

**ITEM NO.: J-1
PRESENTATION OF FISCAL YEAR 2023-
2024 PROGRAM OF SERVICE AND
ANNUAL BUDGET**

May 30, 2023

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

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

INTRODUCTION:

City Staff hereby presents the City Council with the proposed "Annual Program of Service and Fiscal Year 2023-2024 City Budget".

BACKGROUND:

Attached you will find the proposed FY 2023/2024 budget. The one-half cent sales tax (Measure A) is estimated to yield \$1,450,000 in FY 2023/2024. 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. The following additional personnel are proposed as well:

Full-Time Maintenance Worker/Meter Reader
Police Officer promoted to Detective
Administration Assistant

SUMMARY:

If approved in their entirety the Budget will:

- Continue to maintain "full-time" Municipal Operations at current staffing levels.
- Includes a budgeted 4.2% pay increase effective the first pay period in January 2024 for all employees in the Miscellaneous, Public Safety, Dispatch, and Management Bargaining Units.
- 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 General Funds for the entire year.
- \$350,000 will be utilized from Measure A to fund Dispatch. These funds are necessary to reduce losses to the General Fund. In previous years \$250,000 was used to fund dispatch.
- \$532,120, \$205,469, and \$95,344 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.
- \$150,000 in funding set aside to support the replacement of the City's Finance Software in a future year.
- \$15,000 in funding to support Code Enforcement clean-up projects.
- \$5,000 to support the Corning Market and \$2,500 to support local community-organized events.
- \$11,500 in ADA Improvements to City Buildings, the Library and Rodgers Theatre.
- \$100,000 of Ridell Trust Funds will be used to renovate the library.
- \$40,000 for the animal shelter services agreement with the County of Tehama

- \$250,000 is being rebudgeted for the Downtown Corning Awning Grant Program as construction will begin after the new fiscal year.
- Pre-construction costs for the Recreation Center and City Plaza in the amount of \$1,115,500. \$210,000 of which is being utilized from development impact fees received by the City.
- \$1,009,000 in funding for the West Street School Safe Routes to Schools Project.
- \$858,000 in funding for the Olive View School Safe Routes to Schools Project.
- \$61,500 in funding for the replacement of the roof at the Transportation Center which will occur after the beginning of the FY 2023/24 fiscal year.
- \$61,500 to replace the roof at the Wastewater Treatment Plant.
- \$106,259 in playground replacements at Northside Park (a portion of this cost may be funded by CDBG Program Income).
- The following items identified within the Capital Improvement Program:

Capital Improvement Proposed Funding		
Type	Dollar Amount	Funding Source
Taser Lease	15,420	Measure A
Body Camera Lease	15,720	
Patrol Vehicle	87,775	Police Capital Replacement Reserves
Copy Machine	6,000	
Fire Department Phone System	10,000	Fire Capital Replacement Reserves
Fire Department Pryatel Annex Flooring	50,000	Measure A
3 Full Sets of Structural Gear	10,500	Fire Capital Replacement Reserves
Almond Street/ Fig Street	500,000	Street Funds
Almond Street -2nd St. through Prune St.	500,000	Street Funds
City-wide Streets Survey	50,000	Street Funds
Water Meter Replacement	25,000	Water Fund/Bond
Fire Hydrant Replacement	20,000	
8" Water Main Replacement - Fig Lane	500,000	
Sodium Bisulfite and Sodium Hypochlorite Feed System (Gas to Liquid Conversion)	290,000	Sewer Fund
Well Nos. 2 , 3, 9 and 10 Flow Meter Replacements	45,500	Water Fund
Council Chambers and Kitchen Flooring and IT improvements	50,000	General Fund Reserves
Library Restroom Remodel	80,000	General Fund Reserves
Picnic Table Replacement and Bathroom Renovation at Woodson Park	102,500	General Fund Reserves

Marquee Replacement at Rodgers Theatre	100,000	
Electrical Panels at City Hall	17,000	General Fund Reserves
Clark Park Parking Lot	250,000	General Fund Reserves
Airport Papi System Rehabilitation	122,222	FAA Grant Funds with 10% Airport Fund Match in the amount of \$12,222
Runway, Taxiway & Apron Rehab Project	331,000	FAA Grant Funds with 10% Airport Fund Match in the amount of \$33,100
Utility Line Locator	10,000	50% Water, 50% Sewer
Sewer Line Camera	10,000	Sewer Fund
Trailer Replacement	10,000	Public Works Capital Replacement Funds
F350 Truck (Unit 6 replacement)	75,000	25% Water, 25% Sewer, 25% Streets, and 25% PW Capital Replacement Funds
Total	\$3,283,637	

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 2023/2024 Total Projected City-wide Revenues (excluding transfers): \$17,076,854.**
- **FY 2023/2024 Total Expenditures (excluding transfers): \$18,976,890.**
- **Anticipated General Fund Revenues/Transfers-In and Measure A Revenues will total \$7,477,000 and \$1,450,000, respectively.**
- **Anticipated General Fund and Measure A Budgeted Expenditures to be: \$7,634,347 and \$1,554,073, respectively.**
- **The proposed budget projects General Fund and Measure A Reserves will decrease by \$157,347 and \$104,073, respectively during FY 2023-2024, as indicated in Exhibit A.**

BUDGET FORMAT:

The budget document presented has two primary components: This "Budget Message" staff report with pages marked in lower case Roman Numerals, and the large binder document labeled "City of Corning 2023-2024 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 13, 2023 regular City Council meeting. The individual line items of the budget will not be adopted, instead the Council will use the resolution to set the budget limits for each of the operating funds that support City services. Staff will then operate within these budget limits to carry out the City Council's adopted Program of Services.

THE BUDGET:

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

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

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

1. **History.** We start with "actual numbers" from the audit at last fiscal year's end (FY 2021-2022; ending June 30, 2022).
2. **2022-2023 Projected.** We normally prepare the budget before the current fiscal year "closes out". For this reason, we must "project" what the fund balance will be at fiscal year-end (June 30, 2023) based on ten months of data (July through April).
3. **Fiscal Year 2023-2024 Budgeted.** We utilize various sources to make projections about the "income" or "revenue" we will receive for the next fiscal year. Staff then uses those projections to make recommendations about which programs, services and projects we can fund and where we expect to be on June 30, 2024. The budget proposes the hiring of the following additional positions:
 - a. Full-Time Maintenance Worker/Meter Reader
 - b. Police Officer promoted to Detective
 - c. Administration Assistant

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

SUMMARY OF PROPOSED REVENUES AND EXPENDITURES FY 2023-2024

REVENUES:

The **total City revenues** from all sources for Fiscal Year 2023-2024 are projected to be **\$17,076,854**, excluding transfers. City operating income comes from a number of sources which are described fully in the Draft Budget Book sections under the Tab “**General Fund Revenues**” and “**Other Fund Revenues**”.

GENERAL FUND REVENUES (Including Measure A):

We project General Fund Revenues to be \$7,634,347 for FY 2023-2024. That amounts to 45% of total projected revenues. General Fund revenues are largely “discretionary”; meaning the City Council can largely decide how these funds are expended.

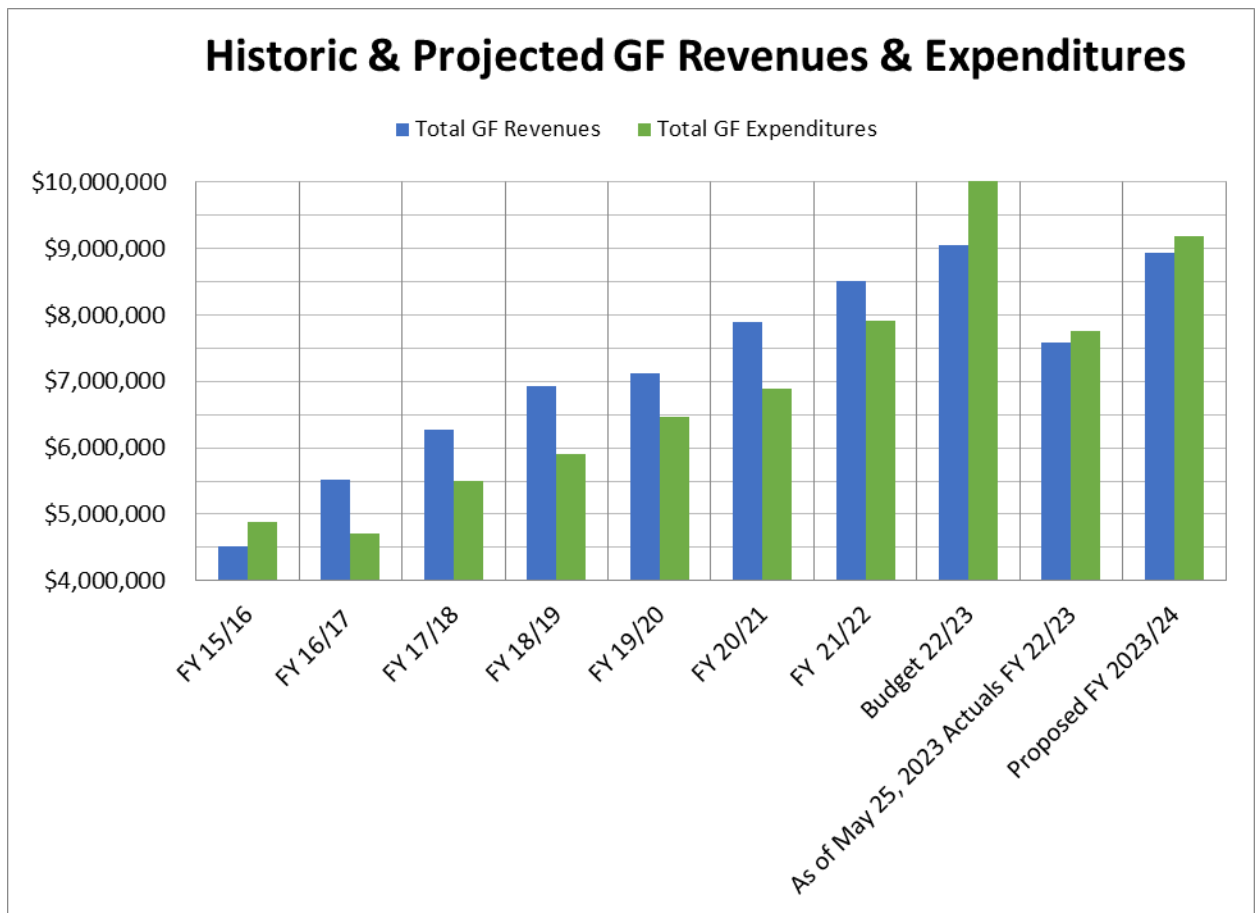
The revenue sources for the General Fund include the five major categories (sales tax, transactions and use tax (Measure A), transient occupancy tax, property tax, motor vehicle in lieu and “Other GF Revenues”) shown on the spreadsheet marked “General Fund Revenue Projections” (Page 3). The spreadsheet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

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

HISTORY, ANALYSIS AND TRENDS:

GENERAL FUND ANALYSIS AND EXPECTATIONS:

As described previously, we focus on the General Fund because it provides the discretionary revenue that fund many of the City’s important services and programs. The spreadsheet that is the basis of the chart below is included under the Financial Projections Tab at page 3 of the Draft Budget document and titled “General Fund Revenue History Projections”. The spreadsheet shows the various sources of General Fund revenue for each fiscal year and the corresponding amount received. As you can see in the table below, General Fund revenues are anticipated to be about \$ 123,600 less than budgeted FY 2022/2023 levels, with expenditures decreasing as well by approximately \$945,129. This large decrease in expenditures from fiscal year 2023/24 as compared to fiscal year 2022/2023 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:

Funding Type	Revenue	Expenditures
General Fund	\$7,477,000	\$7,634,347
Measure A	\$1,450,000	\$1,554,073

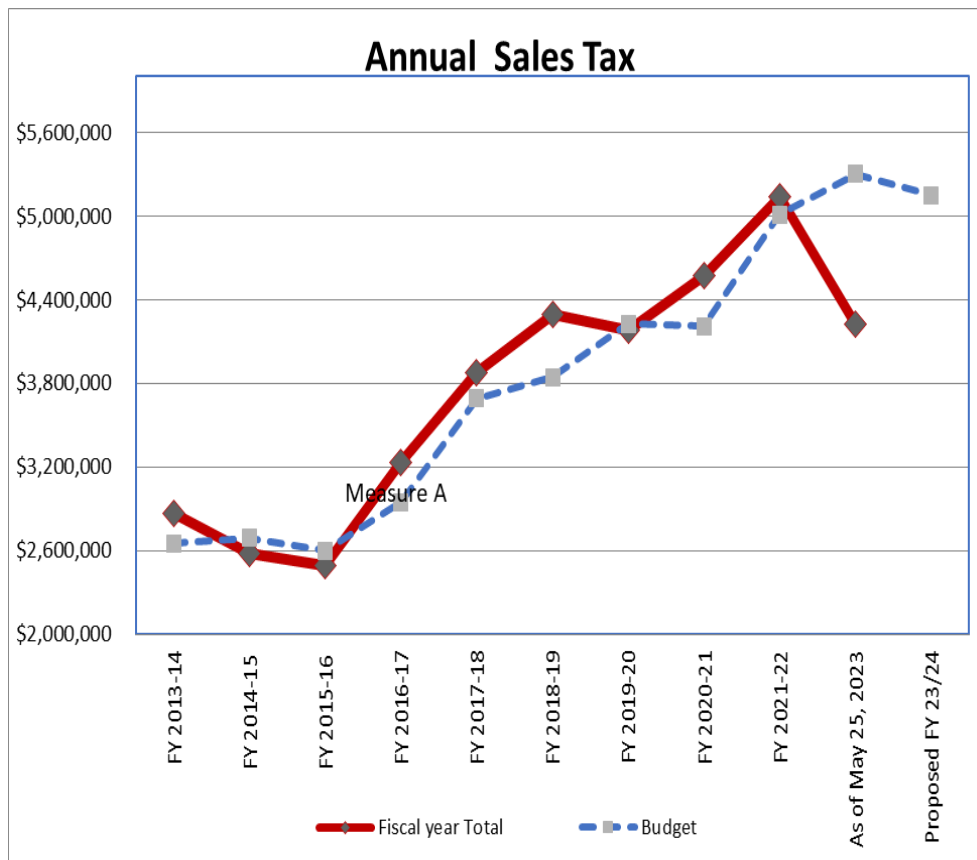
Due to the importance of the key General Fund Revenues, please see the detailed spreadsheets and charts at pages 2, 3, & 4 in the Financial Projections Section.

SALES TAX REVENUE:

Sales Tax is the principal component of General Fund Revenues as the chart below depicts. Since we rely heavily on sales tax revenue, our fiscal stability can be significantly affected by recessionary economic conditions and fuel prices. Two industry groups (Fuel Sales and Auto Sales) typically account for over 65-75% of our sales tax revenues depending on the year. In FY 2021/2022 fuel sales offset decreases in auto sales, which significantly minimized the economic impact to the City.



As the chart below depicts, fiscal year 2023/2024 sales tax and Measure A receipts are anticipated to total \$5,150,000. It is anticipated that sales tax revenues including Measure A will be approximately 58% of total General Fund Revenues. A one percent swing in sales tax revenue equates to about a \$52,000 effect on the General Fund/Measure A. Volatile fuel prices can cause significant swings in sales tax received by the City. HdL, the City's sales tax consultants, expect overall sales tax to decrease by 3% in fiscal year 2023/2024 due to fuel prices, inflation, and expected interest rate increases by the Federal Reserve affecting transportation and consumption.



TRANSIENT OCCUPANCY TAX (TOT):

TOT is a 10% room tax that is collected at the motels in town for stays of less than thirty days. For FY 2023/2024, we project revenue of \$550,000 based on current fiscal year revenue. First quarter 2023 revenue was significantly down.

PROPERTY TAX:

We are projecting \$838,500 for FY 2023/2024 or about a 1% decrease due to inflation decreasing property values.

VEHICLE LICENSE FEES:

This is property tax paid by the County Auditor in lieu of Vehicle License Fees. We project to receive \$860,000 for FY 2023-2024 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 2023-2024 is \$8,499,854, which is higher than previous years due to increases in grant revenue. **Other Fund Revenues** make up 50% of the City’s total revenues.

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

Street Maintenance Funds (please see Page 5) are reliant on the various Gas Taxes collected from fuel sales and funds provided via the Tehama County Transportation Commission.

Please refer to the Sewer Enterprise Fund spreadsheet (Page 8). The Council approved Resolution No. 07-23-2019-09 on July 23, 2019. The Resolution implements a series of five separate 3.0% annual increases to the Sewer Rates beginning on August 1, 2019 and on July 1st each year thereafter. Beginning in FY 2024/2025 it is very likely the City will need to increase sewer rates by 5.0% for a period of at least three years.

Please refer to the Water Enterprise Fund Spreadsheet (Page 10). In 2018, the City implemented a series of five annual 3.5% water rate increases. As anticipated, consumption levels did not return to pre-drought levels. As a result, the City Council adopted Resolution 07-23-2019-08 approving an additional 3.5% annual increase (a total of 7%) for the next four years (through 2023) in order to remain in compliance with its rate covenant requirements. The City will need to increase water rates 7.0% in FY 2023/2024 and 5.0% beginning in FY 2024/2025 for a period of three years at least.

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

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

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

EXPENDITURES-HOW THE CITY SPENDS ITS MONEY:

The Draft Budget document includes budgeted expenditures (excluding transfers) totaling \$18,976,890.

PERSONNEL COSTS

Since personnel costs represent on average 75% of general fund expenditures, there are little other means to cut expenditures unfortunately. Rising salaries and pension debt, otherwise known as the unfunded accrued liability (UAL), continues to be a concern for jurisdictions statewide. I will provide a detailed presentation of UAL impacts as part of the budget presentation.

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 2023-2024:

Police Officer promoted to Detective
Administrative Assistant
Public Works Maintenance Worker
Public Works Director, net of current contract

FY 2024-2025

Recreation Coordinator, Full-time
Planner, Full-time
Recreation Assistant

FY 2025-2026

Three firefighter positions

I will present at the Budget presentation 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.
- A 5.0% increase in expenditures based on historical averages.
- Known increases to Unfunded Accrued Liability or to the normal cost rate
- Does not anticipate a recession
- Capital Improvement Plan costs are accurate, no extraordinary increases to construction
- Takes into consideration Public Works capital improvement costs for the marquee at Rodgers Theatre, Library restroom remodel, Restroom renovation at Woodson and Yost Parks, lighting at Clark Park and Yost Parks, Library HVAC replacement, Finance HVAC Replacement.
- No Strategic Planning Projects
- Does not include additional operations costs for the Recreation Center and City Plaza that could run \$100,000 per year

The Eight-Year Projection is somewhat like looking into a crystal ball. It provides a rough picture, but I would not bet on its 100% accuracy. Since some of these staffing needs are absolutely critical as a result of the new Recreation Center and City Plaza, I recommend the City be fiscally conservative until those costs are known.

CURRENT BUDGET MANAGEMENT:

The following bullet points summarize Staff's recommendations contained in the FY 2023-2024 Draft Budget and for the future.

- Thanks to Measure A and conservative budgeting by the City Council, the City is in a much better financial condition than it has been in a long time. Our General Fund (excluding Measure A and ARPA) balance at June 30, 2023 is projected to be \$2,729,671 (about 4 months of budgeted operating expenditures).
- While considering additions to personnel, it is critical to focus on items deemed important during the strategic planning process, including but not limited to, beautification, community events, lighting, walkable and ADA friendly streets, and recreation.
- The City needs to evaluate options to reduce its CalPERS unfunded accrued liability pension debt.

- Increases in revenue are not quite outpacing increases in expenditures, especially when you consider unfunded capital replacement (City buildings, parks) and pension debt.
- As electric vehicles become commonplace the City can expect to receive less revenue from fuel sales. The City needs to invest in economic development to expand its tax base to allow it to maintain and expand existing services.
- The City should continue to fund Capital Improvement at appropriate levels.
- The City should evaluate its Development Impact Fees and user fees to ensure service levels are maintained as residential development occurs and that the general public is not paying for services that benefit a single source.
- The City will need to fund the operations of the Recreation Center once built. While this is an additional General Fund expense, recreational programs decrease criminal activity, support youth development, and attract further economic development.

SUBSEQUENT YEARS; FY 2024-2025 AND BEYOND:

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

Exhibit "A"
GENERAL FUND SUMMARY
AND PROJECTIONS

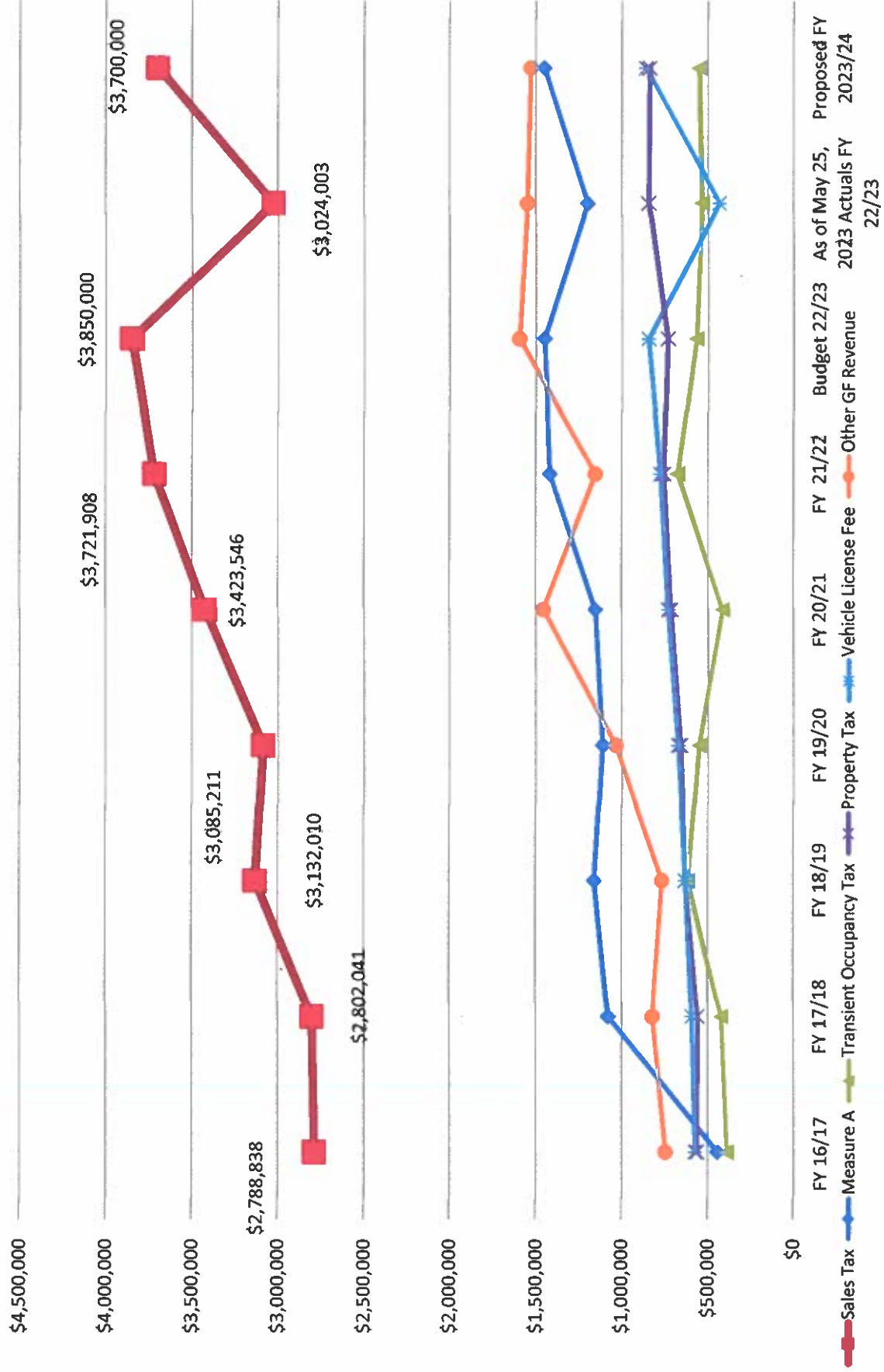
City of Corning
 Budget Summary
 2023-2024

DRAFT

	General Fund 001	Measure A 002	ARPA 005	TOTAL
Audit Balance, June 30, 2022	\$ 3,424,620	\$ 1,911,093	\$ 1,846,884	\$ 7,182,597
<u>2022-2023 ACTUAL</u>				
Revenues and Transfers In, After Mid Year Adjustments	\$ 7,600,600	\$ 1,355,000	\$ -	\$ 8,955,600
Estimated Change in Revenues over Projections	\$ (150,000)	\$ 135,000	\$ -	\$ (15,000)
				\$ -
Expenditures and Transfers Out, Including Budget Modifications	\$ (8,585,549)	\$ (1,548,000)	\$ (550,000)	\$ (10,683,549)
Estimated Change in Expenditures over Projections	\$ 440,000	\$ 395,000	\$ 550,000	\$ 1,385,000
Net Change in Fund Balance	\$ (694,949)	\$ 337,000	\$ -	\$ (357,949)
Projected Fund Balance, June 30, 2023	\$ 2,729,671	\$ 2,248,093	\$ 1,846,884	\$ 6,824,648
<u>2023-2024 Budgeted</u>				
Revenues and Transfers In	\$ 7,477,000	\$ 1,450,000		\$ 8,927,000
Expenditures and Transfers Out	\$ (7,634,347)	\$ (1,554,073)	\$ (250,000)	\$ (9,438,420)
Net Change in Fund Balance	\$ (157,347)	\$ (104,073)	\$ (250,000)	\$ (511,420)
Budgeted Fund Balance, June 30, 2024	\$ 2,572,324	\$ 2,144,020	\$ 1,596,884	\$ 6,313,228
Two Year Change in Fund Balance	(852,296)	232,927	(250,000)	(869,369)

