	0	3,514	0
001 5950	Lifeline Insurance	84	89	0	132	0
610 5950	Lifeline Insurance	63	67	0	33	0
630 5950	Lifeline Insurance	63	67	0	43	0
001 6100	Office Supplies	679	1,020	900	451	700
001 6150	Mat/Supplies	521	77	250	1,320	750
001 6300	Prof/Services	12,432	30,229	17,000	16,956	20,000
001 6350	Communications	901	932	1,200	765	1,000
001 6700	Equip. Maint.	332	0	4,000	0	4,000
001 7000	Assoc. Dues	0	135	200	135	200
001 7100	Training/Educ.	250	199	300	0	300
001 7200	Conf/Meetings	399	0	500	0	500
001 7500	Veh Opr/Maint	663	843	1,000	500	1,000
001 9071	Track It Soft.	0	6,472	3,500	3,500	0
001 9085	1219&1223 SOLAN	0	0	40,000	0	40,000
001 9095	1414 South Demo	0	0	25,740	0	0
001 9200	SB1473	327	415	300	952	300
001 9201	Strong Motion	376	1,330	1,000	2,639	3,000
001 9505	Security Lot	0	0	23,400	23,400	0
Total (4300) Building & Safety		126,644	160,475	235,061	166,540	198,646

**CITY OF CORNING
2020-2021 ANNUAL BUDGET NARRATIVE
GENERAL TRANSFERS
(5500)**

ACTIVITY DESCRIPTION:

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

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

- 001-8031: ECONOMIC DEVELOPMENT PROJECTS:** Represents monies transferred for Economic Development Projects within the City.
- 001-9390: PARK PROJECTS:** Represents monies transferred for capital replacement needs and Park Projects.
- 001-9501: CAPT'L REPLACEMENT TRANSFERS – POLICE DEPT.:** Represents monies transferred for the future capital replacement needs of the Police Department.
002-9501
- 001-9829: CAPT'L REPLACEMENT TRANSFERS – PUBLIC WORKS DEPT.:**
002-9829 Represents monies transferred for the future capital replacement needs of the Public Works Department.
- 001-9830: CAPT'L REPLACEMENT TRANSFERS – FIRE DEPT.:** Represents monies transferred for the future capital replacement needs of the Fire Department.
002-9830
- 002-9836: DISPATCH SUPPORT:** Represents monies transferred capital replacement needs for Dispatch Support.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 5500	Name: General Transfers					
002 8031	Econ. Dev. Proj	0	0	75,000	75,000	0
002 9390	Park Projects	0	0	75,000	75,000	0
001 9501	Cap Rep TransPD	192,760	0	0	0	0
002 9501	Cap Rep TransPD	0	125,052	122,282	122,252	300,998
001 9829	Cap Trans-PW	226,655	0	0	0	0
002 9829	Cap Trans-PW	0	168,852	177,332	177,332	102,253
001 9830	CapRepTran/Fire	220,585	0	0	0	0
002 9830	CapRepTran/Fire	0	206,200	309,583	309,583	340,336
002 9836	DispatchSupport	0	0	190,803	190,803	200,000
Total (5500) General Transfers		640,000	500,104	950,000	949,970	943,587

**CITY OF CORNING
2020-2021 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 8000	Name: SOLID WASTE					
615 7450	Waste Mgmt/Pmts	481,769	498,635	450,000	390,014	450,000
Total (8000) SOLID WASTE		481,769	498,635	450,000	390,014	450,000

CITY OF CORNING
2020/2021
ANNUAL BUDGET NARRATIVE
EMERGENCY RESPONSE & PREPARATION (9009)

ACTIVITY DESCRIPTION:

Funding for the COVID-19 Emergency Response to provide safety, protective, and sanitizing supplies for the City and Employees to enable The City to continue running.

SUPPLIES & SERVICES:

001-6265 EMERGENCY RESPONSE & PREP: General Fund for needed supplies, equipment and preparation against the COVID Pandemic.

610-6265 EMERGENCY RESPONSE & PREP: Sewer Enterprise Fund for needed supplies, equipment and preparation against the COVID Pandemic.

630-6265 EMERGENCY RESPONSE & PREP: Water Enterprise Fund for needed supplies, equipment and preparation against the COVID Pandemic.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

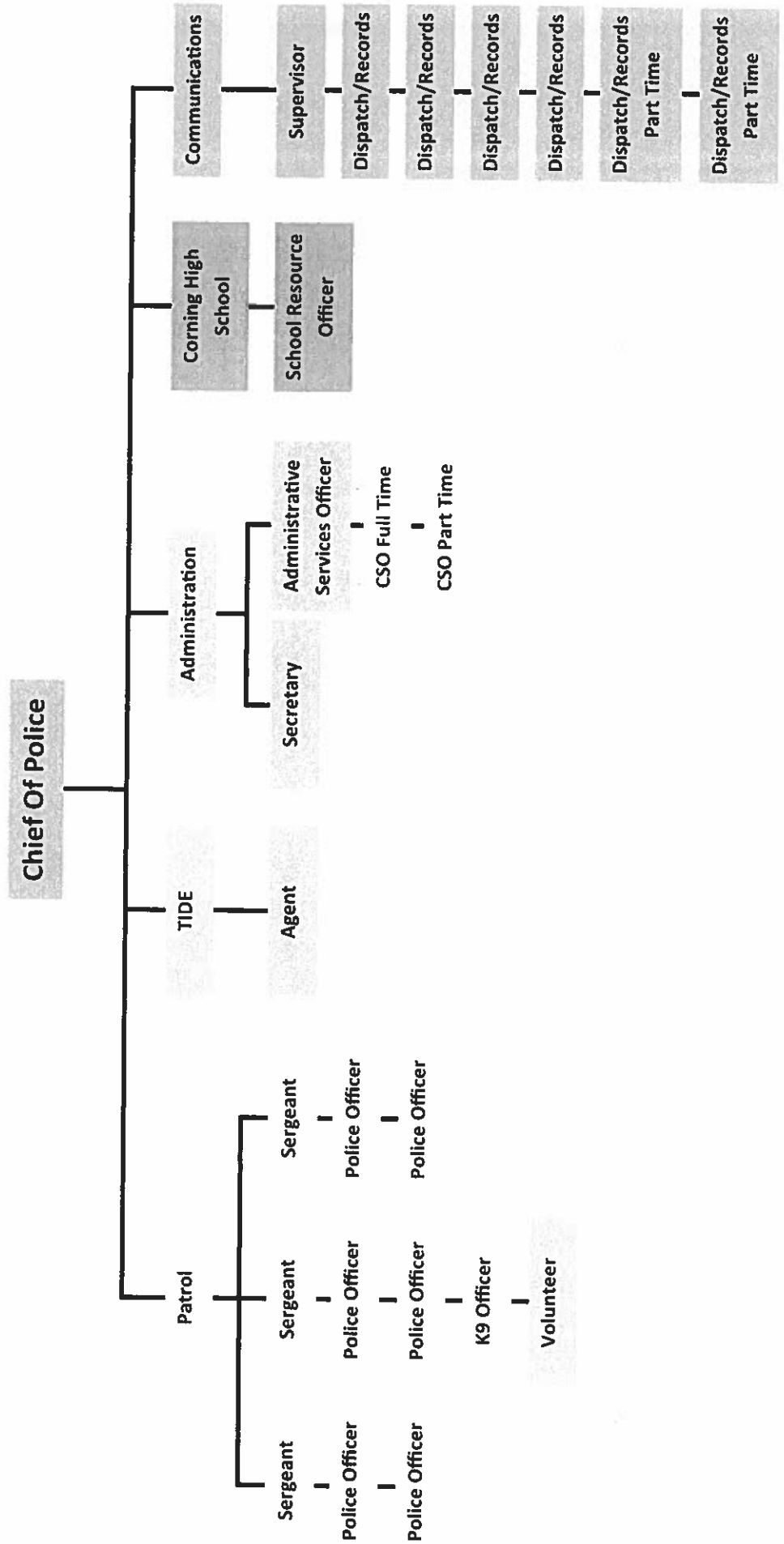
Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 9009	Name: EMERGENCY RESPONSE					
001 5899	Emergency Resp	0	0	0	1,836	0
610 5899	Emergency Resp	0	0	0	612	0
630 5899	Emergency Resp	0	0	0	612	0
001 6265	Emerg Resp&Prep	0	0	0	5,961	3,000
108 6265	Emerg Resp&Prep	0	0	0	93	0
109 6265	Emerg Resp&Prep	0	0	0	31	0
110 6265	Emerg Resp&Prep	0	0	0	16	0
114 6265	Emerg Resp&Prep	0	0	0	156	0
115 6265	Emerg Resp&Prep	0	0	0	93	0
610 6265	Emerg Resp&Prep	0	0	0	1,353	3,000
615 6265	Emerg Resp&Prep	0	0	0	79	0
630 6265	Emerg Resp&Prep	0	0	0	1,353	3,000
Total (9009) EMERGENCY RESPONSE		0	0	0	12,197	9,000

Police



Corning Police Department

2020



**CITY OF CORNING
2020/2021 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 (50% City Funded / 50% School District 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

2019/2020 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 Corning Union High School District.

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 was able to obtain a K9 and trained an Officer as a K9 handler. They both will continue training over the years.

2020/2021 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.

