



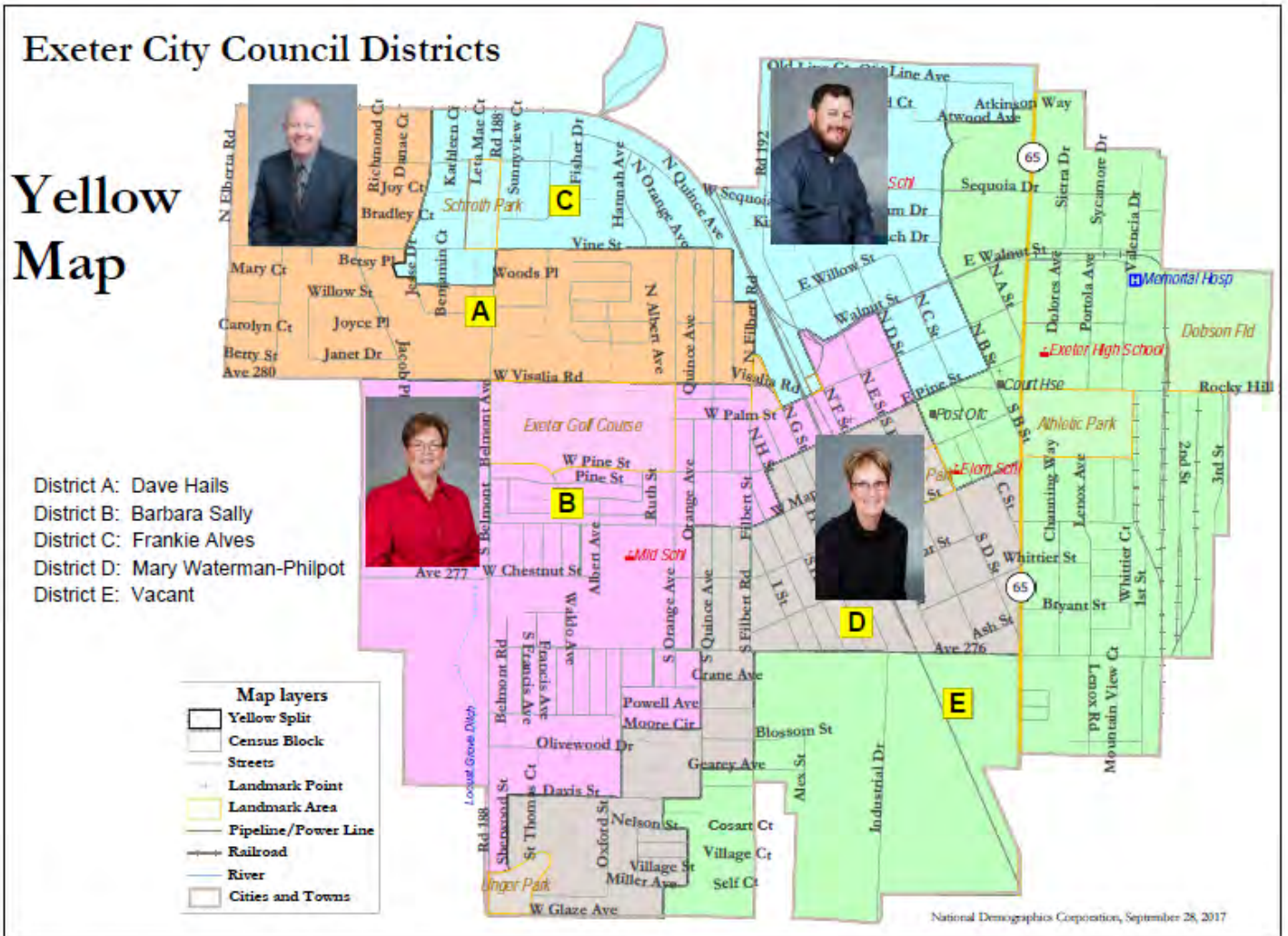
Adopted Budget
FY 2020-21 and FY 2021-22
Exeter, California

Vision Statement

To protect, preserve and promote the historical charm of Small Town America in a safe family friendly atmosphere surrounded by natural beauty with access to year-round outdoor activities, rich with unique traditions and high quality of life.

Mission Statement

In partnership with the community, the City of Exeter strives to protect, preserve, and promote the best quality of life enjoyed by the residents and visitors with teamwork, transparency and collaboration in a fiscally sustainable manner.



Exeter City Council

July 1, 2020

City Council: Mayor Mary Waterman-Philpot
 Mayor Pro Tem Barbara Sally
 Frankie Alves
 Dave Hails
 (Vacant)

City Administrator – Adam Ennis

Finance Director/Treasurer - Chris Tavarez

Chief of Police – John Hall

City Clerk/Human Resources Manager – Shonna Oneal

Public Works Director - Daymon Qualls

City Organizational Chart

July 1, 2020

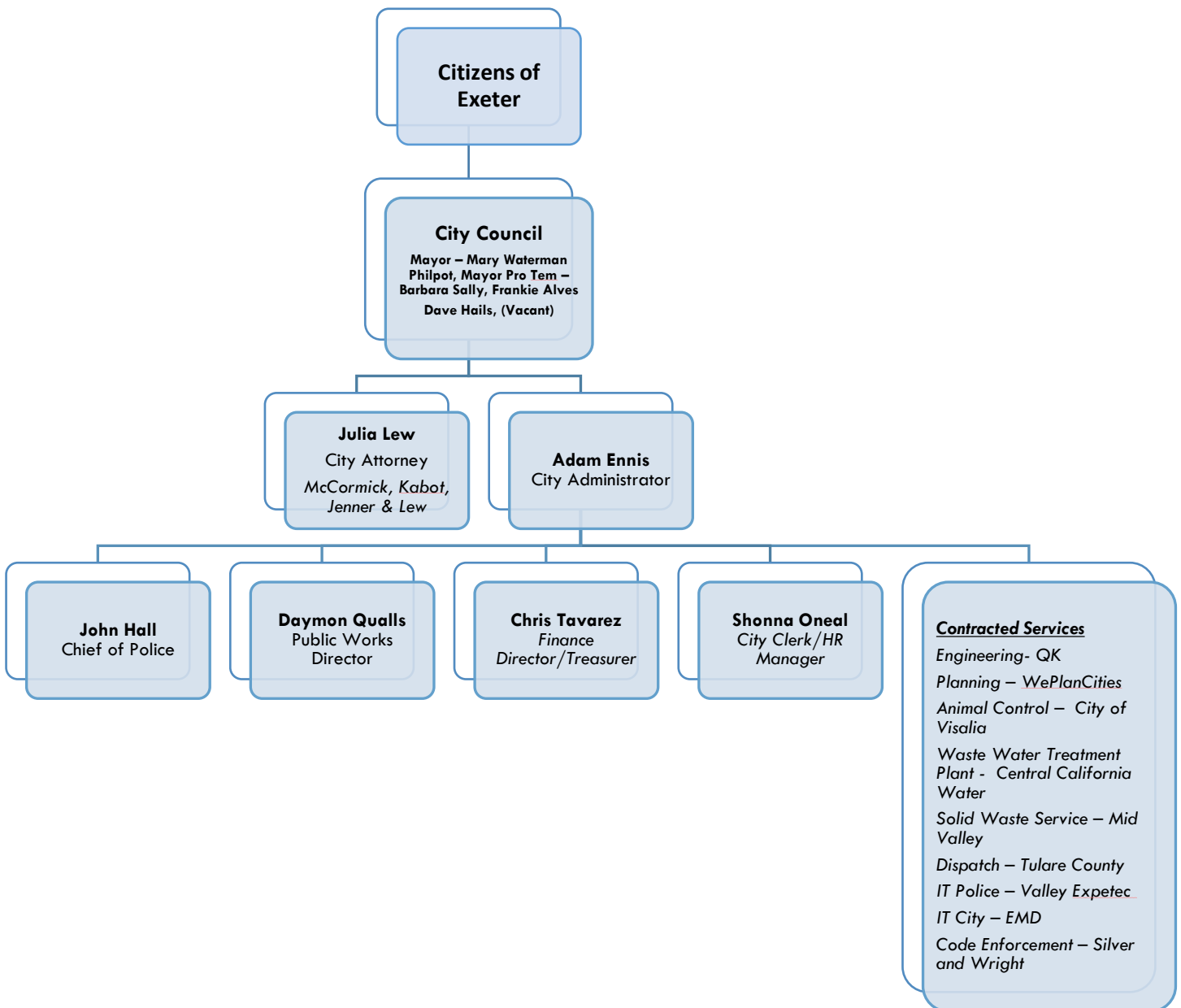


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Office of the City Administrator

100 North C Street – PO Box 237 Exeter, CA 93221
Ph. #559-592-9244 Fax # 559-592-3556

June 23, 2020

Mayor and City Council:

It is with pleasure that we present to Council the Exeter 2020/2021 and 2021/2022 two-year budget. The budget is the financial outline of the programs and services the Council directs for the City of Exeter. This year, the budget continues to follow the City's fiscal policies set by the Council and making strides to provide a sustainable fiscal plan.

The General Fund budget should continue to be balanced through this two-year budget if current revenue and cost projections hold true. Unfortunately, due to effects of the pandemic, there is the potential for larger variations than typically expected between forecasts and actuals. On the positive side, the Council has taken advantage of critical opportunities over the last two years to reinforce and strengthen the City's financial position and ability for weathering potential unexpected challenges. Several of the actions taken have strengthened the Enterprise Funds and will result in significant capital investment beginning to occur in City streets and utility infrastructure. Although stabilized, balanced and improving, there remains many more needs than available revenue in the General Fund so capital improvement will be very limited in this fund. In keeping with the established fiscal policies, a cautious budget approach is being taken with no salary increases are included in this budget.

The budget proposes to set aside the Tulare County Fire Tax credit, a reduction in the fire charges paid by the City of \$100,000 a year for one more year 2020/2021, to be set-aside in City reserves for the purchase of a new fire apparatus.

Other Funds

There are a number of special revenue funds that support specific activities outside of the General Fund. The funds are:

- COPS grants
- Landscape and Lighting Districts
- Police Donations
- CASp Program monies
- Facilities Impact Fees

These funds in the past were in the General Fund making it more difficult to monitor revenues versus cost and identify when adjustments needed to be made. By placing them in their own fund, the City Council will be better able to review their status and manage and direct the use of these funds to fit into the overall management of the City.

Investing in City Enterprises. The budget reflects Council’s action to increase utility rates for Water and Sewer to reinvest in these City systems. These backbone public works facilities need capital investment to:

- Improve and sustain efficient and reliable systems
- Reduce water leaks and improve control of the water system
- Improve water system production and storage
- Improve sewer lift station and wastewater treatment plant operation and reliability

The budget proposes to begin addressing these issues as the rates increase to a sufficient level of funding over the next four years to cover the operational budget (day to day operations) and implementation of a Capital Improvement Plan (CIP).

Capital Improvement Plan (CIP)

Long term planning is key in delivering cost effective public works systems. This budget proposes a comprehensive approach to accomplish projects with a two-year budget implementation period and four additional years of planning included for each fund. The City has never utilized this type of planning before to improve the reliability of the City’s main infrastructure investments in Water, Sewer and Roads. These plans will be updated and adjusted regularly to keep the plan responsive to system needs.

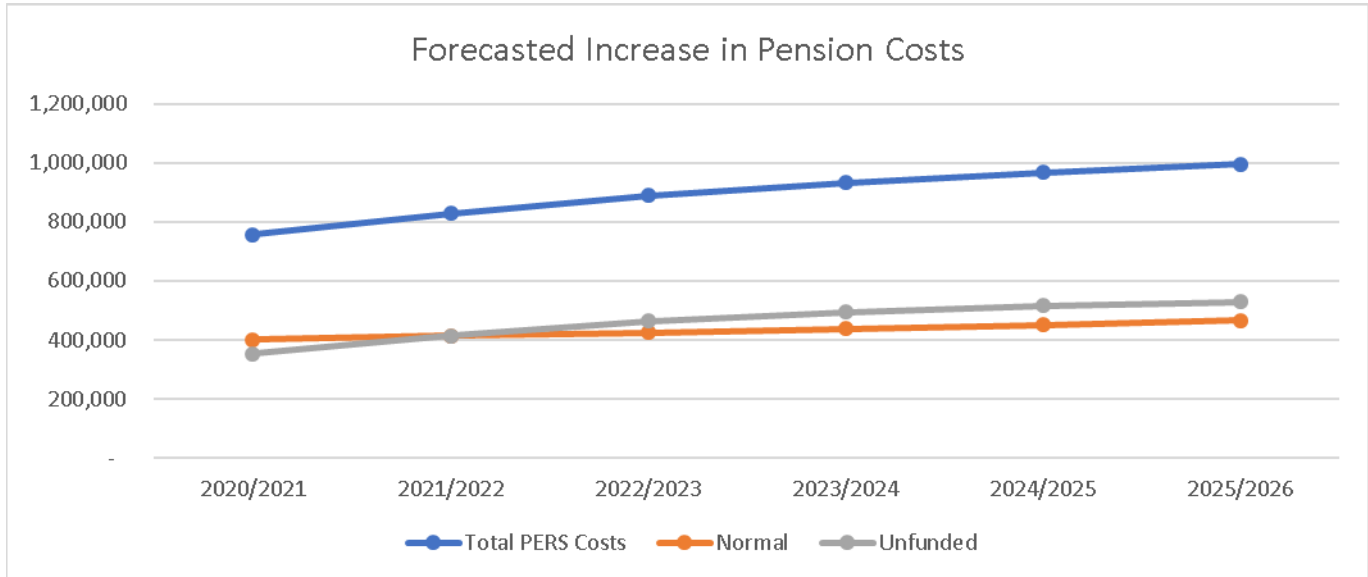
The proposed capital plan totals \$8.5 million for FY 2020/2021 and \$5.4 million for FY 2021/2022. Due to several years of saving for road projects including the current Palm Street project, and thanks to outside funding from Measure R Regional for Visalia Road and Rocky Hill/Firebaugh east of SR 65, the City will see major road improvements underway in the next few years. The top five projects by dollar amount during the two-year budget are:

	FY 2020/2021	FY 2021/2022
Palm Street Dig Out (19/20 carryover)	\$1,626,000	\$ -
Water Storage Tank and Booster Pump	150,000	850,000
Firebaugh Asphalt Overlay (west of 65)	400,000	1,435,000
Rocky Hill/Firebaugh (east of 65)	-	2,000,000
Visalia Road Rehabilitation	<u>5,039,300</u>	-
Total	<u>\$7,215,300</u>	<u>\$4,285,000</u>

Future

In 2020, the City faced an unprecedented crisis along with the rest of the world with the COVID-19 disease pandemic. The fiscal impacts of this crisis are yet to fully unfold, along with the City already facing significant fiscal head wind in the coming years due to increasing costs. Over the next few years, the City’s contributions to CalPERS is projected to increase \$50,000 a year each year, increasing the City’s CalPERS contribution by 2025 from \$750,000 to almost \$1,000,000 a year due to the previous recession. See [Graphic II, Forecasted Increase in Pension Costs](#). To cope with these increased costs as well as other costs that will increase with time, the City will need to be mindful to improve operations and lower costs.

Graphic II



Despite these challenges, the City has made great improvements by:

- 1) Balancing the General Fund budget in 2018/2019 and 2019/2020, primarily through cost cutting
- 2) Significantly increasing the General Fund Reserves from 1% to 19% through cost savings and increased revenues
- 3) Increasing rates in the Enterprise Funds in order to address system needs to maintain service
- 4) Refinancing the USDA loans in the Water and Sewer Funds to accelerate bringing them into positive balance
- 5) Developing a cost-effective capital improvement plan
- 6) Identifying how to continue forward with all operations in the City in a sustainable manner
- 7) Funding essential services in a manner that will continue to improve the City’s operations

We are cautiously optimistic that the City will meet and succeed in what will probably be a difficult fiscal period for many governments in California due to the unprecedented crisis caused by the COVID-19 disease pandemic and already existing fiscal pressures of increased costs to operate City services.

The City Council has expressed some interest in pursuing a revenue measure to help the City’s General Fund in providing for essential services and community desires. Should balloting for a proposed revenue measure be approved by City Council this could go to voters as soon as November 2020. This budget does not account for any additional funding that a proposed revenue measure could bring. Should a revenue measure pass a proposed amendment would be brought to Council for consideration in the following budget year to account for revenue increases as approved by voters.

Acknowledgements

As with most great endeavors, the development of this budget has been accomplished by the efforts of several people pulling together to improve this document, particularly the staff in the Finance Department. Thanks goes to the City's Executive team that continues to work hard to provide services in an efficient and sustainable manner. Although small, we endeavor to be a productive and cost-effective team. We also wish to thank City Council for their efforts and willingness to make the tough decisions to continuously improve the City.

Sincerely,



Adam Ennis
City Administrator



Chris Tavarez
Finance Director

Council Priorities and Community Survey

At the City Council’s February 3, 2018 workshop and April 24, 2018 Council meeting, the Council was asked to generate a list of items of concern and then prioritize the list. The following are word clouds that represent the Council’s prioritized list. In addition, in January 2019, the Community was surveyed with SurveyMonkey and the below shows a word cloud representing the desires and improvements of over 150 respondents.

City Council

February 3, 2018



April 24, 2018



Community Survey January 2019



BUDGET SUMMARY

Summary	General Fund	Special Revenue Funds			Enterprises			Internal	Total
		Roads	Housing	Other Special Revenues	Water	Sewer	Sanitation	Insurance	Budget
Amounts in Thousands									
7/1/2020									
Fund Balance	834	2,712	429	521	1,066	33	(79)	153	5,669
Revenues	4,167	6,663	111	185	2,086	1,418	1,190	120	15,940
Charges to other funds		-						1,047	1,047
Transfers In	307	-							307
Resources	4,474	6,663	111	185	2,086	1,418	1,190	1,167	17,293
Expenditures									
- Operations	(4,429)	(111)	(32)	(178)	(1,700)	(1,074)	(1,168)	(1,167)	(9,860)
- Capital	(45)	(7,444)		(151)	(463)	(417)	-	-	(8,520)
Transfers Out		(307)							(307)
Uses	(4,474)	(7,862)	(32)	(329)	(2,163)	(1,491)	(1,168)	(1,167)	(18,686)
Revenues Over/(Under)	0	(1,199)	79	(144)	(77)	(73)	22	(0)	(1,393)
7/1/2021									
Balance	834	1,513	508	377	989	(40)	(57)	153	4,276
Revenues	4,204	2,900	111	187	2,385	1,681	1,225	120	12,813
Charges to other funds								1,085	1,085
Transfers In	319								319
Resources	4,523	2,900	111	187	2,385	1,681	1,225	1,205	14,217
Expenditures									
- Operations	(4,523)	(111)	(32)	(177)	(1,734)	(1,094)	(1,203)	(1,205)	(10,080)
- Capital	-	(3,834)	-	(55)	(1,150)	(369)	-	-	(5,408)
Transfers Out		(319)			-	-	-		(319)
Uses	(4,523)	(4,264)	(32)	(232)	(2,884)	(1,463)	(1,203)	(1,205)	(15,806)
Revenues Over/(Under)	(0)	(1,364)	79	(45)	(500)	217	22	(0)	(1,590)
6/30/2022									
Balance	834	150	587	333	489	177	(35)	152	2,687

Fund Balance Analysis

The 6/30/2022 balance in each of the respective funds shows what monies remain available for that fund's purposes. Only the General Fund will designate or reserve funds to special purposes because the other funds' balances are already restricted to that fund's special purpose. Collectively, from 7/1/2020 to 6/30/2022, fund balance is projected to decline by \$2.9 million due completion of large capital projects. The General Fund has no designated items or reservations against its fund balance.

