Gregorio Gomez, Mayor
Rosa Vasquez, Mayor Pro Tem
Paul Boyer, Council Member
Ruben Macareno, Council Member
Tina Hernandez, Council Member

Farmersville City Council
Regular Meeting

Monday, June 8, 2020 6:00 PM
Meeting held in Civic Center Council Chambers
– 909 W. Visalia Road Farmersville, California

Pursuant to Governor Newsom's Executive Order N-25-20, the City of Farmersville will be allowing the public, staff, and City Council to attend this meeting via Zoom Meeting.
Please dial 1-669-900-6833
Meeting ID: 94263150761
Password: 710610

1. Call to Order:

2. Roll Call:

3. Invocation:

4. Pledge of Allegiance:

5. Public Comment:

Provides an opportunity for members of the public to address the City Council on items of interest to the public within the Council's jurisdiction and which are not already on the agenda this evening. It is the policy of the Council not to answer questions impromptu. Concerns or complaints will be referred to the City Manager's office. Speakers should limit their comments to not more than two (2) minutes. No more than twenty (20) total minutes will be allowed for Public Comment. For items which are on the agenda this evening, members of the public will be provided an opportunity to address the council as each item is brought up for discussion. Comments are to be addressed to the Council as a body and not to any individual Council Member.

6. Presentations:

7. Consent Agenda:

Under a CONSENT AGENDA category, a recommended course of action for each item is made. Any Council Member or Member of the Public may remove any item from the CONSENT AGENDA in order to discuss and/or change the recommended course of action, and the Council can approve the remainder of the CONSENT AGENDA.

A. Minutes of Regular City Council Meeting of May 26, 2020.

Recommend approval of minutes.

Documents: Draft Action Minutes of May 26, 2020.

B. Finance Update for May 2020: Warrant Register and Investment Summary

Recommend that the City Council:

1. Approve the Warrant Register as presented for the period. This reporting period represents warrants issued for the current Fiscal Year (2019/2020); and

2. Accept the Investment Summary as presented for the period. This reporting period represents investment summary for the previous month.

Documents: May 2020 Warrant Register
Investment Summary May 2020

C. Freedom Drive Crosswalk Improvements Project

Recommend that the City Council review and accept the lowest, responsive bid from MAC General Engineering in the total bid amount of $63,937.00 for the Freedom Drive Crosswalk Improvements Project.

D. Authorize contract with CSET in the amount of $37,025.48 for the East Walnut Improvement Project

Recommend that the City Council authorize the City Manager to contract with CSET in the amount of $37,025.48 for the East Walnut Improvement Project.

Documents: CSET Proposal

E. 2020/2021 Landscape and Lighting Assessment Districts

Recommend that the City Council adopt Resolution 2020-023 directing the City Engineer to prepare the Engineer's Report for Farmersville's Landscape and Lighting Assessment Districts and that the City Council set the Public Hearing for July 27, 2020.

Documents: Resolution 2020-023

F. Approval for Retrofit Services for Water Well 7A (Capital Budget Item PBW2020-05)

Recommended that the City Council award contract to Ingram Equipment Company to upgrade Water Well 7A located at 2973 N. Farmersville Blvd For the fulfillment of FY 2019-20 Capital Budget Item PBW2020-05.

Documents: Quotes

G. Approval for Purchase of Mainline Sewer Inspection System (Capital Budget Item PBW2020-09)

Recommended that the City Council approve the purchase of a mainline sewer inspection system from Subsite Electronics for the fulfillment of FY 2019-20 Capital Budget Item PBW2020-09.

Documents: Quotes

8. General Business

A. Public Hearing: Adoption of the Proposed Budget for Fiscal Year 2020-21 by Resolution 2020-017

Recommend that the City Council adopt the Proposed Budget for Fiscal Year 2020-21 by Resolution 2020-017.

Documents:
1. Proposed Budget for Fiscal Year 2020-2021 Budget Book
2. Resolution 2020-017 Fiscal Year 2020-2021 Budget Adoption

B. Public Hearing: Consider Resolution 2020-015 approving the 2020-2021 Appropriations Limit

Recommend approving Resolution 2020-015 establishing Fiscal Year 2020-2021 Appropriations Limit.

Documents:
1. Schedule A: Appropriations Limit Calculation for the Fiscal Year Ending 6/30/2021
2. California Department of Finance Price & Population Letter May 2020
3. Resolution 2020-015 Fiscal Year 2020-2021 Adoption of Appropriation Limit

C. Public Hearing: Consider Adopting by Resolution 2020-016 the Proposed Five-Year Capital Improvement Plan for FY 2020-2021 through FY 2024-2025

Recommend that the City Council adopt the revised Five-Year Capital Improvement Plan by Resolution 2020-016.

Documents: Resolution 2020-016

D. Adoption of the Salary Schedule for Fiscal Year 2020-21 by Resolution 2020-019

Recommend that the City Council adopt the Salary Schedule for Fiscal Year 2020-21 by Resolution 2020-019.

Documents:
1. Resolution 2020-019 Adoption of Tier 1 and Tier 2 Salary Schedule for Fiscal Year 2020-21
2. Attachment A: Salary Schedule for FY 2020-21 Tier 1 & 2

9. Council Reports

A. City Council Updates and Committee Reports

10. Staff Communications:

11. Future Agenda Items

1. Discuss Groundwater Recharge Projects
2. Farmersville 60th Anniversary Celebration
3. Update on Water Levels and Usage

12. Adjourn To Closed Session

A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Pursuant to Government Code Section 54956.8

Property: 330 N. Farmersville Blvd.
Agency Negotiators: Jennifer Gomez and Michael Schulte
Negotiating Parties: Tiburco Cortez
Under Negotiation: Terms and Price

B. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Pursuant to Government Code Section 54957(b)(1)
Title: City Manager

13. Reconvene to Open Session:

14. Adjournment:

NOTICE TO PUBLIC

The City of Farmersville Civic Center and City Council Chambers comply with the provisions of the Americans with Disabilities Act (ADA). Anyone needing special assistance please contact City Hall at (559) 747-0458 please allow at least six (6) hours prior to the meeting so that staff may make arrangements to accommodate you.

Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet are available for public inspection in the City's offices during normal business hours.

Drafted by: J. Gomez

Gregorio Gomez, Mayor
Rosa Vasquez, Mayor Pro Tem
Paul Boyer, Council Member
Ruben Macareno, Council Member
Tina Hernandez, Council Member

Farmersville City Council
Regular Meeting

Tuesday, May 26, 2020 6:00 PM
Meeting held in Civic Center Council Chambers – 909 W. Visalia Road Farmersville, California

Pursuant to Governor Newsom's Executive Order N-25-20, the City of Farmersville will be allowing the public, staff, and City Council to attend this meeting via Zoom Meeting.
Please dial 1-669-900-6833
Meeting ID: 969-6789-5440
Password: 269509

1. **Call to Order:** *6:00pm*

2. **Roll Call:** *Gomez, Vasquez, Boyer, Hernandez, Macareno*

3. **Invocation:** *Mayor Gomez*

4. **Pledge of Allegiance:** *Mayor Pro Tem Vasquez*

5. **Public Comment:** *none*

Provides an opportunity for members of the public to address the City Council on items of interest to the public within the Council's jurisdiction and which are not already on the agenda this evening. It is the policy of the Council not to answer questions impromptu. Concerns or complaints will be referred to the City Manager's office. Speakers should limit their comments to not more than two (2) minutes. No more than twenty (20) total minutes will be allowed for Public Comment. For items which are on the agenda this evening, members of the public will be provided an opportunity to address the council as each item is brought up for discussion. Comments are to be addressed to the Council as a body and not to any individual Council Member.

6. **Presentations:** *none*

7. **Consent Agenda:**

Under a CONSENT AGENDA category, a recommended course of action for each item is made. Any Council Member or Member of the Public may remove any item from the CONSENT AGENDA in order to discuss and/or change the recommended course of action, and the Council can approve the remainder of the CONSENT AGENDA.

A. **Minutes of Regular City Council Meeting of May 11, 2020.**

Recommend approval of minutes.

Documents: Draft Action Minutes of May 11, 2020.

B. Approve File Destruction in accordance with City Record Retention Policy

Recommend that Council approve file destruction in accordance with City record retention policy.

C. Adopt Resolution 2020-014 approving the City of Farmersville Conflict of Interest Code

Recommend that the City Council adopt Resolution 2020-014 approving the Conflict of Interest Code which incorporates the Fair Political Practices Commission's Standard Mode Code.

Documents: Resolution 2020-014

D. Contract Award for Farmersville Wastewater Treatment Plant Effluent Pond Distribution Piping Project

Recommend that the City Council authorize staff to reject the bid from JT2 Inc., and award the construction contract for the FWWTP Effluent Pond Distribution Piping Project to Bill Nelson General Engineering for $419,584.00.

Documents: Bid Proposal Summary

Motion to Approve items A-D

Result: Approved Mover: Councilmember Boyer Seconder: Mayor Pro Tem Vasquez Ayes: Gomez, Vasquez, Boyer, Macareno Noes: 0 Abstain: 0 Absent : Hernandez (due to Zoom disconnection)

8. General Business

A. Presentation of the Proposed Budget for Fiscal Year 2020-21

Review and give direction to staff on the Proposed Budget for Fiscal Year 2020-21.

Documents: Proposed budget
PowerPoint Presentation

Steve Huntley- Director of Finance and Administration gave presentation of 2020-2021 Proposed Budget.

Council requested that $3100 be added to the Economic Development budget.

B. Update on actions taken by the City of Farmersville, Tulare County, and State of California regarding COVID-19

Recommend that the City Council receive an update from staff regarding COVID-19; and authorize the Mayor to approve a letter prepared by the Council of Cities to CalOES.

Documents: Board Action May 19 2020
Letter to Tulare County from CalOES

City Manger Jennifer Gomez gave an update to Council regarding COVID-19.

Motion to approve Council of Cities Letter to be signed by Mayor Gomez.

Result: Approved Mover: Councilmember Boyer Seconder: Mayor Pro Tem Vasquez Ayes: Gomez, Vasquez, Boyer, Macareno Noes: 0 Abstain: 0 Absent : Hernandez (due to Zoom disconnection)

9. Council Reports

A. City Council Updates and Committee Reports

Council Member Boyer- inquired about the red curb on East Visalia Rd. in front of Funeral Home. Also wanted to know about bus stop route sign.

Mayor Gomez- Thanked staff for nonpayment status for utility bills. Also let council know about upcoming plans for Farmersville High School and the Jr High graduation ceremony.

10. Staff Communications:

Chief Krstic- Went over plans for the High School/Jr High graduation

Fire- Reduced calls due to shift in responding to medical aid calls due to COVID-19 and will possibly shift back.

Steve Huntley- currently working on reopening the front Lobby.

City Manager Gomez- No vacation allowed for staff has been lifted as of June 1, 2020

11. Future Agenda Items

1. Discuss Groundwater Recharge Projects
2. Farmersville 60th Anniversary Celebration
3. Update on Water Levels and Usage

12. Adjourn To Closed Session

Mayor Gomez adjourned to closed session at 7:54pm

A. CONFERENCE WITH LABOR NEGOTIATORS
Pursuant to Government Code Section 54957.6
Agency designated representative:
Jennifer Gomez, Steve Huntley, and Michael Schulte
Employee organization:
International Brotherhood of Teamsters Local 517
Miscellaneous Employees Association

13. Reconvene to Open Session:

Mayor Gomez reconvened at 8:24pm and had nothing to report.

14. Adjournment:

Mayor Gomez adjourned the meeting at 8:24pm.

Respectfully submitted,

Rochelle Giovani
City Clerk

City Council

Staff Report
Consent Item # 7B

TO: Honorable Mayor and City Council

FROM: Steve Huntley, Director of Finance & Administration

DATE: June 08, 2020

SUBJECT: Finance Update for **May 2020:** Warrant Register and Investment Summary

RECOMMENDED ACTION:

It is respectfully recommended that the City Council:

1. Approve the Warrant Register as presented for the period. This reporting period represents warrants issued for the current Fiscal Year (2019/2020).

2. Accept the Investment Summary as presented for the period. This reporting period represents investment summary for the previous month.

COORDINATION & REVIEW:

Preparation and presentation of the Warrant Register has been coordinated with the City Finance Department and City Manager's Office.

Preparation and presentation of the Investment Summary is in compliance with Government Code 53607 and 53646(b) and has been coordinated with the City Finance Department and City Manager's Office.

FISCAL IMPACT:

Each demand has been audited for accuracy and sufficiency of funds for payment. The current Warrant Registers total to $1,435,028.75 inclusive of the following batches allowed for in the adopted Fiscal Year 2019/2020 Budget:

GENERAL FUND WARRANTS	#132619-132648	$892,492.47
GENERAL FUND WARRANTS	#132649-132666	45,347.34
GENERAL FUND WARRANTS	#132667-132686	160,063.50
GENERAL FUND WARRANTS	#132687-132690	234.41
GENERAL FUND WARRANTS	#132691	48.76
GENERAL FUND WARRANTS	#132692-132713	175,611.65
GENERAL FUND WARRANTS	#132714-132726	38,596.14
GENERAL FUND WARRANTS	#132727-132730	171.26
PAYROLL WARRANTS	#10917-10950	61,896.94
PAYROLL WARRANTS	#10951-10984	60,566.28
		$1,435,028.75

Each investment is accurately reflected and in conformity with the City's investment policy as amended. The City has cashflow to meet six months expenditures.

CONCLUSION:

It is respectfully recommended that the City Council approve the Warrant Register as presented for the period May 1, 2020 to May 31, 2020.

It is respectfully recommended that the City Council accept the Investment Summary as presented for the period of May 2020.

Attachment(s):

1. Warrant Registers May 2020.
2. Investment Summary May 2020.

COPY

Sell 5/1/20

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132619	05/01/2020	PRTD	633 CHARTER COMMUNICATIO		0039785041820	04/18/2020		2691	65.05
					0050790041920	04/19/2020		2691	360.00
					0048646042120	04/21/2020		2691	122.16
						CHECK		132619 TOTAL:	547.21
132620	05/01/2020	PRTD	1024 VISALIA TIRE & WHEEL		101831B	04/13/2020		2691	160.09
						CHECK		132620 TOTAL:	160.09
132621	05/01/2020	PRTD	1032 DEPARTMENT OF HOUSIN		043020	04/30/2020		2691	39.00
						CHECK		132621 TOTAL:	39.00
132622	05/01/2020	PRTD	1234 AUTOZONE		3711844860	04/21/2020		2691	46.04
						CHECK		132622 TOTAL:	46.04
132623	05/01/2020	PRTD	1364 O'REILLY AUTO PARTS		4734-322369	04/24/2020		2691	15.42
					4734-320337	04/08/2020		2691	48.45
					4734-316893	03/09/2020		2691	19.54
					4734-315198	03/09/2020		2691	32.73
					4734-312438	03/09/2020		2691	143.50
					4734-313427	02/12/2020		2691	36.93
						CHECK		132623 TOTAL:	296.57
132624	05/01/2020	PRTD	1367 THOMAS, JAMES		042820	04/28/2020		2691	450.00
						CHECK		132624 TOTAL:	450.00
132625	05/01/2020	PRTD	1457 FIRST AMERICAN TITLE		54075649796	04/30/2020		2691	19,675.00
						CHECK		132625 TOTAL:	19,675.00
132626	05/01/2020	PRTD	1481 HINDERLITER DELLAMAS		0033580-IN	04/06/2020		2691	2,700.00
					0033540-IN	03/26/2020		2691	200.00

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
						CHECK		132626 TOTAL:	2,900.00
132627	05/01/2020	PRTD	1555 METLIFE		041520	04/15/2020		2691	4,092.57
						CHECK		132627 TOTAL:	4,092.57
132628	05/01/2020	PRTD	1559 ASI ADMINISTRATIVE S		042820	04/28/2020		2691	7,203.22
						CHECK		132628 TOTAL:	7,203.22
132629	05/01/2020	PRTD	1614 CITIZENS BUSINESS BA		051520	04/30/2020		2691	11,506.90
						CHECK		132629 TOTAL:	11,506.90
132630	05/01/2020	PRTD	1695 SUPERIOR POOL PRODUC		Q2009592	04/15/2020		2691	650.68
						CHECK		132630 TOTAL:	650.68
132631	05/01/2020	PRTD	1719 GHD INC.		140909	04/25/2020		2691	7,946.75
						CHECK		132631 TOTAL:	7,946.75
132632	05/01/2020	PRTD	1748 CLARK BROS INC		19	04/16/2020		2691	773,374.38
						CHECK		132632 TOTAL:	773,374.38
132633	05/01/2020	PRTD	3054 ARROWHEAD EMBLEMS		10635	04/21/2020		2691	436.15
						CHECK		132633 TOTAL:	436.15
132634	05/01/2020	PRTD	3602 BILL WALL'S DIRECT A		16230	04/24/2020		2691	240.00
						CHECK		132634 TOTAL:	240.00
132635	05/01/2020	PRTD	7360 CRAIG'S AUTO PARTS		351241	04/06/2020		2691	5.50
					351318	04/07/2020		2691	114.62
						CHECK		132635 TOTAL:	120.12

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132636	05/01/2020	PRTD	10525	EMPIRE SUPPLY CO., I		2004-224933	04/03/2020		2691	495.63
							CHECK		132636 TOTAL:	495.63
132637	05/01/2020	PRTD	11900	EXETER MERCANTILE CO		1252898	04/13/2020		2691	6.43
						1252405	04/09/2020		2691	22.33
							CHECK		132637 TOTAL:	28.76
132638	05/01/2020	PRTD	12000	FARLEY LAW FIRM		042820	04/28/2020		2691	6,314.50
							CHECK		132638 TOTAL:	6,314.50
132639	05/01/2020	PRTD	14640	FERGUSON ENTERPRISES		SC528626	03/31/2020		2691	2.73
							CHECK		132639 TOTAL:	2.73
132640	05/01/2020	PRTD	14651	FGL ENVIRONMENTAL		042415A	04/16/2020		2691	84.00
						041970A	04/15/2020		2691	62.00
						042254A	04/15/2020		2691	270.00
						042255A	04/09/2020		2691	33.00
						042256A	04/09/2020		2691	84.00
							CHECK		132640 TOTAL:	533.00
132641	05/01/2020	PRTD	23501	KENS STAKES & SUPPLI		363699	04/02/2020		2691	112.87
							CHECK		132641 TOTAL:	112.87
132642	05/01/2020	PRTD	34634	PITNEY BOWES-PURCHAS		041620	04/16/2020		2691	400.00
							CHECK		132642 TOTAL:	400.00
132643	05/01/2020	PRTD	37000	QUAD KNOPF, INC.		103935	04/29/2020		2691	873.00
						103771	04/23/2020		2691	9,293.95
						103835	04/24/2020		2691	8,796.69

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
						103832	04/24/2020		2691	4,623.00
						103818	04/24/2020		2691	4,293.32
						103839	04/24/2020		2691	1,624.79
						103833	04/24/2020		2691	894.78
						103838	04/24/2020		2691	297.45
						103837	04/24/2020		2691	1,481.90
									CHECK 132643 TOTAL:	32,178.88
132644	05/01/2020	PRTD	43000	THE GAS COMPANY		2004	04/30/2020		2691	301.67
									CHECK 132644 TOTAL:	301.67
132645	05/01/2020	PRTD	43685	STEWART, DOUGLAS		042920	04/29/2020		2691	2,000.00
									CHECK 132645 TOTAL:	2,000.00
132646	05/01/2020	PRTD	48100	TULARE COUNTY SHERIF		042420	04/24/2020		2691	19,918.25
									CHECK 132646 TOTAL:	19,918.25
132647	05/01/2020	PRTD	51550	VERIZON WIRELESS		9852796442	04/18/2020		2691	388.50
									CHECK 132647 TOTAL:	388.50
132648	05/01/2020	PRTD	51550	VERIZON WIRELESS		INV19365775	04/21/2020		2691	133.00
									CHECK 132648 TOTAL:	133.00

NUMBER OF CHECKS 30 *** CASH ACCOUNT TOTAL *** 892,492.47

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	30	892,492.47

*** GRAND TOTAL *** 892,492.47

CLERK: 6175mame BATCH: 2691

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
633 00000 CHARTER COMMUNIC	36727 0039785041820			2691	65.05	.00	.00		W9rcd
CASH 01 2020/10 INV 04/18/2020 SEP-CHK: N DISC: .00						39425 5211		65.05	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:SPECTRUM BUSINESS									
633 00000 CHARTER COMMUNIC	36728 0050790041920			2691	360.00	.00	.00		W9rcd
CASH 01 2020/10 INV 04/19/2020 SEP-CHK: N DISC: .00						39425 5211		360.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:SPECTRUM BUSINESS									
633 00000 CHARTER COMMUNIC	36729 0048646042120			2691	122.16	.00	.00		W9rcd
CASH 01 2020/10 INV 04/21/2020 SEP-CHK: N DISC: .00						01406 5211		122.16	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:SPECTRUM BUSINESS									
1024 00000 VISALIA TIRE & W	36758 101831B			2691	160.09	.00	.00		
CASH 01 2020/10 INV 04/13/2020 SEP-CHK: N DISC: .00						01425 5203		160.09	1099:0
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SERVICE									
1032 00001 DEPARTMENT OF HO	36725 043020			2691	39.00	.00	.00		W9rcd
CASH 01 2020/10 INV 04/30/2020 SEP-CHK: N DISC: .00						12400 5205 9900		39.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REFUND									
1234 00000 AUTOZONE	36755 3711844860			2691	46.04	.00	.00		W9rcd
CASH 01 2020/10 INV 04/21/2020 SEP-CHK: N DISC: .00						35425 5202		46.04	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:OPER SUPPLIES									
1364 00000 O'REILLY AUTO PA	36740 4734-322369			2691	15.42	.00	.00		W9rcd
CASH 01 2020/10 INV 04/24/2020 SEP-CHK: N DISC: .00						01420 5203		15.42	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES									
1364 00000 O'REILLY AUTO PA	36741 4734-320337			2691	48.45	.00	.00		W9rcd
CASH 01 2020/10 INV 04/08/2020 SEP-CHK: N DISC: .00						01420 5203		48.45	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES									