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.
- 9160 COMPUTERS:** This line items funds computer replacements, programming by Computer Logistics, and the susteens.
- 9302 CANINE PROGRAM:** Provides for further training and legal updates for the Department's K-9 Program.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2114	Name: Police Services					
001 5100	DirectLabor	890,010	996,564	1,215,328	1,015,616	1,299,536
166 5100	DirectLabor	44,774	0	0	0	0
001 5200	Overtime	49,002	46,237	40,000	33,076	40,000
001 5300	Vacation	55,786	70,320	0	55,093	0
166 5300	Vacation	2,251	0	0	0	0
001 5350	Vac Cash Out	11,053	13,230	0	11,437	0
166 5350	Vac Cash Out	1,683	0	0	0	0
001 5400	SickLeave	22,601	35,387	0	25,740	0
166 5400	SickLeave	1,631	0	0	0	0
001 5450	Sick Leave Cash	0	1,369	0	0	0
001 5500	WComp Time Off	0	0	0	1,132	0
001 5600	AdminLeave	4,936	7,542	0	7,223	0
001 5650	Admin Cash Out	2,037	0	0	4,595	0
001 5700	Holiday Pay	13,299	57,839	0	13,202	0
001 5750	Holiday CASHOUT	37,095	0	0	51,676	0
166 5750	Holiday CASHOUT	3,030	0	0	0	0
001 5800	CompTime-Off	22,721	30,320	0	22,482	0
166 5800	CompTime-Off	1,107	0	0	0	0
001 5850	Comp Time CASHD	109,280	110,193	120,000	68,532	120,000
166 5850	Comp Time CASHD	10,179	0	0	0	0
001 5899	Emergency Resp	0	0	0	139	0
001 5900	Budgetd Benfit.	0	0	566,507	0	658,561
001 5910	FICA-CityPaid	103,334	109,905	0	102,845	0
166 5910	FICA-CityPaid	4,660	0	0	0	0
001 5915	Disability Ins.	1,136	1,175	0	1,117	0
166 5915	Disability Ins.	49	0	0	0	0
001 5920	ER PERS	156,404	183,491	0	195,169	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
166 5920	ER PERS	10,200	0	0	0	0
001 5921	EE PERS	6,429	6,808	0	7,012	0
001 5930	Health Ins.	218,066	224,582	0	223,619	0
166 5930	Health Ins.	9,929	0	0	0	0
001 5950	LifeInsurance	2,961	3,367	0	3,192	0
166 5950	LifeInsurance	128	0	0	0	0
001 5960	Uniform/Allow.	9,000	10,800	12,300	9,000	12,300
001 6100	Office Supplies	0	0	0	74	0
001 6150	Mat/Supplies	3,012	4,876	5,000	4,188	5,000
001 6250	Small Tools	2,178	4,256	3,500	2,586	3,500
001 6260	Uniform/Cloth.	5,854	972	3,000	499	3,000
001 6265	Emerg Resp&Prep	0	0	0	1,201	0
001 6300	ProfServices	12,287	6,780	11,000	8,387	11,000
001 6303	PkngCiteToCnty	463	500	1,000	1,225	100
001 6316	Pol/School Prog	180	309	500	224	500
001 6552	Safety Items	29,556	7,883	14,100	6,662	17,100
001 6750	Bldg.Maint.	611	2,701	1,000	151	1,000
001 7000	Assoc.Dues	446	736	700	0	700
001 7100	Training/Educ.	10,577	15,329	18,000	10,178	18,000
190 7100	Training/Educ.	224	0	12,717	0	0
192 7100	Training/Educ.	635	0	0	0	0
001 7403	Secret Witness	1,020	1,020	1,020	0	1,020
001 7500	Veh Opr/Maint	47,124	48,097	60,000	45,856	40,000
073 8007	PROP 30 Alloc.	1,883	2,281	21,400	1,901	21,400
001 9160	Computer	4,925	10,831	10,000	7,147	10,000
001 9302	K9-Program	0	0	10,000	8,894	8,000
Total (2114) Police Services		1,925,749	2,015,700	2,127,072	1,951,067	2,270,717

**CITY OF CORNING
2020/2021 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.

2019/2020 CAPITAL IMPROVEMENT ACCOMPLISHMENTS:

TWO NEW PATROL VEHICLE: Delayed due to COVID-19

EQUIPMENT REPLACEMENT: This is to secure funding for body cameras for the Department's sworn police officers.

2020/21 CAPITAL IMPROVEMENT GOALS:

- Priority (1) Vehicle replacement program:** The Department is requesting two new patrol vehicles.
- Priority (2) Drones:** The Department is requesting purchase of two drones along with training of 2 pilots.
- Priority (3) Server upgrade & migration:** The Police Department's operating system is no longer supported by Microsoft.
- Priority (4) Speed Plates:** The Police Department would provide a Speed Plate to each of our thirteen (13) Officers.
- Priority (5) Patrol Rifles:** The Police Department would like to update our patrol rifles.
- Priority (6) Susteen:** The Police Department does not currently have mobile forensic tool we would like to purchase Susteen to aid in investigations. Funded within Department 2114.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2116	Name: Police Capital Replacement					
071 9181	Pol. Disp. Radio	73,886	0	0	0	0
071 9182	Radar Trailer	7,250	0	0	0	0
071 9266	PD Drones 20-21	0	0	0	0	13,500
071 9267	PD Speed Plates	0	0	0	0	13,000
071 9268	PD-Ptrl Rifles	0	0	0	0	10,400
071 9301	Equip Replacemnt	2,145	15,109	15,100	15,116	0
002 9500	Vehicle/Replace	0	7,466	0	0	0
071 9500	Vehicle/Replace	0	41,719	107,500	0	170,176
Total (2116) Police Capital Replacement		83,281	64,294	122,600	15,116	207,076

**CITY OF CORNING
2020/2021 ANNUAL BUDGET DETAIL
POLICE DEPARTMENT – DISPATCH DIVISION
(#2119)**

ACTIVITY DESCRIPTION:

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

The current authorized level of service is:

- (1) Communications Supervisor
- (4) Dispatcher/Clerks
- (2) Part-time Dispatcher/Clerks

2019/2020 ACCOMPLISHMENTS:

1. The Department has hired one Dispatcher and is currently staffed.
2. Reclassified a Dispatcher to a Communication Supervisor.
3. The Department successfully completed a Peace Officer Standards and Training (POST) audit.

2020/2021 GOALS:

1. Keep all records and files up-to-date and purge files over ten (10) years old on a monthly basis.
2. 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2119	Name: Police Dispatch					
001 5100	Direct Labor	177,676	200,954	263,993	208,394	343,466
001 5125	Part-Time Sal.	9,271	0	9,816	0	9,816
001 5200	Overtime	32,100	3,429	10,000	8,466	10,000
001 5300	Vacation	10,420	6,630	0	10,285	0
001 5350	Vac Cash Out	7,885	1,431	0	1,485	0
001 5400	Sick Leave	7,093	6,011	0	2,358	0
001 5700	Holiday Pay	0	12,823	0	0	0
001 5750	Holiday CASHOUT	13,629	1,170	0	13,953	0
001 5800	Comp Time-Off	4,614	5,356	0	3,829	0
001 5850	Comp Time CASHD	38,096	30,944	25,000	24,939	25,000
001 5900	Budgetd Benfit.	0	0	131,275	0	188,539
001 5910	FICA-CityPaid	22,750	21,596	0	22,395	0
001 5915	Disability Ins.	350	370	0	363	0
001 5920	ER PERS	14,390	16,172	0	17,328	0
001 5921	EE PERS	1,058	720	0	660	0
001 5930	Health Ins.	65,401	74,132	0	75,475	0
001 5950	Life Insurance	884	1,028	0	1,040	0
001 5960	Uniform/Allow.	1,875	3,125	3,750	2,500	3,750
001 6100	Office Supplies	5,284	6,333	6,000	4,498	6,000
001 6300	Prof Services	4,491	2,064	2,500	1,668	2,500
001 6350	Communications	38,418	50,894	24,500	16,148	24,500
001 6500	Print/Advert.	4,114	4,737	5,000	2,110	5,000
001 6700	Equip. Maint.	6,699	5,899	6,000	5,948	6,000
001 6750	Bldg. Maint.	1,278	780	1,500	1,168	1,500
001 7100	Training/Educ.	3,051	5,421	5,000	2,772	5,000
001 7406	Comp/Equip/Soft	25,982	13,381	13,600	10,795	13,600
Total (2119) Police Dispatch		496,807	475,398	507,934	438,577	644,671

CITY OF CORNING
2020/2021 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 county Animal Shelter. Besides ensuring the proper disposition of problems with domestic and wild animals. The current authorized level of service is:

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

2019/2020 ACCOMPLISHMENTS:

The Community Service Officer continues to handle parking enforcement, vehicle abatement, animal control issues and evidence. This fiscal year, as of April 15, 2020 0 vehicles (or parts thereof) have been abated.

2020/2021 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 our contract with the County of Tehama for animal sheltering services, and other professional services in connection with animal control.

7100 TRAINING & EDUCATION: Provides funds for training of the employee(s) responsible for animal control and code enforcement services.

7500 VEHICLE OPERATION & MAINTENANCE: Provides for maintenance, repair and fuel for the Animal Control vehicle.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2200	Name: Animal Control and Community Service					
001 5100	Direct Labor	37,256	35,903	63,715	41,973	49,265
001 5125	Part-Time Sal.	0	2,404	0	12,359	0
001 5200	Overtime	0	75	600	56	600
001 5300	Vacation	2,601	3,816	0	3,178	0
001 5400	Sick Leave	2,065	2,446	0	1,850	0
001 5700	Holiday Pay	2,507	2,544	0	2,455	0
001 5800	Comp Time-Off	1,354	165	0	251	0
001 5900	Budgetd Benfit.	0	0	28,136	0	31,829
001 5910	FICA-CityPaid	3,470	3,550	0	4,750	0
001 5915	Disability Ins.	79	79	0	86	0
001 5920	ER PERS	4,024	4,293	0	4,977	0
001 5921	EE PERS	720	720	0	770	0
001 5930	Health Ins.	16,043	17,558	0	18,511	0
001 5950	Life Insurance	210	223	0	240	0
001 6150	Mat/Supplies	3,775	2,817	5,000	2,099	1,000
001 6300	Prof Services	24,959	22,808	43,900	32,135	49,992
072 6300	Prof Services	1,120	770	3,000	686	0
001 6430	Natural Gas	1,514	1,621	500	154	0
001 6750	Bldg. Maint.	329	160	500	271	0
001 7100	Traing/Educ.	100	0	1,000	278	1,000
001 7500	Veh Opr/Maint	3,448	1,641	2,000	2,288	2,800
Total (2200)	Animal Control and Community Service	105,573	103,592	148,351	129,367	136,486

**CITY OF CORNING
2020/2021 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).

2019/2020 ACCOMPLISHMENTS:

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

2020/21 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.