Summary of Transfers

Summary of Transfers					
All Amounts in Thousands					
<u>Transferring Fund</u>			<u>Receiving Fund</u>		
<u>FY 2020/2021</u>					
Gas Tax		107	General Fund		307
Measure R		-			
Transportation		200			
		<u>307</u>			
To fund qualified street expenditures in the General Fund. General Fund net expenditure for roads is \$100,000.					
<u>FY 2021/2022</u>					
Gas Tax		119	General Fund		319
Measure R		-			
Transportation		200			
		<u>319</u>			
To fund qualified street expenditures in the General Fund. General Fund net expenditure for roads is \$100,000.					

Budget Analysis

Analysis of Exeter's 2020/21 and 2021/22 budget

The proposed budget for fiscal years 2020-21 and 2021-22 comprises all City fund, including the General Fund, Special Revenue Funds, Capital Funds (such as Measure R and RMRA), Enterprise Funds and Internal Service Funds. The proposed budget for fiscal year 2020-21 is \$18,190,200 and for fiscal year 2021-22 is \$16,005,820.

The City has adopted a number of fiscal policies designed to assure that the City operates in a sustainable manner. This analysis compares the City's policies to this year's budget.

1. **Balanced Budget.** *The City will adopt a budget where ongoing revenues support ongoing expenses. If a budget is proposed that does not meet this criterion, it shall be noted in the budget's adoption and a method to resolve this unsustainable budget will be stated.*
 - **General Fund** – The budget is balanced for both years of the budget. Due to the COVID-19 pandemic revenues and costs are not as predictable as they have been in the past. There may be significant budget amendments that Council may need to decide on to maintain a balanced budget.

Enterprise Funds – The Enterprise Funds show revenues in excess of expenditures for operation and debt service, thus having ability to implement previously deferred capital projects. The Sanitation or Solid Waste Fund, however, is balanced and continues to improve from its deficit fund
 - **Other Funds** – The other funds of the City are in balance.

Action Items:

- 1) **Monitor General Fund for significant impacts to costs and/or revenues, potentially due to COVID-19 pandemic, and economic decline.** *If so, prepare potential corrective actions for consideration by the Council.*
2. **Budget Reserve.** *The City recognizes that revenues will fluctuate. As a result, the City will seek to have an uncommitted reserve for all funds of at least 25% of expenses. The funding of this reserve usually will come from revenues in excess of expenditures or one-time revenues. If the City's reserve falls below the 25% objective, it shall be noted in the budget's adoption and a method to regain that level of reserve will be recommended.*
 - **General Fund** – The General Fund has approximately a 19% reserve as of 7/1/2019. Any budgetary savings should be put towards the reserve to at least reach and maintain the minimum 25%. However, some monies in the Insurance Fund (about \$150,000) could be available to the General Fund, if needed.
 - **Enterprise Funds** – The Water Fund has a 25% reserve for 2020/2021 but then falls below the goal until 2024, Council may choose to defer projects or adjust the Capital Improvement Plan (CIP) as desired. Sewer and Sanitation are projected to have a 25% reserve by 2023, Council may adjust the CIP in Sewer to reach the

reserve goal sooner. Since revenues in these funds tend to be relatively stable, the primary reason for reserves are to cover potential unexpected expenses. Base on the current state of these systems, it may be prudent to recognize that a lower reserve for a few years is necessary to allow some capital projects to occur that can improve system reliability, thereby potentially reducing the number and cost of unanticipated expenses in the future. This is an area that will need to be monitored and judgment exercised.

- **Other Funds** – These funds have a reserve that meets or is nearing the 25% goal. Capital Project Funds do not have a 25% reserve goal as their primary purpose is a pass through of funding to construct projects that already include contingency funding in their estimates.

Action Items:

1) *Set-aside General Fund budgetary savings build up an emergency reserve of 25% or approximately \$1,100,000 eventually.*

3. *One-time and Unpredictable Revenues:* Large one-time or unpredictable revenues (more than \$50,000) will only be used for one-time expenditures such as capital projects or specified length programs.

- The only major one-time revenue identified is a fire tax credit that is due to the City for the next fiscal year (final of five credits). The budget proposes to direct that approximately \$100,000 a year towards the General Fund Reserve for the eventual replacement of a fire engine, as proposed in the City's memorandum of understanding with Tulare County Fire Department.

Action Item: NONE

4. *Enterprise Rates.* Enterprises will set their rates at a level to recover operating cost, fund an adequate reserve and maintain the City's capital infrastructure.

- *The Water and Sewer Funds have four more years of fee increases to achieve the revenue level that will cover operating costs, debt service and pay for necessary capital infrastructure improvements. The Sanitation Fund has rates at a level to recover operating costs, cover franchise fees and achieve and maintain a positive fund balance in the next three years, as such it does not have an emergency fund.*

Action Item

1) *For the Sanitation Fund Council has suspended franchise fees towards alley improvements until such time the fund has sufficient reserve.*

5. *Investment Policy.* The City will maintain and annually review its investment policy to assure that proper controls are in place to assure the safety and liquidity of the City's cash assets.

- The City's investment policy and actions comply with this policy.

6. **Debt Management.** *The City will use debt sparingly and not to fund operating needs. Debt amortization will be no longer than the useful life of the asset.*

- The City’s current debt and actions comply with this policy.

7. **Annual Audit.** *To assure accountability and transparency, the City will annually conduct a financial audit.*

- The City continues to comply with this policy.

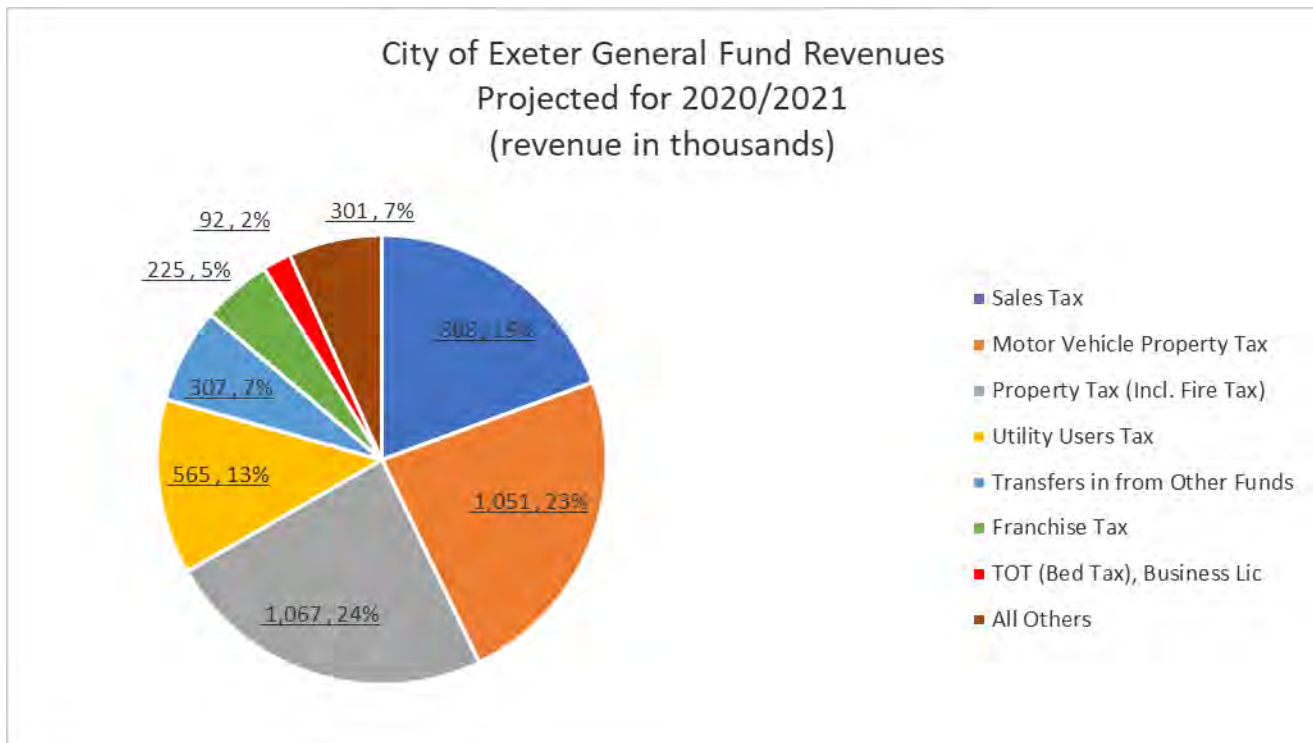
Action Item

1) Finance will complete the audit by the end of each December and issue a report to Council in each January.

General Fund Revenues

The General Fund is primarily funded from general tax revenues such as property tax (including motor vehicle in-lieu), sales tax and utility user taxes. Taxes pay for services that have a general benefit to the community such as, public safety, recreations services, parks and streets. The largest tax revenue for the City is Property Tax which is approximately 47% of the fiscal year 2020-21 budgeted revenues as shown in Chart 1 – City of Exeter General Fund Revenues.

Chart 1 – General Fund Revenues



Financial Challenges

Retirement Costs

The City participates in the California Public Employees retirement System (CalPERS), which administers the retirement plans for most public agencies in the state. Each year, CalPERS establishes the required contributions to the plans based on actuarial valuations designed to cover current costs as well as a portion of any unfunded liabilities.

Like all Government Agencies throughout California, the City is faced with higher contributions to fund pension obligations. The Great Recession had a detrimental effect on pension plans nationwide. A decade of extremely low earnings rates drastically lowered the funded status of pension plans across the country. To address the unfunded pension obligations, CalPERS has made an effort to bring all pension plans closer to a fully funded status by implementing a change in annual payment calculations and lowering the discount rate from 7.5% to 7%, in three phases. The rate reduction will not reach the full 7% discount rate until FY 2024/25. The COVID-19 pandemic may now impact that even more, time will tell.

Employee and Contract Costs

The City has a partially self-insured health plan. The health plan premiums are covered by employee and Cobra participant's contributions and the City's contribution which is allocated in the appropriate department's budget. The premium costs are expected to rise somewhat over the next couple of years. The City is projecting a 10% increase for FY 2020/21 and 2021/22. Despite projected rising costs in the past, the City has been successful in controlling the costs by switching plans or carriers and adding the popular employee health clinic, which for a reasonable cost helps to control insurance claim costs to the self insured part of the plan.

In April 2016, Governor Brown approved a minimum wage increase to \$15 per hour by 2022. The minimum wage rate is currently \$13 and will increase by \$1 each year until it reaches \$15. This increase will affect the Recreation Division the most due to having the largest volume of hourly employees. In addition, the wage increase could affect maintenance contracts if the prevailing wage rates are increased by the same percentage.

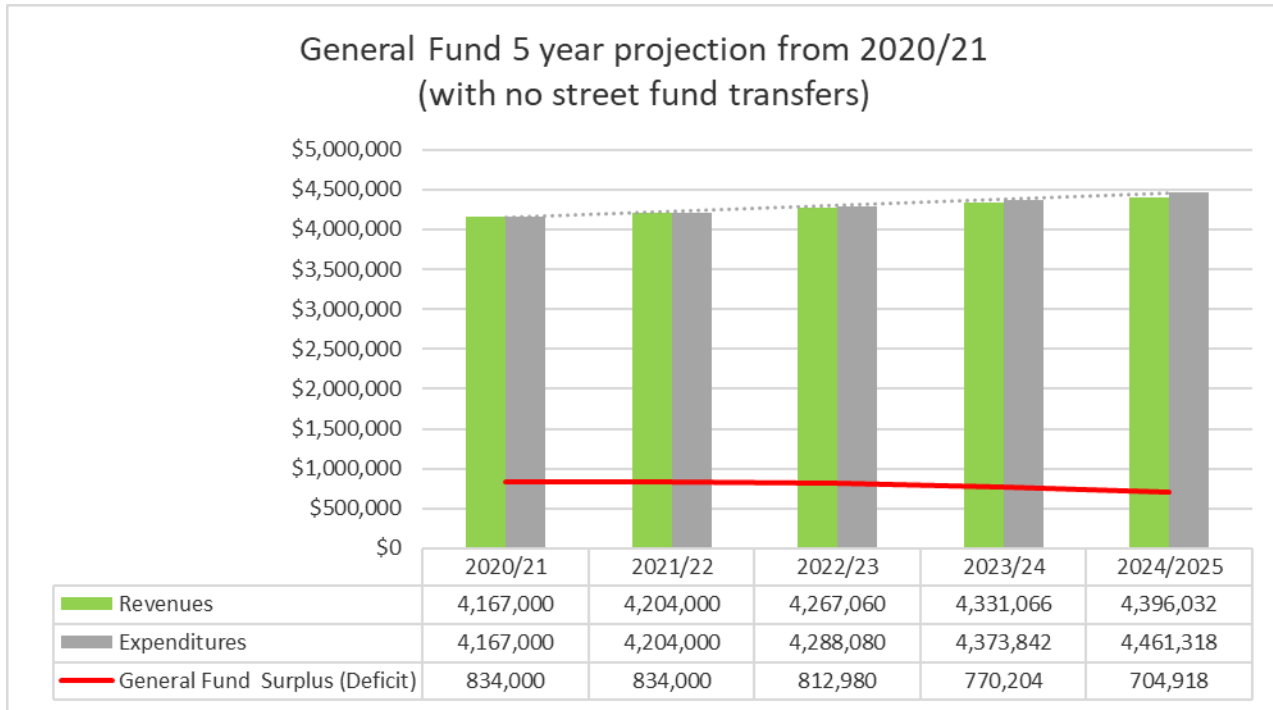
The City Council has already made significant cost and position reduction moves by contracting out services for park maintenance, animal control services, street sweeping and not filling two mostly general fund employee positions during the prior budget cycle. Also, during the last budget City Council had increased the approved positions by one Police Officer with the COPS Fund, but due to a budget omission of Police special pays that was not sustainable, the City Council approved to retain a fully staffed Police Department by paying for one full time Police Officer position from the COPS Fund.

Revenue and Expense Projection

Based on projected revenues and expenses as of the adoption on this document the City is in a period of relatively stagnant revenues (with potential for significant changes) and a steady increase in expenses. Chart 2 – General Fund

5-year projection from 2020/21 shows a slow downward trend for the General Fund Reserve if revenues do not pick up higher than projected and expenses are not significantly cut from current levels. As of this budget the City has a tight budget with not discretionary cutting minimal, significant cuts to programs may be necessary in the future to have a balanced budget.

Chart 2



Conclusion

City Council’s leadership, prudent fiscal stewardship, and consistent financial policy direction has produced the many improvements discussed in this document. While Council has been fiscally prudent with the City’s revenues, budget challenges will continue as can be seen in deferred capital projects noted in the Capital Improvement Plan.

The City will continue to seek ways to improve efficiencies, enhance services, and acquire additional funding to address deferred operations, capital, and maintenance. Moreover, this budget represents the City’s continued commitment to provide excellent municipal services to its constituents at reasonable costs and fair compensation with reasonable benefits for employees without compromising financial policies.

Budget Development Plan

FY 2020/21 and FY 2021/22

January	Develop Base Financial Information for City's Fiscal Condition
February 28	Distribute Operating Budget Documents Departments to complete operational budgets, propose capital expenditures
March 27	Return operational budget information and capital project proposals
April	Review operational budget with Dept. Heads
April 2	Complete Preliminary Forecast Propose revisions, discuss with Dept. Heads
April	Departments develop narratives and other materials for Budget Capital budgets are finalized
May 19	Review preliminary budget with Council for discussion
May 20	Draft Document is prepared
June 9	Hold Public Hearing on Budget Gann Limit Approval
June 23	Adopt Employee Salary Schedule for 2020/2021 Adopt the fiscal year 2020-21 and 2021-22 two-year budget

Principles

- No increase in expenditures unless new money can be identified
- Items that can save money over time may be proposed
- Recommend revenue enhancements as appropriate

Description of Funds

GENERAL FUND – GENERAL FUND – The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The general fund accounts for all financial resources of a governmental unit which are not accounted for in another fund. The primary revenue sources are Sales Tax, Property Tax and Vehicle License In-Lieu Property Taxes.

SPECIAL REVENUE FUNDS

ROAD FUNDS

Gas Tax – Fund 109 - Established to account for the construction and improvement of streets and roads. Revenue is provided by funds received from state sales taxes on gasoline. Monies are derived from Sections 2103, 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code. These revenues come from a gas tax placed on motor vehicle fuels. This fund receives money that is distributed to each region based on population and road miles. Funds are to be used only for costs related to construction, improvements and maintenance of streets and roads.

Transportation – Fund 113 - Established to account for the expenditures for streets, roads, and bike facilities. Revenues are derived from a 1/4 cent of statewide sales tax collected and returned to each County in compliance with the Local Transportation Development Act. Funds may be used for road and street purposes, including bike/pedestrian facilities and transit. This fund also receives other monies administered by Tulare County Association of Government (TCAG). These monies are to be used only for approved transportation projects.

Measure R - ½% Sales Tax – - Fund 131 - Transportation Programs – Local/Regional - In November 2006, the voters of Tulare County authorized a ½ cent sales tax for transportation. This sales tax is shared within the County and an Oversight Committee was formed to ensure that the revenues and expenditures are spent as per the Measure. The Local portion, 35% of the total county amount, is distributed to cities for local transportation projects. The City receives a portion of funds from 50% of the total of Measure R received in the county, based upon a voter approved project list.

Road Maintenance and Rehabilitation Act (SB1). Fund 136 - The Road Repair and Accountability Act of 2017 modified how California's transportation system was funded. By way of increasing or indexing the fuel excise tax and a vehicle registration fee adjustment, SB-1 ensures additional transportation revenues are generated to better fund the maintenance and rehabilitation of the state's and local road's infrastructure. It also lays out important grounds for accountability, efficiency and performance measures for the California's infrastructure investment. The funds are limited to road improvements as approved by City Council.

Special Service District: Lighting & Landscape Maintenance Assessment Districts – Fund 140 - Established to account for the revenues and expenditures associated with maintenance of landscape districts throughout the City. Revenue is collected from property owner approved assessments. The fees are collected and expended by district solely for the associated district maintenance costs.