Financial Projections

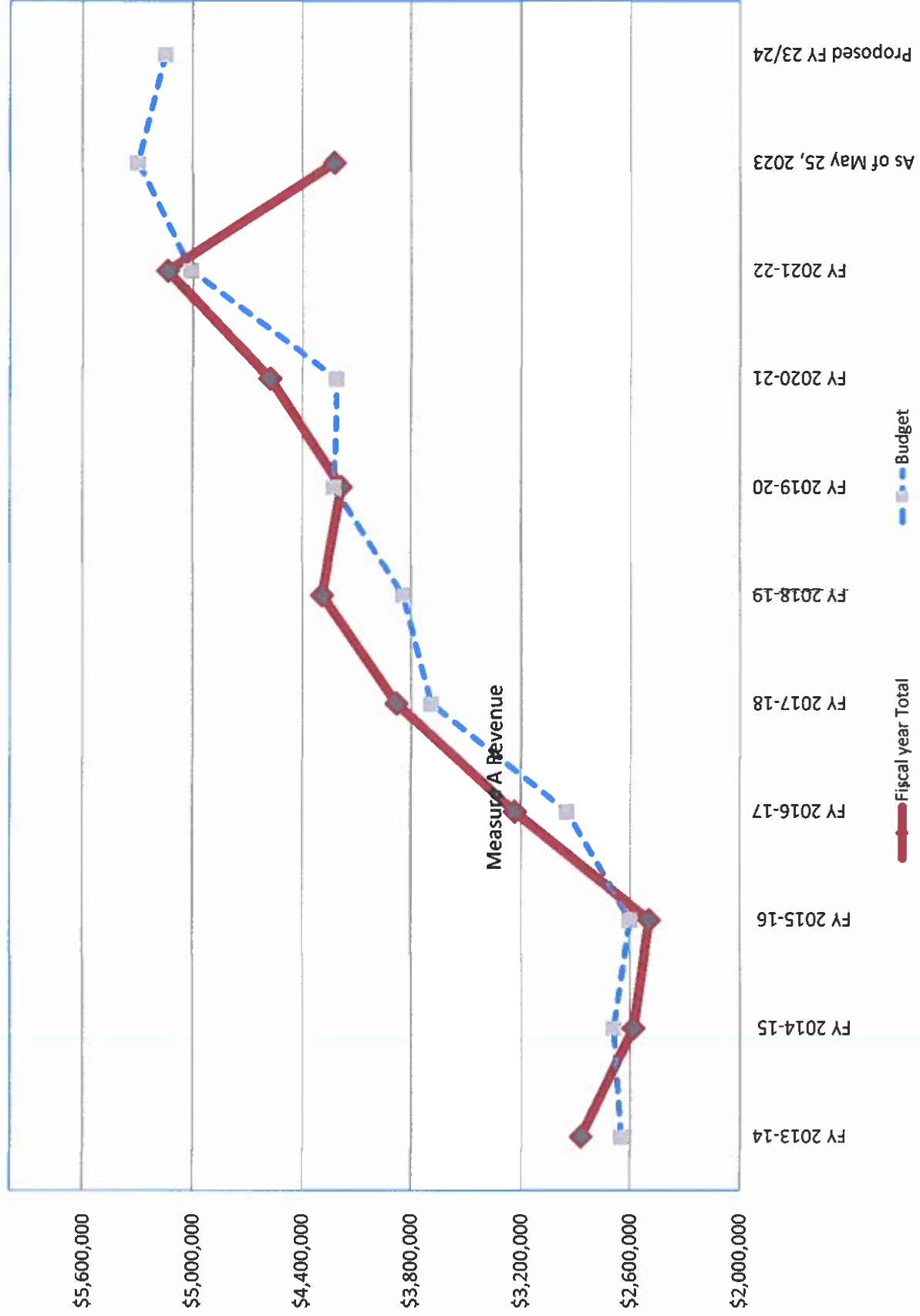
GENERAL FUND REVENUE HISTORY AND PROJECTIONS



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	FY 21/22	Budget 22/23	As of May 25, 2023 Actuals FY 22/23	Proposed FY 2023/24
Sales Tax	\$ 2,525,050	\$ 2,788,838	\$ 2,802,041	\$ 3,132,010	\$ 3,085,211	\$ 3,423,546	\$ 3,721,908	\$ 3,850,000	\$ 3,024,003	\$ 3,700,000
Measure A		\$ 445,682	\$ 1,077,958	\$ 1,159,465	\$ 1,110,928	\$ 1,152,530	\$ 1,417,615	\$ 1,450,000	\$ 1,196,564	\$ 1,450,000
Transient Occupancy Tax	\$ 354,024	\$ 391,313	\$ 423,362	\$ 618,181	\$ 553,446.00	\$ 415,518.00	\$ 678,925	\$ 570,000	\$ 534,313	\$ 550,000
Property Tax	\$ 541,764	\$ 563,253	\$ 560,571	\$ 631,494	\$ 661,616	\$ 716,189	\$ 758,978	\$ 735,700	\$ 844,674	\$ 838,500
Vehicle License Fee	\$ 552,103	\$ 574,763	\$ 592,977	\$ 629,699	\$ 672,747	\$ 730,670	\$ 775,019	\$ 847,000	\$ 431,988	\$ 860,000
Other GF Revenue	\$ 544,864	\$ 747,717	\$ 823,877	\$ 766,672	\$ 1,033,565	\$ 1,455,016	\$ 1,152,213	\$ 1,597,900	\$ 1,549,029	\$ 1,528,500
Total GF Revenues	\$ 4,517,805	\$ 5,511,566	\$ 6,280,786	\$ 6,937,521	\$ 7,117,513	\$ 7,893,469	\$ 8,504,658	\$ 9,050,600	\$ 7,580,571	\$ 8,927,000
Total GF Revenues (less Measure A)	\$ 4,517,805	\$ 5,065,884	\$ 5,202,828	\$ 5,778,056	\$ 6,006,585	\$ 6,740,939	\$ 7,087,043	\$ 7,600,600	\$ 6,384,007	\$ 7,477,000
Total GF Expenditures	\$ 4,877,376	\$ 4,714,736	\$ 5,493,985	\$ 5,910,804	\$ 6,475,438	\$ 6,884,356	\$ 7,915,309	\$ 10,133,549	\$ 7,762,190	\$ 9,188,420
Total GF Expenditures (less Measure A)				\$ 5,035,123	\$ 5,516,821	\$ 5,837,736	\$ 6,987,427	\$ 8,585,549	\$ 6,797,127	\$ 7,634,347

Annual Sales Tax



STREET MAINTENANCE FUNDS STATUS

City of Coming, CA

Fund Number	109 Gas Tax 2105	110 Gas Tax 2106	111 Gas Tax 2107	112 Gas Tax 2107.5	115 Gas Tax 2103	114 LTF/DA From County	106 SB 1 Road Maint. Streets	108 RSTP From County	SUBTOTAL	001078 GENERAL FUND PARTICIPATION Streets	Street Lights Measure A	GRAND TOTALS
BUDGET YEAR 2022-23												
Revenues, Budgeted	49,800	33,800	67,800	2,000	76,000	120,600	175,700	197,500	723,200	1,617,343	72,000	2,412,543
Adjustment due to Actual Receipts Estimate Reduction (0%)						24,400						-
Available for Expenditure	67,047	40,187	101,185	14,055	130,953	734,507	505,439	1,075,554	2,644,527	1,617,343	72,000	4,333,870
Expenditures, Maintenance Expenditures, Projects	(88,088)	(60,008)	(89,508)	(2,000)	(118,508)	(122,100)	(195,000)	(45,000)	(523,212)	(50,996)	(72,000)	(646,208)
Less: Project Carryover	-	-	-	-	-	195,000	190,000	142,000	527,000	(1,481,466)	-	(470,000)
Anticipated Reallocation of Expenditures	60,000	50,000	20,000	-	30,000	195,000	(100,000)	-	-	(84,881)	-	470,000
Total Budgeted Expenditures	(28,088)	(10,008)	(69,508)	(2,000)	(88,508)	(282,100)	(5,000)	(48,000)	(531,212)	(1,617,343)	(72,000)	(3,132,674)
Projected Balance June 30, 2023	38,959	30,179	31,677	12,055	44,445	452,407	500,439	1,027,554	2,113,315	-	-	1,201,196

BUDGET YEAR 2023-2024

Revenues	49,900	31,900	59,700	2,000	70,800	145,000	175,700	197,500	732,500	160,739	83,000	976,239
Available for Expenditure	88,859	62,079	91,377	14,055	115,245	597,407	678,139	1,225,054	2,845,815	160,739	83,000	2,177,435
Expenditures, Maintenance Pavement Condition Study	(72,762)	(60,212)	(91,212)	(2,000)	(114,212)	(156,050)	(100,000)	(45,000)	(563,130)	(85,739)	(83,000)	(731,869)
Expenditures, Fig Street Carryover	-	-	-	-	-	(50,000)	(100,000)	(300,000)	(500,000)	-	-	(500,000)
Expenditures, Prune Street	-	-	-	-	-	(25,000)	(100,000)	(300,000)	(425,000)	(75,000)	-	(500,000)
Total Budgeted Expenditures	(72,762)	(60,212)	(91,212)	(2,000)	(114,212)	(331,050)	(200,000)	(645,000)	(1,538,130)	(160,739)	(83,000)	(1,781,869)
Budgeted Balance June 30, 2024	16,097	1,867	165	12,055	1,033	266,357	476,139	580,054	1,307,685	-	-	395,566
Total SB-1 MOE (Note 3)											(243,739)	

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

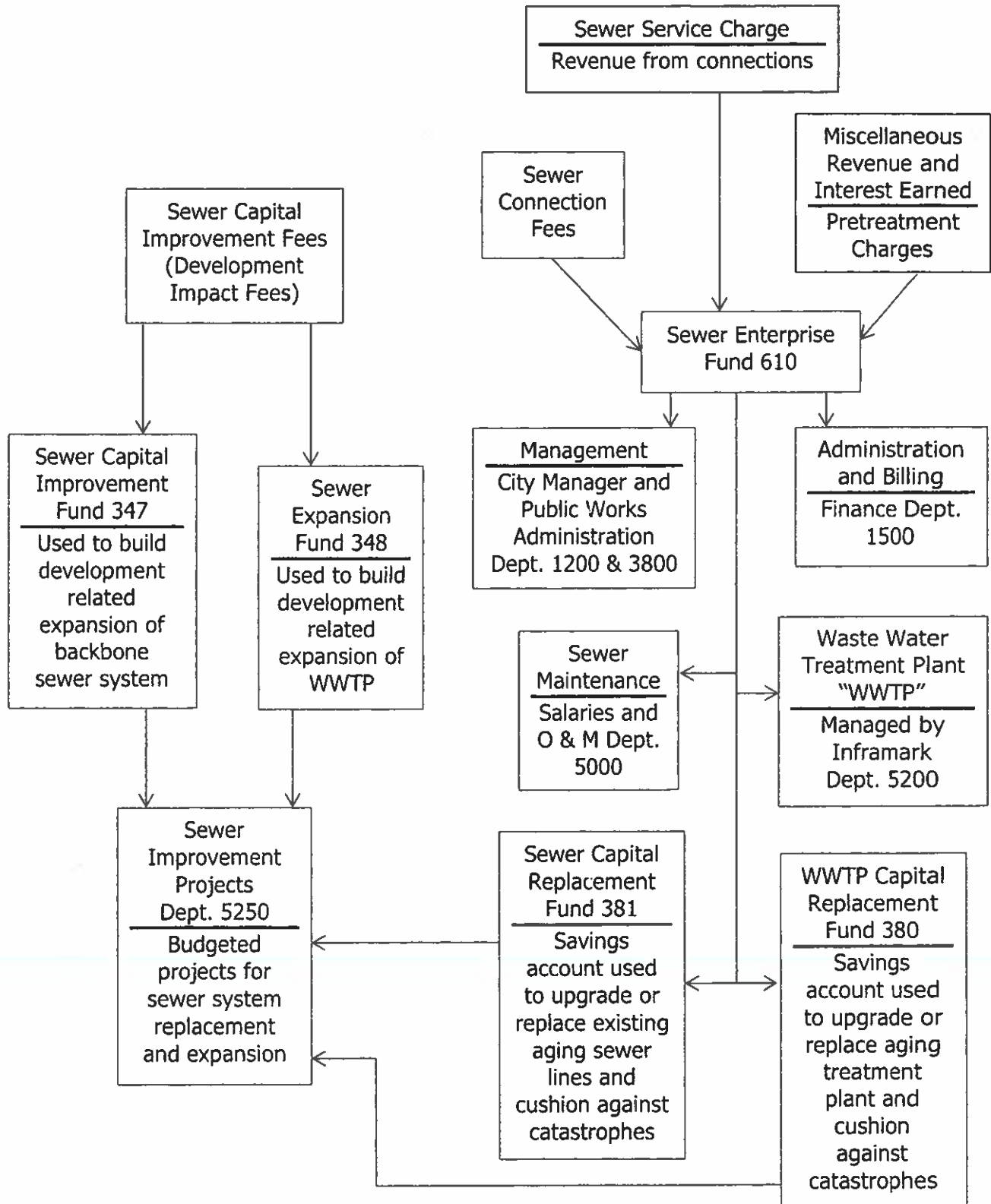
Local Streets and Roads - Projected FY2022-23 Revenues

Based on State Dept of Finance statewide revenue projections

Estimated May 2023

Estimated May 2023	Highway Users Tax Acct (HUTA) ⁽¹⁾ Streets & Highways Code					TOTAL HUTA	Road Mntnc Rehab Acct	TOTAL
	Sec2103 ⁽⁵⁾	Sec2105 ⁽³⁾	Sec2106 ⁽³⁾	Sec2107 ⁽³⁾	Sec2107.5 ⁽⁴⁾			
SOLANO COUNTY								
BENICIA	221,119	157,901	103,098	188,934	6,000	677,052	577,357	1,254,409
DIXON	155,780	111,242	74,051	133,106	4,000	478,180	406,753	884,932
FAIRFIELD	983,726	702,478	442,111	840,541	10,000	2,978,855	2,568,576	5,547,432
RIO VISTA	81,551	58,236	41,053	69,681	2,000	252,521	212,936	465,458
SUISUN CITY	240,491	171,734	111,709	205,486	6,000	735,420	627,938	1,363,358
VACAVILLE	835,056	596,312	376,020	713,510	7,500	2,528,399	2,180,389	4,708,788
VALLEJO	1,026,869	733,286	461,290	877,404	10,000	3,108,849	2,681,226	5,790,075
SONOMA COUNTY								
CLOVERDALE	73,527	52,505	37,401	62,825	2,000	228,258	191,984	420,242
COTATI	61,878	44,187	32,236	52,871	2,000	193,172	161,567	354,739
HEALDSBURG	92,294	65,907	45,722	78,860	3,000	285,784	240,987	526,771
PETALUMA	488,296	348,691	221,306	417,222	7,500	1,483,015	1,274,974	2,757,989
ROHNERT PARK	359,699	256,861	164,287	307,344	6,000	1,094,191	939,200	2,033,391
SANTA ROSA	1,453,230	1,037,750	649,149	1,241,706	10,000	4,391,835	3,794,483	8,186,318
SEBASTOPOL	61,404	43,849	32,026	52,467	2,000	191,746	160,331	352,077
SONOMA	87,992	62,835	43,815	75,185	3,000	272,827	229,754	502,580
WINDSOR	213,968	152,794	99,672	182,824	6,000	655,258	558,685	1,213,944
STANISLAUS COUNTY								
CERES	399,985	285,629	169,383	341,766	6,000	1,202,762	1,044,389	2,247,151
HUGHSON	61,184	43,691	29,975	52,278	2,000	189,129	159,755	348,884
MODESTO	1,787,966	1,276,784	740,498	1,527,720	10,000	5,342,968	4,668,501	10,011,469
NEWMAN	100,866	72,028	46,303	86,184	3,000	308,381	263,367	571,749
OAKDALE	189,201	135,108	82,651	161,662	5,000	573,621	494,016	1,067,637
PATTERSON	198,939	142,062	86,658	169,983	5,000	602,643	519,445	1,122,088
RIVERBANK	202,523	144,622	88,133	173,045	6,000	614,323	528,802	1,143,124
TURLOCK	588,451	420,212	246,931	502,800	7,500	1,765,894	1,536,486	3,302,381
WATERFORD	74,278	53,042	35,363	63,466	2,000	228,149	193,945	422,094
SUTTER COUNTY								
LIVE OAK	76,686	54,761	35,171	65,524	2,000	234,142	200,232	434,374
YUBA CITY	572,908	409,113	231,693	489,519	7,500	1,710,733	1,495,903	3,206,636
TEHAMA COUNTY								
CORNING	67,192	47,982	31,013	57,412	2,000	205,599	175,443	381,042
RED BLUFF	121,005	86,409	52,006	103,392	3,000	365,812	315,951	681,763
TEHAMA	3,551	2,536	6,185	3,034	1,000	16,306	9,272	25,578
TRINITY COUNTY								

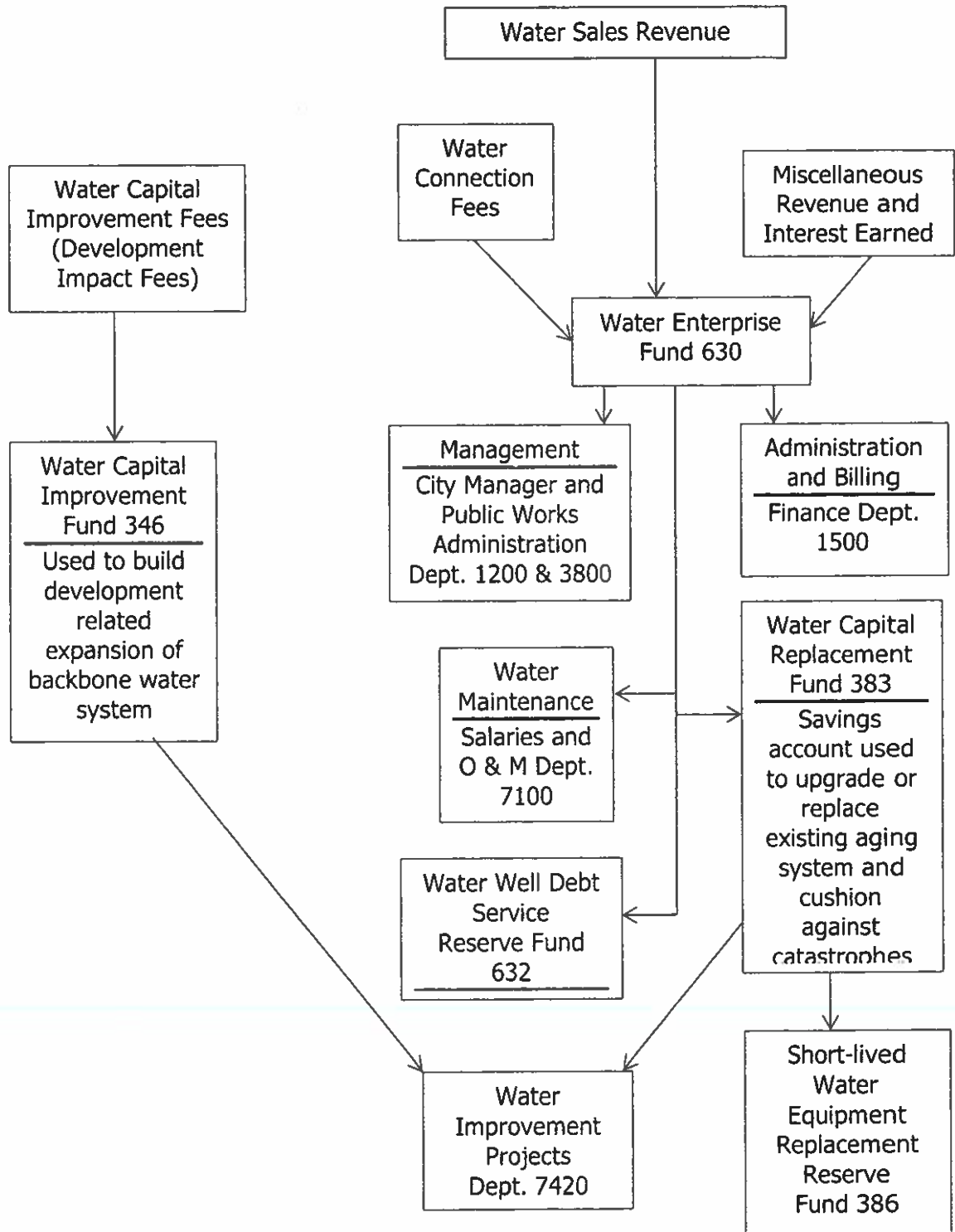
Sewer Enterprise Organization



SEWER ENTERPRISE
BUDGET RATE INCREASE 5.0%
VOLUME INCREASE, ZERO PERCENT
A 5.5% inflation rate in Expenditures

	ACTUAL 2021-22	BUDGETED 2022-23	PROJECTED 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Sewer System Revenues										
Service Charges	2,127,965	2,190,000	2,255,700	2,368,485	2,486,909	2,611,255	2,741,817	2,878,908	3,022,854	3,173,996
Annual Rate Change	3.0%	3.0%	3.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Connection Fees	9,601	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Interest Income	1,111	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other Revenues	603	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
Total Revenues	2,139,280	2,204,500	2,270,200	2,382,985	2,501,409	2,625,755	2,756,317	2,893,408	3,037,354	3,188,496
Sewer System Operation and Maintenance Expenses (Exclusive of Capital Expenditures and Depreciation)										
	1,623,662	1,736,215	1,848,269	1,949,924	2,057,170	2,170,314	2,289,681	2,415,614	2,548,472	2,688,638
Net Revenues from Sewer Enterprise System (Total Net Revenues Available for Installment Payments)										
Capital Items, included in Operating Fund:										
Dechlorinator										
Vehicle Replacement										
Total Capital Items										
1999 COP - USDA										
2005 COP- SERIES A (&) Wedbush										
Installment Payments										
Pa Off Interfund Loan, Fund 348										
2005 COP Series B, USDA (WWTP Exp Ln)										
2017 Debt Refinance	430,504	326,125	326,625	330,025	326,275	327,275	292,775	292,825	292,513	292,513
Less Principal Portion	(160,000)	(160,000)	(165,000)	(175,000)	(180,000)	(190,000)	(165,000)	(170,000)	(175,000)	(175,000)
TOTAL DEBT SERVICE	270,504	166,125	161,625	155,025	146,275	137,275	127,775	122,825	117,513	117,513
Sewer & Equip Replacement Trnsfr WWTP Repl. Fund Transfer										
	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	40,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
TOTAL TRANSFERS	90,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
Annual Net Income *	(4,886)	2,160	(353,444)	(36,964)	(22,035)	(11,834)	33,861	44,970	56,368	67,345
REQUIRED RATE COVENANT, 120%	516,605	391,360	391,960	396,030	391,530	392,730	351,330	351,390	351,016	351,016
Compliance with Rate Covenant (\$)	(987)	76,935	29,981	37,031	52,710	62,711	115,306	126,405	137,866	148,842

Water Enterprise Organization



WATER ENTERPRISE
BUDGET RATE INCREASE 5.0%
VOLUME INCREASE, ZERO PERCENT
A 5.5% inflation rate in Expenditures

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Water System Revenues													
Service Charges	1,330,731	1,459,643	1,588,566	1,822,821	1,760,000	1,883,200	1,977,360	2,076,228	2,180,039	2,246,441	2,312,804	2,382,188	2,463,664
Annual Rate Change	3.50%	7.00%	7.00%	7.00%	7.00%	7.00%	5.00%	5.00%	5.00%	3.00%	3.00%	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%	0.00%
Connection Fees	6,396	29,900	6,500	2,442	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		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Unusual Revenues (ARPA Amalgam Program)				126,791									
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	1,761,854	1,770,500	1,893,700	1,987,860	2,086,728	2,190,539	2,265,941	2,323,304	2,392,688	2,464,154
Water System Operation & Maintenance Expenses													
Exclusive of Capital Expen. & Depreciation (2)	1,193,487	1,137,732	1,237,881	1,308,520	1,631,041	1,618,732	1,602,282	1,690,387	1,783,358	1,881,443	1,984,922	1,994,922	2,094,083
Net Revenues from Water Enterprise System (Total Net System Revenues)	151,078	386,115	358,676	443,334	239,459	374,968	385,578	396,341	407,181	374,498	338,382	407,766	370,061
Capital Items, Included in Operating Fund:													
Water Line Replacement													
Water Meter Replacement													
Total													
							75,000						
							25,000						
							100,000						
DEBT SERVICE													
1999 COP's USDA Est. Installment Pymts.													
2005 Series A Est. Installment Pymts (1)													
Water Well Debt Service - 2011 COP (4)													
2017 Debt Refinance, Principal and Interest	210,600	290,918	287,400	291,062	285,819	289,169	291,569	286,569	286,319	145,569	147,806	144,769	144,769
LESS PRINCIPAL			(175,000)	(180,000)	(180,000)	(190,000)	(200,000)	(205,000)	(215,000)	(85,000)	(90,000)	(90,000)	(90,000)
Total Debt Service	210,600	290,918	112,400	111,062	105,819	99,169	91,569	81,569	71,319	60,569	57,806	54,769	54,769
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	125,000	150,000	150,000	175,000
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	160,000	175,000
Total Annual Net Income *	(138,022)	16,897	(7,224)	52,272	(146,360)	(114,201)	(5,971)	9,772	29,852	128,929	90,576	112,957	60,292
REQUIRED RATE COVENANT, 126%													
Compliance with Rate Covenant (\$)		349,102	344,830	349,274	342,983	347,003	349,883	343,883	343,583	174,683	177,367	173,723	173,723
		37,013	13,796	94,060	(103,524)	27,965	35,715	52,459	63,599	199,815	161,015	234,043	196,338

General Fund Revenue Detail

General Fund Revenue Detail:

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

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

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

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

CITY OF CORNING
EXPLANATION OF REVENUE ACCOUNTS
GENERAL FUND – 001

PROPERTY TAXES:

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

OTHER TAXES:

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

SUBVENTIONS AND GRANTS:

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

below 0.65%, they would be obligated to backfill Cities and Counties for the difference between 0.65% and the lower effective rate charged consumers.

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

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

001-4541 **PROPOSITION 68 PER CAPITA GRANT REIMBURSEMENTS** – Reimbursements from 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 **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:**
- 001-4431** **FINES**- Fines assessed for failure to comply with the Building Code, obtain permits, etc.
- 001-4518** **EMERGENCY REIMBURSEMENTS** -Reimbursements from FEMA/CalOES for responding to emergencies.
- 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.**
- 001-4899** **COVID-19 RELIEF FUNDS**- Funds provided by State and Federal agencies as a result of the COVID-19 pandemic. Typically these funds were used to provide grants to local businesses during the COVID-19 pandemic.