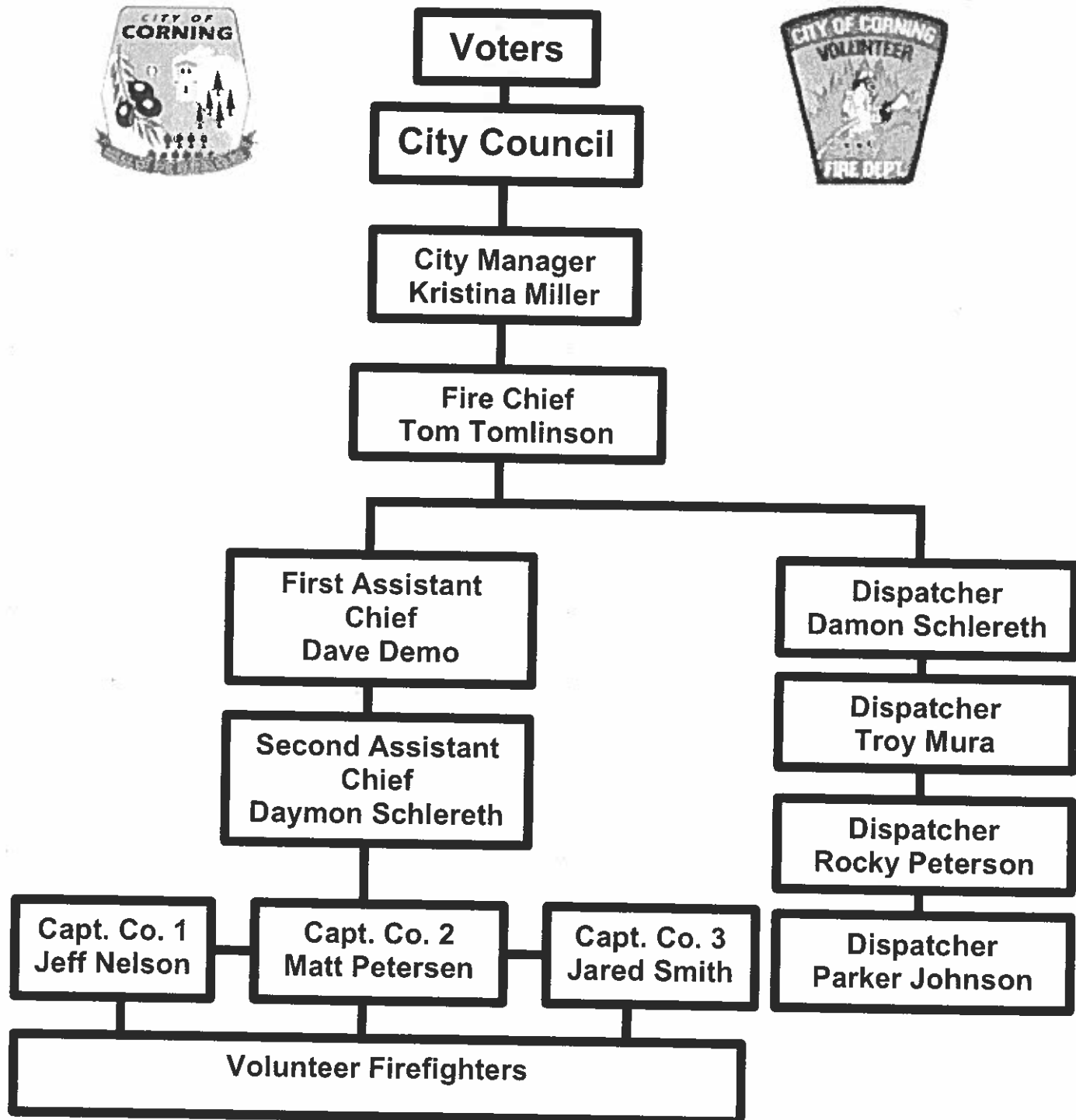
6600 RENTS/LEASES: Provides for the annual building lease and utilities.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2201	Name: PAL PROGRAM					
001 6150	Mat/Supplies	108	259	500	65	500
001 6600	Rents/Leases	5,000	5,000	5,000	5,000	5,000
Total (2201) PAL PROGRAM		5,108	5,259	5,500	5,065	5,500

Fire

Corning Volunteer Fire Department



**CITY OF CORNING
2020/2021 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 Fire Department (CVFD) consists of a First and Second Assistant Chief, three Captains and 28 Firefighters. The Department currently has an ISO rating of four.

DEPARTMENT ACTIVITY 2019/2020:

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

The Department responded to 1,048 calls for service in 2019. The total man-hours for response was 3,248, training and class hours totaled 1,320 for a grand total of 4,568 hours of service by The Volunteers. In 2019 the Department responded to:

- 52 Fires
- 750 Medical Aids
- Several Mutual Aid Fires with CAL FIRE
- 21 Traffic Collisions
- 15 Hazardous Conditions
- 78 Good Intent (including cancellations)
- 20 False Alarms, and
- 112 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 2019/2020:

- Purchased 16 new Self-Contained Breathing Apparatus (SCBA's).
- Applied for and received Volunteer Fire Assistance (VFA) Grant used to update our wildland firefighting PPE, Radios and Webgear.
- Applied for and received Homeland Security HSA Grant used to update and supply new tactical gear consisting of 3 sets of vests and helmets for active shooter response.
- Signed & Executed Agreements with Artois-Glenn County Fire Protection District, Bayliss Fire Protection District, Butte City Fire Protection District, Glenn Codora Fire Protection District, and Ord Bend Fire Protection District for Dispatch Services.
- Received new Fire Rescue Squad 7.
- Had all ladders tested and certified.
- Volunteers continue necessary and required training weekly throughout the year with a priority on medical and structural firefighting.
- Gave several tours of the Department to local daycares and elementary students.
- Members renewed their CPR Certifications
- Replace cracked concrete apron in front of Fire Hall
- Responded to a State fire as part of OES strike team.

- Weed and Property Abatement.
- Supplied Toys and Food to 80 needy families in the City of Corning to help with their Christmas. Hosted wrapping party for the toys.
- Displayed the American Flag and hosted Fireman Water Polo for the children during Food Truck Tuesdays.
- Displayed the American Flag from Ladder Truck at the Corning Cemetery for Memorial Day.
- Participated in Homecoming, Veteran's Day & Hometown Christmas Parades.
- Hosted Annual Pancake Breakfast during the Corning Car Show/Olive Festival raising funds for the local VFW this year. Also used the ladder truck to provide the Olive Drop.
- Hosted Spaghetti Dinner during Hometown Christmas Parade supporting the Ronald McDonald House this year.

PERSONNEL SERVICES:

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

SUPPLIES:

- 5923 **FIRE SERVICE AWARD:** Funds recognition of service to the Corning Volunteer Fire Department.
- 5960 **UNIFORM ALLOWANCE:** Funds the purchase of Fire Chief uniforms and replacement of existing uniform equipment and clothing which become damaged or destroyed in the line 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:** Annual funding in the amount of \$11,000 paid to the Corning Volunteer Fire Department for department response to fire alarms, miscellaneous incidents and training attendance.
- 6250 **SMALL TOOLS:** Purchase of small tools for maintenance and repair.
- 6300 **PROFESSIONAL SERVICES:** Monthly stipend for the 1st and 2nd Assistant Chiefs.
- 6410 **ELECTRICITY:** Electricity at the Fire Hall Complex.
- 6430 **NATURAL GAS:** Natural gas for heat and cooking.
- 6550 **HEALTH DEPARTMENT SERVICES:** State mandated hepatitis shots.
- 6551 **EMPLOYEE PHYSICALS:** Physical examinations/drug testing for new Volunteers and paid Staff.
- 6552 **SAFETY ITEMS:** Certifications of SCBA's and the Aerial Truck and purchase/replacement of miscellaneous safety items such as gloves, boots, helmets, protective splash clothing, first aid kits, etc.
- 6700 **EQUIPMENT MAINTENANCE:** Repair/replacement of non-emergency tools and equipment.
- 6750 **BUILDING MAINTENANCE:** Maintenance of Fire Department Buildings.
- 7100 **TRAINING/EDUCATION:** LiveScan of new Volunteers, purchase/rental of training aids and books, and Training Instructor fees.

- 7200 CONFERENCES/MEETINGS:** Meetings, classes, and seminars relating to Fire Codes, Sprinkler Systems, Hazardous Materials, Safety Management as well as County Committee meetings, etc.
- 7405 WEED ABATEMENT:** Costs associated with weed abatement enforcement such as public notices, mailers, etc.
- 7406 COMPUTER/EQUIPMENT/SOFTWARE:** Repairs, maintenance, upgrades, etc. for the departments Fire Service Programs.
- 7500 VEHICLE OPERATIONS/MAINTENANCE:** Maintenance and operation of departmental vehicles.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2300	Name: Fire Department					
001 5100	DirectLabor	90,591	77,871	81,929	75,059	91,743
630 5100	DirectLabor	4,368	7,786	9,103	7,538	10,194
001 5125	Part-Time Sal.	0	309	0	1,131	0
001 5200	Overtime	4	2	0	0	0
001 5300	Vacation	7,725	2,508	0	2,423	0
630 5300	Vacation	748	197	0	244	0
001 5350	Vac Cash Out	7,100	0	0	3,120	0
630 5350	Vac Cash Out	789	0	0	347	0
001 5400	SickLeave	2,891	1,781	0	2,056	0
630 5400	SickLeave	90	102	0	163	0
001 5600	AdminLeave	2,906	1,604	0	740	0
630 5600	AdminLeave	279	178	0	82	0
001 5650	Admin Cash Out	6,489	0	0	2,160	0
630 5650	Admin Cash Out	721	0	0	240	0
001 5700	Holiday Pay	4,749	3,554	0	4,859	0
630 5700	Holiday Pay	319	344	0	464	0
001 5750	Holiday CASHOUT	1,347	0	0	0	0
630 5750	Holiday CASHOUT	150	0	0	0	0
001 5800	CompTime-Off	55	1,193	0	6	0
001 5900	Budgetd Benfit.	0	0	46,710	0	46,485
630 5900	Budgetd Benfit.	0	0	5,190	0	5,165
001 5910	FICA-CityPaid	9,220	7,172	0	7,128	0
630 5910	FICA-CityPaid	529	649	0	690	0
001 5915	Disability Ins.	102	80	0	78	0
630 5915	Disability Ins.	4	7	0	7	0
001 5920	ER PERS	18,614	14,524	0	15,634	0
630 5920	ER PERS	1,095	1,413	0	1,610	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
001 5921	EE PERS	992	871	0	1,222	0
630 5921	EE PERS	0	80	0	70	0
001 5923	Fire Serv Award	2,859	4,950	3,500	1,750	3,500
001 5930	Health Ins.	19,996	15,782	0	18,176	0
630 5930	Health Ins.	901	843	0	1,582	0
001 5950	Lifeline Insurance	261	226	0	221	0
630 5950	Lifeline Insurance	11	21	0	20	0
001 5960	Uniform/Allow.	300	300	300	300	300
001 6100	Office Supplies	878	491	1,000	802	1,000
001 6150	Mat/Supplies	2,966	3,746	3,000	2,690	2,500
001 6240	Annual Fire/Fee	9,500	11,000	11,000	11,000	11,000
001 6250	Small Tools	290	63	4,650	846	3,000
001 6300	Prof Services	2,142	1,997	4,000	1,753	4,000
001 6350	Communications	54	0	0	0	0
001 6410	Electricity	18,744	17,403	16,800	13,849	16,800
001 6430	Natural Gas	4,692	6,799	7,400	5,026	7,400
001 6550	Health Dept Srv.	665	380	600	0	600
001 6551	Emp Physicals	146	0	300	0	300
001 6552	Safety Items	24,485	2,564	10,050	6,035	9,000
001 6700	Equip. Maint.	3,714	2,436	4,500	1,610	3,500
001 6750	Bldg. Maint.	4,170	6,828	4,000	6,593	4,000
001 7100	Training/Educ.	2,415	1,568	4,000	529	4,000
001 7200	Conf/Meetings	146	308	1,500	0	1,000
001 7405	Weed Abatement	1,278	807	2,000	272	1,500
001 7406	Comp/Equip/Soft	3,740	1,863	2,000	2,265	2,000
001 7500	Veh Opr/Maint	12,304	11,040	14,000	9,325	14,000
Total (2300) Fire Department		278,535	213,641	237,532	211,715	242,987