CLERK: 6175mame BATCH: 2691

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
1364 00000 O'REILLY AUTO PA	36742 4734-316893			2691	19.54	.00	.00		W9rcd
CASH 01 2020/10 INV 03/09/2020 SEP-CHK: N DISC: .00						01420 5203		19.54	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES									
1364 00000 O'REILLY AUTO PA	36743 4734-315198			2691	32.73	.00	.00		W9rcd
CASH 01 2020/10 INV 03/09/2020 SEP-CHK: N DISC: .00						01420 5203		32.73	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES									
1364 00000 O'REILLY AUTO PA	36744 4734-312438			2691	143.50	.00	.00		W9rcd
CASH 01 2020/10 INV 03/09/2020 SEP-CHK: N DISC: .00						01420 5203		143.50	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES									
1364 00000 O'REILLY AUTO PA	36774 4734-313427			2691	36.93	.00	.00		W9rcd
CASH 01 2020/10 INV 02/12/2020 SEP-CHK: N DISC: .00						01420 5203		36.93	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES									
1367 00000 THOMAS, JAMES	36739 042820			2691	450.00	.00	.00		
CASH 01 2020/10 INV 04/28/2020 SEP-CHK: N DISC: .00						01420 5205		450.00	1099:0
ACCT 1100 DEPT DUE 04/30/2020 DESC:BC ON CALL									
1457 00000 FIRST AMERICAN T	36731 54075649796			2691	19,675.00	.00	.00		W9rcd
CASH 01 2020/10 INV 04/30/2020 SEP-CHK: N DISC: .00						26425 5516 ENTRY		19,675.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:111-290-007									
1481 00000 HINDERLITER DELL	36762 0033580-IN			2691	2,700.00	.00	.00		W9rcd
CASH 01 2020/10 INV 04/06/2020 SEP-CHK: N DISC: .00						01404 5205		2,700.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE									
1481 00000 HINDERLITER DELL	36763 0033540-IN			2691	200.00	.00	.00		W9rcd
CASH 01 2020/10 INV 03/26/2020 SEP-CHK: N DISC: .00						01404 5205		200.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE									

CLERK: 6175mame BATCH: 2691

NEW INVOICES

VENDOR	REMIT	NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
1555	00000	METLIFE	36726 041520			2691	4,092.57	.00	.00		W9rcd
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/15/2020 DUE 04/30/2020	SEP-CHK: N DESC:05/01/20-05/31/20	DISC: .00				01 2233		4,092.57	1099:
1559	00000	ASI ADMINISTRATI	36761 042820			2691	7,203.22	.00	.00		W9rcd
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/28/2020 DUE 04/30/2020	SEP-CHK: Y DESC:MEDICAL CHECK RUN	DISC: .00				01 2233		7,203.22	1099:
1614	00000	CITIZENS BUSINES	36775 051520			2691	11,506.90	.00	.00		W9rcd
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/30/2020 DUE 04/30/2020	SEP-CHK: N DESC:16-019	DISC: .00				01411 5514 14411 5514 01411 5558		7,656.03 3,770.88 79.99	1099: 1099: 1099:
1695	00000	SUPERIOR POOL PR	36757 Q2009592			2691	650.68	.00	.00		W9rcd
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/15/2020 DUE 04/30/2020	SEP-CHK: N DESC:OPER SUPPLIES	DISC: .00				02425 5202		650.68	1099:
1719	00000	GHD INC.	36732 140909			2691	7,946.75	.00	.00		W9rcd
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/25/2020 DUE 04/30/2020	SEP-CHK: N DESC:ENTRY-BLVD WIDENING	DISC: .00				26425 5516 ENTRY		7,946.75	1099:
1748	00000	CLARK BROS INC	36776 19			2691	773,374.38	.00	.00		W9rcd
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/16/2020 DUE 04/30/2020	SEP-CHK: N DESC:WWTP-EXPANSION & UPGRADE PROJECT	DISC: .00				04425 5516 WWTP 04 2245 WWTP		814,078.30 -40,703.92	1099: 1099:
3054	00000	ARROWHEAD EMBLEM	36745 10635			2691	436.15	.00	.00		W9rcd
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/21/2020 DUE 04/30/2020	SEP-CHK: Y DESC:SHOULDER PATCH	DISC: .00				01411 5205		436.15	1099:0
3602	00000	BILL WALL'S DIRE	36736 16230			2691	240.00	.00	.00		
CASH 01 ACCT 1100	2020/10 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DESC:CONSULTING	DISC: .00				01406 5205		240.00	1099:0

CLERK: 6175mame BATCH: 2691 NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
7360 00000 CRAIG'S AUTO PAR	36747 351241			2691	5.50	.00	.00		W9rcd
CASH 01 2020/10 INV 04/06/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES						01425 5203		1.83	1099:
						02425 5203		1.83	1099:
						04425 5203		1.84	1099:
7360 00000 CRAIG'S AUTO PAR	36748 351318			2691	114.62	.00	.00		W9rcd
CASH 01 2020/10 INV 04/07/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES						01425 5203		114.62	1099:
10525 00001 EMPIRE SUPPLY CO	36756 2004-224933			2691	495.63	.00	.00		
CASH 01 2020/10 INV 04/03/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 04/30/2020 DESC:PH4						02425 5504		165.21	1099:
						04425 5504		165.21	1099:
						103404 5504		165.21	1099:
11900 00000 EXETER MERCANTIL	36759 1252898			2691	6.43	.00	.00		
CASH 01 2020/10 INV 04/13/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 04/30/2020 DESC:PH4						02425 5504		2.14	1099:
						04425 5504		2.14	1099:
						103404 5504		2.15	1099:
11900 00000 EXETER MERCANTIL	36760 1252405			2691	22.33	.00	.00		
CASH 01 2020/10 INV 04/09/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES						01425 5203		22.33	1099:
12000 00000 FARLEY LAW FIRM	36733 042820			2691	6,314.50	.00	.00		
CASH 01 2020/10 INV 04/28/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE						04425 5516 WWTP		697.50	1099:7
						01406 5205		5,617.00	1099:0
14640 00001 FERGUSON ENTERPR	36734 SC528626			2691	2.73	.00	.00		
CASH 01 2020/10 INV 03/31/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 04/30/2020 DESC:PH4						02425 5504		.91	1099:
						04425 5504		.91	1099:
						103404 5504		.91	1099:

CLERK: 6175mame BATCH: 2691

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
14651 00000 FGL ENVIRONMENTA	36750 042415A			2691	84.00	.00	.00		
CASH 01 2020/10 INV 04/16/2020 SEP-CHK: N DISC: .00						02425 5205		84.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE									
14651 00000 FGL ENVIRONMENTA	36751 041970A			2691	62.00	.00	.00		
CASH 01 2020/10 INV 04/15/2020 SEP-CHK: N DISC: .00						04425 5205		62.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE									
14651 00000 FGL ENVIRONMENTA	36752 042254A			2691	270.00	.00	.00		
CASH 01 2020/10 INV 04/15/2020 SEP-CHK: N DISC: .00						04425 5205		270.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE									
14651 00000 FGL ENVIRONMENTA	36753 042255A			2691	33.00	.00	.00		
CASH 01 2020/10 INV 04/09/2020 SEP-CHK: N DISC: .00						02425 5205		33.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE									
14651 00000 FGL ENVIRONMENTA	36754 042256A			2691	84.00	.00	.00		
CASH 01 2020/10 INV 04/09/2020 SEP-CHK: N DISC: .00						02425 5205		84.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:PROFESSIONAL SERVICE									
23501 00000 KENS STAKES & SU	36749 363699			2691	112.87	.00	.00		
CASH 01 2020/10 INV 04/02/2020 SEP-CHK: N DISC: .00						01425 5203		112.87	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:REP SUPPLIES									
34634 00001 PITNEY BOWES-PUR	36730 041620			2691	400.00	.00	.00		
CASH 01 2020/10 INV 04/16/2020 SEP-CHK: N DISC: .00						01406 5205		400.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:POSTAGE									
37000 00001 QUAD KNOPF, INC.	36764 103935			2691	873.00	.00	.00		
CASH 01 2020/10 INV 04/29/2020 SEP-CHK: N DISC: .00						01414 5205		873.00	1099:
ACCT 1100 DEPT DUE 04/30/2020 DESC:TENTATIVE PARCEL MAP									

CLERK: 6175mame BATCH: 2691 NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
37000 00001 QUAD KNOPF, INC.	36765 103771			2691	9,293.95	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/23/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:PERCO-DFFLUENT POND				04425 5516 PERCO		9,293.95	1099:
37000 00001 QUAD KNOPF, INC.	36766 103835			2691	8,796.69	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:ENTRY-BLVD. WIDENING				26425 5516 ENTRY		8,796.69	1099:
37000 00001 QUAD KNOPF, INC.	36767 103832			2691	4,623.00	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:WWLNT-W.WALNUT RECONSTRUCTION				27425 5516 WWLNT		4,623.00	1099:
37000 00001 QUAD KNOPF, INC.	36768 103818			2691	4,293.32	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:EWLNT-E. WALNUT IMPROVEMENT				26425 5516 EWLNT		4,293.32	1099:
37000 00001 QUAD KNOPF, INC.	36769 103839			2691	1,624.79	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:PLATINUM CONNECTION				01404 5205		1,624.79	1099:
37000 00001 QUAD KNOPF, INC.	36770 103833			2691	894.78	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:WWLNT-W WALNUT SAFE ROUTES TO SCHOOLS				27425 5516 WWLNT		894.78	1099:
37000 00001 QUAD KNOPF, INC.	36771 103838			2691	297.45	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:680 E LARRY				01414 5205		297.45	1099:
37000 00001 QUAD KNOPF, INC.	36772 103837			2691	1,481.90	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DISC: .00 DESC:GENERAL ENGINEERING SERVICE				01414 5205		199.08	1099:
						04425 5205		136.80	1099:
						02425 5205		291.60	1099:
						01425 5205		384.62	1099:
						22425 5205		469.80	1099:

CLERK: 6175mame BATCH: 2691

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
43000 00001 THE GAS COMPANY	36724 2004			2691	301.67	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/30/2020 DUE 04/30/2020	SEP-CHK: N DESC:GAS	DISC: .00			01425 5206 01406 5206 39425 5206 CMCTR		36.75 238.86 26.06	1099: 1099: 1099:
43685 00000 STEWART, DOUGLAS	36738 042920			2691	2,000.00	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/29/2020 DUE 04/30/2020	SEP-CHK: N DESC:APRIL	DISC: .00			01420 5205		2,000.00	1099:0
48100 00001 TULARE COUNTY SH	36773 042420			2691	19,918.25	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/24/2020 DUE 04/30/2020	SEP-CHK: N DESC:DISPATCH SERVICE	DISC: .00			01411 5205		19,918.25	1099:
51550 00001 VERIZON WIRELESS	36737 9852796442			2691	388.50	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/18/2020 DUE 04/30/2020	SEP-CHK: N DESC:M2M	DISC: .00			01411 5211		388.50	1099:
51550 00001 VERIZON WIRELESS	36746 INV19365775			2691	133.00	.00	.00		
CASH 01 2020/10 ACCT 1100 DEPT	INV 04/21/2020 DUE 04/30/2020	SEP-CHK: Y DESC:MONTHLY SERVICE	DISC: .00			01411 5211		133.00	1099:

52 APPROVED UNPAID INVOICES TOTAL 892,492.47

52 INVOICE(S) REPORT POST TOTAL 892,492.47

COPY

Gal 5/7/20

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132649	05/07/2020	PRTD	750	LAMPE CHRYSLER DODGE		6107403/1	04/30/2020		2692	571.42
							CHECK		132649 TOTAL:	571.42
132650	05/07/2020	PRTD	990	TERMINIX		395885002	04/17/2020		2692	89.00
						395882984	04/17/2020		2692	55.00
							CHECK		132650 TOTAL:	144.00
132651	05/07/2020	PRTD	1207	PROFESSIONAL PRINT &		103561	04/28/2020		2692	276.50
							CHECK		132651 TOTAL:	276.50
132652	05/07/2020	PRTD	1242	CALIFORNIA BUSINESS		250207	04/29/2020		2692	254.07
							CHECK		132652 TOTAL:	254.07
132653	05/07/2020	PRTD	1340	A-1 LOCKSMITHING		678079	05/01/2020		2692	4.34
							CHECK		132653 TOTAL:	4.34
132654	05/07/2020	PRTD	1364	O'REILLY AUTO PARTS		4734-315247	02/26/2020		2692	5.64
							CHECK		132654 TOTAL:	5.64
132655	05/07/2020	PRTD	1559	ASI ADMINISTRATIVE S		050520	05/05/2020		2692	71.03
							CHECK		132655 TOTAL:	71.03
132656	05/07/2020	PRTD	1770	DATA TICKET INC		111337	03/25/2020		2692	100.00
							CHECK		132656 TOTAL:	100.00
132657	05/07/2020	PRTD	1845	GOPHER GETTER		897	02/29/2020		2692	1,275.00
							CHECK		132657 TOTAL:	1,275.00
132658	05/07/2020	PRTD	2011	ROGER VOGT'S PERFORM		32207	04/29/2020		2692	985.95
							CHECK		132658 TOTAL:	985.95

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132659	05/07/2020	PRTD	2134	TACTRON INC.		20-421	04/21/2020		2692	162.05
							CHECK		132659 TOTAL:	162.05
132660	05/07/2020	PRTD	2135	FLAGSTAR BANK		128-220-071	04/27/2020		2692	250.00
							CHECK		132660 TOTAL:	250.00
132661	05/07/2020	PRTD	2136	NATIONAL AUTO FLEET		PC95772	04/28/2020		2692	32,126.51
							CHECK		132661 TOTAL:	32,126.51
132662	05/07/2020	PRTD	3602	BILL WALL'S DIRECT A		16232	05/01/2020		2692	120.00
							CHECK		132662 TOTAL:	120.00
132663	05/07/2020	PRTD	6055	CALIFORNIA POLICE CH		15430	05/01/2020		2692	348.00
							CHECK		132663 TOTAL:	348.00
132664	05/07/2020	PRTD	8300	CITY OF FARMERSVILLE		2004	04/28/2020		2692	3,012.26
							CHECK		132664 TOTAL:	3,012.26
132665	05/07/2020	PRTD	16580	GRAFIX SHOPPE		133647	04/27/2020		2692	383.33
							CHECK		132665 TOTAL:	383.33
132666	05/07/2020	PRTD	52200	VOYAGER FLEET SYSTEM		869223819017	04/28/2020		2692	5,257.24
							CHECK		132666 TOTAL:	5,257.24

NUMBER OF CHECKS 18 *** CASH ACCOUNT TOTAL *** 45,347.34

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	18	45,347.34

*** GRAND TOTAL *** 45,347.34

COPY

CLERK: 6175mame BATCH: 2692

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	NEW INVOICES WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
750 00000 LAMPE CHRYSLER D	36787 6107403/1			2692	571.42	.00	.00		W9rcd
CASH 01 2020/11 INV 04/30/2020 SEP-CHK: N DISC: .00						01411 5204		571.42	1099:
ACCT 1100 DEPT DUE 05/06/2020 DESC:REP SERVICE									
990 00000 TERMINIX	36790 395885002			2692	89.00	.00	.00		
CASH 01 2020/11 INV 04/17/2020 SEP-CHK: N DISC: .00						01406 5205		89.00	1099:
ACCT 1100 DEPT DUE 05/06/2020 DESC:PEST CONTROL									
990 00000 TERMINIX	36791 395882984			2692	55.00	.00	.00		
CASH 01 2020/11 INV 04/17/2020 SEP-CHK: N DISC: .00						01406 5205		55.00	1099:
ACCT 1100 DEPT DUE 05/06/2020 DESC:PEST CONTROL									
1207 00000 PROFESSIONAL PRI	36777 103561			2692	276.50	.00	.00		
CASH 01 2020/11 INV 04/28/2020 SEP-CHK: N DISC: .00						01406 5201		276.50	1099:
ACCT 1100 DEPT DUE 05/06/2020 DESC:WINDOW ENVALOPES									
1242 00001 CALIFORNIA BUSIN	36792 250207			2692	254.07	.00	.00		
CASH 01 2020/11 INV 04/29/2020 SEP-CHK: N DISC: .00						01411 5205		127.04	1099:
ACCT 1100 DEPT DUE 05/06/2020 DESC:MONTHLY BILLING						01406 5205		127.03	1099:
1340 00000 A-1 LOCKSMITHING	36779 678079			2692	4.34	.00	.00		W9rcd
CASH 01 2020/11 INV 05/01/2020 SEP-CHK: N DISC: .00						01406 5205		4.34	1099:0
ACCT 1100 DEPT DUE 05/06/2020 DESC:OPER SUPPLIES									
1364 00000 O'REILLY AUTO PA	36789 4734-315247			2692	5.64	.00	.00		W9rcd
CASH 01 2020/11 INV 02/26/2020 SEP-CHK: N DISC: .00						01411 5204		5.64	1099:
ACCT 1100 DEPT DUE 05/06/2020 DESC:REP SUPPLIES									
1559 00000 ASI ADMINISTRATI	36785 050520			2692	71.03	.00	.00		W9rcd
CASH 01 2020/11 INV 05/05/2020 SEP-CHK: Y DISC: .00						01 2233		71.03	1099:
ACCT 1100 DEPT DUE 05/06/2020 DESC:MEDICAL CHECK RUN									

CLERK: 6175mame BATCH: 2692

NEW INVOICES

VENDOR	REMIT	NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
1770	00000	DATA TICKET INC	36786 111337			2692	100.00	.00	.00		
CASH 01 ACCT 1100		2020/11 DEPT	INV 03/25/2020 DUE 05/06/2020	SEP-CHK: N DESC:PROFESSIONAL SERVICE	DISC: .00			01411 5205		100.00	1099:
1845	00000	GOPHER GETTER	36784 897			2692	1,275.00	.00	.00		W9rcd
CASH 01 ACCT 1100		2020/11 DEPT	INV 02/29/2020 DUE 05/06/2020	SEP-CHK: N DESC:MONTHLY PARK SERVICE	DISC: .00			01425 5203		1,275.00	1099:
2011	00000	ROGER VOGT'S PER	36781 32207			2692	985.95	.00	.00		W9rcd
CASH 01 ACCT 1100		2020/11 DEPT	INV 04/29/2020 DUE 05/06/2020	SEP-CHK: N DESC:REP SERVICE	DISC: .00			01420 5204		985.95	1099:
2134	00000	TACTRON INC.	36782 20-421			2692	162.05	.00	.00		W9rcd
CASH 01 ACCT 1100		2020/11 DEPT	INV 04/21/2020 DUE 05/06/2020	SEP-CHK: N DESC:OPER SUPPLIES	DISC: .00			01420 5202		162.05	1099:
2135	00000	FLAGSTAR BANK	36783 128-220-071			2692	250.00	.00	.00		W9rcd
CASH 01 ACCT 1100		2020/11 DEPT	INV 04/27/2020 DUE 05/06/2020	SEP-CHK: N DESC:2073 N FARMERSVILLE	DISC: .00			26425 5516 ENTRY		250.00	1099:
2136	00000	NATIONAL AUTO FL	36793 PC95772			2692	32,126.51	.00	.00		W9rcd
CASH 01 ACCT 1100		2020/11 DEPT	INV 04/28/2020 DUE 05/06/2020	SEP-CHK: N DESC:VEHICLE	DISC: .00			103415 5514		32,126.51	1099:
3602	00000	BILL WALL'S DIRE	36778 16232			2692	120.00	.00	.00		
CASH 01 ACCT 1100		2020/11 DEPT	INV 05/01/2020 DUE 05/06/2020	SEP-CHK: N DESC:CONSULTING	DISC: .00			01404 5205		120.00	1099:0
6055	00000	CALIFORNIA POLIC	36788 15430			2692	348.00	.00	.00		
CASH 01 ACCT 1100		2020/11 DEPT	INV 05/01/2020 DUE 05/06/2020	SEP-CHK: N DESC:MEMBERSHIP RENEWAL	DISC: .00			01411 5205		348.00	1099:

CLERK: 6175mame BATCH: 2692

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
8300 00000 CITY OF FARMERSV	36794 2004			2692	3,012.26	.00	.00		
CASH 01 2020/11 INV 04/28/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/06/2020 DESC:UTILITY									
						39425 5206 HLTHY		128.56	1099:
						39425 5206 CMCTR		114.65	1099:
						01420 5206		159.42	1099:
						01425 5206		615.08	1099:
						01406 5206		76.46	1099:
						01406 5206		159.42	1099:
						01425 5206		115.50	1099:
						01406 5206		1,643.17	1099:
16580 00000 GRAFIX SHOPPE	36780 133647			2692	383.33	.00	.00		
CASH 01 2020/11 INV 04/27/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/06/2020 DESC:PROFESSIONAL SERVICE									
						103415 5514		383.33	1099:
52200 00001 VOYAGER FLEET SY	36795 869223819017			2692	5,257.24	.00	.00		
CASH 01 2020/11 INV 04/28/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/06/2020 DESC:FUEL									
						01406 5255		38.50	1099:
						01411 5255		3,236.34	1099:
						01420 5255		494.82	1099:
						01425 5255		148.75	1099:
						02425 5255		223.14	1099:
						04425 5255		520.66	1099:
						21425 5255		520.66	1099:
						35425 5255		74.37	1099:
19 APPROVED UNPAID INVOICES			TOTAL		45,347.34				
19 INVOICE(S)			REPORT POST TOTAL		45,347.34				

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Sal 5/14/20

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132667	05/14/2020	PRTD	542	THOMSON REUTERS		842238866	05/01/2020		2693	220.00
							CHECK		132667 TOTAL:	220.00
132668	05/14/2020	PRTD	750	LAMPE CHRYSLER DODGE		6103119/1	03/18/2020		2693	74.54
						6105483/3	03/13/2020		2693	34.52
						6104082/1	02/18/2020		2693	129.05
						6103624/1	02/13/2020		2693	4,774.05
						6103597/1	02/12/2020		2693	64.98
							CHECK		132668 TOTAL:	5,077.14
132669	05/14/2020	PRTD	1364	O'REILLY AUTO PARTS		4734-324800	05/10/2020		2693	32.58
							CHECK		132669 TOTAL:	32.58
132670	05/14/2020	PRTD	1378	MID VALLEY DISPOSAL		M-2020-10	05/13/2020		2693	39,595.88
							CHECK		132670 TOTAL:	39,595.88
132671	05/14/2020	PRTD	1559	ASI ADMINISTRATIVE S		179664	05/07/2020		2693	990.00
							CHECK		132671 TOTAL:	990.00
132672	05/14/2020	PRTD	1559	ASI ADMINISTRATIVE S		051220	05/12/2020		2693	1,128.89
							CHECK		132672 TOTAL:	1,128.89
132673	05/14/2020	PRTD	1603	DATALINK NETWORKS, I		27903	05/01/2020		2693	442.00
							CHECK		132673 TOTAL:	442.00
132674	05/14/2020	PRTD	1770	DATA TICKET INC		111985	04/29/2020		2693	200.00
							CHECK		132674 TOTAL:	200.00
132675	05/14/2020	PRTD	2014	SECURITY LINES US		1657	05/12/2020		2693	28,264.13