Fund #: 001 General Fund						
Revenue Account	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actuals FY 2022-2023, as of May 25, 2023	Proposed FY 2023-2024
1 4110	Property Tax/Curr/Sec	647,431	662,637	660,000	729,892	758,800
1 4111	Property Tax/Curr/Unsec.	34,069	29,253	31,500	36,707	31,500
1 4114	Prop/Tax/Supplemental/Curr.	-1,223	14,875	11,500	24,091	11,500
1 4115	Airport Tax	1,015	1,719	1,200	6,029	1,200
1 4117	Property Tax Unitary	34,489	45,156	36,500	47,862	36,500
1 4118	Tax Administration Fee	-22,588	-19,715	-25,000	-22,359	-25,000
1 4119	PY Abstract/Buyout Del.PropTx.	1,070	1,436	500	2,446	1,000
1 4121	Sales-Use Tax	3,423,546	3,721,908	3,850,000	3,024,003	3,700,000
1 4122	Safety Sales Tx/Prop 172	35,778	42,053	38,000	36,729	38,000
1 4123	Gas/Elect/Franchise	72,396	77,951	75,000	91,088	85,000
1 4124	Cable TV Franchise	33,749	35,756	32,500	32,378	36,000
1 4125	Disposal Franchise	46,000	71,500	66,000	60,154	75,000
1 4126	RealProp.Trans.Tax	24,011	25,053	20,000	22,452	24,000
1 4128	Transient Occupancy Tax	415,518	678,925	570,000	534,313	550,000
1 4129	Fish&Wildlife/Refuge Rev Share	143	271	200	37	0
1 4131	PG&E Energy Rebates	344,990	0	0	0	0
1 4400	Business License Fee	22,959	16,715	24,000	7,830	24,000
1 4410	Aco Lic/Fees/Services	9,045	7,743	8,000	7,326	8,000
1 4420	Bicycle License	6	15	0	0	0
1 4430	Building Permit	112,154	105,556	140,000	149,788	170,000
1 4431	Building Dept, Fines-Other	0	2,500	0	1,093	0
1 4511	MtrVeh In Lieu/Tax	730,670	775,019	847,000	431,988	860,000
1 4515	Home Owners Exemption	9,012	9,313	8,000	7,975	8,500
1 4518	FEMA/CalOES reimbursements	0	0	0	31,820	70,000
1 4519	Mandated Cost Reimbursement	1,310	4,421	2,000	0	2,000
1 4520	Repossession Fee/Police Dept	0	15	0	0	0
1 4521	Post Reimbursement	5,845	12,337	7,500	359	7,500
1 4522	TIDE REIMBURSEMENT	6,688	665	0	0	0
1 4523	Sobriety funds	435	272	300	0	300
1 4525	Police Parking Violation Tkts	2,990	2,438	3,000	1,625	3,000
1 4526	Salary Reimbursement	77,980	119,178	75,000	78,325	75,000
1 4528	Police Misc Inc/Donatns.etc.	6,070	3,758	23,000	8,171	1,500
1 4540	Public Works, Misc. Income	0	1,472	500	0	500
1 4541	Park Prop68 (noncomp) Grant	0	0	0	0	178,000
1 4553	CAL COPS	159,085	170,748	175,000	66,583	175,000
1 4588	CREDIT CARD PROCESSING FEE	3	0	0	0	0
1 4610	Bldg Dept,Plan Check Fees	31,872	37,818	42,000	47,919	50,000
1 4612	Planning Permits & Application	8,200	14,152	30,000	30,300	12,000
1 4616	Misc Income Streets	0	0	420,000	420,000	0
1 4617	MiscIncome/Library	49	47	0	98	0
1 4618	Misc Income,Etc.	23,299	19,931	72,000	81,771	30,000
1 4619	Encroachment Fee	270	510	300	510	300
1 4621	Weed Control	0	78	0	0	0
1 4622	Fingerprint Fee	108	121	100	65	100
1 4625	Concealed Weapon Permit Rev.	6,840	4,094	4,000	3,983	4,000
1 4628	Police Impound Fees	2,926	2,736	3,000	1,653	3,000
1 4633	Bldg. Inspection Fees	693	198	2,000	12,449	7,000
1 4650	Recreation Programs/Swimming	17,480	34,416	15,000	16,018	15,000
1 4652	Recreation Programs/Fee Based	352	3,075	2,000	18,930	30,000
1 4654	Baseball Fees	0	0	0	780	800
1 4655	Park Lights	0	660	1,000	0	1,000
1 4660	Rents/Leases	19,675	16,997	18,000	17,306	18,000
1 4661	Interest	8,022	4,704	5,000	0	10,000
1 4670	Fines/Forfeiture/Revenue	23,765	11,439	15,000	12,097	15,000
1 4671	Reimbursement: Dispatch	38,036	55,219	35,000	27,319	9,000
1 4685	Transfer, Dispatch Support	200,000	200,000	250,000	250,000	350,000
1 4686	Transfer Part Time PW Support	0	59,909	0	0	0
1 4710	Pub Wks/Plan Check Fee	30,623	0	5,000	24,104	15,000
1 4899	COVID-19 Relief Funds	94,085	0	0	0	0
Total Revenue		6,740,939	7,087,043	7,600,600	6,384,007	7,477,000

Fund #: 002 Sales Tax Transactions and Use Tax (Measure A)							
Revenue Account		Description	Actual FY 2021-2022	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Proposed FY 2023-2024
2	4009	Sales Tax(T&U)	1,152,530	1,417,615	1,450,000	1,196,564	1,450,000
2	4661	Interest	4,214	3,716	5,000	0	5,000
Total Revenue			1,156,744	1,421,331	1,455,000	1,196,564	1,455,000

Expenditure Account		Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Proposed FY 2023-2024
2	9005	2114 Taser Lease	0	0	0	15,420
2	9006	2114 Body Camera lea	0	0	0	15,720
2	9075	6101 Parks Equipment	0	15,844	106,259	40,000
2	9288	2301 Building Improv	0	0	0	50,000
2	9296	3001 Jennings Proj	103,033	4,588	195,000	0
2	9298	3001 Almond/Fig Proj	0	0	200,000	0
2	9299	3001 Solano Project	0	0	84,909	0
2	9501	5500 Cap Trans-Pol.	300,998	139,747	183,560	205,469
2	9530	6101 Clark Parking	0	0	0	250,000
2	9829	5500 Cap Trans-PW	102,253	183,793	184,401	95,344
2	9830	5500 CapRepTran/Fire	340,336	324,002	343,871	532,120
2	9836	5500 DispatchSupport	200,000	200,000	250,000	350,000
2	9837	5500 Sup Parttime PW	0	59,909	0	0
Total Expenses			1,046,620	927,882	1,548,000	1,554,073

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:

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

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

BUSINESS LICENSE, AMERICANS WITH DISABILITIES ACT FUND – 080:

080-4401 On September 19, 2012, Governor Brown signed into law SB-1186. This law mandates a State Fee of \$1 on any applicant for a local Business License or similar instrument or permit, or renewal thereof. The purpose is to increase disability access 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.

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

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

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

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

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

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

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

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

- 115-4142/4661** **GAS TAX 2103** - Replaced the State Traffic Congestion Relief Fund State gas tax money approved by a vote of the People as "Proposition 42". In the past, the Governor and the State Legislature took the Prop. 42 monies to help cover the State Budget deficit and replaced them with a new Gas Tax "Streets and Highways Code Section 2103".
- 116-4634/4661** **Traffic Mitigation Fees** – Paid by new development to mitigate the traffic impact caused by the increased vehicle traffic resulting from the new development.
- 118-4145/4700** **ATP (Safe Routes to Schools)** – The State Safe Routes to Schools Program provides funding for sidewalk and other pedestrian traffic safety improvements. The Program is highly competitive, and Corning applies for funding during each application period (every two years).

PLANNING ENVIRONMENTAL REVIEW FUND – 150:

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

PLANNING GRANTS – 154 & 155:

- 154-4585** LEAP Grant reimbursements in support of activities that will increase processing of housing development applications.
- 155-4607** Planning Grant reimbursements from the State.

BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC) GRANTS:

- 165-4599** BSCC grant to support police officer wellness.
- 195-4578/4580** Prop. 47 Cycle 2 Grant Fund reimbursements for the Restore Program.

CDBG FUNDS 180 323 – 329:

- 180-4895** **CDBG CORONAVIRUS RELIEF GRANTS**- Represents three rounds of grant fund revenue, as a result of the COVID-19 pandemic. Cycle 1 and 2 were transferred to the County. Cycle 3 is funding a utility payment assistance program.
- 323-4668** **PROGRAM INCOME** – Represents principal and interest received on Housing Program Loans.
- 324-4668**
- 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 FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Proposed FY 2023-2024
5	4661	ARPA, COVID Relf	Interest	-	2,488	-	-	-
5	4899	ARPA, COVID Relf	COVID-19 Relief Funds	922,198	922,198	-	-	-
71	4661	P.D.EQ RplcFund	Interest	2,041	1,492	2,000	-	2,000
71	4680	P.D.EQ RplcFund	Operating Transfers In Revenue	300,998	139,747	183,560	183,560	205,469
75	4661	Park Equip Res.	Interest	58	0	200	-	200
76	4527	EQ Replmt Fire	Equipment Fund	10,571	2,495	3,000	-	3,000
76	4661	EQ Replmt Fire	Interest	2,311	1,996	2,000	-	2,000
76	4680	EQ Replmt Fire	Operating Transfers In Revenue	340,336	324,002	343,871	343,871	532,120
77	4661	EconDev Reserve	Interest	122	79	100	-	100
78	4527	Eq Rplcmnt P.W.	Equipment Fund	25,213	63,012	20,000	43,095	20,000
78	4661	Eq Rplcmnt P.W.	Interest	3,171	2,162	2,000	-	2,000
78	4680	Eq Rplcmnt P.W.	Operating Transfers In Revenue	102,253	183,793	184,401	184,401	95,344
79	4680	AcctSoftwareRES	Operating Transfers In Revenue	-	0	147,733	-	150,000
80	4401	Bus.License ADA	Business License ADA	2,476	2,464	200	908	200
80	4661	Bus.License ADA	Interest	35	27	-	-	-
106	4537	SB 1 Road Maint	SB 1, Road Maint Rehab	142,061	157,338	174,700	121,338	203,500
106	4661	SB 1 Road Maint	Interest	795	659	1,000	-	1,000
108	4529	RSTP	Federal Transfer	387,116	197,465	195,500	-	195,000
108	4661	RSTP	Interest	2,101	1,843	2,000	-	2,000
109	4661	GasTax/2105	Interest	144	0	300	-	300
109	4716	GasTax/2105	Gas Tax 2105	39,040	42,780	49,500	38,583	49,600
110	4531	GasTax/2106	Gas Tax 2106	28,120	30,681	33,500	26,191	31,700
110	4661	GasTax/2106	Interest	197	19	300	-	200
111	4532	GasTax 2107	Gas Tax 2107	52,828	51,195	67,500	52,334	59,500
111	4661	GasTax 2107	Interest	245	58	300	-	200
112	4533	GasTax/2107/5	Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000

Fund	Account	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Proposed FY 2023-2024
112	4661	GasTax/2107/5	43	33	-	-	-
114	4120	TransSalesTax	106,358	118,660	118,600	143,751	143,000
114	4661	TransSalesTax	1,800	1,366	2,000	-	2,000
115	4142	Gas Tx 2103	51,125	60,861	75,500	55,293	70,700
115	4661	Gas Tx 2103	463	229	500	-	100
116	4634	TRAFFIC MITIGAT	148,040	0	5,000	141,563	5,000
116	4661	TRAFFIC MITIGAT	2,278	1,716	3,000	-	3,000
118	4145	ATP (SR2S)	-	0	-	321,641	1,867,000
118	4700	ATP (SR2S)	-	0	1,000,000	-	-
154	4585	LEAP	-	0	65,000	-	65,000
165	4599	BSCC'23WELLNESS	-	0	15,000	15,000	15,000
180	4895	CDBG CV 1,2,3	-	6,515	65,000	-	65,000
195	4578	Prop 47 Cycle 2	-	0	1,126,099	-	-
195	4580	Prop 47 Cycle 2	263,310	1,174,877	-	703,902	180,700
323	4661	Prog. Inc-Unres	216	146	300	-	300
323	4668	Prog. Inc-Unres	-	7,458	10,000	-	10,000
324	4661	1990 CDBG	81	52	-	-	-
326	4668	1992 CDBG	-	0	500	-	500
341	4127	Parkland Dev.	22,200	0	5,000	21,229	5,000
341	4661	Parkland Dev.	629	433	600	-	600
344	4661	Salado Wall Dep	398	258	400	-	400
345	4636	Drainage	16,597	0	10,000	32,314	10,000
345	4661	Drainage	787	529	1,000	-	1,000
346	4530	WtrCap.Imp.	42,697	1,208	16,500	10,978	16,500
346	4661	WtrCap.Imp.	302	223	500	-	500
347	4642	SwrCap.Imp.	37,440	0	2,500	19,656	2,500
347	4661	SwrCap.Imp.	378	306	400	-	400
348	4618	WWTP Swr Expans	191,360	0	60,000	100,464	60,000
348	4661	WWTP Swr Expans	3,673	2,530	4,000	-	4,000

Fund	Account	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Proposed FY 2023-2024
348	4680 WWTP Swr Expans	Operating Transfers In Revenue	160,000	160,000	160,000	160,000	160,000
353	4157 Park Recyc Gran	RECYCLING GRANT	5,000	-5,000	5,000	5,000	5,000
355	4605 Bedroom Tax	Bedroom Tax	13,800	0	600	7,300	600
355	4661 Bedroom Tax	Interest	131	100	200	-	200
360	4590 Prop 68 Park	Prop 68 Grant Proceeds	-	0	1,000,000	-	945,000
380	4661 CapReplaceWWTP	Interest	2,826	1,996	4,000	-	4,000
380	4680 CapReplaceWWTP	Operating Transfers In Revenue	85,000	90,000	90,000	90,000	90,000
381	4661 Swr-Cap Rep Fnd	Interest	605	502	700	-	700
381	4680 Swr-Cap Rep Fnd	Operating Transfers In Revenue	40,000	50,000	50,000	50,000	50,000
383	4661 WaterCapReplace	Interest	3,097	1,858	4,000	-	4,000
383	4680 WaterCapReplace	Operating Transfers In Revenue	78,500	100,000	100,000	100,000	100,000
401	4661 JT LevyTrust	Interest	104	67	250	-	250
403	4661 Ridell Lib/Trst	Interest	1,077	666	1,000	-	1,000
610	4618 Swr.Enterprise	Misc Income,Etc.	-	603	500	189	500
610	4640 Swr.Enterprise	Sewer Service	2,069,652	2,127,965	2,190,000	1,807,942	2,255,700
610	4641 Swr.Enterprise	Sewer Connection Fee	-	0	3,000	-	3,000
610	4643 Swr.Enterprise	Industrial WWTP Land Lease	9,497	9,601	10,000	10,091	10,000
610	4646 Swr.Enterprise	M&R YEARLY REBATE WWTP	3,724	0	-	-	-
610	4661 Swr.Enterprise	Interest	1,149	1,110	1,000	-	1,000
620	4536 Air Enterprise	STATE ANNUAL FUNDS (AIRPORT)	-	20,000	10,000	10,000	10,000
620	4559 Air Enterprise	Airprt FAA reimb 2021 Task B	-	283,448	-	33,961	-
620	4560 Air Enterprise	Airprt FAA 2021 reimb Task C	-	33,610	-	890	-

Fund	Account	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual FY 2022-2023	Proposed FY 2023-2024
620	4582 Air Enterprise	PAPI Airport Grant	-	0	122,222	-	404,000
620	4615 Air Enterprise	Airport Fence Project	287,135	0	-	-	-
620	4618 Air Enterprise	Misc Income,Etc.	-	0	2,579	-	2,579
620	4658 Air Enterprise	Rent Blackburn	8,400	8,400	8,400	7,000	8,400
620	4660 Air Enterprise	Rents/Leases	7,637	9,369	7,500	11,422	7,500
620	4661 Air Enterprise	Interest	295	154	500	-	500
625	4618 Trans. Center	Misc Income,Etc.	6,000	6,500	8,220	5,000	8,220
625	4659 Trans. Center	Rents-Trans. Center	5,000	5,000	5,000	5,000	5,000
625	4660 Trans. Center	Rents/Leases	7,669	10,467	5,000	10,729	5,000
625	4661 Trans. Center	Interest	102	79	100	-	100
630	4618 Wtr.Enterprise	Misc Income,Etc.	56	126,799	-	7,082	-
630	4630 Wtr.Enterprise	Water Sales	1,588,566	1,622,621	1,760,000	1,429,679	1,883,200
630	4631 Wtr.Enterprise	Wtr Connection Fee	6,500	2,442	6,000	650	6,000
630	4632 Wtr.Enterprise	Wtr Mtr Reading/Turn On Fee	64	550	3,000	856	3,000
630	4661 Wtr.Enterprise	Interest	1,371	657	1,500	-	1,500
701	4649 L&L DIST 1 ZN 1	LIGHTING & LANDSCAPING ASSESS	883	883	900	883	900
702	4649 L&L Dist 1 ZN 2	LIGHTING & LANDSCAPING ASSESS	7,285	6,925	7,280	7,695	7,280
702	4661 L&L Dist 1 ZN 2	Interest	93	70	100	-	100
703	4649 L&L D1 Z3	LIGHTING & LANDSCAPING ASSESS	4,263	4,192	2,900	4,263	2,900
703	4661 L&L D1 Z3	Interest	145	99	200	-	200
704	4649 L&L DIST 1 ZN 4	LIGHTING & LANDSCAPING ASSESS	4,773	4,773	4,775	4,773	4,775
704	4661 L&L DIST 1 ZN 4	Interest	5	10	50	-	50

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.

Expenses	Description
1100	City Council
1200	City Admin.
1300	City Clerk
1400	Legal Services
1500	Finance Dept.
1600	General City
1700	Library
1850	ARPA
1900	Treasurer
2000	Swr Rehab Ph I
2107	PROP 47 Cycle 1
2114	Police Services
2116	Police Cap Rplc
2119	Police Dispatch.
2125	Prop 47 Cycle 2
2200	ACO/CSO
2201	PAL PROGRAM
2300	Fire Department
2301	Fire Cap Replc
2302	FIRE DISPATCH
3000	Streets
3001	Street Projects
3100	St&Trf Lights
3160	Trans Facility
3190	Community Events
3300	Recreation Dept
3500	Airport
3600	Building Maint.
3700	Mech Maint
3800	Pub. Works Admin
3901	L&L 1 (N.A)XLN)

1100 City Council	29,058	32,535	34,350	25,503	34,350
1200 City Admin.	273,175	308,216	309,523	259,850	398,749
1300 City Clerk	19,156	12,882	24,750	14,750	17,750
1400 LegalServices	120,847	133,997	127,600	85,948	90,000
1500 Finance Dept.	395,937	551,082	592,602	377,423	601,124
1600 General City	1,203,144	1,701,765	1,390,622	1,284,863	1,242,960
1700 Library	42,154	63,372	48,150	35,790	228,150
1850 ARPA	0	0	550,000	0	250,000
1900 Treasurer	661	631	650	538	650
2000 Swr Rehab Ph I	0	1	0	0	0
2107 PROP 47 Cycle 1	64,919	15,226	0	0	0
2114 Police Services	2,234,121	2,416,372	2,518,270	1,747,774	2,738,919
2116 Police Cap Rplc	207,665	104,023	92,000	35,468	175,550
2119 PoliceDispatch.	527,615	637,180	679,646	595,456	647,870
2125 Prop 47 Cycle 2	657,210	1,055,150	1,304,000	951,276	180,700
2200 ACO/CSO	131,245	141,288	147,402	118,676	195,116
2201 PAL PROGRAM	5,000	5,570	5,500	5,167	5,500
2300 FireDepartment	252,858	296,097	289,258	232,550	306,013
2301 Fire Cap Rplc	170,604	121,251	64,500	66,428	135,000
2302 FIRE DISPATCH	426,559	487,973	463,626	391,004	485,406
3000 Streets	259,721	392,881	546,828	258,575	669,137
3001 Street Projects	481,646	10,195	2,496,375	1,573,526	1,000,000
3100 St&Trf Lights	70,593	92,957	83,000	69,587	83,000
3160 TranspFacility	18,240	17,832	80,670	49,334	80,670
3190 CommunityEvents	13,214	6,043	10,200	4,183	8,200
3300 Recreation Dept	74,328	118,392	139,102	116,071	121,563
3500 Airport	300,738	336,918	151,222	51,048	482,222
3600 BuildingMaint.	48,864	45,872	51,050	45,475	311,050
3700 Mech Maint	7,104	2,581	7,100	2,463	9,200
3800 Pub.Works Admin	226,785	236,849	232,198	191,610	305,776
3901 L&L 1 (N.ALXLN)	1,080	888	1,136	1,130	1,386

Expenses

Description	Actual FY		Actual FY		Budgeted FY		Actual as of		Proposed FY	
	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	5/24/2023 FY	2022-2023	2023-2024	2023-2024
3902 L&L 2 (STONEFX)	4,698	3,563	3,563	4,711	4,711	4,711	5,699	4,711	4,711	4,711
3903 L&L 3 (BLOSSOM)	2,093	2,344	2,344	4,311	4,311	4,311	2,026	4,311	4,311	4,311
3904 L&L 4 (SALADO)	3,243	2,151	2,151	3,961	3,961	3,961	4,467	3,961	3,961	3,961
3905 L&L 5 MARGUERIT	0	84	84	0	0	0	0	0	0	0
4010 Economic Devel	23,500	23,500	23,500	33,500	33,500	33,500	35,500	28,500	28,500	28,500
4015 Business Improv	0	0	0	60,000	60,000	60,000	51,000	0	0	0
4020 HousngRehabCDBG	0	0	0	0	0	0	1,663	0	0	0
4100 Planning Admin.	167,733	83,566	83,566	226,653	226,653	226,653	61,270	186,413	186,413	186,413
4200 Engineering Ser	1,069	3,230	3,230	45,500	45,500	45,500	0	45,500	45,500	45,500
4300 Bldg & Safety	82,883	159,597	159,597	201,099	201,099	201,099	97,791	170,404	170,404	170,404
5000 Sewer Dept	188,080	189,970	189,970	306,470	306,470	306,470	187,415	418,117	418,117	418,117
5200 WWTP	885,037	913,365	913,365	1,002,550	1,002,550	1,002,550	884,898	1,292,550	1,292,550	1,292,550
5250 Swr Improvemnts	228,450	177,039	177,039	440,700	440,700	440,700	245,617	440,700	440,700	440,700
5300 Sewer Transfers	285,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
5500 Gen Trans	968,587	907,451	907,451	1,109,565	1,109,565	1,109,565	961,832	1,345,848	1,345,848	1,345,848
6100 Parks Maint.	277,877	306,455	306,455	341,908	341,908	341,908	296,973	347,600	347,600	347,600
6101 Prk Spec Prjct	38,475	268,805	268,805	337,759	337,759	337,759	2,045	502,259	502,259	502,259
6125 RodgersTheatre	7,229	8,325	8,325	29,700	29,700	29,700	20,096	35,500	35,500	35,500
6140 Prop 68 Park	0	715,550	715,550	1,195,000	1,195,000	1,195,000	137,755	1,155,000	1,155,000	1,155,000
6200 Pool	64,020	124,968	124,968	131,700	131,700	131,700	64,281	156,703	156,703	156,703
7100 Water Dept	692,139	764,825	764,825	946,734	946,734	946,734	763,995	871,750	871,750	871,750
7300 Water Cap Trans	78,500	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
7420 WtrCapImprovent	231,117	224,620	224,620	731,400	731,400	731,400	231,181	574,900	574,900	574,900
8000 SOLID WASTE	396,984	0	0	0	0	0	0	0	0	0
9006 ATP-OLIVE VIEW	119	105,663	105,663	858,000	858,000	858,000	57,143	858,000	858,000	858,000
9007 ATP - WEST ST	119	113,580	113,580	1,009,000	1,009,000	1,009,000	63,368	1,009,000	1,009,000	1,009,000
9009 EMRGNCY RESP	136,487	89,909	89,909	80,000	80,000	80,000	32,184	65,000	65,000	65,000