**CITY OF CORNING
2020/2021 ANNUAL BUDGET DETAIL
FIRE CAPITAL REPLACEMENT
(2301)**

CAPITAL IMPROVEMENT PRIORITIES:

Capital Improvement priorities include replacement of:

- 6-Replacement SCBA Bottles
- Purchase new Chief's Truck/Mini-Attack Type Vehicle
- LED Light Conversion to Engine 14
- LED Conversion to Truck 3
- Personal Protective Equipment

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-???? MINI-ATTACK/CHIEF'S TRUCK:** Purchase of new Mini-Attack type vehicle to be used as the Chief's Truck

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2301	Name: Fire Capital Replacement					
076 9178	Radio Positron	39,899	0	0	0	0
076 9179	Extrication Eq.	29,924	0	0	0	0
076 9301	EquipReplacemnt	28,191	8,531	52,100	20,206	34,000
076 9307	Breathing App.	0	0	126,000	115,305	0
076 9341	Fire Eng. No 12	66,101	2,416	64,500	0	0
076 9342	Rescue SquadVeh	0	0	150,000	101,551	0
076 9343	Thermo Imag Cam	0	7,326	0	0	0
076 9345	Fire Engine 12	-16,101	0	0	0	0
076 9500	Vehicle/Replace	0	0	0	0	80,000
076 9850	Airport Loan	3,175	0	0	0	0
076 9851	Blackburn Line	12,926	0	0	0	0
076 9885	Debt Serv. Fire	0	64,403	0	48,302	64,500
Total (2301) Fire Capital Replacement		164,114	82,675	392,600	285,365	178,500

**CITY OF CORNING
2020/2021 ANNUAL BUDGET DETAIL
FIRE DISPATCH
(2302)**

INTRODUCTION

The Fire Department's Dispatch Center is manned 24-hours a day, seven days a week by a full time Staff consisting of 4 Dispatchers and the Fire Chief. Dispatchers are responsible for helping the public at the counter and on the business phoneline as well as provide Burn Permits within the City Limits. In addition to dispatching duties for the City, the Center provides dispatching services to the City of Orland and the Capay Fire District. On July 1, 2019, the Dispatch Center began providing dispatching services to the Artois-Glenn County Fire Protection District, Bayliss Fire Protection District, Butte City Fire Protection District, Glenn Codora Fire Protection District, and the Ord Bend Fire Protection District.

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:

- 52 Fires
- 750 Medical Aids
- Several Mutual Aid Fires with CAL FIRE
- 21 Traffic Collisions
- 15 Hazardous Conditions
- 78 Good Intent (including cancellations)
- 20 False Alarms, and
- 112 Requests for Public Service.

Outside City:

- 683 Orland
- 74 Capay
- 85 Artois
- 21 Bayliss
- 9 Butte City
- 37 Glenn Codora
- 14 Ord Bend

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.

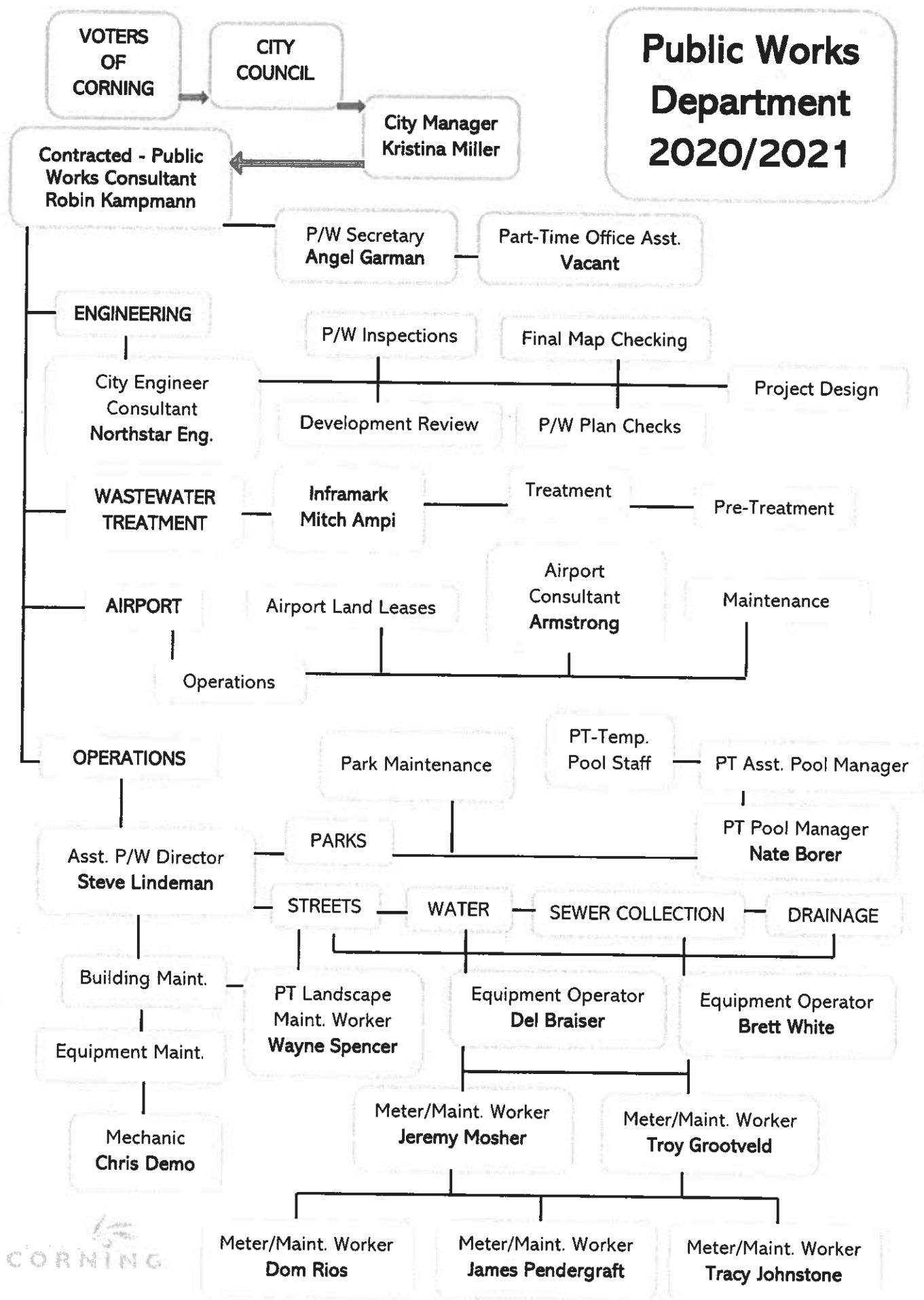
6700 EQUIPMENT MAINTENANCE: Maintain, replace, or upgrade existing tools.

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 2302	Name: FIRE DISPATCH					
001 5100	DirectLabor	177,995	186,090	230,646	175,883	249,728
001 5125	Part-Time Sal.	5,572	6,208	10,000	2,412	10,000
001 5200	Overtime	9,031	16,451	11,000	23,226	11,000
001 5300	Vacation	11,036	13,754	0	10,835	0
001 5350	Vac Cash Out	917	3,496	0	2,761	0
001 5400	SickLeave	4,853	3,715	0	4,237	0
001 5700	Holiday Pay	0	12,942	0	0	0
001 5750	Holiday CASHOUT	11,725	0	0	13,194	0
001 5800	CompTime-Off	3,377	1,127	0	1,586	0
001 5850	Comp Time CASHD	22,751	22,069	20,000	21,000	20,000
001 5900	Budgetd Benfit.	0	0	112,761	0	134,253
001 5910	FICA-CityPaid	19,045	20,470	0	20,058	0
001 5915	Disability Ins.	317	323	0	297	0
001 5920	ER PERS	17,508	18,938	0	19,085	0
001 5921	EE PERS	780	1,440	0	1,320	0
001 5930	Health Ins.	64,536	65,106	0	64,573	0
001 5950	LifeInsurance	840	890	0	832	0
001 5960	Uniform/Allow.	2,100	2,100	2,100	2,100	0
001 6350	Communications	3,047	3,043	4,300	2,540	4,300
001 6700	Equip.Maint.	465	1,174	1,500	1,029	1,500
001 7406	Comp/Equip/Soft	603	0	1,500	397	1,500
Total (2302) FIRE DISPATCH		356,495	379,338	393,807	367,364	432,281

Public Works



**CITY OF CORNING
2020/2021 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 and replacements.
- ❖ 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 2020-2021 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.
- * 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 part of the City street 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 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, 2022

All Public Works projects and Capital Improvement projects are listed in the new Fiscal Year 2020/2021 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
2020-2021 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 upon 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	TO DATE 2019-2020	Budget 2020-2021
Dept #: 1700	Name: Library				
001 5100	Direct Labor	353	381	0	0
001 5125	Part-Time Sal.	0	1,079	0	0
001 5300	Vacation	10	3	0	0
001 5400	Sick Leave	2	2	0	0
001 5700	Holiday Pay	166	0	0	0
001 5910	FICA-City Paid	46	97	0	0
001 5915	Disability Ins.	2	1	0	0
001 5920	ER PERS	40	29	0	0
001 5921	EE PERS	12	8	0	0
001 5930	Health Ins.	90	195	0	0
001 5950	Life Insurance	3	2	0	0
001 6150	Mat/Supplies	168	49	250	200
001 6320	Janitorial Srv.	3,125	3,125	6,200	6,200
001 6410	Electricity	12,033	11,973	12,400	12,400
001 6430	Natural Gas	2,477	2,998	2,600	2,600
001 6750	Bldg. Maint.	185	2,178	10,000	2,000
001 8001	Books/Periodic.	732	545	800	750
403 8001	Books/Periodic.	0	0	5,000	5,000
403 9300	Mach/Equip.	0	0	5,000	5,000
Total (1700) Library		19,443	22,663	42,250	34,150

CITY OF CORNING
2020/2021
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'll complete with Public Works personnel.

