

CITY OF CORNING



2022-2023

Budget and Program of Service



City of Corning

2022-2023

Budget

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ITEM NO.: J-13
ADOPT RESOLUTION 06-28-2022-01
SETTING THE APPROPRIATIONS AND
EXPENDITURE LIMITS FOR ALL CITY
FUNDS TO IMPLEMENT THE FISCAL
YEAR 2022-2023 BUDGET

June 28, 2022

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 presents the City Council with the proposed "Annual Program of Service and Fiscal Year 2022-2023 City Budget".

BACKGROUND:

Attached you will find the proposed FY 2022/2023 budget. The one-half cent sales tax (Measure A) is estimated to yield \$1,350,000 in FY 2022/2023. 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. There are two budgets proposed: An as-is budget, and a budget with the following additional personnel:

Full-Time Maintenance Worker/Meter Reader
Police Officer
Police Officer promoted to Sergeant
Contracted Grant Administrator

SUMMARY:

If approved in their entirety the Budget will:

- Continue to maintain "full-time" Municipal Operations at current staffing levels.
- Includes a budgeted 4.0% pay increase effective the first pay period in January 2023 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. This is the last six months of funding.
- \$250,000 will be utilized from Measure A to fund Dispatch. These funds are necessary to reduce losses to the General Fund.
- \$343,871, \$183,560, and \$184,401 to Capital Improvement and Replacement Reserve transfers from Measure A are proposed to be funded for the future replacement of City equipment for the Fire, Police, and Public Works, respectively.
- The replacement of 1 desktop at the Police Department and 2 desktops at the Fire Department.
- \$250,000 for the Awning Grant Program and \$300,000 to support the initial engineering studies for the water and sewer extension across Interstate 5 utilizing American Rescue Plan Act funds.
- \$147,733 in funding set aside to support the replacement of the City's Finance Software in FY 2023/2024.

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 2022/2023 Total Projected City-wide Revenues (excluding transfers): \$17,318,275.**
- **FY 2022/2023 Total Expenditures As-Is and Added Personnel, respectively (excluding transfers): \$19,315,726 and \$19,524,660, respectively.**
- **Anticipated General Fund Revenues/Transfers-In and Measure A Revenues will total \$7,482,100 and \$1,355,000, respectively.**
- **The As-Is budget proposal projects General Fund and Measure A Budgeted Expenditures to be: \$7,645,232 and \$1,353,000, respectively.**
- **The Added Personnel budget proposal projects General Fund and Measure A Budgeted Expenditures to be: \$7,812,478 and \$1,353,000, respectively.**
- **The As-Is budget and Added Personnel budget, project General Fund Reserves will decrease by \$163,132 and \$330,378, respectively during FY 2022-2023. Measure A Fund Reserves will decrease by \$3,000 during FY 2022-2023, as indicated in Exhibit A and B.**

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 2022-2023 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 provide a short history of expenditures in each of the City's Departments. Individual expenditure plans for each Department are provided for detailed review.

IMPLEMENTING THE PROGRAM OF SERVICE AND ANNUAL BUDGET:

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

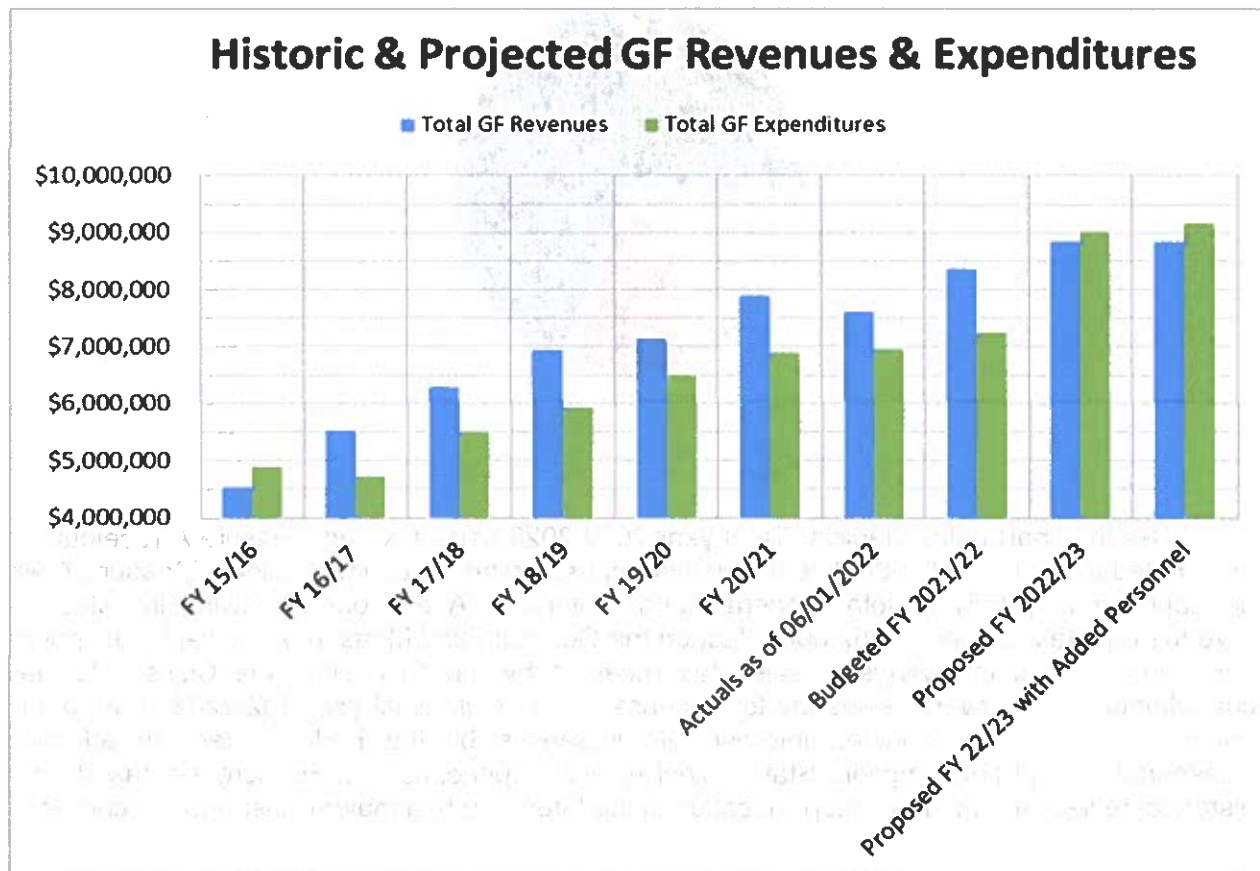
The City Manager and Accounting Consultant Roy Seiler, CPA will then incorporate those changes in a final budget Resolution document. The current schedule anticipates Council to work toward completing the budget review in order to adopt the Resolution at the June 28, 2022 regular City Council meeting. The individual line items of the budget will not be adopted; instead, the Council will use the Resolution to set the budget limits for each of the Operating Funds that support City services. Staff will then operate within these budget limits to carry out the City Council's adopted Program of Services.

THE BUDGET:

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

The budget addresses anticipated revenues and expenditures affecting the "General Fund" and "Other Funds" that account for the Water & Sewer Utilities, the Airport, Street

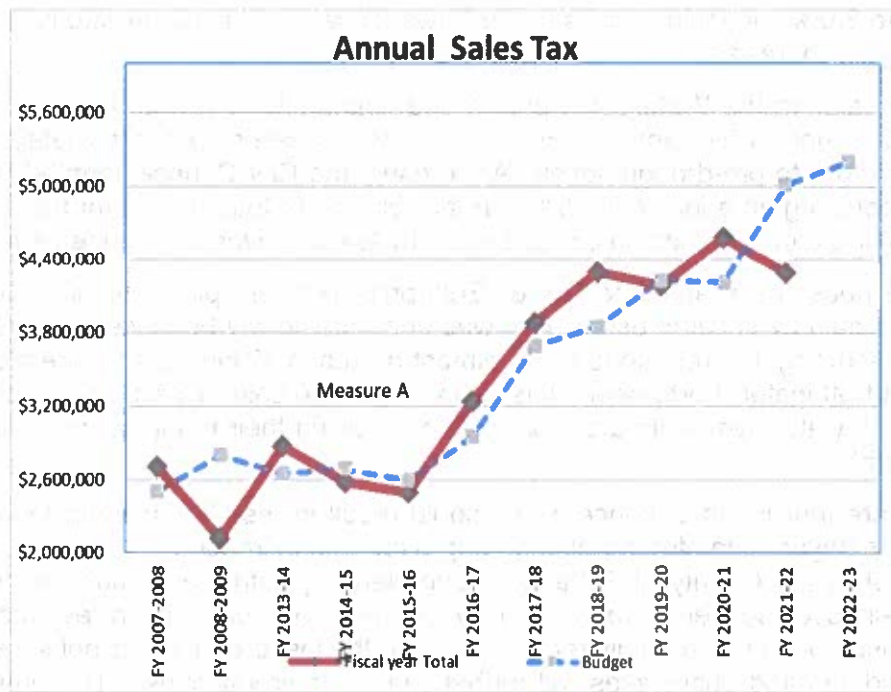
As described previously, we focus on the General Fund because it provides the discretionary revenue that fund many of the City's important services and programs. The spreadsheet that is the basis of the chart below is included under the Financial Projections Tab at page 5 of the Draft Budget document and titled "General Fund Revenue History Projections". The spreadsheet shows the various sources of General Fund revenue for each fiscal year and the corresponding amount received. As you can see in the table below, General Fund revenues are anticipated to be about \$ 473,491 higher than budgeted FY 2021/2022 levels, with expenditures increasing at significantly higher rates. This large rate of increase in expenditures from fiscal year 2021/22 is due largely to one-time projects such as the repair of Solano St and the set aside of funds for the replacement of the City's finance software.



We are projecting the following:

General Fund and Measure A	Revenue	Expenditures
As-Is	\$8,837,100	\$8,994,232
Added Personnel	\$9,193,232	\$9,360,478

Due to the importance of the key General Fund Revenues, please see the detailed spreadsheets and charts at pages 4, 5, & 6 in the Financial Projections Section.



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 2022/2023, we project revenue of \$670,000 based on current fiscal year revenue of \$678,925. This is \$25,000 more than what was budgeted in FY 2021/2022. Staff expect Transient Occupancy Tax (TOT) revenue will remain flat in FY 2022/2023 due to fuel prices.

PROPERTY TAX:

We are projecting \$734,500 for FY 2022/2023 or about 8.9% over what was budgeted for FY 2022/2023 based on current year receipts.

VEHICLE LICENSE FEES:

This is property tax paid by the County Auditor in lieu of Vehicle License Fees. We project to receive \$760,000 for FY 2022-2023 due to inflation.

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 2022-2023 is \$8,481,175 which is higher than previous years due to increases in grant revenue. **Other Fund Revenues** make up 54.4% 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 7.

Street Maintenance Funds (please see Page 7) 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 10). The Council approved Resolution No. 07-23-2019-09 on July 23, 2019. The Resolution implements a series

Unfunded Accrued Liability (UAL)			
Tier	As of 6/30/2018	As of 6/30/2019	As of 6/30/2020
Misc Classic	\$3,096,650	\$3,264,656	\$3,550,436
Misc Tier II	\$24,829	\$36,530	\$56,153
Misc Tier III	\$13,857	\$20,244	\$31,498
Safety Classic	\$4,139,961	\$4,363,328	\$4,724,529
Safety Tier II	\$1,672	\$929	\$1,642
Safety Tier III	\$20,113	\$33,686	\$53,504
Fire Tier II	\$537	\$2,112	\$5,463
Total	\$7,297,619	\$7,721,485	\$8,423,225

FUTURE STAFFING NEEDS

As a result of the new recreation center and City Plaza and other general staffing needs, in the next five years it is anticipated the following additions to staffing will be requested.

FY 2022-2023 Proposed:

Full-Time Maintenance Worker/Meter Reader
Police Officer
Police Officer promoted to Sergeant
Contracted Grant Administrator

FY 2023-2024:

Detective
Recreation Coordinator, Full-time
Planner, Full-time
Public Works Maintenance Worker

FY 2024-2025

Public Works Director, net of current contract
Recreation Assistant

FY 2025-2026

Three firefighter positions

Exhibit "C" provides a general Eight-Year Projection utilizing the following assumptions:

- A 4.0% increase in revenues based on historical averages while taking into consideration HdL's budget predictions. HdL anticipates a 1.6% increase in sales tax in FY 2023/2024 and a 2.8% increase thereafter.
- A 5.0% increase in expenditures based on historical averages.
- No increases to Unfunded Accrued Liability or to the normal cost rate
- Does not anticipate a recession
- Capital Improvement Plan costs are accurate, no extraordinary increases to construction
- Takes into consideration Public Works capital improvement costs for the marquee at Rodgers Theatre, Library restroom remodel, Restroom renovation at Woodson and Yost

at June 30, 2022 are anticipated to increase to over six months of general fund expenditures. This is a huge achievement the City should be proud of. At the same time, the City must work to fully fund its capital improvement/replacement costs and reduce its CalPERS unfunded accrued liability pension debt. If the City focuses on paying down its long-term debt, I feel comfortable that the City can support the additional staffing proposed while also balancing the goals identified during the Strategic Planning meeting.

ACTION NEEDED AT THIS TIME:

Immediately following this Staff Report is the proposed Resolution of the City Council of the City of Corning adopting the Budget for the Program of Service for the coming Fiscal Year, 2022-2023. Only the General Fund 001 is discretionary in its use, and to a lesser degree is Fund 002, Measure A. All of the other Funds listed are special purpose Funds dedicated by the City Code or State Law to a particular use like road maintenance or sewer maintenance.

The Budget Resolution sets the Appropriation of expected Revenue for each Fund. A Fund represents a specific revenue source such as "Sec. 2106 Gas Tax" or in the General Fund, a group of revenue sources like Sales Tax and Property Tax. Then the Resolution establishes the limit on expenditures as reflected in the budget. The third column (Net Change in Fund Balance) represents the period increase or decrease in estimated revenues less appropriated expenditures and does not represent the projected fund balance at June 30, 2023. Grand totals have not been provided. Due to the unique nature of each fund, including a grand total would not provide any beneficial information. Actual Fund balances are shown in the Annual Audit.

RECOMMENDATION

MAYOR AND COUNCIL ADOPT RESOLUTION 06-28-2022-01, A RESOLUTION SETTING THE APPROPRIATION AND EXPENDITURE LIMITS FOR ALL CITY FUNDS TO IMPLEMENT THE 2022-2023 PROGRAM OF SERVICE AND ANNUAL BUDGET.

180 CDBG CV 1,2,3	\$ 65,000	\$ 65,000	\$ -0-
193 Promise Neighborhood	\$ 55,000	\$ -0-	\$ 55,000
195 Prop 47 Grant, Cycle Two	\$1,126,099	\$1,304,000	\$ (177,901)
<u>FUND DESCRIPTION</u>	<u>ESTIMATED REVENUE AND TRANSFERS</u>	<u>APPROPRIATED EXPEND. & TRANS</u>	<u>NET CHANGE IN FUND BALANCE</u>
323 Program Income, Unrestrict.	\$ 10,300	\$ -0-	\$ 10,300
325 Prog. Income Ec Dev Infrs.	\$ -0-	\$ -0-	\$ -0-
326 1992 CDBG	\$ 500	\$ -0-	\$ 500
341 Park Acquisition	\$ 5,600	\$ 4,000	\$ 1,600
344 Salado Wall Deposit	\$ 400	\$ -0-	\$ 400
345 Drainage	\$ 11,000	\$ -0-	\$ 11,000
346 Water Capital Improve.	\$ 17,000	\$ 117,000	\$ (100,000)
347 Sewer Capital Improve.	\$ 2,900	\$ 2,500	\$ 400
348 WWTP Sewer	\$ 224,000	\$ 224,800	\$ (800)
353 Park Recycling Gant	\$ 5,000	\$ 5,000	\$ -0-
355 Parkland Acquisition	\$ 800	\$ -0-	\$ 800
360 Prop 68 Park	\$1,000,000	\$ 1,195,000	\$ (195,000)
370 Way Finding Sign Deposit	\$ -0-	\$ 1,200	\$ (1,200)
380 WWTP Capital Replace	\$ 94,000	\$ 61,500	\$ 32,500
381 Sewer Capital Replace.	\$ 50,700	\$ 112,500	\$ (61,800)
383 Water Capital Replace.	\$ 104,000	\$ 357,000	\$ (253,000)
401 JT Levy Trust	\$ 250	\$ 500	\$ (250)
403 Ridell Library Trust	\$ 1,000	\$ 5,000	\$ (4,000)
610 Sewer Enterprise	\$2,204,500	\$ 2,187,110	\$ 17,390
620 Airport	\$ 151,201	\$ 153,222	\$ (2,021)
625 Transportation Center	\$ 18,320	\$ 19,170	\$ (850)
630 Water Enterprise	\$1,770,500	\$1,790,310	\$ 19,810
701 Lighting & Landscape D1,Z1	\$ 900	\$ 1,136	\$ (236)
702 Lighting & Landscape D1,Z2.	\$ 7,380	\$ 4,711	\$ 2,669
703 Lighting & Landscape D1,Z3	\$ 3,100	\$ 4,311	\$ (1,211)
704 Lighting & Landscape D1,Z4	\$ 4,825	\$ 3,961	\$ 864
Totals	\$18,382,430	\$21,034,225	\$ (2,406,965)

BE IT FURTHER RESOLVED, that the City Council hereby maintains the following policies:

1. Should Public Safety Sales Tax money be received this year, which was approved by the voters in Prop. 172, it shall be distributed to the Police Equipment Replacement Fund 071 and Fire Equipment Replacement Fund 076.

I, Lisa M. Linnet, City Clerk of the City of Corning, DO HEREBY CERTIFY that the foregoing Resolution 06-28-2022-01 was approved and adopted by the City Council of the City of Corning at a regular meeting of said Council held on the June 28, 2022 by the votes listed above.

Lisa M. Linnet, City Clerk

Exhibit "B"
GENERAL FUND SUMMARY
AND PROJECTIONS

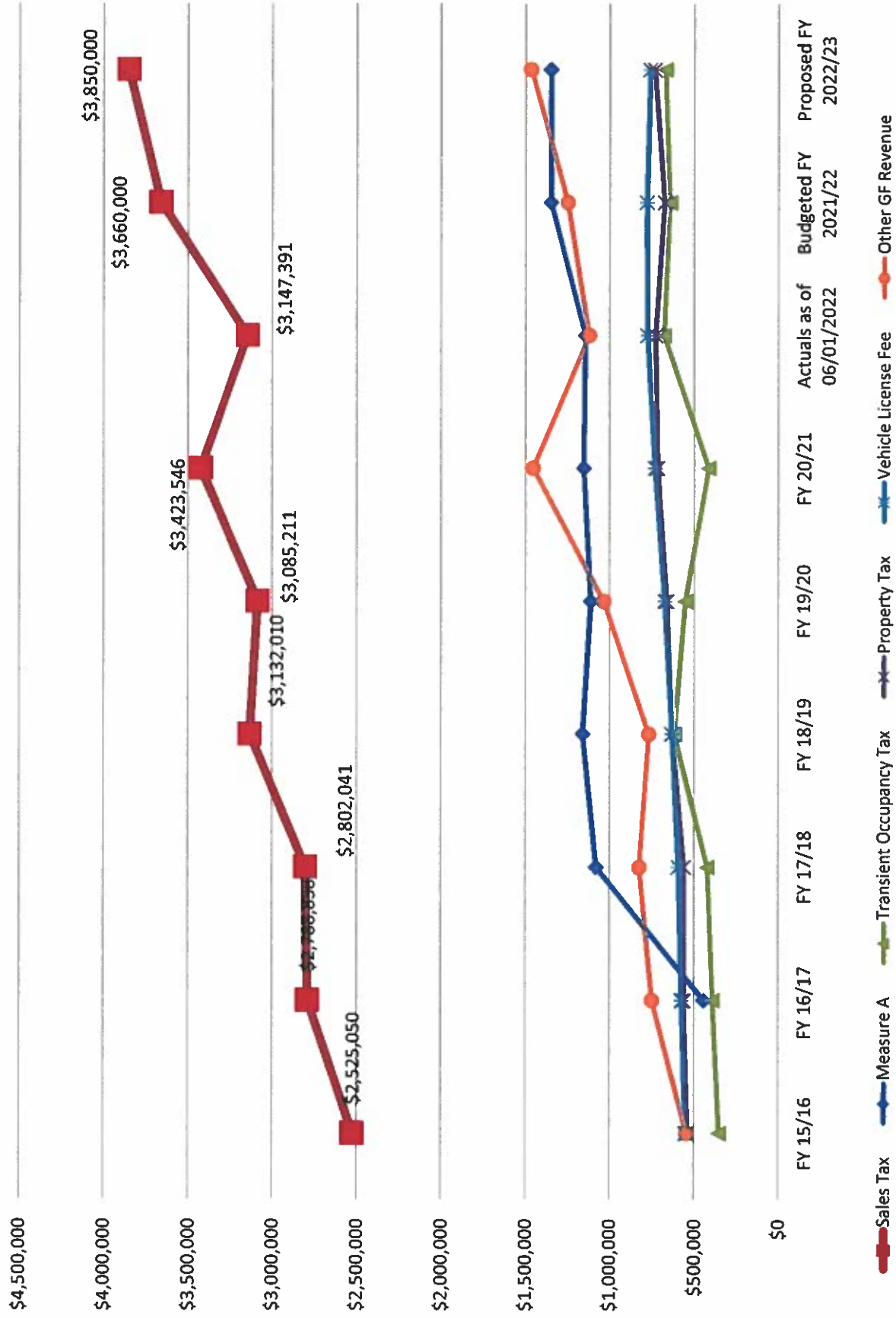
City of Corning

Budget Summary with Added Personnel
2022-2023

	General Fund	Measure A	ARPA	TOTAL
Audit Balance, June 30, 2021	\$ 3,305,409	\$ 1,417,644	\$ 922,198	\$ 5,645,251
<u>2021-2022 Budgeted</u>				
Revenues and Transfers In, After Mid Year Adjustments	\$ 7,008,609	\$ 1,355,000	\$ 922,198	\$ 9,285,807
Estimated Change in Revenues over Projections	\$ 150,000	\$ 40,000		\$ 190,000
				\$ -
Expenditures and Transfers Out, Including Budget Modifications	\$ (7,404,315)	\$ (1,166,999)	\$ -	\$ (8,571,314)
Estimated Change in Expenditures over Projections	\$ 250,000	\$ -	\$ -	\$ 250,000
Net Change in Fund Balance	\$ 4,294	\$ 228,001	\$ 922,198	\$ 1,154,493
Projected Fund Balance, June 30, 2022	\$ 3,309,703	\$ 1,645,645	\$ 1,844,396	\$ 6,799,744
<u>2022-2023 Budgeted</u>				
Revenues and Transfers In	\$ 7,482,100	\$ 1,350,000	\$ -	\$ 8,832,100
Expenditures and Transfers Out	\$ (7,808,478)	\$ (1,353,000)	\$ (550,000)	\$ (9,711,478)
Net Change in Fund Balance	\$ (326,378)	\$ (3,000)	\$ (550,000)	\$ (879,378)
Budgeted Fund Balance, June 30, 2023	\$ 2,983,325	\$ 1,642,645	\$ 1,294,396	\$ 5,920,366
Two Year Change in Fund Balance	(322,084)	225,001	372,198	275,115

Financial Projections

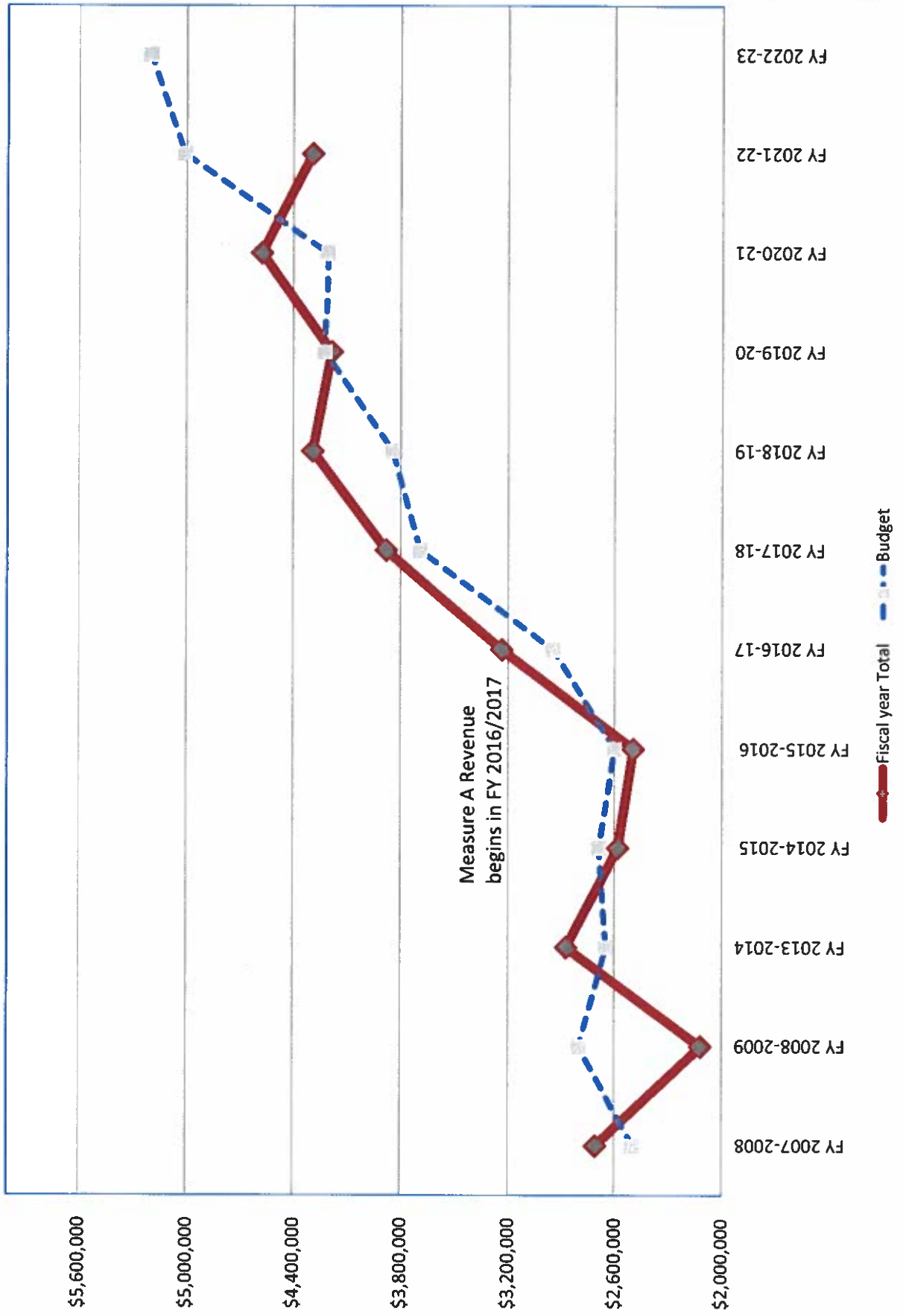
GENERAL FUND REVENUE HISTORY AND PROJECTIONS