Description of Funds (Continued)

Community Development Block Grant (CDBG) and HOME – (Fund 111,117 & 124) Established to account for the grant program income/proceeds from Housing and Community Development Department (HCD)/Department of Housing and Urban Development (HUD) to improve housing and community projects in qualifying areas of the City. Revenues provided are awarded through HCD from funding through HUD. The Community Development Block Program (CDBG) is authorized under Title 1 of the National Affordable Housing Act. The primary objective of the CDBG program is the development of a viable urban community through the provision of decent housing, a suitable living environment and economic opportunity, principally for low and moderate income persons. HOME Program accounts for Housing and Urban Development HOME grants. These funds are used to improve housing in Exeter for those meeting the grant's requirements.

CASp Program – Fund 135 - Established to account for the \$4 assessed to all business licenses as required by the State of California SB 1186. SB 1186 adds new rules and protections for business owners related to access compliance requirements set forth under the ADA, the California Building Code, and SB 1608.

Facilities Impact Fees – (Fund 120, 201-208) Established to account for impact fees paid by developers for landscaped medians, signals, railroad crossing improvements, bike paths, public facilities, storm drain and parks. Within these funds, impact fees are held for the improvement of this above-named facilities. Funds are to be used only for the purpose for which the impact fee was collected.

COPS – Fund 138 - The Citizens Option for Public Safety (COPS) program was originally adopted in AB3229 (Brulte) 1996 with funding from the state general fund. Front line law enforcement funds are allocated to cities, counties and five police protection districts on a population basis. In FY 2000/01 the law was amended to provide a minimum frontline law enforcement allocation of \$100,000 to any local agency receiving funding under the program. These monies may only be used for police related activities as adopted at a public hearing, typically done in September or October of each year.

Police Donations – Fund 138 - Established to account for revenues received from public donations of cash and property. Monies deposited in this fund are utilized for one-time police expenditures and are not part of the regular operating budget of the Police Department.

BUSINESS TYPE FUNDS

These funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the costs and expenses, including depreciation, of providing goods or services be primarily financed or recovered through user charges. All operational activities, providing goods or services including but not limited to administration, operations, maintenance, financing and related debt services, billing and collections are accounted for in the respective funds. Operating and capital expenditures are only to be spent on the specific activities of the individual funds.

Sanitation – Established to account for the operations of collecting and disposing of solid waste. Revenue is provided by user charges and limited grant funding.

Description of Funds (Continued)

Wastewater – Established to account for the treatment and disposal of wastewater. Revenue is provided by user charges, impact fees and limited grant funding. The Wastewater treatment plant is located west of Belmont at Meyer Road.

Water – Established to account for the operations of delivering potable drinking water. Revenue is provided by user charges and limited grant funding.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for activities and services performed by a designated department within the City to another department in the City on a cost reimbursement basis.

Insurance Fund – Established to account for the insurance for the City's various types of insurance

Fund Summaries

General Fund Income Statement and Revenues

General Fund Summary					
All Amounts in Thousands					
FY 2020/21 and 2021/22					
		Actual	Estimated		
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
General Fund Revenues		4,472	4,170	4,167	4,204
- Transfer In		210	268	307	319
Total Resources		<u>4,682</u>	<u>4,438</u>	<u>4,474</u>	<u>4,523</u>
Expenditures					
Operations					
- Council		2	1	2	2
- Administrator		105	83	92	94
- Finance		77	73	80	81
- General Government		656	766	769	749
- Police		2,652	2,750	2,773	2,855
- Streets		310	367	407	419
- Recreation		120	147	148	155
- Parks		172	161	158	168
Capital		36	30	45	-
Reserves		-	61	-	-
		<u>4,132</u>	<u>4,438</u>	<u>4,474</u>	<u>4,523</u>
Revenues Over/(under)					
Expenditures		<u>550</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>

Revenue Summary – General Fund

City of Exeter General Fund		FY 17/18	FY 18/19	FY 19/20 Estimated	Adj	FY 20/21	FY 21/22
104.300.001.000	CURRENT TAXES-SECURED	777,553	803,853	771,785	0.1%	772,200	772,600
104.300.002.000	CURRENT TAXES-UNSECURED	45,009	47,307	47,137	0.0%	47,100	47,100
104.300.002.005	ABX1 26 RESIDUAL	-	-	-	2.0%	-	-
104.300.003.000	PRIOR YEARS TAXES-SECURED	12,298	14,959	-	2.0%	-	-
104.300.004.000	PRIOR YEAR TAXES-UNSECURED	1,055	714	-	2.0%	-	-
104.300.006.000	PROPERTY TAX INTEREST	2,120	3,625	420	0.0%	400	400
104.300.007.000	PROPERTY TRANSFER 1430	31,260	20,749	23,000	0.0%	21,000	21,000
104.300.008.000	SUPPLEMENTAL PROPERTY TAXES	13,890	14,921	13,000	0.0%	13,000	13,000
104.300.009.000	OTHER SERVICES LANDS & LIGHT	-	-	-	0.0%	-	-
104.300.009.001	FIRE TAX	166,380	219,611	213,438	0.0%	213,400	213,400
104.300.010.000	CRIME PREVENTION	35	7	-	2.0%	-	-
104.300.011.000	PROP 172	80,790	88,791	89,700	2.2%	89,500	91,300
104.300.013.000	TRAFFIC SAFETY	-	-	-	2.0%	-	-
104.300.013.003	SLESF AB3229 LOCAL LAW ENFOR	-	-	-	0.0%	-	-
104.300.014.000	ERAF S&U TAX 1312	-	-	-	2.0%	-	-
104.301.001.000	SALES AND USE TAX	843,361	856,069	802,000	2.2%	778,000	795,100
104.301.002.000	TRANSIENT LODGING TAX	108,534	114,550	91,640	0.0%	91,600	108,500
104.301.003.000	FRANCHISE	149,151	162,572	162,572	2.0%	165,800	169,100
104.301.004.000	PROPERTY TAX REAL 5380	7,073	6,992	3,470	2.0%	3,500	3,600
104.301.005.000	UTILITY TAX	565,154	564,546	564,546	0.0%	564,500	564,500
104.301.006.000	CHILD PASSENGER SEAT (3051)	38	79	-	2.0%	-	-
104.301.007.000	BICYCLE SAFETY (3054)	-	-	-	2.0%	-	-
104.301.008.000	AIRCRAFT 1450	-	-	-	2.0%	-	-
104.302.001.000	BUSINESS LICENSE	44,297	56,805	56,805	1.0%	57,400	58,000
104.302.002.000	BICYCLE LICENSE	(40)	-	-	2.0%	-	-
104.302.003.000	DOG LICENSE	2,500	2,335	3,120	2.0%	3,200	3,300
104.303.004.000	OTHER LICENSES & PERMITS	4,727	7,492	3,180	2.0%	3,200	3,300
104.304.001.000	VEHICLE CODE FINES	14,825	12,684	12,610	2.0%	12,900	13,200
104.304.002.000	OTHER COURT FINES	674	775	1,280	2.0%	1,300	1,300
104.304.003.000	PARKING FINES	6,355	8,755	3,700	2.0%	3,800	3,900
104.304.004.000	TRAFFIC SCHOOL	24	1	-	2.0%	-	-
104.304.005.000	RED LIGHT VIOLATION (3011)	45	144	-	2.0%	-	-
104.304.007.000	PUBLIC SAFETY FINES & FEES	25,811	24,053	26,800	0.0%	26,800	26,800
104.304.008.000	PROOF OF CORRECTION	915	170	1,690	2.0%	1,700	1,700
104.304.009.000	TOWING REVENUE	20,301	10,426	9,550	2.0%	-	-
104.305.001.000	INVESTMENT EARNINGS	-	25,610	2,120	2.0%	2,200	2,200
104.305.002.000	RENTS AND CONCESSIONS	37,095	35,140	6,580	2.0%	6,700	6,800
104.305.003.000	SALE OF PROPERTY	-	7,537	-	-	-	-
104.305.005.001	TRANSFER IN ALLEY REPAIRS	43,190	0	-	2.0%	-	-
104.305.007.000	RECREATION HOUSE RENT	5,500	6,000	6,000	0.0%	6,000	-
104.305.010.000	PROCEEDS FROM SALE OF ASSETS	-	-	-	2.0%	-	-
104.305.076.000	TRANSFER IN	-	-	-	2.0%	-	-
104.306.002.000	STATE MOTOR VEHICLE IN LIEU	965,607	1,008,882	1,050,696	0.0%	1,050,700	1,050,700
104.306.006.000	VEHICLE LICENSE FEE EXCESS	5,782	5,361	-	2.0%	-	-
104.306.008.000	CNG FUEL REIMBURSEMENT	9,970	-	-	2.0%	-	-
104.306.010.000	TULARE COUNTY	-	-	-	2.0%	-	-
104.306.016.000	STATE MANDATED REIMBURSE	-	-	-	2.0%	-	-
104.306.017.001	FEDERAL GRANT	-	-	-	2.0%	-	-
104.306.017.002	POST REIMB TRAINING	8,927	3,110	6,190	0.0%	6,200	6,200
104.306.017.003	OTHER GRANTS	95,526	12,441	-	2.0%	-	-
104.306.017.004	COMBAT AUTO THIEF PROGRAM	-	-	-	2.0%	-	-
104.306.017.005	JAG RECOVERY GRANT	35,433	-	-	2.0%	-	-
104.306.017.006	AB109 MITIGATION	-	-	-	2.0%	-	-
104.306.018.001	FIRE EQUIP DONATION	1,021	-	-	2.0%	-	-
104.306.019.000	FIRE ENGINE CALL OUT REIMBUR	-	-	-	2.0%	-	-
104.307.001.000	ZONING AND SUBDIVISION FEE	4,125	10,525	7,830	2.0%	8,000	8,200
104.307.002.000	RECREATION FEES	58,225	57,632	54,750	0.0%	51,869	51,900
104.307.004.000	OTHER	25,000	48,194	504	2.0%	500	500
104.307.004.001	OTHER - DONATIONS	25,000	845	1,363	2.0%	-	-
104.307.004.002	OTHER REBATES/INCENTIVE PROG	-	206	-	2.0%	-	-
104.307.004.003	OTHER CURB/SIDWALK/GUTTER	-	99	-	2.0%	-	-
104.307.004.005	OTHER STATE REIMBURSE HWY 65	5,888	5,888	5,800	2.0%	5,900	5,900
104.307.004.006	OTHER-ABATEMENT	647	70,803	-	-	30,000	30,000
104.307.005.000	POLICE SERVICES	70,981	70,000	70,000	0.0%	70,000	70,000
104.307.005.001	JUVENILE DIVERSION PR	45	-	-	2.0%	-	-
104.307.006.001	LANDSCAPED MEDIANS	-	-	-	2.0%	-	-
104.307.006.002	SIGNALS	-	-	-	2.0%	-	-
104.307.006.003	RAILROAD CROSSINGS	-	-	-	2.0%	-	-
104.307.006.004	BIKE PATH	-	-	-	2.0%	-	-
104.307.006.005	PUBLIC FACILITIES	-	-	-	2.0%	-	-
104.307.006.006	PARKS	-	-	-	2.0%	-	-
104.307.006.008	INVESTMENT ACTIVITY	-	-	-	2.0%	-	-
104.307.007.000	STREET SWEEPING, LEAF	53,988	57,442	56,610	2.0%	59,000	60,750
Total Revenues:		4,376,085	4,468,700	4,169,886		4,167,369	4,204,250

Revenues – Road Funds

ROAD FUNDS		Forecast	Forecast
		<u>6/30/2021</u>	<u>6/30/2022</u>
<u>GAS TAX</u>			
109.308.001.000	SECTION 2103	97,536	98,500
109.308.001.001	SB 1 LOAN REPAYMENT	-	-
109.308.002.000	GAS TAX OTHER DEDUCTION	-	-
109.308.003.000	SECTION 2106 GAS TAX	37,186	37,600
109.308.004.000	SECTION 2107 GAS TAX	75,495	76,200
109.308.005.000	SECTION 2107.5 GAS TAX	3,000	3,000
109.308.006.000	INVESTMENT EARNINGS	1,000	1,000
109.308.007.000	SECTION 2105 GAS TAX	63,236	63,900
	Fund Total	277,453	280,200
<u>MEASURE R</u>			
131.306.005.000	INVESTMENT EARNINGS	2,000	2,000
131.306.015.001	LOCAL	199,980	202,000
131.306.015.002	REGIONAL	4,600,000	-
131.306.016.000	OTHER REVENUE	-	-
	Fund Total	4,801,980	204,000
<u>Transportation - LTF</u>			
113.314.020.000	TRANSP-STREETS & ROADS 132	363,000	366,600
113.314.021.000	INVESTMENT EARNINGS	4,000	4,000
113.314.022.000	REIMBURSEMENT TRANSPORTA	-	-
113.314.023.000	STP and CMAQ REVENUE	-	-
	Fund Total	367,000	370,600
<u>SB1</u>			
136.305.005.000	INVESTMENT EARNINGS	1,000	1,000
136.308.001.006	ROAD MAINTENANCE REHAB	208,000	210,100
	Fund Total	209,000	211,100
	ROAD FUNDS	<u>5,655,433</u>	<u>1,065,900</u>

Revenues – Housing Funds

HOUSING FUNDS			Forecast	Forecast
			<u>6/30/2021</u>	<u>6/30/2022</u>
<i>EDBG</i>				
110.309.001.000	CDBG BUS ASST EDBG		-	-
110.309.002.000	BUSINESS IMPROVEMENT LOAN		-	-
110.309.003.000	INVESTMENT EARNINGS		-	-
		Fund Total	-	-
<i>CDBG - Program Income</i>				
111.312.012.000	TRANSFER IN		-	-
111.312.017.000	RLA CDBG PI		5,000	5,000
111.312.018.000	CDBG LOAN PAYOFFS		60,000	60,000
111.312.019.000	INVESTMENT EARNINGS		400	400
		Fund Total	65,400	65,400
<i>Cal HELP</i>				
116.394.006.000	LOAN PAYMENTS/PAYOFFS		15,000	15,200
116.394.007.000	OTHER		-	-
		Fund Total	15,000	15,200
<i>HOME - Program Income</i>				
117.375.001.001	LOAN PAYOFF 96-204		20,000	20,000
117.375.002.002	LOAN PAYMENT 98-303		-	-
117.375.003.002	LOAN PAYMENT 99-367		10,000	10,000
117.375.004.001	LOAN PAYOFF 2000		-	-
117.375.004.002	LOAN PAYMENTS 2000		-	-
117.375.005.000	INVESTMENT EARNINGS		400	400
		Fund Total	30,400	30,400
<i>CDBG</i>				
124.391.010.000	10 STBG-6712		-	-
124.391.011.000	12 STBG-8386		-	-
		Fund Total	-	-
	HOUSING TOTAL		110,800	111,000

Revenues – Other Special Revenue Funds

OTHER SPECIAL REVENUES				Forecast	Forecast
				<u>6/30/2021</u>	<u>6/30/2022</u>
<u>STORM DRAIN IMPACT FEES</u>					
120.331.001.000	STORM DRAIN FEES			5,000	5,000
120.331.005.000	INVESTMENT EARNINGS			500	500
				5,500	5,500
<u>CASp (Certified Access Specialist Program)</u>					
135.306.018.005	REVENUE			2,000	2,000
<u>COPS</u>					
137.300.013.003	REVENUE			100,000	100,000
<u>Donations</u>					
138.306.018.000	REVENUE			3,500	3,500
<u>Landscape and Lighting Maintenance Assessment Districts (LLMAD)</u>					
140.300.009.000	REVENUE			74,160	76,385
	Other Special Revenue Funds			185,160	187,385

Revenues – Enterprises and Internal Service Funds

ENTERPRISE FUNDS				Forecast	Forecast
				<u>6/30/2021</u>	<u>6/30/2022</u>
<i>WATER</i>					
105.316.001.000	WATER USE FEE			1,949,673	2,243,532
105.316.002.000	WATER METER INSTALLATION			9,600	9,600
105.316.003.000	OVERAGE/SHORTAGE WATER D			-	-
105.316.004.000	FEES			45,000	45,000
105.316.005.000	INVESTMENT EARNINGS			10,000	15,000
105.316.006.000	WATER CAPITAL 1.00 FEE			44,000	44,000
105.316.007.000	WATER METER CAPITAL IMPRVI			25,000	25,000
105.316.010.000	MISCELLANEOUS REVENUE			2,500	2,500
	Fund Total			2,085,773	2,384,632
<i>SANITATION</i>					
106.317.001.000	REFUSE COLLECTION & DUMP C			1,180,000	1,215,000
106.317.005.000	INVESTMENT EARNINGS			-	-
106.317.006.000	OTHER REVENUE			10,000	10,000
	Fund Total			1,190,000	1,225,000
<i>SEWER</i>					
107.318.001.000	SEWER FEES AND LEASES			1,405,711	1,668,227
107.318.002.000	SEWER CONNECTION FEES			-	-
107.318.003.000	SEWER CAPITAL IMPROVEMEN			11,000	11,000
107.318.005.000	INVESTMENT EARNINGS			600	1,000
107.318.006.000	OTHER REVENUE			500	500
	Fund Total			1,417,811	1,680,727
INTERNAL SERVICE					
<i>INSURANCE</i>					
121.361.001.000	HEALTH INSURANCE			462,800	500,000
	EMPLOYEE HEALTH CONTRIBUT			120,000	120,000
121.361.002.000	WORKERS COMPENSATION			375,000	380,000
121.361.003.000	LTD, LIFE, DEPENDENT LIFE			35,000	35,000
121.361.005.000	LIABILITY, PROPERTY, AUTO			174,000	175,000
121.361.006.000	INVESTMENT EARNINGS				
121.361.009.000	REAL ESTATE LOAN PAYMENT				
121.361.010.000	OTHER- REFUNDS/REBATES				
	Fund Total			1,166,800	1,210,000

Departmental Budgets

City Council 104.401

Purpose: The City of Exeter is a charter city and operates under the “Council-Administrator” form of municipal government. The five-member City Council are elected by Districts for a four-year term staggered in even years with Districts A, C and D in years 2022, 2026, etc. and Districts B and E in years 2020, 2024, etc. Pursuant to the Exeter City Charter, the Mayor and Mayor Pro Tem are selected by the Council.

The City Council sets the policy, establishes the vision and direction of the community’s future and provides oversight of the City Administrator and City Clerk. The City Council meets the 2nd and 4th Tuesday of each month to decide the business of the City.