PERSONNEL SERVICES:

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

5100 ACCRUAL BUYOUT: 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 including spraying the Olive Trees for Fruit Flies.
- 114-6250 **SMALL TOOLS:** Provides purchase of 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3000	Name: Streets					
001 5100	DirectLabor	58,352	15,055	7,336	8,236	7,805
109 5100	DirectLabor	13,897	18,922	26,023	18,608	27,922
110 5100	DirectLabor	11,601	18,922	26,023	18,608	27,922
111 5100	DirectLabor	242	18,922	26,023	18,608	27,922
115 5100	DirectLabor	0	18,921	26,023	18,608	27,922
630 5100	DirectLabor	8,801	0	0	0	0
001 5125	Part-Time Sal.	0	950	0	2,576	0
001 5200	Overtime	523	149	0	0	0
109 5200	Overtime	27	0	0	0	0
110 5200	Overtime	23	0	0	0	0
001 5300	Vacation	544	2,155	0	93	0
109 5300	Vacation	0	22	0	0	0
110 5300	Vacation	0	22	0	0	0
111 5300	Vacation	0	22	0	0	0
115 5300	Vacation	0	22	0	0	0
001 5350	Vac Cash Out	4,353	237	0	163	0
109 5350	Vac Cash Out	1,206	1,437	0	427	0
110 5350	Vac Cash Out	1,027	1,437	0	427	0
111 5350	Vac Cash Out	0	1,437	0	427	0
115 5350	Vac Cash Out	0	1,437	0	427	0
630 5350	Vac Cash Out	1,178	0	0	0	0
001 5400	SickLeave	170	825	0	66	0
001 5650	Admin Cash Out	342	347	0	353	0
001 5700	Holiday Pay	440	599	0	1,180	0
109 5700	Holiday Pay	0	3	0	0	0
110 5700	Holiday Pay	0	3	0	0	0
111 5700	Holiday Pay	0	3	0	0	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
115 5700	Holiday Pay	0	3	0	0	0
001 5750	Holiday CASHOUT	20	0	0	0	0
109 5750	Holiday CASHOUT	4	16	0	0	0
110 5750	Holiday CASHOUT	4	16	0	0	0
111 5750	Holiday CASHOUT	0	16	0	0	0
115 5750	Holiday CASHOUT	0	16	0	0	0
109 5800	CompTime-Off	0	88	0	0	0
110 5800	CompTime-Off	0	88	0	0	0
111 5800	CompTime-Off	0	88	0	0	0
115 5800	CompTime-Off	0	88	0	0	0
001 5850	Comp Time CASHD	4,599	0	3,000	2,774	3,000
109 5850	Comp Time CASHD	1,029	1,040	0	1,262	0
110 5850	Comp Time CASHD	853	1,040	1,000	1,262	1,000
111 5850	Comp Time CASHD	24	1,040	0	1,262	0
115 5850	Comp Time CASHD	0	1,040	0	1,262	0
001 5899	Emergency Resp	0	0	0	49	0
001 5900	Budgetd Benfit.	0	0	3,007	0	3,564
109 5900	Budgetd Benfit.	0	0	13,560	0	15,054
110 5900	Budgetd Benfit.	0	0	13,560	0	15,054
111 5900	Budgetd Benfit.	0	0	13,560	0	15,054
115 5900	Budgetd Benfit.	0	0	13,560	0	15,054
001 5910	FICA-CityPaid	5,326	1,393	0	1,288	0
109 5910	FICA-CityPaid	1,203	1,592	0	1,492	0
110 5910	FICA-CityPaid	1,005	1,592	0	1,492	0
111 5910	FICA-CityPaid	20	1,592	0	1,492	0
115 5910	FICA-CityPaid	0	1,592	0	1,492	0
630 5910	FICA-CityPaid	740	0	0	0	0
001 5915	Disability Ins.	81	25	0	11	0
109 5915	Disability Ins.	18	26	0	24	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
110 5915	Disability Ins.	15	26	0	24	0
111 5915	Disability Ins.	0	26	0	24	0
115 5915	Disability Ins.	0	26	0	24	0
630 5915	Disability Ins.	11	0	0	0	0
001 5920	ER PERS	4,361	1,462	0	871	0
109 5920	ER PERS	986	1,395	0	1,426	0
110 5920	ER PERS	821	1,395	0	1,426	0
111 5920	ER PERS	19	1,395	0	1,426	0
115 5920	ER PERS	0	1,394	0	1,426	0
630 5920	ER PERS	532	0	0	0	0
001 5921	EE PERS	116	141	0	146	0
109 5921	EE PERS	0	3	0	0	0
110 5921	EE PERS	0	3	0	0	0
111 5921	EE PERS	0	3	0	0	0
115 5921	EE PERS	0	3	0	0	0
001 5930	Health Ins.	12,085	5,146	0	3,295	0
109 5930	Health Ins.	2,349	4,288	0	3,457	0
110 5930	Health Ins.	1,968	4,288	0	3,457	0
111 5930	Health Ins.	34	4,288	0	3,457	0
115 5930	Health Ins.	0	4,287	0	3,456	0
630 5930	Health Ins.	883	0	0	0	0
001 5950	LifeInsurance	217	73	0	35	0
109 5950	LifeInsurance	49	76	0	71	0
110 5950	LifeInsurance	41	76	0	71	0
111 5950	LifeInsurance	1	76	0	71	0
115 5950	LifeInsurance	0	76	0	71	0
630 5950	LifeInsurance	28	0	0	0	0
001 6150	Mat/Supplies	0	0	0	158	0
108 6150	Mat/Supplies	9,679	4,306	30,000	10,263	21,500

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
109 6150	Mat/Supplies	0	1,477	10,000	3,421	9,500
110 6150	Mat/Supplies	1,638	718	5,000	1,711	4,500
114 6150	Mat/Supplies	12,874	7,177	50,000	17,105	47,500
115 6150	Mat/Supplies	16,658	4,306	30,200	10,278	29,000
610 6150	Mat/Supplies	9	0	0	0	0
630 6150	Mat/Supplies	11	0	0	0	0
108 6175	Weed/Tree Spray	5,408	6,422	6,600	5,648	6,600
001 6250	Small Tools	66	0	0	43	0
114 6250	Small Tools	501	825	8,000	973	7,600
114 6321	USA Serv Alerts	442	645	1,000	419	1,000
110 6700	Equip.Maint.	0	1,169	1,000	1,278	1,250
110 7364	Sign Replacemnt	475	0	0	0	0
115 7364	Sign Replacemnt	36	1,218	7,500	891	7,000
001 7500	Veh Opr/Maint	300	0	0	0	0
114 7500	Veh Opr/Maint	2,089	1,808	6,000	1,798	5,500
610 7500	Veh Opr/Maint	97	0	0	0	0
630 7500	Veh Opr/Maint	97	0	0	0	0
111 8002	Tree Pruning	22,560	40,000	40,000	39,295	38,000
111 8004	CG&SReplacement	5,458	0	0	0	0
115 8004	CG&SReplacement	0	0	15,000	6,166	14,000
610 8011	Cleaning/Cntrct	12,537	8,162	18,000	670	18,000
115 9101	Painting/Repair	0	0	1,000	0	900
115 9112	TrafCntrlImprov	0	0	3,000	0	2,700
114 9126	Street Barricds	455	0	800	913	750
114 9220	Thermo Plastic	3,900	0	30,000	0	25,000
078 9283	Skip Loader	0	25,000	0	0	0
078 9300	Mach/Equip.	796	7,838	28,500	28,384	15,000
108 9467	A/C Citywide	1,813	3,195	8,400	1,908	8,000
114 9467	A/C Citywide	4,748	8,367	22,400	5,248	9,500

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
115 9467	A/C Citywide	2,072	3,651	10,000	2,386	21,300
Total (3000) Streets		246,884	270,471	505,075	267,162	481,373

CITY OF CORNING
2020/2021
ANNUAL BUDGET NARRATIVE
STREET PROJECTS (3001)

ACTIVITY DESCRIPTION:

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

SUPPLIES & SERVICES:

- 002-9296 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 106-9296 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 108-9296 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 109-9296 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 110-9296 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 111-9297 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 114-9296 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.
- 115-9296 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair and reconstruction.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3001	Name: Street Projects					
118 7727	Prof Serv Admin	0	0	0	1,076	0
359 9278	SOLANO STR SCP	4,265	0	0	0	0
106 9294	2018 Street Pro	21,020	0	0	0	0
108 9294	2018 Street Pro	44,668	0	0	0	0
109 9294	2018 Street Pro	28,903	0	0	0	0
110 9294	2018 Street Pro	21,020	0	0	0	0
111 9294	2018 Street Pro	42,041	0	0	0	0
114 9294	2018 Street Pro	89,337	0	0	0	0
115 9294	2018 Street Pro	15,765	0	0	0	0
001 9295	2019 Street Pro	0	0	32,000	31,979	0
002 9295	2019 Street Pro	0	225,966	0	0	0
106 9295	2019 Street Pro	0	119,787	0	18,548	0
108 9295	2019 Street Pro	0	28,914	0	4,477	0
109 9295	2019 Street Pro	0	24,784	0	3,837	0
114 9295	2019 Street Pro	0	24,784	0	3,837	0
115 9295	2019 Street Pro	0	8,261	0	1,279	0
002 9296	2020 Street Pro	0	0	150,000	328	100,000
106 9296	2020 Street Pro	0	0	125,000	281	125,000
108 9296	2020 Street Pro	0	0	150,000	328	150,000
109 9296	2020 Street Pro	0	0	50,000	109	50,000
110 9296	2020 Street Pro	0	0	50,000	109	50,000
111 9296	2020 Street Pro	0	0	25,000	78	25,000
114 9296	2020 Street Pro	0	0	100,000	218	100,000
115 9296	2020 Street Pro	0	0	50,000	109	50,000
Total (3001) Street Projects		267,020	432,496	732,000	66,594	650,000

**CITY OF CORNING
2020/2021
ANNUAL BUDGET NARRATIVE
ATP – OLIVE VIEW PROJECT (9006)**

ACTIVITY DESCRIPTION:

This is an Active Transportation Program (ATP) project that is Grant Funded to provide safe routes to and around schools. This project has been approved and will be focused in the area of Olive View School.

SUPPLIES & SERVICES:

118-7727 PROFESSIONAL SERVICES ADMINISTRATION: Engineering and Professional services to prepare documents and other items for the project.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	TO DATE 2019-2020	Budget 2020-2021
118 7727	Prof Serv Admin	0	0	0	50,000
Total (9006) ATP-OLIVE VIEW		0	0	0	50,000

**CITY OF CORNING
2020/2021
ANNUAL BUDGET NARRATIVE
ATP – WEST STREET PROJECT (9007)**

ACTIVITY DESCRIPTION:

This is an Active Transportation Program (ATP) project that is Grant Funded to provide safe routes to and around schools. This project has been approved and will be focused in the area of West Street School.

SUPPLIES & SERVICES:

118-7727 PROFESSIONAL SERVICES ADMINISTRATION: Engineering and Professional services to prepare documents and other items for the project.