GENERAL FUND REVENUE HISTORY AND PROJECTIONS

Revenue Source	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Actuals as of 06/01/2022	Budgeted FY 2021/22	Proposed FY 2022/23	Proposed FY 22/23 with Added Personnel
Sales Tax	\$ 2,525,050	\$ 2,788,838	\$ 2,802,041	\$ 3,132,010	\$ 3,085,211	\$ 3,423,546	\$ 3,147,391	\$ 3,660,000	\$ 3,850,000	\$ 3,850,000
Measure A		\$ 445,682	\$ 1,077,958	\$ 1,159,465	\$ 1,110,928	\$ 1,152,530	\$ 1,143,316	\$ 1,350,000	\$ 1,355,000	\$ 1,355,000
Transient Occupancy Tax	\$ 354,024	\$ 391,313	\$ 423,362	\$ 618,181	\$ 553,446.00	\$ 415,518.00	\$ 678,925	\$ 645,000	\$ 670,000	\$ 670,000
Property Tax	\$ 541,764	\$ 563,253	\$ 560,571	\$ 631,494	\$ 661,616	\$ 716,189	\$ 728,944	\$ 674,500	\$ 734,500	\$ 734,500
Vehicle License Fee	\$ 552,103	\$ 574,763	\$ 592,977	\$ 629,699	\$ 672,747	\$ 730,670	\$ 775,019	\$ 780,000	\$ 760,000	\$ 760,000
Other GF Revenue	\$ 544,864	\$ 747,717	\$ 823,877	\$ 766,672	\$ 1,033,565	\$ 1,455,016	\$ 1,120,559	\$ 1,249,109	\$ 1,467,600	\$ 1,467,600
Total GF Revenues	\$ 4,517,805	\$ 5,511,566	\$ 6,280,786	\$ 6,937,521	\$ 7,117,513	\$ 7,893,469	\$ 7,594,154	\$ 8,358,609	\$ 8,837,100	\$ 8,837,100
Total GF Revenues (less Measure A)	\$ 4,517,805	\$ 5,065,884	\$ 5,202,828	\$ 5,778,056	\$ 6,006,585	\$ 6,740,939	\$ 6,450,838	\$ 7,008,609	\$ 7,482,100	\$ 7,482,100
Total GF Expenditures	\$ 4,877,376	\$ 4,714,736	\$ 5,493,985	\$ 5,910,804	\$ 6,475,438	\$ 6,884,356	\$ 6,948,238	\$ 7,226,363	\$ 9,193,232	\$ 9,360,478
Total GF Expenditures (less Measure A)				\$ 5,035,123	\$ 5,516,821	\$ 5,837,736	\$ 6,036,199	\$ 6,059,364	\$ 7,645,232	\$ 7,812,478

Annual Sales Tax



STREET MAINTENANCE FUNDS STATUS
City of Coming, CA

Fund Number	108 Gas Tax 2105	110 Gas Tax 2106	111 Gas Tax 2107	112 Gas Tax 2107.5	115 Gas Tax 2103	114 LITIDA From County	106 SB 1 Road Maint. Streets	108 RSTP From County	SUBTOTAL	001 GENERAL FUND PARTICIPATION Streets	Measure A Street Lights	GRAND TOTALS
PRIOR YEAR ACTUAL 2020-21												
Audit Balance, July 1, 2020	52,855	62,953	50,665	8,174	130,752	438,840	159,221	318,281	1,219,541			1,219,541
Revenues	39,813	29,987	50,065	2,069	54,345	183,853	133,848	3,922	478,942	54,386	65,184	597,959
Available for Expenditure	92,668	91,950	100,730	10,273	185,097	602,493	293,069	320,203	1,898,483	54,386	65,184	1,917,500
Expenditures	(65,144)	(31,351)	(67,901)		(49,826)	(35,085)	(19,788)	(24,841)	(284,066)	(54,386)	(65,184)	(415,083)
Audit Balance June 30, 2021	27,524	60,599	32,829	10,273	135,271	567,408	273,281	295,262	1,402,417	-	-	1,402,417
BUDGET YEAR 2021-22												
Revenues, Budgeted	40,000	28,100	50,700	2,000	49,500	118,660	138,750	197,465	623,175	29,182	72,000	924,357
Adjustment due to Actual Receipts Estimate Reduction (0%)												
Available for Expenditure	87,524	88,669	83,529	12,273	184,771	686,068	410,031	492,727	2,025,592	29,182	72,000	2,326,774
Expenditures, Maintenance	(84,926)	(56,126)	(85,826)	(2,000)	(112,826)	(89,900)	(100,000)	(45,000)	(478,204)	(29,182)	(72,000)	(577,386)
Expenditures, Projects						(100,000)	(100,000)	(50,000)	(250,000)		(200,000)	(450,000)
Less: Project Carryover						85,000	95,000	45,000	235,000		195,000	430,000
Anticipated Reallocation of Expenditures	55,000		25,000			(80,000)						
Total Budgeted Expenditures	(29,926)	(56,126)	(60,826)	(2,000)	(112,826)	(174,900)	(5,000)	(50,000)	(491,204)	(29,182)	(72,000)	(1,027,386)
Projected Balance June 30, 2022	37,598	32,543	22,903	10,273	72,145	511,168	405,031	442,727	1,534,388	-	195,000	1,299,388
BUDGET YEAR 2022-2023												
Revenues	49,800	33,800	67,800	2,000	76,000	118,600	175,700	197,500	721,200	22,726	83,000	1,026,926
Available for Expenditure	87,398	68,343	90,703	12,273	148,145	628,768	580,731	640,227	2,255,588	22,726	83,000	2,326,314
Expenditures, Maintenance	(86,724)	(57,924)	(87,424)	(2,000)	(114,424)	(119,900)	(95,000)	(45,000)	(535,078)	(22,726)	(83,000)	(640,804)
Expenditures, Projects 2022 Carryover						(95,000)	(95,000)	(45,000)	(235,000)		(195,000)	(430,000)
Expenditures, Projects 2023						(100,000)	(100,000)	(100,000)	(300,000)		(200,000)	(500,000)
Total Budgeted Expenditures	(86,724)	(57,924)	(87,424)	(2,000)	(114,424)	(314,900)	(195,000)	(190,000)	(1,070,078)	(22,726)	(83,000)	(1,570,804)
Budgeted Balance June 30, 2023	674	8,419	3,279	10,273	33,721	314,868	385,731	450,227	1,185,510	-	-	785,510

- 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

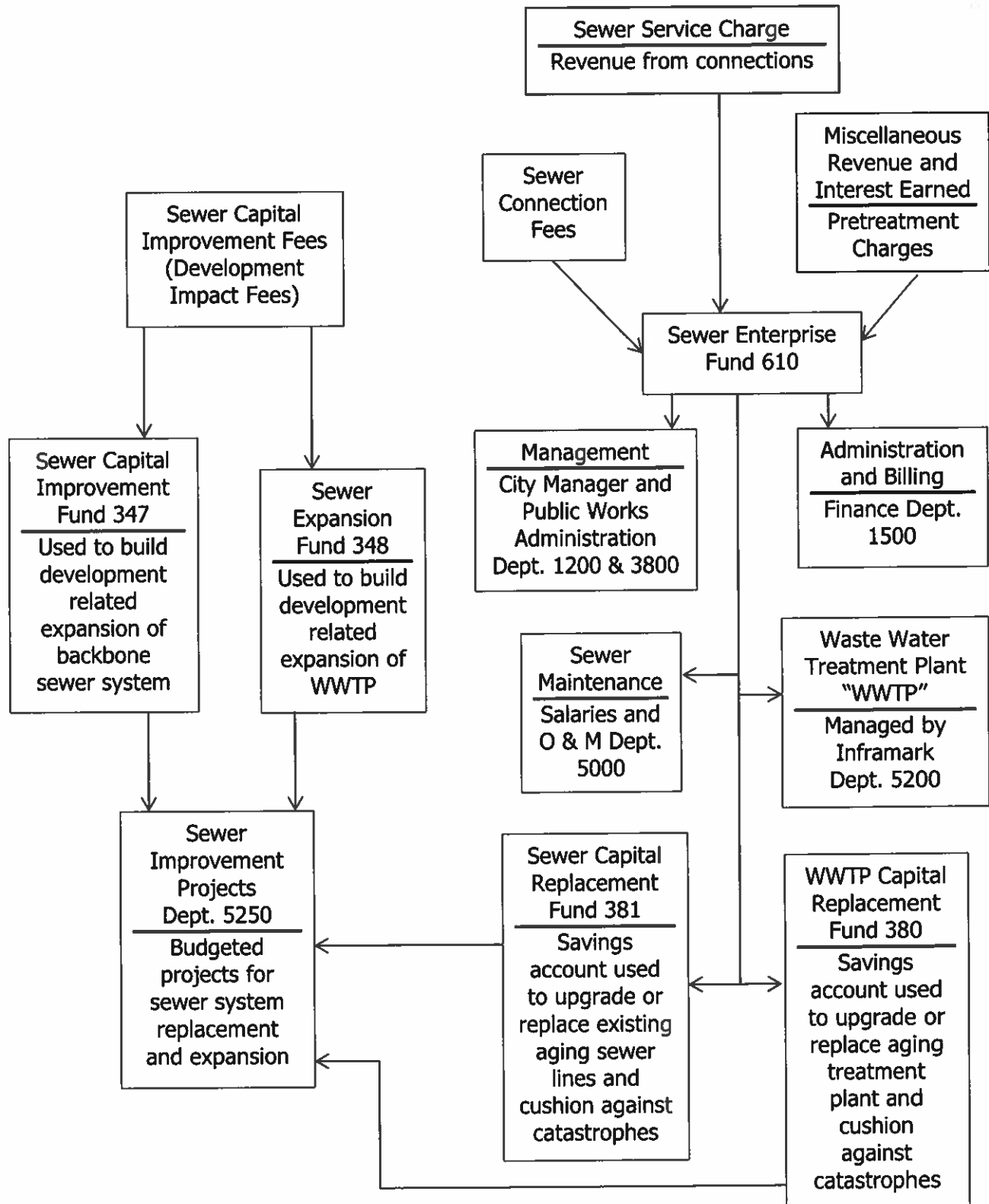
Local Streets and Roads - Projected FY2021-22 Revenues

Based on State Dept of Finance statewide revenue projections

Estimated May 2022

Estimated May 2022	Highway Users Tax Acct (HUTA) ⁽¹⁾ Streets & Highways Code					TOTAL HUTA	Road Mntnc Rehab Acct	TOTAL
	Sec2107 ⁽³⁾ Sec2107.5 ⁽⁴⁾							
	Sec2103 ⁽⁵⁾	Sec2105 ⁽³⁾	Sec2106 ⁽³⁾	Sec2107 ⁽³⁾				
SOLANO COUNTY								
BENICIA	210,634	155,668	104,833	211,952	6,000	689,086	537,163	1,226,249
DIXON	156,917	115,969	79,322	157,899	4,000	514,106	400,173	914,279
FAIRFIELD	916,817	677,569	440,209	922,555	10,000	2,967,151	2,338,088	5,305,239
RIO VISTA	78,315	57,878	41,993	78,805	2,000	258,990	199,720	458,710
SUISUN CITY	224,393	165,837	111,367	225,797	6,000	733,395	572,253	1,305,647
VACAVILLE	761,711	562,939	366,547	766,478	7,500	2,465,174	1,942,532	4,407,706
VALLEJO	915,582	676,656	439,622	921,312	10,000	2,963,173	2,334,938	5,298,110
SONOMA COUNTY								
CLOVERDALE	70,957	52,441	37,291	71,401	2,000	234,090	180,956	415,046
COTATI	57,718	42,656	31,229	58,079	2,000	191,683	147,194	338,877
HEALDSBURG	91,678	67,754	46,779	92,252	3,000	301,462	233,799	535,261
PETALUMA	474,736	350,851	222,179	477,707	7,500	1,532,973	1,210,682	2,743,655
ROHNERT PARK	330,071	243,938	155,938	332,137	6,000	1,068,084	841,755	1,909,839
SANTA ROSA	1,334,076	985,942	615,666	1,342,425	10,000	4,288,109	3,402,190	7,690,299
SEBASTOPOL	59,490	43,966	32,040	59,862	2,000	197,357	151,712	349,069
SONOMA	84,872	62,724	43,662	85,403	3,000	279,662	216,442	496,104
WINDSOR	216,414	159,940	103,895	217,768	6,000	704,017	551,904	1,255,921
STANISLAUS COUNTY								
CERES	379,927	280,783	164,091	382,305	6,000	1,213,106	968,898	2,182,004
HUGHSON	56,739	41,933	28,589	57,094	2,000	186,355	144,698	331,053
MODESTO	1,703,763	1,259,158	719,132	1,714,425	10,000	5,406,478	4,344,974	9,751,452
NEWMAN	92,936	68,684	43,765	93,518	3,000	301,904	237,009	538,913
OAKDALE	180,535	133,424	80,493	181,665	5,000	581,117	460,406	1,041,523
PATTERSON	181,056	133,809	80,711	182,189	5,000	582,764	461,733	1,044,497
RIVERBANK	195,701	144,632	86,851	196,926	6,000	630,110	499,081	1,129,191
TURLOCK	581,300	429,607	248,520	584,938	7,500	1,851,864	1,482,444	3,334,308
WATERFORD	69,489	51,355	33,934	69,924	2,000	226,702	177,212	403,914
SUTTER COUNTY								
LIVE OAK	72,775	53,784	34,793	73,231	2,000	236,582	185,593	422,175
YUBA CITY	549,881	406,387	231,420	553,322	7,500	1,748,509	1,402,318	3,150,827
TEHAMA COUNTY								
CORNING	59,544	44,006	30,206	59,917	2,000	195,672	151,850	347,522
RED BLUFF	110,884	81,948	52,111	111,578	3,000	359,520	282,778	642,298
TEHAMA	3,481	2,572	6,285	3,502	1,000	16,841	8,876	25,717
TRINITY COUNTY								

Sewer Enterprise Organization



SEWER ENTERPRISE (As-Is)
BUDGET RATE INCREASE 3.0
VOLUME INCREASE, ZERO PERCENT
A 4% Inflation rate in Expenditures

	2018-19	2019-20	HISTORICAL (ACTUAL)		BUDGETED		PROJECTED		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Sewer System Revenues															
Service Charges	1,919,877	2,028,835	2,089,652	2,140,000	2,190,000	2,255,700	2,323,371	2,393,072	2,464,864	2,538,810	2,614,975	2,693,424			
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%	3.0%	3.0%	3.0%
Connection Fees	0	0	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Interest Income	350	766	1,149	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other Revenues	9,057	36,719	13,221	8,600	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
Total Revenues	1,929,284	2,066,320	2,084,022	2,152,600	2,204,500	2,270,200	2,337,871	2,407,572	2,479,384	2,553,310	2,629,475	2,707,924			
Sewer System Operation and Maintenance Expenses	1,383,232	1,421,934	1,562,620	1,685,253	1,703,534	1,771,675	1,842,542	1,916,244	1,992,894	2,072,610	2,155,514	2,241,735			
(Exclusive of Capital Expenditures and Depreciation)															
Net Revenues from Sewer Enterprise System	546,052	644,386	521,402	467,347	500,966	498,525	495,329	491,328	486,470	480,701	473,961	466,189			
(Total Net Revenues Available for Installment Payments)															
1998 COP - USDA															
2005 COP- SERIES A (&) Wedbush															
Installment Payments															
Pa Off Interfund Loan, Fund 348															
2006 COP Series B, USDA (WWTP Exp Ln)															
2017 Debt Refinance	324,600	361,140	325,025	329,225	326,125	324,825	323,325	325,650	321,775	322,525	290,300	290,189			
Less Principal Portion		(140,000)	(145,000)	(160,000)	(155,000)	(160,000)	(165,000)	(175,000)	(180,000)	(190,000)	(185,000)	(170,000)			
TOTAL DEBT SERVICE	324,600	221,140	180,025	169,225	171,125	164,825	168,325	150,650	141,775	132,525	125,300	120,189			
Sewer & Equip Replacement Trnsfr	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000			
WWTP Repl. Fund Transfer	85,000	85,000	85,000	40,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000			
TOTAL TRANSFERS	125,000	125,000	125,000	90,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000			
Annual Net Income *	96,452	158,246	71,377	48,122	34,841	33,700	32,004	25,678	24,695	18,176	43,661	36,020			
REQUIRED RATE COVENANT, 120%	389,520	433,368	390,030	395,070	391,360	389,790	387,990	390,780	386,130	387,030	348,360	348,203			
Compliance with Rate Covenant (\$)		211,018	131,372	72,277	109,616	108,735	107,339	100,548	100,340	93,671	125,601	117,988			

SEWER ENTERPRISE With Additional Personnel as Highlighted

BUDGET RATE INCREASE 3.0

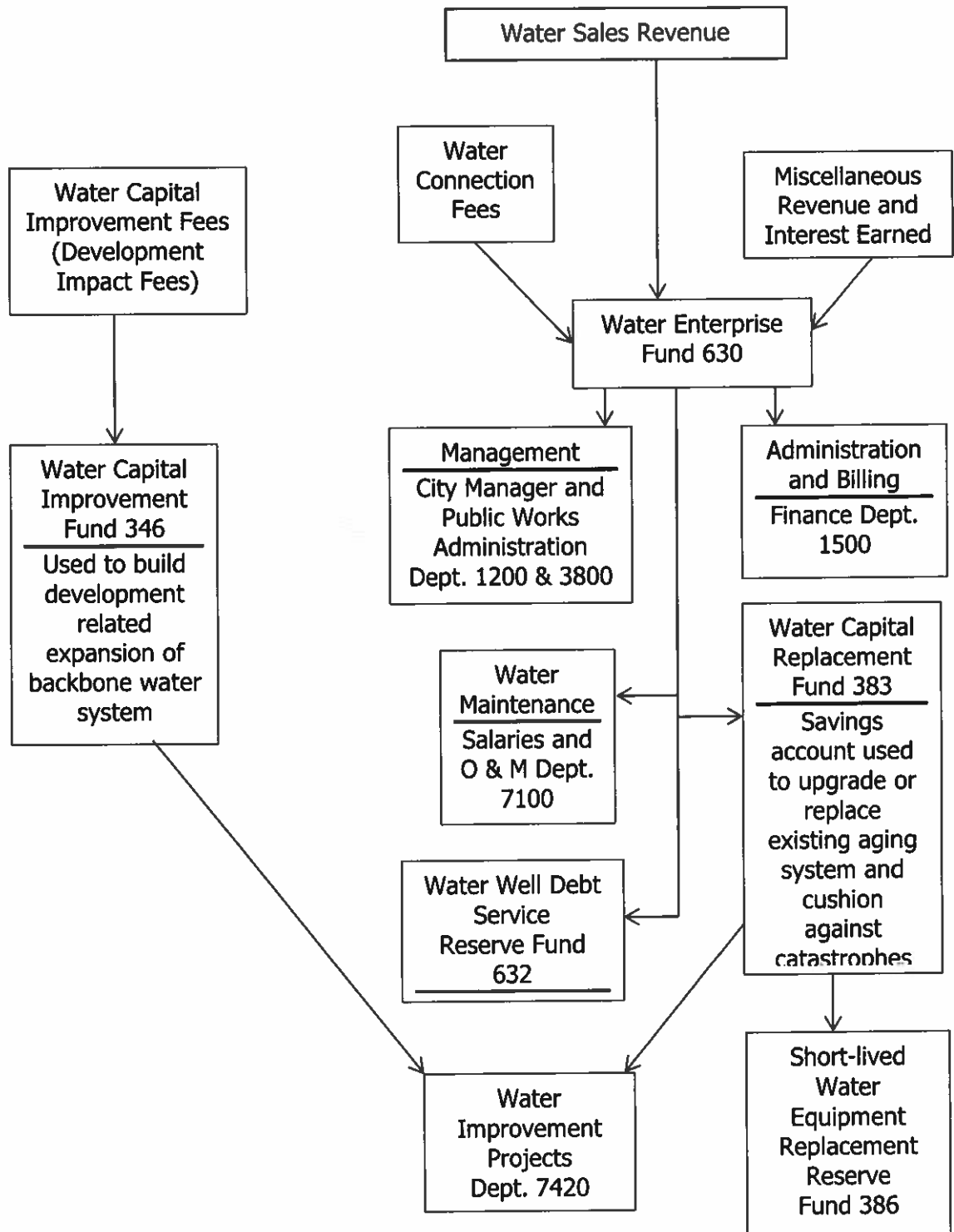
VOLUME INCREASE, ZERO PERCENT

A 4% inflation rate in Expenditures

Requires a 4.0% rate increase in FY 2023/24 to FY 2025/26

	HISTORICAL (ACTUAL)				BUDGETED				Add Maintenance Worker		Add Maintenance Worker		Offset Costs for PW Director	
	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	1,919,877	2,028,835	2,069,652	2,140,000	2,190,000	2,277,600	2,368,704	2,463,452	2,537,356	2,613,476	2,691,881	2,772,637		
Annual Rate Change		3.0%	3.0%	3.0%	3.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%		
Connection Fees	0	0	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000		
Interest Income	350	766	1,149	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
Other Revenues	9,057	36,719	13,221	8,600	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500		
Total Revenues	1,929,284	2,066,320	2,084,022	2,152,600	2,204,500	2,292,100	2,383,204	2,477,952	2,551,856	2,627,976	2,706,381	2,787,137		
Sewer System Operation and Maintenance Expenses														
(Exclusive of Capital Expenditures and Depreciation)	1,383,232	1,421,934	1,562,620	1,685,253	1,720,210	1,811,018	1,886,459	1,961,918	2,040,394	2,122,010	2,206,890	2,295,166		
Net Revenues from Sewer Enterprise System														
(Total Net Revenues Available for Installment Payments)	546,052	644,386	521,402	467,347	484,290	481,082	496,745	516,035	511,462	505,966	499,490	491,971		
2017 Debt Refinance														
Less Principal Portion	324,600	361,140	325,025	329,225	326,125	324,825	323,325	325,650	321,775	322,525	290,300	290,169		
TOTAL DEBT SERVICE	324,600	(140,000)	(145,000)	(160,000)	(155,000)	(160,000)	(165,000)	(175,000)	(180,000)	(190,000)	(165,000)	(170,000)		
Sewer & Equip Replacement Trnsfr														
WWTP Repl. Fund Transfer	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
TOTAL TRANSFERS	85,000	85,000	85,000	40,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000		
Annual Net Income *	96,452	158,246	71,377	48,122	18,165	16,257	33,420	50,385	49,687	43,441	69,190	61,802		
REQUIRED RATE COVENANT, 120%	389,520	433,368	390,030	395,070	391,350	389,790	387,990	390,780	386,130	387,030	348,360	348,203		
Compliance with Rate Covenant (\$)		211,018	131,372	72,277	92,940	91,292	108,755	125,255	125,332	118,936	151,130	143,768		

Water Enterprise Organization



WATER ENTERPRISE (As-Is)
BUDGET RATE INCREASE
VOLUME INCREASE, ZERO PERCENT
A 5.5% Inflation rate in Expenditures
7% Increase through FY 2022/2023

	2018-19	2019-20	2020-21	HISTORICAL (ACTUAL)		BUDGETED PROJECTED									
				2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30			
Water System Revenues															
Service Charges	1,330,731	1,489,648	1,588,566	1,675,000	1,760,000	1,839,200	1,921,964	2,008,452	2,098,833	2,182,786	2,270,097	2,360,901			
Annual Rate Change	3.50%	7.00%	7.00%	7.00%	7.00%	4.50%	4.50%	4.50%	4.50%	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	6,396	29,900	6,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000			
Interest Income	3,406	2,217	1,371	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500			
Other Revenues	4,032	2,082	120	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000			
Total Revenues	1,344,565	1,523,847	1,596,557	1,685,000	1,770,500	1,849,700	1,932,464	2,018,952	2,108,333	2,193,286	2,280,598	2,371,401			
Water System Operation & Maintenance Expenses															
Exclusive of Capital Expen. & Depreciation (2)	1,193,487	1,137,732	1,237,881	1,350,561	1,385,794	1,462,013	1,542,423	1,627,257	1,716,756	1,811,177	1,910,792	2,015,886			
Net Revenues from Water Enterprise System (Total Net System Revenues)	151,078	386,115	358,676	334,439	384,706	387,687	390,041	391,896	392,577	382,109	369,805	355,516			
2017 Debt Refinance, Principal and Interest	210,600	290,918	287,400	286,344	285,819	286,481	285,369	286,569	281,444	280,944	144,188	146,288			
LESS PRINCIPAL			(175,000)	(175,000)	(180,000)	(185,000)	(190,000)	(200,000)	(205,000)	(215,000)	(85,000)	(90,000)			
Total Debt Service	210,600	290,918	112,400	111,344	105,819	101,481	95,369	86,569	76,444	65,944	59,188	56,288			
TRANSFERS															
Water & Equipment Replacement Transfer - to Replacement Fund 383	78,500	78,500	78,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
Short Lived Water Asset Fund 383 (5)															
2011 COP Debt Serv. Reserve Fund 632															
Total Transfers	78,500	78,500	78,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
Total Annual Net Income *	(138,022)	16,697	(7,224)	(51,905)	(1,113)	1,206	4,672	5,127	11,133	1,165	125,817	109,228			
REQUIRED RATE COVENANT, 120% Compliance with Rate Covenant (\$)	349,102	344,880	344,880	343,813	342,953	343,777	342,443	343,883	337,733	337,133	173,026	175,546			
	37,013	13,796	13,796	(9,174)	41,723	43,910	47,598	47,813	54,844	44,976	196,780	179,970			

WATER ENTERPRISE with additional Personnel as Highlighted

BUDGET RATE INCREASE

VOLUME INCREASE, ZERO PERCENT

5.5% inflation rate in Expenditures

Requires a 5.0% Increase FY 2023/2024-FY 2026/2027

	2018-19	2019-20	2020-21	BUDGETED	Add Maintenance Worker	2022-23	2023-24	Add Maintenance Worker	Offset Costs for PW Director	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Water System Revenues															
Service Charges	1,330,731	1,489,648	1,588,566	1,675,000	1,760,000	1,848,000	1,940,400	2,037,420	2,139,291	2,224,863	2,291,609	2,360,357			
Annual Rate Change	3.50%	7.00%	7.00%	7.00%	7.00%	7.00%	5.00%	5.00%	5.00%	4.00%	3.00%	3.00%			
Volume Increase		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Connection Fees	6,396	29,900	6,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000			
Interest Income	3,406	2,217	1,371	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500			
Other Revenues	4,032	2,082	120	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000			
Total Revenues	1,344,565	1,523,847	1,596,557	1,685,000	1,770,500	1,858,500	1,950,900	2,047,920	2,149,791	2,235,363	2,302,109	2,370,857			
Water System Operation & Maintenance Expenses															
Exclusive of Capital Expen. & Depreciation (2)	1,193,487	1,137,732	1,237,881	1,350,561	1,385,794	1,484,013	1,570,633	1,657,018	1,748,154	1,844,303	1,945,739	2,052,755			
Net Revenues from Water Enterprise System (Total Net System Revenues)	151,078	386,115	358,676	334,439	384,706	374,487	380,267	390,902	401,637	391,060	356,369	318,102			
2017 Debt Refinance, Principal and Interest	210,600	290,918	287,400	286,344	285,819	286,481	285,369	286,569	281,444	280,944	144,188	146,288			
LESS PRINCIPAL	210,600	290,918	112,400	111,344	105,819	101,481	95,369	86,569	76,444	55,944	59,188	56,288			
TRANSFERS															
Water & Equipment Replacement Transfer - to Replacement Fund 383	78,500	78,500	78,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
Short Lived Water Asset Fund 383 (5)															
2011 COP Debt Serv. Reserve Fund 632															
Total Transfers	78,500	78,500	78,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
Total Annual Net Income *	(138,022)	16,697	(7,224)	(51,905)	(1,113)	(11,994)	(5,102)	4,333	20,193	10,116	112,181	71,814			
REQUIRED RATE COVENANT, 120%	349,102	344,880	343,613	342,983	342,777	343,883	342,443	343,883	337,733	337,133	173,026	175,546			
Compliance with Rate Covenant (\$)	37,013	13,796	(9,174)	41,723	30,710	37,824	63,904	53,927	183,344	142,556					

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.