Expenditures by Department

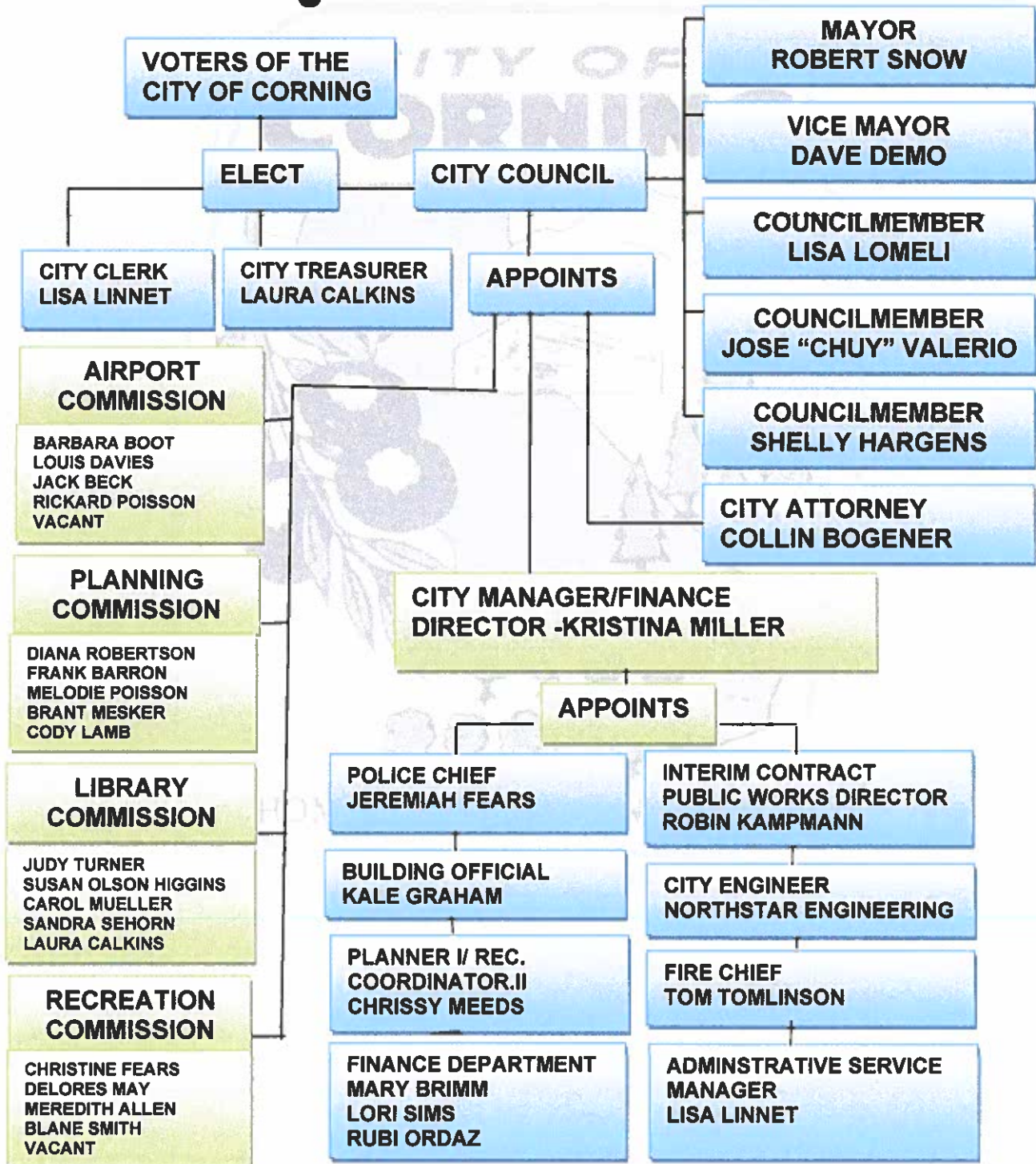
Department #	Department Name	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of	
					5/24/2023 FY 2022-	Proposed FY 2023-
1100	City Council	29,058	32,535	34,350	25,503	34,350
1200	City Admin.	273,175	308,216	309,523	259,850	398,749
1300	City Clerk	19,156	12,882	24,750	14,750	17,750
1400	Legal Services	120,847	133,997	127,600	85,948	90,000
1500	Finance Dept.	395,937	551,082	592,602	377,423	601,124
1600	General City	1,203,144	1,701,765	1,390,622	1,284,863	1,242,960
1700	Library	42,154	63,372	48,150	35,790	228,150
1850	ARPA	0	0	550,000	0	250,000
1900	Treasurer	661	631	650	538	650
2000	Swr Rehab Ph I	0	1	0	0	0
2107	PROP 47 Cycle 1	64,919	15,226	0	0	0
2114	Police Services	2,234,121	2,416,372	2,518,270	1,747,774	2,738,919
2116	Police Cap Replacement	207,665	104,023	92,000	35,468	175,550
2119	Police Dispatch.	527,615	637,180	679,646	595,456	647,870
2125	Prop 47 Cycle 2	657,210	1,055,150	1,304,000	951,276	180,700
2200	ACO/CSO	131,245	141,288	147,402	118,676	195,116
2201	PAL PROGRAM	5,000	5,570	5,500	5,167	5,500
2300	Fire Department	252,858	296,097	289,258	232,550	306,013
2301	Fire Cap Replacement	170,604	121,251	64,500	66,428	135,000
2302	FIRE DISPATCH	426,559	487,973	463,626	391,004	485,406
3000	Streets	259,721	392,881	546,828	258,575	669,137
3001	Street Projects	481,646	10,195	2,496,375	1,573,526	1,000,000
3100	Street & Traffic Lights	70,593	92,957	83,000	69,587	83,000
3160	Transportation Facility	18,240	17,832	80,670	49,334	80,670
3190	Community Events	13,214	6,043	10,200	4,183	8,200
3300	Recreation Dept	74,328	118,392	139,102	116,071	121,563
3500	Airport	300,738	336,918	151,222	51,048	482,222
3600	BuildingMaint.	48,864	45,872	51,050	45,475	311,050
3700	Mech Maint	7,104	2,581	7,100	2,463	9,200
3800	Pub.Works Admin	226,785	236,849	232,198	191,610	305,776

Department #	Department Name	Actual as of			
		Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	5/24/2023 FY 2022-2023 Proposed FY 2023-2024
3901	L&L 1 (N.ALXLN)	1,080	888	1,136	1,130 1,386
3902	L&L 2 (STONEFX)	4,698	3,563	4,711	5,699 4,711
3903	L&L 3 (BLOSSOM)	2,093	2,344	4,311	2,026 4,311
3904	L&L 4 (SALADO)	3,243	2,151	3,961	4,467 3,961
3905	L&L 5 MARGUERIT	0	84	0	0 0
4010	Economic Development	23,500	23,500	33,500	35,500 28,500
4015	Business Improvement	0	0	60,000	51,000 0
4020	HousngRehabCDBG	0	0	0	1,663 0
4100	Planning Admin.	167,733	83,566	226,653	61,270 186,413
4200	Engineering Ser	1,069	3,230	45,500	0 45,500
4300	Bldg & Safety	82,883	159,597	201,099	97,791 170,404
5000	Sewer Dept	188,080	189,970	306,470	187,415 418,117
5200	WWTP	885,037	913,365	1,002,550	884,898 1,292,550
5250	Sewer Improvemnts	228,450	177,039	440,700	245,617 440,700
5300	Sewer Transfers	285,000	300,000	300,000	300,000 300,000
5500	General Transfers	968,587	907,451	1,109,565	961,832 1,345,848
6100	Parks Maint.	277,877	306,455	341,908	296,973 347,600
6101	Park Special Project	38,475	268,805	337,759	2,045 502,259
6125	Rodgers Theatre	7,229	8,325	29,700	20,096 35,500
6140	Prop 68 Park	0	715,550	1,195,000	137,755 1,155,000
6200	Pool	64,020	124,968	131,700	64,281 156,703
7100	Water Dept	692,139	764,825	946,734	763,995 871,750
7300	Water Capital Transfers	78,500	100,000	100,000	100,000 100,000
7420	Water Capital Improvement	231,117	224,620	731,400	231,181 574,900
8000	SOLID WASTE	396,984	0	0	0 0
9006	ATP-OLIVE VIEW	119	105,663	858,000	57,143 858,000
9007	ATP - WEST ST	119	113,580	1,009,000	63,368 1,009,000
9009	EMRGNCY RESP	136,487	89,909	80,000	32,184 65,000
Total		13,027,680	14,934,579	21,941,551	13,199,665 20,722,738

General City

City of Corning

Organizational Chart



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

ACTIVITY DESCRIPTION:

The City Council is elected by the citizens of Corning as their representatives to make the legislative and policy decisions of the City subject to the provisions of City Ordinances, Resolutions, Government Code, and the Constitution of the State of California. Members of the current City Council are: **Mayor Robert Snow** and four **Council Members: Vice Mayor Dave Demo, 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.

Expenses	Description
Dept #: 1100	Name: City Council
001 5100	DirectLabor
001 5910	FICA-CityPaid
001 6100	Office Supplies
001 6150	Mat/Supplies
001 7000	Assoc.Dues
001 7200	Conf/Meetings
401 7600	Scholarship
Total (1100) City Council	

Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
18,300	17,700	18,000	15,000	18,000
1,377	1,377	1,400	1,148	1,400
32	92	150	9	150
875	1,374	1,700	672	1,700
5,111	5,264	5,600	5,422	5,600
2,862	6,478	7,000	2,752	7,000
500	250	500	500	500
29,058	32,535	34,350	25,503	34,350

**CITY OF CORNING
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)**.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 1200	Name: City Admin.					
001 5100	DirectLabor	98,388	110,338	134,462	88,176	165,812
610 5100	DirectLabor	33,589	36,578	44,821	29,948	55,271
630 5100	DirectLabor	33,589	36,578	44,821	29,948	55,271
001 5155	Miscellaneous	0	0	0	108	0
610 5155	Miscellaneous	0	0	0	36	0
630 5155	Miscellaneous	0	0	0	36	0
001 5300	Vacation	4,729	3,441	0	4,455	0
610 5300	Vacation	1,580	1,147	0	1,485	0
630 5300	Vacation	1,579	1,147	0	1,485	0
001 5350	Vac Cash Out	238	5,355	0	3,422	0
610 5350	Vac Cash Out	79	1,785	0	1,141	0
630 5350	Vac Cash Out	79	1,785	0	1,141	0
001 5400	SickLeave	860	3,561	0	5,452	0
610 5400	SickLeave	287	1,187	0	1,051	0
630 5400	SickLeave	287	1,187	0	1,051	0
001 5600	AdminLeave	2,795	5,608	0	2,945	0
610 5600	AdminLeave	939	1,869	0	982	0
630 5600	AdminLeave	939	1,869	0	981	0
001 5650	Admin Cash Out	722	0	0	3,743	0
610 5650	Admin Cash Out	241	0	0	1,248	0
630 5650	Admin Cash Out	241	0	0	1,248	0
001 5700	Holiday Pay	6,594	7,122	0	6,787	0
610 5700	Holiday Pay	2,198	2,374	0	2,262	0
630 5700	Holiday Pay	2,198	2,374	0	2,262	0
001 5900	Budgetd Benfit.	0	0	44,801	0	66,987
610 5900	Budgetd Benfit.	0	0	14,934	0	22,329
630 5900	Budgetd Benfit.	0	0	14,934	0	22,329
001 5910	FICA-CityPaid	9,206	10,452	0	8,795	0
610 5910	FICA-CityPaid	3,115	3,484	0	2,875	0
630 5910	FICA-CityPaid	3,115	3,484	0	2,874	0

Expenses	Actual FY		Actual FY	Budgeted FY	Actual as of		Proposed FY
	2020-2021	2021-2022	2022-2023	2022-2023	5/24/2023 FY	2023-2024	2023-2024
Description							
001 5915 Disability Ins.	94	95	0	0	80	0	0
610 5915 Disability Ins.	31	32	0	0	26	0	0
630 5915 Disability Ins.	31	32	0	0	26	0	0
001 5920 ER PERS	10,819	12,166	0	0	10,053	0	0
610 5920 ER PERS	3,659	4,055	0	0	3,285	0	0
630 5920 ER PERS	3,660	4,056	0	0	3,285	0	0
001 5921 EE PERS	1,059	1,080	0	0	900	0	0
610 5921 EE PERS	358	360	0	0	300	0	0
630 5921 EE PERS	358	360	0	0	300	0	0
001 5930 Health Ins.	19,042	20,061	0	0	16,983	0	0
610 5930 Health Ins.	6,569	6,687	0	0	5,661	0	0
630 5930 Health Ins.	6,569	6,687	0	0	5,661	0	0
001 5950 LifeInsurance	267	276	0	0	246	0	0
610 5950 LifeInsurance	90	92	0	0	80	0	0
630 5950 LifeInsurance	90	92	0	0	81	0	0
001 6100 Office Supplies	177	169	300	300	81	300	300
610 6100 Office Supplies	200	168	300	300	119	300	300
630 6100 Office Supplies	200	168	300	300	119	300	300
001 6150 Mat/Supplies	285	599	800	800	514	800	800
610 6150 Mat/Supplies	46	23	75	75	66	75	75
630 6150 Mat/Supplies	46	23	75	75	66	75	75
001 6350 Communications	913	1,222	1,100	1,100	743	1,100	1,100
610 6350 Communications	41	14	500	500	58	500	500
630 6350 Communications	41	13	500	500	58	500	500
001 7000 Assoc.Dues	145	145	900	900	545	900	900
001 7200 Conf/Meetings	1,214	3,846	3,500	3,500	1,635	3,500	3,500
001 7406 Comp/Equip/Soft	3,195	992	800	800	981	800	800
610 7406 Comp/Equip/Soft	3,195	992	800	800	981	800	800
630 7406 Comp/Equip/Soft	3,195	992	800	800	981	800	800
Total (1200) City Admin.	273,175	308,216	309,523	309,523	259,850	398,749	398,749

**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.

Expenses	Description
Dept #: 1300	Name: City Clerk
001 5100	DirectLabor
001 5910	FICA-CityPaid
001 6100	Office Supplies
001 6150	Mat/Supplies
001 6300	ProfServices
610 6300	ProfServices
630 6300	ProfServices
001 6310	Elections
630 6350	Communications
001 6500	Print/Advert.
001 7000	Assoc.Dues
001 7200	Conf/Meetings
Total (1300) City Clerk	

Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
4,055	4,378	4,200	3,392	4,200
309	334	350	260	350
0	0	100	29	100
584	537	1,000	427	1,000
2,051	4,634	4,000	1,165	4,000
329	0	0	0	0
329	0	0	0	0
6,070	0	10,000	6,002	0
0	0	0	0	0
5,428	2,999	4,500	3,474	5,000
0	0	100	0	100
0	0	500	0	3,000
19,156	12,882	24,750	14,750	17,750

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

ACTIVITY DESCRIPTION:

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of		Proposed FY 2023-2024
					5/24/2023 FY 2022-2023	2023-2024	
Dept #: 1400	Name: Legal Services						
001 6301	Consulting Serv	53,040	53,235	50,000	44,200	50,000	50,000
610 6301	Consulting Serv	6,630	6,630	7,000	5,525	7,000	7,000
630 6301	Consulting Serv	6,630	6,630	7,000	5,525	7,000	7,000
001 6304	EE Relations	0	0	10,700	25,530	1,500	1,500
610 6304	EE Relations	0	0	10,700	0	1,500	1,500
630 6304	EE Relations	0	0	10,700	0	1,500	1,500
001 6345	Consult, Lit.	54,547	62,026	30,000	3,354	20,000	20,000
001 7200	Conf/Meetings	0	0	450	0	450	450
610 7200	Conf/Meetings	0	0	450	0	450	450
630 7200	Conf/Meetings	0	0	450	0	450	450
001 8001	Books/Periodic.	0	0	50	0	50	50
610 8001	Books/Periodic.	0	0	50	0	50	50
630 8001	Books/Periodic.	0	0	50	0	50	50
001 9081	1409 FIG LN	0	1,946	0	664	0	0
001 9082	852 HICKORY ST	0	393	0	0	0	0
001 9083	803 BUTTE ST	0	2,044	0	664	0	0
001 9086	906 SIXTH ST	0	1,043	0	484	0	0
001 9087	1216 South St	0	25	0	0	0	0
001 9088	1518 Marin St	0	25	0	0	0	0
Total (1400) Legal Services		120,847	133,997	127,600	85,948	90,000	90,000

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

ACTIVITY DESCRIPTION:

The City's Finance Department is responsible for maintaining the financial records of all the City Departments. This includes the Water & Sewer Billing System, Business Licenses, Motel Taxes, Employee Payroll and all Accounts Receivable & Payable. The Department consists of 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.

Expenses	Description	Actual FY		Budgeted FY	Actual as of		Proposed FY
		2020-2021	2021-2022		2022-2023	5/24/2023 FY	
Dept #: 1500	Name: Finance Dept.						
001 5100	DirectLabor	15,290	16,488	20,132	13,725	21,417	
610 5100	DirectLabor	61,156	65,972	80,528	54,897	85,669	
630 5100	DirectLabor	76,931	82,467	100,660	68,622	107,086	
001 5155	Miscellaneous	0	0	0	18	0	
610 5155	Miscellaneous	0	0	0	72	0	
630 5155	Miscellaneous	0	0	0	90	0	
001 5200	Overtime	7	4	0	0	0	
610 5200	Overtime	0	17	0	0	0	
630 5200	Overtime	0	21	0	0	0	
001 5300	Vacation	470	407	0	771	0	
610 5300	Vacation	1,880	1,628	0	3,085	0	
630 5300	Vacation	2,350	2,035	0	3,857	0	
001 5350	Vac Cash Out	229	673	0	692	0	
610 5350	Vac Cash Out	917	2,690	0	2,767	0	
630 5350	Vac Cash Out	1,147	3,363	0	3,459	0	
001 5400	SickLeave	704	1,337	0	1,349	0	
610 5400	SickLeave	2,814	5,346	0	5,396	0	
630 5400	SickLeave	3,518	6,683	0	6,745	0	
001 5600	AdminLeave	82	230	0	29	0	
610 5600	AdminLeave	330	919	0	118	0	
630 5600	AdminLeave	412	1,149	0	147	0	
001 5650	Admin Cash Out	202	236	0	194	0	
610 5650	Admin Cash Out	808	946	0	778	0	
630 5650	Admin Cash Out	1,010	1,182	0	972	0	
001 5700	Holiday Pay	978	1,085	0	1,005	0	
610 5700	Holiday Pay	3,910	4,341	0	4,020	0	
630 5700	Holiday Pay	4,887	5,426	0	5,025	0	
001 5800	CompTime-Off	0	13	0	2	0	
610 5800	CompTime-Off	0	54	0	7	0	
630 5800	CompTime-Off	0	67	0	9	0	

Expenses	Description	Actual FY		Actual FY	Budgeted FY	Actual as of		Proposed FY
		2020-2021	2021-2022			2022-2023	5/24/2023 FY	
001 5850	Comp Time CASHD	0	0	0	4,500	0	0	0
001 5900	Budgetd Benfit.	0	0	0	9,420	0	0	9,995
610 5900	Budgetd Benfit.	0	0	0	37,680	0	0	39,981
630 5900	Budgetd Benfit.	0	0	0	47,099	0	0	49,976
001 5910	FICA-CityPaid	1,331	1,605	0	0	1,330	0	0
610 5910	FICA-CityPaid	5,322	6,421	0	0	5,319	0	0
630 5910	FICA-CityPaid	6,652	8,026	0	0	6,649	0	0
001 5915	Disability Ins.	24	24	0	0	20	0	0
610 5915	Disability Ins.	95	95	0	0	79	0	0
630 5915	Disability Ins.	119	119	0	0	99	0	0
001 5920	ER PERS	1,605	1,786	0	0	1,465	0	0
610 5920	ER PERS	6,417	7,145	0	0	5,859	0	0
630 5920	ER PERS	8,021	8,931	0	0	7,324	0	0
001 5921	EE PERS	162	162	0	0	135	0	0
610 5921	EE PERS	648	648	0	0	540	0	0
630 5921	EE PERS	810	810	0	0	675	0	0
001 5930	Health Ins.	6,350	5,607	0	0	4,762	0	0
610 5930	Health Ins.	25,399	22,429	0	0	19,044	0	0
630 5930	Health Ins.	31,746	28,035	0	0	23,804	0	0
001 5950	LifeInsurance	68	69	0	0	61	0	0
610 5950	LifeInsurance	272	276	0	0	244	0	0
630 5950	LifeInsurance	340	344	0	0	305	0	0
001 6100	Office Supplies	6,855	10,095	2,800	2,800	8,018	2,800	2,800
610 6100	Office Supplies	1,515	2,627	2,800	2,800	2,187	2,800	2,800
615 6100	Office Supplies	1,369	0	0	0	366	0	0
630 6100	Office Supplies	1,515	2,643	2,800	2,800	2,187	2,800	2,800
001 6150	Mat/Supplies	455	118	350	350	340	200	200
610 6150	Mat/Supplies	170	49	350	350	193	200	200
630 6150	Mat/Supplies	189	49	350	350	193	200	200
001 6300	ProfServices	21,770	26,920	26,800	26,800	21,195	26,800	26,800
080 6300	ProfServices	678	784	700	700	823	700	700
610 6300	ProfServices	11,107	13,735	13,500	13,500	10,885	13,500	13,500

Expenses	Description	Actual FY		Actual FY		Budgeted FY		Actual as of		Proposed FY	
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	5/24/2023 FY	2022-2023	2023-2024	2023-2024
630 6300	ProfServices	11,107		13,735	13,500		13,500	10,885			13,500
001 6318	Bankg/fees/chrg	0		0	0		0	0			5,000
610 6318	Bankg/fees/chrg	0		0	0		0	0			5,000
630 6318	Bankg/fees/chrg	0		0	0		0	0			5,000
001 6319	TEMPORARY HELP	0		0	5,000		5,000	2,658			0
610 6319	TEMPORARY HELP	0		0	9,000		9,000	9,810			0
630 6319	TEMPORARY HELP	0		0	9,000		9,000	9,810			0
001 6350	Communications	1,323		1,424	700		700	1,299			900
610 6350	Communications	1,305		1,406	700		700	1,299			900
630 6350	Communications	1,287		1,406	700		700	1,299			900
001 6600	Rents/Leases	89		88	100		100	74			100
610 6600	Rents/Leases	1,066		1,059	1,200		1,200	882			1,200
630 6600	Rents/Leases	1,066		1,059	1,200		1,200	882			1,200
001 6700	Equip. Maint.	11,228		11,132	13,500		13,500	9,823			13,500
610 6700	Equip. Maint.	15,486		15,480	13,500		13,500	13,353			13,500
630 6700	Equip. Maint.	15,939		15,994	13,500		13,500	13,786			13,500
610 6950	Uncollectibles	0		0	4,000		4,000	634			4,000
630 6950	Uncollectibles	0		0	2,500		2,500	-2,587			2,500
001 7000	Assoc.Dues	87		92	150		150	99			150
610 7000	Assoc.Dues	87		92	150		150	99			150
630 7000	Assoc.Dues	87		92	150		150	99			150
001 7100	Traing/Educ.	150		65	350		350	343			350
610 7100	Traing/Educ.	150		65	350		350	343			350
630 7100	Traing/Educ.	150		65	350		350	343			350
001 7200	Conf/Meetings	0		0	350		350	0			350
610 7200	Conf/Meetings	0		0	350		350	0			350
630 7200	Conf/Meetings	0		0	350		350	0			350
001 7985	Cash-Over Under	0		0	0		0	78			0
610 7985	Cash-Over Under	0		64	150		150	136			150
630 7985	Cash-Over Under	0		32	150		150	20			150
630 8014	ARPA-Wtr Arrear	0		126,792	0		0	0			0
001 9300	Mach/Equip.	0		1,293	1,150		1,150	0			1,150

Expenses

381 9300 Mach/Equip.

383 9300 Mach/Equip.

610 9300 Mach/Equip.

630 9300 Mach/Equip.

079 9335 Acct Software

	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of		Proposed FY 2023-2024
				5/24/2023 FY 2022-2023	2022-2023	
	14,292	0	0	0	0	0
	0	2,732	0	0	0	0
	0	1,293	1,150	0	0	1,150
	0	1,293	1,150	0	0	1,150
	0	0	147,733	0	0	150,000
Total (1500) Finance Dept.	395,937	551,082	592,602	377,423		601,124

**CITY OF CORNING
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.
- 001-9169 PARKING LOT:** Funded the cost of the lot purchased on 4th and Marin for the purpose of a future parking lot.
- 001-9860 PERS DEBT, SIDE FUND:** Payment of PERS Side Fund Debt, which has been paid off.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 1600	Name: General City					
001 5935	UAL UnfdAcrLiab	387,221	441,823	506,100	505,989	486,250
610 5935	UAL UnfdAcrLiab	38,682	50,600	58,400	58,400	56,105
630 5935	UAL UnfdAcrLiab	58,023	76,200	84,400	84,400	81,038
001 5940	WorkmensComp.	105,546	128,735	142,500	126,123	142,500
610 5940	WorkmensComp.	15,906	17,165	19,000	16,816	19,000
630 5940	WorkmensComp.	22,609	25,747	28,500	25,225	28,500
001 6150	Mat/Supplies	440	39	0	206	0
001 6175	Weed/Tree Spray	4,483	3,526	7,000	2,972	7,000
001 6300	ProfServices	1,160	2,640	4,000	5,823	2,600
001 6313	Senior Center	4,348	10,456	40,000	4,015	6,000
001 6350	Communications	6,645	7,874	5,700	5,928	5,700
001 6410	Electricity	59,272	77,884	90,000	72,222	79,000
001 6430	Natural Gas	2,820	10,830	8,800	20,235	8,800
001 6700	Equip.Maint.	1,002	913	1,500	129	1,500
610 6700	Equip.Maint.	646	913	1,000	129	1,000
630 6700	Equip.Maint.	1,002	913	1,500	129	1,500
001 6800	Gen.Insurance	30,195	32,711	34,650	33,240	34,650
610 6800	Gen.Insurance	14,925	15,547	17,850	16,588	17,850
630 6800	Gen.Insurance	14,925	15,547	17,850	16,588	17,850
001 6810	Liability Ins.	50,020	90,037	115,559	104,686	115,559
610 6810	Liability Ins.	25,010	45,018	57,779	52,343	57,779
630 6810	Liability Ins.	25,010	45,018	57,779	52,343	57,779
001 6815	UNEMPLOYMNT INS	12,480	190	20,000	9,386	15,000
001 9118	18-19 ENRGY IMP	0	16,423	0	0	0
001 9169	Parking Lot	0	0	70,755	70,948	0
001 9860	Debt, Side Fund	320,774	585,016	0	0	0
Total (1600) General City		1,203,144	1,701,765	1,390,622	1,284,863	1,242,960

**CITY OF CORNING
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.

Expenses		Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 1850						
	Name: ARPA					
005 6300	ProfServices	0	0	300,000	0	0
005 8025	AwningDowntown	0	0	250,000	0	250,000
Total (1850) ARPA		0	0	550,000	0	250,000

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

ACTIVITY DESCRIPTION:

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

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

The duties of the elected City Treasurer have been largely replaced by the City 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).