Prior Budget Accomplishments

- Implemented a two-year, balanced budget for FY 2018-19 and FY 2019-20
- Adopted updated fiscal policies
- Increased City General Fund fiscal reserves from 3% to 18% of expenditures
- Approved utility rate increases to adequately support operations, debt and capital needs
- Approved refinancing water bonds to reduce debt burden in the water fund and release restricted funds to program for water projects
- Approved refinancing sewer bonds to reduce debt burden in the sewer fund and release restricted funds to program for sewer projects.
- Hired a new City Administrator
- Appointed two City Council members
- Developed a City Vision and Mission Statement
- Held annual Council workshops to form vision for the City and direct staff to pursue financial improvements
- Established and appointed members to the Proposed Revenue Measure Advisory Committee

Goals – FY 2020-21 and FY 2021-22

- Implement balanced budget for FY 2020-21 and FY 2021-22
- Continue to rebuild City’s fiscal reserves in all funds to 25% goal
- Provide staff guidance via Council’s annual Workshop in February
- Look into other revenue measures, determine if a measure should go to voters
- Develop a City Council Handbook of Rules and Procedures

Assigned Personnel

Mayor	1
Councilmembers	4

Budget

		<u>2018</u>	<u>2019</u>	<u>Forecast 19/20</u>	2021	2022
<u>Council</u>						
104.401.001.000	SALARIES REGULAR	-	290.00	190	1,200	1,200
104.401.006.000	SOCIAL SECURITY - MEDICARE	-	22.21	10	17	17
104.401.011.000	OFFICE EXPENSE	344.97	168.45	290	200	200
104.401.012.000	SPECIAL DEPT EXPENSE	3,408.88	528.62	270	500	500
104.401.025.000	TRAVEL CONFERENCE & MEETINGS	50.00	1,060.10	0	500	500
104.401.027.000	COUNCIL MEEINGS	-	-	0		
	Total	3,804	2,069	760	2,417	2,417

Budget Highlights

As a cost savings measure in the past, the City Council discontinued their pay and reduced travel. Pay and some local travel continues in this proposed budget.

City Council may direct their salaries to nonprofits within the City of Exeter.

City Administration 104.402

Purpose: The City Administration Department focuses on general management of the city and provides direct support to the elected City Council. There are two administrative officers that are appointed by and report directly to the City Council in this department. The City Administrator and City Clerk/Human Resources Manager serve as the administrative officers.

The City Administrator serves as the chief administrative officer of the City; advises and assists the City Council in conduct of City business; and provides administrative oversight to the operations and policy functions of City government. The City Clerk/Human Resources Manager serves as the Elections Official, Local Legislation Auditor, Political reform Filing Officer, responds to public inquiries and provides support services to City Council. This position also provides oversight of the City's human resources and personnel functions and serves as the City's Risk Manager providing oversight of the City's insurance, risk management, and benefit programs.

Prior Budget Accomplishments

- Recommended a two-year, balanced budget for FY 2018-19 and FY 2019-20
- Updated City Financial Policies
- Developed Election Guide
- Developed New City Council Binder & Orientation program
- Improved City Council Agenda format, City Council Chambers, and City Council communication methods
- City Council Committee, Commissions, and Board Assignments
- Conducted weekly meetings with Proposed Revenue Measure Advisory Committee
- Continued to develop Code Enforcement Team
- Processed Annual Form 700 filings
- Organized Ethics Training
- Processed 80+ Public Records Requests
- Processed 42 City Council Agenda Packets
- Processed 8 Planning Commission Agenda Packets
- Processed City permits for the sale of safe and sane fireworks
- Processed Street Closure Requests for City events
- Performed Notary services

HR Accomplishments

- Completed negotiations with EPOA and CLOCEA
- Updated renewed contracts for Department Heads
- Provided Health and Wellness Clinic to staff

- Converted dental/vision reimbursement program to insurance plan
- Converted short term disability internal program to insurance plan
- Policy review and updates
- Commenced review and revisions to the City of Exeter Rules & Regulations
- Updated recruitment flyer and promotional materials
- Established a continuous recruitment process for police officers
- Processed an application to transfer fingerprinting for background checks to HR
- Facilitated open enrollment for insurance programs
- Conducted City's 1st Annual Health Benefit Fair
- Assisted with restructuring staffing for maximizing operations
- Processed 9 recruitments

Risk Accomplishments

- Updated insurance requirements in City contracts
- Reviewed and updated all insurance requirements for City Park Rentals
- Conducted an audit of City's real property and reviewed real property insurance coverage
- Secured an appraisal and added additional real property for insurance coverage
- Secured Crime Insurance Policy in lieu of bond for budget savings and increased coverage
- Settled outstanding Worker's Compensation Claims and reduced payment of Retrospective Adjustment by over \$50,000
- Organized First Aid, Park Inspection, and Risk Transfer training
- Processed 9 W/C Claims
- Processed 12 Liability Claims
- Processed vehicle insurance claims
- Provided assistance to Attorneys represented the City on litigation claims.

Goals – FY 2020-2021 and FY 2021-2022

- Process elections
- Complete the City Council Handbook of Rules and Procedures
- Update the City's Records Retention Policy
- Commence Citywide records management program
- Complete City of Exeter Rules & Regulations update
- Complete Part-time hiring process
- Conduct negotiations
- Research and implement an online platform for submittal of City job applications
- Complete update to Special Event Policy
- Update safety policies

- Secure contract for online virtual safety manager platform to assist with City Annual Inspection and Safety Program

Assigned Personnel

City Administrator -	1
City Clerk/Human Resources Manager -	1
Office Assistant -	.5

Budget

		<u>2018</u>	<u>2019</u>	<u>Forecast 19/20</u>	2021	2022
<i>Administration</i>						
104.402.001.000	SALARIES - REGULAR	76,093.50	82,917.16	61600	63,900	63,900
104.402.004.000	DISABILITY INSURANCE	.00	.00	0		-
104.402.005.000	RETIREMENT AND LIFE INSUR	-2,791.47	11,363.98	15100	15,700	17,100
104.402.006.000	SOCIAL SECURITY-MEDICARE	2,684.05	1,219.33	900	900	900
104.402.007.000	UNEMPLOYMENT INSURANCE	13,148.00	6,973.00	4100	-	-
104.402.008.000	HEALTH INSURANCE	12,948.00	967.00	500	7,000	7,700
104.402.009.000	WORKERS COMP (SELF INS)	702.67	278.18	300	1,600	1,700
104.402.011.000	OFFICE EXPENSE	670.28	261.39	0	750	750
104.402.012.000	SPECIAL DEPARTMENT EXPENSE	241.89	242.69	0	200	200
104.402.016.000	TELEPHONE	558.24	75.00	200	280	280
104.402.020.000	MAINT & OPERATION OF VEHICLE	17.15	.00	0	100	100
104.402.022.000	CONTRACTUAL SERVICES	5,758.00	.00	0	-	-
104.402.024.000	MEMBERSHIPS AND DUES	789.31	186.67	400	250	250
104.402.025.000	TRAVEL CONFERENCES & MEETING	463.34	430.40	200	500	500
104.402.026.000	TRAINING	-	.00	100	400	400
		111,283	104,915	83,400	91,580	93,780

Budget Highlights

½ Office Assistant included in budget is shared with the Police Department

Finance 104.403

Purpose: The Finance Department efficiently operates the City’s financial information systems to provide timely, useful and accurate financial information to internal management, City Council and external users. Primary functions include accounting, budgeting, cash management/investments, payroll, accounts payable, purchasing, accounts receivables (utilities, business licenses, utility user tax, and transient occupancy tax) and financial reporting. Finance provides courteous quality service and support to all customers of the department. The department provides fiscal integrity to the City.

Prior Budget Accomplishments

- Process billing for approximately 3,200 utility customers monthly, process over 1,200 invoices annually, payroll for approximately 40 employees biweekly and bill approximately 800 Business License Customers
- Developed new Utility Bills to more effectively communicate with residents
- Implemented robocalls for courtesy reminders for utility accounts
- Created new funds for financial reporting for Special and One Time Revenues (COPS, Landscape and Lighting, Impact Fees and Donations)
- Completed 2017/18 and 2018/19 Fiscal Year Financial Audits timely
- Reorganized Finance Department to improve Internal Control
- Work with various departments on cost recovery strategies
- Compile and create a City Fee Schedule

Goals – FY 2020-21 and FY 2021-22

- Complete 2019/20 Fiscal Year Audit within 180 days after the end of the fiscal year
- Monitor operating and capital expenditures to ensure they remain on target throughout the year
- Analyze fees and recommend changes where necessary to cover related costs
- Update the Annual Financial Report in a format that qualifies for submittal to the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting Program
- Prepare the annual Adopted Budget document in a format that qualifies for submittal to the GFOA Distinguished Budget Award Program

Assigned Personnel

Finance Director –	1
Financial Analyst -	1
Accounting Assistants -	2
Staff Assistant II (hourly)	1

Budget

		<u>2018</u>	<u>2019</u>	<u>Forecast 19/20</u>	2021	2022
Finance						
104.403.001.000	SALARIES - REGULAR	56,305.33	50,485.18	32700	41,000	41,000
104.403.002.000	SALARIES-TEMPORARY	43.18	1,589.67	2400	1,800	1,800
104.403.003.000	SALARIES - OVERTIME	12.24	-	0	-	-
104.403.004.000	DISABILITY INSURANCE	.00	0	0	-	-
104.403.005.000	RETIREMENT AND LIFE INSUR	369.47	10,945.14	13300	9,500	10,300
104.403.006.000	SOCIAL SECURITY-MEDICARE	820.57	791.35	600	600	600
104.403.007.000	UNEMPLOYMENT INSURANCE	.00		0	-	-
104.403.008.000	HEALTH INSURANCE	9,709.00	6,088.00	3700	4,600	5,100
104.403.009.000	WORKERS COMP (SELF INS)	9,561.00	967.00	500	1,400	1,400
104.403.011.000	OFFICE EXPENSE	1,387.78	1,899.38	2300	1,950	2,000
104.403.011.001	FURNITURE	.00	.00	0	-	-
104.403.013.000	OFFICE EQUIPMENT EXPENSE	.00	.00	0	-	-
104.403.016.000	TELEPHONE	181.44	95.75	240	240	240
104.403.020.000	MAINT & OPERATION OF VEHICLE	5.70	.00	0	-	-
104.403.022.000	CONTRACTUAL SERVICES	19,490.91	3,952.38	16000	18,000	18,000
104.403.024.000	MEMBERSHIPS AND DUES	364.00	.00	500	370	370
104.403.025.000	TRAVEL CONFERENCES & MEETING	245.30	47.27	300	400	400
104.403.026.000	TRAINING	-	251.00	0	255	255
		98,496	77,112	72,540	80,115	81,465

Budget Highlights

- The costs of personnel are also allocated out to Streets, Enterprise Funds and Internal Service Funds based on amount of time spent for financial functions.

General Government 104.404

Purpose: This division tracks the costs of the City's various contracted General Fund services, namely:

- City Engineer – Quad Knopf
- City Planner – WePlanCities
- Animal Control and Shelter – City of Visalia
- Police Dispatch – County of Tulare
- Property Tax Collections – County of Tulare
- Fire Services – Tulare County Fire
- City Attorney – McCormick, Kabot, Jenner & Lew
- Liability Insurance – Central San Joaquin Valley Risk Management Authority

Prior Budget Accomplishments

- Reviewed all risk management programs
- Moved the City's wrap administrator from ASI to EDIS/Ben-Elect
- Consolidated Animal Control Services with Farmersville to contract with City of Visalia
- Code Enforcement program increased services

Goals – FY 2020-21 and FY 2021-22

- Develop alternatives to current services to reduce costs
- Consider consolidated services with other local cities to lower costs

Budget Highlights

- Voting Ballot costs projected for 2020/21
- Tulare County Economic Development Corporation funding moved to Chamber of Commerce

Assigned Personnel

None – portions of individuals time are allocated to this department – See Allocation Sheet

Budget

		2018	2019	Forecast 19/20	2021	2022
General Government						
104.404.001.000	SALARIES - REGULAR	97,397.98	81,776.17	53,400	54,700	54,700
104.404.002.000	SALARIES - TEMPORARY	.00	.00	-	-	-
104.404.003.000	SALARIES - OVERTIME	11.18	397.93	-	1,100	1,100
104.404.004.000	DISABILITY INSURANCE	.00	.00	-	-	-
104.404.005.000	RETIREMENT AND LIFE INSUR	-4,035.98	11,556.60	17,800	10,900	12,100
104.404.006.000	SOCIAL SECURITY-MEDICARE	1,347.44	1,139.84	700	800	800
104.404.008.000	HEALTH INSURANCE	15,701.00	11,068.00	13,400	13,300	14,700
104.404.009.000	WORKERS COMP (SELF INS)	15,461.00	.00	-	1,200	1,200
104.404.011.000	OFFICE EXPENSE	1,206.85	492.82	600	1,000	1,000
104.404.012.000	SPECIAL DEPARTMENT EXPENSE	1,376.73	1,441.22	800	1,000	1,000
104.404.013.000	OFFICE EQUIPMENT EXPENSE	.00	974.66	1,800	500	500
104.404.015.001	ADVERTISING	4,728.11	2,250.13	1,400	3,000	3,000
104.404.015.002	ELECTIONS	.00	2,230.68	30,000	26,000	0
104.404.016.000	TELEPHONE	919.45	883.41	840	840	840
104.404.017.000	UTILITIES	937.14	1,727.91	1,700	1,750	1,800
104.404.018.000	RENTS AND LEASES	53.60	54.68	100	60	60
104.404.019.000	MAINT OF BLDGS STRUCT & GRND	9,656.97	11,675.54	5,700	6,556	7,038
104.404.019.001	CITY HOUSE-RENTAL	.00	-	-	-	0
104.404.019.002	CODE ENFORCEMENT	.00	50,056.19	100,000	52,000	60,000
104.404.020.000	MAINT & OPERATION OF VEHICLE	.00	.00	-	-	0
104.404.021.000	PROFESSIONAL SERVICES	17,621.22	11,422.52	18,000	18,000	18,000
104.404.021.001	ENGINEERING FEES	43,543.62	16,848.84	14,500	17,000	17,000
104.404.021.002	ATTORNEY FEES	104,752.53	35,475.34	19,800	60,000	50,000
104.404.021.003	BUILDING INSPECTION FEES	.00	.00	-	-	0
104.404.021.004	AUDITOR FEES	13,269.51	13,186.36	24,000	21,000	21,000
104.404.021.005	CODIFICATION OF ORDINANCES	4,304.59	900.00	-	1,000	1,000
104.404.021.006	PLANNING SERVICES	29,935.30	25,519.89	27,000	36,000	37,000
104.404.021.007	ECONOMIC DEVELOPMENT	.00	1,941.00	1,941	-	-
104.404.022.000	CONTRACTUAL SERVICES	26,356.13	19,402.97	26,100	26,000	27,000
104.404.022.001	FIRE	275,045.16	232,272.65	280,000	290,000	290,000
104.404.022.002	ANIMAL CONTROL	51,844.73	68,303.24	76,400	76,000	76,000
104.404.022.003	ADMIN SERVICES TU CO	12,819.00	27,164.00	24,200	26,600	27,000
104.404.022.074	FIRE GRANT EQUIPMENT	.00	-	-	-	0
104.404.023.000	INSURANCE BONDS & RETIREMENT	14,989.20	14,503.96	20,100	15,100	16,500
104.404.024.000	MEMBERSHIPS AND DUES	2,942.68	3,228.68	2,600	3,500	3,500
104.404.033.000	PERSONNEL EXPENSE	6,879.75	78.28	100	150	150
104.404.034.000	COMMUNITY CENTER	.00	.00	-	-	0
104.404.035.000	SETTLEMENT COSTS	30,000.00	.00	-	-	0
104.404.050.000	DONATIONS	-	300.00	-	-	0
104.404.051.000	CHAMBER OF COMMERCE	-	2,490.00	2,750	4,000	4,000
104.404.052.000	CONTINGENCY	-	-	-	-	0
104.404.053.000	INVESTMENTS (LOSS)	-	-	-	-	0
104.404.073.000	CAPITAL OUTLAY	-	-	-	-	0
104.404.073.002	GOVERNMENT BUILDINGS CAPITAL	-	3,500.00	-	-	0
104.404.074.000	EQUIPMENT	-	-	-	-	0
104.404.074.003	CNG STATION	-	-	-	-	0
104.404.075.000	OTHER USE OF FUNDS	0	-	-	-	0
104.404.075.001	TRANSFER-VEHICLE RESERVE	0	-	-	-	0
		779,065	654,264	765,731	769,056	747,988

Police 104.421

Purpose: The Exeter Police Department is a full-service law enforcement agency, providing service to the residents and businesses within the City of Exeter. The primary function is the maintenance of order, the enforcement of local, state & federal laws, and the basic protection of life and property.

Prior Budget Accomplishments

- Significant reduction in expenditures to help with the overall financial health of the City
- Developed and started a training program to bring personnel into compliance with State guidelines
- Filled all vacant officer positions
- Increased use of social media to interact and communicate with the community.
- Increased patrols and higher visible presence in downtown area
- Developed Department Training Plan
- Started range development project
- Identified and prioritized equipment replacement needs

Goals – FY 2020-21 and FY 2021-22

- Replace old vehicles as funding allows
- Maintain staffing levels
- Increased community involvement
- Continue implementation of Training Plan
- Perform maintenance on police facility
- Continue range development project
- Upgrade body worn camera system
- Restore the K-9 program through replacement of the retired K-9's
- Replace/upgrade equipment as budget allows

Assigned Personnel

Police Chief	1
Police Lt.	1
Police Sergeants	3
Detectives	2
Police Officers	9
COPS Grant Officer	1
Office Assistant	.5
Sr. Clerk Dispatcher	<u>1</u>
Total	18.5

Budget

		2018	2019	Forecast 19/20	2021	2022
Police						
104.421.001.000	SALARIES - REGULAR	1,224,622.09	1,273,381.03	1374000	1,360,500	1,360,500
104.421.002.000	SALARIES-TEMPORARY	55,810.07	4,154.21	1700	20,000	20,000
104.421.003.000	SALARIES-OVERTIME	65,306.41	98,125.45	77900	80,000	80,000
104.421.004.000	DISABILITY INSURANCE	4,581.50	2,670.50	588	600	600
104.421.005.000	RETIREMENT AND LIFE INSUR	420,281.86	434,855.45	459000	388,000	420,500
104.421.006.000	SOCIAL SECURITY-MEDICARE	21,691.34	17,906.67	18600	19,700	19,700
104.421.008.000	HEALTH INSURANCE	177,473.00	213,616.00	167300	223,900	247,000
104.421.009.000	WORKERS COMP (SELF INS)	174,771.00	95,360.00	92000	106,300	107,400
104.421.011.000	OFFICE EXPENSE	5,771.63	3,451.01	4100	3,000	3,000
104.421.012.000	SPECIAL DEPARTMENT EXPENSE	6,783.72	20,663.47	32800	19,000	20,000
104.421.012.001	K9 PROGRAM	3,479.24	3,081.13	2300	3,000	3,000
104.421.012.002	SPECIAL PROGRAMS	776.27	.00	200		
104.421.012.003	TRAFFIC COSTS	-	.00	0		
104.421.013.000	OFFICE EQUIPMENT EXPENSE	22,567	.00	10800	6,000	6,000
104.421.014.000	CLOTHING AND PERSONAL EXP	5,399	5,333.47	1400	5,500	5,500
104.421.016.000	TELEPHONE	24,067	24,837.37	26000	25,000	25,500
104.421.017.000	UTILITIES	12,810	12,618.30	13000	14,000	14,500
104.421.019.000	MAINT BLDGS,STRUCT & GRNDS	17,770	14,715.13	14200	11,000	23,600
104.421.020.000	MAINT & OPERATION OF VEHICLE	84,578	91,432.35	92300	133,000	133,000
104.421.022.000	CONTRACTUAL SERVICES	213,584	209,504.84	205000	225,000	235,000
104.421.022.001	MAINTENANCE CONTRACTS	50	-	0		
104.421.022.002	LEASE PAYMENTS-UNITS	-	-	0		
104.421.023.000	INSURANCE BONDS & RETIREMENT	77720	51,727.00	80000	82,800	90,500
104.421.024.000	MEMBERSHIPS AND DUES	1,028	1,418.00	800	1,200	1,200
104.421.025.000	TRAVEL CONFERENCES & MEETING	0	1,248.21	0	1,200	1,200
104.421.026.000	TRAINING	16,958	9,959.09	13800	17,000	10,000
104.421.026.001	POST TRAINING	7,612	14,335.06	3900	6,200	6,200
104.421.029.001	COMBAT AUTO THEFT PROGRAM	-	-	0		
104.421.033.000	PERSONNEL EXPENSE	6,098	4,350.80	7100	4,500	4,500
104.421.034.000	RADIO EXPENSE	2,816	4,305.64	4400	4,500	4,500
104.421.035.000	SAFETY EQUIPMENT	8,068	19,038.12	24300	12,000	12,000
104.421.071.001	DEBT PRINCIPLE	71,194	12,194.29	0	0	0
104.421.071.002	DEBT INTEREST	2,399	71.21	0	-	0
104.421.074.000	EQUIPMENT	43,932	7,103.42	52200	-	0
		2,779,998	2,651,457	2,779,688	2,772,900	2,854,900

Budget Highlights

One officer is funded from COPS Grant Fund. One administrative position was reduced to ½ position and shared with Administration, salary savings allows for two Officer-In-Charge special pay positions.