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.

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

CITY OF CORNING

EXPLANATION OF REVENUE ACCOUNTS

GENERAL FUND – 001

PROPERTY TAXES:

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

OTHER TAXES:

- 001-4115** **AIRPORT TAX** – An unsecured Property Tax on aircraft in Corning.
- 001-4121** **SALES TAX** – Sales Tax is comprised of 9/10 of 1% of the State Sales Tax levy collected from merchants on retail sales and taxable services transacted within the City and remitted, through the County, by the State Board of Equalization.
- 001-4122** **SAFETY SALES TAX** – This money comes from a Statewide half-cent Sales Tax approved by California Voters as Proposition 172. The State Legislature chose to allocate it, with a complicated formula to Cities and Counties, only if each maintains a minimum Public Safety funding, using the 1992-93 Budget Year as a base. These Safety Funds are divided evenly between the Police and Fire Departments as a part of their annual Capital Replacement Transfer.
- 001-4123/4124
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.

001-4585 **LEAP GRANT REVENUE:** State Planning Grant in support of housing.

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

001-4541 **PROPOSITION 68 PER CAPITA GRANT REIMBURSEMENTS** – Reimbursements from the Prop. 68 Per Capita Grant.

001-4129/4519, 4520/4521/4522, 4523/4553/4571, **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.

001-4899 **COVID-19 RELIEF FUNDS.**

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.

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

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

001-4526/4528, **OTHER REFUNDS/REIMBURSEMENTS** – Other refunds & reimbursements includes Salary reimbursements when paid by other sources (such as Workers' Compensation), and miscellaneous items.

FINES AND FORFEITURES:

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

USE OF MONEY AND PROPERTY:

001-4660/4431 **RENT INCOME** – Receipts from outside parties renting City owned facilities.

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

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

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

001-4671 **FIRE DISPATCH REVENUE** – Income received for providing dispatching services to other Districts.

CURRENT SERVICE CHARGES:

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

001-4614 **SUBDIVISION FEES** – Fees collected for reviewing proposed land parcel split to ensure compliance with City Codes & Standards, or to review proposed lot line revisions.

001-4520/4588, 4612/4617/4619, 4621/4622/4625, 4628/4633/4650, 4652/4655 **OTHER FEES/PERMITS** -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 Abatement, Fingerprinting, Animal Housing, Concealed Weapon Permits, Impound Fees, Recreation Class Fees, and Park Fees.

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

MISCELLANEOUS:

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

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

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

Fund #: 001 General Fund						
Revenue Account	Description	Actual Fiscal Year 2019/2020	Actual Fiscal Year 2020/2021	Budgeted Fiscal Year 2021/2022	Actual Fiscal Year 2021/2022	Proposed Fiscal Year 2022/2023
1 4110	Property Tax/Curr/Sec	559,359	647,431	600,000	639,959	660,000
1 4111	Property Tax/Curr/Unsec.	25,036	34,069	31,500	29,194	31,500
1 4114	Prop/Tax/Supplemental/Curr.	27,762	-1,223	11,500	10,907	11,500
1 4115	Airport Tax	1,667	1,015	1,200	1,719	1,200
1 4117	Property Tax Unitary	33,918	34,489	36,500	45,156	36,500
1 4118	Tax Administration Fee	-23,497	-22,588	-25,000	-19,715	-25,000
1 4119	PY Abstract/Buyout Del.PropTx.	774	1,070	0	1,307	500
1 4121	Sales-Use Tax	3,085,211	3,423,546	3,660,000	3,147,391	3,850,000
1 4122	Safety Sales Tx/Prop 172	25,335	35,778	28,000	42,460	38,000
1 4123	Gas/Elect/Franchise	70,512	72,396	71,000	77,951	75,000
1 4124	Cable TV Franchise	31,485	33,749	31,500	35,756	32,500
1 4125	Disposal Franchise	36,000	46,000	66,000	60,500	66,000
1 4126	RealProp.Trans.Tax	15,541	24,011	20,000	23,443	20,000
1 4128	Transient Occupancy Tax	553,446	415,518	645,000	678,925	670,000
1 4129	Fish&Wildlife/Refuge Rev Share	164	143	0	164	200
1 4131	PG&E Energy Rebates	0	344,990	0	0	0
1 4137	DELINQUENT DISPOSAL	647	0	0	0	0
1 4400	Business License Fee	23,087	22,959	18,000	7,104	24,000
1 4410	Aco Lic/Fees/Services	8,338	9,045	5,000	5,908	8,000
1 4411	ACO NEW ADOPTION FEES	240	0	0	0	0
1 4420	Bicycle License	3	6	0	12	0
1 4430	Building Permit	247,117	112,154	120,000	90,218	120,000
1 4431	Building Dept, Fines-Other	0	0	0	2,500	0
1 4511	MtrVeh In Lieu/Tax	672,747	730,670	780,000	775,019	760,000
1 4515	Home Owners Exemption	8,949	9,012	8,000	7,916	8,000
1 4519	Mandated Cost Reimbursement	4,643	1,310	2,000	1,315	2,000
1 4520	Repossession Fee/Police Dept	0	0	100	15	0
1 4521	Post Reimbursement	9,962	5,845	7,500	7,122	7,500
1 4522	TIDE REIMBURSEMENT	0	6,688	0	665	0
1 4523	Sobriety funds	224	435	500	0	300
1 4525	Police Parking Violation Tkts	3,564	2,990	2,000	2,275	3,000
1 4526	Salary Reimbursement	103,675	77,980	65,000	105,451	75,000
1 4528	Police Misc Inc/Donatns.etc.	552	6,070	4,000	1,411	1,500
1 4540	Public Works, Misc. Income	110	0	1,500	1,472	500
1 4541	Park Prop68 Per Capita Grant	0	0	178,000	0	0
1 4553	CAL COPS	70,554	159,085	234,500	69,481	175,000
1 4588	CREDIT CARD PROCESSING FEE	802	3	0	0	0
1 4610	Bldg.Insp./Plng.Ck.Fees	31,689	31,872	30,000	30,771	32,000
1 4612	Planning Permits & Application	20,500	8,200	12,000	6,652	12,000
1 4616	Misc Income Streets	0	0	0	0	420,000
1 4617	Misc Income/Library	44	49	0	47	0
1 4618	Misc Income, Etc.	34,455	23,299	10,000	9,788	10,000
1 4619	Encroachment Fee	435	270	200	435	300
1 4622	Fingerprint Fee	84	108	0	118	100
1 4625	Concealed Weapon Permit Rev.	3,537	6,840	3,000	3,297	4,000
1 4628	Police Impound Fees	3,002	2,926	2,700	2,527	3,000
1 4633	Bldg. Inspection Fees	2,624	693	2,500	198	2,000
1 4650	Recreation Programs/Swimming	13,316	17,480	10,000	21,958	15,000
1 4652	Recreation Programs/Fee Based	1,957	352	3,000	2,538	2,000
1 4655	Park Lights	330	0	1,000	660	1,000
1 4660	Rents/Leases	17,798	19,675	15,000	16,997	18,000
1 4661	Interest	19,244	8,022	1,000	197,465	5,000
1 4670	Fines/Forfeiture/Revenue	22,411	23,765	15,000	15,043	15,000
1 4671	Reimbursement: Dispatch	39,778	38,036	35,000	29,437	35,000
1 4685	Transfer, Dispatch Support	190,803	200,000	200,000	200,000	250,000
1 4686	Transfer Part Time PW Support	0	0	59,909	59,909	0
1 4710	Pub Wks/Plan Check Fee	6,649	30,623	5,000	0	5,000
1 4899	COVID-19 Relief Funds	0	94,085	0	0	0
Total Revenue		6,006,585	6,740,939	7,008,609	6,450,838	7,482,100

Fund #: 002 Sales Tax Transactions and Use Tax (Measure A)

Revenue Account	Description	Actual Fiscal Year 2019/2020	Actual Fiscal Year 2020/2021	Budgeted Fiscal Year 2021/2022	Actual Fiscal Year 2021/2022	Proposed Fiscal Year 2022/2023
2 4009	Sales Tax(T&U)	1,099,734	1,152,530	1,350,000	1,143,316	1,350,000
2 4661	Interest	11,194	4,214	5,000	0	5,000
Total Revenue		1,110,928	1,156,744	1,355,000	1,143,316	1,355,000

Expenditure Account	Description	Actual Fiscal Year 2019/2020	Actual Fiscal Year 2020/2021	Budgeted Fiscal Year 2021/2022	Actual Fiscal Year 2021/2022	Proposed Fiscal Year 2022/2023
2 6300	4010 ProfServices	7,200	0	0	0	0
2 8031	5500 Econ. Dev. Proj	75,000	0	0	0	0
2 9075	6101 Parks Equipment	0	0	59,548	0	106,259
2 9296	3001 2020 Street Pro	1,447	103,033	200,000	4,588	195,000
2 9298	3001 2023 Street Pro	0	0	0	0	200,000
2 9299	3001 Solano Project	0	0	0	0	84,909
2 9390	5500 Park Projects	75,000	0	0	0	0
2 9501	5500 Budgeted Trans.	122,252	300,998	139,747	139,747	183,560
2 9829	5500 Cap Trans-PW	177,332	102,253	183,793	183,793	184,401
2 9830	5500 CapRepTran/Fire	309,583	340,336	324,002	324,002	343,871
2 9836	5500 DispatchSupport	190,803	200,000	200,000	200,000	250,000
2 9837	5500 Sup Parttime PW	0	0	59,909	59,909	0
Total Expenses		958,617	1,046,620	1,166,999	912,039	1,548,000

Other Fund Revenue Detail

Other Fund Revenue Detail:

This section of the Budget Book provides the reader with a description of each type of “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

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

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

CAPITAL ACQUISITION AND REPLACEMENT FUNDS:

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.

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

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.

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

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.

PLANNING ENVIRONMENTAL REVIEW FUND – 150:

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

PLANNING GRANTS – 154 & 155:

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

155-4607 Planning Grant reimbursements from the State.

PROMISE NEIGHBORHOOD GRANT – REC. PROGRAMS:

160-4566 Promise Neighborhood Grant – REC. Programs.

193-4700

PROP. 47 CYCLE 2 FUNDS:

195-4578 Prop. 47 Cycle 2 Grant Fund reimbursements for the Restore Program.

CDBG FUNDS 323 – 329:

323-4668 **PROGRAM INCOME** – Represents principal and interest received on
324-4668 Housing Program Loans.
326-4668

PARKLAND DEVELOPMENT FUND – 341:

341-4127 **PARK ACQUISITION/CONSTRUCTION** – Represents fees charged (as a part of the Building Permit) on new construction for future Park 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.

344 **SALADO WALL DEPOSIT FUND – 344:**

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

DRAINAGE FEES – 345:

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

WATER CAPITAL IMPROVEMENT FUND – 346:

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

SEWER CAPITAL IMPROVEMENT FUND – 347:

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

348-4618 **MISCELLANEOUS INCOME**

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

WWTP SEWER EXPANSION FUND – 348:

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

PARK AND RECREATION REVOLVING FUND – 352:

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

PARK RECYCLING GRANT 353:

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

PARKLAND ACQUISITION, IMPROVEMENT & EXPANSION FUND – 355:

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

TRAIL DEVELOPMENT FEES – 356:

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

CURB AND GUTTER – 365:

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

WAYFINDING SIGN MAINTENANCE FUND – 370:

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

WWTP CAPITAL IMPROVEMENT FUND -380:

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

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

SEWER CAPITAL REPLACEMENT FUND -381:

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

WATER CAPITAL REPLACEMENT FUND – 383:

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

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

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

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

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

SEWER ENTERPRISE – 610:

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

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

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

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

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

AIRPORT ENTERPRISE – 620:

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

620-4559/4560/4582, 4615 **FAA GRANT REIMBURSEMENTS**

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

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

TRANSPORTATION CENTER ENTERPRISE – 625:

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

625-4618 **MISCELLANEOUS INCOME**

WATER ENTERPRISE – 630:

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

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

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

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

Other Fund Revenue						
Fund	Account	Description	Actual Fiscal Year 2019/2020	Actual Fiscal Year 2020/2021	Budgeted Fiscal Year 2021/2022	Proposed Fiscal Year 2022/2023
5	4899	ARPA, COVID Relf	0	922,198	922,198	0
71	4527	P.D.EQ RplcFund	3,188	26,697	0	0
71	4661	P.D.EQ RplcFund	3,708	2,041	200	2,000
71	4680	Operating Transfers In				
71	4681	Revenue	122,282	300,998	139,747	183,560
72	4412	Oper Transfers Mid Year	0	25,000	0	0
72	4661	ACO F&A RESTRIC	385	0	0	0
72	4661	ACO F&A RESTRIC	8	0	0	0
73	4661	PROP 30 POLICE	215	67	0	0
75	4661	Park Equip Res.	918	58	0	200
75	4680	Operating Transfers In				
75	4681	Revenue	75,000	0	0	0
76	4527	EQ Replmt Fire	6,541	10,571	0	3,000
76	4661	EQ Replmt Fire	5,473	2,311	200	2,000
76	4680	Operating Transfers In				
76	4681	Revenue	309,583	340,336	324,002	343,871
77	4661	EconDev Reserve	765	122	0	100
77	4680	Operating Transfers In				
77	4681	Revenue	75,000	0	0	0
78	4527	Eq Rplcmnt P.W.	54,833	25,213	17,000	20,000
78	4661	Eq Rplcmnt P.W.	7,852	3,171	100	2,000
78	4680	Operating Transfers In				
78	4681	Revenue	177,332	102,253	183,793	184,401
79	4680	Operating Transfers In				
79	4681	Revenue	0	0	0	147,733
80	4400	Bus. License Fee	-60	0	0	0
80	4401	Bus. License ADA	2,329	2,476	200	884
80	4661	Bus. License ADA	79	35	0	0
106	4537	SB 1 Road Maint	132,722	142,061	136,750	174,700
106	4661	SB 1 Road Maint	1,126	795	0	1,000
108	4529	RSTP	0	387,116	65,300	195,500
108	4661	Federal Transfer				
108	4681	Interest	3,922	2,101	0	2,000
109	4661	Interest	723	144	100	300
109	4716	GasTax/2105				
109	4716	GasTax/2105	39,090	39,040	39,900	49,500
110	4531	GasTax/2106	28,254	28,120	28,000	33,500
110	4661	Interest	743	197	100	300
111	4532	GasTax 2107	49,358	52,828	50,600	67,500

Other Fund Revenue							
Fund	Account	Description	Actual Fiscal Year 2019/2020	Actual Fiscal Year 2020/2021	Budgeted Fiscal Year 2021/2022	Actual Fiscal Year 2021/2022	Proposed Fiscal Year 2022/2023
111	4661	GasTax 2107	Interest	707	245	100	0
112	4533	GasTax/2107/5	Gas Tax 2107.5	2,000	2,000	2,000	2,000
112	4661	GasTax/2107/5	Interest	99	43	0	0
114	4120	TransSalesTax	Trans.Sales Tax	159,865	106,358	60,300	118,660
114	4661	TransSalesTax	Interest	3,988	1,800	0	0
115	4142	Gas Tx 2103	Gas Tax 2103	52,839	51,125	49,400	51,272
115	4661	Gas Tx 2103	Interest	1,506	463	100	0
116	4634	TRAFFIC MITIGAT	TRAFFIC MITIGATION FEES	184,865	148,040	5,000	0
116	4661	TRAFFIC MITIGAT	Interest	4,982	2,278	0	0
118	4700	ATP (SR25)	Grant Proceeds	0	0	395,000	0
121	4510	Traf Con Relief	Traffic Congestion Relief	8,615	0	0	0
121	4661	Traf Con Relief	Interest	288	110	0	0
125	4661	2019-CHIP MAINT	Interest	668	0	0	0
130	4138	RODGERS RESTORE	THEATRE RESTORATION	0	0	0	1,000
154	4585	LEAP	LEAP Grant Revenue	0	0	65,000	0
155	4607	SB2 PLANG GRANT	PLANNING GRANTS	0	101,900	60,000	0
155	4661	SB2 PLANG GRANT	Interest	0	-130	0	0
160	4566	PromiseGrantREC	Promise Nghbrhd Grant-REC	0	0	60,000	0
160	4651	PromiseGrantREC	Rec Prog (PromiseReimb)- NOMLKI	106,252	49,763	0	80,471
160	4652	PromiseGrantREC	Recreation Programs/Fee Based	11,962	21,092	0	8,579
160	4661	PromiseGrantREC	Interest	585	212	0	0
170	4546	ABANDONED VEH	Abandoned Vehicle	7,993	0	0	0
170	4661	ABANDONED VEH	Interest	416	150	0	0
180	4895	CDBG CV 1,2,3	CDBG, CV 1,2,3	0	0	200,000	0
188	4661	SAFE GRANT	Interest	10	0	0	0
188	4701	SAFE GRANT	SAFE GRANT (POLICE)	5,896	0	0	0
189	4661	HOMELAND SEC GR	Interest	180	62	0	0
192	4578	PROP 47 Cyc One	PROP 47 GRANT	320,403	107,590	0	46,133
193	4579	PromNeighbhGrnt	PROMISE NEIGHBORHOOD GRANT	46,757	0	0	1,127
193	4700	PromNeighbhGrnt	Grant Proceeds	0	0	55,000	0
195	4578	Prop 47 Cycle 2	PROP 47 GRANT	0	0	1,126,099	0
195	4580	Prop 47 Cycle 2	PROP 47 Grant Cycle 2	0	263,310	0	599,369
323	4661	Prog. Inc-Unres	Interest	614	216	0	0
							300

Other Fund Revenue						
Fund	Account	Description	Actual Fiscal Year 2019/2020	Actual Fiscal Year 2020/2021	Budgeted Fiscal Year 2021/2022	Proposed Fiscal Year 2022/2023
323	4668	Prog. Inc-Unres	0	0	10,000	10,000
324	4661	1990 CDBG	235	81	0	0
324	4668	1990 CDBG	19,177	0	0	0
325	4568	Econ Dev-Infras	0	0	3,500	0
325	4618	Econ Dev-Infras	4,180	0	0	0
325	4661	Econ Dev-Infras	118	40	500	0
325	4668	Econ Dev-Infras	0	0	2,500	0
326	4661	1992 CDBG	546	189	0	0
326	4668	1992 CDBG	0	0	500	500
341	4127	Parkland Dev.	27,722	22,200	5,000	5,000
341	4661	Parkland Dev.	1,666	629	100	600
344	4661	Salado Wall Dep	1,153	398	200	400
345	4636	Drainage	49,101	16,597	10,000	10,000
345	4661	Drainage	1,924	787	1,000	1,000
346	4530	WtrCap.Imp.	23,952	42,697	16,500	16,500
346	4661	WtrCap.Imp.	501	302	1,500	500
347	4642	SwrCap.Imp.	44,928	37,440	2,500	2,500
347	4661	SwrCap.Imp.	693	378	0	400
348	4618	WWTP Swr Expans	229,632	191,360	60,000	60,000
348	4661	WWTP Swr Expans	10,131	3,673	500	4,000
348	4680	WWTP Swr Expans	160,000	160,000	160,000	160,000
353	4157	Park Recyc Gran	-15,000	5,000	5,000	5,000
353	4661	Park Recyc Gran	110	28	0	0
355	4605	Bedroom Tax	22,200	13,800	600	600
355	4661	Bedroom Tax	417	131	0	200
356	4661	Trail Develop.	73	25	0	0
359	4700	Street Scaps	5,142	0	0	0
360	4590	Prop 68				1,000,000
370	4661	WAYFNDG MAINT	15	5	0	1200
380	4661	CapReplaceWWTP	7,420	2,826	300	4,000
380	4680	CapReplaceWWTP	85,000	85,000	90,000	90,000
381	4661	Swr-Cap Rep Fnd	1,574	605	200	700
381	4680	Swr-Cap Rep Fnd	40,000	40,000	50,000	50,000

Other Fund Revenue							
Fund	Account	Description	Actual Fiscal Year 2019/2020	Actual Fiscal Year 2020/2021	Budgeted Fiscal Year 2021/2022	Actual Fiscal Year 2021/2022	Proposed Fiscal Year 2022/2023
383	4661	WaterCapReplace	6,724	3,097	500	0	4,000
		Interest					
		Operating Transfers In					
383	4680	WaterCapReplace	78,500	78,500	100,000	100,000	100,000
386	4661	ShortLivedWtrRe	2,029	0	0	0	0
401	4661	JT LevyTrust	307	104	500	0	250
403	4661	Ridell Lib/Trst	3,254	1,077	0	0	1,000
610	4618	Swr.Enterprise	0	0	3,600	603	500
610	4640	Swr.Enterprise	2,028,835	2,069,652	2,140,000	1,948,253	2,190,000
610	4641	Swr.Enterprise	0	0	3,000	0	3,000
		Sewer Connection Fee					
610	4643	Swr.Enterprise	9,394	9,497	5,000	9,601	10,000
		Industrial WWTP Land Lease					
610	4646	Swr.Enterprise	27,325	3,724	0	0	0
610	4661	Swr.Enterprise	677	1,149	1,000	0	1,000
		Interest					
610	4662	Swr.Enterprise	89	9	0	0	0
		Investment Income Trust A/C					
615	4639	SOLID WASTE	522,024	408,862	0	0	0
615	4661	SOLID WASTE	557	0	0	0	0
		Interest					
620	4536	Air Enterprise	10,000	0	10,000	20,000	10,000
		STATE ANNUAL FUNDS (AIRPORT)					
620	4559	Air Enterprise	0	0	328,828	212,284	0
		Airprt FAA reimb 2021 Task B					
620	4560	Air Enterprise	0	0	35,000	32,722	0
620	4582	Air Enterprise	0	0	0	0	122,222
620	4615	Air Enterprise	0	287,135	0	0	0
620	4618	Air Enterprise	0	0	2,579	0	2,579
620	4658	Air Enterprise	7,700	8,400	8,400	7,700	8,400
620	4660	Air Enterprise	10,039	7,637	7,500	8,333	7,500
620	4661	Air Enterprise	888	295	0	0	500
625	4618	Trans. Center	6,000	6,000	8,220	6,000	8,220
625	4659	Trans. Center	5,000	5,000	5,000	5,000	5,000
625	4660	Trans. Center	12,506	7,669	5,000	10,467	5,000
625	4661	Trans. Center	241	102	0	0	100
630	4618	Wtr.Enterprise	607	56	0	126,799	0
630	4630	Wtr.Enterprise	1,489,648	1,588,566	1,675,000	1,479,887	1,760,000
630	4631	Wtr.Enterprise	29,900	6,500	6,000	2,442	6,000
		Wtr Connection Fee					

Dept. Summaries for Current Year

Department Summaries by Fiscal Year:

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

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

The information in the spreadsheets within this section 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.