City of Corning

ANNUAL BUDGET

FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	TO DATE 2019-2020	Budget 2020-2021
118 7727	Prof Serv Admin	0	0	0	50,000
Total (9007) ATP - WEST ST		0	0	0	50,000

**CITY OF CORNING
2020/2021
ANNUAL BUDGET NARRATIVE
STREET & TRAFFIC LIGHTS (3100)**

ACTIVITY DESCRIPTION:

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

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

SUPPLIES & SERVICES:

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

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3100	Name: Street & Traffic Lights					
001 6410	Electricity	73,987	67,225	50,000	48,098	50,000
001 6700	Equip. Maint.	11,020	23,534	17,000	10,575	17,000
Total (3100) Street & Traffic Lights		85,007	90,759	67,000	58,673	67,000

CITY OF CORNING
2020/2021
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 along with funds to support community events (Food Truck Tuesday).
- 370-6157 WAYFINDING SIGNS:** Provides maintenance of the Wayfinding signs at Solano Street & South Avenue.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3190	Name: Community Events					
001 5100	DirectLabor	1,161	2,730	0	1,344	0
001 5200	Overtime	732	896	0	167	0
001 5300	Vacation	180	0	0	131	0
001 5400	SickLeave	44	11	0	123	0
001 5700	Holiday Pay	941	804	0	888	0
001 5800	CompTime-Off	43	0	0	0	0
001 5910	FICA-CityPaid	288	350	0	216	0
001 5915	Disability Ins.	4	11	0	6	0
001 5920	ER PERS	266	334	0	228	0
001 5921	EE PERS	74	39	0	64	0
001 5930	Health Ins.	1,369	979	0	1,052	0
001 5950	LifeInsurance	15	19	0	12	0
001 6150	Mat/Supplies	1,070	1,337	7,500	1,586	5,000
370 6157	Wayfinding Mnt	0	0	1,200	0	1,200
Total (3190) Community Events		6,187	7,510	8,700	5,816	6,200

**CITY OF CORNING
2020/2021 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.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3600	Name: Building Maintenance					
001 5100	DirectLabor	11,054	12,690	0	12,120	0
001 5125	Part-Time Sal.	0	851	0	2,628	0
001 5200	Overtime	58	203	0	8	0
001 5300	Vacation	1,145	724	0	479	0
001 5400	SickLeave	1,213	2,590	0	886	0
001 5700	Holiday Pay	1,083	1,382	0	1,388	0
001 5800	CompTime-Off	20	961	0	19	0
001 5910	FICA-CityPaid	1,254	1,465	0	1,443	0
001 5915	Disability Ins.	23	32	0	23	0
001 5920	ER PERS	1,157	1,320	0	1,125	0
001 5921	EE PERS	258	240	0	87	0
001 5930	Health Ins.	5,652	4,363	0	4,526	0
001 5950	LifeInsurance	63	75	0	70	0
001 6150	Mat/Supplies	8,132	11,517	12,000	6,458	10,000
108 6150	Mat/Supplies	3	0	0	0	0
001 6250	Small Tools	24	336	200	0	100
001 6265	Emerg Resp&Prep	0	0	0	514	0
001 6320	Janitorial Srv.	6,534	6,534	11,000	7,417	11,000
610 6320	Janitorial Srv.	3,893	3,893	6,200	4,363	6,200
630 6320	Janitorial Srv.	3,893	3,893	6,200	4,363	6,200
001 6700	Equip.Maint.	0	0	150	0	100
001 6750	Bldg.Maint.	277,703	48,992	27,000	11,957	17,000
001 7418	Cert of Extng	730	372	400	0	300
001 7500	Veh Opr/Maint	0	0	0	208	0
001 9072	City Hall Exter	3,003	1,871	100,000	61,986	0
001 9073	CASP Access Rev	0	26,625	0	0	0
Total (3600) Building Maintenance		326,897	130,930	163,150	122,067	50,900

CITY OF CORNING
2020/2021 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3700	Name: Mechanic Maintenance					
001 6150	Mat/Supplies	0	11	0	72	0
610 6150	Mat/Supplies	45	284	150	130	150
630 6150	Mat/Supplies	45	284	150	130	150
001 6250	Small Tools	156	0	0	0	0
610 6250	Small Tools	138	0	1,000	544	900
630 6250	Small Tools	138	0	1,000	544	900
610 6461	Req.Pmts/Cnty.	0	130	150	130	150
630 6461	Req.Pmts/Cnty.	0	130	150	130	150
610 6700	Equip.Maint.	57	109	500	0	1,000
630 6700	Equip.Maint.	57	109	500	0	1,000
610 6750	Bldg.Maint.	344	103	500	117	450
630 6750	Bldg.Maint.	344	103	500	117	450
610 7500	Veh Opr/Maint	0	0	100	0	100
630 7500	Veh Opr/Maint	0	0	100	0	100
Total (3700)	Mechanic Maintenance	1,327	1,264	4,800	1,914	5,500

**CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
PUBLIC WORKS ADMINISTRATION (3800)**

The Public Works Administration consists of the Public Works Consultant, 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.
- 001-6300 PROFESSIONAL SERVICES:** General Fund for Consultant and other Professional Services including Contracted Public Works Director.
- 109-6300 PROFESSIONAL SERVICES:** Gas Tax 2105 fund and/or Transportation Sales Tax for Consultant and other Professional Services including Contracted Public Works Director.
- 610-6300 PROFESSIONAL SERVICES:** Sewer Enterprise Fund for Consultant and other Professional Services including Contracted Public Works Director.
- 630-6300 PROFESSIONAL SERVICES:** Water Enterprise Fund for Consultant and other Professional Services including Contracted Public Works Director.
- 001-6350 COMMUNICATIONS:** Provides Department phone and radio services.
- 610-6350 COMMUNICATIONS:** Provides Department phone and radio services.

- 630-6350 **COMMUNICATIONS:** Provides Department phone and radio services.
- 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3800	Name: Public Works Administration					
001 5100	DirectLabor	11,911	6,461	4,933	4,045	5,249
153 5100	DirectLabor	100	0	0	0	0
610 5100	DirectLabor	48,029	25,844	19,733	16,179	20,995
630 5100	DirectLabor	60,035	32,305	24,666	20,223	26,244
001 5200	Overtime	0	0	600	0	600
001 5300	Vacation	164	138	0	215	0
610 5300	Vacation	655	553	0	859	0
630 5300	Vacation	818	691	0	1,074	0
001 5350	Vac Cash Out	690	1,439	0	166	0
610 5350	Vac Cash Out	2,761	5,754	0	664	0
630 5350	Vac Cash Out	3,451	7,193	0	830	0
001 5400	SickLeave	473	225	0	255	0
153 5400	SickLeave	8	0	0	0	0
610 5400	SickLeave	1,922	902	0	1,019	0
630 5400	SickLeave	2,403	1,127	0	1,274	0
001 5600	AdminLeave	85	151	0	0	0
610 5600	AdminLeave	341	603	0	0	0
630 5600	AdminLeave	426	754	0	0	0
001 5650	Admin Cash Out	0	709	0	0	0
610 5650	Admin Cash Out	0	2,837	0	0	0
630 5650	Admin Cash Out	0	3,546	0	0	0
001 5700	Holiday Pay	676	378	0	282	0
153 5700	Holiday Pay	6	0	0	0	0
610 5700	Holiday Pay	2,730	1,511	0	1,129	0
630 5700	Holiday Pay	3,412	1,888	0	1,412	0
001 5750	Holiday CASHOUT	0	7	0	0	0
610 5750	Holiday CASHOUT	0	27	0	0	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
630 5750	Holiday CASHOUT	0	33	0	0	0
001 5850	Comp Time CASHD	0	32	1,000	282	1,000
610 5850	Comp Time CASHD	0	129	0	1,128	0
630 5850	Comp Time CASHD	0	161	0	1,410	0
001 5900	Budgetd Benfit.	0	0	2,575	0	3,070
610 5900	Budgetd Benfit.	0	0	10,299	0	12,280
630 5900	Budgetd Benfit.	0	0	12,874	0	15,350
001 5910	FICA-CityPaid	1,114	803	0	446	0
153 5910	FICA-CityPaid	9	0	0	0	0
610 5910	FICA-CityPaid	4,492	3,209	0	1,785	0
630 5910	FICA-CityPaid	5,616	4,012	0	2,232	0
001 5915	Disability Ins.	16	11	0	7	0
153 5915	Disability Ins.	0	0	0	0	0
610 5915	Disability Ins.	63	42	0	29	0
630 5915	Disability Ins.	79	53	0	36	0
001 5920	ER PERS	1,069	589	0	335	0
153 5920	ER PERS	10	0	0	0	0
610 5920	ER PERS	4,316	2,354	0	1,339	0
630 5920	ER PERS	5,396	2,942	0	1,674	0
001 5921	EE PERS	131	90	0	66	0
153 5921	EE PERS	1	0	0	0	0
610 5921	EE PERS	528	358	0	264	0
630 5921	EE PERS	660	448	0	330	0
001 5930	Health Ins.	3,155	2,113	0	1,536	0
153 5930	Health Ins.	29	0	0	0	0
610 5930	Health Ins.	12,735	8,451	0	6,143	0
630 5930	Health Ins.	15,921	10,565	0	7,679	0
001 5950	LifeInsurance	42	28	0	21	0
153 5950	LifeInsurance	0	0	0	0	0

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
610 5950	LifeInsurance	168	110	0	83	0
630 5950	LifeInsurance	210	138	0	104	0
001 6100	Office Supplies	404	946	1,000	375	900
610 6100	Office Supplies	338	955	1,000	383	900
630 6100	Office Supplies	338	955	1,000	383	900
001 6150	Mat/Supplies	0	453	0	154	0
610 6150	Mat/Supplies	0	0	0	0	0
001 6250	Small Tools	0	0	5,000	3,897	0
001 6300	ProfServices	0	0	30,750	23,858	30,750
109 6300	ProfServices	0	0	30,750	24,683	30,750
610 6300	ProfServices	0	60,003	36,900	28,481	36,900
630 6300	ProfServices	32	29,822	21,600	17,088	21,600
001 6350	Communications	2,655	2,781	2,600	2,466	2,600
610 6350	Communications	2,580	2,712	2,600	2,400	2,600
630 6350	Communications	2,580	2,712	2,600	2,400	2,600
001 6551	Emp Physicals	0	0	0	228	0
109 6551	Emp Physicals	633	849	600	500	550
001 6552	Safety Items	163	0	0	0	0
114 6552	Safety Items	2,504	2,321	3,000	2,581	2,800
001 6700	Equip.Maint.	851	411	900	320	850
610 6700	Equip.Maint.	810	411	900	320	850
630 6700	Equip.Maint.	810	411	900	320	850
001 7200	Conf/Meetings	0	0	200	0	0
105 7200	Conf/Meetings	2,582	220	0	0	0
610 7200	Conf/Meetings	1,020	157	750	0	250
630 7200	Conf/Meetings	1,020	157	750	0	250
Total (3800) Public Works Administration		216,177	237,985	220,480	187,391	221,688

**CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 1 (3901)**

ACTIVITY DESCRIPTION:

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

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

PERSONNEL SERVICES:

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

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

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 streetlights within the district.