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
							CHECK		132675 TOTAL:	28,264.13
132676	05/14/2020	PRTD	3602	BILL WALL'S DIRECT A		16209	03/06/2020		2693	60.00
							CHECK		132676 TOTAL:	60.00
132677	05/14/2020	PRTD	4109	BEATWEAR, INC		6497	03/24/2020		2693	534.82
							CHECK		132677 TOTAL:	534.82
132678	05/14/2020	PRTD	8250	COLLINS & SCHOETTLER		1039	05/04/2020		2693	1,305.00
							CHECK		132678 TOTAL:	1,305.00
132679	05/14/2020	PRTD	8300	CITY OF FARMERSVILLE		20004	05/01/2020		2693	1,511.37
							CHECK		132679 TOTAL:	1,511.37
132680	05/14/2020	PRTD	22955	JOHNSON, TOMMIE LOCK		051220	05/12/2020		2693	250.00
							CHECK		132680 TOTAL:	250.00
132681	05/14/2020	PRTD	23725	KIWANIS OF FARMERSVI		051220	05/12/2020		2693	75.00
							CHECK		132681 TOTAL:	75.00
132682	05/14/2020	PRTD	30311	TYLER TECHNOLOGIES,		045-301710	04/06/2020		2693	640.00
							CHECK		132682 TOTAL:	640.00
132683	05/14/2020	PRTD	34500	AT & T		2005	05/13/2020		2693	250.68
							CHECK		132683 TOTAL:	250.68
132684	05/14/2020	PRTD	37000	QUAD KNOPF, INC.		103972	05/07/2020		2693	1,478.44
						103948	05/04/2020		2693	54,402.23
							CHECK		132684 TOTAL:	55,880.67

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132685	05/14/2020	PRTD	41000	SELF-HELP ENTERPRISE		FVLADM APR-20	04/30/2020		2693	1,748.25
						FVLHMPI APR-20	04/30/2020		2693	250.00
								CHECK	132685 TOTAL:	1,998.25
132686	05/14/2020	PRTD	42000	SOUTHERN CALIFORNIA		2005	05/13/2020		2693	21,607.09
								CHECK	132686 TOTAL:	21,607.09
						NUMBER OF CHECKS 20			*** CASH ACCOUNT TOTAL ***	160,063.50

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	20	160,063.50

*** GRAND TOTAL *** 160,063.50

CLERK: 6175mame BATCH: 2693

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
542 00000 THOMSON REUTERS	36801 842238866			2693	220.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/01/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/13/2020 DESC:PROFESSIONAL SERVICE						01411 5205		220.00	1099:
750 00000 LAMPE CHRYSLER D	36804 6103119/1			2693	74.54	.00	.00		W9rcd
CASH 01 2020/11 INV 03/18/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/13/2020 DESC:REP SERVICE						01411 5204		74.54	1099:
750 00000 LAMPE CHRYSLER D	36805 6105483/3			2693	34.52	.00	.00		W9rcd
CASH 01 2020/11 INV 03/13/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/13/2020 DESC:REP SERVICE						01411 5204		34.52	1099:
750 00000 LAMPE CHRYSLER D	36806 6104082/1			2693	129.05	.00	.00		W9rcd
CASH 01 2020/11 INV 02/18/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/13/2020 DESC:REP SERVICE						01411 5204		129.05	1099:
750 00000 LAMPE CHRYSLER D	36807 6103624/1			2693	4,774.05	.00	.00		W9rcd
CASH 01 2020/11 INV 02/13/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/13/2020 DESC:REP SERVICE						01411 5204		4,774.05	1099:
750 00000 LAMPE CHRYSLER D	36808 6103597/1			2693	64.98	.00	.00		W9rcd
CASH 01 2020/11 INV 02/12/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/13/2020 DESC:REP SERVICE						01411 5204		64.98	1099:
1364 00000 O'REILLY AUTO PA	36799 4734-324800			2693	32.58	.00	.00		W9rcd
CASH 01 2020/11 INV 05/10/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/13/2020 DESC:REP SUPPLIES						01420 5203		32.58	1099:

CLERK: 6175mame BATCH: 2693

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
1378 00000 MID VALLEY DISPO	36819 M-2020-10			2693	39,595.88	.00	.00		W9rcd
CASH 01 2020/11	INV 05/13/2020	SEP-CHK: N	DISC: .00			06425 5205		55,129.46	1099:
ACCT 1100 DEPT	DUE 05/13/2020	DESC:APRIL 2020				606425 4004		-3,698.47	1099:
						606425 4092		-5,177.86	1099:
						606425 4093		-2,958.78	1099:
						606425 4094		-3,698.47	1099:
1559 00000 ASI ADMINISTRATI	36802 051220			2693	1,128.89	.00	.00		W9rcd
CASH 01 2020/11	INV 05/12/2020	SEP-CHK: Y	DISC: .00			01 2233		1,128.89	1099:
ACCT 1100 DEPT	DUE 05/13/2020	DESC:MEDICAL CHECK RUN							
1559 00000 ASI ADMINISTRATI	36813 179664			2693	990.00	.00	.00		W9rcd
CASH 01 2020/11	INV 05/07/2020	SEP-CHK: Y	DISC: .00			01 2233		990.00	1099:
ACCT 1100 DEPT	DUE 05/13/2020	DESC:MONTHLY MEDICAL ADMINISTRATION							
1603 00000 DATALINK NETWORK	36811 27903			2693	442.00	.00	.00		W9rcd
CASH 01 2020/11	INV 05/01/2020	SEP-CHK: N	DISC: .00			01406 5205		442.00	1099:
ACCT 1100 DEPT	DUE 05/13/2020	DESC:EVAULT							
1770 00000 DATA TICKET INC	36803 111985			2693	200.00	.00	.00		
CASH 01 2020/11	INV 04/29/2020	SEP-CHK: N	DISC: .00			01411 5205		200.00	1099:
ACCT 1100 DEPT	DUE 05/13/2020	DESC:PROFESSIONAL SERVICE							
2014 00000 SECURITY LINES U	36800 1657			2693	28,264.13	.00	.00		W9rcd
CASH 01 2020/11	INV 05/12/2020	SEP-CHK: N	DISC: .00			81411 5504		28,264.13	1099:
ACCT 1100 DEPT	DUE 05/13/2020	DESC:PORTABLE SURVEILLANCE SYSTEM							
3602 00000 BILL WALL'S DIRE	36809 16209			2693	60.00	.00	.00		
CASH 01 2020/11	INV 03/06/2020	SEP-CHK: N	DISC: .00			01411 5205		60.00	1099:0
ACCT 1100 DEPT	DUE 05/13/2020	DESC:CONSULTING							
4109 00000 BEATWEAR, INC	36822 6497			2693	534.82	.00	.00		
CASH 01 2020/11	INV 03/24/2020	SEP-CHK: N	DISC: .00			01411 5202		534.82	1099:
ACCT 1100 DEPT	DUE 05/13/2020	DESC:OPER SUPPLIES							

CLERK: 6175mame BATCH: 2693

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	NEW INVOICES WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
8250 00000 COLLINS & SCHOET	36812 1039			2693	1,305.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/04/2020 DUE 05/13/2020	SEP-CHK: N DESC:APRIL	DISC: .00			01414 5205		1,305.00	1099:
8300 00000 CITY OF FARMERSV	36797 20004			2693	1,511.37	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/01/2020 DUE 05/13/2020	SEP-CHK: N DESC:UTILITY	DISC: .00			39425 5206 HLTHY		64.83	1099:
						39425 5206 CMCTR		58.36	1099:
						01420 5206		79.71	1099:
						01425 5206		309.27	1099:
						01406 5206		37.19	1099:
						01406 5206		79.71	1099:
						01425 5206		57.75	1099:
						01406 5206		824.55	1099:
22955 00000 JOHNSON, TOMMIE	36816 051220			2693	250.00	.00	.00		W9rcd
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/12/2020 DUE 05/13/2020	SEP-CHK: N DESC:JANITORIAL	DISC: .00 DETAIL			01406 5205		250.00	1099:0
23725 00001 KIWANIS OF FARME	36798 051220			2693	75.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/12/2020 DUE 05/13/2020	SEP-CHK: N DESC:REFUND	DISC: .00			101415 4121		75.00	1099:
30311 00001 TYLER TECHNOLOGI	36796 045-301710			2693	640.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 04/06/2020 DUE 05/13/2020	SEP-CHK: N DESC:PROFESSIONAL	DISC: .00 SERVICES			02425 5205		640.00	1099:
34500 00001 AT & T	36821 2005			2693	250.68	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/13/2020 DUE 05/13/2020	SEP-CHK: N DESC:PHONES	DISC: .00			01411 5211		75.03	1099:
						01406 5211		88.53	1099:
						01420 5211		14.69	1099:
						01415 5211		30.87	1099:
						35425 5211		20.78	1099:
						04425 5211		20.78	1099:

CLERK: 6175mame BATCH: 2693

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
37000 00001 QUAD KNOPF, INC.	36814 103972			2693	1,478.44	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/07/2020 DUE 05/13/2020	SEP-CHK: N DESC:WWTP-CONSTRUCTION MANAGEMENT	DISC: .00			04425 5516 WWTP		1,478.44	1099:
37000 00001 QUAD KNOPF, INC.	36815 103948			2693	54,402.23	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/04/2020 DUE 05/13/2020	SEP-CHK: N DESC:WWTP-CONSTRUCTION MANAGEMENT	DISC: .00			04425 5516 WWTP		54,402.23	1099:
41000 00000 SELF-HELP ENTERP	36817 FVLADM APR-20			2693	1,748.25	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 04/30/2020 DUE 05/13/2020	SEP-CHK: N DESC:LOAN PORTFOLIO MANAGEMENT	DISC: .00			01414 5205		1,748.25	1099:
41000 00000 SELF-HELP ENTERP	36818 FVLHMPI APR-20			2693	250.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 04/30/2020 DUE 05/13/2020	SEP-CHK: N DESC:GENERAL ADMIN	DISC: .00			41404 5205		250.00	1099:
42000 00001 SOUTHERN CALIFOR	36820 2005			2693	21,607.09	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/13/2020 DUE 05/13/2020	SEP-CHK: N DESC:ELECTRIC	DISC: .00			01420 5206		11.50	1099:
						01425 5206		313.66	1099:
						21425 5206		5,677.87	1099:
						02425 5206		7,871.77	1099:
						04425 5206		4,311.05	1099:
						01406 5206		2,207.61	1099:
						35425 5206		727.18	1099:
						39425 5206 HLTHY		12.90	1099:
						39425 5206 CMCTR		473.55	1099:
26 APPROVED UNPAID INVOICES			TOTAL		160,063.50				

26 INVOICE(S) REPORT POST TOTAL 160,063.50

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05/14/2020 13:06
6175mame

CITY OF FARMERSVILLE
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132687	05/14/2020	PRTD	2119 MURILLO, JOSE		36518	03/30/2020		033020	63.38
						CHECK		132687 TOTAL:	63.38
132688	05/14/2020	PRTD	2120 FAJARDO, DIANA		36519	03/30/2020		033020	37.79
						CHECK		132688 TOTAL:	37.79
132689	05/14/2020	PRTD	2121 VELASQUEZ-MENDOZA, T		36520	03/30/2020		033020	59.72
						CHECK		132689 TOTAL:	59.72
132690	05/14/2020	PRTD	2122 PORTILLO, CASTO		36521	03/30/2020		033020	73.52
						CHECK		132690 TOTAL:	73.52

NUMBER OF CHECKS 4 *** CASH ACCOUNT TOTAL *** 234.41

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	4	234.41

*** GRAND TOTAL *** 234.41

Sal
5/14/20

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CLERK: 6175dgui BATCH: 2682

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
2119 00000 MURILLO, JOSE	36518 36518			033020	63.38	.00	.00		
CASH 01 2020/09 INV 03/30/2020 SEP-CHK: Y DISC: .00 ACCT 1100 DEPT DUE 03/30/2020 DESC:						02 1120		63.38	1099:
2120 00000 FAJARDO, DIANA	36519 36519			033020	37.79	.00	.00		
CASH 01 2020/09 INV 03/30/2020 SEP-CHK: Y DISC: .00 ACCT 1100 DEPT DUE 03/30/2020 DESC:						02 1120		37.79	1099:
2121 00000 VELASQUEZ-MENDOZ	36520 36520			033020	59.72	.00	.00		
CASH 01 2020/09 INV 03/30/2020 SEP-CHK: Y DISC: .00 ACCT 1100 DEPT DUE 03/30/2020 DESC:						02 1120		59.72	1099:
2122 00000 PORTILLO, CASTO	36521 36521			033020	73.52	.00	.00		
CASH 01 2020/09 INV 03/30/2020 SEP-CHK: Y DISC: .00 ACCT 1100 DEPT DUE 03/30/2020 DESC:						02 1120		73.52	1099:
4 APPROVED UNPAID INVOICES			TOTAL		234.41				
4 INVOICE(S)			REPORT POST TOTAL		234.41				

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05/14/2020 13:10
6175mame

CITY OF FARMERSVILLE
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132691	05/14/2020	PRTD	2131 ECP, LP		36706	04/29/2020		042920	48.76
						CHECK		132691 TOTAL:	48.76

NUMBER OF CHECKS 1 *** CASH ACCOUNT TOTAL *** 48.76

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	1	48.76

*** GRAND TOTAL *** 48.76

Sell
5/14/20

CITY OF FARMERSVILLE
INVOICE ENTRY PROOF LIST

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CLERK: 6175dgui BATCH: 2688

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	NEW INVOICES WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
2131 00000 ECP, LP	36706 36706			042920	48.76	.00	.00		
CASH 01 2020/10 INV 04/29/2020 SEP-CHK: Y DISC: .00 ACCT 1100 DEPT DUE 04/29/2020 DESC:						02 1120		48.76	1099:
1 APPROVED UNPAID INVOICES			TOTAL		48.76				
1 INVOICE(S)			REPORT POST TOTAL		48.76				

Sell
5/21/20

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CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132692	05/21/2020	PRTD	633	CHARTER COMMUNICATIO		0039801050520	05/05/2020		2695	1,889.26
						0039793050520	05/05/2020		2695	652.26
							CHECK		132692 TOTAL:	2,541.52
132693	05/21/2020	PRTD	1207	PROFESSIONAL PRINT &		103668	05/20/2020		2695	611.97
							CHECK		132693 TOTAL:	611.97
132694	05/21/2020	PRTD	1364	O'REILLY AUTO PARTS		4734-325114	05/12/2020		2695	21.74
						4734-325100	05/12/2020		2695	64.13
							CHECK		132694 TOTAL:	85.87
132695	05/21/2020	PRTD	1457	FIRST AMERICAN TITLE		128-210-038	05/20/2020		2695	134,756.00
							CHECK		132695 TOTAL:	134,756.00
132696	05/21/2020	PRTD	1457	FIRST AMERICAN TITLE		128-280-003	05/14/2020		2695	6,375.00
							CHECK		132696 TOTAL:	6,375.00
132697	05/21/2020	PRTD	1584	CURTIS		INV387551	05/08/2020		2695	40.72
							CHECK		132697 TOTAL:	40.72
132698	05/21/2020	PRTD	1670	TULARE COUNTY RECORD		052020	05/20/2020		2695	20.00
							CHECK		132698 TOTAL:	20.00
132699	05/21/2020	PRTD	1695	SUPERIOR POOL PRODUC		Q2009785	05/05/2020		2695	650.68
						Q2009708	05/05/2020		2695	650.68
							CHECK		132699 TOTAL:	1,301.36
132700	05/21/2020	PRTD	1775	PACHECO, FRANCISCO		051220	05/12/2020		2695	2,000.00
							CHECK		132700 TOTAL:	2,000.00

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132701	05/21/2020	PRTD	1823	VPHONES.COM		7516	05/15/2020		2695	1,204.44
							CHECK		132701 TOTAL:	1,204.44
132702	05/21/2020	PRTD	1863	ADVENTIST HEALTH TOX		1183	05/04/2020		2695	145.00
							CHECK		132702 TOTAL:	145.00
132703	05/21/2020	PRTD	2138	OFFICE PRIDE		IN000520334	03/18/2020		2695	903.00
							CHECK		132703 TOTAL:	903.00
132704	05/21/2020	PRTD	3602	BILL WALL'S DIRECT A		16238	05/15/2020		2695	120.00
							CHECK		132704 TOTAL:	120.00
132705	05/21/2020	PRTD	4399	BLAIS & ASSOCIATES		04-2020-FV1	05/14/2020		2695	784.24
						04-2020-FV4	05/14/2020		2695	878.75
						04-2020-FV6	05/14/2020		2695	973.75
						04-2020-FV8	05/14/2020		2695	617.50
						04-220-FV9	05/14/2020		2695	688.75
						2138	05/14/2020		2695	593.75
						04-2020-FV11	05/14/2020		2695	491.64
						04-2020-FV12	05/14/2020		2695	451.25
							CHECK		132705 TOTAL:	5,479.63
132706	05/21/2020	PRTD	8399	CITY OF VISALIA		AR085006	05/01/2020		2695	6,155.42
						AR084844	04/30/2020		2695	725.00
							CHECK		132706 TOTAL:	6,880.42
132707	05/21/2020	PRTD	14640	FERGUSON ENTERPRISES		6343730	02/21/2020		2695	182.24
							CHECK		132707 TOTAL:	182.24

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132708	05/21/2020	PRTD	31560	OFFICE DEPOT		14658346	04/30/2020		2695	251.44
							CHECK		132708 TOTAL:	251.44
132709	05/21/2020	PRTD	31570	TULARE COUNTY TAX CO		130-030-023-000-2005	05/21/2020		2695	448.12
						130-170-009-000-2005	05/21/2020		2695	547.76
							CHECK		132709 TOTAL:	995.88
132710	05/21/2020	PRTD	37000	QUAD KNOPF, INC.		104079	05/20/2020		2695	11,204.74
							CHECK		132710 TOTAL:	11,204.74
132711	05/21/2020	PRTD	41754	SHRED-IT		8129729296	05/07/2020		2695	140.59
							CHECK		132711 TOTAL:	140.59
132712	05/21/2020	PRTD	48030	TULARE COUNTY GENERA		020437	04/03/2020		2695	48.83
							CHECK		132712 TOTAL:	48.83
132713	05/21/2020	PRTD	50500	VALLEY INDUSTRIAL &		401349	05/04/2020		2695	248.00
						401350	05/04/2020		2695	75.00
							CHECK		132713 TOTAL:	323.00

NUMBER OF CHECKS 22 *** CASH ACCOUNT TOTAL *** 175,611.65

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	22	175,611.65

*** GRAND TOTAL *** 175,611.65

COPY

CLERK: 6175mame BATCH: 2695

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
633 00000 CHARTER COMMUNIC	36858 0039801050520			2695	1,889.26	.00	.00		W9rcd
CASH 01 2020/11 INV 05/05/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:SPECTRUM BUSINESS									
						01406 5211		566.78	1099:
						01425 5211		283.39	1099:
						01425 5211		472.32	1099:
						01420 5211		377.85	1099:
						01415 5211		188.92	1099:
633 00000 CHARTER COMMUNIC	36859 0039793050520			2695	652.26	.00	.00		W9rcd
CASH 01 2020/11 INV 05/05/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:SPECTRUM BUSINESS									
						01406 5211		195.68	1099:
						01425 5211		97.84	1099:
						01411 5211		163.07	1099:
						01420 5211		130.45	1099:
						01415 5211		65.22	1099:
1207 00000 PROFESSIONAL PRI	36860 103668			2695	611.97	.00	.00		
CASH 01 2020/11 INV 05/20/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:APRIL 2020 MONTHLY BILLS									
						02425 5205		203.99	1099:
						04425 5205		203.99	1099:
						06425 5205		203.99	1099:
1364 00000 O'REILLY AUTO PA	36850 4734-325114			2695	21.74	.00	.00		W9rcd
CASH 01 2020/11 INV 05/12/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:REP SUPPLIES						01420 5203		21.74	1099:
1364 00000 O'REILLY AUTO PA	36851 4734-325100			2695	64.13	.00	.00		W9rcd
CASH 01 2020/11 INV 05/12/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:REP SUPPLIES						01420 5203		64.13	1099:
1457 00000 FIRST AMERICAN T	36856 128-280-003			2695	6,375.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/14/2020 SEP-CHK: Y DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:PROPERTY ACQUISITION						26425 5516 ENTRY		6,375.00	1099:
1457 00000 FIRST AMERICAN T	36867 128-210-038			2695	134,756.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/20/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:128-210-036,128,220,067						26425 5516 ENTRY		134,756.00	1099:

CLERK: 6175mame BATCH: 2695

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
1584 00000 CURTIS	36852 INV387551			2695	40.72	.00	.00		W9rcd
CASH 01 2020/11 INV 05/08/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:REP SUPPLIES						01420 5203		40.72	1099:
1670 00000 TULARE COUNTY RE	36845 052020			2695	20.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/20/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:RELEASE LIEN						01415 5205		20.00	1099:
1695 00000 SUPERIOR POOL PR	36864 Q2009785			2695	650.68	.00	.00		W9rcd
CASH 01 2020/11 INV 05/05/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:OPER SUPPLIES						02425 5202		650.68	1099:
1695 00000 SUPERIOR POOL PR	36865 Q2009708			2695	650.68	.00	.00		W9rcd
CASH 01 2020/11 INV 05/05/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:OPER SUPPLIES						02425 5202		650.68	1099:
1775 00000 PACHECO, FRANCIS	36847 051220			2695	2,000.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/12/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:EDUCATIONAL REIMBURSEMENT						01411 5208		2,000.00	1099:
1823 00000 VPHONES.COM	36855 7516			2695	1,204.44	.00	.00		W9rcd
CASH 01 2020/11 INV 05/15/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:PHONES						01411 5211		361.34	1099:
						01406 5211		301.11	1099:
						01420 5211		240.89	1099:
						01415 5211		120.45	1099:
						01425 5211		48.18	1099:
						02425 5211		48.18	1099:
						04425 5211		48.18	1099:
						06425 5211		36.11	1099:
1863 00000 ADVENTIST HEALTH	36846 1183			2695	145.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/04/2020 SEP-CHK: N DISC: .00									
ACCT 1100 DEPT DUE 05/21/2020 DESC:PROFESSIONAL SERVICE						01411 5205		145.00	1099:

CLERK: 6175mame BATCH: 2695

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
2138 00000 OFFICE PRIDE	36843 IN000520334			2695	903.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 03/18/2020 DUE 05/21/2020	SEP-CHK: N DESC:PROFESSIONAL SERVICE	DISC: .00			01406 5205		903.00	1099:
3602 00000 BILL WALL'S DIRE	36854 16238			2695	120.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/15/2020 DUE 05/21/2020	SEP-CHK: N DESC:CONSULTING	DISC: .00			01406 5205 01411 5205		60.00 60.00	1099:0 1099:0
4399 00001 BLAIS & ASSOCIAT	36835 04-2020-FV1			2695	784.24	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:GRANT CONSULTING	DISC: .00			01414 5205		784.24	1099:
4399 00001 BLAIS & ASSOCIAT	36836 04-2020-FV4			2695	878.75	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:GRANT CONSULTING	DISC: .00			01414 5205		878.75	1099:
4399 00001 BLAIS & ASSOCIAT	36837 04-2020-FV6			2695	973.75	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:COVID-19	DISC: .00			01414 5205		973.75	1099:
4399 00001 BLAIS & ASSOCIAT	36838 04-2020-FV8			2695	617.50	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:EWLNT-GRANT CONSULTING	DISC: .00			26425 5516 EWLNT		617.50	1099:
4399 00001 BLAIS & ASSOCIAT	36839 04-220-FV9			2695	688.75	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:CCNT-GRANT CONSULTING	DISC: .00			31425 5516 CCNR		688.75	1099:
4399 00001 BLAIS & ASSOCIAT	36840 2138			2695	593.75	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:WWTP-GRANT CONSULTING	DISC: .00			04425 5516 WWTP		593.75	1099:

CLERK: 6175mame BATCH: 2695

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	NEW INVOICES WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
4399 00001 BLAIS & ASSOCIAT	36841 04-2020-FV11			2695	491.64	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:WWTP-GRANT CONSULTING	DISC: .00			04425 5516 WWTP		491.64	1099:
4399 00001 BLAIS & ASSOCIAT	36842 04-2020-FV12			2695	451.25	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/14/2020 DUE 05/21/2020	SEP-CHK: N DESC:USRP-GRANT CONSULTING	DISC: .00			12400 5205 USRP		451.25	1099:
8399 00001 CITY OF VISALIA	36861 AR085006			2695	6,155.42	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/01/2020 DUE 05/21/2020	SEP-CHK: N DESC:MAY 2020 ANIMAL SVC	DISC: .00			01426 5205		6,155.42	1099:
8399 00001 CITY OF VISALIA	36862 AR084844			2695	725.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 04/30/2020 DUE 05/21/2020	SEP-CHK: N DESC:PROFESSIONAL SERVICE	DISC: .00			01426 5205		725.00	1099:
14640 00001 FERGUSON ENTERPR	36834 6343730			2695	182.24	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 02/21/2020 DUE 05/21/2020	SEP-CHK: N DESC:PH4	DISC: .00			02425 5504 04425 5504 103404 5504		60.75 60.75 60.74	1099: 1099: 1099:
31560 00001 OFFICE DEPOT	36866 14658346			2695	251.44	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 04/30/2020 DUE 05/21/2020	SEP-CHK: N DESC:OFFICE SUPPLIES	DISC: .00			01411 5201		251.44	1099:
31570 00001 TULARE COUNTY TA	36832 130-030-023-000-2005			2695	448.12	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/21/2020	SEP-CHK: N DESC:130-030-023-000	DISC: .00			04425 5205		448.12	1099:
31570 00001 TULARE COUNTY TA	36833 130-170-009-000-2005			2695	547.76	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/21/2020	SEP-CHK: N DESC:130-170-009-000	DISC: .00			04425 5205		547.76	1099:

CLERK: 6175mame BATCH: 2695

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
37000 00001 QUAD KNOPF, INC.	36863 104079			2695	11,204.74	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/20/2020 DUE 05/21/2020	SEP-CHK: N DESC:USRP-DEEP CREEK RESTORATION	DISC: .00			12400 5205 USRP		11,204.74	1099:
41754 00001 SHRED-IT	36853 8129729296			2695	140.59	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/07/2020 DUE 05/21/2020	SEP-CHK: N DESC:SHREDDING SERVICE	DISC: .00			01411 5205		140.59	1099:
48030 00000 TULARE COUNTY GE	36844 020437			2695	48.83	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 04/03/2020 DUE 05/21/2020	SEP-CHK: N DESC:BUSINESS CARDS	DISC: .00			01406 5205		48.83	1099:
50500 00000 VALLEY INDUSTRIA	36848 401349			2695	248.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/04/2020 DUE 05/21/2020	SEP-CHK: N DESC:PROFESSIONAL SERVICE	DISC: .00			01411 5205		248.00	1099:
50500 00000 VALLEY INDUSTRIA	36849 401350			2695	75.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/04/2020 DUE 05/21/2020	SEP-CHK: N DESC:PROFESSIONAL SERVICE	DISC: .00			01411 5205		75.00	1099:

35 APPROVED UNPAID INVOICES TOTAL 175,611.65

35 INVOICE(S) REPORT POST TOTAL 175,611.65

COPY

Gall 5/28/20

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132714	05/28/2020	PRTD	633	CHARTER COMMUNICATIO		0050790051920	05/19/2020		2697	360.00
								CHECK	132714 TOTAL:	360.00
132715	05/28/2020	PRTD	1364	O'REILLY AUTO PARTS		4734-327179	05/25/2020		2697	5.97
								CHECK	132715 TOTAL:	5.97
132716	05/28/2020	PRTD	1379	BECCA AND HER CAMERA		1579	05/14/2020		2697	121.95
								CHECK	132716 TOTAL:	121.95
132717	05/28/2020	PRTD	1457	FIRST AMERICAN TITLE		54075850143	05/21/2020		2697	400.00
								CHECK	132717 TOTAL:	400.00
132718	05/28/2020	PRTD	1457	FIRST AMERICAN TITLE		54075649817	05/22/2020		2697	3,025.00
								CHECK	132718 TOTAL:	3,025.00
132719	05/28/2020	PRTD	2143	CASTANEDA, ANITA		111-290-002	05/22/2020		2697	3,650.00
								CHECK	132719 TOTAL:	3,650.00
132720	05/28/2020	PRTD	3602	BILL WALL'S DIRECT A		16240	05/22/2020		2697	120.00
								CHECK	132720 TOTAL:	120.00
132721	05/28/2020	PRTD	7399	COOK'S COMMUNICATION		144586	05/21/2020		2697	3,441.92
								CHECK	132721 TOTAL:	3,441.92
132722	05/28/2020	PRTD	34634	PITNEY BOWES-PURCHAS		05172020	05/17/2020		2697	200.00
								CHECK	132722 TOTAL:	200.00
132723	05/28/2020	PRTD	37000	QUAD KNOPF, INC.		104065	05/21/2020		2697	123.30
						104054	05/21/2020		2697	567.00
						104055	05/21/2020		2697	2,733.75
						104061	05/21/2020		2697	2,713.50

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
						104062	05/21/2020		2697	2,975.50
						104063	05/21/2020		2697	857.70
						104064	05/21/2020		2697	79.54
						104066	05/21/2020		2697	504.90
						104068	05/21/2020		2697	2,555.77
						104067	05/21/2020		2697	7,259.85
						104237	05/27/2020		2697	3,040.72
							CHECK		132723 TOTAL:	23,411.53
132724	05/28/2020	PRTD	43685	STEWART, DOUGLAS		52720	05/27/2020		2697	2,000.00
							CHECK		132724 TOTAL:	2,000.00
132725	05/28/2020	PRTD	46956	TULARE COUNTY INFORM		20-103	05/15/2020		2697	231.66
							CHECK		132725 TOTAL:	231.66
132726	05/28/2020	PRTD	51550	VERIZON WIRELESS		98539222274	05/22/2020		2697	1,239.59
						9854851231	05/18/2020		2697	388.52
							CHECK		132726 TOTAL:	1,628.11

NUMBER OF CHECKS 13 *** CASH ACCOUNT TOTAL *** 38,596.14

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	13	38,596.14

*** GRAND TOTAL *** 38,596.14

COPY

CLERK: 6175mame BATCH: 2697

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
633 00000 CHARTER COMMUNIC	36892 0050790051920			2697	360.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/19/2020 SEP-CHK: N DISC: .00						39425 5211		360.00	1099:
ACCT 1100 DEPT DUE 05/27/2020 DESC:SPECTRUM BUSINESS									
1364 00000 O'REILLY AUTO PA	36886 4734-327179			2697	5.97	.00	.00		W9rcd
CASH 01 2020/11 INV 05/25/2020 SEP-CHK: N DISC: .00						01420 5203		5.97	1099:
ACCT 1100 DEPT DUE 05/27/2020 DESC:REP SUPPLIES									
1379 00000 BECCA AND HER CA	36882 1579			2697	121.95	.00	.00		
CASH 01 2020/11 INV 05/14/2020 SEP-CHK: N DISC: .00						01414 5205		121.95	1099:0
ACCT 1100 DEPT DUE 05/27/2020 DESC:PROFESSIONAL SERVICE									
1457 00000 FIRST AMERICAN T	36887 54075649817			2697	3,025.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/22/2020 SEP-CHK: Y DISC: .00						26425 5516 ENTRY		3,025.00	1099:
ACCT 1100 DEPT DUE 05/27/2020 DESC:111-202-042									
1457 00000 FIRST AMERICAN T	36888 54075850143			2697	400.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/21/2020 SEP-CHK: Y DISC: .00						26425 5516 ENTRY		400.00	1099:
ACCT 1100 DEPT DUE 05/27/2020 DESC:111-190-030									
2143 00000 CASTANEDA, ANITA	36894 111-290-002			2697	3,650.00	.00	.00		W9rcd
CASH 01 2020/11 INV 05/22/2020 SEP-CHK: N DISC: .00						26425 5516 ENTRY		3,650.00	1099:
ACCT 1100 DEPT DUE 05/27/2020 DESC:28890 RD 164									
3602 00000 BILL WALL'S DIRE	36889 16240			2697	120.00	.00	.00		
CASH 01 2020/11 INV 05/22/2020 SEP-CHK: N DISC: .00						01406 5205		120.00	1099:0
ACCT 1100 DEPT DUE 05/27/2020 DESC:CONSULTING									
7399 00000 COOK'S COMMUNICA	36884 144586			2697	3,441.92	.00	.00		
CASH 01 2020/11 INV 05/21/2020 SEP-CHK: N DISC: .00						103415 5514		3,441.92	1099:
ACCT 1100 DEPT DUE 05/27/2020 DESC:CODE ENFORCEMENT VEHICLE									

CLERK: 6175mame BATCH: 2697

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
34634 00001 PITNEY BOWES-PUR	36891 05172020			2697	200.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/17/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:POSTAGE				01406 5205		200.00	1099:
37000 00001 QUAD KNOPF, INC.	36872 104065			2697	123.30	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:SELF HELP APARTMENT				01414 5205		123.30	1099:
37000 00001 QUAD KNOPF, INC.	36873 104054			2697	567.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:WLNT5-W.WALNUT SAFE ROUTES TO SCHOOL				26425 5205 WLNT5		567.00	1099:
37000 00001 QUAD KNOPF, INC.	36874 104055			2697	2,733.75	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:ENTRY-BLVD. WIDENING				26425 5516 ENTRY		2,733.75	1099:
37000 00001 QUAD KNOPF, INC.	36875 104061			2697	2,713.50	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:WWLNT-W.WALNUT RECONSTRUCTION				27425 5516 WWLNT		2,713.50	1099:
37000 00001 QUAD KNOPF, INC.	36876 104062			2697	2,975.50	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:XWALK-CROSSWALK@2 LOCATIONS				22425 5516 XWALK		2,975.50	1099:
37000 00001 QUAD KNOPF, INC.	36877 104063			2697	857.70	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:PLATINUM CONNECTION				01404 5205		857.70	1099:
37000 00001 QUAD KNOPF, INC.	36878 104064			2697	79.54	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:680 E LARRY SFR				01414 5205		79.54	1099:

CLERK: 6175mame BATCH: 2697

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
37000 00001 QUAD KNOPF, INC.	36879 104066			2697	504.90	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:193 N BRUNDAGE AVE				01414 5205		504.90	1099:
37000 00001 QUAD KNOPF, INC.	36880 104068			2697	2,555.77	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:EWLNT-E.WALNUT AVE IMPROVEMENT				26425 5516 EWLNT		2,555.77	1099:
37000 00001 QUAD KNOPF, INC.	36881 104067			2697	7,259.85	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/21/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:GENERAL ENGINEERING				01414 5205		2,904.43	1099:
						04425 5205		2,189.25	1099:
						22425 5205		1,457.55	1099:
						02425 5205		324.00	1099:
						01425 5205		384.62	1099:
37000 00001 QUAD KNOPF, INC.	36895 104237			2697	3,040.72	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/27/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:PERCO-EFFLUENT POND				04425 5516 PERCO		3,040.72	1099:
43685 00000 STEWART, DOUGLAS	36883 52720			2697	2,000.00	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/27/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:MAY 2020				01420 5205		2,000.00	1099:0
46956 00000 TULARE COUNTY IN	36885 20-103			2697	231.66	.00	.00		W9rcd
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/15/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:RADIO COMMUNICATION SERVICES				01411 5205		231.66	1099:
51550 00001 VERIZON WIRELESS	36890 98539222274			2697	1,239.59	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/22/2020 DUE 05/27/2020	SEP-CHK: N DISC: .00 DESC:PHONES				01411 5211		505.30	1099:
						01415 5211		92.12	1099:
						01420 5211		54.11	1099:
						01406 5211		182.33	1099:
						02425 5211		135.24	1099:
						04425 5211		135.24	1099:
						06425 5211		135.25	1099:

CLERK: 6175mame BATCH: 2697

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
51550 00001 VERIZON WIRELESS	36893 9854851231			2697	388.52	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/18/2020 DUE 05/27/2020	SEP-CHK: N DESC:M2M	DISC: .00			01411 5211		388.52	1099:

24 APPROVED UNPAID INVOICES TOTAL 38,596.14

24 INVOICE(S) REPORT POST TOTAL 38,596.14

COPY

Bill 8/28/20

05/28/2020 16:31
6175mame

CITY OF FARMERSVILLE
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 01 1100 CASH (DUE TO/DUE FROM)

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
132727	05/28/2020	PRTD	2139 COFFEY, KATHRYN ANN		36868	05/22/2020		052220	27.16
						CHECK		132727 TOTAL:	27.16
132728	05/28/2020	PRTD	2140 HOME RENTAL COMPANY		36869	05/22/2020		052220	94.08
						CHECK		132728 TOTAL:	94.08
132729	05/28/2020	PRTD	2141 ARBITRAGE HOMES LLC		36870	05/22/2020		052220	16.55
						CHECK		132729 TOTAL:	16.55
132730	05/28/2020	PRTD	2142 RAMIREZ, PHILLIP		36871	05/22/2020		052220	33.47
						CHECK		132730 TOTAL:	33.47

NUMBER OF CHECKS 4 *** CASH ACCOUNT TOTAL *** 171.26

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	4	171.26

*** GRAND TOTAL *** 171.26

COPY

CLERK: 6175dgui BATCH: 2696

NEW INVOICES

VENDOR REMIT NAME	DOCUMENT INVOICE	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
APPROVED UNPAID INVOICES TO BE POSTED									
2139 00000 COFFEY, KATHRYN	36868 36868			052220	27.16	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/22/2020 DUE 05/22/2020	SEP-CHK: Y DESC:	DISC: .00			02 1120		27.16	1099:
2140 00000 HOME RENTAL COMP	36869 36869			052220	94.08	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/22/2020 DUE 05/22/2020	SEP-CHK: Y DESC:	DISC: .00			02 1120		94.08	1099:
2141 00000 ARBITRAGE HOMES	36870 36870			052220	16.55	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/22/2020 DUE 05/22/2020	SEP-CHK: Y DESC:	DISC: .00			02 1120		16.55	1099:
2142 00000 RAMIREZ, PHILLIP	36871 36871			052220	33.47	.00	.00		
CASH 01 2020/11 ACCT 1100 DEPT	INV 05/22/2020 DUE 05/22/2020	SEP-CHK: Y DESC:	DISC: .00			02 1120		33.47	1099:
4 APPROVED UNPAID INVOICES			TOTAL		171.26				
4 INVOICE(S)			REPORT POST TOTAL		171.26				

CITY OF FARMERSVILLE
ADVICE REGISTER - BI WEEKLY
From: 04/29/2020 To: 05/12/2020

EMP #	NAME	CHK #	NET PAY
7		000010917	1,145.67
3		000010918	1,013.20
18		000010919	1,816.12
23		000010920	1,354.41
114		000010921	1,482.86
11		000010922	3,519.06
6		000010923	2,177.09
104		000010924	1,398.87
98		000010925	1,651.06
112		000010926	1,522.60
109		000010927	1,134.80
25		000010928	2,206.75
26		000010929	2,529.10
39		000010930	1,783.33
75		000010931	2,007.19
113		000010932	1,188.44
82		000010933	1,222.94
111		000010934	1,341.02
86		000010935	3,131.52
77		000010936	1,682.81
38		000010937	1,453.10
31		000010938	1,868.48
30		000010939	1,703.79
55		000010940	3,848.03
110		000010941	998.58
42		000010942	3,684.52
97		000010943	1,403.54
19		000010944	2,029.74
102		000010945	1,486.81
81		000010946	1,517.36
105		000010947	1,454.21
108		000010948	1,353.48
80		000010949	1,581.09
169		000010950	2,205.37
	Total Deposits: 34		61,896.94

** END OF REPORT - Generated by Betina Ashoori **

CITY OF FARMERSVILLE
ADVICE REGISTER - BI WEEKLY
From: 05/13/2020 To: 05/26/2020

EMP #	NAME	CHK #	NET PAY
7		000010951	1,098.84
3		000010952	990.44
18		000010953	1,816.12
23		000010954	1,642.84
114		000010955	1,337.39
11		000010956	3,519.05
6		000010957	2,318.37
104		000010958	1,391.99
98		000010959	1,568.65
112		000010960	1,389.46
109		000010961	1,070.04
25		000010962	2,023.12
26		000010963	2,295.37
39		000010964	1,395.03
75		000010965	1,968.72
113		000010966	1,188.45
82		000010967	1,222.94
111		000010968	1,114.03
86		000010969	2,964.11
77		000010970	1,960.00
38		000010971	1,415.13
31		000010972	1,868.48
30		000010973	1,681.11
55		000010974	3,818.55
110		000010975	1,348.64
42		000010976	3,606.28
97		000010977	1,513.04
19		000010978	1,859.64
102		000010979	1,403.14
81		000010980	1,517.34
105		000010981	1,551.90
108		000010982	1,284.36
80		000010983	1,375.21
169		000010984	2,048.50
	Total Deposits: 34		60,566.28

** END OF REPORT - Generated by Betina Ashoori **

CITY OF FARMERSVILLE
PORTFOLIO SUMMARY

Treasurer's Report for May 2020
Monthly Transaction Report as prescribed by Government Code Section 53607 & 53646(b)

Investments	Par Value	Market Value	Book Value	%of Portfolio	Term	Days to Maturity	Est. Yield
Local Agency Investment Funds (LAIF)	4,272,932	4,277,569	4,272,932	26.65%	1	1	1.31%
CSJVRMA Pool (Chandler Asset Management)	2,557,179	2,668,526	2,668,526	16.64%	1	1	4.84%
Money Market (Time Value Investments)	6,802	6,802	6,802	0.04%	0	0	0.01%
Money Market (Citizens Business Bank)	381,843	381,843	381,843	2.38%	1	1	0.20%
Certificates of Deposit	2,725,000	2,819,975	2,819,975	17.59%	1704	949	1.87%
Federal Agency Securities	0	0	0	0.00%	0	0	0.00%
Cash	5,883,523	5,883,523	5,883,523	36.69%	1	1	0.30%
	15,827,280	16,038,239	16,033,602	100%			

This monthly report accurately reflects all the City pooled investments.
It is in conformity with the City's investment policy as amended.
The City has sufficient cash flow to meet six months expenditures.
Citizens Business Bank, Time Value Investments, Chandler Investment Management, and LAIF statements are the source for market values.

Steve Huntley, Treasurer

6/3/2020
Date

City Council

Staff Report 7C

TO: Honorable Mayor and City Council

FROM: Jennifer Gomez, City Manager

DATE: June 8, 2020

SUBJECT: Freedom Drive Crosswalk Improvements Project

RECOMMENDED ACTION:

It is respectfully recommended that the City Council review and accept the lowest, responsive bid from MAC General Engineering in the total bid amount of $63,937.00 for the Freedom Drive Crosswalk Improvements Project.

BACKGROUND:

Council authorized advertising and receiving bids for the Freedom Drive Crosswalk Improvements Project at their meeting on May 11, 2020. Staff prepared the contract documents and prepared an engineer's estimate for said work.

DISCUSSION:

On June 3, 2020, three (3) contractors submitted bids for the project. MAC General Engineering submitted the lowest, responsive bid of $63,937.00.

The following is a summary of all bids received:

Contractor	Total Bid
JT2 Inc. dba Todd Companies*	$63,750.00
MAC General Engineering	$63,937.00
Don Berry	$65,823.00

*The bid from JT2 Inc. was deemed to be nonresponsive.

The engineer's estimate for all the work was $76,430.00, with an additional 10% contingency.

COORDINATION & REVIEW:

After careful review of the bids and QK staff having verified the contractors' submittals, contractors' license status, public works contractors' DIR registration, and bonding company license status, it is recommended that the Council award to the lowest, responsive bidder, MAC General Engineering in the total bid amount of $63,937.00.

After review of all bids received, it was determined that the license for JT2 Inc. expired on May 31, 2020 and that they did not possess the required license at the time of the bid. Therefore, the bid from JT2 Inc. was deemed nonresponsive. This determination was reviewed with the City Manager, City Attorney's office, and Engineering.

ALTERNATIVES:

The City Council may choose to accept the lowest, responsive bid from MAC General Engineering of $63,937.00 or reject all bids and direct staff to present alternatives.

FISCAL IMPACT:

The project is being funded with TDA/LTF Funds.

CONSLUSION:

It is respectfully recommended that the City Council review and accept the lowest, responsive bid from MAC General Engineering in the bid amount of $63,937.00.

City Council

Staff Report 7D

TO: Honorable Mayor and City Council

FROM: Jennifer Gomez, City Manager

DATE: June 8, 2020

SUBJECT: Authorize contract with CSET in the amount of $37,025.48 for the East Walnut Improvement Project

RECOMMENDED ACTION:

It is recommended that the City Council authorize the City Manager to contract with CSET in the amount of $37,025.48 for the East Walnut Improvement Project.

BACKGROUND and DISCUSSION:

Community Services Employment Training (CSET) has worked with the City of Farmersville on various landscaping projects, and the City Manager would like to contract with CSET for the East Walnut Improvement Project. Services would include irrigation, tree planting, and mulch. Their proposal is in the amount of $37,025.48 and is attached for your reference.

This contract would be an exception to the bidding process in the City's procurement policy and qualify as a sole source which needs approval by the City Council. As this project is being partially funded by Caltrans, there is a requirement to receiving ATP funds in that the awarding agency has to allow either CSET or the California Conservation Corp (CCC) to participate in the construction work unless they decide they cannot participate. The CCC said that they did not want to participate, but CSET said they would, so this task was delegated to them.

FISCAL IMPACT:

This project is being funded by Caltrans' Active Transportation Program (ATP) and Measure R.

ATTACHMENT(S):
CSET Proposal

CSET
Community Services
Employment Training
Where community happens.

Jennifer Gomez
City Manager
City of Farmersville
909 W. Visalia Road
Farmersville, CA 93223

June 2, 2020

CSET respectfully submits this proposal for Irrigation, tree planting and mulch required for the SR2S East Walnut Improvement Project.

Plans provided by Monique Mello with Quad Knopf were used to gather the information for this proposal. Project No. 180228, sheet No. L-1, Landscape Plan and sheet No. L-2, Irrigation plan.

Note: plans state 90% Submittal, not for construction.