City of Corning
Annual Budget
Fiscal Year 2022-2023

As of 6/7/2022

Actual FY 2020-2021 Budgeted FY 2021-2022 Proposed FY 2022-2023 Proposed with Added Personnel 2022-2023

Expenditures By Department

Expenses Description

1100 City Council	29,058	33,800	26,068	34,350	34,350
1200 City Admin.	273,175	284,034	273,862	309,523	309,523
1300 City Clerk	19,156	12,500	10,090	24,250	24,250
1400 Legal Services	120,847	97,600	114,869	97,600	97,600
1500 Finance Dept.	395,937	431,413	411,316	569,152	569,152
1600 General City	1,203,144	1,865,056	1,694,321	1,302,467	1,302,467
1700 Library	42,154	34,250	26,807	36,750	36,750
1850 ARPA	0	0	0	550,000	550,000
1900 Treasurer	661	650	592	650	650
2000 Swr Rehab Ph I	0	0	1	0	0
2107 PROP 47 Cycle 1	64,919	9,000	15,226	0	0
2114 Police Services	2,234,121	2,315,806	2,107,704	2,318,210	2,443,765
2116 Police Cap Rplc	207,665	127,252	58,745	92,000	92,000
2119 Police Dispatch.	527,615	650,413	560,360	629,646	629,646
2125 Prop 47 Cycle 2	657,210	1,287,171	879,571	1,304,000	1,304,000
2200 ACO/CSO	131,245	142,062	118,054	146,452	146,452
2201 PAL PROGRAM	5,000	5,500	5,570	5,500	5,500
2300 Fire Department	252,858	259,642	266,040	289,258	289,258
2301 Fire Cap Rplc	170,604	119,500	89,050	64,500	64,500
2302 FIRE DISPATCH	426,559	444,444	428,063	463,626	463,626
3000 Streets	259,721	769,342	365,465	535,292	543,628
3001 Street Projects	481,646	450,000	10,195	1,662,909	1,662,909
3100 St&Trf Lights	70,593	72,000	80,993	83,000	83,000
3160 Transp Facility	18,240	112,500	15,310	80,670	80,670
3190 Community Events	13,214	6,200	6,043	10,200	10,200
3300 Recreation Dept	74,328	151,948	100,351	139,102	139,102
3500 Airport	300,738	394,828	334,809	151,222	151,222
3600 Building Maint.	48,864	51,050	37,647	51,050	51,050

City of Corning
Annual Budget
Fiscal Year 2022-2023

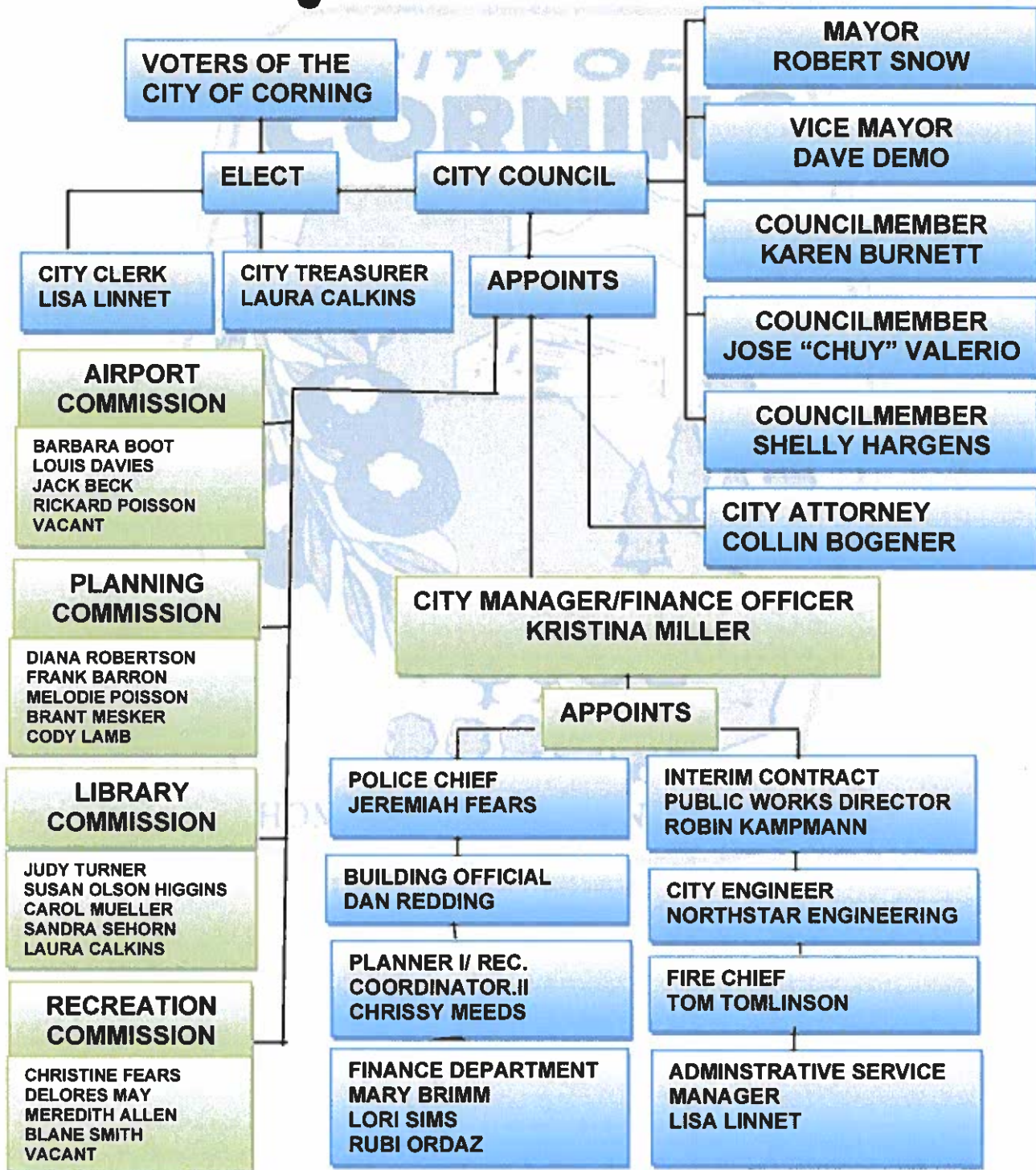
As of 6/7/2022

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	FY 2021- 2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
3700	Mech Maint	7,104	7,100	2,309	7,100	7,100
3800	Pub. Works Admin	226,785	224,514	197,557	230,998	230,998
3901	L&L 1 (N.ALXIN)	1,080	1,136	689	1,136	1,136
3902	L&L 2 (STONEFX)	4,698	4,711	3,195	4,711	4,711
3903	L&L 3 (BLOSSOM)	2,093	4,311	2,110	4,311	4,311
3904	L&L 4 (SALADO)	3,243	3,961	1,720	3,961	3,961
4010	Economic Devel	23,500	43,500	22,500	23,500	23,500
4100	Planning Admin.	167,733	253,885	73,782	226,653	226,653
4200	Engineering Ser	1,069	45,500	3,250	45,500	45,500
4300	Bldg & Safety	82,883	162,718	140,657	186,099	186,099
5000	Sewer Dept	188,080	245,936	152,476	287,794	304,470
5200	WWTP	885,037	911,050	829,135	1,002,550	1,002,550
5250	Swr Improvemnts	228,450	479,200	90,012	440,700	440,700
5300	Sewer Transfers	285,000	300,000	300,000	300,000	300,000
5500	Gen Trans	968,587	907,451	907,451	1,109,565	1,109,565
6100	Parks Maint.	277,877	393,018	243,808	288,217	329,908
6101	Prk Spec Prjct	38,475	542,548	6,737	311,259	311,259
6125	RodgersTheatre	7,229	19,700	8,266	19,700	19,700
6140	Prop 68 Park	0	971,000	22,862	1,195,000	1,195,000
6200	Pool	64,020	108,305	86,704	120,700	120,700
7100	Water Dept	692,139	742,375	649,603	821,058	837,734
7300	Water Cap Trans	78,500	100,000	100,000	100,000	100,000
7420	WtrCapImprovent	231,117	671,400	171,879	731,400	731,400
8000	SOLID WASTE	396,984	0	0	0	0
9006	ATP-OLIVE VIEW	119	180,000	103,844	858,000	858,000
9007	ATP - WEST ST	119	215,000	110,684	1,009,000	1,009,000
9009	EMRGNCY RESP	136,487	215,000	81,384	80,000	80,000
Depts TOTAL		13,027,678	17,881,280	12,349,737	20,360,291	20,569,225

General City

City of Corning

Organizational Chart



CITY OF CORNING
2022- 2023 ANNUAL PROGRAM OF SERVICES
CITY COUNCIL
(1100)

ACTIVITY DESCRIPTION:

The City Council is elected by the citizens of Corning as their representatives to make the legislative and policy decisions of the City subject to the provisions of City Ordinances, Resolutions, Government Code, and the Constitution of the State of California. Members of the current City Council are: **Mayor Robert Snow** and four **Council Members: Vice Mayor Dave Demo, Karen Burnett, Jose “Chuy” Valerio and Shelly Hargens**. 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 supplies and expenses including special programs and presentations required of the City Council.

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

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

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 1100	Name: City Council					
001 5100	Direct Labor	18,300	18,000	16,500	18,000	18,000
001 5910	FICA-City Paid	1,377	1,400	1,262	1,400	1,400
001 6100	Office Supplies	32	150	47	150	150
001 6150	Materials/Supplies	875	1,400	1,267	1,700	1,700
001 7000	Association Dues	5,111	5,350	5,264	5,600	5,600
001 7200	Conferences/Meetings	2,862	7,000	1,478	7,000	7,000
401 7600	Scholarship	500	500	250	500	500
Total (1100) City Council		29,058	33,800	26,068	34,350	34,350

CITY OF CORNING
2022 – 2023 ANNUAL BUDGET DETAIL
CITY ADMINISTRATION
(1200)

ACTIVITY DESCRIPTION:

City Manager Kristina Miller is the City Manager and serves as the City's Chief Executive and Administrative Head of the Government under the direction and control of the City Council. 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.

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

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

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

SUPPLIES:

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

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

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

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

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

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Actual FY 2020-2021 As of 6/7/2022 FY 2021-2022 Proposed FY 2022-2023 Personnel 2022-2023

Expenses Description

Dept #: 1200 Name: City Administration

001 5100	Direct Labor	98,388	123,104	95,690	134,462	134,462
610 5100	Direct Labor	33,589	41,035	31,897	44,821	44,821
630 5100	Direct Labor	33,589	41,035	31,897	44,821	44,821
001 5300	Vacation	4,729	0	2,657	0	0
610 5300	Vacation	1,580	0	886	0	0
630 5300	Vacation	1,579	0	886	0	0
001 5350	Vacation Cash Out	238	0	5,355	0	0
610 5350	Vacation Cash Out	79	0	1,785	0	0
630 5350	Vacation Cash Out	79	0	1,785	0	0
001 5400	Sick Leave	860	0	4,403	0	0
610 5400	Sick Leave	287	0	1,468	0	0
630 5400	Sick Leave	287	0	1,468	0	0
001 5600	Admin Leave	2,795	0	5,100	0	0
610 5600	Admin Leave	939	0	1,700	0	0
630 5600	Admin Leave	939	0	1,700	0	0
001 5650	Admin Cash Out	722	0	0	0	0
610 5650	Admin Cash Out	241	0	0	0	0
630 5650	Admin Cash Out	241	0	0	0	0
001 5700	Holiday Pay	6,594	0	6,626	0	0
610 5700	Holiday Pay	2,198	0	2,209	0	0
630 5700	Holiday Pay	2,198	0	2,209	0	0
001 5900	Budgeted Benefits	0	42,516	0	44,801	44,801
610 5900	Budgeted Benefits	0	14,172	0	14,934	14,934
630 5900	Budgeted Benefits	0	14,172	0	14,934	14,934
001 5910	FICA-City Paid	9,206	0	9,356	0	0
610 5910	FICA-City Paid	3,115	0	3,119	0	0
630 5910	FICA-City Paid	3,115	0	3,119	0	0
001 5915	Disability Insurance	94	0	87	0	0

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
610 5915	Disability Insurance	31	0	29	0	0
630 5915	Disability Insurance	31	0	29	0	0
001 5920	ER PERS	10,819	0	10,768	0	0
610 5920	ER PERS	3,659	0	3,589	0	0
630 5920	ER PERS	3,660	0	3,590	0	0
001 5921	EE PERS	1,059	0	990	0	0
610 5921	EE PERS	358	0	330	0	0
630 5921	EE PERS	358	0	330	0	0
001 5930	Health Insurance	19,042	0	18,387	0	0
610 5930	Health Insurance	6,569	0	6,129	0	0
630 5930	Health Insurance	6,569	0	6,129	0	0
001 5950	Life Insurance	267	0	252	0	0
610 5950	Life Insurance	90	0	84	0	0
630 5950	Life Insurance	90	0	84	0	0
001 6100	Office Supplies	177	300	107	300	300
610 6100	Office Supplies	200	300	104	300	300
630 6100	Office Supplies	200	300	104	300	300
001 6150	Materials/Supplies	285	500	569	800	800
610 6150	Materials/Supplies	46	50	23	75	75
630 6150	Materials/Supplies	46	50	23	75	75
001 6350	Communications	913	1,100	930	1,100	1,100
610 6350	Communications	41	500	7	500	500
630 6350	Communications	41	500	7	500	500
001 7000	Association Dues	145	900	145	900	900
001 7200	Conferences/Meetings	1,214	3,500	3,116	3,500	3,500
001 7406	Comp/Equip/Soft	3,195	0	869	800	800
610 7406	Comp/Equip/Soft	3,195	0	869	800	800
630 7406	Comp/Equip/Soft	3,195	0	869	800	800
Total (1200) City Administration		273,175	284,034	273,862	309,523	309,523

**2022-2023 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:

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

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

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

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

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

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

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

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 1300	Name: City Clerk					
001 5100	Direct Labor	4,055	4,200	3,877	4,200	4,200
001 5910	FICA-City Paid	309	350	297	350	350
001 6100	Office Supplies	0	100	0	100	100
001 6150	Materials/Supplies	584	1,000	347	1,000	1,000
001 6300	Professional Services	2,051	1,750	3,191	3,500	3,500
610 6300	Professional Services	329	0	0	0	0
630 6300	Professional Services	329	0	0	0	0
001 6310	Elections	6,070	0	0	10,000	10,000
630 6350	Communications	0	0	0	0	0
001 6500	Print/Advertising	5,428	4,500	2,378	4,500	4,500
001 7000	Association Dues	0	100	0	100	100
001 7200	Conferences/Meetings	0	500	0	500	500
Total (1300) City Clerk		19,156	12,500	10,090	24,250	24,250

CITY OF CORNING
2022 – 2023 ANNUAL PROGRAM OF SERVICE
LEGAL SERVICES
(1400)

ACTIVITY DESCRIPTION:

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

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

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

PROFESSIONAL SERVICES:

- 6301 CITY ATTORNEY SERVICES:** This account provides for the City Attorney to attend City Council Meetings, fax, copies, phone costs, and for preparation of City Ordinances. Funding for this service is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).
- 6304 EMPLOYEE RELATIONS SERVICES:** Provides for the Labor Relations Consultant Gregory Einhorn, and for specialized Legal Counsel when necessary. Funding for this service is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).
- 6345 CONSULTANT, LITIGATION SERVICES:** Provides funding for legal services associated with legal litigations against the City.
- 7200 CONFERENCES AND MEETINGS:** Funding provided for City's share to attend various conferences & meetings such as League of California Cities Conference. Funding is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).
- 8001 BOOKS AND PERIODICALS:** Funds costs for necessary reference books needed to support the City Attorney. Funding for this service is provided from **funds 001** (General Fund), **610** (Sewer Enterprise Fund) and **630** (Water Enterprise Fund).
- 9081 RECEIVERSHIP LEGAL SERVICES:** 1409 Fig Lane.
- 9082 RECEIVERSHIP LEGAL SERVICES:** 652 Hickory St.
- 9083 RECEIVERSHIP LEGAL SERVICES:** 803 Butte St.
- 9086 RECEIVERSHIP LEGAL SERVICES:** 906 Sixth St.
- 9087 RECEIVERSHIP LEGAL SERVICES:** 1216 South St.
- 9088 RECEIVERSHIP LEGAL SERVICES:** 1518 Marin St.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 1400	Name: Legal Services					
001 6301	Consulting Serv	53,040	50,000	48,800	50,000	50,000
610 6301	Consulting Serv	6,630	7,000	6,078	7,000	7,000
630 6301	Consulting Serv	6,630	7,000	6,078	7,000	7,000
001 6304	EE Relations	0	700	0	700	700
610 6304	EE Relations	0	700	0	700	700
630 6304	EE Relations	0	700	0	700	700
001 6345	Consult, Lit.	54,547	30,000	49,308	30,000	30,000
001 7200	Conferences/Meetings	0	250	0	450	450
610 7200	Conferences/Meetings	0	250	0	450	450
630 7200	Conferences/Meetings	0	250	0	450	450
001 8001	Books/Periodic.	0	250	0	50	50
610 8001	Books/Periodic.	0	250	0	50	50
630 8001	Books/Periodic.	0	250	0	50	50
001 9081	1409 FIG LN	0	0	1,818	0	0
001 9082	852 HICKORY ST	0	0	393	0	0
001 9083	803 BUTTE ST	0	0	1,444	0	0
001 9086	906 SIXTH ST	0	0	900	0	0
001 9087	1216 South St	0	0	25	0	0
001 9088	1518 Marin St	0	0	25	0	0
Total (1400) LegalServices		120,847	97,600	114,869	97,600	97,600

CITY OF CORNING
2022 – 2023 ANNUAL BUDGET DETAIL
FINANCE DEPARTMENT
(1500)

ACTIVITY DESCRIPTION:

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

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

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

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

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

SUPPLIES:

6100 OFFICE SUPPLIES: Funds 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 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 & Accounting Consultant which provides accounting/auditing services; the City has no full-time Accountant. This account also provides funding for Hinderliter De Lamas & Assoc. (HdL) Services. Funding is provided from the General Fund (001), Business License ADA Fund (080), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).

6350 COMMUNICATIONS: Funds this department's share for the phone system and costs of membership in the Parcel Quest Software Program and 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 General (001); Sewer Enterprise (610), and the Water Enterprise (630) funds.

6700 EQUIPMENT MAINTENANCE: Provides funding for various maintenance agreements such as: 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 are provided from the General Fund (001), Sewer Enterprise Fund (610), Solid Waste Fund (615) and the Water Enterprise Fund (630).

- 6950 UNCOLLECTIBLES:** Funds the uncollectible bad debt from water and sewer bills, (for example, in 2019/20 sewer was \$1,944 and water \$1,220; the 2020/21 totals were \$0 for both, due to COVID-19 unpaid balances cannot be sent to the Collections Bureau). 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:** Funds the membership in the American Payroll Association and is provided from the **General Fund (001), the Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).**
- 7100 TRAINING/EDUCATION:** Funds training and is provided from the **General Fund (001), the Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).**
- 7200 CONFERENCES/MEETINGS:** Funds are only included to cover personal vehicle mileage and meals, if any, in support of City operations and 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).**
- 8014 ARPA-WATER ARREARS GRANT FUNDING** **Water Enterprise Fund (630).**
- 9300 MACHINERY/EQUIPMENT:** Funds unforeseen equipment replacement; unused funds at the end of the year remain in the General Fund. This funding is provided from the **General Fund (001), Sewer Capital Replacement Fund (381), Reserve Fund (383), Sewer Enterprise Fund (610), and the Water Enterprise Fund (630).**
- 9335 (079) NEW ACCOUNTING SOFTWARE:** Provides funding for updated/new accounting software for the Finance Department to replace the antiquated MOM System currently being utilized.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 1500 Name: Finance Department						
001 5100	Direct Labor	15,290	18,674	14,395	20,132	20,132
610 5100	Direct Labor	61,156	74,697	57,581	80,528	80,528
630 5100	Direct Labor	76,931	93,371	71,976	100,660	100,660
001 5200	Overtime	7	0	4	0	0
610 5200	Overtime	0	0	17	0	0
630 5200	Overtime	0	0	21	0	0
001 5300	Vacation	470	0	349	0	0
610 5300	Vacation	1,880	0	1,394	0	0
630 5300	Vacation	2,350	0	1,743	0	0
001 5350	Vacation Cash Out	229	0	673	0	0
610 5350	Vacation Cash Out	917	0	2,690	0	0
630 5350	Vacation Cash Out	1,147	0	3,363	0	0
001 5400	Sick Leave	704	0	1,320	0	0
610 5400	Sick Leave	2,814	0	5,282	0	0
630 5400	Sick Leave	3,518	0	6,602	0	0
001 5600	Admin Leave	82	0	222	0	0
610 5600	Admin Leave	330	0	889	0	0
630 5600	Admin Leave	412	0	1,111	0	0
001 5650	Admin Cash Out	202	0	236	0	0
610 5650	Admin Cash Out	808	0	946	0	0
630 5650	Admin Cash Out	1,010	0	1,182	0	0
001 5700	Holiday Pay	978	0	980	0	0
610 5700	Holiday Pay	3,910	0	3,920	0	0
630 5700	Holiday Pay	4,887	0	4,900	0	0
001 5800	CompTime-Off	0	0	1	0	0
610 5800	CompTime-Off	0	0	3	0	0
630 5800	CompTime-Off	0	0	4	0	0
001 5850	Comp Time Cash Out	0	4,500	0	4,500	4,500

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
001 5900	Budgeted Benefits	0	10,267	0	9,420	9,420
610 5900	Budgeted Benefits	0	41,068	0	37,680	37,680
630 5900	Budgeted Benefits	0	51,336	0	47,099	47,099
001 5910	FICA-City Paid	1,331	0	1,433	0	0
610 5910	FICA-City Paid	5,322	0	5,731	0	0
630 5910	FICA-City Paid	6,652	0	7,164	0	0
001 5915	Disability Insurance	24	0	22	0	0
610 5915	Disability Insurance	95	0	87	0	0
630 5915	Disability Insurance	119	0	109	0	0
001 5920	ER PERS	1,605	0	1,582	0	0
610 5920	ER PERS	6,417	0	6,329	0	0
630 5920	ER PERS	8,021	0	7,911	0	0
001 5921	EE PERS	162	0	149	0	0
610 5921	EE PERS	648	0	594	0	0
630 5921	EE PERS	810	0	743	0	0
001 5930	Health Insurance	6,350	0	5,139	0	0
610 5930	Health Insurance	25,399	0	20,557	0	0
630 5930	Health Insurance	31,746	0	25,695	0	0
001 5950	Life Insurance	68	0	63	0	0
610 5950	Life Insurance	272	0	253	0	0
630 5950	Life Insurance	340	0	315	0	0
001 6100	Office Supplies	6,855	2,000	5,379	2,800	2,800
610 6100	Office Supplies	1,515	2,000	2,315	2,800	2,800
615 6100	Office Supplies	1,369	2,000	340	0	0
630 6100	Office Supplies	1,515	2,000	2,331	2,800	2,800
001 6150	Materials/Supplies	455	400	69	200	200
610 6150	Materials/Supplies	170	400	0	200	200
630 6150	Materials/Supplies	189	400	0	200	200
001 6300	Professional Services	21,770	26,800	23,357	26,800	26,800
080 6300	Professional Services	678	600	711	700	700

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Personnel 2022- 2023
610 6300	Professional Services	11,107	13,500	11,917	13,500	13,500
630 6300	Professional Services	11,107	13,500	11,917	13,500	13,500
001 6350	Communications	1,323	700	1,152	700	700
610 6350	Communications	1,305	700	1,134	700	700
630 6350	Communications	1,287	700	1,134	700	700
001 6600	Rents/Leases	89	100	81	100	100
610 6600	Rents/Leases	1,066	1,200	970	1,200	1,200
630 6600	Rents/Leases	1,066	1,200	970	1,200	1,200
001 6700	Equipment Maintenance	11,228	13,500	10,215	13,500	13,500
610 6700	Equipment Maintenance	15,486	13,500	14,185	13,500	13,500
630 6700	Equipment Maintenance	15,939	13,500	14,656	13,500	13,500
610 6950	Uncollectibles	0	4,000	0	4,000	4,000
630 6950	Uncollectibles	0	2,500	0	2,500	2,500
001 7000	Association Dues	87	150	92	150	150
610 7000	Association Dues	87	150	92	150	150
630 7000	Association Dues	87	150	92	150	150
001 7100	Training/Education	150	350	65	350	350
610 7100	Training/Education	150	350	65	350	350
630 7100	Training/Education	150	350	65	350	350
001 7200	Conferences/Meetings	0	350	0	350	350
610 7200	Conferences/Meetings	0	350	0	350	350
630 7200	Conferences/Meetings	0	350	0	350	350
610 7985	Cash-Over Under	0	650	54	150	150
630 7985	Cash-Over Under	0	650	0	150	150
630 8014	ARPA-Wtr Arrear	0	0	35,670	0	0
001 9300	Machine/Equipment	0	1,150	1,293	1,150	1,150
381 9300	Machine/Equipment	14,292	15,000	0	0	0
383 9300	Machine/Equipment	0	0	2,732	0	0
610 9300	Machine/Equipment	0	1,150	1,293	1,150	1,150
630 9300	Machine/Equipment	0	1,150	1,293	1,150	1,150

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
079 9335	Acct Software	0	0	0	147,733	147,733
Total (1500) Finance Dept.		395,937	431,413	411,316	569,152	569,152

CITY OF CORNING
2022 – 2023 ANNUAL BUDGET DETAIL
GENERAL CITY
(1600)

ACTIVITY DESCRIPTION:

General City carries the "Budget Detail" on those annual City expenses not specifically related to a single City Department, such as City Hall's utilities and insurance. Responsibility for managing these costs rests with the City Manager's Office and the Finance Department. The City Manager's Administrative Services Manager manages Workers' Compensation and Liability Claims. The City'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 2020 annual valuation for the Miscellaneous Plan calculated a UAL of \$3,638,087. The 2020 annual valuation for the Safety Plan calculated a UAL of \$4,785,138. The combined total UAL for 2020 is \$8,423,225. Due to low rates of return as a result of the COVID-19 pandemic, we anticipate a significant increase to the UAL in a few years. The effects will not be felt immediately because CalPERS averages its returns over a period of a few years, so that there are not large annual swings in the UAL. Funding is provided by the **General Fund (001) at 78%, Sewer Enterprise Fund (610) at 9%, and the Water Enterprise Fund (630) at 13%.**

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

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

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

001-6300 PROFESSIONAL SERVICES: Funds the MGT of America Contract for SB-90 Claims Recovery.

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

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

- 001-6410 ELECTRICITY:** Funds electrical utility bills not easily attributed to individual departments.
- 001-6430 NATURAL GAS:** Provides funding for the City Hall complex PG&E natural gas bill.
- 6700 EQUIPMENT MAINTENANCE:** Funds Maintenance Agreements on the copy machines in City Hall, Access Management Shredding Services, and portion of the IT Services Agreement with Computer Logistics. Funding is provided by the **General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630)**.
- 6800 GENERAL INSURANCE:** Finances fire/damage Insurance for all City structures and motor vehicle Insurance for City vehicles. Charges for Water, Sewer, and Airport Equipment and facilities are charged directly to those Enterprise Funds and will not be reflected in this General City Account. Funding provided by the **General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630)**.
- 6810 LIABILITY INSURANCE:** Charges here reflect the City's deposits for liability coverage through the Northern California Cities Self Insurance Fund. Costs are apportioned between the General, Water and Sewer Funds. The City is directly responsible for the first \$50,000 in liability coverage costs called the "Banking Layer"; all City members of the JPA "pool" share the cost of claims over \$50,000 up to \$500,000; "Excess Insurance" coverage is then provided up to \$10,000,000 through membership of our NCCSIF in the much larger California Joint Powers Risk Management Authority "CJPRMA". Funding is provided by the **General Fund (001), Sewer Enterprise Fund (610) and the Water Enterprise Fund (630)**.
- 001-6815 UNEMPLOYMENT INSURANCE:** The General Fund finances unemployment costs charged to the City.
- 001-9860 PERS DEBT, SIDE FUND:** Payment of PERS Side Fund Debt.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 1600	Name: General City					
001 5935	UAL Unfunded Accrued Liability	387,221	441,900	441,823	506,100	506,100
610 5935	UAL Unfunded Accrued Liability	38,682	50,600	50,600	58,400	58,400
630 5935	UAL Unfunded Accrued Liability	58,023	76,200	76,200	84,400	84,400
001 5940	Workmens Compensation	105,546	142,500	128,735	142,500	142,500
610 5940	Workmens Compensation	15,906	19,000	17,165	19,000	19,000
630 5940	Workmens Compensation	22,609	28,500	25,747	28,500	28,500
001 6150	Materials/Supplies	440	0	0	0	0
001 6175	Weed/Tree Spray	4,483	7,000	3,196	7,000	7,000
001 6300	Professional Services	1,160	1,000	2,640	2,600	2,600
001 6313	Senior Center	4,348	10,000	10,195	40,000	40,000
001 6350	Communications	6,645	5,700	6,800	5,700	5,700
001 6410	Electricity	59,272	75,000	70,346	79,000	79,000
001 6430	Natural Gas	2,820	4,000	10,603	8,800	8,800
001 6700	Equipment Maintenance	1,002	1,500	884	1,500	1,500
610 6700	Equipment Maintenance	646	1,000	884	1,000	1,000
630 6700	Equipment Maintenance	1,002	1,500	884	1,500	1,500
001 6800	Gen.Insurance	30,195	33,000	32,711	34,650	34,650
610 6800	Gen.Insurance	14,925	17,000	15,547	17,850	17,850
630 6800	Gen.Insurance	14,925	17,000	15,547	17,850	17,850
001 6810	Liability Insurance	50,020	132,500	90,037	115,559	115,559
610 6810	Liability Insurance	25,010	66,250	45,018	57,779	57,779
630 6810	Liability Insurance	25,010	66,250	45,018	57,779	57,779
001 6815	Unemployment Insurance	12,480	19,000	190	15,000	15,000
001 9118	18-19 ENRGY IMP	0	0	16,423	0	0
001 9860	PERS Debt, Side Fund	320,774	648,656	587,126	0	0
Total (1600) General City		1,203,144	1,865,056	1,694,321	1,302,467	1,302,467

**CITY OF CORNING
2022-2023 ANNUAL BUDGET NARRATIVE
AMERICAN RESCUE PLAN ACT (ARPA) (1850)**

ACTIVITY DESCRIPTION:

At the March 22, 2022 City Council Meeting, the City Council voted unanimously to approve the Downtown Corning Historical Business District Awning Program and allocated \$250,000 of the City's 1.7 million awarded in American Rescue Plan Act 2021 Funds (ARPA) to fund this Program.