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 1900	Name: Treasurer					
001 5100	DirectLabor	615	585	600	500	600
001 5910	FICA-CityPaid	46	46	50	38	50
Total (1900) Treasurer		661	631	650	538	650

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 2125	Name: Prop 47 Cycle 2					
195 6177	Grant Admini.	0	0	20,000	0	0
195 6182	Counselor	358,172	459,760	475,000	216,655	0
195 6191	Data Coll/Eval	14,818	21,900	64,000	35,688	3,350
195 6300	ProfServices	0	0	50,000	42,474	19,500
195 6372	Job Train. Ctr	14,982	58,065	215,000	217,749	66,150
195 6373	Empower Tehama	269,239	515,424	480,000	438,711	91,700
Total (2125) Prop 47 Cycle 2		657,210	1,055,150	1,304,000	951,276	180,700

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3300	Name: Recreation Dept					
001 5100	DirectLabor	98	799	14,757	11,076	32,219
109 5100	DirectLabor	0	0	0	2,947	0
110 5100	DirectLabor	0	0	0	2,947	0
111 5100	DirectLabor	0	0	0	2,947	0
115 5100	DirectLabor	0	0	0	2,947	0
160 5100	DirectLabor	19,921	24,934	14,757	12,398	0
001 5175	Interim Salary	0	0	0	0	10,000
001 5300	Vacation	0	0	0	1,178	0
160 5300	Vacation	1,616	972	0	687	0
160 5350	Vac Cash Out	461	500	0	666	0
001 5400	SickLeave	8	0	0	949	0
160 5400	SickLeave	777	576	0	566	0
001 5700	Holiday Pay	15	0	0	873	0
160 5700	Holiday Pay	1,501	1,546	0	981	0
001 5800	CompTime-Off	0	0	0	21	0
001 5850	Comp Time CASHD	0	613	0	802	0
160 5850	Comp Time CASHD	1,399	1,194	0	1,457	0
001 5900	Budgetd Benfit.	0	0	8,294	0	17,344
160 5900	Budgetd Benfit.	0	0	8,294	0	0
001 5910	FICA-CityPaid	11	112	0	1,216	0
109 5910	FICA-CityPaid	0	0	0	225	0
110 5910	FICA-CityPaid	0	0	0	225	0
111 5910	FICA-CityPaid	0	0	0	225	0
115 5910	FICA-CityPaid	0	0	0	225	0
160 5910	FICA-CityPaid	2,140	2,484	0	1,467	0
001 5915	Disability Ins.	0	6	0	16	0
160 5915	Disability Ins.	37	43	0	21	0
001 5920	ER PERS	12	64	0	981	0
109 5920	ER PERS	0	0	0	220	0
110 5920	ER PERS	0	0	0	220	0

Expenses	Description
111 5920	ER PERS
115 5920	ER PERS
160 5920	ER PERS
001 5921	EE PERS
160 5921	EE PERS
001 5930	Health Ins.
109 5930	Health Ins.
110 5930	Health Ins.
111 5930	Health Ins.
115 5930	Health Ins.
160 5930	Health Ins.
001 5950	LifeliInsurance
109 5950	LifeliInsurance
110 5950	LifeliInsurance
111 5950	LifeliInsurance
115 5950	LifeliInsurance
160 5950	LifeliInsurance
001 6150	Mat/Supplies
160 6150	Mat/Supplies
001 6300	ProfServices
001 6349	RECREATION INST
160 6349	RECREATION INST
160 6374	M'BIAH LLC
160 6375	CUHS District
001 7100	Traing/Educ.

		Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY		Proposed FY 2023-2024
		0	0	0	0	220	0
		0	0	0	0	220	0
		1,812	2,123	0	0	1,094	0
		1	15	0	0	136	0
		338	363	0	0	191	0
		30	420	0	0	5,197	0
		0	0	0	0	793	0
		0	0	0	0	793	0
		0	0	0	0	793	0
		0	0	0	0	793	0
		7,329	7,919	0	0	4,274	0
		1	4	0	0	58	0
		0	0	0	0	7	0
		0	0	0	0	7	0
		0	0	0	0	7	0
		0	0	0	0	7	0
		107	115	0	0	63	0
		1,412	4,380	17,500	6,897	20,000	20,000
		17,147	21,555	30,000	14,945	0	0
		1,850	0	0	0	0	0
		0	2,826	15,000	18,235	40,000	40,000
		16,305	24,416	30,000	12,020	0	0
		0	18,917	0	0	0	0
		0	1,495	0	0	0	0
		0	0	500	837	2,000	2,000
Total (3300) Recreation Dept		74,328	118,392	139,102	116,071	121,563	121,563

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

ACTIVITY DESCRIPTION:

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

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 4010	Name: Economic Development					
001 6300	ProfServices	0	0	5,000	5,000	5,000
001 6312	CngChamberComm.	16,000	16,000	16,000	14,000	16,000
001 7408	3 CORE	7,500	7,500	12,500	16,500	7,500
Total (4010) Economic Development		23,500	23,500	33,500	35,500	28,500

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

ACTIVITY DESCRIPTION:

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 4100	Name: Planning Admin.					
001 5100	Direct Labor	21,490	24,037	44,271	19,219	32,219
001 5200	Overtime	0	128	0	0	0
001 5300	Vacation	1,616	972	0	1,842	0
001 5350	Vac Cash Out	461	500	0	666	0
001 5400	Sick Leave	777	576	0	1,306	0
001 5700	Holiday Pay	1,528	1,546	0	1,588	0
001 5850	Comp Time CASHD	1,399	1,807	0	2,259	3,000
001 5899	Emergency Resp	691	0	0	0	0
001 5900	Budgetd Benfit.	0	0	24,882	0	17,344
001 5910	FICA-CityPaid	2,336	2,448	0	2,241	0
001 5915	Disability Ins.	41	44	0	32	0
001 5920	ER PERS	1,991	2,056	0	1,695	0
001 5921	EE PERS	374	342	0	289	0
001 5930	Health Ins.	8,104	7,497	0	7,298	0
001 5950	Life Insurance	117	111	0	98	0
001 6100	Office Supplies	460	513	450	344	450
001 6150	Mat/Supplies	266	1,180	350	317	350
001 6300	ProfServices	9,992	16,889	31,800	4,062	31,800
154 6300	ProfServices	0	0	65,000	16,500	31,000
324 6300	ProfServices	138	0	0	0	0
610 6300	ProfServices	1,077	1,852	5,000	633	5,000
630 6300	ProfServices	1,077	1,852	5,000	633	5,000
001 6331	GIS Support	5,000	5,000	7,500	0	7,500
001 6350	Communications	505	243	750	166	400
155 6355	ProfSrvcs-SB2	106,919	13,524	40,000	0	0
001 6356	D.I.F. Study	0	0	0	0	26,000
001 6357	User Fee Study	0	0	0	0	25,000
001 6700	Equip.Maint.	22	21	150	31	150
001 7000	Assoc.Dues	0	99	500	0	200
001 7200	Conf/Meetings	1,352	327	1,000	50	1,000

Expenses Description
Total (4100) Planning Admin.

Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
167,733	83,566	226,653	61,270	186,413

**CITY OF CORNING
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).
-

Expenses	Description	Actual FY			Actual as of		Proposed FY
		2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	5/24/2023 FY 2022-2023	2023-2024	
Dept #: 4300	Name: Building & Safety						
001 5100	DirectLabor	12,000	28,181	38,824	12,469	43,690	
610 5100	DirectLabor	9,065	18,015	29,118	0	21,845	
630 5100	DirectLabor	9,000	17,904	29,118	0	21,845	
001 5300	Vacation	0	2,362	0	2,234	0	
610 5300	Vacation	0	1,772	0	761	0	
630 5300	Vacation	0	1,772	0	459	0	
001 5400	SickLeave	638	6,146	0	1,024	0	
610 5400	SickLeave	478	1,878	0	707	0	
630 5400	SickLeave	478	1,878	0	448	0	
001 5500	WComp Time Off	0	4,309	0	17,236	0	
001 5600	AdminLeave	223	2,314	0	1,821	0	
610 5600	AdminLeave	167	1,735	0	1,366	0	
630 5600	AdminLeave	167	1,735	0	1,366	0	
001 5700	Holiday Pay	299	1,989	0	931	0	
610 5700	Holiday Pay	224	1,491	0	510	0	
630 5700	Holiday Pay	224	1,491	0	328	0	
001 5900	Budgetd Benfit.	0	0	16,099	0	12,712	
610 5900	Budgetd Benfit.	0	0	12,070	0	6,356	
630 5900	Budgetd Benfit.	0	0	12,070	0	6,356	
001 5910	FICA-CityPaid	1,159	3,209	0	1,747	0	
610 5910	FICA-CityPaid	763	1,895	0	221	0	
630 5910	FICA-CityPaid	763	1,895	0	196	0	
001 5915	Disability Ins.	14	35	0	28	0	
610 5915	Disability Ins.	9	21	0	3	0	
630 5915	Disability Ins.	9	21	0	3	0	
001 5920	ER PERS	1,248	4,090	0	2,922	0	
610 5920	ER PERS	822	2,065	0	282	0	
630 5920	ER PERS	823	2,065	0	219	0	
001 5921	EE PERS	147	360	0	146	0	
610 5921	EE PERS	110	270	0	86	0	

Expenses	Description	Actual FY		Actual FY		Budgeted FY		Actual as of		Proposed FY	
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	5/24/2023 FY	2022-2023	2023-2024	2023-2024
630 5921	EE PERS	110	270	270	0	0	68	0	0	0	0
001 5930	Health Ins.	5,027	12,027	12,027	0	0	6,621	0	0	0	0
610 5930	Health Ins.	2,063	4,993	4,993	0	0	571	571	0	0	0
630 5930	Health Ins.	2,063	4,994	4,994	0	0	571	571	0	0	0
001 5950	LifeInsurance	41	105	105	0	0	94	94	0	0	0
610 5950	LifeInsurance	27	61	61	0	0	9	9	0	0	0
630 5950	LifeInsurance	27	61	61	0	0	7	7	0	0	0
001 6100	Office Supplies	322	313	313	700	700	439	439	700	700	700
001 6150	Mat/Supplies	178	685	685	750	750	74	74	2,250	2,250	2,250
001 6300	ProfServices	24,635	15,190	15,190	35,000	35,000	30,860	30,860	25,000	25,000	25,000
001 6350	Communications	792	981	981	1,000	1,000	763	763	1,000	1,000	1,000
001 6700	Equip.Maint.	0	183	183	6,000	6,000	6,000	6,000	6,000	6,000	6,000
001 7000	Assoc.Dues	210	0	0	200	200	145	145	300	300	300
001 7100	Traing/Educ.	200	126	126	300	300	0	0	500	500	500
001 7200	Conf/Meetings	0	0	0	500	500	85	85	500	500	500
001 7500	Veh Opr/Maint	332	592	592	1,000	1,000	1,442	1,442	3,000	3,000	3,000
001 7750	Code Enforce.	0	0	0	15,000	15,000	0	0	15,000	15,000	15,000
001 9071	Track It Soft.	6,000	6,000	6,000	0	0	0	0	0	0	0
001 9085	1219&1223 SOLAN	468	0	0	0	0	0	0	0	0	0
001 9095	1414 South Demo	0	648	648	0	0	648	648	0	0	0
001 9200	SB1473	524	492	492	350	350	412	412	350	350	350
001 9201	StrongMotion	1,031	976	976	3,000	3,000	1,471	1,471	3,000	3,000	3,000
Total (4300) Bldg & Safety		82,883	159,597	159,597	201,099	201,099	97,791	97,791	170,404	170,404	170,404

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

ACTIVITY DESCRIPTION:

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

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

- 001-9335: ACCOUNTING SOFTWARE:** Represents monies transferred for Accounting Software.
- 002-9501 BUDGETED TRANSFERS:** Represents City Council approved budgeted transfers.
- 001-9826 CAPITAL REPLACEMENT TRANSFERS-GENERAL CITY OFFICE:**
Represents monies transferred for the future capital replacement needs of Finance and Administration Departments.
- 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.
-

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 5500	Name: General Transfers					
001 9335	Acct Software	0	0	147,733	0	150,000
002 9501	Cap Trans-Pol.	300,998	139,747	183,560	183,560	205,469
001 9510	Bud Trans MidYr	25,000	0	0	0	0
001 9826	CapRepl-Office	0	0	0	0	12,915
002 9829	Cap Trans-PW	102,253	183,793	184,401	184,401	95,344
002 9830	CapRepTran/Fire	340,336	324,002	343,871	343,871	532,120
002 9836	DispatchSupport	200,000	200,000	250,000	250,000	350,000
002 9837	Sup Parttime PW	0	59,909	0	0	0
Total (5500) General Transfers		968,587	907,451	1,109,565	961,832	1,345,848

**CITY OF CORNING
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.
- 341/355/360-7395 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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 6140	Name: Prop 68 Park					
001 6300	ProfServices	0	0	0	1,160	0
360 7010	Title/Escrw/Pur	0	707,578	0	5,547	0
360 7377	Hazardous Clnup	0	7,972	100,000	13,184	0
341 7395	PreConstruction	0	0	0	0	173,000
355 7395	PreConstruction	0	0	0	0	37,000
360 7395	PreConstruction	0	0	945,000	197	945,000
360 7399	Site Demolition	0	0	150,000	117,667	0
Total (6140) Prop 68 Park		0	715,550	1,195,000	137,755	1,155,000

**CITY OF CORNING
ANNUAL BUDGET NARRATIVE
EMERGENCY RESPONSE & PREPARATION (9009)**

ACTIVITY DESCRIPTION:

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

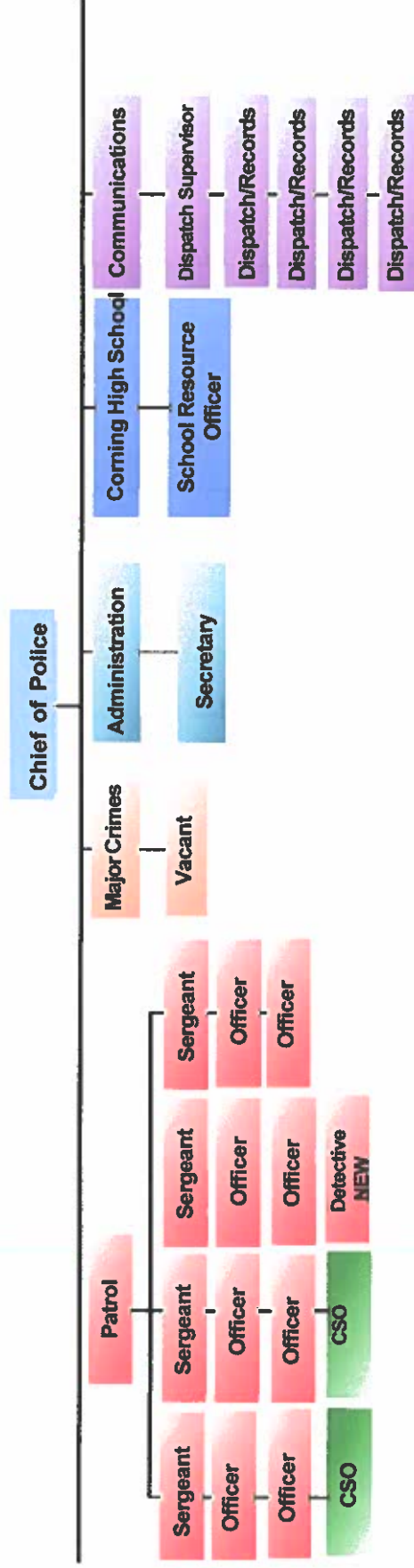
SUPPLIES & SERVICES:

- 001-6265 EMERGENCY RESPONSE & PREP:** General Fund for needed supplies, equipment and preparation against the COVID Pandemic.
- 610-6265 EMERGENCY RESPONSE & PREP:** Sewer Enterprise Fund for needed supplies, equipment and preparation against the COVID Pandemic.
- 630-6265 EMERGENCY RESPONSE & PREP:** Water Enterprise Fund for needed supplies, equipment and preparation against the COVID Pandemic.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 9009	Name: EMERGENCY RESPONSE					
001 5100	DirectLabor	3	0	0	0	0
001 5300	Vacation	620	0	0	0	0
001 5400	SickLeave	124	7,181	0	0	0
001 5600	AdminLeave	184	0	0	0	0
001 5700	Holiday Pay	90	0	0	0	0
001 5899	Emergency Resp	5,916	16,838	0	0	0
610 5899	Emergency Resp	57	1,873	0	0	0
630 5899	Emergency Resp	112	4,511	0	0	0
001 5910	FICA-CityPaid	550	1,713	0	0	0
610 5910	FICA-CityPaid	4	141	0	0	0
630 5910	FICA-CityPaid	8	342	0	0	0
001 5915	Disability Ins.	3	39	0	0	0
610 5915	Disability Ins.	0	4	0	0	0
630 5915	Disability Ins.	0	12	0	0	0
001 5920	ER PERS	604	2,395	0	0	0
610 5920	ER PERS	5	171	0	0	0
630 5920	ER PERS	9	340	0	0	0
001 5921	EE PERS	35	30	0	0	0
001 5930	Health Ins.	1,069	5,773	0	0	0
610 5930	Health Ins.	18	672	0	0	0
630 5930	Health Ins.	18	672	0	0	0
001 5950	LifeInsurance	12	83	0	0	0
610 5950	LifeInsurance	0	7	0	0	0
630 5950	LifeInsurance	0	18	0	0	0
630 6165	Plang/Tech Asst	712	0	0	0	0
001 6265	Emerg Resp&Prep	25,425	16,519	5,000	8,896	0
610 6265	Emerg Resp&Prep	12,060	9,844	5,000	8,896	0
630 6265	Emerg Resp&Prep	11,348	9,924	5,000	8,896	0
001 8010	COVID BusAssist	77,500	0	0	0	0
180 8080	CDBG CV2&3-ADMIN	0	5,273	15,000	1,378	15,000

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
001 8081	CDBG CV2&3-ASST	0	0	0	1,360	0
180 8081	CDBG CV2&3-ASST	0	5,532	50,000	2,757	50,000
Total (9009) EMERGENCY RESPONSE		136,487	89,909	80,000	32,184	65,000

Police



CITY OF CORNING
2023/2024 ANNUAL BUDGET DETAIL
POLICE DEPARTMENT - PATROL DIVISION
(#2114)

ACTIVITY DESCRIPTION:

The Patrol Division is responsible for a variety of programs designed to maintain law and order, protect life and property, control traffic, prevent crime and apprehend law violators. The authorized funded level of service is 10 sworn officers and 1 administrative staff, broken down as follows:

- | | |
|--|------------------|
| (1) Police Chief | |
| (4) Police Sergeants | |
| (8) Patrol Officers | (1 Grant Funded) |
| (1) Detective | (Unfunded) |
| (1) Corning Union High School District School Resource Officer | (Partial funded) |
| (1) Administrative Secretary | |

Note: The Detective position is proposed to be filled this year for the first time since 2008. There will be multiple vacancies needing to be filled due to resignations and a retirement in the near future.

2022/2023 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 three (3) Radar Stop Signs.
- The Department's new vehicle is currently being outfitted at the Tehama County Sheriff's Office AB109 shop.
- The Department was able to fill a fourth Sergeants position.

2023/2024 GOALS:

1. To employ new officers (4) through Academy sponsorship and lateral hiring.
2. To fill the Detective position.
3. 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.
4. Continue to provide mandated training to personnel in the most cost-effective manner that best meets the needs of the Department and the community.
5. Continue to provide a School Resource Officer at Corning Union High School and Centennial High School when funding and staffing allow.
6. Finalize the implementation of the Wellness Program.

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

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

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

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

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

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

6553 BSCC'23 GYM EQUIPMENT: Grant funded purchase of gym equipment.

6554 BSCC'23 BOOKS: Grant funded purchase of books for all Police Staff.

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

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

- 7000 ASSOCIATION DUES:** Membership fees to professional organizations.
- 7100 TRAINING & EDUCATION:** Provides for necessary education to maintain California Peace Officer Standards and Training (POST) certification of all officers within the Department. A portion of all POST-certified training is reimbursed by POST.
- 7403 SECRET WITNESS:** Provides for the local portion of a county-wide Secret Witness Program, which is charged on a per capita basis.
- 7500 VEHICLE OPERATIONS / MAINTENANCE:** Provides for periodic maintenance, repairs, safety inspections and fuel for all Department vehicles (excluding Animal Control).
- 8007 2012/13 PROP. 30 FUND ALLOCATION CARRYOVER:** This line item contains funds from Red Bluff Police Department and is to be used for maintenance costs associated with the Mobile Digital Computers.
- 9005 TASER LEASE:** Provides funding for new Tasers.
- 9006 BODY CAMERA LEASE:** Provides funding for new body-worn cameras and multi-dock replacement.
- 9007 PD COPIER LEASE:** Provides funding for a new printer/copier and monthly service plan.
- 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.

Expenses	Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
Dept #: 2114	Name: Police Services					
001 5100	DirectLabor	1,090,052	1,114,504	1,439,694	814,069	1,564,618
001 5125	Part-Time Sal.	53	0	0	0	0
001 5155	Miscellaneous	0	0	0	180	0
001 5200	Overtime	34,763	19,461	40,000	18,046	20,000
001 5300	Vacation	66,283	83,163	0	47,409	0
001 5350	Vac Cash Out	18,905	26,229	0	28,647	0
001 5400	SickLeave	50,812	36,950	0	23,779	0
001 5500	WComp Time Off	17,616	49,260	0	1,443	0
001 5600	AdminLeave	6,373	6,363	0	5,975	0
001 5650	Admin Cash Out	2,971	2,986	0	3,647	0
001 5700	Holiday Pay	13,980	16,745	0	9,165	0
001 5750	Holiday CASHOUT	57,925	58,015	0	51,044	0
001 5800	CompTime-Off	28,606	29,499	0	27,701	0
001 5850	Comp Time CASHD	93,548	143,629	160,000	112,918	140,000
001 5900	Budgetd Benfit.	0	0	680,151	0	761,286
001 5910	FICA-CityPaid	114,930	121,758	0	89,820	0
001 5915	Disability Ins.	1,210	1,155	0	813	0
001 5920	ER PERS	228,626	235,775	0	170,865	0
001 5921	EE PERS	8,593	7,830	0	4,953	0
001 5930	Health Ins.	273,315	297,622	0	185,028	0
001 5940	WorkmensComp.	0	0	0	1,466	0
001 5950	LifeInsurance	3,380	3,294	0	2,432	0
001 5960	Uniform/Allow.	10,800	10,800	12,300	8,100	16,500
001 6150	Mat/Supplies	5,716	5,985	9,500	11,613	9,500
001 6250	Small Tools	3,529	1,447	3,500	1,102	3,500
001 6260	Uniform/Cloth.	1,266	8,312	5,500	5,877	9,500
001 6300	ProfServices	9,417	19,924	26,000	22,815	24,200
001 6303	PkngCiteToCnty	1,150	925	250	538	100
001 6316	Pol/School Prog	503	1,006	500	429	1,000
001 6552	Safety Items	12,308	9,947	20,000	20,614	20,000

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
165 6553	BSCC'23 GYM EQP	0	0	1,855	1,876	1,855
165 6554	BSCC'23 BOOKS	0	0	600	599	600
165 6555	BSCC'23CORDIAPP	0	0	9,500	712	9,500
001 6750	Bldg. Maint.	1,494	2,517	3,500	606	3,500
001 7000	Assoc.Dues	348	1,125	700	0	700
001 7100	Traing/Educ.	11,907	18,579	23,000	17,026	23,000
001 7403	Secret Witness	0	0	1,020	0	1,020
001 7500	Veh Opr/Maint	46,742	61,981	40,000	47,275	58,200
073 8007	PROP 30 Alloc.	1,057	2,965	21,400	2,053	21,400
002 9005	Taser Lease	0	0	0	0	15,420
002 9006	Body Camera lea	0	0	0	0	15,720
071 9007	PD Copier Lease	0	0	0	0	6,000
001 9160	Computer	7,981	8,316	11,300	3,580	11,300
001 9302	K9-Program	7,963	8,245	8,000	3,557	500
Total (2114) Police Services		2,234,121	2,416,372	2,518,270	1,747,774	2,738,919

**CITY OF CORNING
2023/2024 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.

2023/24 CAPITAL IMPROVEMENT GOALS:

Priority (1) New Patrol Vehicles: The Department is requesting two (2) new patrol vehicles on the recommendation of Mayor Snow.

BUDGETED ITEMS:

- 002-9005 BODY WORN CAMERAS:** The Department is requesting fifteen (15) new body cameras and a replacement multi-dock
- 002-9006 TASERS:** The Department is requesting eighteen (18) new taser bundles.
- 071-9007 MULTIFUNCTION PRINTER:** The Department is requesting one (1) new copier/printer to include a monthly service agreement.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 2116	Name: Police Capital Replacement					
071 9104	Radio Repeater	9,475	0	0	0	0
071 9183	Radar Stop Sign	0	0	16,500	16,500	0
071 9266	PD Drones 20-21	13,607	0	0	0	0
071 9267	PD SpeedPlates	4,809	0	0	0	0
071 9268	PD-PtrIRifles	10,347	0	0	0	0
071 9302	K9-Program	14,664	0	0	0	0
071 9323	Gen Trans Switch	0	10,371	0	0	0
071 9332	Toughbooks	0	30,182	0	0	0
071 9333	RIMS&NETMTN UPG	0	12,297	0	0	0
071 9500	Vehicle/Replace	154,764	51,173	75,500	18,968	175,550
Total (2116) Police Cap Rplc		207,665	104,023	92,000	35,468	175,550

**CITY OF CORNING
2023/2024 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**

2022/2023 ACCOMPLISHMENTS:

- 1. Hired one (1) new full-time dispatcher/clerk.