Streets 104.431

Purpose: The City of Exeter has multiple funding sources to maintain the City streets. The non-General Fund sources require that the City contribute at least \$100,000 a year towards street costs to be eligible to receive these other funds. As a result, all but \$100,000 a year of the costs of this division is paid for from a transfer into the fund from Road funds.

Prior Budget Accomplishments

- Piggybacked a competitively bid contract and entered into an agreement with Central Valley Sweeping for street sweeping services throughout the City of Exeter.
- Completed Pavement Management Survey
- Completed Belmont Bike Trail Project
- Advertised for CM/RE for the Palm Avenue Rehabilitation Project
- Advertised for construction of the Palm Avenue Rehabilitation Project
- Advertised for CM/RE for the Visalia Road Widening Project
- Advertised for construction of the Visalia Road Widening Project
- Entered into a supplemental agreement with TCAG to initiate the process for design and construction of Rocky Hill Drive and Firebaugh Avenue improvements from SR 65 to Spruce

Goals – FY 2020-21 and FY 2021-22

- Complete the Palm Street Project
- Bid, award and complete Visalia Road Project
- Implement city-wide plan for pavement rehabilitation to prolong the life of City streets

Assigned Personnel (Allocated to other funds per Position Allocations)

Public Works Director	1
Operations Manager	1
Operations Manager (part time)	2
Administrative Assistant	1
Mechanic	1
Maintenance Worker I	2

Budget

		2018	2019	Forecast 19/20	2021	2022
Streets						
104.431.001.000	SALARIES - REGULAR	139,910.84	102,205.21	146000	160,500	160,500
104.431.002.000	SALARIES - TEMPORARY	15,059.39	27,430.01	10000	30,000	34,000
104.431.003.000	SALARIES - OVERTIME	1,174.02	691.75	1200	1,000	1,000
104.431.004.000	DISABILITY INSURANCE	.00	.00	0	-	-
104.431.005.000	RETIREMENT AND LIFE INSUR	-5,225.01	21,554.41	40500	35,200	38,700
104.431.006.000	SOCIAL SECURITY-MEDICARE	3,244.37	3,723.54	2800	2,300	2,300
104.431.007.000	UNEMPLOYMENT INSURANCE	20,748.00	19,370.00	21800	-	-
104.431.008.000	HEALTH INSURANCE	20,433.00	31,321.00	17900	27,600	30,500
104.431.009.000	WORKERS COMP (SELF INS)	774.09	328.52	1000	25,800	26,100
104.431.011.000	OFFICE EXPENSE	616.11	1,352.00	200	500	500
104.431.012.000	SPECIAL DEPARTMENT EXPENSE	.00	978.00	1500	1000	1000
104.431.013.000	OFFICE EQUIPMENT EXP	1,423.89	1,251.48	1200	500	500
104.431.014.000	CLOTHING & PERSONAL EXPENSE	2,365.27	2,394.55	2300	1,700	1,700
104.431.016.000	TELEPHONE	4,901.21	4,239.95	2300	4,300	4,300
104.431.017.000	UTILITIES	5,238.74	4,689.64	3400	5,000	5,100
104.431.019.000	MAINT OF BLDGS,STRUCT & GRND	43,556.68	41,334.08	4500	4,200	4,200
104.431.020.000	MAINT & OPERATION OF VEHICLE	.00	11,338.54	23200	16,000	16,000
104.431.021.000	PROFESSIONAL SERVICES	.00	6,709.37	100	8,000	8,000
104.431.022.000	CONTRACTUAL SERVICES	83.71	2,379.81	32400	40,000	40,000
104.431.023.000	INSURANCE, BONDS & RETIREM	11,096.41	5,995.15	8100	13,700	14,900
104.431.024.000	MEMBERSHIPS AND DUES	299.00	2,619.12	3000	3,000	3,000
104.431.025.000	TRAVEL CONFERENCES & MEETING	200.87	759.88	700	400	400
104.431.026.000	TRAINING	375.00	313.92	1300	300	300
104.431.028.000	LANDSCAPE PROJECT	.00	.00	0		
104.431.029.000	STREET MAINTENANCE	2,541.71	7,772.46	25100	25,100	25,100
104.431.029.001	MEASURE R STREET PROJECT	.00	.00	0		
104.431.029.002	PROP 1B STREETS & ROADS IMPR	.00	.00	0		
104.431.033.000	PERSONNEL EXPENSES	469.40	821.21	3100	600	600
104.431.071.000	TCAG PROJECT	3,302.17	1,274.23	600		
104.431.071.003	CMAQ STREETS PROJECT	749,493.90	5,720.00	11600		
104.431.072.000	PROPERTY IMPROVEMENTS	11,630.00	.00	0		
104.431.073.001	PROPERTY IMPROVEMENTS	.00	.00	0		
104.431.073.000	ALLEY PROJECTS	.00	.00	0	0	0
104.431.074.000	EQUIPMENT	26,955.86	1,832.37	1400	-	
		1,060,669	310,400	367,200	406,700	418,700

Budget Highlights

Streets also has capital outlay in the Capital Improvement Plan.

Recreation 104.471

Purpose: The Recreation Division is dedicated to creating community through social interaction to enrich lives of citizens. Recreation programs encompass all age groups from preschool to active adults 55+ through a range of various programs and activities.

Recreation strengthens our community’s health and well-being. Programs are designed to promote youth personal development, life enrichment, adult social interaction and fun family events.

Prior Budget Accomplishments

- Administered 2019 Christmas Parade, over 30 entries
- Youth Soccer with over 200 participants
- Youth Basketball with over 300 participants
- Youth Volleyball and Flag Football with over 100 participants in each program
- Youth Baseball/Softball over 300 participants in 2019, cancelled in 2020 due to COVID-19
- Babe Ruth – 30 players ages 13-15 play different cities in area
- Annual Easter Egg Hunt – over 200 participants, cancelled in 2020 due to COVID-19
- 4th of July Run – over 100 participants/ Fall Festival Run – 40 participants, cancelled 2020 due to COVID-19

Goals – FY 2020-21 and FY 2021-22

- Continue to administer youth and adult programs for the community
- Provide an economical way for families to have an enriched life
- Continue to enhance programs for the community to enjoy life

Assigned Personnel

Recreation Supervisor (3/4 time)	1
Recreation Leader/Office Assistant	1

Budget

		<u>2018</u>	<u>2019</u>	<u>Forecast 19/20</u>	2021	2022
Recreation						
104.471.001.000	SALARIES - REGULAR	96,904.43	40,090.99	55500	59,400	59,400
104.471.002.000	SALARIES - TEMPORARY	10,329.59	10,500.04	12300	19,000	24,000
104.471.004.000	DISABILITY INSURANCE	.00	.00	0	-	-
104.471.005.000	RETIREMENT AND LIFE INSUR	2,352.20	14,050.63	27700	15,500	16,800
104.471.006.000	SOCIAL SECURITY-MEDICARE	2,161.32	1,370.66	1700	900	900
104.471.007.000	UNEMPLOYMENT INSURANCE	-		0	-	-
104.471.008.000	HEALTH INSURANCE	19,694.00	16,048.00	12800	16,200	17,900
104.471.009.000	WORKERS COMP (SELF INS)	13,931.00	1,385.00	800	2,400	2,400
104.471.011.000	OFFICE EXPENSE	1,439.05	943.39	1700	1,000	1000
104.471.012.000	SPECIAL DEPARTMENT EXPENSE	28,044.16	21,656.48	18000	18,000	18000
104.471.015.000	ADVERTISING & PUBLICATIONS	-		0		
104.471.016.000	TELEPHONE	1,238.15	1,195.05	900	1,200	1200
104.471.017.000	UTILITIES	10,110.65	9,737.89	10900	10,400	10400
104.471.020.000	MAINT & OPERATION OF VEHICLE	601.00		0	-	0
104.471.022.000	CONTRACTUAL SERVICES	.00		0		
104.471.023.000	INSURANCE, BONDS & RETIR	6195	3,089.00	4300	3,800	4100
104.471.024.000	MEMBERSHIPS AND DUES	0	.00	0	-	0
104.471.025.000	TRAVEL CONFERENCES & MEETING	-	.00	200	100	100
104.471.074.000	EQUIPMENT	-	.00	0	-	0
		193,001	120,067	146,800	147,900	156,200

Budget Highlights

- There are approximately up to 6 hourly workers that will help the division during active programs, that is reflected in the Salaries-Temporary line item

Parks 104.472

Purpose: The City maintains a number of parks in the community. The most significant parks are Dobson Field, City Park and Scroth Park. The purpose of this division is to maintain the parks in a manner that the public can enjoy both active play and a restful setting free of trash with landscape well maintained.

Prior Budget Accomplishments

- Transitioned park maintenance to a contract
- Implemented trash pickup at Dobson Field from the City's waste management contractor

Goals – FY 2020-21 and FY 2021-22

- Develop park standards and implement an ongoing review of that maintenance standard
- Develop plans for a second community park like Dobson Field or City Park

Assigned Personnel

Maintenance Worker 1 - .5

Budget

		<u>2018</u>	<u>2019</u>	<u>Forecast 19/20</u>	2021	2022
<i>Parks</i>						
104.472.001.000	SALARIES - REGULAR	120,744.73	11,261.74	13000	13,400	13,400
104.472.002.000	SALARIES - TEMPORARY	.00	.00	0	-	-
104.472.003.000	SALARIES - OVERTIME	106.36	.00	300	-	-
104.472.004.000	DISABILITY INSURANCE			0	-	-
104.472.005.000	RETIREMENT AND LIFE INSUR	-1,808.91	3,318.40	6000	3,500	3,800
104.472.006.000	SOCIAL SECURITY-MEDICARE	1,719.26	141.66	200	200	200
104.472.008.000	HEALTH INSURANCE	25,520.00	3,321.00	2700	3,500	3,800
104.472.009.000	WORKERS COMP (SELF INS)	25,158.00	5,369.00	3100	3,300	3,300
104.472.012.000	SPECIAL DEPARTMENT EXPENSE	164.67	.00	200	-	0
104.472.014.000	CLOTHING AND PERSONAL EXPENS	1,604.02	1,149.96	1200	600	600
104.472.017.000	UTILITIES	7,766.51	12,085.90	6600	7,500	7,500
104.472.018.000	LEASES AND PROPERTY TAXES	.00	24.18	0		
104.472.019.000	MAINT OF BLDGS, STRUCT & GRN	29,365.69	112,760.05	106400	113,000	116,000
104.472.019.001	TREE TRIMMING	.00	8,250.00	10000	5,000	10,000
104.472.019.002	EQUIP/TOOLS	.00	.00	0		
104.472.020.000	MAINT & OPERATION OF VEHICLE	16,705.40	8,157.04	3200	3,000	3,000
104.472.023.000	INSURANCE, BONDS & RETIREM	11,188.00	4,684.00	6500	5,400	5,900
104.472.026.000	TRAINING	.00	.00	0	-	0
104.472.027.000	LANDSCAPE / LIGHTING	.00	.00	0		
104.472.033.000	PERSONNEL Expenses	27.04	.00	0	-	0
104.472.073.000	PARK CAPITAL	.00	.00	0		
104.472.074.000	EQUIPMENT	.00	1,832.37	1800		
104.472.074.001	BARK PARK	.00	.00	0	-	
		238,261	172,355	161,200	158,400	167,500

Budget Highlights

- Park Maintenance is contracted out

Water 105

Purpose: The City's water division is charged with providing safe, reliable and economical water to Exeter's residents.

Prior Budget Accomplishments

- Improved reliability and on-time performance of billing
- Completed a water service line replacement project in several problem areas of the City
- Completed a utility rate study, Prop 218 process, and successfully implemented a 5-year schedule of rate increases
- Completed a comprehensive Water Master Plan update
- Established a list of pre-qualified contractors for repair and rehab work on the City's water, sewer, and storm drain systems
- Completed a City-wide valve exercising project

Goals – FY 2020-21 and FY 2021-22

- Reduce the error rate of meter reads from 200-300 to 100 or less per month
- Move forward with design and construction of a 0.50 MG water storage tank
- Continue developing strategies for regular maintenance and replacement of key components of the City's water system
- Evaluate wells E5-W and E10-W for potential rehabilitation
- Install telemetry on the water tower and all water wells for automated communication

Assigned Personnel

Maintenance Worker 1 - 2

Budget

		2018	2019	Forecast 19/20	2021	2022
105	WATER FUND	1,397,454	1,397,454			
105.461.001.000	SALARIES - REGULAR	333,058.19	392,860.91	370100	415,200	415,200
105.461.002.000	SALARIES - TEMPORARY	3,147.56	25,394.15	28800	24,000	26,000
105.461.003.000	SALARIES - OVERTIME	6,018.55	8,901.13	11600	7,000	7,000
105.461.004.000	DISABILITY INSURANCE	.00	.00	0	-	-
105.461.005.000	RETIREMENT AND LIFE INSUR	136,040.69	139,172.52	131900	89,600	98,900
105.461.006.000	SOCIAL SECURITY-MEDICARE	5,980.97	7,307.26	7400	6,000	6,000
105.461.008.000	HEALTH INSURANCE	48,985.67	74,378.08	59000	77,700	85,800
105.461.009.000	WORKERS COMP (SELF INS)	48,241.00	120,269.00	68700	72,700	76,300
105.461.011.000	OFFICE EXPENSE	11,126.49	20,589.56	18900	13,000	14,000
105.461.012.000	SPECIAL DEPARTMENT EXPENSE	332.28	223.85	1600	300	300
105.461.012.001	SUPPLIES - FROM WELL TO HOME	19,058.21	102,951.19	93400	94,000	95,000
105.461.012.002	WATER WELLS	34,208.78	85,284.51	56400	56,400	57,000
105.461.012.003	METERS	32,158.55	36,500.58	31300	-	-
105.461.012.004	FIRE HYDRANTS	.00	.00	0	-	-
105.461.012.005	PIPE MAINTENANCE	1,085.09	.00	0	-	-
105.461.012.006	TRENCH REPAIR	.00	.00	0	-	-
105.461.013.000	OFFICE EQUIPMENT EXPENSE	1,077.30	2,097.82	1800	1,700	1,700
105.461.014.000	UNIFORMS	3,135.95	3,424.28	4100	3,500	3,500
105.461.016.000	TELEPHONE	11,688.40	12,330.47	11600	12,500	12,500
105.461.017.000	UTILITIES	144,470.78	147,714.16	120900	147,000	148,000
105.461.018.000	RENTS AND LEASES			0		
105.461.019.000	MAINT BLDGS, STRUCT & GRNDS	7,894.36	9,099.05	6500	7,500	7,500
105.461.020.000	MAINT & OPERATION OF VEHICLE	23,463.53	29,715.77	30500	25,000	25,000
105.461.021.000	PROFESSIONAL SERVICES	41,865.18	36,398.52	127900	82,000	83,000
105.461.021.004	AUDIT	4,976.07	4,871.38	12900	7,500	7,500
105.461.022.000	CONTRACTUAL SERVICES	33,465.70	51,346.58	51100	52,000	52,800
105.461.023.000	INSURANCE, BONDS & RETIREMEN	21,452.00	32,964.33	52400	46,400	50,700
105.461.024.000	MEMBERSHIPS AND DUES	2,403.01	3,376.13	3500	2,400	2,400
105.461.025.000	TRAVEL CONFERENCES & MEETING	256.85	1,147.95	700	1,200	1,300
105.461.026.000	TRAINING	187.50	593.24	400	500	600
105.461.033.000	PERSONNEL EXPENSES	6,187.13	1,236.25	3300	2,000	2,000
105.461.060.000	BAD DEBT	-	-			
105.461.071.000	UPGRADES	-	-			
105.461.071.001	USDA LOAN PAYMENT WATER	214,024.44	209,852.27	103,281.85		
105.461.071.002	DEBT INTEREST	66,031.24	59,346.91	42,881.98	208,999	200,466
105.461.071.003	WATER CAPITAL PROJECT	.00	16,824.95		-	
105.461.071.004	DEBT PRINCIPAL	.00	.00	96,172.85	243,808	253,965
105.461.072.000	SOFTWARE	-	-			
105.461.073.000	WATER CAPITAL PROJECT	.00	.00			
105.461.074.000	EQUIPMENT	44,379.96	1,832.36			
105.461.074.001	CAPITAL PROJECT ENGINEERING	.00	148,819.25			0
		1,314,401	1,794,824	1549036.68	1,699,907	1,734,431

Budget Highlights

- See Capital Improvement Plan for capital projects

Sewer 107

Purpose: To maintain the City's collection and sewage treatment facility to State standards.