3CORE has agreed to administer the Program on behalf of the City.

SUPPLIES:

005 - 6300 PROFESSIONAL SERVICES: Provides funding associated with administering the Grant.

005 - 8025 AWNING DOWNTOWN: Provides funding for the downtown business's awning design, construction, and replacement Program.

City of Corning
Annual Budget
Fiscal Year 2022-2023

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Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 1850	Name: American Rescue Plan Act (ARPA)					
005 6300	Professional Services	0	0	0	300,000	300,000
005 8025	Awning Downtown	0	0	0	250,000	250,000
Total (1850) ARPA		0	0	0	550,000	550,000

**CITY OF CORNING
2022– 2023 ANNUAL BUDGET DETAIL
CITY TREASURER
(1900)**

ACTIVITY DESCRIPTION:

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

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

The duties of the elected City Treasurer have been largely replaced by the City 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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 1900	Name: Treasurer					
001 5100	Direct Labor	615	600	550	600	600
001 5910	FICA-City Paid	46	50	42	50	50
Total (1900) Treasurer		661	650	592	650	650

CITY OF CORNING
2022- 2023 ANNUAL PROGRAM OF SERVICES
PROP. 47, Cycle 2
(2125)

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.

The City's first grant proposal was funded by the Board of State and Community Corrections in the amount of \$1,000,000 to provide substance use treatment, mental health treatment, care coordination, and an advocate to 12–18-year-olds that have been cited in Tehama County.

The City's second grant application, in the amount of \$3,535,485 was funded. This application expanded the Program to 18-26-year-olds and also provides housing assistance. This Grant will likely be extended to December 31, 2023.

- To provide mental health and Drug & Alcohol counseling for youth in both programs.

SUPPLIES:

- 195 - 6177 GRANT ADMINISTRATION:** Provides funding associated with administering the Grant.
- 195 - 6182 COUNSELOR:** Provides funding for counselling services in support of the Prop. 47 RESTORE Program.
- 195 - 6191 DATA EVAL (CER):** Provides funding for data collection, documentation, and evaluation.
- 195 - 6300 PROFESSIONAL SERVICES:**
- 195 - 6372 JOB TRAINING CENTER:** Provides funding for services provided by the Job Training Center – Tehama County.
- 195 - 6373 EMPOWER TEHAMA:** Provides funding for services provided by Empower Tehama.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 2125	Name: Prop 47 Cycle 2					
195 6177	Grant Administration	0	19,057	0	20,000	20,000
195 6182	Counselor	358,172	455,170	381,323	475,000	475,000
195 6191	Data Coll/Eval	14,818	61,294	13,548	64,000	64,000
195 6300	Professional Services	0	88,674	0	50,000	50,000
195 6372	Job Training Center	14,982	206,340	57,433	215,000	215,000
195 6373	Empower Tehama	269,239	456,636	427,268	480,000	480,000
Total (2125) Prop 47 Cycle 2		657,210	1,287,171	879,571	1,304,000	1,304,000

CITY OF CORNING
2022 – 2023 ANNUAL BUDGET DETAIL
RECREATION DEPARTMENT
(3300)

ACTIVITY DESCRIPTION:

Planner 2/Recreation Coordinator Chrissy Meeds directs the Recreation Department under the supervision of the City Manager and is responsible for the development and implementation of a Recreation Program in the City of Corning. The Department's Mission is to organize, supervise, coordinate, and evaluate recreational activities while managing volunteers in order to assure the success of the Programs. Many of the existing Programs are funded by Promise Neighborhood; this funding source is expected to expire in December 2022.

RECREATIONAL PROGRAMS:

The City Council 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, and Youth Basketball.

Promise Neighborhood Grant funded programs include Taekwondo, Dance/Gymnastics, Ballet, Photography, flag football, and crafts to name a few.

PERSONNEL SERVICES:

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

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

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

SUPPLIES:

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

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

001 - 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 via contract. (City collects program fees and distributes to Independent Program Director, retaining 5% for processing.)

160 - 6349 RECREATION INSTRUCTORS: Funds Fee Based Instructors working as City temporary employees via 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.

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Actual FY 2020-2021 Budgeted FY 2021-2022 As of 6/7/2022 FY 2021-2022 Proposed FY 2022-2023 Personnel 2022-2023

Expenses

Dept #: 3300 Name: Recreation Department

001 5100	Direct Labor	98	13,269	799	14,757	14,757
160 5100	Direct Labor	19,921	13,269	21,837	14,757	14,757
160 5300	Vacation	1,616	0	546	0	0
160 5350	Vacation Cash Out	461	0	500	0	0
001 5400	Sick Leave	8	0	0	0	0
160 5400	Sick Leave	777	0	470	0	0
001 5700	Holiday Pay	15	0	0	0	0
160 5700	Holiday Pay	1,501	0	1,439	0	0
001 5850	Comp Time Cash Out	0	0	613	0	0
160 5850	Comp Time Cash Out	1,399	0	581	0	0
001 5900	Budgeted Benefits	0	7,949	0	8,294	8,294
160 5900	Budgeted Benefits	0	7,949	0	8,294	8,294
001 5910	FICA-City Paid	11	0	112	0	0
160 5910	FICA-City Paid	2,140	0	2,126	0	0
001 5915	Disability Insurance	0	0	6	0	0
160 5915	Disability Insurance	37	0	40	0	0
001 5920	ER PERS	12	0	64	0	0
160 5920	ER PERS	1,812	0	1,844	0	0
001 5921	EE PERS	1	0	15	0	0
160 5921	EE PERS	338	0	321	0	0
001 5930	Health Insurance	30	0	420	0	0
160 5930	Health Insurance	7,329	0	7,173	0	0
001 5950	Life Insurance	1	0	4	0	0
160 5950	Life Insurance	107	0	103	0	0
001 6150	Materials/Supplies	1,412	17,500	1,678	17,500	17,500
160 6150	Materials/Supplies	17,147	25,000	13,377	30,000	30,000
001 6300	Professional Services	1,850	0	0	0	0
001 6349	RECREATION INST	0	20,000	2,411	15,000	15,000

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
160 6349	RECREATION INST	16,305	20,000	23,459	30,000	30,000
160 6374	M'BIAH LLC	0	21,886	18,917	0	0
160 6375	CUHS District	0	5,126	1,495	0	0
001 7100	Training/Education	0	0	0	500	500
Total (3300) Recreation Department		74,328	151,948	100,351	139,102	139,102

CITY OF CORNING
2022- 2023 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 2022-2023 local grant match.**

UPCOMING ACTIVITIES:

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

PAST 3CORE CORNING ACTIVITIES COMPLETED:

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

BUDGET DETAIL:

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 4010	Name: Economic Development					
001 6312	Corning Chamber Commerce	16,000	16,000	15,000	16,000	16,000
001 7408	3 CORE	7,500	7,500	7,500	7,500	7,500
077 8031	Economic Dev. Projects	0	20,000	0	0	0
Total (4010) Economic Development		23,500	43,500	22,500	23,500	23,500

CITY OF CORNING
2022 - 2023 ANNUAL BUDGET DETAIL
PLANNING DEPARTMENT
(4100)

ACTIVITY DESCRIPTION:

The Planning Department is responsible for implementation of the City's General Plan, Zoning, Environmental Reviews, Use & Variance Permit processing, and Parcel/Subdivision Map processing. In addition to reviewing, processing, and monitoring planning applications/projects, Staff continually reviews informal "concept plans" and incorporates the responses of various City Departments to those concept plans. The Planner must involve citizens in the Planning process 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 we begin recovery, the City has hired Christina Meeds as the Part-time Planner 2 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 assisting Planner 2 Christina Meeds.

ACCOMPLISHMENTS:

Notable recent completed planning projects:

1. Zoning Code Update;
2. Housing Element Updates;
3. Currently updating the Municipal Services Review.

PERSONNEL SERVICES:

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

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

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

SUPPLIES:

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

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

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

154-6300 PROFESSIONAL SERVICES: LEAP Grant funds for Professional Services for GIS Mapping and Housing Development.

610-6300 PROFESSIONAL SERVICES: Professional Services funded through the Sewer Enterprise Fund.

630-6300 PROFESSIONAL SERVICES: Professional Services funded through the Water Enterprise Funds.

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

- 001-6350 COMMUNICATIONS:** Funds department's phone and copy costs.
- 001-6355 PROFESSIONAL SERVICES – SB2:** Funds SB2 Grant associated projects.
- 001-6700 EQUIPMENT MAINTENANCE:** Funds department's office equipment service.
- 001-7000 ASSOCIATION DUES:** Funds Planning Association dues.
- 001-7200 CONFERENCES & MEETINGS:** Funds costs for attendance at meetings and the annual League of California Cities Planners Institute.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 4100	Name: Planning Administration					
001 5100	Direct Labor	21,490	26,538	21,810	44,271	44,271
001 5300	Vacation	1,616	0	546	0	0
001 5350	Vacation Cash Out	461	0	500	0	0
001 5400	Sick Leave	777	0	470	0	0
001 5700	Holiday Pay	1,528	0	1,439	0	0
001 5850	Comp Time Cash Out	1,399	0	1,194	0	0
001 5899	Emergency Response	691	0	0	0	0
001 5900	Budgeted Benefits	0	15,897	0	24,882	24,882
001 5910	FICA-City Paid	2,336	0	2,168	0	0
001 5915	Disability Insurance	41	0	40	0	0
001 5920	ER PERS	1,991	0	1,844	0	0
001 5921	EE PERS	374	0	324	0	0
001 5930	Health Insurance	8,104	0	6,922	0	0
001 5950	Life Insurance	117	0	103	0	0
001 6100	Office Supplies	460	400	324	450	450
001 6150	Materials/Supplies	266	350	203	350	350
001 6300	Professional Services	9,992	31,800	15,863	31,800	31,800
154 6300	Professional Services	0	65,000	0	65,000	65,000
324 6300	Professional Services	138	0	0	0	0
610 6300	Professional Services	1,077	5,000	1,690	5,000	5,000
630 6300	Professional Services	1,077	5,000	1,690	5,000	5,000
001 6331	GIS Support	5,000	7,500	2,500	7,500	7,500
001 6350	Communications	505	750	185	750	750
155 6355	ProfSrvcs-SB2	106,919	40,000	13,524	40,000	40,000
001 6700	Equipment Maintenance	22	150	17	150	150
001 7000	Association Dues	0	500	99	500	500
001 7200	Conferences/Meetings	1,352	1,000	327	1,000	1,000
001 9070	DIF Study	0	54,000	0	0	0
Total (4100) Planning Administration		167,733	253,885	73,782	226,653	226,653

CITY OF CORNING
2022 – 2023 ANNUAL BUDGET DETAIL
BUILDING AND SAFETY DEPARTMENT
(4300)

ACTIVITY DESCRIPTION:

Under management of City Building Official Dan Redding, the responsibilities of the Building & Safety Department consist of:

- Issuing Permits for new construction, remodels, demolition of existing buildings, etc. and entering new permits and associated information into the Building Software Program (IWorQ);
- Inspection services on new buildings and re-inspection services for building additions, modifications, and alterations;
- Plan check services for new construction projects and building addition/remodel projects and closely works with Contractors to coordinate Building and Code Enforcement related activities;
- Enforcement of the Uniform Building, Plumbing, Mechanical and Fire Codes, as well as the National Electrical Codes; and
- Responsible for the abatement of dangerous buildings, enforcement of the State of California Administrative Code, Health and Safety Code, and the California Energy Commission Title 24 requirements.

The Building Department's only Staff Member generally consists of the Building Official who also performs Public Works Project/Permit Inspections and enforcement of the City's Zoning Code and Business License requirements. The City also now utilizes the services of a Part-Time Inspector for coverage when the Building Official is on vacation or has an extended illness/injury. The Building Official, and periodically a Part-Time Inspector are funded by General, Water and Sewer funds.

The Building & Safety Department's software program (IWorQ) which has been very beneficial to Staff as the Program not only provides for Building Permit issuance and tracking, but also for Code Enforcement.

PERSONNEL SERVICES:

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

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

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

SUPPLIES:

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

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

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

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

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

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

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

- 7200 CONFERENCES/MEETINGS:** Provides funding for private vehicle mileage and attendance at conferences and meetings.
- 7500 VEHICLE OPERATION/MAINTENANCE:** Funds vehicle operation/maintenance costs.
- 7750 CODE ENFORCEMENT:** Funds abatement of dangerous building concerns and other related Code Enforcement issues. Some associated expenses are recouped via recorded property, through Receivership Recoveries, or by invoicing.
- 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 2022-2023

Proposed with
Added

Actual FY
2020-2021

Budgeted FY
2021-2022

As of 6/7/2022
FY 2021-2022

Proposed FY
2022-2023

Personnel 2022-
2023

Expenses

Description

Dept #: 4300 Name: Building & Safety

001 5100	Direct Labor	12,000	36,830	27,107	38,824	38,824
610 5100	Direct Labor	9,065	27,622	17,099	29,118	29,118
630 5100	Direct Labor	9,000	27,622	17,099	29,118	29,118
001 5300	Vacation	0	0	1,710	0	0
610 5300	Vacation	0	0	1,282	0	0
630 5300	Vacation	0	0	1,282	0	0
001 5400	Sick Leave	638	0	5,373	0	0
610 5400	Sick Leave	478	0	1,298	0	0
630 5400	Sick Leave	478	0	1,298	0	0
001 5600	Admin Leave	223	0	2,314	0	0
610 5600	Admin Leave	167	0	1,735	0	0
630 5600	Admin Leave	167	0	1,735	0	0
001 5700	Holiday Pay	299	0	1,843	0	0
610 5700	Holiday Pay	224	0	1,382	0	0
630 5700	Holiday Pay	224	0	1,382	0	0
001 5900	Budgeted Benefits	0	15,558	0	16,099	16,099
610 5900	Budgeted Benefits	0	11,668	0	12,070	12,070
630 5900	Budgeted Benefits	0	11,668	0	12,070	12,070
001 5910	FICA-City Paid	1,159	0	2,961	0	0
610 5910	FICA-City Paid	763	0	1,726	0	0
630 5910	FICA-City Paid	763	0	1,726	0	0
001 5915	Disability Insurance	14	0	32	0	0
610 5915	Disability Insurance	9	0	19	0	0
630 5915	Disability Insurance	9	0	19	0	0
001 5920	ER PERS	1,248	0	3,474	0	0
610 5920	ER PERS	822	0	1,900	0	0
630 5920	ER PERS	823	0	1,901	0	0
001 5921	EE PERS	147	0	330	0	0

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
610 5921	EE PERS	110	0	248	0	0
630 5921	EE PERS	110	0	248	0	0
001 5930	Health Insurance	5,027	0	11,059	0	0
610 5930	Health Insurance	2,063	0	4,539	0	0
630 5930	Health Insurance	2,063	0	4,539	0	0
001 5950	Life Insurance	41	0	97	0	0
610 5950	Life Insurance	27	0	55	0	0
630 5950	Life Insurance	27	0	55	0	0
001 6100	Office Supplies	322	700	200	700	700
001 6150	Materials/Supplies	178	750	685	750	750
001 6300	Professional Services	24,635	20,000	12,232	20,000	20,000
001 6350	Communications	792	1,000	789	1,000	1,000
001 6700	Equipment Maintenance	0	4,000	183	6,000	6,000
001 7000	Association Dues	210	200	0	200	200
001 7100	Training/Education	200	300	126	300	300
001 7200	Conferences/Meetings	0	500	0	500	500
001 7500	Veh Operations/Maintenance	332	1,000	592	1,000	1,000
001 7750	Code Enforcement	0	0	0	15,000	15,000
001 9071	Track It Soft.	6,000	0	6,000	0	0
001 9085	1219&1223 SOLANO	468	0	0	0	0
001 9200	SB1473	524	300	325	350	350
001 9201	Strong Motion	1,031	3,000	658	3,000	3,000
Total (4300) Building & Safety		82,883	162,718	140,657	186,099	186,099

**CITY OF CORNING
2022-2023 ANNUAL BUDGET NARRATIVE
GENERAL TRANSFERS
(5500)**

ACTIVITY DESCRIPTION:

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

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Personnel 2022-
2023

Proposed FY
2022-2023

As of 6/7/2022
FY 2021-2022

Budgeted FY
2021-2022

Actual FY
2020-2021

Expenses

Description

Dept #: 5500 Name: General Transfers

001 9335	Acct Software	0	0	0	147,733	147,733
002 9501	Budgeted Trans.	300,998	139,747	139,747	183,560	183,560
001 9510	Bud Trans MidYr	25,000	0	0	0	0
002 9829	Cap Trans-PW	102,253	183,793	183,793	184,401	184,401
002 9830	CapRepTran/Fire	340,336	324,002	324,002	343,871	343,871
002 9836	Dispatch Support	200,000	200,000	200,000	250,000	250,000
002 9837	Support Part-time PW	0	59,909	59,909	0	0

Total (5500) General Transfers

968,587 907,451 907,451 1,109,565 1,109,565

CITY OF CORNING
2022/2023
ANNUAL BUDGET NARRATIVE
PROP. 68 PARK (6140)

ACTIVITY DESCRIPTION:

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

SUPPLIES & SERVICES:

360-7010 TITLE/ESCROW/PURCHASE: Funding from the Prop. 68 Park Grant provided funding for the Title, Escrow, and purchase of the properties located south of City Hall for the new Park.

360-7377 HAZARDOUS CLEANUP: Prop. 68 Grant provided funds for any necessary hazardous sit cleanup at the new park properties.

360-7395 PRE-CONSTRUCTION: Prop. 68 Grant provided funds for pre-construction costs associated with the new Park.

360-7399 SITE DEMOLITION: Prop. 68 Grant provided funds for site demolition of existing buildings located on the new park site.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 6140 Name: Prop 68 Park						
360 7010	Title/Escrow/Pur	0	671,000	14,890	0	0
360 7377	Hazardous Cleanup	0	100,000	7,972	100,000	100,000
360 7395	PreConstruction	0	0	0	945,000	945,000
360 7399	Site Demolition	0	200,000	0	150,000	150,000
Total (6140) Prop 68 Park		0	971,000	22,862	1,195,000	1,195,000

CITY OF CORNING
2022/2023
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.

PERSONNEL SERVICES:

001-5100: SALARIES: Funds Employee salaries.

5300/5400/5600/5700/5899: ACCRUAL BUYOUTS: Vacation Leave; Sick Leave; Administrative Leave; Holiday Pay; Emergency Response.

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

SUPPLIES & 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.

001-8010 COVID BUS.-ASSIST: Grant Funds received in 2020/2021 in the amount of \$77,500 to assist our local businesses during the Pandemic.

180-8080 CDBG CV2 AND 3: State Community Development Block Grant Coronavirus Aid, Relief, and Economic Security Act Funding to fund the allocation \$81,839 for the Homeless Navigation Center under the Memorandum of Understanding between the County of Tehama and the City.

001-8081 CDBG CV2 AND 3: FY 2021/2022 State Community Development Block Grant Coronavirus Aid, Relief, and Economic Security Act Funding in the amount of \$26,000 for General Administration of the Utility Payment Assistance Program; and \$174,000 to fund the Program to provide utility payment assistance to low and moderate income residents,

180-8081 CDBG CV2 AND 3: State Community Development Block Grant Coronavirus Aid, Relief, and Economic Security Act Funding in the amount of \$26,000 for General Administration of the Utility Payment Assistance Program; and \$174,000 to fund the Program to provide utility payment assistance to low and moderate income residents,

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 9009	Name: EMERGENCY RESPONSE					
001 5100	Direct Labor	3	0	0	0	0
001 5300	Vacation	620	0	0	0	0
001 5400	Sick Leave	124	0	7,181	0	0
001 5600	Admin Leave	184	0	0	0	0
001 5700	Holiday Pay	90	0	0	0	0
001 5899	Emergency Response	5,916	0	16,838	0	0
610 5899	Emergency Response	57	0	1,873	0	0
630 5899	Emergency Response	112	0	4,511	0	0
001 5910	FICA-City Paid	550	0	1,713	0	0
610 5910	FICA-City Paid	4	0	141	0	0
630 5910	FICA-City Paid	8	0	342	0	0
001 5915	Disability Insurance	3	0	39	0	0
610 5915	Disability Insurance	0	0	4	0	0
630 5915	Disability Insurance	0	0	12	0	0
001 5920	ER PERS	604	0	2,395	0	0
610 5920	ER PERS	5	0	171	0	0
630 5920	ER PERS	9	0	340	0	0
001 5921	EE PERS	35	0	30	0	0
001 5930	Health Insurance	1,069	0	5,773	0	0
610 5930	Health Insurance	18	0	672	0	0
630 5930	Health Insurance	18	0	672	0	0
001 5950	Life Insurance	12	0	83	0	0
610 5950	Life Insurance	0	0	7	0	0
630 5950	Life Insurance	0	0	18	0	0
630 6165	Plang/Tech Asst	712	0	0	0	0
001 6265	Emerg Resp&Prep	25,425	5,000	14,510	5,000	5,000
610 6265	Emerg Resp&Prep	12,060	5,000	7,835	5,000	5,000
630 6265	Emerg Resp&Prep	11,348	5,000	7,915	5,000	5,000

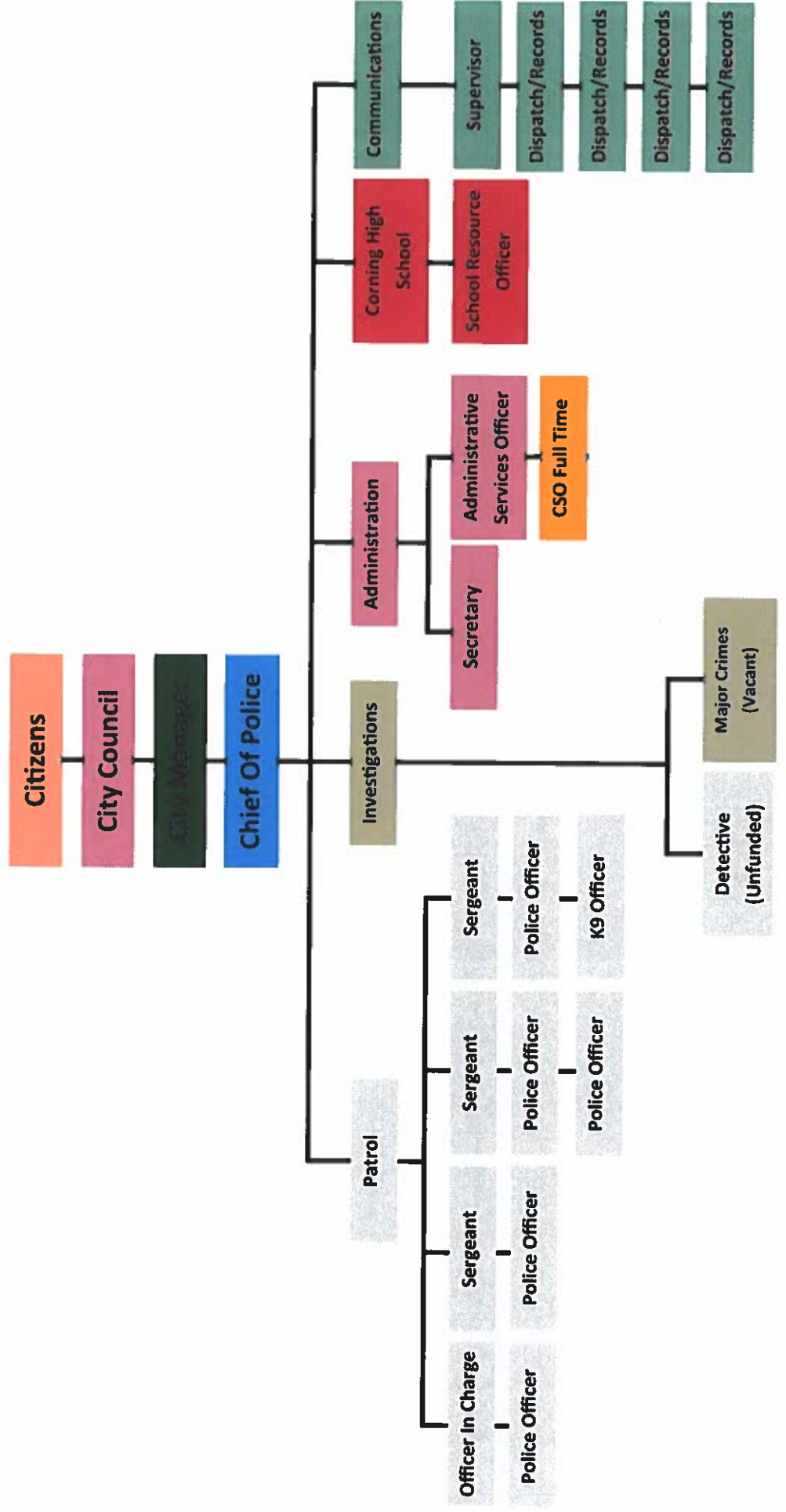
City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
001 8010	COVID BusAssist	77,500	0	0	0	0
180 8080	CDBG CV2&3-ADMIN	0	26,000	3,515	15,000	15,000
001 8081	CDBG CV2&3-ASST	0	0	1,793	0	0
180 8081	CDBG CV2&3-ASST	0	174,000	3,000	50,000	50,000
Total (9009) EMERGENCY RESPONSE		136,487	215,000	81,384	80,000	80,000

Police



Corning Police Department



CITY OF CORNING
2022/2023 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 unstaffed)
(8) Patrol Officers	(1 Grant Funded)
(1) Detective	(Unfunded)
(1) Corning Union High School District School Resource Officer	(Partial funded)
(1) Administrative Services Manager	
(1) Administrative Secretary	

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

2021/2022 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 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 parks camera system through the Cal COPS grant.
- The Department was able to add three new Volunteers in Police Service.
- The Department was able to add a new K9 vehicle to its fleet.

2022/2023 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.

5125 PART-TIME SALARIES

5200 OVERTIME:

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

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

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

SUPPLIES:

- 6150 MATERIAL/SUPPLIES:** Photographic material, evidence collection supplies and equipment, medical aid supplies, chemical testing materials, other miscellaneous items not included in other line-item accounts.
- 6250 SMALL TOOL:** 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 gun (Taser) supplies, and replacement of damaged safety equipment).
- 6750 BUILDING MAINTENANCE:** Provides funding for all department building maintenance.
- 7000 ASSOCIATION DUES:** Membership fees to professional organizations.
- 7100 TRAINING & EDUCATION:** Provides for necessary education to maintain California Peace Officer Standards and Training (POST) certification of all officers within the Department. A portion of all POST-certified training is reimbursed by POST.
- 7403 SECRET WITNESS:** Provides for the local portion of a county-wide Secret Witness Program, which is charged on a per capita basis.
- 7500 VEHICLE OPERATIONS / MAINTENANCE:** Provides for periodic maintenance, repairs, safety inspections and fuel for all Department vehicles (excluding Animal Control).