Proposal includes the following:

- Irrigation will be installed per sheet No. L-2
- Tree planting and mulch installed per sheet No. L-1

This proposal does not include:

- Irrigation Valve and plastic valve box per drawing A on sheet No. L-2
- Permits
- Traffic Control

CSET proposes to do the above-mentioned work for the sum of **$37,025.48**

CSET agrees to:

- Provide supervision and labor for project
- Provide materials per sheets L-1 and L-2
- Provide tools and equipment necessary to do work requested
- Provide transportation to and from work
- Keep our phase of work clean

City of Farmersville agrees to:

- Provide a Person to coordinate with CSET Supervisor
- Provide direct pay of all items outside of CSET's proposed scope of work
- Pay CSET $37,025.48 at the completion of the work

CSET'S Sequoia Community Corps is exempt from both state and federal prevailing wages.

CSET

Community Services
Employment Training

Where community happens.

Submitted by:

Ron Stout

Community Services Employment Training Inc.
312 NW 3rd Ave.
Visalia, CA 93291
(559) 732-4194

6/2/2020

City Council

Staff Report 7E

TO: Honorable Mayor and City Council

FROM: Jennifer Gomez, City Manager

DATE: June 8, 2020

SUBJECT: 2020/2021 Landscape and Lighting Assessment Districts

RECOMMENDED ACTION:

That the City Council adopt Resolution 2020-023 directing the City Engineer to prepare the Engineer's Report for Farmersville's Landscape and Lighting Assessment Districts and that the City Council set the Public Hearing for July 27, 2020.

BACKGROUND:

The City currently has 13 landscape and lighting districts formed as a part of the approval process of various subdivisions for maintaining the surrounding landscaping in each of the subdivisions. The City maintains the turf, shrubs, trees, irrigation systems, lighting (in some districts), and walls on the exterior of the parcels of land which are all located in the public right of way.

Each parcel within each subdivision is assessed an amount equal to their share of the costs for said maintenance. Each fiscal year, the City is required, by the rules for the assessment districts (in accordance with the 1972 Landscape and Lighting District Act), to do a cost accounting of the assessments for the upcoming year.

There are several steps in the process to recover the cost of maintenance for these districts. The following is a summary of the steps that will take place in this process:

1. The City Council adopts a resolution directing the City Engineer to prepare the Engineer's Reports at its June 8, 2020 Council meeting and sets the Public Hearing on July 27, 2020.

   There are currently 13 separate districts in the City consisting of 822 individual lots.

2. The City Engineer prepares the engineer's report and incorporates applicable charges for the individual districts.

3. On June 22, 2020, the City Council adopts a resolution approving the engineer's report and adopts a resolution of intent to levy and collect assessments on the landscape and lighting districts.

4. Advertise a notice in the newspaper on July 1, 2020, for the Public Hearing on July 27, 2020 announcing the annual updates.

5. Conduct the Public Hearing on July 27, 2020 and adopt a resolution levying the assessments for each district.

6. Subsequent to Council action, the City Clerk will deliver a master list with the assessment to be applied to each applicable parcel to the County Assessor's office.

7. The adjusted assessments will be added to the County's assessment rolls in August and the City would receive from the County the monies from the two normal, semiannual property tax collections (one in December and one in April) to pay the expense of providing the above maintenance activities.

DISCUSSION:

During the July 27, 2020 Public Hearing, property owners/residents will be allowed to offer any testimony in person or in writing regarding the assessments that are proposed.

FISCAL IMPACT:

The assessment districts are self-funded, and costs recovered for the County Assessor cover the actual costs of maintaining the districts. The applicable charges will be included in the 2020/2021 fiscal budget.

CONCLUSION:
It is respectfully recommended that the City Council:

a) Set the Public Hearing for July 27, 2020.
b) Adopt Resolution 2020-023 directing the City Engineer to prepare the Engineer's Report for Farmersville's Landscape and Lighting Assessment Districts.

Attachments:
Resolution 2020-023

RESOLUTION NO. 2020 – 023

RESOLUTION BY THE CITY COUNCIL OF THE CITY OF FARMERSVILLE DIRECTING THE CITY ENGINEER TO PREPARE THE ENGINEER'S REPORT FOR FARMERSVILLE'S LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS

WHEREAS, the City of Farmersville has formed 13 assessment districts pursuant to the Landscaping and Lighting Act of 1972 (Section 22500 and following, Streets & Highways Code) for the purpose of the following improvements:

Maintenance of turf, shrubs, trees, irrigation systems, lighting (in some districts) and walls; and

WHEREAS, the City Council needs to direct the City Engineer to prepare and file with the City Clerk a report in accordance with Article 4 of Chapter 1 of the Landscaping and Lighting Act of 1972.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Farmersville does herewith direct and order the City Engineer to prepare and file with the City Clerk a report in accordance with Article 4 of Chapter 1 of the Landscape and Lighting Act of 1972.

The motion was made by Councilmember _____ and seconded by Councilmember _____ at a regular meeting held on the 8th day of June 2020 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

BY: ATTEST:

_____ _____

Gregorio Gomez, Mayor City Clerk

City Council

Staff Report
7G

TO: Honorable Mayor and City Council

FROM: Jeff Dowlen, Director of Public Works

DATE: June 8, 2020

SUBJECT: Approval for Purchase of Mainline Sewer Inspection System (Capital Budget Item PBW2020-09)

RECOMMENDED ACTION:

It is respectfully recommended that the City Council approve the purchase of a mainline sewer inspection system from Subsite Electronics for the fulfillment of FY 2019-20 Capital Budget Item PBW2020-09.

BACKGROUND:

The State of California requires all wastewater systems to video inspect their collection systems. Contracting this service was considered, but ultimately rejected due to a projected cost near $30,000.00 for each inspection cycle. Additionally, each section of the sewer mainline would be required to be cleaned prior to video inspection. This function could be completed by the video inspection contractor as an added cost. This would significantly increase the cost of the project.

I determined the appropriate option is to purchase our own mainline sewer inspection system to perform inspections as time permits.

ANALYSIS & DISCUSSION:

There are only a few mainline sewer inspection system manufacturers. I sought three proposals from manufacturers. Only two responded and I have provided their proposals. In comparing the camera systems, I found the Aries inspection system insufficient for a collection system of our size and more suited for commercial plumbers. My opinion is it is not as durable as the Subsite inspection system.

CONTRACTOR	PROPOSAL
Subsite Electronics	$86,785.30
Aries Industries, Inc	$56,643.00
Cues, Inc	Failed to submit

FISCAL IMPACT:

Staff has budgeted this project for this fiscal year through the Capital Budget as item PBW2020-09 for a total of $87,000.00. This equipment from Subsite Electronics will come in below budget by $214.70. This is funded with sewer utility funds and has no General Fund impacts.

The bids that were collected for this purchase were originally initiated before the adoption and effective date of the new procurement policy. Under the guidelines of the new procurement policy (effective April 1, 2020) a purchase of a commodity item of this value would require a formal RFP or bidding process but these bids were collected informally and are now brought to City Council for approval in accordance with the previous procurement policy. There are very few purchases that fall into this transition time and so it is suggested that while staff transitions to this new process, odd circumstances like this would be given consideration for approval under previous guidelines.

Therefore, staff recommends that approval by the City Council for the purchase of this item as it is believed that a formal process would yield a similar result of bids, competition would not be significantly improved (limited manufacturers), and efficiency and cost effectiveness would be achieved. Starting the process over with a more formal process would likely delay the purchase of this needed item and the market prices would remain the same but cost from staff time would increase.

CONCLUSION:

It is respectfully requested that the City Council approve the purchase of the Subsite Mainline Inspection System.

Respectfully submitted,

Jeff Dowlen, Director
Department of Public Works

ARIES
INDUSTRIES, INC.
550 Elizabeth Street
Waukesha, WI 53186

Phone 262-896-7205 Fax: 262-896-7099

QUOTATION

Quote Number: 23567

Quote To:

City of Farmersville
909 West Visalia Road
Farmersville CA 93223
USA

Phone: 559-747-3330 Fax:

Date: 2/14/2019
Valid Thru: 5/15/2019
Sales Person: Kevin Hastings
Terms of Sale: FOB Dest PPD
Payment Terms: Net 30 Days
Ship Via: UPS Freight

Fax:
Kevin.hastings@ariesindustries.com

US Dollars

Line	Part Number	Quantity	Description	Unit Price	Extended Price
	Budget Figures Only				
1	CFG-MPF-447	1.00 EA	Mobile Pathfinder System Including: PE3430 Camera, TR3310 Transporter , PR3400 Reel with 1000' of cable and downhole equipment.	56,643.00	$56,643.00
2	970000	1.00 EA	Training, Customer In-Field by Aries Staff on Aries Equipment		$0.00

I accept the Terms and Conditions of this Quotation.

PO #: _____

Name: _____
Title: _____
Signature: _____

Sub Total:	**$56,643.00**
Misc. Charges:	**$0.00**
Total:	**$56,643.00**

*** TOTAL SUBJECT TO CHANGE FOR TAXES AND FREIGHT ***
A restocking charge of 15% will apply to all unused returned parts

SUBSITE ELECTRONICS

A DIVISION OF CHARLES MACHINE WORKS

Quotation

Subsite Electronics CA
1327 Clegg St.
P.O.Box 750579
Petaluma, CA 94954
Phone No : (800) 767-1974
Email : sales@subsite.com

Information

Quotation No.	20158590
Document Date	06/03/2020
Customer No.	5010525
Dealership	
PO	
Created by	Christopher Remillard
Inco Terms:	EXW PETALUMA, CA

Sold-to Party Address

Company
CITY OF FARMERSVILLE
873 S. FARMERSVILLE BLVD
FARMERSVILLE CA 93233

Quote Valid until : 10/03/2020

TAXES ARE AN ESTIMATE AT TIME OF QUOTATION-ACTUAL TAX WILL BE CALCULATED AT TIME OF INVOICING. IF TAXES ARE QUOTED AND THIS IS A TAX EXEMPT TRANSACTION, PLEASE PROVIDE TAX EXEMPT CERTIFICATE OR LEASING DETAILS WITH YOUR PURCHASE ORDER.

FOR MODEL SPECIFICATIONS OR OTHER INFORMATION, VISIT OUR WEBSITE AT WWW.SUBSITE.COM

Quotation Details

Qty	Part Number	Description
1	MLC	MAINLINE SYSTEM CONTROLLER With the following configuration: Mainline Controllers Mainline Voltage 110V/60Hz Aux Controllers Wireless WO/Reel Controls
1	863-39243	ASSY,CNTRLR,AUX,CAM,DESK,JOY,WIRELESS
1	806-30343	ASSY,CBL,FTG,4 PIN,F-F,16'
1	806-30347	ASSY,CBL,N PLUG>N PLUG,DBL SHIELDED,20FT
1	806-34521	ASSY,CBL,28PIN,MLR DGTL-MLC LISTED,18'
1	806-33223-25	ASSY,CBL,MCL REMOTE AUX CONN TO MLCR,25
2	806-12470	CBL,FAB,BNC-BNC,60" VIDEO CABLE
1	MLR	MAINLINE REEL With the following configuration: Reel Type ML Armored Cable Quantity 1500FT Cable Counter Imperial Cable Auto Payout No High Torque No Reel Accessories Shelf

Confidentiality Notice:
This quote may contain confidential information. The information is intended only for the individual or entity named. If you are not the intended recipient, please immediately notify us at (800) 767-1974 to arrange for return of the document.

SUBSITE ELECTRONICS

A DIVISION OF CHARLES MACHINE WORKS

Quotation

Subsite Electronics CA
1327 Clegg St.
P.O.Box 750579
Petaluma, CA 94954
Phone No : (800) 767-1974
Email : sales@subsite.com

Information

Quotation No.	20158590
Document Date	06/03/2020
Customer No.	5010525
Dealership	
PO	
Created by	Christopher Remillard
Inco Terms:	EXW PETALUMA, CA

Sold-to Party Address

Company
CITY OF FARMERSVILLE
873 S. FARMERSVILLE BLVD
FARMERSVILLE CA 93233

Quote Valid until : 10/03/2020

TAXES ARE AN ESTIMATE AT TIME OF QUOTATION-ACTUAL TAX WILL BE CALCULATED AT TIME OF INVOICING. IF TAXES ARE QUOTED AND THIS IS A TAX EXEMPT TRANSACTION, PLEASE PROVIDE TAX EXEMPT CERTIFICATE OR LEASING DETAILS WITH YOUR PURCHASE ORDER.

FOR MODEL SPECIFICATIONS OR OTHER INFORMATION, VISIT OUR WEBSITE AT WWW.SUBSITE.COM

Quotation Details

Qty	Part Number	Description
1	TRANSTAR	TRANSTAR PIPELINE TRANSPORTER With the following configuration: Transporter Transtar Elevator Yes Transport Acc 1/4 Spacer Kit Transport Acc Accessory Kit With Elevator Transport Acc Floor Mounting Bracket Transport Acc High Traction Caster TS Transport Acc Pole Lift Transport Acc Sonde 512hz Mega Trak Mega Trak Kit TS
1	TRAKSTAR	TRAKSTAR CAMERA With the following configuration: Camera Trakstar Camera Acc None Inclination Interface Box No Software None
1	039-01000-10	DOWNHOLE ROLLER SET WITH 6 POLES & ARTIC
1	806-39319	ASSY,CBL,6PIN-M MINI,4SKT-F EURO,12.5"
1	841-40015	KIT,PARTS,SPARE,NEW EQUIPMENT
1	634-18421	KIT,GRINDER,HAND,VARIABLE SPD,DREMEL #40

Confidentiality Notice:
This quote may contain confidential information. The information is intended only for the individual or entity named. If you are not the intended recipient, please immediately notify us at (800) 767-1974 to arrange for return of the document.

SUBSITE ELECTRONICS

A DIVISION OF CHARLES MACHINE WORKS

Quotation

Subsite Electronics CA
1327 Clegg St.
P.O.Box 750579
Petaluma, CA 94954
Phone No : (800) 767-1974
Email : sales@subsite.com

Information

Quotation No.	20158590
Document Date	06/03/2020
Customer No.	5010525
Dealership	
PO	
Created by	Christopher Remillard
Inco Terms:	EXW PETALUMA, CA

Sold-to Party Address

Company
CITY OF FARMERSVILLE
873 S. FARMERSVILLE BLVD
FARMERSVILLE CA 93233

Quote Valid until : 10/03/2020

TAXES ARE AN ESTIMATE AT TIME OF QUOTATION-ACTUAL TAX WILL BE CALCULATED AT TIME OF INVOICING. IF TAXES ARE QUOTED AND THIS IS A TAX EXEMPT TRANSACTION, PLEASE PROVIDE TAX EXEMPT CERTIFICATE OR LEASING DETAILS WITH YOUR PURCHASE ORDER.

FOR MODEL SPECIFICATIONS OR OTHER INFORMATION, VISIT OUR WEBSITE AT WWW.SUBSITE.COM

Quotation Details

Qty	Part Number	Description
1	634-18432	WRENCH,ALLEN,T-HANDLE,SET
1	634-18433	WRENCH,SET,COMBINATION,ENGLISH
1	051-34544	INSTALL,MONITOR,VIDEO,REAR,19/20",TFT/LC
1	704-34196	MONITOR,COLOR,VIDEO/COMPUTER,TFT-LCD 19
1	040-04300-061	WINLOGGER LAPTOP SYSTEM, W/ POSM LITE &
1	702-35033	SET,KEYBOARD(104KEY) & MOUSE,COMPUTER,WI
1	102-1565	RX AV CAM BASIC UNIT, V02
1	220-2329	CARRY BAG, MFL, SS
1	950-34226	SUPPORT,TECH,SOFTWARE,POSM LITE,1 YEAR
1	950-18024-3	TRAINING,RST EQUIPMENT/POSM DAY

Items Total	80,498.03
Sales Disc Hdr Amt	491.07-
Total Tax	6,778.34
Total Amount	$ 86,785.30

Confidentiality Notice:
This quote may contain confidential information. The information is intended only for the individual or entity named. If you are not the intended recipient, please immediately notify us at (800) 767-1974 to arrange for return of the document.

City Council

Staff Report
7F

TO: Honorable Mayor and City Council

FROM: Jeff Dowlen, Director of Public Works

DATE: June 8, 2020

SUBJECT: Approval for Retrofit Services for Water Well 7A (Capital Budget Item PBW2020-05)

RECOMMENDED ACTION:

It is respectfully recommended that the City Council award contract to Ingram Equipment Company to upgrade Water Well 7A located at 2973 N. Farmersville Blvd for the fulfillment of FY 2019-20 Capital Budget Item PBW2020-05.

BACKGROUND:

Water Well 7A was constructed in 1991. It is an oil lubricated deep well vertical turbine pump that is capable of supplying 1000 gallons per minute of water to the community. There are two significant issues with the well which require correction and they are:

1. Oil lubrication. The internal shaft and bearings require constant food grade oil lubrication while in operation. Over time, oil accumulates within the well which then begins to degrade. Bacteria then contaminates the well, which requires the well to be taken out of service and disinfected. The accumulation of oil also interferes with obtaining accurate water levels.

2. Outdated electronics. Currently, the well operates by system pressure to activate/deactivate the pump. Every time the well is activated there is a large spike in energy usage. This repeated startup is not energy efficient, but also significantly reduces the life of the equipment.

Please note: All equipment at this well site are original. General maintenance was performed to maintain the equipment's functionality.

PROJECT DESCRIPTION:

This capital project will install all new equipment, thus modernizing our system to last well into the future. A new pump, column and motor, discharge piping, magmeter, VFD (Variable Frequency Drive) will be included in the project.

ANALYSIS & DISCUSSION:

As stated above, the current electronics operate by system pressure. Once activated the pump will accelerate to full speed and remain. Once system wide pressure is achieved the pump is deactivated. This process then repeats which expends a large amount of energy and reduces the life of the equipment. The addition of a VFD will allow the pump to adjust to system demand (pumps more when needed, less when not needed) and stabilize system wide water pressure. A magmeter will adjust chemical disinfection injection based upon the system demand. This will allow consistent disinfection throughout the system.

I sought three proposals from local contractors. Only two responded and I have provided their proposal.

CONTRACTOR	PROPOSAL
Ingram Equipment Company, Inc	$82,100.39
Kaweah Pump, Inc.	$117,258.75
Willitt's Pump, Inc	Failed to submit

FISCAL IMPACT:

Staff has budgeted this project for this fiscal year through the Capital Budget as item PBW2020-05 for a total of $240,000.00 (for similar work on both Well #3 and Well #7). The work on Well #3 is already complete for a total of $113,736.11 leaving $126,263.89 in this budget. Therefore, this service from the low bid will come in below budget by $44,163.50, a significant savings. This is funded with developer impact fees and has no General Fund or Enterprise Fund impacts.

The bids that were collected for this purchase were originally initiated before the adoption and effective date of the new procurement policy. Under the guidelines of the new procurement policy (effective April 1, 2020) the contracting of a service item of this value would require a formal RFP or bidding process but these bids were collected informally and are now brought to City Council for approval in accordance with the previous procurement policy. There are very few purchases that fall into this transition time and so it is suggested that while staff transitions to this new process, odd circumstances like this would be given consideration for approval under previous guidelines.

Therefore, staff recommends that approval by the City Council for the contracting of this service as it is believed that a formal process would yield a similar result of bids, competition would not be significantly improved, and efficiency and cost effectiveness would be achieved. Starting the process over with a more formal process would likely delay the purchase of this needed service and the market prices would remain the same but cost from staff time would increase.

CONCLUSION:

It is respectfully requested that the City Council award contract to Ingram Pump Company, Inc.

Respectfully submitted,

Jeff Dowlen, Director
Department of Public Works

Ingram Equipment Company Inc

1748 E. Caldwell Ave.
Visalia, CA. 93292
(559)734-3362

Estimate

Date	Estimate #
3/20/2020	316

Name / Address
City of Farmersville Accounts Payable 909 W. Visalia Rd Farmersville, CA 93223

Project

Description	Qty	Rate	Total
Pull Existing Pump	16	95.00	1,520.00
Install New Pump	24	95.00	2,280.00
Raise Pad to 30"	8	95.00	760.00
Electrical - Remove old equipment, fix backboard and install new equipment	32	95.00	3,040.00
Discharge Work, fabricate new discharge to tank after raising pad	16	95.00	1,520.00
Pre-fab shop work	16	95.00	1,520.00
Pump - Bowl Assy 1000GPM	1	7,245.00	7,245.00T
Variable Frequency Drive - 100 HP Yaskawa 480 V 3Phase iQ1000	1	9,995.00	9,995.00T
Motor - 100HP Prem VHS Motor and Driver	1	8,754.00	8,754.00T
Discharge - Head assy 16.5 BDX 1.25	1	2,830.00	2,830.00T
Butt Pipe - 8" x 10' T & C Column Pipe	29	495.00	14,355.00T
Shaft - 1 1/4" 416SS	290	25.00	7,250.00T
Shaft Couplings 10 TPI 1 1/4"	29	16.00	464.00T
Water Lube Retainer Bearings 1 1/4" rubber insert	29	123.00	3,567.00T
8" Weld on Flange IPS Class D 8 58"	7	55.00	385.00T
8" Weld on Elbow 45	2	70.00	140.00T
Black Iron piping 8"	1	150.00	150.00T
Gate Valve - 8" Flanged	1	1,214.00	1,214.00T
Check Valve - 8" flanged swing check valve	1	3,037.00	3,037.00T
Flowmeter - Seametrics 8" iMAG4700p Flanged	1	3,985.00	3,985.00T
4" WI Air Vent	1	168.00	168.00T
2/0 AWG THHN stranded black wire	150	3.65	547.50T
2/0 Split bold connectors	3	13.28	39.84T
1/0 AWG THHN stranded black wire	50	2.88	144.00T
2" Seal-Tite metal flex Liq-tite UA/LA	50	9.00	450.00T
2" Seal-Tite straight ins L/T flex connector	2	60.00	120.00T
Meyers hub 2"	2	20.00	40.00T
3/4 x10' CU Ground Rod	1	140.36	140.36T
Ground clamp	1	20.00	20.00T
Cone Screen 8"	1	75.00	75.00T
12-24 vdc power source for Chlorinator	1	95.00	95.00T
Misc material - backboard repairs and support, conduit and bolts etc	1	500.00	500.00T
Sales Tax Farmersville District		8.75%	5,749.69
		Total	$82,100.39

Kaweah Pump, Inc.
15499 Ave 280
Visalia, CA 93292
Phone (559) 747-0755 Fax (559) 747-3881

DATE 6/1/2020

Customer ID Well # 7A

Estimate valid until: 7/1/2020
Prepared by: Carlos Trevino
Cell # 1559-750-2620

Estimate For: City of Farmersville

SALESPERSON	P.O. NUMBER	SHIP DATE	SHIP VIA	TERMS
Carlos T.				Due on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	Tulare County & Farmersville Electrical Permit	400.00	$ 400.00
1	6' S.C.&E. Approved backboard	450.00	$ 450.00
1	100 HP Yaskawa Drive	10,000.00	$ 10,000.00
1	2.5 Yards Concrete / Sounding ports	1,500.00	$ 1,500.00
1	1,000 GPM @ 60 PSI complete pump 100HP	50,000.00	$ 50,000.00
	W/L pump setting 280' Well Seal included		$ -
1	8" Check valve/ Gate valve W/ new discharge pipe	10,000.00	$ 10,000.00
1	Power to supply disinfectiom equipment	1,500.00	$ 1,500.00
1	Misc. Eliectrical wire/ EMT connections	4,250.00	$ 4,250.00
			$ -
			$ -
			$ -
			$ -
	EQUIPMENT _____		$ -
35	LABOR 3 Man Rig Crew..Removal & Install of pump	375.00	$ 13,125.00
64	LABOR Oil Removal/ Const.	300.00	$ 19,200.00

SUBTOTAL	$ 78,100.00
TAX RATE	8.75%
SALES TAX	6,833.75
LABOR	32,325.00
TOTAL	$ 117,258.75

This estimate is for completing the job described above, based on our evaluation. It does not include additional labor and materials which may be required.