Prior Budget Accomplishments

- Completed a utility rate study, Prop 218 process, and successfully implemented a 5-year schedule of rate increases
- Completed rebuild of all three wastewater influent pumps
- Developed additional plant drying beds, leading to lower residual disposal cost

Goals – FY 2020-21 and FY 2021-22

- Continue the lift station modernization and reliability program
- Install telemetry at the WWTP and all lift stations for automated communication
- Complete a comprehensive Sewer Master Plan update
- Construct concrete pad for sludge staging at the WWTP

Assigned Personnel

Maintenance Worker 1 - 2

Budget

		<u>2018</u>	<u>2019</u>	<u>Forecast 19/20</u>	2021	2022
107	SEWER FUND	1,536,160	1,536,160			
107.441.001.000	SALARIES - REGULAR	229,627.16	274,342.19		290,100	290,100
107.441.002.000	SALARIES - TEMPORARY	100.75	3,709.18		4,000	5,000
107.441.003.000	SALARIES - OVERTIME	7,140.52	7,380.42		-	-
107.441.004.000	DISABILITY INSURANCE	.00	.00		-	-
107.441.005.000	RETIREMENT AND LIFE INSUR	92,870.12	96,349.66		64,300	70,800
107.441.006.000	SOCIAL SECURITY-MEDICARE	4,336.82	4,061.03		4,200	4,200
107.441.008.000	HEALTH INSURANCE	35,229.00	48,811.00		50,800	56,100
107.441.009.000	WORKERS COMP (SELF INS)	3,470.00	78,927.00		47,500	49,900
107.441.011.000	OFFICE EXPENSE	9,213.04	14,891.87		9,200	9,200
107.441.012.000	SPECIAL DEPARTMENT EXPENSE	.00	29.00			
107.441.012.001	MAIN PLANT	69,101.34	105,194.67		86,500	86,500
107.441.012.002	LIFT STATIONS	15,816.67	20,926.73		15,100	15,100
107.441.012.003	TOOLS	.00	.00		0	0
107.441.012.004	STORM DRAIN PUMPS	.00	.00		0	0
107.441.012.005	PIPE MAINTENANCE	.00	3,455.00		5,200	5,200
107.441.012.006	TRENCH REPAIR	.00	.00		0	0
107.441.013.000	OFFICE EQUIPMENT EXPENSE	450.68	978.00		1,500	1,500
107.441.014.000	UNIFORMS	1,952.40	2,170.09		2,300	2,300
107.441.016.000	TELEPHONE	2,950.60	3,988.46		3,300	3,300
107.441.017.000	UTILITIES	100,616.31	102,646.60		103,000	104,000
107.441.019.000	MAINT BLDGS,STRUCT & GRNDS	11,460.54	10,049.64		20,000	20,000
107.441.020.000	MAINT & OPERATION OF VEHICLE	18,435.53	25,326.43		21,400	21,400
107.441.021.000	PROFESSIONAL & SPECIALIZED	15,040.01	19,830.99		20,000	20,000
107.441.021.004	AUDIT	3,593.83	3,518.22		5,700	5,700
107.441.022.000	CONTRACTUAL SERVICES	30,483.64	53,884.61		54,000	55,000
107.441.023.000	INSURANCE, BONDS & RETIREMNT	4,458.00	22,279.32		31,500	34,400
107.441.024.000	MEMBERSHIPS AND DUES	2,103.99	1,755.34		1,800	1,900
107.441.025.000	TRAVEL CONFERENCES & MEETING	162.98	1,116.58		900	900
107.441.026.000	TRAINING	392.50	322.26		200	200
107.441.033.000	PERSONNEL EXPENSE	5,596.29	757.51		700	700
107.441.060.000	BAD DEBT	-	-			
107.441.071.000	UPGRADES	13,610.14	.00		-	0
107.441.071.001	USDA LOAN PAYMENT	117,137.00	114,366.00		121,921	125,883
107.441.073.001	LAND		535,000			
107.441.074.000	EQUIPMENT		35,000			
107.441.075.001	TRANSFER TO VEHICLE RESERVE		8,000			
107.441.078.000	INTEREST EXPENSE	-	112967		109,129	105,167
		795,350	1,712,035		1,074,250	1,094,450

Budget Highlights

- Professional services increased due to the contract with Central Cal Waterworks, 107.441.021.000

SANITATION 106

Purpose: The City contracts with Mid Valley Disposal for its trash service.

Prior Budget Accomplishments

- Renegotiated the contract between the City and Mid Valley Disposal, clarifying roles and uses of monies generate by the rates.
- Revise franchise fee portion of the contract with Mid Valley to allow the City to cover operational costs in the fund

Goals – FY 2020-21 and FY 2021-22

- Look into contract update with Mid Valley or bid out if warranted

Assigned Personnel

None – portions of individuals time are allocated to this department – See Allocation Sheet

Budget

		<u>2018</u>	<u>2019</u>	<u>Forecast 19/20</u>	2021	2022
106	SANITATION FUND	1,112,290	1,112,290			
106.451.001.000	SALARIES - REGULAR	47,757.52	44,006.15		46,100	46,100
106.451.002.000	SALARIES - TEMPORARY	9.75	1,589.49		3,500	3,500
106.451.003.000	SALARIES - OVERTIME	96.28	162.80			-
106.451.004.000	DISABILITY INSURANCE				-	-
106.451.005.000	RETIREMENT AND LIFE INSUR	21,069.54	17,192.58		10,400	11,400
106.451.006.000	SOCIAL SECURITY-MEDICARE	822.37	726.95		700	700
106.451.008.000	HEALTH INSURANCE	8,155.00	6,862.00		7,200	7,900
106.451.009.000	WORKERS COMP (SELF INS)	8,031.00	11,096.00		6,700	7,100
106.451.011.000	OFFICE EXPENSE	7,848.39	14,306.25		12,000	12,500
106.451.012.000	SPECIAL DEPARTMENT EXPENSE	32,486.60	790.72		300	300
106.451.013.000	OFFICE EQUIPMENT EXPENSE	80.03	.00			
106.451.014.000	CLOTHING AND PERSONAL EXPENS	-	-			
106.451.015.000	ADVERTISING	.00	520.00			
106.451.016.000	TELEPHONE	354.58	370.46		300	300
106.451.017.000	UTILITIES	6,358.54	5,612.14		6,100	6,100
106.451.019.000	MAINT OF BLDGS STRUCT & GRND	132.50	120.00		100	100
106.451.021.000	PROFESSIONAL	3,489.96	390.33		200	200
106.451.021.004	AUDIT	3,317.38	3,247.59		4,600	4,600
106.451.022.000	CONTRACTUAL SERVICES	853,050.15	911,129.24		938,463	966,617
106.451.022.001	MAINTENANCE CONTRACTS	10,884.03	6,057.38		6,300	6,500
106.451.023.000	INSURANCE, BONDS & RETIREMNT	3,572.00	4,198.04		4,200	4,200
106.451.024.000	MEMBERSHIPS AND DUES	-	-			
106.451.025.000	TRAVEL CONFERENCES & MEETING	-	-			
106.451.026.000	TRAINING	-	-			
106.451.029.000	ALLEY REPAIR	43,190.00	.00		0	0
106.451.033.000	PERSONNEL EXPENSE	.00	75.00			
106.451.034.001	FRANCHISE GENERAL FUND	53,988.00	57,442.00		60,477	62,288
106.451.034.002	LEAF COLL/ST SWEEPING	53,988.00	57,442.00		60,477	62,288
106.451.072.000	SOFTWARE	-	-			
106.451.074.000	EQUIPMENT	-	-			
106.451.075.000	ADMINISTRATION	-	-			
106.451.076.000	TRANSFERS OUT	-	-			
106.451.077.000	DEPRECIATION	-	-			
		1,158,682	1,143,337		1,168,118	1,202,692

Budget Highlights

No significant changes

Housing Funds - CDBG 111, Housing 116, HOME 117, CDBG Grant 124

Purpose: The City is eligible for a number of different housing programs. The City in the past has provided housing assistance in the form of first-time home buyer 2nd loans and other programs administered through Housing and Community Development (HCD). Currently, the City has one active CDBG grant to be used for first-time homebuyer projects and rehabilitation projects, also, the City does have a substantial number of loans still being administered by the City. As these loans are repaid, the loan repayment or program income, may be used for additional housing programs. The City was awarded \$400,000 for a 2018 CDBG Grant, that is projected to be active in 2020.

Prior Budget Accomplishments

- Streamlined administration of the housing loans, reducing administrative costs by over half
- Authorize and execute CDBG Reuse Agreement with State
- Awarded \$400,000 2018 CDBG Grant for 1st time homebuyers and rehabilitation
- Contract renewed with Self-Help Enterprises for loan administration

Goals – FY 2020-21 and FY 2021-22

- With Self-Help Enterprises begin use of \$400,000 2018 CDBG Grant for 1st time homebuyers and rehabilitation
- Continue use of program income to administer approved programs and cover administrative costs

Assigned Personnel

None

Budget

Housing Funds

CDBG Program Income

111.501.026.000	Professional services	\$12,000	\$12,000
111.501.036.000	Loans	\$200,000	\$200,000
111.501.036.002	Activity Delivery	\$40,000	\$40,000

Housing

116.502.012.000	Professional services	\$10,000	\$10,000
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HOME Program Income

117.473.022.000	Professional services	\$10,000	\$10,000
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2018 CDBG Grant

124.504.051.000	2018 CDBG Grant Admin	\$40,000	
124.504.051.001	2018 CDBG Grant Activity	\$360,000	

Other Special Revenues

Purpose: The City has a number of smaller dedicated revenues that are tracked within a separate fund. These programs are as follows:

Storm Drain Impact Fee Fund – as development occurs, fees are paid into this fund to improve the City’s storm drain system for new development. Established to account for impact fees paid by developers for landscaped medians, signals, railroad crossing improvements, bike paths, public facilities, storm drain and parks. Within these funds, impact fees are held for the improvement of this above-named facilities. Funds are to be used only for the purpose for which the impact fee was collected.

CASp – The City collects fees from new development to improve accessibility of all structures in the City. 10% of the \$4 fee per permit is given to the State of California. The first priority is to spend the funds on the training and retention of CASps in order to meet the needs of the public in the jurisdiction. Remaining funds are to be spent on activities or programs that facilitate accessibility compliance.

COPS – This annual grant money is directed to supporting police activities. The City funds one police officer position from this fund as well as other essential police expenditures. In 2020/21 there is one more loan payment for the purchase of six police vehicles.

Donations – Donations given to the City are recorded and spent in this fund to show the donor their monies were used as intended.

Lighting and Landscape Maintenance Assessment Districts (LLMAD) – Exeter has 19 assessment districts in the community. Each of these districts have a planned use for assessments received as approved by the district property owners. This fund receives and expends money for landscape maintenance. Responsibility to fund the maintenance of the districts is on the property owners.

Prior Budget Accomplishments

- Reworked the annual assessment process, reducing administrative fees to the fund.

Goals – FY 2020-21 and FY 2021-22

- Develop plan to use CASp funds for Accessibility Improvements on City facilities

Assigned Personnel

None – portions of individuals time are allocated to this department – See Allocation Sheet

Budget

Misc. – Other Special Revenue Funds

CASp (Certified Access Specialist program)

135.000.022.000	Professional services	\$2,500	\$2,500
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COPS

137.421.001.000	SALARIES	\$65,660	\$66,317
137.421.003.000	SALARIES OT	\$3,000	\$3,000
137.421.004.000	DISABILITY INS	\$ -	\$ -
137.421.005.000	RETIREMENT	\$8,480	\$8,536
137.421.006.000	SOCIAL SEC - MEDI	\$952	\$962
137.421.008.000	HEALTH INSURANCE	\$13,800	\$14,400
137.421.012.000	SPECIAL DEPT	\$ -	\$ -
137.421.002.000	INTEREST	\$2,319	\$ -
137.421.004.000	PRINCI LOAN	\$73,512	\$ -

Donations

138.421.012.000	Donor directed purchases	\$10,000	\$10,000
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Landscape and Lighting Maintenance Assessment Districts (LLMAD)

140.000.022.000	Professional services	\$74,000	\$74,000
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Insurance Internal Service Fund 121

Purpose: The City in its various activities incurs liabilities. To manage this fiscal liability, the City purchases a number of different policies and works to mitigate the City's potential liabilities by actively reviewing its safety practices and educating its staff on safe practices.

Prior Budget Accomplishments

- Implemented a weekly risk review with all department heads
- Revived the City's Injury and Illness Prevention Plan
- Converted City's third-party administrator for Aetna Deductibles to EDSI

Goals – FY 2020-21 and FY 2021-22

- Consider implementing Employee Risk Management Authority (ERMA) program in the City
- Work to lower workers compensation claims
- Improve employee regulations in order to encourage a return to work

Assigned Personnel

None – portions of individuals time are allocated to this department – See Allocation Sheet

Internal Service Fund

Insurance

Budget

		2018	2019	Forecast 19/20	2021	2022
ACCOUNT	DESCRIPTION	6/30/2018	6/30/2019			
INSURANCE						
121.551.001.000	SALARIES - REGULAR	31,521.46	34,097.06	30,600	53,400	54,400
121.551.004.000	DISABILITY INSURANCE	.00	.00	300	-	0
121.551.005.000	RETIREMENT AND LIFE INSUR	4,540.71	10,535.23	6,400	11,900	13,100
121.551.006.000	SOCIAL SECURITY MEDICARE	909.04	611.17	400	800	800
121.551.007.000	UNEMPLOYMENT INSURANCE	21,032.00	9,810.00	-	-	0
121.551.008.000	HEALTH INSURANCE	.00	.00	2,900	8,900	9,900
121.551.009.000	WORKERS COMP (SELF INS)	.00	.00	-	900	900
121.551.012.000	SPECIAL DEPT EXPENSE	.00	8,050.00		10,000	10,000
121.551.023.000	INSURANCE	.00	189.00	-	300	300
121.551.023.001	DISABILITY,LIFE,DEPENDENT	22,088.24	25,936.32	35,100	35,100	35,100
121.551.023.002	HEALTH INS &10000 LIFE	408,058.84	446,778.27	421,200	440,800	486,400
121.551.023.003	WORKERS COMPENSATION	332,005.00	345,661.00	375,300	269,814	277,620
121.551.023.004	LIABILITY INSURANCE	150,556.00	136,458.00	174,400	202,900	221,200
121.551.023.005	DENTAL/VISION	49,679.49	48,447.37	60,000	61,200	61,200
121.551.024.000	MEMBERSHIPS AND DUES	.00	150.00		200	200
					1,096,214	1,171,120

General Fund (104)
2020/2021, 2021/2022 and Future Years - Capital Improvement Program

From discretionary revenues collected from the General Fund, this sheet assumes a zero cash balance for capital projects. The amount from this summary will be added into General Fund budget along with operating budgets and compared to budgeted revenues and presented in a General Fund Summary. 25% reserve goal is measured by how much unrestricted fund balance is in the General Fund, only select emergency essential purchases will be done if below this reserve

#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	Beginning Cash Set Aside for Capital Projects		-	-	-	-	-	-	-
	Contribution from General Fund			45,000					
	Grant/Other Funding			120,831	55,000				
	Capital Expenditures		-	(165,831)	(55,000)	-	-	-	-
	Total Resources to carryforward		-	-	-	-	-	-	-
	Total Deferred Projects (unable to fund)		-	518,650	283,900	338,900	338,900	338,900	338,900
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
1	COPS Fund: 20/21, Final Payment on 6 vehicles financed, Replacement Police Vehicles, (21/22) - Unit 466 Ford Expedition (Contingent on TCOE grant funding for police officer), 2008/109,484 miles, Future Years - Unit 459 Ford Crown Vic, 2005/101,339 miles	137.421.074.041		75,831	55,000				
2	Police: Radio Replacement, contingent on partial Homeland federal grant funding of \$45,000 or 50% of cost for 30 units, \$90,000 Total Cost	104.421.074.002		90,000					
	DEFERRED PROJECTS								
3	Vehicle Diagnostic Scanner (General Fund 75%, Water - 12.5%, Sewer - 12.5%)			9,000					
4	Fire Facility Repair and Maintenance (Maintenance - \$10,600, One-Time Repairs - \$17,000)			27,600	10,600	10,600	10,600	10,600	10,600
5	City Hall Facility Repairs and Maintenance (Maintenance - \$3,000, One-Time Repairs \$3,300)			6,300	3,000	3,000	3,000	3,000	3,000
6	Police/Admin Facility Repairs and Maintenance (Maintenance \$21,800, One-Time Repairs \$106,700)			128,500	21,800	21,800	21,800	21,800	21,800
7	Carnegie Facility Repairs and Maintenance (Maintenance \$6,500, One-Time Repairs \$10,000)			16,500	6,500	6,500	6,500	6,500	6,500
8	Corp Yard Facility Repairs and Maintenance (Maintenance - \$12,000, One-Time Repairs \$33,750)			45,750	12,000	12,000	12,000	12,000	12,000

#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
9	Replacement Police Vehicles			110,000	55,000	110,000	110,000	110,000	110,000
10	Alley Rehabilitation			100,000	100,000	100,000	100,000	100,000	100,000
11	Fire Engine			75,000	75,000	75,000	75,000	75,000	75,000
	Total Capital Projects		-	165,831	55,000	-	-	-	-
	Total Deferred Capital Projects		-	518,650	283,900	338,900	338,900	338,900	338,900

Water Fund (105)												
2020/2021, 2021/2022 and Future Years - Capital Improvement Program												
These are fees collected from customers for use and distribution of water. Fees collected are restricted to support operations, capital and debt service for the City's water system.												
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Planning Years		
										2021/22	2022/23	2023/24
	Beginning Cash Available for Capital Projects		400,000	639,496	500,995	484,996	479,148	353,487	794,096			
	Rates and Fees from services provided		1,729,195	1,979,573	2,273,432	2,611,590	3,000,718	3,045,740	3,092,112			
	Capital \$1 charge from billing		40,000	45,000	45,000	45,000	45,000	45,000	45,000			
	Grant/Other Funding											
	Operations and Maintenance Expenditures		(1,310,699)	(1,247,100)	(1,280,000)	(1,335,238)	(1,358,348)	(1,399,098)	(1,441,071)			
	Debt Service		(79,000)	(452,807)	(454,431)	(455,000)	(455,000)	(455,000)	(455,000)			
	Capital Expenditures		(140,000)	(463,167)	(600,000)	(872,200)	(1,358,032)	(796,032)	(1,231,032)			
	Total Resources Available for Projects		639,496	500,995	484,996	479,148	353,487	794,096	804,105			
	1.15 minimum debt service coverage			1.62	2.19	2.81	3.61	3.62	3.63			
	25% Reserve		432,299	494,893	568,358	652,898	750,180	761,435	773,028			
	Meet Reserve Goal?		Yes	Yes	No	No	No	Yes	Yes			
	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26			
	CAPITAL IMPROVEMENTS											
	0.50 MG Water Storage Tank and Booster Pump at Dobson Field, CE - \$150,000 20/21, CON \$1,350,000											
1	12/23 (Water - 63%, Impact - 37%)	105.461.080.003		150,000	300,000	500,000						
	Telemetry for automated communication with the											
2	Water system	105.461.080.004		50,000								
3	Well E6-W Evaluation/Rehab	105.461.080.005		115,000								
4	Well E5-W Evaluation/Rehab					115,000						
5	Well E10-W Evaluation/Rehab							115,000				
	VEHICLE/EQUIPMENT REPLACEMENT											
6	Backhoe (50% - Streets, 50% - Water Fund)	105.461.074.006	50,000									
	Vehicle Replacement: Utility Truck (Unit #071, 2007 Ford F150, 100k+ miles - 20/21, 2010 F250 Propane Truck Replacement - 20/21, 2010 F350 Propane Truck Replacement 21/22 and 2002 F350 Diesel Truck Replacement 22/23 (Water, Sewer, Gas - 33%)	105.461.074.007 105.461.074.008		31,667	15,000	15,000	33,862	33,862				
7												33,862