- 8007 2012/13 PROP. 30 FUND ALLOCATION CARRYOVER:** This line item contains funds from Red Bluff Police Department and is to be used for maintenance costs associated with the Mobile Digital Computers.
- 9160 COMPUTERS:** Provides funding for computer needs/repairs.
- 9302 CANINE PROGRAM:** Provides for further training and legal updates for the Department's K-9 Program.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 2114	Name: Police Services					
001 5100	Direct Labor	1,090,052	1,328,920	983,417	1,356,323	1,439,694
001 5125	Part-Time Salaries	53	0	0	0	0
001 5200	Overtime	34,763	40,000	18,249	40,000	40,000
001 5300	Vacation	66,283	0	70,975	0	0
001 5350	Vacation Cash Out	18,905	0	25,099	0	0
001 5400	Sick Leave	50,812	0	32,080	0	0
001 5500	WComp Time Off	17,616	0	45,455	0	0
001 5600	Admin Leave	6,373	0	6,363	0	0
001 5650	Admin Cash Out	2,971	0	2,986	0	0
001 5700	Holiday Pay	13,980	0	15,642	0	0
001 5750	Holiday Cash Out	57,925	0	54,738	0	0
001 5800	CompTime-Off	28,606	0	22,952	0	0
001 5850	Comp Time Cash Out	93,548	120,000	120,668	120,000	120,000
001 5900	Budgeted Benefits	0	659,766	0	637,967	680,151
001 5910	FICA-City Paid	114,930	0	107,753	0	0
001 5915	Disability Insurance	1,210	0	1,062	0	0
001 5920	ER PERS	228,626	0	209,132	0	0
001 5921	EE PERS	8,593	0	7,213	0	0
001 5930	Health Insurance	273,315	0	240,720	0	0
001 5950	Life Insurance	3,380	0	3,019	0	0
001 5960	Uniform/Allowance	10,800	12,300	9,000	12,300	12,300
001 6150	Materials/Supplies	5,716	5,000	5,663	5,000	5,000
001 6250	Small Tools	3,529	3,500	1,159	3,500	3,500
001 6260	Uniform/Clothing	1,266	3,000	7,339	5,500	5,500
001 6300	Professional Services	9,417	11,000	18,895	11,000	11,000
001 6303	PkgnCiteToCnty	1,150	100	775	100	100
001 6313	Senior Center	0	0	60	0	0
001 6316	Pol/School Prog	503	500	515	500	500

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
001 6552	Safety Items	12,308	17,100	8,968	17,100	17,100
001 6750	Building Maintenance	1,494	3,500	2,504	3,500	3,500
001 7000	Association Dues	348	700	119	700	700
001 7100	Training/Education	11,907	23,000	14,682	23,000	23,000
001 7403	Secret Witness	0	1,020	0	1,020	1,020
001 7500	Veh Operations/Maintenance	46,742	40,000	54,188	40,000	40,000
073 8007	PROP 30 Alloc.	1,057	21,400	2,509	21,400	21,400
001 9160	Computer	7,981	17,000	7,961	11,300	11,300
001 9302	K9-Program	7,963	8,000	5,845	8,000	8,000
Total (2114) Police Services		2,234,121	2,315,806	2,107,704	2,318,210	2,443,765

**CITY OF CORNING
2022/2023 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.

2022/23 CAPITAL IMPROVEMENT GOALS:

Priority (1) Vehicle replacement program: The Department is requesting one new patrol vehicle.

Priority (2) Solar powered radar signs: The Department is requesting three (3) solar powered radar signs.

Priority (3) Tasers: The Department is requesting new tasers for all Officers.

BUDGETED ITEMS:

071-9183 RADAR STOP SIGN: Provides funding in the amount of \$16,500 for the purchase of a Radar Stop Sign.

071-9500 VEHICLE/REPLACEMENT: Funds the replacement of one new patrol vehicle.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 2116 Name: Police Capital Replacement						
071 9104	Radio Repeater	9,475	0	4,500	0	0
071 9183	Radar Stop Sign	0	0	0	16,500	16,500
071 9266	PD Drones 20-21	13,607	0	0	0	0
071 9267	PD Speed Plates	4,809	0	0	0	0
071 9268	PD-Ptrl Rifles	10,347	0	0	0	0
071 9302	K9-Program	14,664	0	0	0	0
071 9323	Gen Trans Switch	0	10,700	10,371	0	0
071 9332	Toughbooks	0	38,000	30,182	0	0
071 9333	RIMS&NETMTN UPG	0	11,700	7,797	0	0
071 9500	Vehicle/Replacement	154,764	66,852	5,895	75,500	75,500
Total (2116) Police Capital Replacement		207,665	127,252	58,745	92,000	92,000

**CITY OF CORNING
2022/2023 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** **(unstaffed)**

2021/2022 ACCOMPLISHMENTS:

1. Enhanced text to 911 with a new state approved provider, services to be used when a caller is unable to speak.
2. Tap into cell phone video from remote callers

2022/2023 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

5125 PART-TIME SALARIES

5200 OVERTIME

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

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

SUPPLIES:

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

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

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

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

6700 EQUIPMENT MAINTENANCE: Provides for the ongoing maintenance of Department computers, voice logger, two-way radios and radio repeater and all applicable service and maintenance contracts including APBNet and office equipment leases.

- 6750 BUILDING MAINTENANCE:** Provides for costs associated to Department building maintenance and minor improvements.
- 7100 TRAINING/EDUCATION:** This provides for necessary and/or required Dispatcher POST-certified or Department of Justice training.
- 7406 COMPUTER/EQUIP/SOFTWARE:** Updated RIMS Maintenance contract for Computer Aided Dispatch and Records Management Software System (RIMS).
- 9334 CCTV SEC CAMSYS:** Security Camera System for Parks and Police Dept. interview room.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Actual FY 2020-2021 Budgeted FY 2021-2022 As of 6/7/2022 FY 2021-2022 Proposed FY 2022-2023 Personnel 2022-2023

Expenses

Dept #: 2119	Name: Police Dispatch				
001 5100	Direct Labor	238,499	307,662	222,234	334,569
001 5125	Part-Time Salaries	0	2,711	0	2,711
001 5200	Overtime	12,794	15,000	9,622	15,000
001 5300	Vacation	17,213	0	16,935	0
001 5350	Vacation Cash Out	1,163	0	1,513	0
001 5400	Sick Leave	6,381	0	9,363	0
001 5750	Holiday Cash Out	16,852	0	18,083	0
001 5800	CompTime-Off	5,768	0	13,538	0
001 5850	Comp Time Cash Out	29,166	40,000	34,040	40,000
001 5900	Budgeted Benefits	0	142,690	0	163,536
001 5910	FICA-City Paid	27,888	0	26,953	0
001 5915	Disability Insurance	410	0	360	0
001 5920	ER PERS	22,582	0	22,080	0
001 5921	EE PERS	720	0	660	0
001 5930	Health Insurance	84,619	0	80,300	0
001 5950	Life Insurance	1,134	0	1,037	0
001 5960	Uniform/Allowance	3,125	3,750	2,500	3,750
001 6100	Office Supplies	6,288	6,000	5,219	6,000
001 6300	Professional Services	0	2,500	675	2,500
001 6350	Communications	20,871	24,500	19,284	24,780
001 6500	Print/Advertising	3,830	5,000	1,851	5,000
001 6700	Equipment Maintenance	6,800	6,000	4,368	6,000
001 6750	Building Maintenance	1,479	1,500	64	1,500
001 7100	Training/Education	4,122	7,500	6,599	7,500
001 7406	Comp/Equip/Soft	15,911	16,100	16,605	16,800
001 9334	CCTV Sec CamSys	0	69,500	46,478	0
Total (2119) Police Dispatch		527,615	650,413	560,360	629,646

CITY OF CORNING
2022/2023 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 | (unstaffed) |

2021/2022 ACCOMPLISHMENTS:

The Community Service Officer continues to handle parking enforcement, vehicle abatement, animal control issues and evidence. This fiscal year, as of March 18, 2022, 0 vehicles (or parts thereof) have been abated.

2022/2023 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

5200 OVERTIME

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

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

SUPPLIES:

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

6300 PROFESSIONAL SERVICES: Provides for veterinary clinic expenses, rabies testing, and other professional services in connection with animal control.

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

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Personnel 2022-
2023

Proposed FY
2022-2023

As of 6/7/2022
FY 2021-2022

Budgeted FY
2021-2022

Actual FY
2020-2021

Expenses

Description

Dept #: 2200 Name: Animal Control Officer/Community Service Officer

001 5100	Direct Labor	40,352	52,270	37,112	55,097	55,097
001 5200	Overtime	0	600	0	600	600
001 5300	Vacation	3,621	0	3,851	0	0
001 5400	Sick Leave	2,071	0	2,883	0	0
001 5700	Holiday Pay	2,828	0	2,351	0	0
001 5800	CompTime-Off	0	0	765	0	0
001 5900	Budgeted Benefits	0	33,392	0	34,455	34,455
001 5910	FICA-City Paid	3,841	0	3,718	0	0
001 5915	Disability Insurance	79	0	68	0	0
001 5920	ER PERS	5,384	0	5,141	0	0
001 5921	EE PERS	720	0	660	0	0
001 5930	Health Insurance	19,136	0	16,969	0	0
001 5950	Life Insurance	227	0	204	0	0
001 6150	Materials/Supplies	312	1,000	1,177	1,000	1,000
001 6300	Professional Services	49,377	51,000	39,105	51,500	51,500
001 7100	Training/Education	65	1,000	65	1,000	1,000
001 7500	Veh Operations/Maintenance	3,231	2,800	3,983	2,800	2,800

Total (2200) ACO/CSO

131,245 142,062 118,054 146,452 146,452

**CITY OF CORNING
2022/2023 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).

2021/22 ACCOMPLISHMENTS:

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

2022/23 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.

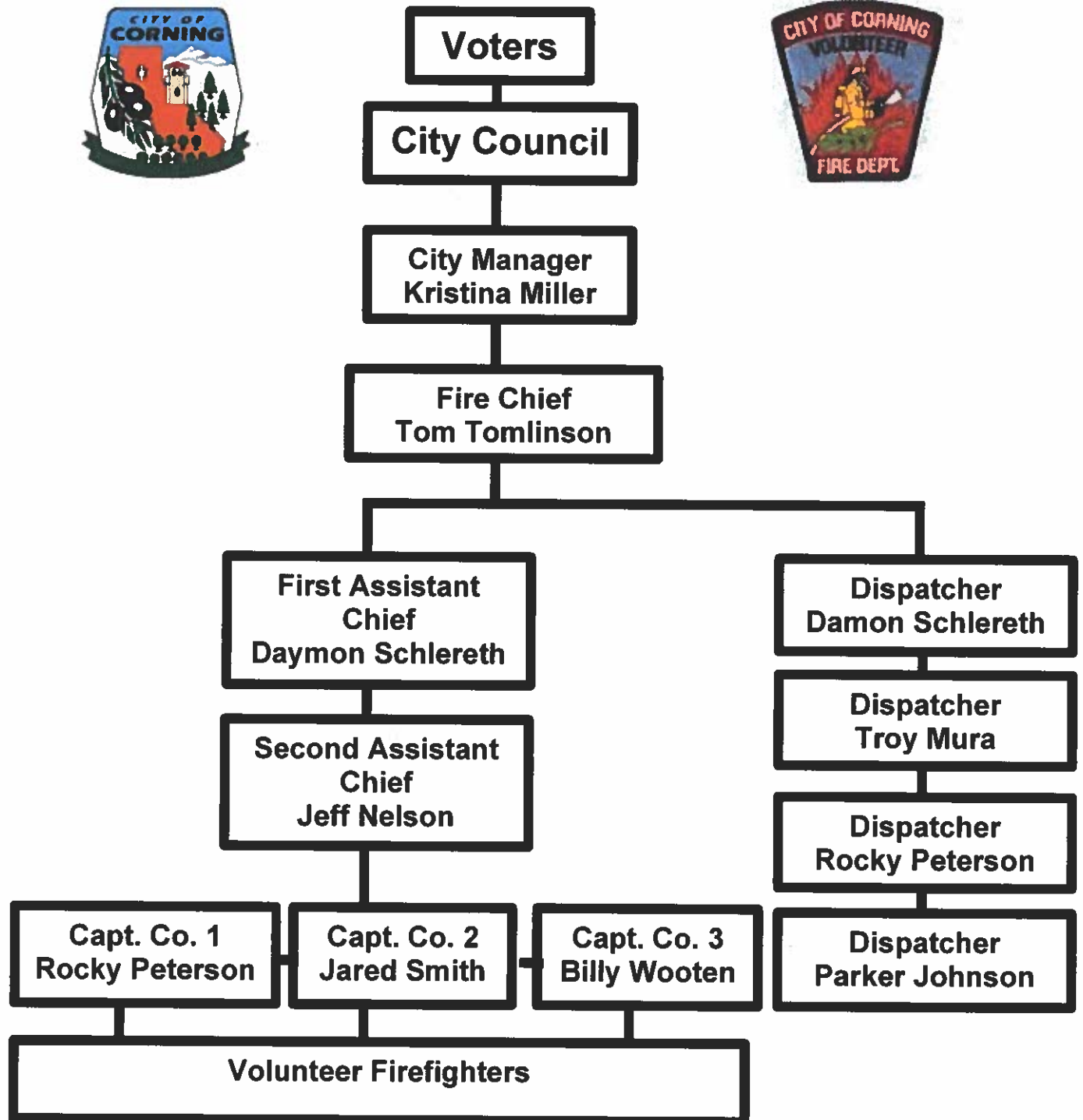
6600 RENTS/LEASES: Provides for the annual building lease and utilities.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 2201 Name: PAL PROGRAM						
001 6150	Materials/Supplies	0	500	570	500	500
001 6600	Rents/Leases	5,000	5,000	5,000	5,000	5,000
Total (2201) PAL PROGRAM		5,000	5,500	5,570	5,500	5,500

Fire

Corning Volunteer Fire Department



**CITY OF CORNING
2022/2023 ANNUAL BUDGET DETAIL
FIRE DEPARTMENT
(2300)**

INTRODUCTION:

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

DEPARTMENT ACTIVITY 2021/2022:

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 1153 calls for service in 2021. The total man-hours for response were 4198 training and class hours totaled 1,500, non-training community events hours 355 for a grand total of 6,053 hours of service by The Volunteers. In 2021 the Department responded to:

- 72 Fires
- 814 Medical Aids
- 267 Miscellaneous
- The Department provided medical standby for the Jr. Rodeo, Olive Festival, and Corning High School Athletic events that were not cancelled due to COVID.

ACCOMPLISHMENTS 2021/2022:

- Purchased and put into service the SCBA Fill Station and Compressor.
- Applied for and received Rural Fire Capacity Grant formerly Volunteer Fire Assistance (VFA) Grant used to update our wildland firefighting PPE.
- Members were "fit" tested for SCBA masks.
- Continue to replace PPE for the Department
- Had all ladders tested and certified.
- Volunteers continue necessary and required training weekly throughout the year with a priority on medical and structural firefighting.
- Gave several tours of the Department to local daycares and elementary students.
- Members renewed their EMR Certifications
- Members renewed their CPR Certifications
- Responded to a State fire as part of OES strike team.
- Weed and Property Abatement.
- Supplied Toys and Food to 92 needy families in the City of Corning to help with their Christmas. Hosted wrapping party for the toys.
- Displayed the American Flag from Ladder Truck on Solano for Memorial Day, Food Truck Tuesdays, and Little League Opening Ceremony. Truck 3 was also used for the Olive Drop at the Car Show and Olive Festival.
- Participated in Veteran's Day, Homecoming, and Hometown Christmas Parades.
- Hosted 2 Dinners, one during Hometown Christmas Parade.
- Read for "Read Across America" day at Woodson School.

- Attended a PG& E Gas and Electrical Hazard class.

PERSONNEL SERVICES:

5100 SALARIES: Provides funding for the Fire Chief.

5125 PART-TIME SALARIES

5200 OVERTIME: Overtime Pay.

5300/5350/5400/5600/5650/5700/5800 - ACCRUAL BUYOUT: Vacation/vacation cash outs; Sick Leave; Administrative Leave/Admin. cash outs; Holiday Pay; Compensatory Time/cash outs.

5900/5910/5915/5920/5921/930/5950 - BENEFITS: Funds City contributions to FICA; Disability Insurance; PERS; Health Insurance; and Life Insurance.

SUPPLIES:

5923 FIRE SERVICE AWARD: Funds recognition of service to the Corning Volunteer Fire Department.

5960 UNIFORM ALLOWANCE: Funds the purchase of Fire Chief uniforms and replacement of existing uniform equipment and clothing which become damaged or destroyed during the course of duties.

6100 OFFICE SUPPLIES: Funds office supplies such as paper, pens, etc.

6150 MATERIALS/SUPPLIES: Provides for departmental materials and/or supplies.

6240 ANNUAL FIREFIGHTER FEES: Annual funding in the amount of \$11,000 paid to the Corning Volunteer Fire Department for department response to fire alarms, miscellaneous incidents, and training attendance.

6250 SMALL TOOLS: Purchase of small tools for maintenance and repair.

6300 PROFESSIONAL SERVICES: Monthly stipend for the 1st and 2nd Assistant Chiefs.

6410 ELECTRICITY: Electricity at the Fire Hall Complex.

6430 NATURAL GAS: Natural gas for heat and cooking.

6550 HEALTH DEPARTMENT SERVICES: State mandated hepatitis shots.

6551 EMPLOYEE PHYSICALS: Physical examinations/drug testing for new Volunteers and paid Staff.

6552 SAFETY ITEMS: Certifications of SCBA's and the Aerial Truck and purchase/replacement of miscellaneous safety items such as gloves, boots, helmets, protective splash clothing, first aid kits, etc.

6700 EQUIPMENT MAINTENANCE: Repair/replacement of non-emergency tools and equipment.

6750 BUILDING MAINTENANCE: Maintenance of Fire Department Buildings.

7100 TRAINING/EDUCATION: Live Scan 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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 2300 Name: Fire Department						
001 5100	Direct Labor	85,706	99,473	86,178	104,855	104,855
630 5100	Direct Labor	7,987	11,053	9,026	11,651	11,651
001 5125	Part-Time Salaries	1,217	0	347	0	0
001 5300	Vacation	6,807	0	4,362	0	0
630 5300	Vacation	681	0	404	0	0
001 5350	Vacation Cash Out	0	0	2,951	0	0
630 5350	Vacation Cash Out	0	0	328	0	0
001 5400	Sick Leave	3,644	0	1,561	0	0
630 5400	Sick Leave	212	0	157	0	0
001 5600	Admin Leave	863	0	237	0	0
630 5600	Admin Leave	96	0	26	0	0
001 5650	Admin Cash Out	3,521	0	4,684	0	0
630 5650	Admin Cash Out	391	0	520	0	0
001 5700	Holiday Pay	5,367	0	5,540	0	0
630 5700	Holiday Pay	544	0	588	0	0
001 5800	CompTime-Off	4	0	38	0	0
001 5900	Budgeted Benefits	0	49,694	0	51,977	51,977
630 5900	Budgeted Benefits	0	5,522	0	5,775	5,775
001 5910	FICA-City Paid	8,538	0	8,325	0	0
630 5910	FICA-City Paid	792	0	845	0	0
001 5915	Disability Insurance	92	0	75	0	0
630 5915	Disability Insurance	8	0	7	0	0
001 5920	ER PERS	20,009	0	19,721	0	0
630 5920	ER PERS	1,981	0	2,065	0	0
001 5921	EE PERS	1,004	0	912	0	0
001 5923	Fire Serv Award	1,320	3,500	2,100	3,500	3,500
001 5930	Health Insurance	23,025	0	20,708	0	0
630 5930	Health Insurance	1,826	0	1,919	0	0

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
001 5950	Life Insurance	247	0	213	0	0
630 5950	Life Insurance	21	0	21	0	0
001 5960	Uniform/Allowance	300	300	300	300	300
001 6100	Office Supplies	930	1,000	1,099	1,500	1,500
001 6150	Materials/Supplies	2,446	2,500	3,060	3,000	3,000
001 6240	Annual Fire/Fee	11,000	11,000	11,000	11,000	11,000
001 6250	Small Tools	817	3,000	466	3,000	3,000
001 6300	Professional Services	4,074	4,000	1,753	4,000	4,000
001 6410	Electricity	19,139	16,800	16,315	16,800	16,800
001 6430	Natural Gas	7,132	7,400	7,564	7,400	7,400
001 6550	Health Dept Services	0	600	0	600	600
001 6551	Emp Physicals	0	300	0	300	300
001 6552	Safety Items	7,578	9,000	13,701	26,500	26,500
001 6700	Equipment Maintenance	4,404	6,000	1,906	6,000	6,000
001 6750	Building Maintenance	4,644	6,000	4,756	6,000	6,000
001 7100	Training/Education	2,598	4,000	3,323	4,000	4,000
001 7200	Conferences/Meetings	175	1,000	0	1,000	1,000
001 7405	Weed Abatement	0	1,500	14	1,500	1,500
001 7406	Computer/Equip/Software	1,404	2,000	1,220	4,600	4,600
001 7500	Veh Operations/Maintenance	10,315	14,000	25,707	14,000	14,000
Total (2300) Fire Department		252,858	259,642	266,040	289,258	289,258

**CITY OF CORNING
2022/2023 ANNUAL BUDGET DETAIL
FIRE CAPITAL REPLACEMENT
(2301)**

CAPITAL IMPROVEMENT PRIORITIES:

Capital Improvement priorities include replacement of:

- Personal Protective Equipment

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

SUPPLIES:

- 076 9301 EQUIPMENT REPLACEMENT:** Annual contribution towards funding the replacement of necessary firefighting equipment such as vehicles, SCBA's, Turnouts, and extrication equipment.
- 076-9346 COMPRESSOR:** Funded the Breathing Apparatus Re-fill Station.
- 076-9341 FIRE ENGINE #12:** Annual financing payment for the new 2018 Fire Truck E-12.
- 076-9885 FIRE ENGINE DEBT SERVICE:** Funds debt service payment for new Fire Engine.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 2301	Name: Fire Capital Replacement					
076 9301	Equipment Replacement	28,682	0	4,938	0	0
076 9346	Compressor	0	55,000	51,911	0	0
076 9500	Vehicle/Replacement	77,519	0	0	0	0
076 9885	Debt Serv. Fire	64,403	64,500	32,201	64,500	64,500
Total (2301) Fire Capital Replacement		170,604	119,500	89,050	64,500	64,500

**CITY OF CORNING
2022/2023 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 providing 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. 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 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:

- 72 Fires
- 814 Medical Aids
- 267 Miscellaneous

Outside City:

- 721 Orland
- 78 Capay
- 141 Artois
- 44 Bayliss
- 45 Butte City
- 37 Glenn Codora
- 13 Ord Bend
- Total of all dispatched calls equals 2,232

PERSONNEL SERVICES:

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

5125 PART-TIME SALARIES

5200 OVERTIME: Overtime Pay.

5300/5350/5400/5750/5800/5850 - ACCRUAL BUYOUT: Funds Vacation/vacation cash outs; Sick Leave; Holiday Cash Outs; and Compensatory Time/Comp. Time Cash Outs.

5900/5910/5915/5920/5921/5930/5950/5960 - BENEFITS: Funds City contributions to FICA; Disability Insurance; PERS; Health Insurance; Life Insurance; and Uniform Allowance.

SUPPLIES:

6350 COMMUNICATIONS: Provides for phone and radio services.

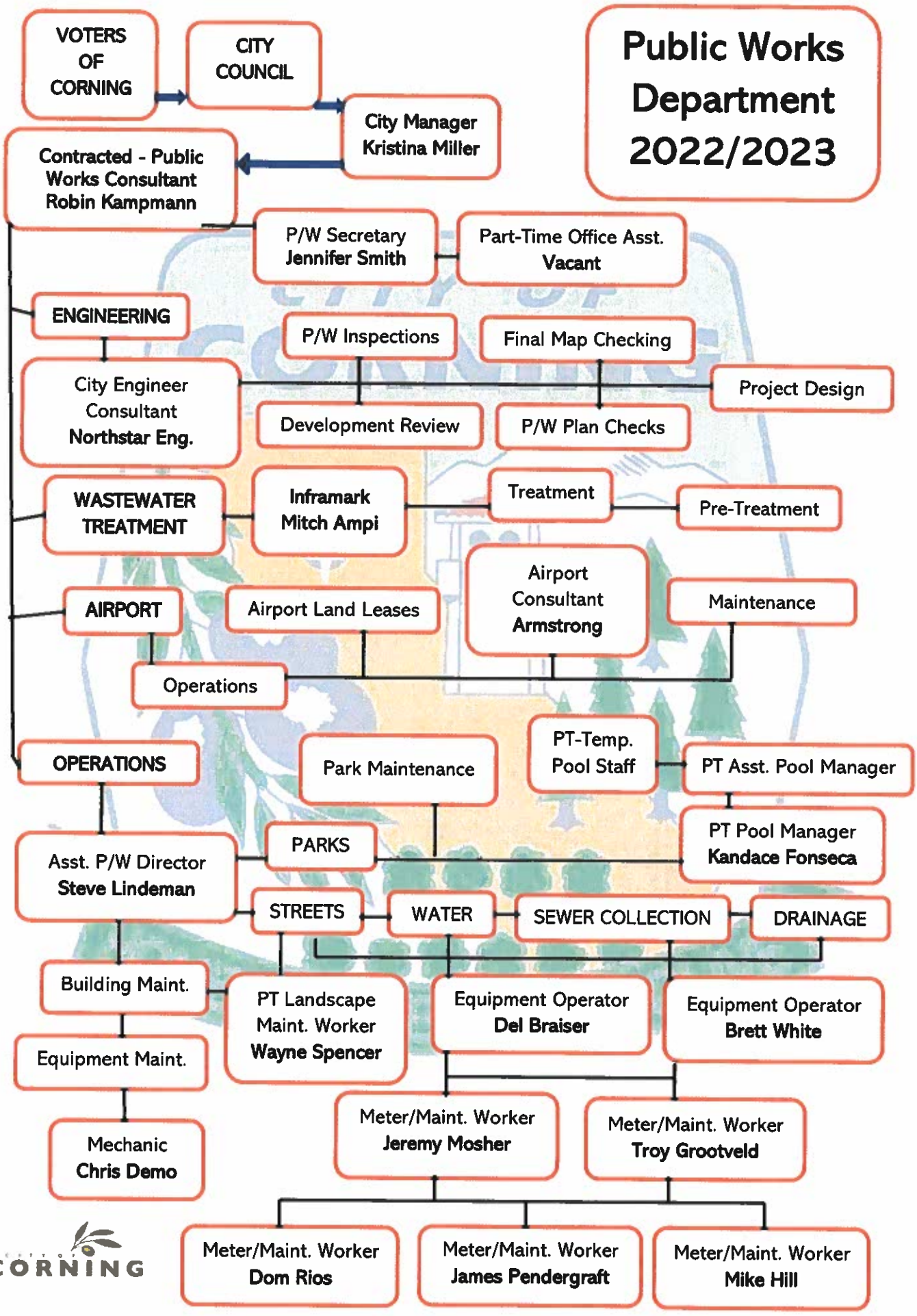
6700 EQUIPMENT MAINTENANCE: Maintain, replace, or upgrade existing tools.