Customer Signature _____ Date _____

KPI Rep Signature _____ Date _____

If you have any questions concerning this estimate, please contact us @ 559-747-0755

THANK YOU FOR YOUR BUSINESS!
License #826935 Class A, C-57

City Council

Staff Report 8A

TO: Honorable Mayor and City Council

FROM: Steve Huntley, Director of Finance & Administration

DATE: June 8, 2020

SUBJECT: **Public Hearing:** Adoption of the Proposed Budget for Fiscal Year 2020-21 by Resolution 2020-017.

RECOMMENDED ACTION:

Adopt the Proposed Budget for Fiscal Year 2020-21 by Resolution 2020-017.

BACKGROUND:

The Capital Budget was originally presented to City Council for review and direction on March 23, 2020 with no revisions and additions made as a result. The revised Capital Budget was then assimilated into the overall proposed budget for review and direction on May 26, 2020.

After completing these review processes, the final report (attached) is hereby presented to Council for adoption on June 8, 2020.

DISCUSSION:

The Capital Budget was originally presented to City Council for review and direction on March 23, 2020 with no revisions or additions to be made as a result. The revised Capital Budget was then assimilated into the overall proposed budget for review and direction on May 26, 2020.

After completing these review processes, the final report (attached) is hereby presented to Council for adoption on June 8, 2020.

The only changes directed for the budget since the presentation on May 26, 2020 was to allocate an addition $3,100 from the membership fee of the Tulare County EDC to the general Economic Development budget of the City.

Updates were also made to Gas Tax, LTF, and RMRA (SB1) funding to align with the projected State allocations of revenue for next year as presented in the Governor's May Budget Revision.

Therefore the total budget for the budget figures for FY 2020-21 are:

- Total budget is **$28,814,675** (FY 2019-20: $28,875,268)
- Capital Budget is **$19,537,680** (FY 2019-20: $20,370,017)
- Operations Budget is **$9,276,995** (FY 2019-20: $8,505,251)
- General Fund Budget of **$4,298,675** (FY 2019-20: $4,001,903)

ATTACHMENT(S): 2

1. Proposed Budget for Fiscal Year 2020-2021 Budget Book
2. Resolution 2020-017 Fiscal Year 2020-2021 Budget Adoption

RESOLUTION 2020-017

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ADOPTING A BUDGET FOR THE CITY OF FARMERSVILLE FOR THE FISCAL YEAR 2020-2021

WHEREAS, the City Council of the City of Farmersville is desirous of establishing an annual Budget and Spending Plan for the Fiscal Year 2020-2021, and

WHEREAS, the Farmersville City Council has reviewed and considered the draft budget documents and has received input from the public on May 27, 2020, and

WHEREAS, the Budget for the twelve months ending June 30, 2021 document attached hereto and made a part of this Resolution, reflects the Fiscal Year 2020-2021 Operating and Capital Budget for the City of Farmerville.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Farmersville City Council does hereby adopt the Fiscal Year 2020-2021 Budget for the City of Farmersville, as outlined in the attached Budget for the twelve months ending June 30, 2021.
2. The City Manager is hereby authorized to make expenditures and appropriations in accordance with the Budget as adopted, with the exception of those expenditures which require prior Council approval, in accordance with the adopted City ordinances, rules, and regulations.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

Motion to Approve _____; **Second** _____

AYES:_____

NOES:_____

ABSTAIN:_____

ABSENT:_____

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

City Council

Staff Report
8B

TO: Honorable Mayor and City Council

FROM: Steve Huntley, Director of Finance and Administration

DATE: June 8, 2020

SUBJECT: **Public Hearing:** Consider Resolution 2020-015 approving the 2020-2021 Appropriations Limit.

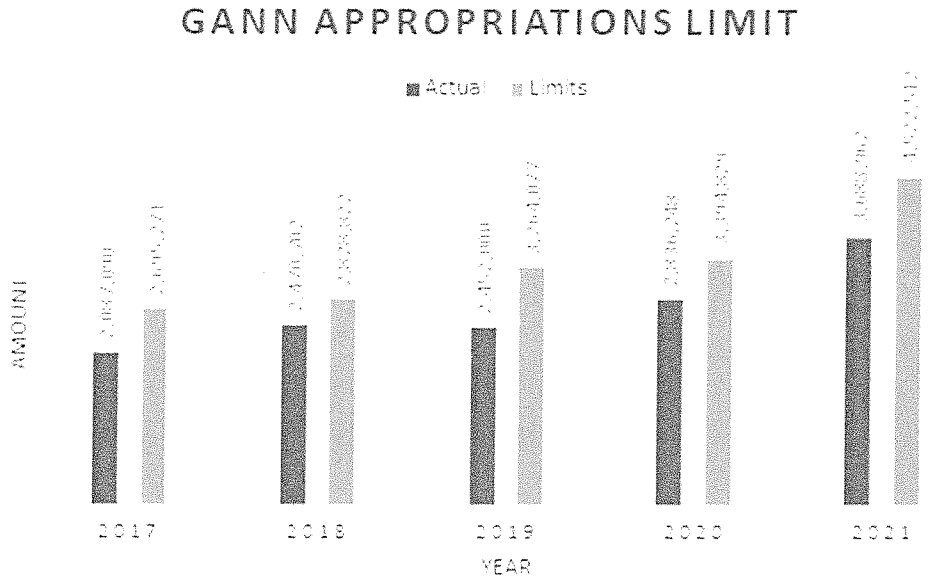
RECOMMENDED ACTION:
Recommend approving Resolution 2020-015 establishing Fiscal Year 2020-2021 Appropriations Limit.

BACKGROUND:
Pursuant to Article XIIIB of the Constitution of the State of California and SB1352, the City of Farmersville is required to establish its Appropriations Limit annually. The Appropriations Limit for Fiscal Year 2020-2021 is calculated based on information provided by the State of California Department of Finance as shown on Schedule A. Staff recommends approval of the FY 2020-2021 Appropriations Limit Resolution.

DISCUSSION:
The report about the appropriation limit background and historical information starts on page 53 of the Proposed Fiscal Year 2020-21 Budget Book.

Attached is Schedule A, which outlines the method and figures need to complete the required calculation. A notice was posted at least 15 days in advance to alert the public to the City's presentation of this appropriation limit. The City is within the appropriation limit as required by law as indicated on Schedule A.

The chart below also indicates the City's compliance with the Appropriation Limit for the past few years. It is estimated that the spending for FY 2021 will be well under the limit once again at $3,688,962.



COORDINATION & REVIEW:
The Finance Department has completed the Appropriation Limit calculation as directed by the standard method suggested by the California Department of Finance and has reviewed the calculation with the City Manager's office.

ALTERNATIVES:
None Proposed

FISCAL IMPACT:
No direct impact. This is requirement under the Constitution of the State of California and SB1352 that the City must comply with and the limit is based off budget totals for FY 2020-2021 and data supplied by the California Department of Finance.

ATTACHMENT(S): 3

1. Schedule A: Appropriations Limit Calculation for the Fiscal Year Ending 6/30/2021.
2. California Department of Finance Price & Population Letter May 2020
3. Resolution 2020-015 Fiscal Year 2020-2021 Adoption of Appropriation Limit

RESOLUTION 2020-015

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ESTABLISHING FISCAL YEAR 2020-2021 APPROPRIATIONS LIMIT PURSUANT TO ARTICLE XIIIB OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIIIB of the Constitution of the State of California places a limit on the annual appropriations of "proceeds of taxes" of state and local government; and

WHEREAS, SB1352, Chapter 1205, 1980 Statutes, provides for implementation of Article XIIIB by defining various terms used in said article and prescribing procedures to be used in implementing specific provisions of the article, one such provision is that each year the governing body of each local jurisdiction shall, by resolution, establish its Appropriations Limit for the fiscal year; and

WHEREAS, pursuant to Article XIIIB of the Constitution of the State of California and SB1352, the City of Farmersville is required to establish its Appropriations Limit for fiscal year 2020-2021; and

WHEREAS, the Appropriations Limit computation for Fiscal Year 2020-2021 is based on the change in California per capita personal income multiplied by the change in population for the City of Farmersville as provided by the State of California Department of Finance.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Appropriations Limit for the City of Farmersville for the fiscal year 2020-2021 is the sum of $ 4,522,512.22 as detailed in Schedule "A" attached hereto and by this reference incorporated herein.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

Motion to Approve _____; **Second** _____

AYES:_____

NOES:_____

ABSTAIN:_____

ABSENT:_____

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

GAVIN NEWSOM • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2020

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit
California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2020-21 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts
Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: http://leginfo.legislature.ca.gov/faces/codes.xhtml.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification
The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2020**.

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER
Director

Attachment

May 2020

Attachment A

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2020-21 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

2020-21:

Per Capita Cost of Living Change = 3.73 percent
Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio: $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21: $1.0373 \times 1.0022 = 1.0396$

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Alameda				
Alameda	-0.38	80,211	79,905	81,312
Albany	-0.13	18,961	18,937	18,937
Berkeley	0.18	122,358	122,580	122,580
Dublin	2.82	62,409	64,172	65,716
Emeryville	2.13	12,041	12,298	12,298
Fremont	0.35	233,404	234,220	234,220
Hayward	0.07	160,197	160,311	160,311
Livermore	0.46	91,436	91,861	91,861
Newark	1.67	48,164	48,966	48,966
Oakland	0.68	430,753	433,697	433,697
Piedmont	-0.13	11,468	11,453	11,453
Pleasanton	0.09	79,392	79,464	79,464
San Leandro	-0.41	88,296	87,930	87,930
Union City	-0.03	73,661	73,637	73,637
Unincorporated	-0.31	148,826	148,369	148,452
County Total	0.37	1,661,577	1,667,800	1,670,834

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Alpine				
Unincorporated	-0.61	1,149	1,142	1,142
County Total	-0.61	1,149	1,142	1,142

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Amador				
Amador	-1.19	168	166	166
Ione	1.95	3,942	4,019	8,008
Jackson	0.33	4,844	4,860	4,860
Plymouth	-0.80	1,006	998	998
Sutter Creek	-0.88	2,492	2,470	2,470
Unincorporated	-1.08	21,333	21,103	21,174
County Total	-0.50	33,785	33,616	37,676

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Butte				
Biggs	-9.79	2,053	1,852	1,852
Chico	0.58	109,688	110,326	110,326
Gridley	-9.29	7,058	6,402	6,402
Oroville	-8.78	21,311	19,440	19,440
Paradise	3.26	4,485	4,631	4,631
Unincorporated	-12.07	76,926	67,640	67,640
County Total	-5.07	221,521	210,291	210,291

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Calaveras				
Angels City	0.68	4,095	4,123	4,123
Unincorporated	-0.15	40,889	40,828	40,900
County Total	-0.07	44,984	44,951	45,023

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Colusa				
Colusa	-0.84	6,227	6,175	6,175
Williams	0.63	5,392	5,426	5,426
Unincorporated	-0.67	10,371	10,301	10,301
County Total	-0.40	21,990	21,902	21,902

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Contra Costa				
Antioch	0.09	112,423	112,520	112,520
Brentwood	1.17	64,365	65,118	65,118
Clayton	-0.09	11,347	11,337	11,337
Concord	-0.22	130,435	130,143	130,143
Danville	-0.11	43,923	43,876	43,876
El Cerrito	0.41	24,852	24,953	24,953
Hercules	0.16	25,488	25,530	25,530
Lafayette	-0.16	25,644	25,604	25,604
Martinez	-0.85	37,424	37,106	37,106
Moraga	0.04	16,939	16,946	16,946
Oakley	1.15	41,979	42,461	42,461
Orinda	0.52	18,911	19,009	19,009
Pinole	-0.30	19,563	19,505	19,505
Pittsburg	1.03	73,565	74,321	74,321
Pleasant Hill	-0.06	34,286	34,267	34,267
Richmond	0.38	110,793	111,217	111,217
San Pablo	-0.22	31,481	31,413	31,413
San Ramon	1.24	82,100	83,118	83,118
Walnut Creek	-0.14	70,958	70,860	70,860
Unincorporated	0.06	174,061	174,173	174,257
County Total	0.26	1,150,537	1,153,477	1,153,561

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Del Norte				
Crescent City	0.62	4,050	4,075	6,673
Unincorporated	0.57	20,441	20,558	20,625
County Total	0.58	24,491	24,633	27,298

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January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
El Dorado				
Placerville	1.33	10,836	10,980	10,980
South Lake Tahoe	0.99	22,304	22,525	22,525
Unincorporated	1.83	156,775	159,638	159,722
County Total	1.70	189,915	193,143	193,227

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Fresno				
Clovis	2.20	116,609	119,175	119,175
Coalinga	1.53	12,459	12,649	17,199
Firebaugh	0.01	7,980	7,981	7,981
Fowler	3.76	6,220	6,454	6,454
Fresno	0.69	541,645	545,397	545,769
Huron	-0.04	7,302	7,299	7,299
Kerman	1.16	15,767	15,950	15,950
Kingsburg	2.65	12,551	12,883	12,883
Mendota	1.92	12,278	12,514	12,514
Orange Cove	-0.04	9,460	9,456	9,456
Parlier	1.48	15,658	15,890	15,890
Reedley	0.17	25,873	25,917	25,917
Sanger	0.67	27,005	27,185	27,185
San Joaquin	-0.05	4,144	4,142	4,142
Selma	0.14	24,402	24,436	24,436
Unincorporated	0.10	170,025	170,188	171,108
County Total	0.81	1,009,378	1,017,516	1,023,358

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January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Glenn				
Orland	2.59	8,113	8,323	8,323
Willows	2.11	6,080	6,208	6,208
Unincorporated	2.64	14,405	14,785	14,869
County Total	2.51	28,598	29,316	29,400

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Fiscal Year 2020-21

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Humboldt				
Arcata	-1.43	18,223	17,963	17,963
Blue Lake	-0.62	1,285	1,277	1,277
Eureka	-0.45	26,820	26,699	26,699
Ferndale	0.29	1,378	1,382	1,382
Fortuna	0.09	12,112	12,123	12,123
Rio Dell	-0.63	3,308	3,287	3,287
Trinidad	-0.59	339	337	337
Unincorporated	-0.38	70,347	70,082	70,234
County Total	-0.49	133,812	133,150	133,302

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Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Imperial				
Brawley	0.44	27,229	27,349	27,349
Calexico	-0.33	41,032	40,896	40,896
Calipatria	-0.41	3,669	3,654	6,843
El Centro	-0.26	45,774	45,657	45,657
Holtville	-0.11	6,366	6,359	6,359
Imperial	2.80	19,364	19,907	19,907
Westmorland	-0.42	2,356	2,346	2,346
Unincorporated	-0.82	35,824	35,529	39,420
County Total	0.05	181,614	181,697	188,777

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Inyo				
Bishop	0.16	3,815	3,821	3,821
Unincorporated	0.09	14,666	14,679	14,763
County Total	0.10	18,481	18,500	18,584

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Kern				
Arvin	1.70	21,314	21,677	21,677
Bakersfield	1.43	387,236	392,756	392,756
California City	0.46	11,927	11,982	14,161
Delano	1.12	44,074	44,568	53,032
Maricopa	0.45	1,122	1,127	1,127
McFarland	0.77	13,468	13,572	14,388
Ridgecrest	0.97	28,364	28,640	29,350
Shafter	3.17	19,267	19,878	20,441
Taft	0.32	6,823	6,845	8,680
Tehachapi	0.94	8,980	9,064	12,758
Wasco	5.45	22,813	24,056	28,884
Unincorporated	0.75	315,236	317,600	320,299
County Total	1.27	880,624	891,765	917,553

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Kings				
Avenal	1.45	9,022	9,153	13,189
Corcoran	0.93	12,740	12,858	21,302
Hanford	0.75	58,907	59,349	59,349
Lemoore	0.97	26,254	26,509	26,509
Unincorporated	1.12	26,027	26,318	33,259
County Total	0.93	132,950	134,187	153,608

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Lake				
Clearlake	-0.46	14,363	14,297	14,297
Lakeport	-0.45	4,698	4,677	4,677
Unincorporated	-0.24	45,116	45,006	45,066
County Total	-0.31	64,177	63,980	64,040

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Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Lassen				
Susanville	1.22	7,979	8,076	13,717
Unincorporated	1.18	13,797	13,960	15,116
County Total	1.19	21,776	22,036	28,833

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Los Angeles				
Agoura Hills	-0.27	20,622	20,566	20,566
Alhambra	0.00	86,793	86,792	86,792
Arcadia	-0.09	57,262	57,212	57,212
Artesia	-0.27	16,448	16,404	16,490
Avalon	-0.25	3,939	3,929	3,929
Azusa	0.24	49,537	49,658	49,658
Baldwin Park	-0.08	76,311	76,252	76,252
Bell	0.06	36,510	36,531	36,531
Bellflower	-0.16	78,239	78,110	78,110
Bell Gardens	-0.31	42,579	42,449	42,449
Beverly Hills	-0.45	33,926	33,775	33,775
Bradbury	-0.38	1,056	1,052	1,052
Burbank	0.35	105,496	105,861	105,861
Calabasas	0.03	24,185	24,193	24,193
Carson	-0.05	93,153	93,108	93,108
Cerritos	0.00	49,995	49,994	49,994
Claremont	-0.18	35,872	35,807	35,807
Commerce	-0.47	12,929	12,868	12,868
Compton	-0.18	98,206	98,032	98,032
Covina	0.33	48,683	48,846	48,846
Cudahy	-0.23	24,227	24,172	24,172
Culver City	0.54	39,493	39,705	39,705
Diamond Bar	-0.23	57,308	57,177	57,177
Downey	-0.29	113,863	113,529	113,529
Duarte	-0.04	21,681	21,673	21,673
El Monte	0.10	116,563	116,675	116,675
El Segundo	-0.21	16,812	16,777	16,777
Gardena	0.07	60,892	60,937	60,937
Glendale	0.22	204,883	205,331	205,331
Glendora	0.44	51,840	52,067	52,067
Hawaiian Gardens	-0.25	14,685	14,649	14,649
Hawthorne	-0.19	87,071	86,903	86,903
Hermosa Beach	-0.14	19,641	19,614	19,614
Hidden Hills	0.32	1,862	1,868	1,868
Huntington Park	-0.21	59,642	59,515	59,515
Industry	0.00	427	427	427
Inglewood	-0.33	112,345	111,971	111,971
Irwindale	-0.62	1,443	1,434	1,434

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
La Canada Flintridge	-0.18	20,497	20,461	20,461
La Habra Heights	-0.16	5,470	5,461	5,461
Lakewood	-0.31	80,168	79,919	79,919
La Mirada	-0.27	49,007	48,877	48,877
Lancaster	0.10	157,174	157,338	161,699
La Puente	0.09	40,532	40,568	40,568
La Verne	0.03	33,289	33,300	33,300
Lawndale	-0.24	32,879	32,799	32,799
Lomita	-0.32	20,614	20,549	20,549
Long Beach	-0.12	472,730	472,140	472,217
Los Angeles	-0.06	4,010,280	4,007,960	4,010,684
Lynwood	-0.39	71,549	71,269	71,269
Malibu	-0.54	11,784	11,720	11,720
Manhattan Beach	-0.48	35,419	35,250	35,250
Maywood	-0.30	27,988	27,904	27,904
Monrovia	-0.06	37,956	37,935	37,935
Montebello	-0.31	63,742	63,544	63,544
Monterey Park	-0.34	60,943	60,734	60,734
Norwalk	-0.21	105,087	104,862	105,717
Palmdale	-0.24	157,117	156,737	156,737
Palos Verdes Estates	-0.30	13,230	13,190	13,190
Paramount	-0.19	55,569	55,461	55,461
Pasadena	0.11	144,686	144,842	144,842
Pico Rivera	-0.03	63,390	63,374	63,374
Pomona	0.09	154,675	154,817	154,817
Rancho Palos Verdes	-0.26	41,821	41,714	41,731
Redondo Beach	-0.24	67,154	66,994	66,994
Rolling Hills	-0.32	1,880	1,874	1,874
Rolling Hills Estates	0.39	8,035	8,066	8,066
Rosemead	0.30	54,198	54,363	54,363
San Dimas	-0.28	34,042	33,945	33,945
San Fernando	1.65	24,798	25,207	25,207
San Gabriel	-0.22	40,194	40,104	40,104
San Marino	-0.14	13,106	13,087	13,087
Santa Clarita	0.10	221,703	221,932	221,932
Santa Fe Springs	-0.29	18,303	18,250	18,295
Santa Monica	-0.13	92,480	92,357	92,357
Sierra Madre	-0.25	10,843	10,816	10,816
Signal Hill	-0.27	11,744	11,712	11,712
South El Monte	1.98	20,792	21,204	21,204

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
South Gate	-0.21	97,211	97,003	97,003
South Pasadena	-0.26	25,524	25,458	25,458
Temple City	0.14	36,098	36,150	36,150
Torrance	-0.26	145,922	145,546	145,546
Vernon	-0.34	298	297	297
Walnut	-0.16	29,977	29,929	29,929
West Covina	-0.30	106,313	105,999	105,999
West Hollywood	-0.36	36,335	36,203	36,203
Westlake Village	-0.18	8,227	8,212	8,212
Whittier	-0.31	87,073	86,801	86,801
Unincorporated	-0.50	1,038,938	1,033,771	1,034,689
County Total	-0.11	10,175,203	10,163,868	10,172,951

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County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Madera				
Chowchilla	-0.28	12,501	12,466	18,196
Madera	0.46	65,117	65,415	65,415
Unincorporated	-0.01	74,546	74,536	74,536
County Total	0.17	152,164	152,417	158,147

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Marin				
Belvedere	-0.70	2,139	2,124	2,124
Corte Madera	-0.24	10,138	10,114	10,114
Fairfax	-0.59	7,443	7,399	7,399
Larkspur	-0.63	12,331	12,253	12,253
Mill Valley	-0.47	14,743	14,674	14,674
Novato	-0.67	53,774	53,414	53,702
Ross	0.08	2,548	2,550	2,550
San Anselmo	-0.69	12,845	12,757	12,757
San Rafael	-0.66	60,207	59,807	59,807
Sausalito	-0.67	7,301	7,252	7,252
Tiburon	-0.43	9,581	9,540	9,540
Unincorporated	-0.59	64,851	64,469	68,659
County Total	-0.60	257,901	256,353	260,831