#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
8	Annual Equipment Replacement						62,170	62,170	62,170
	Vehicle Diagnostic Scanner (General Fund 75%, Water - 12.5%, Sewer - 12.5%), Contingent on General Fund Appropriation			1,500					
	REGULAR MAINTENANCE								
10	Pipe Repair (Contractor Repairs) (75% Water, 25% Sewer), \$100K on call	105.461.080.009		75,000	75,000	75,000	75,000	75,000	75,000
11	Water Valve Exercising	105.461.080.010			30,000		30,000		30,000
12	Water Well Maintenance					67,200	84,000	84,000	84,000
	REGULAR REPLACEMENT								
13	Future Well Pump/Motor Replacement					60,000	80,000	80,000	80,000
14	Well Replacement								550,000
15	Water Main Line Replacement						650,000		
16	Valve Replacement Project	105.461.080.011	90,000		90,000		90,000		90,000
17	Water Service Line Replacement						120,000	120,000	
	Water Meter/Register/Meter Transmitting Units (MTUs) Replacements (Approximately 30/60/120 annual)	105.461.080.012		40,000	40,000	40,000	40,000	40,000	40,000
19	Fire Hydrants (12 needed, future years to be determined)	105.461.080.013			50,000				
20	Pipe Replacement						93,000	186,000	186,000
	Total Capital Projects		140,000	463,167	872,200	1,358,032	796,032	1,231,032	

Water Impact Fee Fund (105)												
2020/2021, 2021/2022 and Future Years - Capital Improvement Program												
Water Impact Fees												
Revenues are collected from impact fee rates adopted in February 2008. The fee is based on equivalent dwelling unit (EDU) ratios for water supply and distribution per unit of measure. This funding is restricted for Well upgrade projects. (25% Reserve is not planned for in this fund as funds are used primarily to plan and construct capital projects)												
										Planning Years		
		Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26				
	Beginning Cash Available for Capital Projects	566,000	566,000	591,000	66,000	91,000	116,000	141,000				
	Impact Fees		25,000	25,000	25,000	25,000	25,000	25,000				
	Grant/Other Funding											
	Capital Expenditures	-	-	(550,000)	-	-	-	-				
	Total Resources Available for Projects	566,000	591,000	66,000	91,000	116,000	141,000	166,000				
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26			
1	0.50 MG Water Storage Tank and Booster Pump at Dobson Field (Water - 63%, Impact - 37%) CON	105.461.080.003			550,000							
2												
3												
4												
5												
	Total Capital Projects		-	-	550,000	-	-	-	-			

Sewer (107)

2020/2021, 2021/2022 and Future Years - Capital Improvement Program

These are fees collected from customers for use and collection of wastewater and storm water. Fees collected are restricted to support operations, capital and debt service for the City's sewer system and storm drain system.

#	Project Description	Project #	Meet Reserve Goal?	Prior	Planning Years					
					2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	Beginning Cash Available for Capital Projects			33,000	244,405	239,140	449,569	556,680	1,129,934	1,842,302
	Rates and Fees from services provided			1,188,405	1,409,611	1,672,127	1,983,670	2,353,393	2,423,995	2,496,715
	Grant/Other Funding									
	Operations and Maintenance Expenditures			(907,000)	(843,200)	(863,400)	(889,302)	(915,981)	(943,460)	(971,764)
	Debt Service			(70,000)	(228,746)	(229,285)	(229,494)	(229,595)	(228,604)	(229,505)
	Capital Expenditures			-	(342,930)	(369,013)	(757,763)	(634,563)	(539,563)	(1,039,563)
	Total Resources Available for Projects			244,405	239,140	449,569	556,680	1,129,934	1,842,302	2,098,184
	1. 15 minimum debt service coverage				2.48	3.53	4.77	6.26	6.48	6.64
	25% Reserve			297,101	352,403	418,032	495,918	588,348	605,999	624,179
	Meet Reserve Goal?			No	No	Yes	Yes	Yes	Yes	Yes
#	Project Description	Project #		Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	CAPITAL IMPROVEMENTS									
1	Cement Pad for Sludge Staging at WWTP	107.441.080.014			15,000					
	Telemetry for automated communication with the									
2	Sewer system	107.441.080.004			60,000					
	Sanitary Sewer Master Plan Update (50%- Sewer									
3	Fund, 50% - Sewer Impact Fund)	107.441.080.015			75,000					
4										
	VEHICLE/EQUIPMENT REPLACEMENT									
	Utility Truck (Unit #071, 2007 Ford F150, 100k+ miles									
	- 20/21, 2010 F250 Propane Truck Replacement -									
	20/21, 2010 F350 Propane Truck Replacement 21/22									
	and 2002 F350 Diesel Truck Replacement 22/23									
5	(Water, Sewer, Gas - 33%)	107.441.074.007 107.441.074.008			31,667	15,000	15,000	68,900	68,900	68,900
6	Backhoe							95,000		
	Vehicle Diagnostic Scanner (General Fund 75%,									
	Water - 12.5%, Sewer - 12.5%), Contingent on									
	General Fund Appropriation									
	2004 Vac Truck Retrofit (20/21), Replacement									
8	(22/23)	107.074.074.016			20,000		350,000			

#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	REGULAR MAINTENANCE								
9	WWTP Maintenance	107.441.080.017			66,750	66,750	66,750	66,750	66,750
10	Sewer Main Maintenance	107.441.080.018			70,000	70,000	70,000	70,000	70,000
11	Sewer Clean Out Maintenance	107.441.080.019		13,125	13,125	13,125	13,125	13,125	13,125
12	Lift Station Maintenance for 8 citywide (Panel inspection/service, contractors cleaned/serviced)	107.441.080.020		13,200	13,200	13,200	13,200	13,200	13,200
13	Vehicle Maintenance repairs over \$10k			13,438	13,438	13,438	13,438	13,438	13,438
	REGULAR REPLACEMENT								
14	Sewer Main Replacement (location to be determined after Master Plan completed)	107.441.080.021			70,948	106,421	141,895	141,895	641,895
15	Manhole and Sewer Cleanout Replacement (as needed)	107.441.080.022			6,553	9,829	13,105	13,105	13,105
16	Lift Station Replacement for 8 citywide (Prior Year - Industrial Lift Station 19/20, Visalia Road Lift Station 20/21 with Visalia Road Construction, Lenox Station 21/22, Quince Station 22/23)	107.441.080.023		75,000	75,000	75,000	40,350	40,350	40,350
17	Pipe Repair (Contractor Repairs) (75% Water, 25% Sewer), \$100k On Call	107.441.080.024		25,000	25,000	25,000	25,000	25,000	25,000
18	Wastewater Treatment Plant (Designated Fund Balance)						73,800	73,800	73,800
19									
	Total Capital Projects		-	342,930	369,013	757,763	634,563	539,563	1,039,563

Sewer Impact Fee Fund (107)												
2020/2021, 2021/2022 and Future Years - Capital Improvement Program												
Revenues are collected from impact fee rates adopted in February 2008. This funding is restricted towards improvements to the system due to increased capacity from new development. (25% Reserve is not planned for in this fund as funds are used primarily to plan and construct capital projects)												
										Planning Years		
		Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26				
	Beginning Cash Available for Capital Projects	80,116	80,116	7,116	9,116	11,116	13,116	15,116				
	Impact Fees		2,000	2,000	2,000	2,000	2,000	2,000				
	Grant/Other Funding											
	Capital Expenditures	-	(75,000)	-	-	-	-	-				
	Total Resources Available for Projects	80,116	7,116	9,116	11,116	13,116	15,116	17,116				
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26			
1	Sanitary Sewer Master Plan Update (50%- Sewer Fund, 50% - Sewer Impact Fund)	107.441.080.015		75,000								
2												
3												
4												
5												
	Total Capital Projects	-	75,000	-	-	-	-	-	-			

Storm Drain Impact Fee Fund (120)												
2020/2021, 2021/2022 and Future Years - Capital Improvement Program												
Revenues are collected from impact fee rates adopted in February 2008. This funding is restricted towards improvements to the system due to increased capacity from new development. (25% Reserve is not planned for in this fund as funds are used primarily to plan and construct capital projects)												
										Planning Years		
		Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26				
	Beginning Cash Available for Capital Projects	80,447	80,447	6,447	7,447	8,447	9,447	10,447				
	Impact Fees		1,000	1,000	1,000	1,000	1,000	1,000				
	Grant/Other Funding											
	Capital Expenditures	-	(75,000)	-	-	-	-	-				
	Total Resources Available for Projects	80,447	6,447	7,447	8,447	9,447	10,447	11,447				
#	Project Description	Project #	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26				
1	Storm Drain Master Plan Update (50% of costs), done with Sanitary Sewer Master Plan	120.541.080.015	75,000									
2												
3												
4												
5												
	Total Capital Projects	-	75,000	-	-	-	-	-				

Measure R Fund (131)												
2020/2021, 2021/2022 and Future Years - Capital Improvement Program												
This fund receives monies from the local portion of the Measure R ½ cent Transportation Sales Tax approved by voters of Tulare County in November of 2006. Local agencies collectively receive 1/3 of all Measure R, with other monies from specific voter approved projects revenues for local projects. These funds are to be expended in accordance with the Measure R expenditure plan as administered by the Tulare County Transportation Authority (TCTA). (25% Reserve is not planned for in this fund as the Street Division is housed in the General Fund and funds are used primarily to construct capital projects)												
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Planning Years		
										2020/21	2021/22	2022/23
	Beginning Cash Available for Capital Projects		1,004,000	949,000	233,750	64,473	85,317	111,436	92,989			
	Revenues		195,000	165,750	170,723	175,844	181,120	186,553	192,150			
	Grant/Other Funding		225,113	5,789,300	2,000,000							
	Operations and Maintenance Expenditures and Transfer Out		-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)			(5,000)
	Capital Expenditures		(475,113)	(6,665,300)	(2,335,000)	(150,000)	(150,000)	(200,000)	(200,000)			(200,000)
	Total Resources Available for Projects		949,000	233,750	64,473	85,317	111,436	92,989	80,139			
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26			
	Palm Street Dig Out/Replacement, \$1.3 million CON, \$300k CE (\$1,100,000 MR/\$750,000 STP),											
1	Additional one time funds from federal STP	131.497.080.025	250,000	1,626,000								
2	Visalia Road Phase 1 (Measure R Regional one time funding)	131.497.080.026	161,473	5,039,300								
3	Belmont Trail (one time funding from Measure R Air Quality and CMAQ)		63,641									
	Rocky Hill Drive and Firebaugh Avenue (east of SR 65 to City Limits), joint project with County (County lead), one time funds from Measure R Regional	131.497.080.027			2,000,000							
4	Firebaugh Asphalt Overlay, SR 65 to Belmont (20/21 - Design, 21/22 - CON), \$2 million Total				185,000							
5	(Transportation, Measure R, RMRA)	131.497.080.028										
6	Cape Seal (various locations in the City)	131.497.080.034			150,000	150,000	150,000	200,000	200,000			
7												
	Total Capital Projects		475,113	6,665,300	2,335,000	150,000	150,000	200,000	200,000			

Transportation (113)												
2020/2021, 2021/2022 and Future Years - Capital Improvement Program												
Local Transportation Funds (LTF) for street purposes and Street grants (25% Reserve is not planned for in this fund as the Street Division is housed in the General Fund and funds are used primarily to construct capital projects)												
#	Project Description	Project #	Prior	Planning Years								
				2020/21	2021/22	2022/23	2023/24	2024/25	2025/26			
	Beginning Cash Available for Capital Projects		1,180,000	1,430,000	41,357	(126,303)	(284,142)	(431,866)				
	Revenues		325,000	308,550	327,341	337,161	347,276	357,694				
	Grant/Other Funding											
	Operations and Maintenance Expenditures and Transfer Out		(75,000)	(204,000)	(204,000)	(204,000)	(204,000)	(204,000)	(204,000)			
	Capital Expenditures		-	(441,000)	(291,000)	(291,000)	(291,000)	(291,000)	(291,000)			
	Total Resources Available for Projects		1,430,000	1,093,550	41,357	(126,303)	(284,142)	(431,866)	(569,172)			
	Total Deferred Projects (Not able to fund)		-	450,000	525,000	1,050,000	1,400,000	1,300,000				
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26			
	CONSTRUCTION											
1	Railroad Crossings (various City locations)	113.495.080.040		50,000	50,000	50,000	50,000	50,000	50,000			
	Firebaugh Asphalt Overlay, SR 65 to Belmont (20/21 - Design, 21/22 - CON), \$2 million Total											
2	(Transportation, Measure R, RMRA)	113.495.080.028		150,000	1,000,000							
	MAINTENANCE											
3	Crack Sealing	113.495.080.029		50,000	50,000	50,000	50,000	50,000	50,000			
4	Reclamite	113.495.080.030		50,000	50,000	50,000	50,000	50,000	50,000			
5	Thin Skin Patching	113.495.080.031		75,000		75,000	75,000	75,000	75,000			
6	Pot Hole Patching	113.495.080.032		10,000	10,000	10,000	10,000	10,000	10,000			
7	Pavement Survey (Approx. \$30k every 5 years)	113.495.080.033		6,000	6,000	6,000	6,000	6,000	6,000			
8	Cape Seal	113.495.080.034		50,000		50,000	50,000	50,000	50,000			

#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	DEFERRED								
9	Belmont Asphalt Overlay, Glaze to Visalia Rd. and Meadow north to railroad (Deferred)					75,000	500,000		
10	Glaze Asphalt Overlay, SR65 to Belmont (Deferred)						100,000	850,000	
11	Chestnut Asphalt Overlay, SR65 to Belmont (Deferred)							100,000	850,000
12	Cape Seal			100,000	100,000	100,000	100,000	100,000	100,000
13	Asphalt Overlays			300,000	300,000	300,000	300,000	300,000	300,000
14	Railroad Crossings (various City locations)			50,000	50,000	50,000	50,000	50,000	50,000
	Total Deferred Projects			450,000	450,000	525,000	1,050,000	1,400,000	1,300,000
	Total Capital Projects		-	441,000	1,166,000	291,000	291,000	291,000	291,000

Gas Tax Fund (109)
2020/2021, 2021/2022 and Future Years - Capital Improvement Program

This fund includes monies derived from Sections 2103, 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code. These revenues come from special taxes (excise taxes) on the sale of transportation fuels which are levied in addition to the state sales tax. Allocations are generally distributed on the basis of population and registered vehicles. This fund also receives money from the State Highway Fund that is distributed to each region based on population and road miles. Funds are to be used only for construction, improvements and maintenance of streets and roads. (25% Reserve is not planned for in this fund as the Street Division is housed in the General Fund and funds are used primarily to construct capital projects)

#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	Beginning Cash Available for Capital Projects		256,700	183,500	122,850	74,213	52,798	38,823	12,510
	Revenues		275,000	233,750	240,763	247,985	255,425	263,088	270,980
	Grant/Other Funding								
	Operations and Maintenance Expenditures and Transfer Out		(298,200)	(206,400)	(206,400)	(206,400)	(206,400)	(206,400)	(206,400)
	Capital Expenditures		(50,000)	(88,000)	(83,000)	(63,000)	(63,000)	(83,000)	(63,000)
	Total Resources Available for Projects		183,500	122,850	74,213	52,798	38,823	12,510	14,091
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
1	VEHICLE/EQUIPMENT REPLACEMENT								
2	Street Fleet and Equipment Replacement	109.491.074.035		43,000	43,000	43,000	43,000	43,000	43,000
3	Backhoe (50% - Streets, 50% - Water Fund)	109.491.074.006	50,000						
	Street Maintenance								
	Pavement Striping/Stenciling (Crosswalks/Stenciling thermoplastic every year, Long striping every 3 years)	109.491.080.036		10,000	30,000	10,000	10,000	30,000	10,000
5	Street Sign Replacement	109.491.080.037		10,000	10,000	10,000	10,000	10,000	10,000
6	Downtown Lightpole Rehab - LED Conversion (Streets)	109.491.080.038		25,000					
7									
	Total Capital Projects		50,000	88,000	83,000	63,000	63,000	83,000	63,000

**Road Maintenance and Rehabilitation Account Fund (RMRA) (136)
2020/2021, 2021/2022 and Future Years - Capital Improvement Program**

Portion of gas tax revenue allocated to cities on an annual basis to be used for street maintenance and rehabilitation as authorized by City Council and reported to the State Controller's Office. (25% Reserve is not planned for in this fund as the Street Division is housed in the General Fund and funds are used primarily to construct capital projects)

	Prior	Planning Years							
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26		
Beginning Cash Available for Capital Projects	272,700	217,700	133,450	54,173	5,017	11,136	22,689		
Revenues	195,000	165,750	170,723	175,844	181,120	186,553	192,150		
Grant/Other Funding									
Operations and Maintenance Expenditures	-	-	-	-	-	-	-		
Capital Expenditures	(250,000)	(250,000)	(250,000)	(225,000)	(175,000)	(175,000)	(190,000)		
Total Resources Available for Projects	217,700	133,450	54,173	5,017	11,136	22,689	24,839		
#	Project Description	Project #	Prior	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
1	Downtown Road Pavement Preservation and Stripping	136.421.080.039	250,000						
2	Firebaugh Asphalt Overlay, SR 65 to Belmont (20/21 - Design, 21/22 - CON), \$2 million Total (Transportation, Measure R, RMRA)	136.421.080.028		250,000	250,000	165,000			
3	Road Pavement Preservation and Stripping (Future 3 years other areas of the City as determined by					60,000	175,000	175,000	190,000
4									
5									
	Total Capital Projects		250,000	250,000	250,000	225,000	175,000	175,000	190,000

Salary Schedule (as of 6/23/2020)

Miscellaneous Classifications	Step A	Step B	Step C	Step D	Step E	Step PATTERN
FY 2020-2021						
City Administrator	11,186	11,775	12,265	12,776	13,309	5,4,4,4
Finance Director	7,400	7,789	8,199	8,631	9,085	5*
Community Services Director	6,739	7,094	7,467	7,860	8,274	5*
Public Works Director	6,875	7,237	7,618	8,019	8,441	5*
City Clerk/Human Resources Manager	6,198	6,524	6,867	7,229	7,609	5*
Deputy City Clerk/Personnel Officer	5,114	5,384	5,667	5,965	6,279	5*
Operations Manager	5,436	5,722	6,023	6,340	6,674	5*
Chief Operator	4,596	4,838	5,093	5,361	5,643	5*
Operator II, Water/Wastewater	4,168	4,388	4,619	4,862	5,118	5*
Operator I, Water/Wastewater	3,955	4,163	4,383	4,613	4,856	5*
Maintenance Person III	3,767	3,965	4,174	4,394	4,625	5*
Maintenance Person II	3,456	3,638	3,829	4,031	4,243	5*
Maintenance I	3,083	3,246	3,416	3,596	3,785	5*
Mechanic II	3,757	3,955	4,163	4,382	4,613	5*
Financial Analyst	5,114	5,384	5,667	5,965	6,279	5*
Accounting Assistant	3,240	3,410	3,590	3,779	3,977	5*
Administrative Assistant	3,240	3,410	3,590	3,779	3,977	5*
Office Assistant	2,799	2,946	3,101	3,264	3,436	5*
Senior Clerk Dispatcher	3,626	3,817	4,018	4,229	4,452	5*
Clerk Dispatcher	3,195	3,363	3,540	3,727	3,923	5*
Recreation Supervisor	3,626	3,817	4,018	4,229	4,452	5*
Recreation Leader	2,799	2,946	3,101	3,264	3,436	5*
Animal Control/Code Enforcement	3,152	3,318	3,493	3,677	3,870	5*
All salaries shown are monthly amounts.						
Police Classifications						
Chief of Police	8,556	8,983	9,343	9,717	10,105	5,4,4,4
Lieutenant	7,177	7,536	7,837	8,151	8,477	5,4,4,4
Sergeant	5,691	5,976	6,274	6,588	6,918	*5
Police Officer	4,459	4,682	4,916	5,162	5,420	*5
E-Step Police Officer is the benchmark position upon which linked formulas are based.						