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 2302	Name: Fire Dispatch					
001 5100	Direct Labor	206,335	247,266	199,069	260,641	260,641
001 5125	Part-Time Salaries	2,906	2,711	1,855	2,711	2,711
001 5200	Overtime	16,105	15,000	12,544	15,000	15,000
001 5300	Vacation	10,699	0	7,062	0	0
001 5350	Vacation Cash Out	6,785	0	4,333	0	0
001 5400	Sick Leave	5,478	0	9,050	0	0
001 5750	Holiday Cash Out	13,816	0	14,231	0	0
001 5800	Comp Time-Off	717	0	319	0	0
001 5850	Comp Time Cash Out	32,618	45,000	54,054	45,000	45,000
001 5900	Budgeted Benefits	0	127,167	0	132,974	132,974
001 5910	FICA-City Paid	24,229	0	23,644	0	0
001 5915	Disability Insurance	317	0	297	0	0
001 5920	ER PERS	23,560	0	22,683	0	0
001 5921	EE PERS	1,440	0	1,320	0	0
001 5930	Health Insurance	74,639	0	70,207	0	0
001 5950	Life Insurance	907	0	841	0	0
001 5960	Uniform/Allowance	2,100	0	2,100	0	0
001 6350	Communications	2,862	4,300	2,839	4,300	4,300
001 6700	Equipment Maintenance	263	1,500	900	1,500	1,500
001 7406	Computer/Equip/Software	785	1,500	716	1,500	1,500
Total (2302) Fire Dispatch		426,559	444,444	428,063	463,626	463,626

Public Works



**Public Works
Department
2022/2023**



CITY OF CORNING
2022/2023
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 expired 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 2021/2022 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
2022-2023 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 serve as an archive for the rich historical resources of our area.

The Corning Library Commission consists of five (5) individuals 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 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. In fiscal year 2020-21 this fund financed the purchase of new computer stations, a charging station, etc. in the amount of \$15,000. In Fiscal Year 2021-22 additional new furniture was purchased in the amount of \$33,226.82 using funds from the Ridell Trust. This new furniture includes a new front counter/desk, tables and chairs, rug, and lounge chairs.

PERSONNEL SERVICES:

5100 – DIRECT LABOR AND PART-TIME SALARIES: Funded by the General Fund.

5300/5400/5700/5800: Funds payouts for Compensatory Time; Vacation Leave; Holiday Pay; and Sick Leave.

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

SUPPLIES:

GENERAL FUND SUPPORT:

001-6150 MATERIALS/SUPPLIES: Funds supplies/miscellaneous items not included in another line-item account.

001-6320 JANITORIAL SERVICES: Funds a portion of the Janitorial Services Contract.

001-6410 ELECTRICITY: 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: Funds maintenance/repairs at the Library.

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

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:** Provided funding for the purchase of computer tables/furniture.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Actual FY 2020-2021 Budgeted FY 2021-2022 As of 6/7/2022 FY 2021-2022 Proposed FY 2022-2023 Personnel 2022-2023

Expenses

Description

Dept #: 1700

Name: Library

001 5100	Direct Labor	1,453	0	663	0	0
001 5125	Part-Time Salaries	2,053	0	1,112	0	0
001 5300	Vacation	20	0	38	0	0
001 5400	Sick Leave	45	0	5	0	0
001 5700	Holiday Pay	125	0	17	0	0
001 5800	CompTime-Off	11	0	0	0	0
001 5910	FICA-City Paid	298	0	154	0	0
001 5915	Disability Insurance	1	0	1	0	0
001 5920	ER PERS	152	0	60	0	0
001 5921	EE PERS	22	0	1	0	0
001 5930	Health Insurance	396	0	307	0	0
001 5950	Life Insurance	5	0	3	0	0
001 6150	Materials/Supplies	400	400	158	400	400
001 6320	Janitorial Services	6,165	6,500	5,651	6,500	6,500
001 6410	Electricity	11,516	16,500	13,833	16,600	16,600
001 6430	Natural Gas	1,666	2,600	3,858	5,000	5,000
001 6750	Building Maintenance	2,555	2,500	146	2,500	2,500
001 8001	Books/Periodicals	261	750	798	750	750
403 8001	Books/Periodicals	0	5,000	0	5,000	5,000
403 9300	Machine/Equipment	15,010	0	0	0	0

Total (1700) Library

42,154	34,250	26,807	36,750	36,750
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CITY OF CORNING
2022/2023
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.

5125 PART-TIME SALARIES

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

5200 OVERTIME: Overtime Pay.

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

SUPPLIES & 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 funding for the Pest and Weed/Tree Spraying Contract including spraying the Olive Trees for Fruit Flies.
- 001-6250 SMALL TOOLS** Provides funding for purchase of any needed small tools.
- 114-6250 SMALL TOOLS:** Provides funding for purchase of any needed small tools.
- 114-6321 USA SERV. ALERTS:** Provides funding for any underground service alert checks needed by the City prior to construction work.
- 110-6700 EQUIPMENT MAINTENANCE:** Provides funding for maintenance of Corp Yard equipment
- 110-7364 SIGN REPLACEMENT:** Provides for the purchase of any new street signs including the Freeway/Solano Street signage.
- 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.
- 115-8004 CG&S REPLACEMENT:** Provides for the replacement of damaged curbs, gutters, and sidewalks throughout the City.
- 610-8011 CLEANING/CONTRACT:** Provided by the Sewer Enterprise Fund for the annual Storm Drain and Streambed cleaning.
- 115-9101 PAINTING/REPAIR:** Provides for painting and/or repair of street traffic markings.
- 115-9112 TRAFFIC CONTROL IMPROV.:** Provides Raised Pedestrian Crosswalks.
- 114-9126 STREET BARRICADES:** Transportation Sales Tax to purchase street barricades.
- 114-9220 THERMO PLASTIC:** Provides for Thermo Plastic used for street striping.
- 078-9300 MACH./EQUIP.:** Funds necessary machines/equipment for street maintenance.
- 108-9467 A/C CITYWIDE:** Provided from the Federal Program for repairs and asphalt overlays of various street sections Citywide.
- 114-9467 A/C CITYWIDE:** Provided from the Federal Program for repairs and asphalt overlays of various street sections Citywide.
- 115-9467 A/C CITYWIDE:** Provided from the Federal Program for repairs and asphalt overlays of various street sections Citywide.
- 078-9500 VEHICLE/REPLACEMENT:** Provides \$25,000 In funding towards vehicle replacement.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Proposed with
Added

Actual FY 2020-2021 Budgeted FY 2021-2022 As of 6/7/2022 FY 2021-2022 Proposed FY 2022-2023 Personnel 2022-2023

Expenses

Description

Dept #: 3000

Name: Streets

001 5100	Direct Labor	7,752	8,039	6,720	8,473	8,473
109 5100	Direct Labor	17,616	28,722	16,935	30,415	31,699
110 5100	Direct Labor	17,616	28,722	16,935	30,415	31,699
111 5100	Direct Labor	17,616	28,722	16,935	30,415	31,699
115 5100	Direct Labor	17,615	28,722	16,934	30,415	31,699
001 5125	Part-Time Salaries	2,899	0	1,407	0	0
001 5300	Vacation	2,636	0	129	0	0
109 5300	Vacation	0	0	133	0	0
110 5300	Vacation	0	0	133	0	0
111 5300	Vacation	0	0	133	0	0
115 5300	Vacation	0	0	133	0	0
001 5350	Vacation Cash Out	265	0	318	0	0
109 5350	Vacation Cash Out	0	0	983	0	0
110 5350	Vacation Cash Out	0	0	983	0	0
111 5350	Vacation Cash Out	0	0	983	0	0
115 5350	Vacation Cash Out	0	0	983	0	0
001 5400	Sick Leave	89	0	341	0	0
109 5400	Sick Leave	0	0	1,299	0	0
110 5400	Sick Leave	0	0	1,299	0	0
111 5400	Sick Leave	0	0	1,299	0	0
115 5400	Sick Leave	0	0	1,299	0	0
001 5650	Admin Cash Out	368	0	189	0	0
001 5700	Holiday Pay	411	0	447	0	0
109 5700	Holiday Pay	0	0	185	0	0
110 5700	Holiday Pay	0	0	185	0	0
111 5700	Holiday Pay	0	0	185	0	0
115 5700	Holiday Pay	0	0	185	0	0
001 5800	CompTime-Off	2,297	0	0	0	0

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
001 5850	Comp Time Cash Out	113	3,000	0	3,000	3,000
109 5850	Comp Time Cash Out	0	0	846	0	0
110 5850	Comp Time Cash Out	0	1,000	846	1,000	1,000
111 5850	Comp Time Cash Out	0	0	846	0	0
115 5850	Comp Time Cash Out	0	0	846	0	0
001 5900	Budgetd Benefits	0	3,699	0	3,823	3,823
109 5900	Budgetd Benefits	0	14,904	0	15,009	15,809
110 5900	Budgetd Benefits	0	14,904	0	15,009	15,809
111 5900	Budgetd Benefits	0	14,904	0	15,009	15,809
115 5900	Budgetd Benefits	0	14,904	0	15,009	15,809
001 5910	FICA-City Paid	1,333	0	759	0	0
109 5910	FICA-City Paid	1,326	0	1,414	0	0
110 5910	FICA-City Paid	1,326	0	1,414	0	0
111 5910	FICA-City Paid	1,326	0	1,414	0	0
115 5910	FICA-City Paid	1,326	0	1,414	0	0
001 5915	Disability Insurance	10	0	8	0	0
109 5915	Disability Insurance	21	0	22	0	0
110 5915	Disability Insurance	21	0	22	0	0
111 5915	Disability Insurance	21	0	22	0	0
115 5915	Disability Insurance	21	0	22	0	0
001 5920	ER PERS	766	0	677	0	0
109 5920	ER PERS	1,476	0	1,640	0	0
110 5920	ER PERS	1,476	0	1,640	0	0
111 5920	ER PERS	1,476	0	1,640	0	0
115 5920	ER PERS	1,476	0	1,639	0	0
001 5921	EE PERS	154	0	83	0	0
109 5921	EE PERS	0	0	68	0	0
110 5921	EE PERS	0	0	68	0	0
111 5921	EE PERS	0	0	68	0	0
115 5921	EE PERS	0	0	68	0	0

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
001 5930	Health Insurance	2,488	0	2,247	0	0
109 5930	Health Insurance	3,784	0	3,912	0	0
110 5930	Health Insurance	3,784	0	3,912	0	0
111 5930	Health Insurance	3,784	0	3,912	0	0
115 5930	Health Insurance	3,784	0	3,911	0	0
001 5950	Life Insurance	27	0	23	0	0
109 5950	Life Insurance	65	0	68	0	0
110 5950	Life Insurance	65	0	68	0	0
111 5950	Life Insurance	65	0	68	0	0
115 5950	Life Insurance	65	0	68	0	0
108 6150	Materials/Supplies	3,447	30,000	3,477	30,000	30,000
109 6150	Materials/Supplies	1,377	10,000	1,169	10,000	10,000
110 6150	Materials/Supplies	689	4,500	585	4,500	4,500
114 6150	Materials/Supplies	7,228	50,000	5,865	50,000	50,000
115 6150	Materials/Supplies	4,474	30,000	3,525	30,000	30,000
108 6175	Weed/Tree Spray	4,483	7,000	3,196	7,000	7,000
001 6250	Small Tools	37	0	47	0	0
114 6250	Small Tools	735	7,600	1,091	7,600	7,600
114 6321	USA Serv Alerts	1,059	1,700	811	3,900	3,900
001 6700	Equipment Maintenance	122	0	0	0	0
110 6700	Equipment Maintenance	4,328	2,000	2,050	2,000	2,000
110 7364	Sign Replacement	0	5,000	1,432	5,000	5,000
115 7364	Sign Replacement	1,117	0	0	0	0
114 7500	Veh Operations/Maint	1,546	5,500	850	5,500	5,500
111 8002	Tree Pruning	40,740	42,000	0	42,000	42,000
115 8004	Curb Gutter & Sidewalk Replacem	14,747	15,000	172	15,000	15,000
610 8011	Cleaning/Contract	4,581	20,000	4,249	20,000	20,000
115 9101	Painting/Repair	395	1,000	0	1,000	1,000
001 9112	Traffic Control Improvements	0	29,000	28,748	0	0
115 9112	Traffic Control Improvements	0	3,000	0	3,000	3,000

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
114 9126	Street Barricades	0	800	0	800	800
078 9191	Elect Safety	0	30,000	0	0	0
114 9220	Thermo Plastic	20,805	30,000	0	30,000	30,000
078 9300	Machine/Equipment	7,650	27,500	2,652	7,500	7,500
108 9467	A/C Citywide	4,494	8,000	1,967	8,000	8,000
109 9467	A/C Citywide	112	0	0	0	0
114 9467	A/C Citywide	5,024	9,500	2,337	9,500	9,500
115 9467	A/C Citywide	11,770	20,000	5,063	20,000	20,000
078 9500	Vehicle/Replacement	0	190,000	172,819	25,000	25,000
Total (3000) Streets		259,721	769,342	365,465	535,292	543,628

CITY OF CORNING
2022/2023
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:

- 002-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair, and reconstruction.
- 106-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair, and reconstruction.
- 108-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair, and reconstruction.
- 114-9298 STREET IMPROVEMENTS PROJECT:** General Fund, Gas Tax 2105 fund and/or Transportation Sales Tax Fund for needed road maintenance, repair, and reconstruction.
- 001-9299 SOLANO STREET PROJECT:** Funds the Contract for the repairs/reconstruction to the Solano Street intersections at Fourth/Fifth/Sixth Street.
- 002-9299 SOLANO STREET PROJECT:** Provides additional funding for the Solano Street repair/reconstruction project.

Fiscal Year 2022-2023 As of 6/7/2022

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	FY 2021- 2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3001	Name: Street Projects					
001 9296	2020 Street Project	50,000	0	0	0	0
002 9296	2020 Street Project	103,033	200,000	4,588	195,000	195,000
106 9296	2020 Street Project	128,090	100,000	2,243	95,000	95,000
108 9296	2020 Street Project	3,672	50,000	1,121	45,000	45,000
109 9296	2020 Street Project	26,251	0	0	-	-
110 9296	2020 Street Project	51,251	0	0	-	-
111 9296	2020 Street Project	25,756	0	0	-	-
114 9296	2020 Street Project	42,342	100,000	2,243	95,000	95,000
115 9296	2020 Street Project	51,251	0	0	0	0
002 9298	2023 Street Project	0	0	0	200,000	200,000
106 9298	2023 Street Project	0	0	0	100,000	100,000
108 9298	2023 Street Project	0	0	0	100,000	100,000
114 9298	2023 Street Project	0	0	0	100,000	100,000
001 9299	Solano Project	0	0	0	1,078,000	1,078,000
002 9299	Solano Project	0	0	0	84,909	84,909
Total (3001) Street Projects		481,646	450,000	10,195	2,092,909	2,092,909

CITY OF CORNING
2022/2023
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:

118-7710 CONSTRUCTION: Funds the remaining constriction costs associated with this project.

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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 9006 Name: ATP-OLIVE VIEW						
118 7710	Construction	0	0	0	858,000	858,000
118 7727	Prof Serv Admin	119	180,000	103,844	0	0
Total (9006) ATP-OLIVE VIEW		119	180,000	103,844	858,000	858,000

CITY OF CORNING
2022/2023
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:

118-7710 CONSTRUCTION: Funds the remaining construction costs associated with this project.

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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 9007	Name: ATP - WEST ST					
118 7710	Construction	0	0	0	1,009,000	1,009,000
118 7727	Prof Serv Admin	119	215,000	110,684	0	0
Total (9007) ATP - WEST ST		119	215,000	110,684	1,009,000	1,009,000

CITY OF CORNING
2022/2023
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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3100	Name: Street & Traffic Lights					
001 6410	Electricity	49,420	50,000	54,870	61,000	61,000
001 6700	Equipment Maintenance	21,172	22,000	26,123	22,000	22,000
Total (3100) Street & Traffic Lights		70,593	72,000	80,993	83,000	83,000

CITY OF CORNING
2022/2023
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.

5200 OVERTIME: Overtime Pay.

5300/5350/5400/5700/5800 - ACCRUAL BUYOUT: Provides funding for Employee Vacation/Vacation Cash Outs; Sick Leave; Holiday Pay; and Compensatory Pay.

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

SUPPLIES & SERVICES:

001-6150 MATERIALS AND SUPPLIES: Provided from the General Fund for necessary materials and supplies such as printing, postage, etc.

370-6157 WAYFINDING SIGNS: Provides maintenance of the Wayfinding signs at Solano Street & South Avenue.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3190	Name: Community Events					
001 5100	Direct Labor	1,271	0	390	0	0
001 5200	Overtime	0	0	182	0	0
001 5300	Vacation	463	0	50	0	0
001 5350	Vacation Cash Out	871	0	0	0	0
001 5400	Sick Leave	129	0	0	0	0
001 5700	Holiday Pay	898	0	29	0	0
001 5800	CompTime-Off	41	0	0	0	0
001 5910	FICA-City Paid	305	0	54	0	0
001 5915	Disability Insurance	7	0	0	0	0
001 5920	ER PERS	260	0	59	0	0
001 5921	EE PERS	59	0	8	0	0
001 5930	Health Insurance	947	0	139	0	0
001 5950	Life Insurance	13	0	3	0	0
001 6150	Material/Supplies	7,949	5,000	5,128	9,000	9,000
370 6157	Wayfinding Sign Maintenance	0	1,200	0	1,200	1,200
Total (3190) Community Events		13,214	6,200	6,043	10,200	10,200

CITY OF CORNING
2022/2023
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.

5125 PART-TIME SALARIES

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

5200 OVERTIME: Overtime Pay.

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

SUPPLIES & 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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3600	Name: Building Maintenance					
001 5100	Direct Labor	7,025	0	5,372	0	0
001 5125	Part-Time Salaries	3,363	0	494	0	0
001 5200	Overtime	18	0	18	0	0
001 5300	Vacation	373	0	242	0	0
001 5350	Vacation Cash Out	348	0	0	0	0
001 5400	Sick Leave	373	0	345	0	0
001 5700	Holiday Pay	1,064	0	701	0	0
001 5800	CompTime-Off	0	0	36	0	0
001 5910	FICA-City Paid	1,061	0	633	0	0
001 5915	Disability Insurance	15	0	10	0	0
001 5920	ER PERS	737	0	580	0	0
001 5921	EE PERS	84	0	45	0	0
001 5930	Health Insurance	3,503	0	2,264	0	0
001 5950	Life Insurance	40	0	28	0	0
001 6150	Materials/Supplies	7,299	10,000	6,463	10,000	10,000
001 6250	Small Tools	0	250	110	250	250
001 6320	Janitorial Services	8,585	11,000	7,870	11,000	11,000
610 6320	Janitorial Services	5,039	6,200	4,619	6,200	6,200
630 6320	Janitorial Services	5,039	6,200	4,619	6,200	6,200
001 6700	Equipment Maintenance	0	100	0	100	100
001 6750	Building Maintenance	4,048	17,000	620	17,000	17,000
001 7418	Certification of Extinguishers	850	300	2,576	300	300
Total (3600) Building Maintenance		48,864	51,050	37,647	51,050	51,050

CITY OF CORNING
2022/2023
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 Funds necessary supplies needed for the maintenance of the Corporation Yard buildings.

630-6150 MATERIALS/SUPPLIES: Water Enterprise Funds necessary supplies needed for the maintenance of the Corporation Yard buildings.

001-6250 SMALL TOOLS: Funds from General Fund for portion of tool Replacement.

610-6250 SMALL TOOLS: Sewer Enterprise funds portion of tool Replacement.

630-6250 SMALL TOOLS: Water Enterprise funds portion of tool Replacement.

610-6461 COUNTY REQUIRED PERMITS: Funded by Sewer Enterprise Fund to purchase County required hazardous material permits.

630-6461 COUNTY REQUIRED PERMITS: Water Enterprise Funds purchase of County required hazardous material permits.

610-6700 EQUIPMENT MAINTENANCE: Sewer Enterprise Funds portion of repairs of radio equipment.

630-6700 EQUIPMENT MAINTENANCE: Water Enterprise Funds portion of repairs of radio equipment.

610-6750 BUILDING MAINTENANCE: Sewer Enterprise Funds utilized to maintain the buildings at the Corporation Yard.

630-6750 BUILDING MAINTENANCE: Water Enterprise Funds utilized to maintain the buildings at the Corporation Yard.

001-7500 VEHICLE OPERATIONS/MAINTENANCE: Funds from the General Fund funds a portion of shop truck repairs and fuel.

610-7500 VEHICLE OPERATIONS/MAINTENANCE: Sewer Enterprise Funds a portion of shop truck repairs and fuel.

630-7500 VEHICLE OPERATIONS/MAINTENANCE: Water Enterprise Funds a portion of shop truck repairs and fuel.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3700	Name: Mechanic Maintenance					
610 6150	Materials/Supplies	499	400	157	400	400
630 6150	Materials/Supplies	450	400	157	400	400
001 6250	Small Tools	0	1,000	0	1,000	1,000
610 6250	Small Tools	179	900	0	900	900
630 6250	Small Tools	179	900	0	900	900
610 6461	Req.Pmts/Cnty.	130	150	147	150	150
630 6461	Req.Pmts/Cnty.	130	150	147	150	150
610 6700	Equipment Maintenance	808	1,000	808	1,000	1,000
630 6700	Equipment Maintenance	808	1,000	808	1,000	1,000
610 6750	Building Maintenance	162	500	43	500	500
630 6750	Building Maintenance	3,762	500	43	500	500
001 7500	Veh Operations/Maintenance	0	100	0	100	100
610 7500	Veh Operations/Maintenance	0	100	0	100	100
630 7500	Veh Operations/Maintenance	0	100	0	100	100
Total (3700) Mechanic Maintenance		7,104	7,100	2,309	7,100	7,100

CITY OF CORNING
2022/2023
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 funds the direct labor costs 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.

5200 OVERTIME: Overtime Pay.

5300/5350/5400/5700/5750/5800/5850 - ACCRUAL BUYOUT: These accounts fund Vacation/Vacation Cash Outs; Sick Leave; Holiday Pay/Holiday Cash Out; and Compensatory Time/Comp. Time Cash Outs.

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

SUPPLIES & SERVICES:

001-6100 OFFICE SUPPLIES: General Fund purchase of office supplies used in Public Works.

610-6100 OFFICE SUPPLIES: Sewer Enterprise Fund purchase of office supplies used in Public Works.

630-6100 OFFICE SUPPLIES: Water Enterprise Fund purchase of office supplies used in Public Works.

001-6300 PROFESSIONAL SERVICES: General Fund for Consultant and other Professional Services including Contracted Public Works Director.

109-6300 PROFESSIONAL SERVICES: Gas Tax 2105 fund and/or Transportation Sales Tax for Consultant and other Professional Services including Contracted Public Works Director.

610-6300 PROFESSIONAL SERVICES: Sewer Enterprise Fund for Consultant and other Professional Services including Contracted Public Works Director.

630-6300 PROFESSIONAL SERVICES: Water Enterprise Fund for Consultant and other Professional Services including Contracted Public Works Director.

001-6350 COMMUNICATIONS: Provides Department phone and radio services.

610-6350 COMMUNICATIONS: Provides Department phone and radio services.

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

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.
- 001-7200** **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 2022-2023

Proposed with
Added

Personnel 2022-
2023

Proposed FY
2022-2023

As of 6/7/2022
FY 2021-2022

Budgeted FY
2021-2022

Actual FY
2020-2021

Description

Expenses

Dept #: 3800 Name: Public Works Administration

001 5100	Direct Labor	3,636	5,407	3,099	4,887	4,887
610 5100	Direct Labor	14,540	21,627	12,397	19,547	19,547
630 5100	Direct Labor	18,179	27,034	10,956	24,434	24,434
001 5200	Overtime	0	600	0	600	600
001 5300	Vacation	404	0	0	0	0
610 5300	Vacation	1,615	0	0	0	0
630 5300	Vacation	2,019	0	0	0	0
001 5350	Vacation Cash Out	0	0	160	0	0
610 5350	Vacation Cash Out	0	0	638	0	0
630 5350	Vacation Cash Out	0	0	798	0	0
001 5400	Sick Leave	802	0	261	0	0
610 5400	Sick Leave	3,207	0	1,042	0	0
630 5400	Sick Leave	4,008	0	1,252	0	0
001 5700	Holiday Pay	300	0	169	0	0
610 5700	Holiday Pay	1,201	0	676	0	0
630 5700	Holiday Pay	1,501	0	334	0	0
001 5750	Holiday Cash Out	0	0	41	0	0
610 5750	Holiday Cash Out	0	0	163	0	0
630 5750	Holiday Cash Out	0	0	204	0	0
001 5800	CompTime-Off	42	0	0	0	0
610 5800	CompTime-Off	166	0	0	0	0
630 5800	CompTime-Off	208	0	0	0	0
001 5850	Comp Time Cash Out	0	1,000	0	1,000	1,000
001 5900	Budgetd Benefits	0	3,195	0	1,922	1,922
610 5900	Budgetd Benefits	0	12,778	0	7,688	7,688
630 5900	Budgetd Benefits	0	15,973	0	9,610	9,610
001 5910	FICA-City Paid	288	0	272	0	0
610 5910	FICA-City Paid	1,151	0	1,088	0	0

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
630 5910	FICA-City Paid	1,439	0	970	0	0
001 5915	Disability Insurance	8	0	7	0	0
610 5915	Disability Insurance	30	0	26	0	0
630 5915	Disability Insurance	38	0	25	0	0
001 5920	ER PERS	398	0	268	0	0
610 5920	ER PERS	1,590	0	1,074	0	0
630 5920	ER PERS	1,987	0	1,022	0	0
001 5921	EE PERS	72	0	15	0	0
610 5921	EE PERS	288	0	60	0	0
630 5921	EE PERS	360	0	75	0	0
001 5930	Health Insurance	2,155	0	1,130	0	0
610 5930	Health Insurance	8,618	0	4,517	0	0
630 5930	Health Insurance	10,773	0	5,646	0	0
001 5950	Life Insurance	23	0	17	0	0
610 5950	Life Insurance	91	0	69	0	0
630 5950	Life Insurance	114	0	67	0	0
001 6100	Office Supplies	506	900	304	900	900
610 6100	Office Supplies	675	900	354	900	900
630 6100	Office Supplies	675	900	354	900	900
001 6150	Materials/Supplies	0	0	23	0	0
610 6150	Materials/Supplies	0	0	23	0	0
630 6150	Materials/Supplies	0	0	23	0	0
001 6300	Professional Services	34,635	30,750	43,537	42,960	42,960
109 6300	Professional Services	32,651	30,750	26,613	30,750	30,750
610 6300	Professional Services	39,030	36,900	38,675	43,000	43,000
630 6300	Professional Services	24,032	21,600	26,392	27,700	27,700
001 6350	Communications	3,064	2,600	2,992	2,600	2,600
610 6350	Communications	3,058	2,600	2,952	2,600	2,600
630 6350	Communications	3,058	2,600	2,952	2,600	2,600
109 6551	Employee Physicals	436	550	323	550	550

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
114 6552	Safety Items	2,801	2,800	2,518	2,800	2,800
001 6700	Equipment Maintenance	306	850	302	850	850
610 6700	Equipment Maintenance	306	850	302	850	850
630 6700	Equipment Maintenance	306	850	302	850	850
001 7200	Conferences/Meetings	0	0	81	0	0
610 7200	Conferences/Meetings	0	250	0	250	250
630 7200	Conferences/Meetings	0	250	0	250	250
Total (3800) Public Works Administration		226,785	224,514	197,557	230,998	230,998

CITY OF CORNING
2022/2023
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT 1, 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:

5125 PART-TIME SALARIES

5900/5910 - EMPLOYEE BENEFITS: Provides for City contributions to FICA-City paid.