2023/2024 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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of		Proposed FY 2023-2024
					5/24/2023 FY 2022-2023	2022-2023	
Dept #: 2119	Name: Police Dispatch.						
001 5100	DirectLabor	238,499	251,758	334,569	264,586	349,737	
001 5125	Part-Time Sal.	0	0	2,711	0	2,711	
001 5200	Overtime	12,794	11,866	15,000	9,779	13,000	
001 5300	Vacation	17,213	20,277	0	10,300	0	
001 5350	Vac Cash Out	1,163	1,513	0	2,913	0	
001 5400	SickLeave	6,381	10,041	0	5,135	0	
001 5750	Holiday CASHOUT	16,852	18,083	0	19,489	0	
001 5800	CompTime-Off	5,768	15,593	0	9,305	0	
001 5850	Comp Time CASHD	29,166	43,555	90,000	55,268	50,000	
001 5900	Budgetd Benfit.	0	0	163,536	0	157,517	
001 5910	FICA-CityPaid	27,888	30,653	0	29,848	0	
001 5915	Disability Ins.	410	393	0	367	0	
001 5920	ER PERS	22,582	24,817	0	23,979	0	
001 5921	EE PERS	720	720	0	840	0	
001 5930	Health Ins.	84,619	94,416	0	88,110	0	
001 5950	LifeInsurance	1,134	1,133	0	1,107	0	
001 5960	Uniform/Allow.	3,125	3,125	3,750	2,175	3,625	
001 6100	Office Supplies	6,288	6,334	6,000	4,472	6,000	
001 6300	ProfServices	0	1,209	2,500	2,522	2,500	
001 6350	Communications	20,871	22,578	24,780	17,969	24,780	
001 6500	Print/Advert.	3,830	1,851	5,000	1,676	5,000	
001 6700	Equip.Maint.	6,800	4,591	6,000	2,603	6,000	
001 6750	Bldg.Maint.	1,479	64	1,500	69	1,500	
001 7100	Traing/Educ.	4,122	7,699	7,500	5,391	7,500	
001 7406	Comp/Equip/Soft	15,911	16,605	16,800	17,435	18,000	
001 9334	CCTV Sec CamSys	0	48,304	0	20,119	0	
Total (2119) PoliceDispatch.		527,615	637,180	679,646	595,456	647,870	

CITY OF CORNING
2023/2024 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) **Full-time Community Service Officer (Currently recruiting)**

2022/2023 ACCOMPLISHMENTS:

The Community Service Officer continues to handle parking enforcement, vehicle abatement, animal control issues and evidence. Council approved the addition of a second Community Service Officer.

2023/2024 GOALS:

- 1. Have two full time Community Service Officers
- 2. Continue promoting the professional image of the Division by promoting positive community outreach programs.
- 3. Continue to provide up-to-date training for the Community Service Officer.
- 4. 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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 2200	Name: ACO/CSO					
001 5100	Direct Labor	40,352	43,179	55,097	43,486	97,510
001 5200	Overtime	0	0	600	22	0
001 5300	Vacation	3,621	3,851	0	1,995	0
001 5350	Vac Cash Out	0	0	0	992	0
001 5400	Sick Leave	2,071	2,933	0	1,200	0
001 5700	Holiday Pay	2,828	2,552	0	2,959	0
001 5800	Comp Time-Off	0	765	0	201	0
001 5850	Comp Time CASHD	0	0	0	454	0
001 5900	Budgetd Benfit.	0	0	34,455	0	51,606
001 5910	FICA-City Paid	3,841	4,193	0	4,187	0
001 5915	Disability Ins.	79	75	0	79	0
001 5920	ER PERS	5,384	5,816	0	4,436	0
001 5921	EE PERS	720	720	0	570	0
001 5930	Health Ins.	19,136	18,555	0	14,903	0
001 5950	Life Insurance	227	224	0	235	0
001 6150	Mat/Supplies	312	1,177	1,000	570	1,000
001 6300	Prof Services	49,377	52,145	51,500	37,034	40,000
001 7100	Traing/Educ.	65	65	1,250	1,189	1,000
001 7500	Veh Opr/Maint	3,231	5,037	3,500	4,163	4,000
Total (2200) ACO/CSO		131,245	141,288	147,402	118,676	195,116

**CITY OF CORNING
2023/2024 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).

2022/2023 ACCOMPLISHMENTS:

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

2023/2024 GOALS:

To continue to support Coach Luis Hernandez and community volunteers with the PAL Wrestling/Boxing Program, which allows youth in the community alternative activities through recreational opportunities.

SUPPLIES:

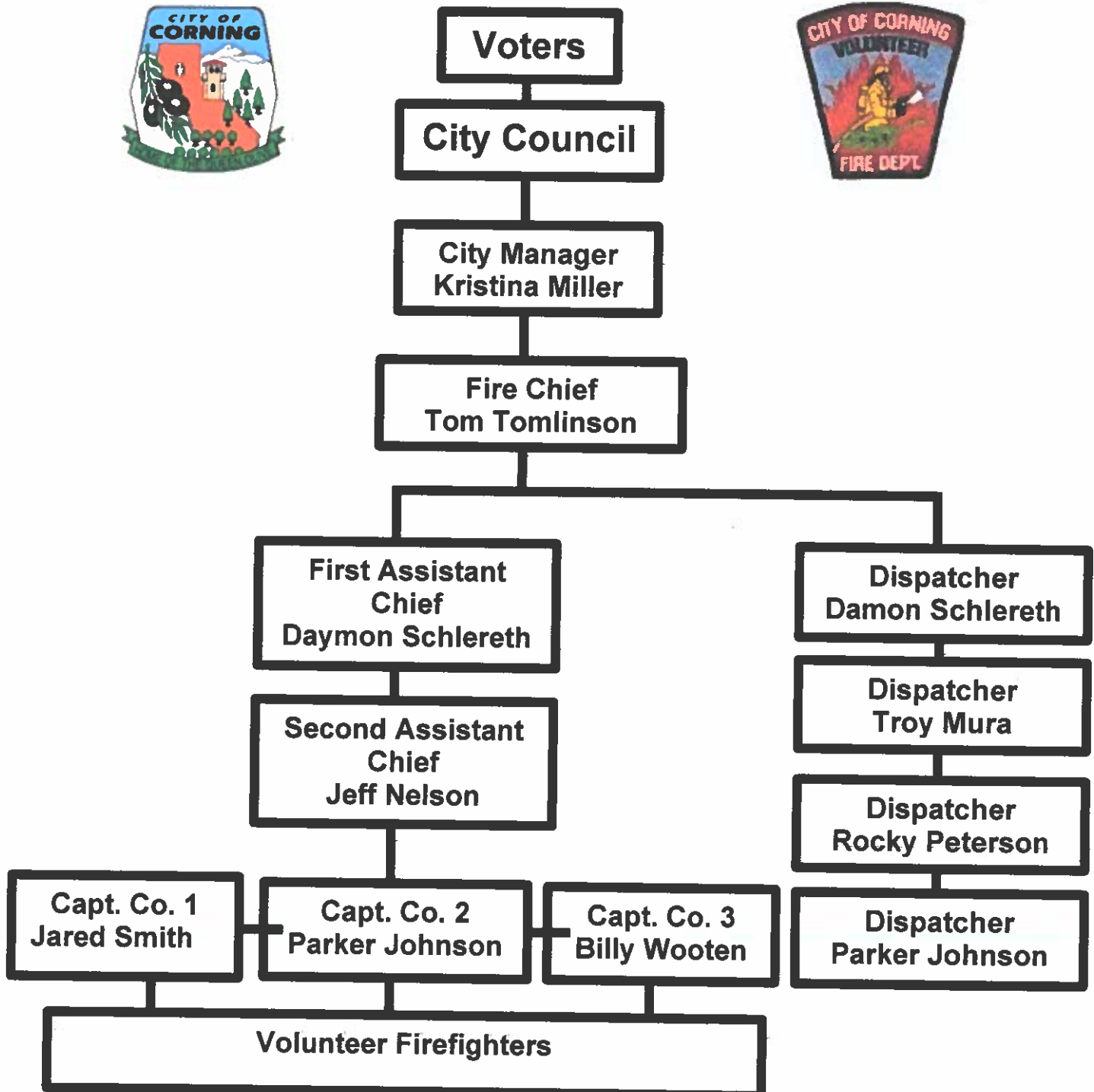
6150 MATERIAL/SUPPLIES: Provides for materials and supplies needed in conjunction with the PAL Corning Youth Wrestling/Boxing Program.

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 2201	Name: PAL PROGRAM					
001 6150	Mat/Supplies	0	570	500	167	500
001 6600	Rents/Leases	5,000	5,000	5,000	5,000	5,000
Total (2201) PAL PROGRAM		5,000	5,570	5,500	5,167	5,500

Fire

Corning Volunteer Fire Department



**CITY OF CORNING
2023/2024 ANNUAL BUDGET DETAIL
FIRE DEPARTMENT
(2300)**

INTRODUCTION

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

DEPARTMENT ACTIVITY 2022/2023:

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

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

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

ACCOMPLISHMENTS 2022/2023:

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

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

PERSONNEL SERVICES:

5100 SALARIES: Provides funding for the Fire Chief.

5100 ACCRUAL BUYOUT: Retirement closeouts, etc.

5200 OVERTIME: Overtime Pay.

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

SUPPLIES:

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

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

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

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

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

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

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

6410 ELECTRICITY: Electricity at the Fire Hall Complex.

6430 NATURAL GAS: Natural gas for heat and cooking.

6550 HEALTH DEPARTMENT SERVICES: State mandated hepatitis shots.

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

Expenses

Actual FY 2020-2021 Actual FY 2021-2022 Budgeted FY 2022-2023 Actual as of 5/24/2023 FY 2022-2023 Proposed FY 2023-2024

Dept #: 2300 Name: Fire Department

001 5100	DirectLabor	85,706	98,037	104,855	82,406	110,102
630 5100	DirectLabor	7,987	10,259	11,651	8,277	12,234
001 5125	Part-Time Sal.	1,217	661	0	124	0
001 5155	Miscellaneous	0	0	0	180	0
001 5300	Vacation	6,807	4,367	0	4,059	0
630 5300	Vacation	681	404	0	447	0
001 5350	Vac Cash Out	0	2,951	0	0	0
630 5350	Vac Cash Out	0	328	0	0	0
001 5400	SickLeave	3,644	1,634	0	1,037	0
630 5400	SickLeave	212	157	0	97	0
001 5600	AdminLeave	863	237	0	0	0
630 5600	AdminLeave	96	26	0	0	0
001 5650	Admin Cash Out	3,521	4,684	0	5,410	0
630 5650	Admin Cash Out	391	520	0	601	0
001 5700	Holiday Pay	5,367	6,544	0	4,813	0
630 5700	Holiday Pay	544	697	0	513	0
001 5800	CompTime-Off	4	38	0	0	0
001 5900	Budgetd Benfit.	0	0	51,977	0	56,319
630 5900	Budgetd Benfit.	0	0	5,775	0	6,258
001 5910	FICA-CityPaid	8,538	9,349	0	7,595	0
630 5910	FICA-CityPaid	792	946	0	760	0
001 5915	Disability Ins.	92	82	0	63	0
630 5915	Disability Ins.	8	8	0	6	0
001 5920	ER PERS	20,009	22,266	0	17,967	0
630 5920	ER PERS	1,981	2,332	0	1,841	0
001 5921	EE PERS	1,004	999	0	799	0
001 5923	Fire Serv Award	1,320	2,100	3,500	1,750	3,500
001 5930	Health Ins.	23,025	22,626	0	18,625	0
630 5930	Health Ins.	1,826	2,093	0	1,422	0
001 5950	Lifelsurance	247	233	0	199	0

Expenses	Description	Actual FY		Actual FY	Budgeted FY		Actual as of		Proposed FY
		2020-2021	2021-2022		2022-2023	2022-2023	5/24/2023 FY	2023-2024	
630 5950	LifeInsurance	21	23		0	19	0		
001 5960	Uniform/Allow.	300	300		300	300	300	300	
001 6100	Office Supplies	930	1,099		1,500	1,032	1,032	2,000	
001 6150	Mat/Supplies	2,446	3,305		3,000	2,857	2,857	3,000	
001 6240	AnnualFire/Fee	11,000	11,000		11,000	11,000	11,000	11,000	
001 6250	Small Tools	817	466		3,000	1,093	1,093	3,000	
001 6300	ProfServices	4,074	1,913		4,000	1,594	1,594	4,000	
001 6350	Communications	0	0		0	404	404	0	
001 6410	Electricity	19,139	19,150		16,800	16,690	16,690	20,900	
001 6430	Natural Gas	7,132	7,763		7,400	8,733	8,733	10,500	
001 6550	HealthDeptSrv.	0	0		600	0	0	600	
001 6551	Emp Physicals	0	0		300	0	0	300	
001 6552	Safety Items	7,578	16,247		26,500	8,673	8,673	26,500	
001 6700	Equip.Maint.	4,404	1,958		6,000	2,455	2,455	6,000	
001 6750	Bldg.Maint.	4,644	4,902		6,000	1,043	1,043	6,000	
001 7100	Traing/Educ.	2,598	3,415		4,000	2,413	2,413	4,000	
001 7200	Conf/Meetings	175	0		1,000	0	0	1,000	
001 7405	Weed Abatement	0	14		1,500	0	0	1,500	
001 7406	Comp/Equip/Soft	1,404	1,330		4,600	1,728	1,728	2,000	
001 7500	Veh Opr/Maint	10,315	28,637		14,000	13,524	13,524	15,000	
Total (2300) Fire Department		252,858	296,097		289,258	232,550		306,013	

**CITY OF CORNING
2023/2024 ANNUAL BUDGET DETAIL
FIRE CAPITAL REPLACEMENT
(2301)**

CAPITAL IMPROVEMENT PRIORITIES:

Capital Improvement priorities include replacement of:

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

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

SUPPLIES:

- 076 9301 EQUIPMENT REPLACEMENT:** Annual contribution towards funding the replacement of necessary firefighting equipment such as vehicles, SCBA's, Turnouts, and extrication equipment.
- 002 9288 BUILDING IMPROVEMENT:** Provides funding to replace the flooring in the Pryatel Annex.
- 076 9313 PHONE SYSTEM UPGRADES:** Provides funding to replace the outdated phone system in the Fire Hall.
- 076-9885 FIRE ENGINE #12:** Annual financing payment for the new 2018 fire truck E-12.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 2301	Name: Fire Capital Replacement					
002 9288	Building Improv	0	0	0	0	50,000
076 9301	EquipReplacemnt	28,682	4,938	0	18,126	10,500
076 9313	Phone Syst Upgr	0	0	0	0	10,000
076 9346	Compressor	0	51,911	0	0	0
076 9500	Vehicle/Replace	77,519	0	0	0	0
076 9885	Debt Serv. Fire	64,403	64,403	64,500	48,302	64,500
Total (2301) Fire Cap Replc		170,604	121,251	64,500	66,428	135,000

CITY OF CORNING
2023/2024 ANNUAL BUDGET DETAIL
FIRE DISPATCH
(2302)

INTRODUCTION

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

- 77 Fires
- 817 Medical Aids
- 285 Miscellaneous

Outside City:

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

- Total of all dispatched calls equals 2,286

PERSONNEL SERVICES:

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

5100 ACCRUAL BUYOUT: Retirement closeouts, etc.

5200 OVERTIME: Overtime Pay.

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

SUPPLIES:

6350 COMMUNICATIONS: Provides for phone and radio services.

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

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 2302	Name: FIRE DISPATCH					
001 5100	DirectLabor	206,335	224,940	260,641	190,455	273,695
001 5125	Part-Time Sal.	2,906	1,764	2,711	336	1,250
001 5200	Overtime	16,105	15,540	15,000	12,379	15,000
001 5300	Vacation	10,699	9,738	0	10,939	0
001 5350	Vac Cash Out	6,785	6,479	0	4,823	0
001 5400	SickLeave	5,478	9,056	0	3,027	0
001 5750	Holiday CASHOUT	13,816	14,231	0	14,942	0
001 5800	CompTime-Off	717	319	0	2,542	0
001 5850	Comp Time CASHD	32,618	61,080	45,000	34,850	45,000
001 5900	Budgetd Benfit.	0	0	132,974	0	140,661
001 5910	FICA-CityPaid	24,229	26,783	0	21,593	0
001 5915	Disability Ins.	317	323	0	264	0
001 5920	ER PERS	23,560	25,386	0	20,857	0
001 5921	EE PERS	1,440	1,440	0	1,200	0
001 5930	Health Ins.	74,639	82,798	0	63,205	0
001 5950	LifeInsurance	907	918	0	814	0
001 5960	Uniform/Allow.	2,100	2,100	0	2,200	2,500
001 6350	Communications	2,862	3,241	4,300	5,354	4,300
001 6700	Equip. Maint.	263	900	1,500	330	1,500
001 7406	Comp/Equip/Soft	785	935	1,500	895	1,500
Total (2302) FIRE DISPATCH		426,559	487,973	463,626	391,004	485,406

Public Works

Public Works Department 2023/2024



**CITY OF CORNING
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**, six full time **Meter Reader/Maintenance Workers**, and a **part-time Maintenance Worker**. 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 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 is currently out to bid and 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.
- * **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 was recently extended.
- * **Engineering Services:** Contracted with Northstar Engineering. Robin Kampmann serves as City Engineer to provide as needed engineering services to the City.
- * **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).

All Public Works projects and Capital Improvement projects are listed in the new Fiscal Year 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
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 1700	Name: Library					
001 5100	DirectLabor	1,453	646	0	2,061	0
001 5125	Part-Time Sal.	2,053	1,587	0	437	0
001 5300	Vacation	20	38	0	1	0
001 5400	SickLeave	45	5	0	48	0
001 5700	Holiday Pay	125	19	0	166	0
001 5800	CompTime-Off	11	0	0	0	0
001 5910	FICA-CityPaid	298	192	0	217	0
001 5915	Disability Ins.	1	1	0	1	0
001 5920	ER PERS	152	61	0	177	0
001 5921	EE PERS	22	1	0	3	0
001 5930	Health Ins.	396	316	0	710	0
001 5950	LifeInsurance	5	3	0	5	0
001 6150	Mat/Supplies	400	192	400	163	400
001 6320	Janitorial Srv.	6,165	6,165	6,500	5,552	6,500
001 6410	Electricity	11,516	15,188	28,000	19,407	28,000
001 6430	Natural Gas	1,666	3,955	5,000	5,136	5,000
001 6750	Bldg.Maint.	2,555	548	2,500	355	2,500
001 8001	Books/Periodic.	261	1,228	750	668	750
403 8001	Books/Periodic.	0	0	5,000	684	5,000
403 9076	Library Furn.	0	33,227	0	0	0
001 9077	Library Remodel	0	0	0	0	80,000
403 9077	Library Remodel	0	0	0	0	100,000
403 9300	Mach/Equip.	15,010	0	0	0	0
Total (1700) Library		42,154	63,372	48,150	35,790	228,150

CITY OF CORNING
2023/2024
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3000	Name: Streets					
001 5100	DirectLabor	7,752	7,811	8,473	14,637	36,654
109 5100	DirectLabor	17,616	18,655	31,699	23,415	34,527
110 5100	DirectLabor	17,616	18,655	31,699	23,415	34,527
111 5100	DirectLabor	17,616	18,655	31,699	23,415	34,527
115 5100	DirectLabor	17,615	18,654	31,699	23,414	34,527
001 5125	Part-Time Sal.	2,899	2,590	0	314	0
109 5125	Part-Time Sal.	0	0	0	152	0
001 5200	Overtime	0	0	0	7	0
001 5300	Vacation	2,636	129	0	946	0
109 5300	Vacation	0	133	0	832	0
110 5300	Vacation	0	133	0	832	0
111 5300	Vacation	0	133	0	832	0
115 5300	Vacation	0	133	0	832	0
001 5350	Vac Cash Out	265	318	0	3,071	0
109 5350	Vac Cash Out	0	983	0	774	0
110 5350	Vac Cash Out	0	983	0	774	0
111 5350	Vac Cash Out	0	983	0	774	0
115 5350	Vac Cash Out	0	983	0	774	0
001 5400	SickLeave	89	341	0	2,925	0
109 5400	SickLeave	0	2,069	0	758	0
110 5400	SickLeave	0	2,069	0	758	0
111 5400	SickLeave	0	2,069	0	758	0
115 5400	SickLeave	0	2,069	0	758	0
001 5650	Admin Cash Out	368	189	0	397	0
001 5700	Holiday Pay	411	496	0	425	0
109 5700	Holiday Pay	0	239	0	816	0
110 5700	Holiday Pay	0	239	0	816	0
111 5700	Holiday Pay	0	239	0	816	0
115 5700	Holiday Pay	0	239	0	816	0
001 5800	CompTime-Off	2,297	0	0	0	0

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
109 5800	CompTime-Off	0	0	0	18	0
110 5800	CompTime-Off	0	0	0	18	0
111 5800	CompTime-Off	0	0	0	18	0
115 5800	CompTime-Off	0	0	0	18	0
001 5850	Comp Time CASHD	113	0	3,000	2,129	3,000
109 5850	Comp Time CASHD	0	846	0	154	0
110 5850	Comp Time CASHD	0	846	1,000	154	1,000
111 5850	Comp Time CASHD	0	846	0	154	0
115 5850	Comp Time CASHD	0	846	0	154	0
001 5900	Budgetd Benfit.	0	0	3,823	0	16,502
109 5900	Budgetd Benfit.	0	0	15,809	0	17,685
110 5900	Budgetd Benfit.	0	0	15,809	0	17,685
111 5900	Budgetd Benfit.	0	0	15,809	0	17,685
115 5900	Budgetd Benfit.	0	0	15,809	0	17,685
001 5910	FICA-CityPaid	1,333	937	0	1,316	0
109 5910	FICA-CityPaid	1,326	1,561	0	2,085	0
110 5910	FICA-CityPaid	1,326	1,561	0	2,073	0
111 5910	FICA-CityPaid	1,326	1,561	0	2,073	0
115 5910	FICA-CityPaid	1,326	1,561	0	2,073	0
001 5915	Disability Ins.	10	9	0	16	0
109 5915	Disability Ins.	21	25	0	31	0
110 5915	Disability Ins.	21	25	0	31	0
111 5915	Disability Ins.	21	25	0	31	0
115 5915	Disability Ins.	21	24	0	31	0
001 5920	ER PERS	766	774	0	930	0
109 5920	ER PERS	1,476	1,879	0	2,197	0
110 5920	ER PERS	1,476	1,879	0	2,197	0
111 5920	ER PERS	1,476	1,879	0	2,197	0
115 5920	ER PERS	1,476	1,879	0	2,197	0
001 5921	EE PERS	154	91	0	106	0
109 5921	EE PERS	0	83	0	68	0
110 5921	EE PERS	0	83	0	68	0

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
111 5921	EE PERS	0	83	0	68	0
115 5921	EE PERS	0	83	0	68	0
001 5930	Health Ins.	2,488	2,537	0	2,633	0
109 5930	Health Ins.	3,784	4,274	0	6,089	0
110 5930	Health Ins.	3,784	4,274	0	6,089	0
111 5930	Health Ins.	3,784	4,274	0	6,089	0
115 5930	Health Ins.	3,784	4,274	0	6,089	0
001 5950	LifeInsurance	27	25	0	44	0
109 5950	LifeInsurance	65	75	0	97	0
110 5950	LifeInsurance	65	75	0	97	0
111 5950	LifeInsurance	65	75	0	97	0
115 5950	LifeInsurance	65	75	0	97	0
108 6150	Mat/Supplies	3,447	3,907	30,000	4,764	30,000
109 6150	Mat/Supplies	1,377	1,312	10,000	1,623	10,000
110 6150	Mat/Supplies	689	657	4,500	798	0
114 6150	Mat/Supplies	7,228	6,581	50,000	7,805	61,500
115 6150	Mat/Supplies	4,474	3,955	30,000	4,712	23,000
001 6168	Post Storm Exps	0	0	0	2,438	0
108 6175	Weed/Tree Spray	4,483	3,527	7,000	2,972	7,000
001 6250	Small Tools	37	47	0	0	0
114 6250	Small Tools	735	1,148	7,600	915	7,600
114 6300	ProfServices	0	0	0	0	50,000
114 6321	USA Serv Alerts	1,059	811	3,900	2,917	3,900
001 6700	Equip.Maint.	122	61	0	0	0
110 6700	Equip.Maint.	4,328	2,119	2,000	424	2,000
110 7364	Sign Replacemnt	0	1,432	5,000	1,210	5,000
115 7364	Sign Replacemnt	1,117	0	0	0	0
114 7500	Veh Opr/Maint	1,546	859	5,500	3,013	5,500
111 8002	Tree Pruning	40,740	0	42,000	0	39,000
114 8002	Tree Pruning	0	0	0	0	3,000
115 8004	CG&SReplacement	14,747	4,885	15,000	0	15,000
610 8011	Cleaning/Cntrct	4,581	4,249	20,000	4,031	20,000

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
115 9101	Painting/Repair	395	0	1,000	0	1,000
001 9112	TrafCntrlImprov	0	28,748	0	0	0
115 9112	TrafCntrlImprov	0	3,577	3,000	0	3,000
114 9126	Street Barricds	0	0	800	973	800
114 9220	Thermo Plastic	20,805	0	30,000	0	30,000
078 9300	Mach/Equip.	7,650	2,652	7,500	0	10,833
108 9467	A/C Citywide	4,494	2,101	8,000	2,610	8,000
109 9467	A/C Citywide	112	0	0	0	0
114 9467	A/C Citywide	5,024	2,496	9,500	3,107	9,500
115 9467	A/C Citywide	11,770	5,407	20,000	6,712	20,000
078 9500	Vehicle/Replace	0	172,819	28,200	28,200	18,750
114 9500	Vehicle/Replace	0	0	0	0	18,750
Total (3000) Streets		259,721	392,881	546,828	258,575	669,137

CITY OF CORNING
2023/2024
ANNUAL BUDGET NARRATIVE
STREET PROJECTS (3001)

ACTIVITY DESCRIPTION:

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

SUPPLIES & SERVICES:

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3001	Name: Street Projects					
001 9287	Almond/Prune	0	0	0	0	75,000
106 9287	Almond/Prune	0	0	0	0	100,000
108 9287	Almond/Prune	0	0	0	0	300,000
114 9287	Almond/Prune	0	0	0	0	25,000
001 9296	Jennings Proj	50,000	0	0	0	0
002 9296	Jennings Proj	103,033	4,588	195,000	3,231	0
106 9296	Jennings Proj	128,090	2,243	95,000	1,579	0
108 9296	Jennings Proj	3,672	1,121	45,000	790	0
109 9296	Jennings Proj	26,251	0	0	0	0
110 9296	Jennings Proj	51,251	0	0	0	0
111 9296	Jennings Proj	25,756	0	0	0	0
114 9296	Jennings Proj	42,342	2,243	95,000	1,579	0
115 9296	Jennings Proj	51,251	0	0	0	0
002 9298	Almond/Fig Proj	0	0	200,000	0	0
106 9298	Almond/Fig Proj	0	0	100,000	0	100,000
108 9298	Almond/Fig Proj	0	0	100,000	0	300,000
114 9298	Almond/Fig Proj	0	0	100,000	0	100,000
001 9299	Solano Project	0	0	1,481,466	1,566,347	0
002 9299	Solano Project	0	0	84,909	0	0
Total (3001) Street Projects		481,646	10,195	2,496,375	1,573,526	1,000,000

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 9006	Name: ATP-OLIVE VIEW					
118 7710	Construction	0	0	858,000	0	858,000
118 7727	Prof Serv Admin	119	105,663	0	57,143	0
Total (9006) ATP-OLIVE VIEW		119	105,663	858,000	57,143	858,000

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 9007	Name: ATP - WEST ST					
118 7710	Construction	0	0	1,009,000	0	1,009,000
118 7727	Prof Serv Admin	119	113,580	0	63,368	0
Total (9007) ATP - WEST ST		119	113,580	1,009,000	63,368	1,009,000

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3100	Name: Street & Traffic Lights					
001 6410	Electricity	49,420	60,218	61,000	53,740	61,000
001 6700	Equip. Maint.	21,172	32,739	22,000	15,847	22,000
Total (3100)	St&Trf Lights	70,593	92,957	83,000	69,587	83,000

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3190	Name: Community Events					
001 5100	DirectLabor	1,271	390	0	796	0
001 5200	Overtime	0	182	0	138	0
001 5300	Vacation	463	50	0	12	0
001 5350	Vac Cash Out	871	0	0	0	0
001 5400	SickLeave	129	0	0	44	0
001 5700	Holiday Pay	898	29	0	42	0
001 5800	CompTime-Off	41	0	0	0	0
001 5910	FICA-CityPaid	305	54	0	92	0
001 5915	Disability Ins.	7	0	0	0	0
001 5920	ER PERS	260	59	0	96	0
001 5921	EE PERS	59	8	0	16	0
001 5930	Health Ins.	947	139	0	595	0
001 5950	LifeInsurance	13	3	0	4	0
001 6150	Mat/Supplies	7,949	5,128	9,000	2,346	7,000
370 6157	Wayfinding Mnt	0	0	1,200	0	1,200
Total (3190) Community Events		13,214	6,043	10,200	4,183	8,200

**CITY OF CORNING
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.

001-9079 COUNCIL CHAMBERS: Provides for IT and carpet replacement in the City Council Chambers

001-9147 MARQUEE: Provides funding for the replacement of the marquee at Rodgers Theatre. The marquee lights are not replaceable and easily become damaged. The lettering area is also damaged and difficult to safely switch out.