The most current salary schedule may be viewed at <https://cityofexeter.com/>

Hourly Position Salary Schedule By Calendar Year

Hourly Pay Ranges

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Recreation Assistant	\$13.00	\$14.00	\$15.00
Sport Official	\$13.00	\$14.00	\$15.00
Maintenance	\$13.00	\$14.00	\$15.00
Office/Administrative I	\$13.00	\$14.00	\$15.00
Office/Administrative II	\$15.00	\$16.00	\$17.00
Police Reserve	\$19.00	\$19.00	\$19.00

Personnel Allocations

Personnel Allocation		General Fund										Total			
Name	Dept	Pos	Admin	Fin	General Government	Police	Streets	Rec.	Parks	Ins	General Fund	Water	Sewer	Refuse	Total
Ennis	Adm	City Administrator	0.30				0.08			0.09	0.47	0.25	0.25	0.03	1.00
Brito	Adm	Office Assistant	0.15		0.20					0.25	0.60	0.25	0.15		1.00
Oneal, S	Adm	HR/City Clerk	0.15		0.20					0.25	0.60	0.25	0.15		1.00
Arroyo, M	PW	Administrative Asst.					0.15				0.15	0.45	0.40		1.00
Aldridge, G	PW	Maintenance Worker					0.35				0.35	0.40	0.20	0.05	1.00
Espinola, D	PW	Operations Manager			0.10		0.20				0.30	0.40	0.25	0.05	1.00
Huggins, K	PW	Mechanic			0.20						0.40	0.30	0.30		1.00
Millian, M	PW	Maintenance Worker					0.10				0.10	0.75	0.15		1.00
Miller, J	PW	Maintenance Worker					0.10				0.10	0.75	0.15		1.00
Qualls, D	PW	Public Works Director					0.30				0.30	0.35	0.25	0.10	1.00
Quiroz, P	PW	Maintenance Worker					0.05	0.20			0.25	0.38	0.38		1.00
Cabrera	PW	Maintenance Worker					0.15				0.15	0.43	0.42		1.00
Ramirez	PW	Maintenance Worker					0.50				0.50	0.45	0.05		1.00
Tavarez, C	Fin	Finance Director		0.25						0.08	0.43	0.27	0.26	0.04	1.00
Carter, A	Rec	Recreation Leader			0.10			0.65	0.05		0.80	0.08	0.08	0.05	1.00
See, E	Fin	Financial Analyst		0.15						0.05	0.30	0.30	0.30	0.10	1.00
Ibarra, M	Fin	Accounting Assistant			0.30						0.30	0.30	0.30	0.10	1.00
Hernandez, X	Fin	Accounting Assistant			0.30						0.30	0.30	0.30	0.10	1.00
Wachter, L	Rec	Recreation Supervisor			0.05			0.75	0.05	0.05	0.90	0.05	0.05		1.00
Police Personnel						18.50					18.50				18.50
Total			0.60	0.40	1.15	18.80	2.38	1.40	0.30	0.77	25.80	6.70	4.38	0.62	37.50
			1.6%	1.1%	3.1%	50.1%	6.3%	3.7%	0.8%	2.1%	68.8%	17.9%	11.7%	1.7%	100.0%
Police Personnel															
Chief		1													
Lieutenant		1													
Sargeant		3													
Detective		2													
Police Officer		10													
Office Assistant (1/2)		0.5													
Sr. Clerk Dispatcher		1													
		18.5													

Budget Resolution

RESOLUTION 2020-29

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EXETER ADOPTING APPROPRIATION LEVELS FOR ALL FUNDS FOR FISCAL YEARS 2020/2021 AND 2021/2022 AND RE-APPROPRIATING CERTAIN CAPITAL PROJECTS AND OPERATING FUNDS WHICH DO NOT MEET THE CRITERIA TO BE ENCUMBERED OR DESIGNATED FROM PRIOR YEARS

WHEREAS, the City of Exeter City Council held a public hearing on June 9, 2020 on the proposed budget for the City of Exeter for the 2020-21 and 2021-22 fiscal year; and,

WHEREAS, the re-appropriation of certain capital projects and operating funds that are encumbered or designated from prior years is necessary; and,

WHEREAS, authorization from the City Council is necessary for:

1. The City Administrator to transfer appropriations within fund budgets including salary and capital accounts and staff levels, provided, however, that the total appropriations are not increased thereby.
2. The Finance Director to transfer appropriations among the items within departmental budgets, except for salary and capital accounts.
3. Staff to transfer or lend monies from one fund to another as specified in the budget document.

WHEREAS, the approval of the Capital Improvement Program for 2020-21 and 2021-22 and in concept the planning out to 2025-26, as part of the multi-year budget is necessary.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Exeter that the budget for the 2020-21 fiscal year totaling \$18,190,200 and 2021-22 fiscal year totaling \$16,005,820 be approved.

BE IT FURTHER RESOLVED THAT:

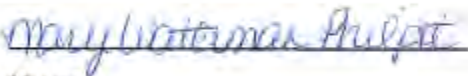
1. The City Administrator is authorized to transfer appropriations within fund budgets including salary and capital accounts and staff levels, provided, however, that the total appropriations are not increased thereby.
2. The Finance Director is authorized to transfer appropriations among the items within departmental budgets, except for salary and capital accounts.
3. Staff is authorized to transfer or lend monies from one fund to another as specified in the budget document.

BE IT FURTHER RESOLVED by the City Council of the City of Exeter that for all funds, for capital projects and/or operating funds that are encumbered or designated from prior years be re-appropriated.

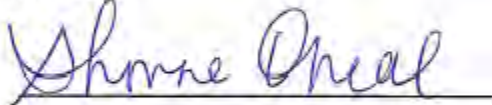
BE IT FURTHER RESOLVED by the City Council of the City of Exeter that any currently active capital projects and operating funds that do not meet the criteria to be encumbered or designated, be re-appropriated.

Passed, approved, and adopted this 23rd day of JUNE 2020, by the following vote:

AYES: Alves; Hills; Sally; and Waterman-Philpot
NOES: n/a
ABSTAIN: n/a
ABSENT: n/a


Mayor

ATTEST:


City Clerk

Significant Financial Policies

The City of Exeter strives for a stable financial environment in order to maintain continuity in operations. To that end, the City of Exeter strives to do the following in managing its finances:

1. **Balanced Budget.** The City will adopt a budget where ongoing revenues support ongoing expenses. If a budget is proposed that does not meet this criterion, it shall be noted in the budget's adoption and a method to resolve this unsustainable budget will be stated.
2. **Budget Reserve.** The City recognizes that revenues will fluctuate. As a result, the City will seek to have an uncommitted reserve for all operating funds of at least 25% of expenses. The funding of this reserve usually will come from revenues in excess of expenditures or one-time revenues. If the City's reserve falls below the 25% objective, it shall be noted in the budget's adoption and a method to regain that level of reserve will be recommended.
3. **One-time and Unpredictable Revenues:** Large one-time or unpredictable revenues (more than \$50,000) will only be used for one-time expenditures such as reserves, capital projects or specified length programs.
4. **Enterprise Rates.** Enterprises will set their rates at a level to recover operating cost, fund an adequate reserve and maintain the City's capital infrastructure.
5. **Investment Policy.** The City will maintain and annual review its investment policy to assure that proper controls are in place to assure the safety and liquidity of the City's cash assets.
6. **Debt Management.** The City will use debt sparingly and not to fund operating needs. Debt amortization will be no longer than the useful life of the asset.
7. **Annual Audit.** To assure accountability and transparency, the City will annually conduct a financial audit.

Insurance in Force

Fiscal Year 2019/2020						(projected)
<u>Policy</u>	<u>Provider</u>	<u>Limits</u>		<u>Deductible</u>		<u>Premium or Cost</u> <u>FY 20/21</u>
Liability	CSJVRMA	1,000,000		\$25,000		108,582
	CARMA - Excess	excess \$9,000,000				
Workers Compensation	CSJVRMA	Statutory		\$50,000		208,204
		Retrospective Adjustment				5,000
Property	CSJVRMA	Limit				
	Alliant	\$27,877,383		\$25,000		45,493
Auto	CSJVRMA	Vehicle Value		\$2,000		21,538
Crime	Alliant	Limit				1,200
<u>Employee Benefits</u>						
Health	Aetna High Deductible		Deduct.	500	1,000	330,000
	EDIS Deductible Bill Pay		Max Out Pocket	2,800	5,600	66,000
	EDIS Monthly Fee		Per Employee	\$30 (p/mo)		10,500
	Employee Contributions					(100,000) est
			<u>Limits</u>	<u>Single</u>	<u>Family</u>	
Vision/Dental	Principal Life Insurance: VSP/Principal Dental					60,000 est
Employee Assistance Program	CSJVRMA					994
Disability Insurance						
- Short Term	City of Exeter	Standard				5,400
- Long Term	Miscellaneous	Standard				12,840
	Police	CLEA (Command Staff, EPOA is self-pay)				600
Life Insurance	Standard @ \$100,000					9,500
General Admin	CSJVRMA					4,304
CSJVRMA = Central San Joaquin Risk Management Authority					Total	790,155
CARMA = California Affiliated Risk Management Authority						

City History

Before the coming of the European settlers, the area that is now Exeter was part of a vast plain where elk, antelope and deer grazed and spring wildflowers bloomed in profusion. Native American Indians made their homes in the oak forest two miles north of the present town.

In 1888, as the railroad carved its way through the southern San Joaquin valley, towns grew up along its route. D.W. Parkhurst, representing the Southern Pacific Railroad, bought land from John Firebaugh, an early settler, and the town of Exeter was born, named after Parkhurst's native Exeter, England.



The development of water resources and the planting of fruit trees and vines brought growth to the little community. The first school was built in 1897, the high school district was organized in 1908, and the residents voted to incorporate in 1911. Cattle ranching was an integral part of Exeter's history. The Gill Cattle Company of Exeter was established in the late 1800's and is still in operation. Once the largest cattle ranching business in the United States, the company owned and leased more than six million acres of land in nine western states.



Boasting the finest navel oranges in the world, Exeter, California, has a rich agricultural heritage built on a hundred years of American tradition. Exeter is known for growing the sweetest oranges in the world and as the "Citrus Capital of the World".

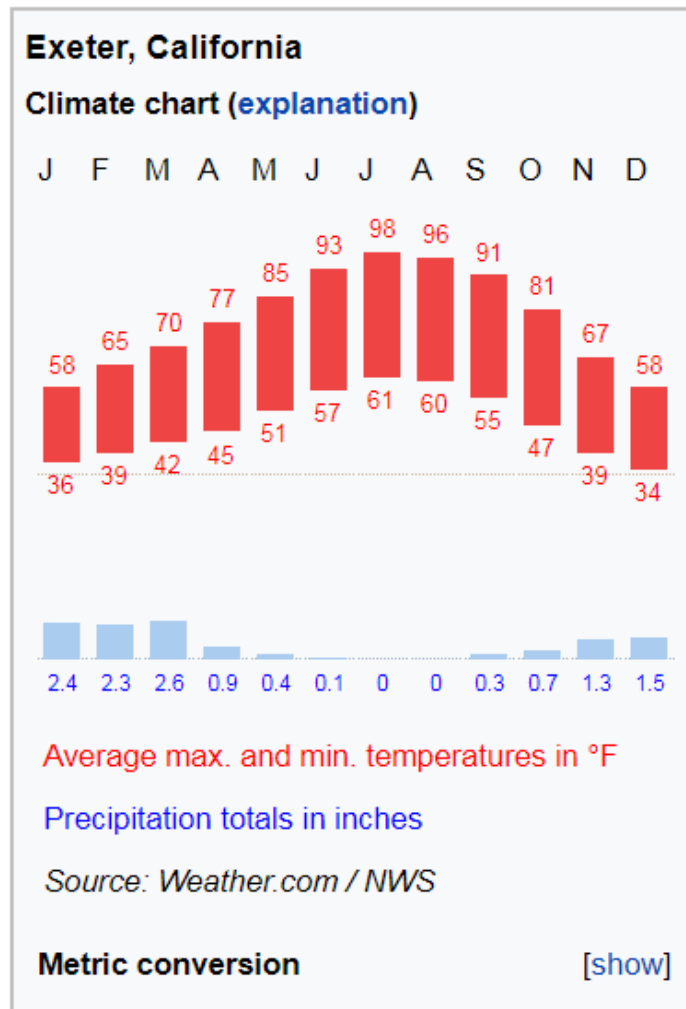


In 2011 Exeter paused to celebrate 100 years as an incorporated city. A number of special events occurred throughout the year, including the planting of a Centennial Time Capsule, a Centennial parade, and a full day of activities in City Park culminating in a concert by the Sons of the San Joaquin. Throughout the remainder of the year, additional Centennial-themed events took place to celebrate Exeter's 100th birthday.

City Statistics

Historical population		
Census	Pop.	%±
1920	1,852	—
1930	2,685	45.0%
1940	3,883	44.6%
1950	4,078	5.0%
1960	4,264	4.6%
1970	4,475	4.9%
1980	5,606	25.3%
1990	7,276	29.8%
2000	9,168	26.0%
2010	10,334	12.7%
Est. 2016	10,506 ^[5]	1.7%

U.S. Decennial Census ^[8]



Population estimates, July 1, 2019, (V2019)		10,485
PEOPLE		
Race and Hispanic Origin		
White alone, percent		77.0%
Black or African American alone, percent (a)		1.5%
American Indian and Alaska Native alone, percent (a)		2.1%
Asian alone, percent (a)		2.9%
Native Hawaiian and Other Pacific Islander alone, percent (a)		0.0%
Two or More Races, percent		1.7%
Hispanic or Latino, percent (b)		45.5%
White alone, not Hispanic or Latino, percent		49.3%

Glossary

Appropriated Budget - The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Authority - A government or public agency created to perform a single function or a restricted group of related activities.

Bond Covenant - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution or indenture.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Deficit - The result of an excess of expenditures over resources.

Designation of Fund Balance - The designation indicates that a portion of fund equity is not available for appropriation based on Council's plan for future uses.

Enterprise Fund - A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets – Long-lived tangible assets such as buildings, equipment, improvements and vehicles.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance – Reserved – Used to indicate that a portion of fund balance has been restricted for a specific purpose.

Full-Time Equivalent (FTE) - The amount of time, 2,080 hours per year, worked by a full-time employee.

General Fund - The fund used to account for all financial resources, except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

Grants - Contributions or gifts of cash or other assets from another government entity to be used for a specific purpose.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Operating Budget - Plans of current expenditures and the proposed means of financing them.

Reserve - (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Reserved Fund Balance - Those portions of the difference between fund assets and fund liabilities of governmental and similar trust funds that cannot be appropriated for expenditure or that are legally segregated for a specific future use.

Revenues - 1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. 2) Increases in the net total assets of a proprietary fund type from

other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers-in are classified separately from revenues.

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Self-Insurance - A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit.

General Fund Appropriation Limit

RESOLUTION 2020-21

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EXETER
ESTABLISHING THE 2020-2021 APPROPRIATIONS LIMIT**

WHEREAS, IN 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution), informally known as the "GANN Initiative", which provides limits to the amount of tax proceeds state and local governments spend each year, and

WHEREAS, in 1980, the State Legislature added Section 9170 of the Government Code stating that the governing body of each City must establish by resolution, an appropriation limit for the following year. The limit for any fiscal year is equal to the previous year's limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per capita personal income, if smaller). The information is provided by the California Department of Finance.

WHEREAS, Proposition 111 modified Article XIII-B. A City may choose which annual adjustments to use. The adjustment factors include the growth in the California Per Capita Income, or the growth in the non-residential assessed valuation due to construction within the City and the population growth within the City or county.

IT IS NOW THEREFORE RESOLVED THAT, the appropriations limit as defined by Propositions 4 and 111 is set at \$9,104,471 for the 2020-2021 fiscal year using the personal income per capita change of 3.73 and the population percent change of .19 as established by the Department of Finance.

PASSED, APPROVED, AND ADOPTED THIS 9TH DAY OF JUNE, 2020, BY THE FOLLOWING VOTE:

AYES: Alves, Huls, and Waterman Philpot
NOES: n/a
ABSTAIN: n/a
ABSENT: Sally

May Waterman Philpot
Mayor

ATTEST:
Shirley O'Neil
City Clerk

CITY OF EXETER

P.O. Box 237 • Exeter, CA. 93221 • (559) 592-9244

-NOTICE OF PUBLIC HEARING- CITY OF EXETER

A public hearing will be held by the Exeter City Council in the Exeter City Hall, 137 North “F” Street, Exeter, California, on Tuesday, June 9, 2020 at 7:00 P.M., or as soon thereafter as the matter can be heard, to consider the following:

Public Hearing on the 2020-2021 and 2021-2022 Exeter City Budget including Capital Improvement Plan, all funds as shown in the table below:

<u>Funds</u>	<u>FY 2020-2021</u>	<u>FY 2021-2022</u>
General Fund	\$4,520,000	\$4,523,000
Road Funds	7,249,400	4,249,400
Housing Funds	272,000	272,000
Other Sp. Revenues	332,800	788,300
Water Fund	2,164,000	2,335,000
Sewer Fund	1,418,000	1,464,000
Sanitation	1,137,000	1,203,000
Insurance	1,097,000	1,171,120
Total	\$18,190,200	\$16,005,820

The City will also review its proposed rates and fees for the coming fiscal year as well as setting the General Fund appropriations limit for FY 2020-2021.

The draft two-year budget, proposed fees and information related to calculate the appropriations limit are available at the office of the City Hall, 137 N. F Street, Exeter, CA and is available for public inspection between the hours of 9:00 a.m. and 2:00 p.m. Monday through Friday. Questions should be directed to City Administration at 559-592-9244.

Shonna Oneal
City Clerk