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3901	Name: L&L 1 (N.ALXLN)					
701 5100	DirectLabor	334	170	494	167	0
701 5125	Part-Time Sal.	0	181	0	528	494
701 5300	Vacation	0	0	0	15	0
701 5400	SickLeave	8	11	0	11	0
701 5700	Holiday Pay	18	20	0	0	0
701 5800	CompTime-Off	0	2	0	0	0
701 5899	Emergency Resp	0	0	0	148	0
701 5900	Budgetd Benfit.	0	0	38	0	38
701 5910	FICA-CityPaid	30	30	0	71	0
701 5915	Disability Ins.	1	0	0	1	0
701 5920	ER PERS	24	14	0	28	0
701 5921	EE PERS	1	0	0	5	0
701 5930	Health Ins.	141	67	0	133	0
701 5950	LifeInsurance	2	1	0	2	0
701 6150	Mat/Supplies	16	11	50	0	50
701 6315	Landscape Maint	282	0	0	0	0
701 6410	Electricity	621	554	450	396	450
701 6500	Print/Advert.	19	79	100	84	100
Total (3901) L&L 1 (N.ALXLN)		1,497	1,139	1,132	1,588	1,132

CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 2 (3902)

ACTIVITY DESCRIPTION:

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

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

PERSONNEL SERVICES:

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

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

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.

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

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

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3902	Name: L&L 2 (STONEFX)					
702 5100	DirectLabor	0	0	494	0	0
702 5125	Part-Time Sal.	0	176	0	889	494
702 5900	Budgetd Benfit.	0	0	38	0	38
702 5910	FICA-CityPaid	0	13	0	68	0
702 6150	Mat/Supplies	0	0	400	109	400
702 6315	Landscape Maint	1,004	843	400	0	400
702 6410	Electricity	0	0	900	2,594	3,000
702 6500	Print/Advert.	19	88	650	0	650
Total (3902) L&L 2 (STONEFX)		1,023	1,120	2,882	3,659	4,982

CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 3 (3903)

ACTIVITY DESCRIPTION:

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

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

PERSONNEL SERVICES:

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

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:

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 streetlights within this district.

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3903	Name: L&L 3 (BLOSSOM)					
703 5100	DirectLabor	0	0	494	0	0
703 5125	Part-Time Sal.	0	0	0	0	494
703 5900	Budgetd Benfit.	0	0	38	0	38
703 6150	Mat/Supplies	0	0	500	0	500
703 6410	Electricity	2,724	2,467	2,900	1,718	2,900
703 6500	Print/Advert.	19	84	400	89	400
Total (3903) L&L 3 (BLOSSOM)		2,742	2,552	4,332	1,807	4,332

**CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT ONE, ZONE 4 (3904)**

ACTIVITY DESCRIPTION:

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

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

PERSONNEL SERVICES:

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

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

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 streetlights within the district.

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3904	Name: L&L 4 (SALADO)					
704 5100	DirectLabor	0	0	494	26	0
704 5125	Part-Time Sal.	0	204	0	1,473	494
704 5900	Budgetd Benfit.	0	0	38	0	38
704 5910	FICA-CityPaid	0	16	0	115	0
704 5915	Disability Ins.	0	0	0	0	0
704 5920	ER PERS	0	0	0	3	0
704 5921	EE PERS	0	0	0	0	0
704 5930	Health Ins.	0	0	0	14	0
704 5950	LifeInsurance	0	0	0	0	0
704 6150	Mat/Supplies	0	0	1,500	0	1,500
704 6315	Landscape Maint	5,817	5,057	0	0	0
704 6410	Electricity	1,659	1,560	1,500	1,129	1,500
704 6500	Print/Advert.	19	86	450	91	450
Total (3904) L&L 4 (SALADO)		7,495	6,923	3,982	2,852	3,982

**CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
ENGINEERING (4200)**

ACTIVITY DESCRIPTION:

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

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

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

SUPPLIES & SERVICES:

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

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

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

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

347-6300 PROFESSIONAL SERVICES: Sewer Improvement engineering.

348-6300 PROFESSIONAL SERVICES: WWTP sewer expansion projects.

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

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

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

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 4200	Name: Engineering Services					
001 6300	ProfServices	0	0	6,000	0	6,000
105 6300	ProfServices	173	4,887	0	0	0
112 6300	ProfServices	815	1,667	2,000	0	2,000
114 6300	ProfServices	1,763	9,879	12,000	0	12,000
116 6300	ProfServices	400	25	1,000	0	1,000
347 6300	ProfServices	1,538	1,562	2,500	0	2,500
348 6300	ProfServices	0	175	1,000	0	1,000
610 6300	ProfServices	0	437	2,000	0	2,000
630 6300	ProfServices	4,013	662	7,000	0	7,000
001 6340	DEV ENGINEERING	0	10,317	10,000	225	10,000
105 6353	Prof Svc Airpt	0	812	0	0	0
620 6353	Prof Svc Airpt	0	0	2,000	2,738	2,000
Total (4200) Engineering Services		8,700	30,424	45,500	2,963	45,500

**CITY OF CORNING
2020/2021 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.

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

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

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

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

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 6100	Name: Parks Maintenance					
001 5100	DirectLabor	88,899	80,585	118,961	75,733	127,931
001 5125	Part-Time Sal.	0	699	0	2,405	0
001 5200	Overtime	379	551	200	11	200
001 5300	Vacation	6,188	6,237	0	5,891	0
001 5350	Vac Cash Out	1,401	0	0	0	0
001 5400	SickLeave	5,322	3,722	0	4,509	0
001 5700	Holiday Pay	6,513	4,946	0	4,937	0
001 5800	CompTime-Off	171	1,561	0	668	0
001 5850	Comp Time CASHD	1,036	0	0	1,062	0
001 5900	Budgetd Benfit.	0	0	55,059	0	65,545
001 5910	FICA-CityPaid	9,260	7,929	0	7,598	0
001 5915	Disability Ins.	188	151	0	138	0
001 5920	ER PERS	8,966	8,107	0	7,934	0
001 5921	EE PERS	1,425	609	0	409	0
001 5930	Health Ins.	33,949	31,836	0	33,286	0
001 5950	LifeInsurance	457	435	0	410	0
001 6150	Mat/Supplies	15,599	21,567	22,500	11,680	34,000
352 6150	Mat/Supplies	1,927	2,391	0	0	0
001 6315	Landscape Maint	20,974	20,114	20,000	1,400	10,000
001 6320	Janitorial Srv.	5,134	5,134	11,000	9,206	11,000
001 6410	Electricity	17,402	18,822	18,000	12,939	18,000
610 6410	Electricity	0	0	0	766	0
001 6551	Emp Physicals	22	113	300	32	300
001 6750	Bldg.Maint.	28	113	9,000	489	5,000
001 7500	Veh Opr/Maint	60	1,970	1,500	1,919	1,500
078 9300	Mach/Equip.	0	0	0	0	24,000
Total (6100) Parks Maintenance		225,300	217,592	256,520	183,420	297,476

**CITY OF CORNING
2020/2021 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: Pass-through cost where the City receives Beverage Container Payment Program grant funds, which in turn are passed through to the Tehama County Solid Waste Management Agency to manage the grant program.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	TO DATE 2019-2020	Budget 2020-2021
Dept #: 6101	Name: Park Special Project				
353 8325	Recycling costs	0	0	5,000	5,000
341 9304	Park Imp fund	3,304	403	25,000	0
075 9391	Parks-CapOutlay	0	0	75,000	0
Total (6101) Park Special Project		3,304	403	105,000	5,000

**CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
RODGERS THEATRE (6125)**

ACTIVITY DESCRIPTION:

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

SUPPLIES & SERVICES:

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

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

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

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

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 6125	Name: Rodgers Theatre					
001 6150	Mat/Supplies	22	378	1,500	37	1,000
001 6410	Electricity	7,564	6,381	9,000	5,969	9,000
001 6430	Natural Gas	1,603	1,601	1,700	1,198	1,700
001 6750	Bldg.Maint.	0	0	5,000	18	4,000
341 9147	Marquee	2,690	0	4,000	0	4,000
001 9175	Theater Floorin	20,000	0	0	0	0
355 9175	Theater Floorin	15,000	0	0	0	0
Total (6125) Rodgers Theatre		46,879	8,360	21,200	7,222	19,700

**CITY OF CORNING
2020/2021 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	TO DATE 2019-2020	Budget 2020-2021
Dept #: 6200	Name: POOL				
001 5125	Part-Time Sal.	44,875	45,541	64,070	67,987
001 5200	Overtime	6,189	2,342	3,000	3,000
001 5400	SickLeave	0	124	0	0
001 5900	Budgetd Benfit.	0	0	4,901	5,201
001 5910	FICA-CityPaid	3,664	3,387	0	0
001 6150	Mat/Supplies	18,850	15,484	22,500	22,500
001 6187	LGRD CERT&TEST	900	3,416	2,500	2,500
001 6551	Emp Physicals	3,945	3,142	3,000	3,000
001 9090	Pool Resurface	90,706	0	0	0
Total (6200) POOL		169,129	73,436	99,971	104,188

Enterprise Fund Operations

Transportation Center

CITY OF CORNING
2020/2021
ANNUAL BUDGET NARRATIVE
TRANSPORTATION FACILITY (3160)

ACTIVITY DESCRIPTION:

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

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

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

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

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

SUPPLIES & SERVICES:

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

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

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

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3160	Name: Transportation Facility				
625 5125	Part-Time Sal.	0	323	0	0
625 5910	FICA-CityPaid	0	25	0	0
625 6410	Electricity	6,301	6,188	6,000	6,000
625 6430	Natural Gas	1,027	1,042	1,200	1,200
001 6750	Bldg.Maint.	130	0	0	0
625 6750	Bldg.Maint.	7,782	5,524	10,000	9,000
625 7365	Landscaping	3,759	4,191	0	0
Total (3160) Transportation Facility		18,998	17,294	17,200	16,200

Airport

**CITY OF CORNING
2020/2021 ANNUAL BUDGET NARRATIVE
AIRPORT (3500)**

ACTIVITY DESCRIPTION:

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

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

PERSONNEL SERVICES:

5100 SALARIES: This account funds wages for Airport maintenance.

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

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.