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January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Mariposa				
Unincorporated	0.04	17,979	17,986	18,067
County Total	0.04	17,979	17,986	18,067

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County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Mendocino				
Fort Bragg	-0.59	7,471	7,427	7,427
Point Arena	2.27	441	451	451
Ukiah	0.20	16,029	16,061	16,061
Willits	-0.88	5,117	5,072	5,072
Unincorporated	-0.65	59,160	58,774	58,935
County Total	-0.49	88,218	87,785	87,946

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County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Merced				
Atwater	0.03	31,370	31,378	31,378
Dos Palos	-0.05	5,549	5,546	5,546
Gustine	0.14	5,867	5,875	5,875
Livingston	2.33	14,709	15,052	15,052
Los Banos	1.54	41,287	41,923	41,923
Merced	2.37	86,081	88,120	88,120
Unincorporated	-0.13	94,636	94,511	95,627
County Total	1.04	279,499	282,405	283,521

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County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Modoc				
Alturas	-0.81	2,849	2,826	2,826
Unincorporated	-0.43	6,707	6,678	6,744
County Total	-0.54	9,556	9,504	9,570

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County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Mono				
Mammoth Lakes	-0.36	7,887	7,859	7,859
Unincorporated	-0.45	5,498	5,473	5,605
County Total	-0.40	13,385	13,332	13,464

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January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Monterey				
Carmel-By-The-Sea	0.25	3,939	3,949	3,949
Del Rey Oaks	-0.72	1,674	1,662	1,662
Gonzales	-0.70	8,566	8,506	8,506
Greenfield	0.97	18,109	18,284	18,284
King City	1.77	14,540	14,797	14,797
Marina	-1.62	22,688	22,321	22,321
Monterey	-1.45	24,554	24,199	28,170
Pacific Grove	-0.62	15,360	15,265	15,265
Salinas	-0.08	162,353	162,222	162,222
Sand City	0.52	383	385	385
Seaside	-2.10	29,964	29,335	33,537
Soledad	0.36	17,128	17,190	25,301
Unincorporated	-0.15	106,396	106,234	106,744
County Total	-0.31	425,654	424,349	441,143

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County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Napa				
American Canyon	-0.78	21,000	20,837	20,837
Calistoga	-0.56	5,378	5,348	5,348
Napa	-0.57	79,730	79,278	79,278
St Helena	-0.46	6,101	6,073	6,073
Yountville	-0.51	1,942	1,932	2,685
Unincorporated	-0.64	23,751	23,598	24,867
County Total	-0.61	137,902	137,066	139,088

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January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Nevada				
Grass Valley	0.11	12,851	12,865	12,865
Nevada City	-0.63	3,160	3,140	3,140
Truckee	0.57	16,136	16,228	16,228
Unincorporated	0.32	65,593	65,804	65,881
County Total	0.30	97,740	98,037	98,114

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Orange				
Aliso Viejo	0.46	49,815	50,044	50,044
Anaheim	0.18	356,652	357,308	357,325
Brea	1.67	44,879	45,629	45,629
Buena Park	-0.51	82,422	81,998	81,998
Costa Mesa	0.20	114,543	114,772	114,778
Cypress	0.60	48,976	49,272	49,272
Dana Point	-0.20	33,212	33,146	33,146
Fountain Valley	-0.39	56,099	55,878	55,878
Fullerton	-0.05	141,931	141,863	141,863
Garden Grove	-0.14	175,052	174,801	174,801
Huntington Beach	0.02	201,239	201,281	201,281
Irvine	1.53	277,462	281,707	281,707
Laguna Beach	-0.45	22,445	22,343	22,343
Laguna Hills	-0.52	31,674	31,508	31,508
Laguna Niguel	-0.07	65,363	65,316	65,316
Laguna Woods	-0.53	16,329	16,243	16,243
La Habra	0.08	63,319	63,371	63,371
Lake Forest	0.16	84,576	84,711	84,711
La Palma	-0.51	15,572	15,492	15,492
Los Alamitos	-0.08	11,576	11,567	11,567
Mission Viejo	-0.53	94,766	94,267	94,267
Newport Beach	0.09	85,706	85,780	85,780
Orange	-0.25	140,410	140,065	140,065
Placentia	-0.49	51,750	51,494	51,494
Rancho Santa Margarita	-0.53	49,051	48,793	48,793
San Clemente	0.06	64,541	64,581	64,581
San Juan Capistrano	0.47	36,149	36,318	36,318
Santa Ana	-0.77	337,639	335,052	335,052
Seal Beach	-0.42	24,480	24,376	24,992
Stanton	-0.05	39,097	39,077	39,077
Tustin	-0.14	80,491	80,382	80,382
Villa Park	-0.35	5,786	5,766	5,766
Westminster	-0.34	92,737	92,421	92,421
Yorba Linda	0.28	68,458	68,650	68,650
Unincorporated	0.26	128,082	128,421	128,421
County Total	0.04	3,192,279	3,193,693	3,194,332

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Placer				
Auburn	1.07	14,440	14,594	14,594
Colfax	1.46	2,121	2,152	2,152
Lincoln	1.31	48,679	49,317	49,317
Loomis	0.88	6,828	6,888	6,888
Rocklin	2.24	68,806	70,350	70,350
Roseville	2.73	141,299	145,163	145,163
Unincorporated	1.27	113,805	115,247	115,247
County Total	1.95	395,978	403,711	403,711

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Plumas				
Portola	-0.05	2,017	2,016	2,016
Unincorporated	0.12	16,225	16,244	16,244
County Total	0.10	18,242	18,260	18,260

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Riverside				
Banning	-0.05	31,142	31,125	31,125
Beaumont	3.72	49,630	51,475	51,475
Blythe	-0.37	13,710	13,659	19,255
Calimesa	5.65	8,830	9,329	9,329
Canyon Lake	0.05	10,995	11,000	11,000
Cathedral City	0.49	53,272	53,531	53,580
Coachella	0.64	46,885	47,186	47,186
Corona	0.91	166,723	168,248	168,248
Desert Hot Springs	-0.08	29,683	29,660	29,660
Eastvale	1.22	65,611	66,413	66,413
Hemet	0.02	85,159	85,175	85,175
Indian Wells	0.45	5,379	5,403	5,403
Indio	0.74	90,087	90,751	90,751
Jurupa Valley	0.91	106,115	107,083	107,083
Lake Elsinore	0.47	63,009	63,308	63,453
La Quinta	0.67	40,389	40,660	40,660
Menifee	2.49	94,732	97,093	97,093
Moreno Valley	0.80	207,181	208,838	208,838
Murrieta	1.20	114,193	115,561	115,561
Norco	-0.06	24,006	23,991	27,564
Palm Desert	0.14	52,911	52,986	52,986
Palm Springs	0.28	47,296	47,427	47,427
Perris	0.43	79,856	80,201	80,201
Rancho Mirage	1.21	18,886	19,114	19,114
Riverside	0.53	326,368	328,096	328,155
San Jacinto	1.18	50,431	51,028	51,028
Temecula	0.08	111,879	111,970	111,970
Wildomar	0.15	37,126	37,183	37,183
Unincorporated	0.79	382,077	385,084	385,388
County Total	0.79	2,413,561	2,432,578	2,442,304

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Sacramento				
Citrus Heights	0.09	87,731	87,811	87,811
Elk Grove	1.72	173,170	176,154	176,154
Folsom	3.05	73,815	76,065	81,610
Galt	0.76	25,655	25,849	25,849
Isleton	0.12	827	828	828
Rancho Cordova	1.22	77,438	78,381	78,381
Sacramento	1.13	505,230	510,931	510,931
Unincorporated	0.29	592,079	593,801	593,801
County Total	0.90	1,535,945	1,549,820	1,555,365

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
San Benito				
Hollister	1.62	39,998	40,646	40,646
San Juan Bautista	0.67	2,098	2,112	2,112
Unincorporated	0.92	19,417	19,595	19,595
County Total	1.37	61,513	62,353	62,353

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
San Bernardino				
Adelanto	0.73	34,857	35,113	35,663
Apple Valley	0.34	74,140	74,394	74,394
Barstow	0.13	23,790	23,822	24,268
Big Bear Lake	0.29	5,191	5,206	5,206
Chino	2.18	82,094	83,883	89,109
Chino Hills	0.12	82,310	82,409	82,409
Colton	0.48	53,862	54,118	54,118
Fontana	0.33	212,304	213,000	213,000
Grand Terrace	0.52	12,362	12,426	12,426
Hesperia	0.93	95,509	96,393	96,393
Highland	0.18	55,222	55,323	55,323
Loma Linda	0.53	24,329	24,459	24,535
Montclair	0.10	39,452	39,490	39,490
Needles	-0.78	5,289	5,248	5,248
Ontario	1.32	180,494	182,871	182,871
Rancho Cucamonga	0.18	175,201	175,522	175,522
Redlands	0.36	70,700	70,952	70,952
Rialto	0.21	104,334	104,553	104,553
San Bernardino	0.13	216,104	216,395	217,946
Twentynine Palms	2.55	18,365	18,834	29,258
Upland	0.32	78,564	78,814	78,814
Victorville	0.86	121,109	122,155	126,432
Yucaipa	0.15	55,629	55,712	55,712
Yucca Valley	0.14	22,205	22,236	22,236
Unincorporated	0.32	295,855	296,797	304,659
County Total	0.51	2,139,271	2,150,125	2,180,537

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
San Diego				
Carlsbad	0.73	113,635	114,463	114,463
Chula Vista	0.43	270,736	271,908	272,202
Coronado	-0.45	16,774	16,699	21,381
Del Mar	-0.16	4,275	4,268	4,268
El Cajon	0.28	104,104	104,393	104,393
Encinitas	0.14	62,096	62,183	62,183
Escondido	0.40	152,391	153,008	153,008
Imperial Beach	0.43	27,934	28,055	28,055
La Mesa	0.23	59,827	59,966	59,966
Lemon Grove	0.38	26,426	26,526	26,526
National City	-0.27	57,308	57,153	62,099
Oceanside	0.05	177,242	177,335	177,335
Poway	0.08	49,298	49,338	49,338
San Diego	0.07	1,410,653	1,411,662	1,430,489
San Marcos	0.58	96,651	97,209	97,209
Santee	0.38	57,780	57,999	57,999
Solana Beach	0.38	13,786	13,838	13,838
Vista	0.81	102,098	102,928	102,928
Unincorporated	0.59	465,611	468,381	505,675
County Total	0.27	3,268,625	3,277,312	3,343,355

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
San Francisco				
San Francisco	0.76	890,773	897,564	897,806
County Total	0.76	890,773	897,564	897,806

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
San Joaquin				
Escalon	0.48	7,442	7,478	7,478
Lathrop	5.64	25,401	26,833	26,833
Lodi	0.74	67,430	67,930	67,930
Manteca	1.68	83,395	84,800	84,800
Ripon	1.54	15,688	15,930	15,930
Stockton	0.35	314,598	315,691	318,522
Tracy	1.42	94,586	95,931	95,931
Unincorporated	1.33	151,610	153,625	156,208
County Total	1.06	760,150	768,218	773,632

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Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
San Luis Obispo				
Arroyo Grande	-0.85	17,839	17,687	17,687
Atascadero	-0.98	29,202	28,915	30,057
El Paso De Robles	0.27	31,136	31,221	31,221
Grover Beach	-0.80	13,320	13,214	13,214
Morro Bay	-0.79	10,269	10,188	10,188
Pismo Beach	-1.19	8,237	8,139	8,139
San Luis Obispo	-0.04	45,937	45,920	45,920
Unincorporated	-0.41	117,563	117,078	120,833
County Total	-0.42	273,503	272,362	277,259

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
San Mateo				
Atherton	-0.18	7,044	7,031	7,031
Belmont	-0.63	26,983	26,813	26,813
Brisbane	-0.56	4,659	4,633	4,633
Burlingame	-0.67	30,320	30,118	30,118
Colma	14.05	1,516	1,729	1,729
Daly City	-0.52	109,710	109,142	109,142
East Palo Alto	-0.60	30,979	30,794	30,794
Foster City	-0.54	33,211	33,033	33,033
Half Moon Bay	-0.39	12,480	12,431	12,431
Hillsborough	-0.03	11,421	11,418	11,418
Menlo Park	-0.57	35,319	35,118	35,254
Millbrae	-0.66	22,983	22,832	22,832
Pacifica	-0.64	38,579	38,331	38,331
Portola Valley	-0.35	4,623	4,607	4,607
Redwood City	0.71	86,139	86,754	86,754
San Bruno	-0.19	45,542	45,454	45,454
San Carlos	1.66	29,652	30,145	30,145
San Mateo	-0.47	103,569	103,087	103,087
South San Francisco	0.98	67,221	67,879	67,879
Woodside	0.23	5,663	5,676	5,676
Unincorporated	-0.60	66,483	66,083	66,083
County Total	-0.13	774,096	773,108	773,244

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Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Santa Barbara				
Buellton	1.05	5,407	5,464	5,464
Carpinteria	-0.23	13,366	13,335	13,335
Goleta	0.95	31,920	32,223	32,223
Guadalupe	4.02	7,769	8,081	8,081
Lompoc	-0.28	40,959	40,843	43,786
Santa Barbara	0.43	93,088	93,491	93,511
Santa Maria	0.41	106,969	107,407	107,407
Solvang	-0.23	5,575	5,562	5,562
Unincorporated	-0.14	140,239	140,040	142,471
County Total	0.26	445,292	446,446	451,840

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Santa Clara				
Campbell	0.28	42,168	42,288	42,288
Cupertino	0.08	59,504	59,549	59,549
Gilroy	0.40	56,854	57,084	57,084
Los Altos	-0.02	30,881	30,876	30,876
Los Altos Hills	0.23	8,394	8,413	8,413
Los Gatos	2.34	30,720	31,439	31,439
Milpitas	2.30	76,211	77,961	77,961
Monte Sereno	0.22	3,586	3,594	3,594
Morgan Hill	1.55	45,745	46,454	46,454
Mountain View	0.78	81,639	82,272	82,272
Palo Alto	0.18	69,082	69,206	69,226
San Jose	0.13	1,047,871	1,049,187	1,049,187
Santa Clara	1.34	127,401	129,104	129,104
Saratoga	0.09	31,002	31,030	31,030
Sunnyvale	0.47	155,766	156,503	156,503
Unincorporated	-1.00	86,903	86,035	86,989
County Total	0.37	1,953,727	1,960,995	1,961,969

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Santa Cruz				
Capitola	-0.22	10,130	10,108	10,108
Santa Cruz	-1.25	65,241	64,424	64,424
Scotts Valley	0.40	11,646	11,693	11,693
Watsonville	-0.30	51,672	51,515	51,515
Unincorporated	-0.23	133,715	133,411	133,493
County Total	-0.46	272,404	271,151	271,233

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Shasta				
Anderson	0.63	10,604	10,671	10,671
Redding	-0.01	91,611	91,603	91,743
Shasta Lake	0.60	10,593	10,657	10,657
Unincorporated	0.09	64,833	64,890	64,974
County Total	0.10	177,641	177,821	178,045

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Sierra				
Loyalton	-0.38	784	781	781
Unincorporated	-0.25	2,426	2,420	2,420
County Total	-0.28	3,210	3,201	3,201

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Siskiyou				
Dorris	-0.50	1,001	996	996
Dunsmuir	-0.43	1,641	1,634	1,634
Etna	-0.27	747	745	745
Fort Jones	-0.44	676	673	673
Montague	-0.51	1,370	1,363	1,363
Mount Shasta	-0.32	3,386	3,375	3,375
Tulelake	-0.44	914	910	910
Weed	-0.54	2,762	2,747	2,747
Yreka	-0.59	7,832	7,786	7,786
Unincorporated	-0.16	24,191	24,153	24,232
County Total	-0.31	44,520	44,382	44,461

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Solano				
Benicia	-0.32	27,263	27,175	27,175
Dixon	0.26	19,920	19,972	19,972
Fairfield	0.97	111,059	112,131	116,981
Rio Vista	4.10	9,594	9,987	9,987
Suisun City	-0.31	29,211	29,119	29,119
Vacaville	0.48	91,509	91,945	98,855
Vallejo	-0.24	119,349	119,063	119,063
Unincorporated	-0.10	18,304	18,285	19,072
County Total	0.34	426,209	427,677	440,224

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Sonoma				
Cloverdale	-0.71	9,279	9,213	9,213
Cotati	-1.25	7,628	7,533	7,533
Healdsburg	-0.63	12,166	12,089	12,089
Petaluma	-0.52	62,195	61,873	61,873
Rohnert Park	-0.15	43,134	43,069	43,069
Santa Rosa	-0.89	175,183	173,628	173,628
Sebastopol	-1.04	7,826	7,745	7,745
Sonoma	-1.02	11,164	11,050	11,050
Windsor	-1.22	28,596	28,248	28,248
Unincorporated	-0.89	139,098	137,864	138,532
County Total	-0.80	496,269	492,312	492,980

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Annual Percent Change in Population Minus Exclusions*
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County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Stanislaus				
Ceres	0.84	48,027	48,430	48,430
Hughson	0.91	7,232	7,298	7,298
Modesto	1.00	220,126	222,335	222,335
Newman	0.44	11,860	11,912	11,912
Oakdale	0.70	22,838	22,997	22,997
Patterson	0.44	22,974	23,074	23,074
Riverbank	0.66	24,867	25,030	25,030
Turlock	0.57	73,874	74,297	74,297
Waterford	1.00	8,806	8,894	8,894
Unincorporated	0.02	113,414	113,442	113,442
County Total	0.67	554,018	557,709	557,709

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Sutter				
Live Oak	0.39	9,164	9,200	9,200
Yuba City	-2.15	72,005	70,458	70,458
Unincorporated	-3.00	21,745	21,092	21,092
County Total	-2.10	102,914	100,750	100,750

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Tehama				
Corning	1.14	7,534	7,620	7,620
Red Bluff	0.56	14,166	14,245	14,245
Tehama	0.68	442	445	445
Unincorporated	0.87	42,311	42,680	42,819
County Total	0.83	64,453	64,990	65,129

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Trinity				
Unincorporated	-0.44	13,538	13,478	13,548
County Total	-0.44	13,538	13,478	13,548

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Tulare				
Dinuba	1.19	25,689	25,994	25,994
Exeter	0.19	11,009	11,030	11,030
Farmersville	0.03	11,396	11,399	11,399
Lindsay	0.01	13,153	13,154	13,154
Porterville	0.38	59,218	59,443	59,655
Tulare	2.07	66,457	67,834	67,834
Visalia	0.69	137,696	138,649	138,649
Woodlake	1.07	7,691	7,773	7,773
Unincorporated	0.35	143,933	144,433	144,489
County Total	0.73	476,242	479,709	479,977

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Tuolumne				
Sonora	-0.17	4,725	4,717	4,717
Unincorporated	-0.07	47,150	47,119	50,200
County Total	-0.08	51,875	51,836	54,917

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Ventura				
Camarillo	0.34	70,024	70,261	70,261
Fillmore	-0.73	15,680	15,566	15,566
Moorpark	-1.01	36,649	36,278	36,278
Ojai	-0.45	7,591	7,557	7,557
Oxnard	0.06	206,221	206,352	206,352
Port Hueneme	0.67	20,785	20,925	23,607
San Buenaventura	-0.70	106,963	106,217	106,276
Santa Paula	-0.60	30,573	30,389	30,389
Simi Valley	-0.44	125,664	125,115	125,115
Thousand Oaks	-0.88	127,610	126,484	126,484
Unincorporated	-0.66	93,226	92,611	95,001
County Total	-0.38	840,986	837,755	842,886

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	1-1-20	Total Population 1-1-2020
Yolo				
Davis	0.01	69,179	69,183	69,183
West Sacramento	0.62	53,995	54,328	54,328
Winters	1.53	7,169	7,279	7,279
Woodland	1.12	60,068	60,742	60,742
Unincorporated	-1.02	30,485	30,173	30,173
County Total	0.37	220,896	221,705	221,705

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions --- 1-1-19	 1-1-20	Total Population 1-1-2020
Yuba				
Marysville	0.74	12,333	12,424	12,424
Wheatland	0.58	3,620	3,641	3,641
Unincorporated	3.27	58,791	60,715	62,822
County Total	2.72	74,744	76,780	78,887

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change 2019-20	--- Population Minus Exclusions --- 1-1-19	1-1-20
Alameda			
Incorporated	0.44	1,512,751	1,519,431
County Total	0.37	1,661,577	1,667,800
Alpine			
Incorporated	0.00	0	0
County Total	-0.61	1,149	1,142
Amador			
Incorporated	0.49	12,452	12,513
County Total	-0.50	33,785	33,616
Butte			
Incorporated	-1.34	144,595	142,651
County Total	-5.07	221,521	210,291
Calaveras			
Incorporated	0.68	4,095	4,123
County Total	-0.07	44,984	44,951
Colusa			
Incorporated	-0.15	11,619	11,601
County Total	-0.40	21,990	21,902
Contra Costa			
Incorporated	0.29	976,476	979,304
County Total	0.26	1,150,537	1,153,477
Del Norte			
Incorporated	0.62	4,050	4,075
County Total	0.58	24,491	24,633
El Dorado			
Incorporated	1.10	33,140	33,505
County Total	1.70	189,915	193,143

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change 2019-20	--- Population Minus Exclusions --- 1-1-19	1-1-20
Fresno			
Incorporated	0.95	839,353	847,328
County Total	0.81	1,009,378	1,017,516
Glenn			
Incorporated	2.38	14,193	14,531
County Total	2.51	28,598	29,316
Humboldt			
Incorporated	-0.63	63,465	63,068
County Total	-0.49	133,812	133,150
Imperial			
Incorporated	0.26	145,790	146,168
County Total	0.05	181,614	181,697
Inyo			
Incorporated	0.16	3,815	3,821
County Total	0.10	18,481	18,500
Kern			
Incorporated	1.55	565,388	574,165
County Total	1.27	880,624	891,765
Kings			
Incorporated	0.88	106,923	107,869
County Total	0.93	132,950	134,187
Lake			
Incorporated	-0.46	19,061	18,974
County Total	-0.31	64,177	63,980
Lassen			
Incorporated	1.22	7,979	8,076
County Total	1.19	21,776	22,036

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change 2019-20	--- Population Minus Exclusions --- 1-1-19	1-1-20
Los Angeles			
Incorporated	-0.07	9,136,265	9,130,097
County Total	-0.11	10,175,203	10,163,868
Madera			
Incorporated	0.34	77,618	77,881
County Total	0.17	152,164	152,417
Marin			
Incorporated	-0.60	193,050	191,884
County Total	-0.60	257,901	256,353
Mariposa			
Incorporated	0.00	0	0
County Total	0.04	17,979	17,986
Mendocino			
Incorporated	-0.16	29,058	29,011
County Total	-0.49	88,218	87,785
Merced			
Incorporated	1.64	184,863	187,894
County Total	1.04	279,499	282,405
Modoc			
Incorporated	-0.81	2,849	2,826
County Total	-0.54	9,556	9,504
Mono			
Incorporated	-0.36	7,887	7,859
County Total	-0.40	13,385	13,332
Monterey			
Incorporated	-0.36	319,258	318,115
County Total	-0.31	425,654	424,349