001-9263 CITY HALL CAPITAL REPLACEMENT: Provides funding to replace the electrical panel at City Hall.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY		Proposed FY 2023-2024
Dept #: 3600	Name: Building Maintenance						
001 5100	Direct Labor	7,025	7,682	0	6,987	0	0
001 5125	Part-Time Sal.	3,363	782	0	228	0	0
001 5200	Overtime	18	18	0	19	0	0
001 5300	Vacation	373	251	0	192	0	0
001 5350	Vac Cash Out	348	0	0	0	0	0
001 5400	Sick Leave	373	253	0	414	0	0
001 5700	Holiday Pay	1,064	709	0	1,410	0	0
001 5800	Comp Time-Off	0	67	0	94	0	0
001 5910	FICA-City Paid	1,061	835	0	791	0	0
001 5915	Disability Ins.	15	15	0	12	0	0
001 5920	ER PERS	737	770	0	720	0	0
001 5921	EE PERS	84	68	0	72	0	0
001 5930	Health Ins.	3,503	3,133	0	3,513	0	0
001 5950	Life Insurance	40	35	0	33	0	0
001 6150	Mat/Supplies	7,299	9,205	10,000	6,391	10,000	10,000
001 6168	Post Storm Exps	0	0	0	6,776	100,000	100,000
001 6250	Small Tools	0	110	250	0	250	250
001 6320	Janitorial Srv.	8,585	8,585	11,000	7,701	11,000	11,000
610 6320	Janitorial Srv.	5,039	5,039	6,200	4,614	6,200	6,200
630 6320	Janitorial Srv.	5,039	5,039	6,200	4,614	6,200	6,200
001 6700	Equip. Maint.	0	0	100	0	100	100
001 6750	Bldg. Maint.	4,048	700	17,000	895	10,000	10,000
001 7418	Cert of Extng	850	2,576	300	0	300	300
001 9079	Council Chamber	0	0	0	0	50,000	50,000
001 9147	Marquee	0	0	0	0	100,000	100,000
001 9263	City Hall Capit	0	0	0	0	17,000	17,000
Total (3600) Building Maintenance		48,864	45,872	51,050	45,475	311,050	311,050

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3700	Name: Mechanic Maintenance					
610 6150	Mat/Supplies	499	255	400	238	400
630 6150	Mat/Supplies	450	255	400	238	400
001 6250	Small Tools	0	0	1,000	121	1,700
610 6250	Small Tools	179	0	900	108	1,600
630 6250	Small Tools	179	0	900	108	1,600
610 6461	Req.Pmts/Cnty.	130	147	150	147	150
630 6461	Req.Pmts/Cnty.	130	147	150	147	150
610 6700	Equip.Maint.	808	808	1,000	287	1,000
630 6700	Equip.Maint.	808	808	1,000	287	1,000
610 6750	Bldg.Maint.	162	81	500	353	500
630 6750	Bldg.Maint.	3,762	81	500	353	500
610 7500	Veh Opr/Maint	0	0	100	39	100
630 7500	Veh Opr/Maint	0	0	100	39	100
Total (3700) Mechanic Maintenance		7,104	2,581	7,100	2,463	9,200

**CITY OF CORNING
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.

Expenses	Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
Dept #: 3800	Name: Public Works Admin					
001 5100	DirectLabor	3,636	3,655	4,887	4,547	16,150
610 5100	DirectLabor	14,540	14,621	19,547	14,596	64,600
630 5100	DirectLabor	18,179	13,738	24,434	18,077	80,750
001 5200	Overtime	0	0	600	0	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	Vac Cash Out	0	160	0	0	0
610 5350	Vac Cash Out	0	638	0	0	0
630 5350	Vac Cash Out	0	798	0	0	0
001 5400	SickLeave	802	266	0	210	0
610 5400	SickLeave	3,207	1,063	0	821	0
630 5400	SickLeave	4,008	1,278	0	1,026	0
001 5700	Holiday Pay	300	173	0	277	0
610 5700	Holiday Pay	1,201	694	0	1,035	0
630 5700	Holiday Pay	1,501	357	0	1,275	0
001 5750	Holiday CASHOUT	0	41	0	0	0
610 5750	Holiday CASHOUT	0	163	0	0	0
630 5750	Holiday CASHOUT	0	204	0	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 CASHD	0	0	1,000	0	500
001 5900	Budgetd Benfit.	0	0	1,922	0	7,438
610 5900	Budgetd Benfit.	0	0	7,688	0	29,750
630 5900	Budgetd Benfit.	0	0	9,610	0	37,188
001 5910	FICA-CityPaid	288	321	0	415	0
610 5910	FICA-CityPaid	1,151	1,284	0	1,324	0
630 5910	FICA-CityPaid	1,439	1,215	0	1,641	0
001 5915	Disability Ins.	8	7	0	9	0

Expenses	Description	Actual FY		Actual FY		Budgeted FY		Actual as of		Proposed FY	
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	5/24/2023 FY	2022-2023	2023-2024	2023-2024
610 5915	Disability Ins.	30	29	29	0	0	26	0	26	0	0
630 5915	Disability Ins.	38	28	28	0	0	33	0	33	0	0
001 5920	ER PERS	398	310	310	0	0	354	0	354	0	0
610 5920	ER PERS	1,590	1,241	1,241	0	0	1,154	0	1,154	0	0
630 5920	ER PERS	1,987	1,231	1,231	0	0	1,429	0	1,429	0	0
001 5921	EE PERS	72	15	15	0	0	0	0	0	0	0
610 5921	EE PERS	288	60	60	0	0	0	0	0	0	0
630 5921	EE PERS	360	75	75	0	0	0	0	0	0	0
001 5930	Health Ins.	2,155	1,220	1,220	0	0	1,718	0	1,718	0	0
610 5930	Health Ins.	8,618	4,877	4,877	0	0	5,421	0	5,421	0	0
630 5930	Health Ins.	10,773	6,096	6,096	0	0	6,593	0	6,593	0	0
001 5950	Lifeline Insurance	23	19	19	0	0	26	0	26	0	0
610 5950	Lifeline Insurance	91	77	77	0	0	83	0	83	0	0
630 5950	Lifeline Insurance	114	77	77	0	0	102	0	102	0	0
001 6100	Office Supplies	506	367	367	900	900	348	900	348	900	900
610 6100	Office Supplies	675	458	458	900	900	423	900	423	900	900
630 6100	Office Supplies	675	458	458	900	900	423	900	423	900	900
001 6150	Mat/Supplies	0	23	23	0	0	0	0	0	0	0
610 6150	Mat/Supplies	0	23	23	0	0	0	0	0	0	0
630 6150	Mat/Supplies	0	23	23	0	0	0	0	0	0	0
001 6300	ProfServices	34,635	52,993	52,993	42,960	42,960	35,634	42,960	35,634	15,000	15,000
109 6300	ProfServices	32,651	0	0	30,750	30,750	23,568	30,750	23,568	10,000	10,000
115 6300	ProfServices	0	31,791	31,791	0	0	0	0	0	0	0
610 6300	ProfServices	39,030	46,949	46,949	43,000	43,000	34,125	43,000	34,125	15,000	15,000
630 6300	ProfServices	24,032	32,110	32,110	27,700	27,700	21,934	27,700	21,934	10,000	10,000
001 6350	Communications	3,064	3,879	3,879	3,000	3,000	2,842	3,000	2,842	3,000	3,000
610 6350	Communications	3,058	3,838	3,838	3,000	3,000	2,842	3,000	2,842	3,000	3,000
630 6350	Communications	3,058	3,838	3,838	3,000	3,000	2,842	3,000	2,842	3,000	3,000
109 6551	Emp Physicals	436	323	323	550	550	407	550	407	550	550
114 6552	Safety Items	2,801	2,608	2,608	2,800	2,800	3,353	2,800	3,353	3,500	3,500
001 6700	Equip. Maint.	306	352	352	850	850	226	850	226	850	850
610 6700	Equip. Maint.	306	352	352	850	850	226	850	226	850	850

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
630 6700	Equip. Maint.	306	352	850	226	850
001 7200	Conf/Meetings	0	81	0	0	0
610 7200	Conf/Meetings	0	0	250	0	250
630 7200	Conf/Meetings	0	0	250	0	250
Total (3800) Pub. Works Admin		226,785	236,849	232,198	191,610	305,776

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3901	Name: Landscape & Lighting District 1 (N.ALEX LN.)					
701 5100	DirectLabor	0	0	0	227	0
701 5125	Part-Time Sal.	390	223	475	57	475
701 5700	Holiday Pay	0	0	0	7	0
701 5900	Budgetd Benfit.	0	0	36	0	36
701 5910	FICA-CityPaid	30	17	0	22	0
701 5920	ER PERS	0	0	0	18	0
701 5930	Health Ins.	0	0	0	67	0
701 5950	LifeInsurance	0	0	0	0	0
701 6150	Mat/Supplies	93	52	75	49	75
701 6410	Electricity	480	492	450	346	450
701 6500	Print/Advert.	88	103	100	337	350
Total (3901) L&L 1 (N.ALEXLN)		1,080	888	1,136	1,130	1,386

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3902	Name: Landscape & Lighting 2 (STONE FOX)					
702 5100	DirectLabor	426	0	0	1,373	0
702 5125	Part-Time Sal.	1,074	836	475	276	475
702 5400	SickLeave	0	0	0	30	0
702 5700	Holiday Pay	0	0	0	114	0
702 5900	Budgetd Benfit.	0	0	36	0	36
702 5910	FICA-CityPaid	121	64	0	139	0
702 5915	Disability Ins.	1	0	0	0	0
702 5920	ER PERS	44	0	0	114	0
702 5921	EE PERS	8	0	0	4	0
702 5930	Health Ins.	160	0	0	567	0
702 5950	Lifelsurance	2	0	0	4	0
702 6150	Mat/Supplies	88	52	300	49	300
702 6315	Landscape Maint	211	0	400	538	400
702 6410	Electricity	2,467	2,500	3,000	2,154	3,000
702 6500	Print/Advert.	95	110	500	337	500
Total (3902) L&L 2 (STONE FOX)		4,698	3,563	4,711	5,699	4,711

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3903	Name: Landscape & Lighting 3 (BLOSSOM)					
703 5100	DirectLabor	0	0	0	212	0
703 5125	Part-Time Sal.	162	57	475	19	475
703 5700	Holiday Pay	0	0	0	2	0
703 5900	Budgetd Benfit.	0	0	36	0	36
703 5910	FICA-CityPaid	12	4	0	18	0
703 5920	ER PERS	0	0	0	16	0
703 5930	Health Ins.	0	0	0	77	0
703 6150	Mat/Supplies	93	52	500	49	500
703 6410	Electricity	1,733	2,123	2,900	1,297	2,900
703 6500	Print/Advert.	93	107	400	337	400
Total (3903) L&L 3 (BLOSSOM)		2,093	2,344	4,311	2,026	4,311

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3904	Name: Landscape and Lighting 4 (SALADO)					
704 5100	DirectLabor	360	0	0	850	0
704 5125	Part-Time Sal.	1,036	528	475	105	475
704 5300	Vacation	0	0	0	955	0
704 5400	SickLeave	15	0	0	-544	0
704 5700	Holiday Pay	0	0	0	384	0
704 5900	Budgetd Benfit.	0	0	36	0	36
704 5910	FICA-CityPaid	112	40	0	134	0
704 5915	Disability Ins.	1	0	0	2	0
704 5920	ER PERS	33	0	0	123	0
704 5921	EE PERS	5	0	0	11	0
704 5930	Health Ins.	91	0	0	898	0
704 5950	LifeInsurance	1	0	0	5	0
704 6150	Mat/Supplies	122	57	1,500	81	1,500
704 6410	Electricity	1,373	1,415	1,500	1,128	1,500
704 6500	Print/Advert.	95	112	450	337	450
Total (3904) L&L 4 (SALADO)		3,243	2,151	3,961	4,467	3,961

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 4200	Name: Engineering Services					
001 6300	ProfServices	0	585	6,000	0	6,000
112 6300	ProfServices	0	195	2,000	0	2,000
114 6300	ProfServices	0	1,170	12,000	0	12,000
116 6300	ProfServices	0	98	1,000	0	1,000
347 6300	ProfServices	0	228	2,500	0	2,500
348 6300	ProfServices	0	98	1,000	0	1,000
383 6300	ProfServices	0	-20	0	0	0
610 6300	ProfServices	0	195	2,000	0	2,000
630 6300	ProfServices	0	683	7,000	0	7,000
001 6340	DEV ENGINEERING	1,069	0	10,000	0	10,000
620 6353	Prof Svc Airpt	0	0	2,000	0	2,000
Total (4200) Engineering Ser		1,069	3,230	45,500	0	45,500

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 6100	Name: Parks Maintenance					
001 5100	Direct Labor	110,288	116,161	145,827	78,533	142,630
001 5125	Part-Time Sal.	2,186	2,861	17,092	8,636	17,092
001 5200	Overtime	145	84	200	48	200
001 5300	Vacation	8,196	9,352	0	7,728	0
001 5350	Vac Cash Out	174	0	0	0	0
001 5400	Sick Leave	6,913	8,401	0	6,139	0
001 5700	Holiday Pay	7,006	8,390	0	7,774	0
001 5800	CompTime-Off	554	192	0	1,473	0
001 5900	Budgetd Benfit.	0	0	82,789	0	82,678
001 5910	FICA-CityPaid	11,487	12,073	0	9,094	0
001 5915	Disability Ins.	205	180	0	138	0
001 5920	ER PERS	12,723	13,056	0	9,542	0
001 5921	EE PERS	1,062	896	0	833	0
001 5930	Health Ins.	55,048	50,462	0	37,461	0
001 5950	Life Insurance	578	556	0	406	0
001 6150	Mat/Supplies	10,053	22,717	25,000	16,394	25,000
001 6315	Landscape Maint	3,262	1,697	20,000	3,566	20,000
001 6320	Janitorial Srv.	11,088	11,088	11,200	9,875	11,200
001 6410	Electricity	13,224	20,020	28,000	24,761	32,000
610 6410	Electricity	3,425	2,553	0	786	0
001 6551	Emp Physicals	0	0	300	60	300
001 6750	Bldg.Maint.	278	1,166	10,000	8,014	5,000
001 7500	Veh Opr/Maint	232	732	1,500	1,337	1,500
078 9300	Mach/Equip.	19,750	23,819	0	0	10,000
078 9500	Vehicle/Replace	0	0	0	64,375	0
Total (6100) Parks Maint.		277,877	306,455	341,908	296,973	347,600

**CITY OF CORNING
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:** Reimbursement of Beverage Container Recycling Grant outreach performed by the Tehama County Solid Waste Management Agency on behalf of the City as required by law. Funding is received by the City and reimbursed to the Tehama County Solid Waste Management Agency.
- 001-9075 PARKS EQUIPMENT:** Provides funding for the replacement of tables and bathroom ADA remodel/renovation at Woodson Park.
- 002-9075 PARKS EQUIPMENT:** Provides funding for the replacement of Parks Equipment at Northside Park
- 323-9075 PARKS EQUIPMENT:** Provides funding for the replacement of Parks Equipment at Northside Park
- 326-9075 PARKS EQUIPMENT:** Provides funding for the replacement of Parks Equipment at Northside Park
- 001-9306 NORTHSIDE IMPROVEMENTS:** Fencing at Northside Park surrounding the basket ball court
- 001-9308 COMMUNITY PARK IMPROVEMENTS:** Lighting and backboards at Community Park basketball court.
- 002-9530 CLARK PARKING LOT:** Provides funding for pavement replacement at Clark Park.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 6101	Name: Park Special Project					
326 6300	ProfServices	0	0	0	0	12,000
001 7357	Prop68PerCap'21	0	178,000	0	45	0
353 8325	Recycling costs	0	0	5,000	0	5,000
001 9075	Parks Equipment	0	0	0	0	102,500
002 9075	Parks Equipment	0	15,844	106,259	0	40,000
323 9075	Parks Equipment	0	0	0	0	40,000
326 9075	Parks Equipment	0	0	0	0	26,259
001 9304	Park Imp fund	29,998	69,179	0	0	0
341 9304	Park Imp fund	7,402	0	0	0	0
001 9306	NorthSide Imprv	0	0	9,500	0	9,500
001 9308	Commty Prk Impr	0	0	17,000	2,000	17,000
075 9391	Parks-CapOutlay	1,075	0	0	0	0
001 9530	Clark Parking	0	5,783	200,000	0	0
002 9530	Clark Parking	0	0	0	0	250,000
Total (6101) Park Special Project		38,475	268,805	337,759	2,045	502,259

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 6125 Name: Rodgers Theatre						
001 6150	Mat/Supplies	63	13	1,000	0	1,000
001 6410	Electricity	6,090	4,755	19,000	16,929	21,500
001 6430	Natural Gas	689	2,289	1,700	3,167	4,000
001 6750	Bldg. Maint.	387	0	4,000	0	4,000
130 9147	Marquee	0	0	0	0	1,000
341 9147	Marquee	0	1,268	4,000	0	4,000
Total (6125) Rodgers Theatre		7,229	8,325	29,700	20,096	35,500

**CITY OF CORNING
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.

001-6300 PROFESSIONAL SERVICES: Provides funding for pool management consulting services.

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

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
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Dept #: 6200

001 5100	Name: Pool					
	DirectLabor	2,052	0	0	0	0
001 5125	Part-Time Sal.	28,273	73,415	74,501	32,806	99,504
001 5200	Overtime	83	2,652	3,000	3,048	3,000
001 5300	Vacation	221	0	0	0	0
001 5400	SickLeave	0	250	0	400	0
001 5900	Budgetd Benfit.	0	0	5,699	0	5,699
001 5910	FICA-CityPaid	2,176	5,817	0	2,773	0
001 5915	Disability Ins.	7	0	0	0	0
001 5920	ER PERS	225	0	0	0	0
001 5930	Health Ins.	237	0	0	0	0
001 5950	LifeInsurance	9	0	0	0	0
001 6150	Mat/Supplies	27,820	33,974	32,000	24,803	32,000
001 6187	LGRD CERT&TEST	300	5,157	5,500	0	5,500
001 6270	Recruitment	0	0	2,000	271	2,000
001 6300	ProfServices	0	540	4,000	180	4,000
001 6551	Emp Physicals	2,617	3,164	3,000	0	3,000
001 6750	Bldg.Maint.	0	0	2,000	0	2,000

Total (6200) Pool		64,020	124,968	131,700	64,281	156,703
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Enterprise Fund Operations

Transportation Center

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3160	Name: Transportation Facility					
001 5100	DirectLabor	0	0	0	620	0
625 5100	DirectLabor	72	49	0	324	0
625 5125	Part-Time Sal.	1,207	855	0	171	0
001 5300	Vacation	0	0	0	6	0
625 5300	Vacation	0	5	0	0	0
001 5400	SickLeave	0	0	0	18	0
625 5700	Holiday Pay	11	1	0	36	0
001 5910	FICA-CityPaid	0	0	0	55	0
625 5910	FICA-CityPaid	100	71	0	41	0
625 5915	Disability Ins.	0	0	0	0	0
001 5920	ER PERS	0	0	0	51	0
625 5920	ER PERS	7	4	0	27	0
001 5930	Health Ins.	0	0	0	410	0
625 5930	Health Ins.	59	18	0	97	0
001 5950	LifeInsurance	0	0	0	3	0
625 5950	LifeInsurance	0	0	0	1	0
625 6315	Landscape Maint	0	0	0	138	0
625 6410	Electricity	8,816	10,163	9,270	8,021	9,270
625 6430	Natural Gas	627	450	900	271	900
001 6750	Bldg.Maint.	0	42	0	0	0
625 6750	Bldg.Maint.	7,341	6,173	9,000	6,003	9,000
001 9199	LED Trans Cent	0	0	0	33,042	0
001 9344	Roof Transit	0	0	61,500	0	61,500
Total (3160) Transportation Facility		18,240	17,832	80,670	49,334	80,670

Airport

**CITY OF CORNING
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.

620-9356 RUNWAY REHABILITATION: Grant-funded runway rehabilitation project.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 3500	Name: Airport					
620 5100	DirectLabor	2,175	2,527	0	3,506	0
620 5125	Part-Time Sal.	1,031	2,300	0	475	0
620 5300	Vacation	44	14	0	55	0
620 5400	SickLeave	104	202	0	130	0
620 5700	Holiday Pay	151	473	0	97	0
620 5800	CompTime-Off	34	6	0	10	0
620 5910	FICA-CityPaid	301	460	0	343	0
620 5915	Disability Ins.	3	6	0	3	0
620 5920	ER PERS	218	282	0	299	0
620 5921	EE PERS	33	32	0	31	0
620 5930	Health Ins.	1,002	884	0	1,355	0
620 5950	LifeInsurance	12	15	0	12	0
620 6150	Mat/Supplies	600	1,958	4,400	531	4,400
630 6150	Mat/Supplies	0	0	0	5	0
620 6185	Consultant Serv	79	603	500	539	500
620 6186	Taxes	0	0	100	0	100
620 6300	ProfServices	0	430	500	0	500
620 6345	Consult, Lit.	938	0	1,000	0	1,000
620 6410	Electricity	3,365	3,327	4,000	3,164	4,000
620 6420	Propane	60	481	500	60	500
620 6462	ReqPmts.State	1,474	1,738	2,000	1,738	2,000
620 6750	Bldg.Maint.	822	836	10,000	558	10,000
620 6810	Liability Ins.	4,768	3,285	6,000	3,285	6,000
620 9195	AirprtFencePrjt	283,525	0	0	0	0
620 9209	Airprt 21 TaskB	0	283,448	0	33,961	0
620 9210	Airprt 21 TaskC	0	33,610	0	890	0
620 9355	PAPI, Airport	0	0	122,222	0	122,222
620 9356	Runway Rehab.	0	0	0	0	331,000
Total (3500) Airport		300,738	336,918	151,222	51,048	482,222

Sewer & WasteWater Treatment Plant

**CITY OF CORNING
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 SIDEFUND DEBT SERVICE: Paid in full in 2020/2021.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	5/24/2023 FY	Proposed FY 2023-2024
Dept #: 5000	Name: Sewer Dept					
610 5100	DirectLabor	46,750	50,582	104,307	46,631	141,881
630 5100	DirectLabor	0	0	0	40	0
610 5200	Overtime	86	22	1,000	101	750
610 5300	Vacation	7,046	4,594	0	3,479	0
610 5350	Vac Cash Out	1,061	1,270	0	1,779	0
610 5400	SickLeave	6,057	10,509	0	1,472	0
610 5500	WComp Time Off	2,134	611	0	0	0
610 5650	Admin Cash Out	1,470	757	0	1,590	0
610 5700	Holiday Pay	3,150	4,494	0	3,378	0
610 5800	CompTime-Off	111	359	0	12	0
610 5850	Comp Time CASHD	0	0	1,000	0	1,000
610 5900	Budgetd Benfit.	0	0	48,913	0	73,153
610 5910	FICA-CityPaid	4,766	5,346	0	4,294	0
630 5910	FICA-CityPaid	0	0	0	3	0
610 5915	Disability Ins.	63	74	0	54	0
610 5920	ER PERS	5,243	6,028	0	4,698	0
630 5920	ER PERS	0	0	0	3	0
610 5921	EE PERS	715	702	0	583	0
610 5930	Health Ins.	20,363	25,480	0	14,728	0
630 5930	Health Ins.	0	0	0	22	0
610 5950	LifeInsurance	183	205	0	164	0
630 5950	LifeInsurance	0	0	0	0	0
001 6100	Office Supplies	384	0	0	0	0
610 6100	Office Supplies	4,840	7,288	1,300	5,959	1,300
610 6150	Mat/Supplies	17,664	17,785	13,500	13,152	13,500
610 6250	Small Tools	772	997	950	915	950
610 6350	Communications	7,050	9,870	9,500	9,870	9,500
610 6410	Electricity	7,101	8,763	7,500	5,552	7,500
610 6700	Equip.Maint.	6,060	2,847	3,000	1,024	3,000
610 7100	Traing/Educ.	0	0	1,500	0	1,500