620-9195 AIRPORT FENCING PROJECT: Funding to support the airport fencing project that will be reimbursed by the FAA.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 3500	Name: Airport					
001 5100	DirectLabor	228	0	0	0	0
620 5100	DirectLabor	2,153	1,783	0	2,055	0
620 5200	Overtime	11	11	0	0	0
001 5300	Vacation	42	0	0	0	0
620 5300	Vacation	949	35	0	94	0
620 5400	SickLeave	107	9	0	317	0
620 5700	Holiday Pay	89	75	0	48	0
620 5800	CompTime-Off	0	0	0	0	0
001 5910	FICA-CityPaid	27	0	0	0	0
620 5910	FICA-CityPaid	278	147	0	204	0
001 5915	Disability Ins.	1	0	0	0	0
620 5915	Disability Ins.	3	1	0	2	0
001 5920	ER PERS	26	0	0	0	0
620 5920	ER PERS	281	36	0	192	0
001 5921	EE PERS	12	0	0	0	0
620 5921	EE PERS	54	15	0	40	0
620 5929	GASB 68 Pension	4,370	-1,494	0	0	0
001 5930	Health Ins.	230	0	0	0	0
620 5930	Health Ins.	1,420	115	0	557	0
001 5950	LifeInsurance	1	0	0	0	0
620 5950	LifeInsurance	13	2	0	13	0
620 6150	Mat/Supplies	1,236	411	5,000	325	4,400
620 6185	Consultant Serv	275	226	500	154	500
620 6186	Taxes	0	0	100	0	100
620 6300	ProfServices	0	2,316	500	0	500
620 6345	Consult, Lit.	0	0	14,500	5,758	3,000
620 6410	Electricity	4,575	3,581	4,800	3,628	4,800

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
620 6420	Propane	1,162	489	2,000	381	1,000
620 6462	ReqPmts.State	1,400	1,400	2,000	1,400	2,000
620 6750	Bldg.Maint.	23,931	318	11,000	1,151	1,000
620 6810	Liability Ins.	4,096	9,276	6,000	4,096	6,000
620 9195	AirprtFencePrjt	0	0	0	3,610	291,000
Total (3500) Airport		46,970	18,754	46,400	24,023	314,300

Sewer & WasteWater Treatment Plant

**CITY OF CORNING
2020/2021 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.
- 610-9860 PERS SIDEFUND DEBT SERVICE:** Funds a portion of the PERS Side Fund Refinance.

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 5000	Name: Sewer Dept					
610 5100	DirectLabor	41,451	44,142	86,327	41,921	92,553
610 5200	Overtime	398	332	1,000	42	1,000
610 5300	Vacation	5,132	3,169	0	1,620	0
610 5350	Vac Cash Out	65	947	0	651	0
610 5400	SickLeave	-7	6,249	0	979	0
610 5500	WComp Time Off	2,893	151	0	0	0
610 5650	Admin Cash Out	1,369	1,390	0	1,411	0
610 5700	Holiday Pay	3,034	3,108	0	4,127	0
610 5800	CompTime-Off	138	1,346	0	83	0
610 5850	Comp Time CASHD	0	0	1,000	75	1,000
610 5900	Budgetd Benfit.	0	0	41,891	0	46,575
610 5910	FICA-CityPaid	4,461	4,763	0	4,293	0
610 5915	Disability Ins.	61	59	0	66	0
610 5920	ER PERS	3,943	4,439	0	4,203	0
610 5921	EE PERS	653	666	0	613	0
610 5929	GASB 68 Pension	237,128	58,741	0	0	0
610 5930	Health Ins.	13,676	14,814	0	12,773	0
610 5950	LifeInsurance	169	191	0	168	0
610 6100	Office Supplies	338	2,372	1,400	382	1,300
001 6150	Mat/Supplies	59	0	0	0	0
610 6150	Mat/Supplies	10,407	12,773	15,000	12,081	13,500
001 6250	Small Tools	66	0	0	0	0
610 6250	Small Tools	635	532	1,000	860	950
610 6350	Communications	9,910	12,244	10,000	7,050	9,500
610 6410	Electricity	5,856	6,983	6,000	6,049	6,000
001 6700	Equip.Maint.	0	-37	0	0	0
610 6700	Equip.Maint.	1,221	2,846	1,800	2,019	2,000

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
610 7100	Traing/Educ.	0	0	2,000	200	1,500
610 7368	PreTreat.Prog	38,496	39,858	42,000	37,678	45,000
001 7500	Veh Opr/Maint	34	0	0	0	0
610 7500	Veh Opr/Maint	1,506	1,502	4,000	1,848	2,500
610 9300	Mach/Equip.	2,472	1,991	4,600	2,884	2,000
381 9500	Vehicle/Replace	0	54,280	0	0	0
610 9860	Debt, Side Fund	2,501	2,123	10,950	8,695	10,950
Total (5000) Sewer Dept		388,065	281,975	228,968	152,770	236,328

**CITY OF CORNING
2019/2020 ANNUAL BUDGET NARRATIVE
WASTEWATER TREATMENT PLANT (5200)**

ACTIVITY DESCRIPTION:

Inframark, under contract, operates the WasteWater 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 5200	Name: Wastewater Treatment Plant					
610 6175	Weed/Tree Spray	5,408	6,977	6,650	5,648	6,650
001 6300	ProfServices	974	0	0	0	0
610 6300	ProfServices	646,947	671,508	691,000	678,483	720,000
610 6410	Electricity	72,404	83,210	80,000	71,918	80,000
610 6461	Req.Pmts/Cnty.	635	424	750	424	750
610 7376	Annual Permit	10,654	11,569	20,000	18,295	22,000
Total (5200) WWTP		737,021	773,687	798,400	774,767	829,400

**CITY OF CORNING
2020/2021 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 WasteWater 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 5250	Name: Sewer Improvements					
381 9135	SWR Line Rplcmt	0	0	50,000	43,462	50,000
380 9206	CapReplacement	0	60,500	134,500	25,544	100,000
348 9812	Sewer Debt Serv	128,215	128,031	217,000	59,856	217,000
610 9812	Sewer Debt Serv	59,310	63,976	161,200	127,976	165,025
611 9812	Sewer Debt Serv	644	0	0	0	0
610 9825	Interfund Int.	72,908	0	0	0	0
Total (5250) Sewer Improvements		261,077	252,507	562,700	256,837	532,025

**CITY OF CORNING
2020-2021 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:

1. The Wastewater Treatment Plant (WWTP);
2. Necessary sewer capital replacement items; and
3. 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 5300	Name: Sewer Transfers					
610 9801	WWTP CapRepITrs	85,000	85,000	85,000	85,000	85,000
610 9802	SwrCapRepTrans.	40,000	0	40,000	40,000	40,000
610 9804	WWTP Debt Trans	225,000	200,000	160,000	160,000	160,000
Total (5300) Sewer Transfers		350,000	285,000	285,000	285,000	285,000

Water

**CITY OF CORNING
2020/2021 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/PEST SPRAYING:** Provides pest, weed & tree spraying at well locations.
- 630-6250 SMALL TOOLS:** Provides purchase of small tools for maintenance and repair.
- 630-6300 PROFESSIONAL SERVICES:** Provides for water testing required by the State Health Department.
- 630-6350 COMMUNICATIONS:** Provides for phone & radio service.
- 630-6410 ELECTRICITY:** Provides for Pacific Gas & Electric charges to operate the water pumps at the City wells.
- 630-6462 REQUIRED PERMITS/STATE:** Provides for required State permits.
- 630-6700 EQUIPMENT MAINTENANCE:** Provides pump and equipment maintenance/repair.
- 630-7100 TRAINING/EDUCATION:** 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 7100	Name: Water Dept					
630 5100	DirectLabor	154,100	159,417	187,862	151,602	200,569
630 5200	Overtime	2,155	2,512	0	1,102	0
630 5300	Vacation	10,828	7,414	0	7,122	0
630 5350	Vac Cash Out	81	2,027	0	5,745	0
630 5400	SickLeave	2,133	11,744	0	8,588	0
630 5500	WComp Time Off	2,893	151	0	0	0
630 5650	Admin Cash Out	1,712	1,737	0	1,763	0
630 5700	Holiday Pay	12,443	12,828	0	9,618	0
630 5750	Holiday CASHOUT	0	98	0	0	0
630 5800	CompTime-Off	121	1,275	0	1,014	0
630 5850	Comp Time CASHD	134	142	1,000	0	1,000
630 5900	Budgetd Benfit.	0	0	93,629	0	107,990
630 5910	FICA-CityPaid	15,908	16,993	0	16,306	0
630 5915	Disability Ins.	276	298	0	269	0
630 5920	ER PERS	14,623	15,836	0	15,796	0
630 5921	EE PERS	2,051	2,568	0	2,273	0
630 5929	GASB 68 Pension	177,872	91,477	0	0	0
630 5930	Health Ins.	59,117	65,367	0	62,248	0
630 5950	LifeInsurance	725	805	0	738	0
630 6100	Office Supplies	338	2,527	4,000	396	2,500
001 6150	Mat/Supplies	97	0	0	0	0
630 6150	Mat/Supplies	47,185	45,407	50,000	38,640	45,000
630 6175	Weed/Tree Spray	5,407	0	5,400	0	5,400
001 6250	Small Tools	66	0	0	0	0
630 6250	Small Tools	663	1,242	750	856	750
630 6300	ProfServices	14,141	13,022	15,000	11,549	15,000
630 6350	Communications	9,910	12,244	10,000	7,844	10,000

City of Corning
ANNUAL BUDGET
FISCAL YEAR 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
630 6410	Electricity	223,545	220,482	220,000	191,059	220,000
630 6462	ReqPmts.State	11,462	11,498	20,000	12,592	20,000
001 6700	Equip.Maint.	81	0	0	0	0
630 6700	Equip.Maint.	3,386	3,701	10,000	1,505	7,000
630 7100	Traing/Educ.	937	2,244	5,000	740	2,500
001 7500	Veh Opr/Maint	43	0	0	0	0
630 7500	Veh Opr/Maint	1,907	3,970	6,000	3,069	5,000
630 9300	Mach/Equip.	796	1,939	4,000	39	3,000
630 9860	Debt, Side Fund	4,527	3,830	19,400	15,993	19,400
Total (7100) Water Dept		781,662	714,795	652,041	568,467	665,109

**CITY OF CORNING
2020-2021 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 7300	Name: Water Capital Transfers					
630 9814	FUND 383 TRNSFR	78,500	78,500	78,500	78,500	78,500
Total (7300) Water Capital Transfers		78,500	78,500	78,500	78,500	78,500

CITY OF CORNING
2020/2021 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 2020-2021

Expenses	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	TO DATE 2019-2020	Budget 2020-2021
Dept #: 7420	Name: Water Capital Improvement					
630 6300	ProfServices	0	0	500	0	500
383 8045	Hydrant Install	9,620	16,510	20,000	0	18,000
383 9168	Pump Improve.	0	0	60,000	2,159	50,000
630 9216	Handheld Mtr Rd	0	0	7,000	0	7,000
346 9237	Telemetry	18,238	14,299	18,000	5,953	17,000
630 9276	Water Meter Rep	16,304	8,065	10,000	2,243	10,000
383 9281	Well Chlorinator	0	0	1,500	0	1,500
383 9417	WELL REPAIRS	30,604	11,287	31,000	18,609	275,000
630 9811	Wtr Debt Service	132,743	126,680	282,300	119,487	287,400
Total (7420) Water Capital Improvement		207,508	176,841	430,300	148,451	666,400