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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3901	Name: Landscape & Lighting 1 (N. ALEX LN.)					
701 5125	Part-Time Salaries	390	475	166	475	475
701 5900	Budgeted Benefits	0	36	0	36	36
701 5910	FICA-City Paid	30	0	13	0	0
701 6150	Materials/Supplies	93	75	0	75	75
701 6410	Electricity	480	450	407	450	450
701 6500	Print/Advertising	88	100	103	100	100
Total (3901) L&L 1 (N. ALEX LN.)		1,080	1,136	689	1,136	1,136

CITY OF CORNING
2022/2023
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT 1, 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 funds direct labor for public works employees working on landscape maintenance related activities within the District.

5125 PART-TIME SALARIES: Provides funding for part-time labor.

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

SUPPLIES & 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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3902	Name: Landscape & Lighting 2 (STONE FOX)					
702 5100	Direct Labor	426	0	0	0	0
702 5125	Part-Time Salaries	1,074	475	741	475	475
702 5900	Budgeted Benefits	0	36	0	36	36
702 5910	FICA-City Paid	121	0	57	0	0
702 5915	Disability Insurance	1	0	0	0	0
702 5920	ER PERS	44	0	0	0	0
702 5921	EE PERS	8	0	0	0	0
702 5930	Health Insurance	160	0	0	0	0
702 5950	Life Insurance	2	0	0	0	0
702 6150	Materials/Supplies	88	300	0	300	300
702 6315	Landscape Maint	211	400	0	400	400
702 6410	Electricity	2,467	3,000	2,287	3,000	3,000
702 6500	Print/Advertising	95	500	110	500	500
Total (3902) L&L 2 (STONEFOX)		4,698	4,711	3,195	4,711	4,711

CITY OF CORNING
2022/2023
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT 1, 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:

5125 PART-TIME SALARIES: Provides funding for part-time employees working on landscape maintenance related activities within the District.

5900/5910 - EMPLOYEE BENEFITS: Provides for City contributions to FICA-City paid.

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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3903	Name: L&L 3 (BLOSSOM)					
703 5125	Part-Time Salaries	162	475	57	475	475
703 5900	Budgeted Benefits	0	36	0	36	36
703 5910	FICA-City Paid	12	0	4	0	0
703 6150	Materials/Supplies	93	500	0	500	500
703 6410	Electricity	1,733	2,900	1,941	2,900	2,900
703 6500	Print/Advertising	93	400	107	400	400
Total (3903) L&L 3 (BLOSSOM)		2,093	4,311	2,110	4,311	4,311

CITY OF CORNING
2022/2023
ANNUAL BUDGET NARRATIVE
LANDSCAPE & LIGHTING DISTRICT 1, 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: Funds public works employees working on landscape maintenance related activities within the district.

5125 PART-TIME SALARIES: Funds part-time employee wages performing District landscape maintenance.

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

SUPPLIES & 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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3904	Name: Landscape & Lighting 4 (SALADO)					
704 5100	Direct Labor	360	0	0	0	0
704 5125	Part-Time Salaries	1,036	475	409	475	475
704 5400	Sick Leave	15	0	0	0	0
704 5900	Budgeted Benefits	0	36	0	36	36
704 5910	FICA-City Paid	112	0	31	0	0
704 5915	Disability Insurance	1	0	0	0	0
704 5920	ER PERS	33	0	0	0	0
704 5921	EE PERS	5	0	0	0	0
704 5930	Health Insurance	91	0	0	0	0
704 5950	Life Insurance	1	0	0	0	0
704 6150	Materials/Supplies	122	1,500	0	1,500	1,500
704 6410	Electricity	1,373	1,500	1,168	1,500	1,500
704 6500	Print/Advertising	95	450	112	450	450
Total (3904) L&L 4 (SALADO)		3,243	3,961	1,720	3,961	3,961

**CITY OF CORNING
2022/2023
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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 4200	Name: Engineering Services					
001 6300	Professional Services	0	6,000	585	6,000	6,000
112 6300	Professional Services	0	2,000	195	2,000	2,000
114 6300	Professional Services	0	12,000	1,170	12,000	12,000
116 6300	Professional Services	0	1,000	98	1,000	1,000
347 6300	Professional Services	0	2,500	228	2,500	2,500
348 6300	Professional Services	0	1,000	98	1,000	1,000
610 6300	Professional Services	0	2,000	195	2,000	2,000
630 6300	Professional Services	0	7,000	683	7,000	7,000
001 6340	DEV ENGINEERING	1,069	10,000	0	10,000	10,000
620 6353	Professional Services Airport	0	2,000	0	2,000	2,000
Total (4200) Engineering Services		1,069	45,500	3,250	45,500	45,500

**CITY OF CORNING
2022/2023
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.

5125 PART-TIME SALARIES: Provides funding for part-time parks maintenance labor.

5200 OVERTIME: Overtime Pay.

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

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

SUPPLIES & SERVICES:

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

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

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

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

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

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

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 6100	Name: Parks Maintenance					
001 5100	Direct Labor	110,288	117,930	97,947	120,145	145,827
001 5125	Part-Time Salaries	2,186	17,092	2,034	17,092	17,092
001 5200	Overtime	145	200	81	200	200
001 5300	Vacation	8,196	0	9,278	0	0
001 5350	Vacation Cash Out	174	0	0	0	0
001 5400	Sick Leave	6,913	0	6,128	0	0
001 5700	Holiday Pay	7,006	0	7,602	0	0
001 5800	CompTime-Off	554	0	163	0	0
001 5900	Budgeted Benefits	0	68,796	0	66,780	82,789
001 5910	FICA-City Paid	11,487	0	10,360	0	0
001 5915	Disability Insurance	205	0	161	0	0
001 5920	ER PERS	12,723	0	11,218	0	0
001 5921	EE PERS	1,062	0	818	0	0
001 5930	Health Insurance	55,048	0	45,649	0	0
001 5950	Life Insurance	578	0	496	0	0
001 6150	Materials/Supplies	10,053	25,000	19,238	25,000	25,000
001 6315	Landscape Maint	3,262	20,000	1,670	20,000	20,000
001 6320	Janitorial Srv.	11,088	11,200	10,164	11,200	11,200
001 6410	Electricity	13,224	21,000	17,859	21,000	21,000
610 6410	Electricity	3,425	0	1,681	0	0
001 6551	Emp Physicals	0	300	0	300	300
001 6750	Building Maintenance	278	5,000	845	5,000	5,000
001 7500	Veh Operations/Maintenance	232	1,500	415	1,500	1,500
078 9300	Machine/Equipment	19,750	30,000	0	0	0
078 9500	Vehicle/Replacement	0	75,000	0	0	0
Total (6100) Parks Maintenance		277,877	393,018	243,808	288,217	329,908

CITY OF CORNING
2022/2023
ANNUAL BUDGET NARRATIVE
PARK SPECIAL PROJECTS (6101)

ACTIVITY DESCRIPTION:

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

SUPPLIES & SERVICES:

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

002-9075 PARKS EQUIPMENT: Provides funding for purchasing/replacing needed parks equipment.

001-9530 CLARK PARK PARKING LOT: Provides funding for resurfacing/stripping the parking lot at Clark Park.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 6101	Name: Park Special Project					
001 7357	Prop68PerCap'21	0	178,000	954	0	0
353 8325	Recycling costs	0	5,000	0	5,000	5,000
002 9075	Parks Equipment	0	59,548	0	106,259	106,259
001 9304	Park Imp fund	29,998	0	0	0	0
341 9304	Park Imp fund	7,402	0	0	0	0
075 9391	Parks-CapOutlay	1,075	0	0	0	0
001 9530	Clark Parking	0	200,000	5,783	200,000	200,000
001 9531	ADA Playground	0	100,000	0	0	0
Total (6101) Park Special Project		38,475	542,548	6,737	311,259	311,259

**CITY OF CORNING
2022/2023
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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 6125	Name: Rodgers Theatre					
001 6150	Materials/Supplies	63	1,000	13	1,000	1,000
001 6410	Electricity	6,090	9,000	4,755	9,000	9,000
001 6430	Natural Gas	689	1,700	2,230	1,700	1,700
001 6750	Building Maintenance	387	4,000	0	4,000	4,000
341 9147	Marquee	0	4,000	1,268	4,000	4,000
Total (6125) Rodgers Theatre		7,229	19,700	8,266	19,700	19,700

**CITY OF CORNING
2022/2023
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: Funds direct labor costs associated with employee salaries.

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

5200 OVERTIME: Overtime Pay.

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

SUPPLIES & SERVICES:

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

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

001-6270 RECRUITMENT: Provides funding for recruitment costs.

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

001-6750 BUILDING MAINTENANCE: Provides funding for necessary building maintenance.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 6200						
001 5100	Name: Pool					
	Direct Labor	2,052	0	0	0	0
001 5125	Part-Time Salaries	28,273	71,347	51,682	74,501	74,501
001 5200	Overtime	83	3,000	1,686	3,000	3,000
001 5300	Vacation	221	0	0	0	0
001 5400	Sick Leave	0	0	250	0	0
001 5900	Budgeted Benefits	0	5,458	0	5,699	5,699
001 5910	FICA-City Paid	2,176	0	4,102	0	0
001 5915	Disability Insurance	7	0	0	0	0
001 5920	ER PERS	225	0	0	0	0
001 5930	Health Insurance	237	0	0	0	0
001 5950	Life Insurance	9	0	0	0	0
001 6150	Materials/Supplies	27,820	20,000	21,441	25,000	25,000
001 6187	LGRD CERT&TEST	300	5,500	5,157	5,500	5,500
001 6270	Recruitment	0	0	0	2,000	2,000
001 6551	Emp Physicals	2,617	3,000	2,387	3,000	3,000
001 6750	Building Maintenance	0	0	0	2,000	2,000
Total (6200) Pool		64,020	108,305	86,704	120,700	120,700

Enterprise Fund Operations

Transportation Center

CITY OF CORNING
2022/2023
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.

PERSONNEL SERVICES:

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

5125 PART-TIME SALARIES

5300/5700 - ACCRUAL BUYOUT: These accounts fund Vacation; Holiday Pay.

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

SUPPLIES & SERVICES:

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

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

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

001-9344 ROOF TRANSIT: Provides funding in the amount of \$61,500 for repairs/replacement of the Transportation Center roof.

Fiscal Year 2022-2023 As of

6/7/2022

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	FY 2021- 2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3160	Name: Transportation Facility					
625 5100	Direct Labor	72	0	49	0	0
625 5125	Part-Time Salaries	1,207	0	665	0	0
625 5300	Vacation	0	0	5	0	0
625 5700	Holiday Pay	11	0	1	0	0
625 5910	FICA-City Paid	100	0	56	0	0
625 5915	Disability Insurance	0	0	0	0	0
625 5920	ER PERS	7	0	4	0	0
625 5930	Health Insurance	59	0	18	0	0
625 5950	Life Insurance	0	0	0	0	0
625 6410	Electricity	8,816	7,300	8,396	9,270	9,270
625 6430	Natural Gas	627	1,200	400	900	900
001 6750	Bldg. Maint.	0	0	42	0	0
625 6750	Bldg. Maint.	7,341	9,000	5,673	9,000	9,000
001 9199	LED Trans Center	0	35,000	0	35,000	35,000
001 9344	Roof Transit	0	60,000	0	61,500	61,500
Total (3160) Transportation Facility		18,240	112,500	15,310	115,670	115,670

Airport

**CITY OF CORNING
2022/2023
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: Funding is provided from the Airport Enterprise fund for direct labor associated with Airport maintenance.

5125 PART-TIME SALARIES

5300/5400/5700/5800 - ACCRUAL BUYOUT: Funding is provided from the Airport Enterprise fund for Employee Vacation; Sick Leave; Holiday Pay; and Compensatory Leave.

5910/5915/5920/5921/5930/5950 - EMPLOYEE BENEFITS: Funding provided from the Airport Enterprise fund for City contributions to FICA-City paid; Disability Insurance; ER/EE PERS; Health Insurance, and Life Insurance.

SUPPLIES & SERVICES:

620-6150 MATERIALS/SUPPLIES: Funds materials and supplies to maintain the Airport.

620-6185 CONSULTANT SERVICES: Funds Consultant services for Airport improvements and construction.

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

620-6300 PROFESSIONAL SERVICES: Provides for Professional Service costs associated with Airport improvement services.

620-6345 CONSULTANT/LITIGATION: Provides funding for Airport associated legal costs.

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: Funds State required permits regarding storm water runoff.

620-6750 BUILDING MAINTENANCE: Funds necessary repairs to City buildings at the Airport.

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

620-6209 AIRPORT 21 TASK B: Funded by Grant (100%) for Professional Services Contract to provide an Airport Narrative Project Report; Aeronautical Survey & Layout Plan updates; Inventory existing conditions, etc. that are associated with the Airport Layout Plan Update.

620-9210 AIRPORT 21 TASK C: Funded by Grant (100%) for Professional Services Contract for Project Development; Field Data Collection; Data Analysis & PMMP Report; and Project Closeout associated with the Airport Layout Plan Update.

620-9355 PAPI LIGHTS: Provides funding from Airport Enterprise Fund for new PAPI Lights.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 3500	Name: Airport					
620 5100	Direct Labor	2,175	0	2,527	0	0
620 5125	Part-Time Salaries	1,031	0	1,473	0	0
620 5300	Vacation	44	0	14	0	0
620 5400	Sick Leave	104	0	202	0	0
620 5700	Holiday Pay	151	0	473	0	0
620 5800	CompTime-Off	34	0	6	0	0
620 5910	FICA-City Paid	301	0	397	0	0
620 5915	Disability Insurance	3	0	6	0	0
620 5920	ER PERS	218	0	282	0	0
620 5921	EE PERS	33	0	32	0	0
620 5930	Health Insurance	1,002	0	884	0	0
620 5950	Life Insurance	12	0	15	0	0
620 6150	Materials/Supplies	600	4,400	1,526	4,400	4,400
620 6185	Consultant Services	79	500	603	500	500
620 6186	Taxes	0	100	0	100	100
620 6300	Professional Services	0	500	430	500	500
620 6345	Consult, Litigation	938	3,000	0	1,000	1,000
620 6410	Electricity	3,365	4,000	2,960	4,000	4,000
620 6420	Propane	60	500	60	500	500
620 6462	Required Permits State	1,474	2,000	1,738	2,000	2,000
620 6750	Building Maintenance	822	10,000	836	10,000	10,000
620 6810	Liability Insurance	4,768	6,000	3,285	6,000	6,000
620 9195	AirprtFencePrjt	283,525	0	0	0	0
620 9209	Airprt 21 TaskB	0	328,828	283,448	0	0
620 9210	Airprt 21 TaskC	0	35,000	33,610	0	0
620 9355	PAPI, Airport	0	0	0	122,222	122,222
Total (3500) Airport		300,738	394,828	334,809	151,222	151,222

Sewer & WasteWater Treatment Plant

CITY OF CORNING
2022/2023
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.

5200 OVERTIME: Overtime Pay.

5300/5350/5400/5500/5650/5700/5800/5850 - ACCRUAL BUYOUT: These accounts fund Vacation/Vacation Cash Outs; Sick Leave; Work Comp. Time Off.; Administrative Leave/Admin. Cash Outs; Holiday Pay; and Compensatory Time/Comp. Time Cash Outs.

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

SUPPLIES & SERVICES:

610-6100 OFFICE SUPPLIES: Provides for purchasing of office supplies.

610-6150 MATERIAL/SUPPLIES: Provides purchasing of any necessary materials/supplies.

610-6250 SMALL TOOLS: Provides for purchase of necessary small tools.

610-6350 COMMUNICATIONS: Provides funding for phone & radio service.

610-6410 ELECTRICITY: Pacific Gas & Electric for the sewer lift station on 99 W at South Avenue.

610-6700 EQUIPMENT MAINTENANCE: Provides equipment maintenance and repairs.

610-7100 TRAINING/EDUCATION: Provides for employee training.

610-7368 PRE-TREATMENT PROGRAM: State mandated Monitoring Program of Industrial Sewer Waste.

610-7500 VEHICLE OPERATION/MAINTENANCE: For vehicle fuel and repair costs.

610-9300 MACH./EQUIPMENT: Purchase of machines/equipment for sewer maintenance.

381-9500 VEHICLE/REPLACEMENT: Provides funding for vehicle replacement.

610-9860 PERS SDEFUND DEBT SERVICE: Paid in full in 2020/2021.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 5000	Name: Sewer Department					
610 5100	Direct Labor	46,750	96,489	45,008	94,034	104,307
610 5200	Overtime	86	1,000	22	1,000	1,000
610 5300	Vacation	7,046	0	3,446	0	0
610 5350	Vacation Cash Out	1,061	0	1,270	0	0
610 5400	Sick Leave	6,057	0	4,369	0	0
610 5500	WComp Time Off	2,134	0	0	0	0
610 5650	Admin Cash Out	1,470	0	757	0	0
610 5700	Holiday Pay	3,150	0	4,289	0	0
610 5800	CompTime-Off	111	0	359	0	0
610 5850	Comp Time Cash Out	0	1,000	0	1,000	1,000
610 5900	Budgeted Benefits	0	48,397	0	42,510	48,913
610 5910	FICA-City Paid	4,766	0	4,887	0	0
610 5915	Disability Insurance	63	0	69	0	0
610 5920	ER PERS	5,243	0	5,481	0	0
610 5921	EE PERS	715	0	654	0	0
610 5930	Health Insurance	20,363	0	18,164	0	0
610 5950	Life Insurance	183	0	192	0	0
001 6100	Office Supplies	384	0	0	0	0
610 6100	Office Supplies	4,840	1,300	3,191	1,300	1,300
610 6150	Materials/Supplies	17,664	13,500	10,455	13,500	13,500
610 6250	Small Tools	772	950	941	950	950
610 6350	Communications	7,050	9,500	8,460	9,500	9,500
610 6410	Electricity	7,101	7,500	7,711	7,500	7,500
610 6700	Equipment Maintenance	6,060	3,000	2,717	3,000	3,000
610 7100	Training/Education	0	1,500	0	1,500	1,500
610 7368	PreTreat.Prog	42,260	45,000	28,726	45,000	45,000
610 7500	Veh Operations/Maintenance	1,475	2,500	603	2,500	2,500
610 9300	Machine/Equipment	0	2,000	703	2,000	2,000

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
381 9500	Vehicle/Replacement	0	0	0	62,500	62,500
610 9860	Debt, Side Fund	1,277	12,300	0	0	0
Total (5000) Sewer Dept		188,080	245,936	152,476	287,794	304,470

**CITY OF CORNING
2022/2023 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.

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.

610-9101 PAINTING AND REPAIR: Provides Funding for painting and repairs at the WWTP Facility.

610-9189 ROOF/WWTP: Provides funding for roof/repair at the WWTP.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 5200	Name: Wastewater Treatment Plant (WWTP)					
610 6175	Weed/Tree Spray	4,483	7,000	3,196	7,000	7,000
610 6300	Professional Services	764,343	780,000	711,748	780,000	780,000
610 6410	Electricity	96,365	90,000	94,623	120,000	120,000
610 6461	Req.Pmts/Cnty.	424	750	0	750	750
610 7376	Annual Permit	19,423	22,000	19,568	22,000	22,000
610 9101	Painting/Repair	0	11,300	0	11,300	11,300
610 9189	Roof, WWTP	0	0	0	61,500	61,500
Total (5200) WWTP		885,037	911,050	829,135	1,002,550	1,002,550

CITY OF CORNING
2022/2023
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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 5250	Name: Sewer Improvements					
381 9135	SWR Line Rplcmt	0	50,000	0	50,000	50,000
380 9206	CapReplacement	45,873	100,000	0	61,500	61,500
348 9812	Sewer Debt Serv	122,603	223,800	61,064	223,800	223,800
610 9812	Sewer Debt Serv	59,974	105,400	28,948	105,400	105,400
Total (5250) Sewer Improvements		228,450	479,200	90,012	440,700	440,700

CITY OF CORNING
2022-2023 ANNUAL BUDGET NARRATIVE
WWTP & SEWER CAPT'L REPLACEMENT TRANSFERS
(5300)

ACTIVITY DESCRIPTION:

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

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

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

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

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

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

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 5300 Name: Sewer Transfers						
610 9801	WWTP CapRep Trs	85,000	90,000	90,000	90,000	90,000
610 9802	SwrCapRepTrans.	40,000	50,000	50,000	50,000	50,000
610 9804	WWTP Debt Trans	160,000	160,000	160,000	160,000	160,000
Total (5300) Sewer Transfers		285,000	300,000	300,000	300,000	300,000

Water

**CITY OF CORNING
2022/2023
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.

5200 OVERTIME: Overtime Pay.

5300/5350/5400/5500/5650/5700/5800/5850 - ACCRUAL BUYOUT: These accounts fund Vacation/Vacation Cash Outs; Sick Leave; W/Comp. Time off; Administrative Leave/Admin. Cash Outs; Holiday Pay; and Compensatory Time/Comp. Time Cash Outs.

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

SUPPLIES & 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.

389-9500 VEHICLE/REPLACEMENT: Provides funding for vehicle replacement.

630-9860 PERS SIDEFUND DEBT SERVICE: Paid in full in 2021/2022.

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 7100	Name: Water Department					
630 5100	Direct Labor	165,879	201,112	160,560	229,652	239,925
630 5200	Overtime	733	0	1,015	0	0
630 5300	Vacation	17,422	0	8,312	0	0
630 5350	Vacation Cash Out	1,326	0	1,588	0	0
630 5400	Sick Leave	12,652	0	8,528	0	0
630 5500	WComp Time Off	2,134	0	0	0	0
630 5650	Admin Cash Out	1,838	0	946	0	0
630 5700	Holiday Pay	13,694	0	12,486	0	0
630 5800	CompTime-Off	1,690	0	963	0	0
630 5850	Comp Time Cash Out	1,820	1,000	3,031	1,000	1,000
630 5900	Budgeted Benefits	0	100,313	0	115,706	122,109
630 5910	FICA-City Paid	17,873	0	16,790	0	0
630 5915	Disability Insurance	262	0	265	0	0
630 5920	ER PERS	17,693	0	16,344	0	0
630 5921	EE PERS	2,365	0	1,904	0	0
630 5930	Health Insurance	69,248	0	59,001	0	0
630 5950	Life Insurance	772	0	735	0	0
001 6100	Office Supplies	396	0	11	0	0
610 6100	Office Supplies	1,217	0	11	0	0
630 6100	Office Supplies	3,646	2,500	3,317	2,500	2,500
630 6150	Materials/Supplies	72,458	45,000	47,616	45,000	45,000
630 6175	Weed/Tree Spray	0	5,400	0	5,400	5,400
630 6250	Small Tools	832	800	1,055	800	800
630 6300	Professional Services	12,538	15,000	11,440	15,000	15,000
630 6350	Communications	7,922	10,000	9,192	10,000	10,000
630 6410	Electricity	240,335	300,000	261,048	295,000	295,000
630 6462	ReqPmts.State	12,841	20,000	16,229	20,000	20,000
630 6700	Equipment Maintenance	6,908	7,000	4,861	7,000	7,000

City of Corning
Annual Budget
Fiscal Year 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
630 7100	Training/Education	880	2,500	50	2,500	2,500
630 7500	Veh Operations/Maintenance	2,523	5,000	1,601	5,000	5,000
630 9300	Machine/Equipment	0	4,000	703	4,000	4,000
383 9500	Vehicle/Replacement	0	0	0	62,500	62,500
630 9860	Debt, Side Fund	2,241	22,750	0	0	0
Total (7100) Water Department		692,139	742,375	649,603	821,058	837,734

**CITY OF CORNING
2022-2023 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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 7300	Name: Water Capital Transfers					
630 9814	FUND 383 TRNSFR	78,500	100,000	100,000	100,000	100,000
Total (7300)	Water Capital Transfers	78,500	100,000	100,000	100,000	100,000

CITY OF CORNING
2022/2023
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:

SUPPLIES & SERVICES:

- 383-8045 HYDRANT INSTALLATION:** Provides for hydrant repair and replacement.
- 383-9168 PUMP IMPROVEMENTS:** Funding for all well improvements.
- 630-9216 HANDHELD METER READER:** Provides funding for a handheld meter reader.
- 346-9237 WELL TELEMETRY:** Provides for a well telemetry Consultant.
- 346-9274 SCADA:** Provides funding for City SCADA System.
- 630-9276 WATER METER REPLACEMENT PROGRAM:** Provides for the replacement of water meters as they age or become ineffective.
- 383-9279 VFD Well No. 3:** Provides funding for VFD for Well No. 3.
- 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 2022-2023

Expenses	Description	Actual FY 2020-2021	Budgeted FY 2021-2022	As of 6/7/2022 FY 2021-2022	Proposed FY 2022-2023	Proposed with Added Personnel 2022- 2023
Dept #: 7420	Name: Water Capital Improvement					
383 8045	Hydrant Install	412	18,000	19,384	18,000	18,000
383 9168	Pump Improve.	0	50,000	0	50,000	50,000
630 9216	Handheld Mtr Rd	7,320	7,000	0	7,000	7,000
346 9237	Telemetry	8,305	17,000	1,886	17,000	17,000
346 9274	SCADA	0	0	0	100,000	100,000
630 9276	Water Meter Rep	351	15,000	20,093	25,000	25,000
383 9279	VFD Well No. 3	0	0	0	50,000	50,000
383 9281	Well Chlorinator	0	1,500	0	1,500	1,500
346 9333	RIMS&NETMTN UPG	0	100,000	0	0	0
383 9417	WELL REPAIRS	97,853	175,000	73,107	175,000	175,000
630 9811	Wtr Debt Service	116,876	287,900	57,409	287,900	287,900
Total (7420) Water Capital Improvement		231,117	671,400	171,879	731,400	731,400