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
610 7368	PreTreat.Prog	42,260	28,726	45,000	0	45,000
610 7500	Veh Opr/Maint	1,475	612	2,500	2,861	2,500
381 9300	Mach/Equip.	0	0	0	0	18,333
610 9300	Mach/Equip.	0	1,703	2,000	408	17,000
381 9500	Vehicle/Replace	0	0	64,500	50,145	62,500
610 9500	Vehicle/Replace	0	0	0	14,500	18,750
610 9860	Debt, Side Fund	1,277	347	0	0	0
Total (5000) Sewer Dept		188,080	189,970	306,470	187,415	418,117

**CITY OF CORNING
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.
- 380-9264 DECHLORINATOR:** Provides funding to transition to a new dechlorinization system, as a result of it being very difficult to utilize and obtain supplies within the existing system.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 5200	Name: Wastewater Treatment Plant (WWTP)					
610 6175	Weed/Tree Spray	4,483	3,526	7,000	2,972	7,000
610 6300	ProfServices	764,343	777,188	780,000	767,336	780,000
610 6410	Electricity	96,365	112,281	120,000	98,017	120,000
610 6461	Req.Pmts/Cnty.	424	0	750	0	750
610 7376	Annual Permit	19,423	20,371	22,000	16,572	22,000
610 9101	Painting/Repair	0	0	11,300	0	11,300
610 9189	Roof, WWTP	0	0	61,500	0	61,500
380 9264	Dechlorinator	0	0	0	0	290,000
Total (5200) WWTP		885,037	913,365	1,002,550	884,898	1,292,550

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 5250	Name: Sewer Improvements					
381 9135	SWR Line Rplcmt	0	0	50,000	0	50,000
380 9206	CapReplacement	45,873	0	61,500	74,492	61,500
348 9812	Sewer Debt Serv	122,603	116,882	223,800	116,091	223,800
610 9812	Sewer Debt Serv	59,974	60,157	105,400	55,034	105,400
Total (5250) Sewer Improvements		228,450	177,039	440,700	245,617	440,700

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

ACTIVITY DESCRIPTION:

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

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

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

- 610-9801: WWTP CAPT'L REPLACEMENT TRANSFERS:** Represents monies transferred to fund 380 for the future capital replacement needs of the WWTP.
- 610-9802: SEWER CAPT'L REPLACEMENT TRANSFERS:** Represents monies transferred to Fund 381 for the future capital replacement needs of the City's sewer system.
- 610-9804: WWTP DEBT TRANSFERS:** This portion of the overall sewer system's long-term debt that applies to the WWTP Expansion Project is held in Fund 348. As a result of the recent housing slow down, monies are transferred from Fund 610 to Fund 348 to meet the ongoing debt service requirements for that portion of the long-term debt.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 5300 Name: Sewer Transfers						
610 9801	WWTP CapRepITrs	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
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 7100	Name: Water Dept					
630 5100	DirectLabor	165,879	179,275	239,925	154,578	229,384
630 5200	Overtime	733	1,221	0	1,191	1,500
630 5300	Vacation	17,422	9,725	0	11,221	0
630 5350	Vac Cash Out	1,326	1,588	0	4,241	0
630 5400	SickLeave	12,652	15,006	0	8,585	0
630 5500	WComp Time Off	2,134	611	0	0	0
630 5650	Admin Cash Out	1,838	946	0	1,987	0
630 5700	Holiday Pay	13,694	13,411	0	13,069	0
630 5800	CompTime-Off	1,690	1,128	0	487	0
630 5850	Comp Time CASHD	1,820	3,031	1,000	4,056	3,000
630 5900	Budgetd Benfit.	0	0	122,109	0	113,582
630 5910	FICA-CityPaid	17,873	18,491	0	16,134	0
630 5915	Disability Ins.	262	284	0	229	0
630 5920	ER PERS	17,693	18,121	0	15,169	0
630 5921	EE PERS	2,365	2,035	0	1,941	0
630 5930	Health Ins.	69,248	69,926	0	57,303	0
630 5950	LifeInsurance	772	791	0	730	0
001 6100	Office Supplies	396	11	0	13	0
610 6100	Office Supplies	1,217	11	0	13	0
630 6100	Office Supplies	3,646	7,414	2,500	5,971	2,500
630 6150	Mat/Supplies	72,458	76,589	45,000	60,659	45,000
630 6175	Weed/Tree Spray	0	0	5,400	0	5,400
630 6250	Small Tools	832	1,366	800	1,339	800
001 6300	ProfServices	0	0	0	20	0
630 6300	ProfServices	12,538	12,392	15,000	14,579	15,000
630 6350	Communications	7,922	10,755	12,000	10,631	10,000
630 6410	Electricity	240,335	292,445	400,000	295,455	375,000
630 6462	ReqPmts.State	12,841	16,229	20,000	8,743	20,000
630 6700	Equip. Maint.	6,908	4,991	7,000	3,062	7,000
630 7100	Traing/Educ.	880	654	2,500	2,589	2,500

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
630 7500	Veh Opr/Maint	2,523	1,611	5,000	3,399	5,000
383 9300	Mach/Equip.	0	0	0	0	8,334
630 9300	Mach/Equip.	0	3,855	4,000	0	9,000
383 9500	Vehicle/Replace	0	0	64,500	52,903	18,750
630 9500	Vehicle/Replace	0	0	0	13,698	0
630 9860	Debt, Side Fund	2,241	912	0	0	0
Total (7100) Water Dept		692,139	764,825	946,734	763,995	871,750

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

ACTIVITY DESCRIPTION:

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

PROFESSIONAL SERVICES/MATERIALS/SUPPLIES:

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

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 7300	Name: Water Capital Transfers					
630 9814	FUND 383 TRNSFR	78,500	100,000	100,000	100,000	100,000
Total (7300)	Water Cap Trans	78,500	100,000	100,000	100,000	100,000

**CITY OF CORNING
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.

Expenses	Description	Actual FY 2020-2021	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual as of 5/24/2023 FY 2022-2023	Proposed FY 2023-2024
Dept #: 7420	Name: Water Capital Improvement					
383 8045	Hydrant Install	412	19,384	18,000	0	20,000
383 9168	Pump Improve.	0	0	50,000	0	50,000
630 9203	Water Line Repl	0	0	0	0	75,000
630 9216	Handheld Mtr Rd	7,320	0	7,000	0	0
346 9237	Telemetry	8,305	1,886	17,000	2,200	17,000
346 9274	SCADA	0	0	100,000	29,060	0
630 9276	Water Meter Rep	351	20,093	25,000	21,949	25,000
383 9279	VFD Well No. 3	0	0	50,000	0	0
383 9281	Well Chlorinator	0	0	1,500	5,388	0
383 9417	WELL REPAIRS	97,853	73,107	175,000	66,765	100,000
630 9811	Wtr Debt Service	116,876	110,150	287,900	105,819	287,900
Total (7420) Water Capital Improvement		231,117	224,620	731,400	231,181	574,900

Position Allocation List	
Position Title	Allocation(s)
CITY MANAGER (Unrepresented)	1
ADMINISTRATIVE ASSISTANT (Unrepresented)	1
<u>MANAGEMENT UNIT</u>	
POLICE CHIEF	1
PUBLIC WORKS DIRECTOR	1
FIRE CHIEF	1
PLANNING DIRECTOR	0
BUILDING OFFICIAL	1
ASST. PUBLIC WORKS DIRECTOR	1
ADMINISTRATIVE SERVICES MANAGER	1
ACCOUNTING MANAGER	1
<u>POLICE UNIT</u>	
POLICE SERGEANT	4
POLICE DETECTIVE	1
POLICE OFFICER	8
<u>DISPATCH UNIT</u>	
POLICE COMMUNICATIONS SUPRV.	1
FIRE DISPATCH	4
POLICE DISPATCH	4
<u>MISCELLANEOUS UNIT</u>	
BUILDING/PW INSPECTOR	0
PLANNER I / RECREATION COORDINATOR I	0
PLANNER II / RECREATION COORDINATOR II	1
EQUIPMENT MECHANIC	1
SENIOR ACCOUNTING TECHNICIAN	0
ACCOUNTING TECHNICIAN	1
EQUIPMENT OPERATOR	2
WATER METER READER/MAINT. WORKER	7
ADMINISTRATIVE SECRETARY / POL CHIEF	1
ADMINISTRATIVE SECRETARY/ PUB WORKS	1
COMMUNITY SERV OFFICER	2
ACCOUNTING ASSISTANT	1
<u>UNREPRESENTED CLASSIFICATIONS</u>	
POLICE TRAINEE	
<u>PART-TIME CLASSIFICATIONS</u>	
OFFICE ASSISTANT II - PT	
HEARING OFFICER	
LANDSCAPE MAINTENANCE WORKER - PT	1
RECREATION COORDINATOR P/T	
DISPATCHERS PT	
COMMUNITY SERVICE OFFICER P/T	
<u>SUMMER 2022</u>	
POOL MANAGER	1
ASSISTANCE POOL MANAGER	1

LIFEGUARD II	3
LIFEGUARD I	8

ITEM NO.: J-17
CITY OF CORNING CAPITAL
IMPROVEMENT PROGRAM AND
MEASURE A FUNDING PRIORITIES
FOR SERVICE
May 9, 2023

TO: HONORABLE MAYOR AND CITY COUNCIL
FROM: KRISTINA MILLER, CITY MANAGER

SUMMARY:

City staff are pleased to present the Council with the FY 2023/2024 Capital Improvement Plan. This document is the combination of four departments (Fire, Police, Public Works, and Administration/Finance) Capital Improvement Proposals.

The Capital Improvement Plan is the long-range plan of action for funding public improvements in support of existing residents, users, and businesses, and to accommodate future development. The adoption of the Capital Improvement Program by the City Council establishes a Policy for priority spending. **Approval of priorities does not assure funding; funding is determined by the City Council when the Final Budget is approved.**

UPCOMING BUDGET:

The Fiscal Year 2023/2024 budget is currently being drafted and finalized for Council consideration. According to Hinderliter de Llamas, the City's sales tax consultant, the City should anticipate receiving approximately \$1,430,000 in Measure A revenues in FY 2023/24. Measure A revenue may be spent as indicated below.

FY 2023/24 Measure A Funding Priorities		
Dispatch General Fund Contribution		350,000
Fire Reserve Fund		532,120
Police Reserve Fund		205,469
Public Works Reserve Fund		95,344
New Polyurea flooring for Pryatel Annex		50,000
Taser and Body Camera Lease/Purchases		31,140
Clark Park Parking Lot		250,000
Total Measure A Funding		1,514,073

The City currently does not fund depreciation expense for park equipment and City buildings. For example, no funds are set aside for future cost to replace roofs, HVAC units, flooring, bathrooms, playground replacement, etc.. General Fund CIP priorities are provided on the following page.

FY 2023/2024 General Fund Funding Priorities	
General City CIP Depreciation Expense for future replacement of Finance Software, Time Clock System, and City Server	12,915
Council Chambers and Kitchen Flooring and IT improvements	50,000
Library Restroom Remodel	80,000
Picnic Table Replacement and Bathroom Renovation at Woodson Park	102,500
<u>Electrical Panels at City Hall</u>	<u>17,000</u>
Total General Fund Priorities	262,415

The dollar amounts in the above tables may need to be adjusted at Final Budget approval depending on City Council priorities and revenue and expenditure projections that are currently being finalized. Staffing levels are being evaluated as part of the budget process. Within the next five years there are Departmental requests to add the following positions (totaling an additional 10.5-11.5 full-time equivalent employees):

- 3-4 Daytime Firefighters (FY 2025/26 or thereafter)
- Detective (FY 23/24)
- Full-time Planner/Economic Development (currently 50%) (FY 24/25)
- Full-Time Recreation Coordinator (currently 50%) (FY24/25)
- Administration Assistant (FY 23/24)
- Part-Time Recreation Assistant (FY 25/26)
- 3 Public Works Maintenance Workers (1 in FY 23/24, 1 in 24/25, and 1 in 25/26)
- Public Works Director, net of current contract (FY 23/24)

I am reviewing the level of staffing and infrastructure improvement that can be accommodated within the General Fund as part of the FY 2023/2024 budget cycle and thereafter.

DEPARTMENT PLANS:

The document specifically addresses Public Works, Fire, and Police Department services and equipment that are anticipated to maintain and/or improve our service standards. Exhibit A indicates the most urgent department needs and their projected needs for the future. Department needs change every year based on the needs of the Department, new technologies, new regulations, etc. For this reason, there are occasions where changes in regulations necessitate the funding of capital that could not have reasonably been anticipated and thus have not been budgeted for. In these instances, you can expect the short-term contribution to capital replacement to increase to cover this unanticipated cost. Please also note, while the calculation methodology is based on the equipment being replaced after a certain number of years or at a certain mileage threshold, in reality the equipment will be replaced when the cost to maintain the equipment warrants its replacement.

As a result of inadequate City revenue in previous years, the City has not adequately funded its capital replacement (as is indicated in the column titled Required Replacement Reserves). There is catch up to be done. Our current year Annual Reserves Contributions are higher than they would have been if depreciation expense were adequately funded in previous years.

As a result of Measure A funding, General Fund dollars, and Enterprise Fund dollars, the City will be able to complete with City Council approval the proposed projects below. Please note, all anticipated expenditures (those that were previously included in Exhibit A) are proposed for approval.

Capital Improvement Approved Funding		
Type	Dollar Amount	Funding Source
Taser Lease	15,420	Measure A
Body Camera Lease	15,720	
Patrol Vehicle	175,550	Police Capital Replacement Reserves
Copy Machine	6,000	
Fire Department Phone System	10,000	Fire Capital Replacement Reserves
Fire Department Pryatel Annex Flooring	50,000	Measure A
3 Full Sets of Structural Gear	10,500	Fire Capital Replacement Reserves
Almond Street/ Fig Street	500,000	Street Funds
Almond Street -2nd St. through Prune St.	500,000	Street Funds
City-wide Streets Survey	50,000	Street Funds
Water Meter Replacement	25,000	Water Fund/Bond
Fire Hydrant Replacement	20,000	
8" Water Main Replacement - Fig Lane	500,000	
Sodium Bisulfite and Sodium Hypochlorite Feed System (Gas to Liquid Conversion)	290,000	Sewer Fund
Well Nos. 2 , 3, 9 and 10 Flow Meter Replacements	45,500	Water Fund
Council Chambers and Kitchen Flooring and IT improvements	50,000	General Fund Reserves
Library Restroom Remodel	80,000	General Fund Reserves
Picnic Table Replacement and Bathroom Renovation at Woodson Park	102,500	General Fund Reserves
Marquee Replacement at Rodgers Theatre	100,000	
Electrical Panels at City Hall	17,000	General Fund Reserves
Clark Park Parking Lot	250,000	General Fund Reserves
Airport Papi System Rehabilitation	122,222	FAA Grant Funds with 10% Airport Fund Match in the amount of \$12,222
Runway, Taxiway & Apron Rehab Project	331,000	FAA Grant Funds with 10% Airport Fund Match in the amount of \$33,100
Utility Line Locator	10,000	50% Water, 50% Sewer
Sewer Line Camera	10,000	Sewer Fund

Trailer Replacement	10,000	Public Works Capital Replacement Funds
F350 Truck (Unit 6 replacement)	75,000	25% Water, 25% Sewer, 25% Streets, and 25% PW Capital Replacement Funds
Total	\$3,371,412	

To complete this, \$532,120 will be contributed to the Fire Reserve Fund (076-1020-9999), \$205,469 will be contributed to the Police Reserve Fund (071-1020-9999), \$95,344 to the Public Works Fund (078-1020-9999) utilizing Measure A dollars. \$12,915 will be contributed to the City Administration Reserve Fund. Amounts over and above what is being purchased this year will remain in the reserve fund for equipment needs in the future. The ultimate goal being that funds will be in the reserve fund when the equipment needs replacing.

COUNCIL MEMBER PRIORITIES

Council members were individually asked to provide their proposed projects for the City Council to prioritize as funding allows. The projects submitted are as follows:

- Parking lines at Maywood Women's Club – This work can be completed within the existing proposed budget by Public Works staff.
- Repair Welcome to City of Corning Sign -This work is in progress, unless the City Council would like to consider an alternative design/style.
- Crosswalk at Bell Carter – In discussions with Bell Carter. Typically this is something that would be funded by Bell Carter.
- Braille Signage throughout City Public Facilities with a prioritization of the City Pool and Parks – This work can be completed within the existing proposed budget by Public Works staff in FY 23/24.
- Tree trimming to be completed by Department of Corrections. Tree trimming is budgeted annually. Staff is researching whether the AB 109 program or Department of Corrections can perform these services and the associated cost savings, if any.
- Sidewalk replacement throughout the City. It would cost millions of dollars to replace the sidewalk in the entire City. NCCSIF contracts with Precision Concrete Cutting for sidewalk cutting to repair defects at \$35 to \$50 per location. Existing City budget of \$15,000 shall allow a significant amount of repair without increasing the workload of existing staff.
- Maintenance to Grandstands at Yost and Clark Park.- Project may be completed by AB 109 work crews.
- Drinking Fountain Replacements at Clark Park. Cost: Wall-mounted \$2,000. Freestanding 4,000-\$6,000 each plus installation.
- Field Upgrades at Clark Park. Unknown Cost.
- Larger shop for Public Works to accommodate a large truck lift with center jacks. Cost: Approximately \$1-3 million depending on size and construction-type. Currently no funding is set aside for this. Potential funding sources could be a USDA facility loan or General Fund Reserves.
- Purchase of various equipment for Public Works including a welder and plasma cutter, truck jacks, and a boom lift.

- Continued Education for current staff in every department. Training and Conferences are budgeted as Department Heads propose. Staff will increase the budget for training as recommended by Department Heads.

RECOMMENDATION:

MAYOR AND COUNCIL:

- REVIEW AND PROVIDE DIRECTION ON THE PROPOSED MEASURE A FUNDING ALLOCATIONS,
- PRIORITIZE COUNCIL MEMBER PROJECTS FOR INCLUSION IN THE FISCAL YEAR 2023/24 BUDGET; AND
- APPROVE THE FISCAL YEAR 2023/2024 CAPITAL IMPROVEMENT PRIORITIES.

EXHIBIT A

[illegible]

EXHIBIT A

Item Identification	Acquisition Date	Mileage	Useful Life	Remaining Life	Replacement Cost	Estimated Salvage Value	Future Replacement Cost	Required	Actual Replacement Reserves	Annual Reserves Contribution
								Reserves (using straight line method)		
POLICE DEPARTMENT Vehicles										
Vehicle 224-Training/ UC	2009 Ford Crown Vic	125,992	125,000	0	47,000	2,200	44,800	44,800	41,350	0
Vehicle 225-Volunteer	2009 Ford Crown Vic	148,616	125,000	0	75,000	2,200	72,800	72,800	67,800	0
Vehicle 226- SRO	2011 Ford Crown Vic*	103,557	125,000	0	75,000	2,200	72,800	72,800	75,076	0
Vehicle 227- Patrol	2013 Ford Taurus Interceptor	86,834	125,000	0	75,000	5,000	70,000	70,000	70,000	0
Vehicle 228- ACO	2013 Ford F-150 P/U	109,890	125,000	3	87,775	2,200	93,813	63,447	50,582	14,410
Vehicle 229- Training/ UC	2013 Ford Fusion	89,244	125,000	2	87,775	2,200	90,984	70,823	56,902	17,041
Vehicle 230- Patrol*	2014 Ford Explorer	153,648	125,000	0	87,775	2,200	85,575	85,575	67,800	17,775
Vehicle 231- Patrol	2015 Ford Explorer	123,051	125,000	0	87,775	2,200	85,575	85,575	75,001	10,574
Vehicle 232- Patrol	2016 Ford Explorer	130,949	125,000	1	87,775	2,200	88,239	78,199	58,788	29,451
Vehicle 233- Supervisor	2019 Ford Explorer	82,705	125,000	5	87,775	2,200	99,730	48,695	26,313	14,683
Vehicle 234 - Chief	2020 Ford Explorer	19,903	125,000	8	87,775	2,200	109,296	26,567	7,458	12,730
Vehicle 235 - K 9	2020 Ford Explorer	21,720	125,000	9	87,775	2,200	112,680	19,191	0	12,520
Vehicle 236- Patrol	2021 Ford Explorer	21,902	125,000	9	87,775	2,200	112,680	19,191	0	12,520
Vehicle 237- Patrol	2022 Ford Explorer	310	125,000	10	87,775	2,200	116,167	0		

EXHIBIT A

Item Identification	Acquisition Date	Mileage	Useful Life	Remaining Life	Replacement Cost	Estimated Salvage Value	Future Replacement Cost	Required Replacement Reserves (using straight line method)	Actual Replacement Reserves	Annual Reserves Contribution
EQUIPMENT										
Radar Trailer	2017		20	15	7,250	1,500	9,853	1,813	1,691	544
T-1 Router/Rack		Grant-funded								
SBC Positron 911 System (retire when radio cards are purchased)	2018	N/A	15	10	67,100	1,000	89,486	22,367	20,142	6,934
Computer Server	2017		5	0	15,000	0	15,000	15,000	15,455	0
MDT Server	2014	Grant-funded					0			0
In vehicle Radar Equipment	2018		10	6	6,000	0	7,179	2,400	1,592	931
2 Drones			5	2	13,500	0	14,332	8,100	0	7,166
License Plate Reader	2018		10	6	15,000	0	17,948	6,000	3,848	2,350
PD switch			10	9	6,700	0	8,769	670	0	974
RIMS and Netmotion Upgrades	2022		10	9	11,700	0	15,313	1,170	0	1,701
6 Dell Tough Book Laptops	2022		5	4	38,000	0	42,828	7,600	0	10,707
3 Radar Feedback Signs	2022		5	4	16,500	0	18,596	3,300	0	18,596
CCTV System	2022		7	6	69,500	0	83,157	9,929	0	13,860
Subtotal								826,080	639,798	
FY 2023/2024 CIP Expense Lease Agreements (Fund 002)										205,469
Axon Taser	2023		5	0	77,091	0	77,091	77,091	0	15,420
Body Cameras	2023		5	0	78,580	0	78,580	78,580	0	15,720

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PUBLIC WORKS										
Sullair Compressor	unknown		17	0	30,000	3,500	26,500	26,500	26,500	0
Paving Trailer	unknown		17	0	will not replace; \	1,200	0		0	0
Puckett Bros. Paving Machine	unknown		17	1	will not replace; \	30,000	0		0	0
521 G Case Loader	2021		15	0	180,000	5,000	175,000	175,000	175,000	0
Target Concrete Saw	unknown		10	0	20,000	0	20,000	20,000	20,000	0
1998 CHE Model 2909-T 6"										
Portable Trash Pump	1998		15	7	50,000	5,000	56,641	21,667	26,410	4,319
PD Backup Generator	2002		25	4	35,000	15,000	24,447	14,400	18,070	1,594
Water Trailer	2013		10	4	11,000	0	12,398	6,600	7,053	1,336
F250 #5 Utility Bed	1995		20	0	9,548	0	9,548	9,548	9,548	0
F350 # 16 Utility Bed	2016		20	13	5,635	0	8,312	1,972	2,462	450
Utility Dump Trailer	2021		20	18	7,650	0	13,104	765	711	689
VEHICLE & EQUIPMENT:										
2002 Ford F150 #1	2002	Broken	20	0	40,000	1,500	38,500	38,500	39,081	0
1995 Ford F150- #2	1995	68,198	15	0	40,000	1,500	38,500	38,500	38,500	0
2008 Ford Ranger #3	2008	68,635	20	3	25,000	1,500	25,846	19,750	21,223	1,541
2008 Ford Ranger #4	2008	100,567	15	2	25,000	1,500	25,041	20,167	20,870	2,085
2019 Ford F47 Plumber Truck #5	2019	9,968	20	16	60,282	1,500	95,766	10,556	11,003	5,298
2001 Ford F350 #6	2001	75,166	20	0	60,282	1,500	58,782	58,782	58,782	0
Freightliner Dump Truck- #7	2008	55,958	15	0	98,828	1,500	97,328	97,328	97,328	0
2016 Ford F350 #8	2016	16,433	17	10	52,457	1,500	69,240	20,100	18,276	5,096
2002 Ford F250- #9	2002	82,383	20	0	75,000	1,500	75,000	73,500	75,000	0

EXHIBIT A

Item Identification	Acquisition Date	Mileage	Useful Life	Remaining Life	Replacement Cost	Estimated Salvage Value	Future Replacement Cost	Required Replacement Reserves (using straight line method)	Actual Replacement Reserves	Annual Reserves Contribution
2001 Ford F250 #10	2001	105,980	20	0	51,588	1,500	50,088	50,088	50,088	0
2012 Ford F250 #11	2012	31,037	20	9	51,588	1,500	66,018	26,873	22,440	4,842
2011 Ford F 150 #12	2011	92,123	20	9	34,546	1,500	43,714	17,500	7,797	3,991
F350 Utility Truck with Bed	2022		20	19	67,000	1,500	116,752	1,850	0	6,145
John Deere 1435		2,908	15	0	42,314	5,000	37,314	37,314	36,606	708
Lay-Mor Street Sweeper		164	15	1	25,000	2,000	23,759	21,333	19,449	4,310
Case 580M Backhoe	2006	4,585	20	3	125,000	20,000	116,731	86,250	59,646	19,028
2004 S40 Genie Boomlift	2004	2,393	10	0	20,000	2,000	18,000	18,000	14,220	3,780
2012 Grasshopper Mower	2012	1,690	8	0	30,389	2,000	28,389	28,389	28,389	0
2001 John Deere 460 Tractor	2008	1,645	10	0	50,000	1,500	48,500	48,500	28,500	20,000
2020 John Deere Mower	2021		15	13	21,000	2,000	28,977	800	0	2,229
570N Skip Loader	2019	142	20	16	87,000	1,500	138,877	15,900	12,431	7,903
Hydrovac Excavator Trailer	2022		20	0	100,000	0	100,000	100,000	0	100,000
Subtotal								1,106,433	945,383	
FY 2023/2024 CIP Expense										95,344
GENERAL City										
Time Clock System	2021		5	4	15,000	0	16,906	3,000	0	4,226
Finance Software			15	1	147,000	0	151,462	137,200	147,000	4,462
City Server	2019	N/A	5	4	15,000	0	16,906	3,000	0	4,226
Subtotal								140,200	147,000	
FY 2023/2024 CIP Expense									0	12,915
Grand Total								3,876,819	2,721,462	845,847