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change 2019-20	--- Population Minus Exclusions --- 1-1-19	1-1-20
Napa			
Incorporated	-0.60	114,151	113,468
County Total	-0.61	137,902	137,066
Nevada			
Incorporated	0.27	32,147	32,233
County Total	0.30	97,740	98,037
Orange			
Incorporated	0.04	3,064,197	3,065,272
County Total	0.04	3,192,279	3,193,693
Placer			
Incorporated	2.23	282,173	288,464
County Total	1.95	395,978	403,711
Plumas			
Incorporated	-0.05	2,017	2,016
County Total	0.10	18,242	18,260
Riverside			
Incorporated	0.79	2,031,484	2,047,494
County Total	0.79	2,413,561	2,432,578
Sacramento			
Incorporated	1.29	943,866	956,019
County Total	0.90	1,535,945	1,549,820
San Benito			
Incorporated	1.57	42,096	42,758
County Total	1.37	61,513	62,353
San Bernardino			
Incorporated	0.54	1,843,416	1,853,328
County Total	0.51	2,139,271	2,150,125

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change 2019-20	--- Population Minus Exclusions --- 1-1-19	1-1-20
San Diego			
Incorporated	0.21	2,803,014	2,808,931
County Total	0.27	3,268,625	3,277,312
San Francisco			
Incorporated	0.76	890,773	897,564
County Total	0.76	890,773	897,564
San Joaquin			
Incorporated	0.99	608,540	614,593
County Total	1.06	760,150	768,218
San Luis Obispo			
Incorporated	-0.42	155,940	155,284
County Total	-0.42	273,503	272,362
San Mateo			
Incorporated	-0.08	707,613	707,025
County Total	-0.13	774,096	773,108
Santa Barbara			
Incorporated	0.44	305,053	306,406
County Total	0.26	445,292	446,446
Santa Clara			
Incorporated	0.44	1,866,824	1,874,960
County Total	0.37	1,953,727	1,960,995
Santa Cruz			
Incorporated	-0.68	138,689	137,740
County Total	-0.46	272,404	271,151
Shasta			
Incorporated	0.11	112,808	112,931
County Total	0.10	177,641	177,821

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change 2019-20	--- Population Minus Exclusions --- 1-1-19	1-1-20
Sierra			
Incorporated	-0.38	784	781
County Total	-0.28	3,210	3,201
Siskiyou			
Incorporated	-0.49	20,329	20,229
County Total	-0.31	44,520	44,382
Solano			
Incorporated	0.36	407,905	409,392
County Total	0.34	426,209	427,677
Sonoma			
Incorporated	-0.76	357,171	354,448
County Total	-0.80	496,269	492,312
Stanislaus			
Incorporated	0.83	440,604	444,267
County Total	0.67	554,018	557,709
Sutter			
Incorporated	-1.86	81,169	79,658
County Total	-2.10	102,914	100,750
Tehama			
Incorporated	0.76	22,142	22,310
County Total	0.83	64,453	64,990
Trinity			
Incorporated	0.00	0	0
County Total	-0.44	13,538	13,478
Tulare			
Incorporated	0.89	332,309	335,276
County Total	0.73	476,242	479,709

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change 2019-20	--- Population Minus Exclusions --- 1-1-19	1-1-20
Tuolumne			
Incorporated	-0.17	4,725	4,717
County Total	-0.08	51,875	51,836
Ventura			
Incorporated	-0.35	747,760	745,144
County Total	-0.38	840,986	837,755
Yolo			
Incorporated	0.59	190,411	191,532
County Total	0.37	220,896	221,705
Yuba			
Incorporated	0.70	15,953	16,065
County Total	2.72	74,744	76,780

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

SCHEDULE A

CITY OF FARMERSVILLE
APPROPRIATION LIMIT CALCULATION
FOR FISCAL YEAR ENDING 6/30/2021

1)	2019-2020 Fiscal Year Appropriation Limit		$3,394,828.68
2)	Per Capita Personal Income and Population Adjustment Factor**		
	a Per Capita Personal Income	1.0373	
	b Population Change	1.0003	
	c Calculation Factor for FY 2020-2021	aXb	1.0376
	d Allowance for new Cannabis Business Tax Measure		1,000,000.00
3)	Fiscal Year 2020-2021 Appropriations Limit Line 1 times line 2c plus 2d		$4,522,512.22

**Information from California Department of Finance letter Dated May 2020

This is the calculation of the appropriation limit. This number represents the maximum amount the city can spend of tax dollars. This does not represent the maximum amount the City can spend.

City Council

Staff Report 8C

TO: Honorable Mayor and City Council

FROM: Steve Huntley, Director of Finance & Administration

DATE: June 8, 2020

SUBJECT: Public Hearing: Consider Adopting by Resolution 2020-016 the Proposed Five-Year Capital Improvement Plan for FY 2020-2021 through FY 2024-2025

RECOMMENDED ACTION:
That the City Council adopt the revised Five-Year Capital Improvement Plan by Resolution 2020-016.

BACKGROUND and DISCUSSION:
Over the last several months staff has compiled a total of 55 capital improvement projects that should be pursued over the next five years. To prepare a budget and schedule to implement these projects, a Five Year Capital Improvement Plan (CIP) has been prepared for Council's consideration. This CIP does not commit the City to the projects, but it does show estimated costs and when the City would like to make these improvements. For example, many projects rely on grant funds, so if the City is not awarded a grant then that project could be postponed to a future year when funding sources can be secured.

Process:
To adopt the Five-Year CIP, a public hearing has been noticed for the June 8th City Council meeting along with a public hearing to adopt the FY 2020-2021 budget.

Pursuant to Government Code Section 65401 the Planning Commission is also required to review the CIP to determine if it is consistent with the City of Farmersville's General Plan. This was completed on May 20, 2020.

In the future, the CIP will be updated and approved annually to account for new projects and budget planning.

The report about the Capital Budget and Five-Year Capital Improvement Plan starts on page 133 of the Proposed Fiscal Year 2020-21 Budget Book.

FISCAL IMPACT:
The City Manager and Finance Director have reviewed the proposed Plan to incorporate next year's improvements into the City Budget. A draft of the City budget was presented at the City Council's May 27th meeting and will be presented for formal adoption on June 8th.

ATTACHMENT(S): 1

1. Resolution 2020-016 Adoption of Fiscal Year 2020-2021 Capital Budget and Five-Year Capital Improvement Program.

RESOLUTION 2020-016

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ADOPTING A CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET FOR THE CITY OF FARMERSVILLE FOR THE FISCAL YEAR 2020-2021 AND FIVE-YEAR PROJECTION THROUGH FISCAL YEAR 2024-2025

WHEREAS, the City Council of the City of Farmersville is desirous of establishing an annual Capital Budget and Five-Year Capital Improvement Plan, and

WHEREAS, the Farmersville City Council has reviewed and considered the draft Capital Budget documents on March 23, 2020, and

WHEREAS, the Proposed Budget for the twelve months ending June 30, 2021 document has assimilated the revised Capital Budget and Five-Year Capital Improvement Plan and was reviewed on May 27, 2020;

WHEREAS, attached hereto the Proposed Budget for Fiscal Year 2020-2021 and made a part of this Resolution, reflects both the Fiscal Year 2020-2021 Operating and Capital Budget for the City of Farmerville.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Farmersville City Council does hereby adopt the Fiscal Year 2020-2021 Capital Budget and Five-Year Capital Improvement Plan projection for the City of Farmersville, as outlined in the attached Budget for the twelve months ending June 30, 2021.
2. The City Manager is hereby authorized to make expenditures and appropriations in accordance with the Budget as adopted, with the exception of those expenditures which require prior Council approval, in accordance with the adopted City ordinances, rules, and regulations.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

AYES:_____

NOES:_____

ABSTAIN:_____

ABSENT:_____

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

City Council
Staff Report 8D

TO: Honorable Mayor and City Council

FROM: Steve Huntley, Director of Finance & Administration

DATE: June 8, 2020

SUBJECT: Adoption of the Salary Schedule for Fiscal Year 2020-21 by Resolution 2020-019.

RECOMMENDED ACTION:

Adopt the Salary Schedule for Fiscal Year 2020-21 by Resolution 2020-019.

BACKGROUND:

The annual adoption of the City's Master Salary Table is in accordance with Section 36506 of the Government Code of the State of California that requires the City Council, by Resolution or Ordinance, to establish the compensation for all appointive officers and employees. Title 2, Section 570.5 and 571 of the California Code of Regulations requires that the adopted pay schedule be publicly available.

DISCUSSION:

The salary schedule presented for adoption is the same as the one presented with affiliated salary tables in the Proposed Budget for Fiscal Year 2020-21 starting on page 268 of the Fiscal Year 2020-21 Budget Book. Since the City is entering the one year agreement with delayed negotiations due to the COVID-19 economic impacts, there are no substantial changes since the update adopted by Council in March 2020.

ATTACHMENT(S): 2

1. Resolution 2020-019 Adoption of Tier 1 and Tier 2 Salary Schedule for Fiscal Year 2020-21.
2. Attachment A: Salary Schedule for Fiscal Year 2020-21 Tier 1 & 2.

Salary Schedule Fiscal Year 2021

Tier 1

Position	Range	A	B	C	D	E	F
Administrative Analyst	8©	$54,449	$57,172	$60,030	$63,032	$66,183	$69,493
Development Coordinator	8©	$52,524	$55,150	$57,908	$60,803	$63,843	$67,035
Director of Finance & Administration	19	$99,504	$104,479	$109,703	$115,188	$120,948	$126,995
Finance Director	18	$85,939	$90,236	$94,747	$99,485	$104,459	$109,682
Finance Manager	17	$69,988	$73,488	$77,162	$81,020	$85,071	$89,325
Account Clerk I	1(b)	$32,249	$33,861	$35,554	$37,332	$39,198	$41,158
Account Clerk II	2(a)	$43,216	$45,377	$47,646	$50,028	$52,530	$55,156
Technical Service Clerk	1(a)	$37,538	$39,415	$41,386	$43,455	$45,628	$47,909
Police Officer	5(b)	$45,475	$47,748	$50,136	$52,643	$55,275	$58,038
Corporal	7	$47,759	$50,147	$52,654	$55,287	$58,052	$60,954
Police Sergeant	8(a)	$60,944	$63,991	$67,190	$70,550	$74,077	$77,781
Police Lieutenant	9(b)	$81,677	$85,761	$90,049	$94,552	$99,279	$104,243
Police Chief	17	$110,313	$115,828	$121,620	$127,701	$134,086	$140,790
Code Enforcement Officer	5(a)	$44,545	$46,773	$49,111	$51,567	$54,145	$56,852
Fire Chief	20	$104,847	$110,090	$115,594	$121,374	$127,443	$133,815
Fire Officer I	5(a)	$40,791	$42,831	$44,972	$47,221	$49,582	$52,061
Fire Officer II	8(b)	$54,662	$57,395	$60,264	$63,278	$66,441	$69,764
Maintenance Worker I	2(b)	$33,362	$35,030	$36,782	$38,621	$40,552	$42,579
Maintenance Worker II	3	$44,708	$46,944	$49,291	$51,755	$54,343	$57,060
Public Works Specialist	4	$45,831	$48,122	$50,528	$53,055	$55,707	$58,493
Public Works Supervisor	9(a)	$59,912	$62,908	$66,053	$69,356	$72,823	$76,465
Public Works Director	19	$80,280	$84,294	$88,508	$92,934	$97,580	$102,459

Salary Schedule Fiscal Year 2021

Tier 2

Position	Range	A	B	C	D	E	F	G	H	I
Administrative Analyst	8©	54,449	56,151	57,905	59,715	61,581	63,506	65,490	67,537	69,647
Development Coordinator	8©	52,524	54,165	55,858	57,604	59,404	61,260	63,174	65,149	67,185
Director of Finance & Administration	19	99,504	102,613	105,820	109,127	112,537	116,054	119,681	123,421	127,277
Finance Director	18	85,939	88,624	91,394	94,250	97,195	100,233	103,365	106,595	109,926
Finance Manager	17	69,988	72,175	74,431	76,757	79,156	81,629	84,180	86,811	89,524
Account Clerk I	1(b)	32,249	33,256	34,296	35,367	36,473	37,612	38,788	40,000	41,250
Account Clerk II	2(a)	43,312	44,666	46,062	47,501	48,986	50,516	52,095	53,723	55,402
Technical Service Clerk	1(a)	37,538	38,711	39,921	41,169	42,455	43,782	45,150	46,561	48,016
Police Officer	5(b)	45,475	46,896	48,361	49,872	51,431	53,038	54,696	56,405	58,168
Corporal	7	47,759	49,252	50,791	52,378	54,015	55,703	57,443	59,239	61,090
Police Sergeant	8(a)	60,944	62,848	64,812	66,837	68,926	71,080	73,301	75,592	77,954
Police Lieutenant	9(b)	81,677	84,230	86,862	89,576	92,376	95,263	98,239	101,309	104,475
Police Chief	17	110,313	113,760	117,315	120,981	124,762	128,660	132,681	136,827	141,103
Code Enforcement Officer	5(a)	44,545	45,937	47,373	48,853	50,380	51,954	53,578	55,252	56,979
Fire Chief	20	104,847	108,124	111,503	114,987	118,580	122,286	126,108	130,048	134,112
Fire Officer I	5(a)	40,791	42,066	43,380	44,736	46,134	47,576	49,062	50,596	52,177
Fire Officer II	8(b)	54,662	56,370	58,131	59,948	61,821	63,753	65,745	67,800	69,919
Maintenance Worker I	2(b)	33,362	34,404	35,480	36,588	37,732	38,911	40,127	41,381	42,674
Maintenance Worker II	3	44,808	46,208	47,652	49,141	50,677	52,260	53,893	55,578	57,314
Public Works Specialist	4	45,931	47,366	48,846	50,373	51,947	53,570	55,244	56,971	58,751
Public Works Supervisor	9(a)	59,912	61,784	63,715	65,706	67,759	69,877	72,061	74,312	76,635
Public Works Director	19	80,280	82,788	85,375	88,043	90,795	93,632	96,558	99,576	102,687

RESOLUTION 2020-019

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ESTABLISHING A REVISED SALARY SCHEDULE FOR ALL PERSONNEL FOR FISCAL YEAR 2020-2021

WHEREAS, Section 36506 of the Government Code of the State of California provides that the City Council shall, by Resolution or Ordinance, fix the compensation for all appointive officers and employees; and

WHEREAS, the City Council has heretofore by Resolution established salary schedules for all personnel groups of the City;

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Salary Schedule for all positions for the City of Farmersville for the fiscal year 2020-2021 as detailed in Schedule "A" attached hereto and by this reference incorporated herein.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

AYES:_____

NOES:_____

ABSTAIN:_____

ABSENT:_____

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

City of Farmersville

Proposed Budget for Fiscal Year 2020-2021

Strong Roots...Growing Possibilities

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City of Farmersville

Proposed Budget for Fiscal Year 2020-2021

City of Farmersville

City Council

Greg Gomez

Mayor

Rosa Vasquez

Mayor Pro Tem

Paul Boyer

Councilmember

Tina Hernandez

Councilmember

Ruben Macareno

Councilmember

City of Farmersville

City Leadership

Rochelle Giovani

City Clerk

Jennifer Gomez

City Manager

Michael Schulte

City Attorney

Lisa Wallis-Dutra

City Engineer

Karl Schoettler

City Planner

Jeff Dowlen

Public Works Director

Douglas Stewart

Volunteer Fire Chief

Steve Huntley

Director of Finance and Administration

Mario Krstic

Chief of Police

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City of Farmersville

Budget Message

Budget Message for Fiscal Year 2020-21

May 26, 2020

To: Honorable Mayor and City Council of Farmersville

From: Jennifer Gomez, City Manager
Steve Huntley, Director of Finance and Administration

City of Farmersville "Strong Roots...Growing Possibilities"

2020-21 Budget Introduction

We are honored to again present the annual budget to the community of Farmersville and the City Council for consideration and adoption for Fiscal Year 2020-2021 (FY 2020-21). Like the prior year, this budget proposal represents the aggregate work of each department of the City to achieve the City's mission. Staff is committed to seeing the Council's Strategic Plan through this year, focusing on the Mission Statement, Core Values, and Strategic Goals for 2019 through 2021 and applying them to the daily operations of the City.

That said, the budget for FY 2020-21 is the first major step toward achieving these goals and reaching the strategic culmination of the City. As stated in the Strategic Goals of the City of Farmersville:

> **The mission of the City of Farmersville is to work in partnership with the community to promote a living and working environment that allows for the best quality of life by serving the residents with responsive, consistent, progressive, and professional leadership.**

This balanced budget incorporates many of the strategic initiatives and actions identified as goals to achieve this mission daily.

The City defines success by following the City goals to achieve the mission of the City by way of the organization's core values. The Strategic Goals that we aim for are defined as:

- **Quality of Life** – *enhance core services and address needs of community*

- **Strong & Diverse Economy** – *support new development for residential, commercial, and industrial needs*

- **Public Safety** – *improve current levels of services*

- **Community Engagement** – *effectively communicate with the community including bilingual information*

- **Financial Sustainability** – *maintain healthy finances*

By resolutely pursuing our Core Values of leadership, professionalism, stability, consistency, and efficiency it is our belief that the City will meet the Strategic Goals and therefore, accomplish its mission. The ambitious, yet appropriate, list of activities associated with each goal are achievable but will require single-mindedness in order to stay the course. More on the mission, objectives, and specific actions directed by the City Council can be found in the next section of this report.

Therefore, the City's priorities for the year stem from these directives as illustrated in the Budget Assumptions, Major Capital Purchases and Projects, and the direction of the Changes to the Budget Over Prior Years sections in the proposed budget report below.

Priorities for the Coming Year

Practically applying Core Values and Strategic Goals is where the rubber meets the road for local government departments and operations and City staff have been busy working on these efforts. Over the last year, many improvements have been made to move toward these goals and many more are still on the list to complete.

Improving the *Quality of Life* has been prioritized through the completion of a City-wide ADA transition plan, work commencing on several major road improvement projects, as well as partnering with the Farmersville Unified School District to provide summer swimming programs, and acquiring new grant funds through the California Department of Housing and Community Development to continue youth and senior services in the City. Next year will see these efforts continue through the upgrading of the Enterprise Resource Program (ERP) and offering lower-cost payment options to residents, updating of City permits and fees, more essential road repairs, starting a new phase of the Sports Park development, and continued partnership with Federal and State agencies to combat the difficulties of the COVID-19 pandemic.

Economic development efforts have been a big focus in the past year and will continue into the new year. Starting work on the MyGov planning and permitting software, creating the Development Coordinator position, permitting and opening of two cannabis dispensaries, and creating an Economic Development Incentive Program were among many efforts to encourage development and were the first efforts made toward this new objective of fostering a *Strong and Diverse Economy* last year. This next year the City will be bringing a Transient Occupancy Tax or TOT (Hotel Tax) to voters in anticipation of new development, continue partnering with Tulare County Association of Governments (TCAG) and Self Help Enterprises to develop more

multi-family housing options, and continue work on many more development and planning projects in the works.

Improving the service levels within *Public Safety* was met last year with the installation of new camera systems at major intersections, reduction of staff turnover, and acquisition of new police patrol vehicles, and other technology. The budget for next year includes funding for two new police officer positions funded by non-General Fund money (Cannabis Business Tax and Supplemental Law Enforcement Services Fund or SLESF). School resource officers remain busy with new tasks given the "new normal" dictated by social distancing during the COVID-19 pandemic. Fire service levels have been maintained during some of their highest levels of service calls and staff will be working on the purchasing of critical safety equipment in the coming year.

City staff has worked consistently to improve *Community Engagement* by increased communication relative to utility shutoffs through compliance with SB 998, community workshops held for Sports Park development, outreach regarding COVID-19 assistance, and new use of social media, video conference meetings, and the City website (www.cityoffarmersville-ca.gov). These efforts could potentially look much different in the coming year under the cloud of COVID-19, but the City will continue to leverage its technology and staff creativity to meet these challenges with minimal or no additional cost.

Finally, the City has maximized investment yields within the confines of a new investment policy, created a best-practice example of a procurement policy, created new budgetary reports and controls for increased transparency, started collecting new revenue sources, and subdued benefit and insurance rate increases as much as possible while maintaining current levels of coverage to foster *Financial Sustainability*. The reality of the financial difficulties in the coming years because of the COVID-19 pandemic are yet to be fully realized but they will likely test the City's ability to weather a crisis substantially. There is hope that the next year will support a quick recovery, but there is still a high-level of uncertainty as forecasts change frequently. The City has been preparing for uncertain times for the last seven years as it has consistently, and conservatively budgeted, lived within its own means, and to build fund balance, and established reserve policies and funds to be ready for a moment such as this.

The budget necessary to accomplish all these ongoing goals, however, must start with equipping our staff with the necessary resources. In order to achieve this, a comprehensive five-year Capital Improvement Plan (CIP) was formulated last year and was updated again this year from department requests that were analyzed, prioritized, and finally presented to Council on March 23, 2020 for review and direction.

The Capital Budget for Fiscal Year 2020-21 has been integrated into the proposed budget in this report for a complete budget picture of the year to come. In order to overcome some of the deferred equipment and infrastructure deficiencies, use of fund balance and creative financing options have and will continue to be used. This is clearest in examples like the ongoing $26,000,000 financing solution for the Wastewater Treatment Plant project with the State and USDA, the existing financing program for police cruiser replacement bi-annually, and the use of Developer Impact Fees to update the City's well systems to efficient, clean pumping with expanded capacity. This year's **Capital Budget is $19,537,680** (16% less from FY 2019-20). When the capital budget is added to the **Operation Budget of $9,276,995** (10% more from

FY 2019-20), it brings the **total proposed budget to $28,814,675** (6% less from FY 2019-20) for FY 2020-21.

Most of all, the City, despite this intentionally ambitious agenda of projects and improvements, has established, will maintain, and continues to adhere to good practice in fiscal prudence via sound financial policies and procedures. **This may mean that the City will need to change course throughout the year to best respond to the ongoing pandemic crisis issues**. While the City is still optimistic about development in the future, the concern about near-term revenue projections are foremost. While most of revenue cashflows are out of the control of the City, development of new revenue cashflow sources can be controlled, and will continue to be prioritized with larger, long-term objectives in mind. The City anticipates constant change this year and will need to remain ready to respond quickly to shifting currents in the economy, public health, and safety arenas through patience, planning, and prudent spending controls.

Budget Assumptions

As with any budget, also known as a spending plan (projection), there must be assumptions in play so that the spending is intentional and effective. Some of the ongoing assumptions for the City of Farmersville Budget are that our financial stability is rather precarious, we strive to live within our means, revenue is projected conservatively, and that growth of the tax base is required in order to keep service levels steady. These factors have, of course, only become more important as the COVID-19 crisis exacerbates any existing economic or budgetary issues while simultaneously creating new challenges to overcome.

First, while the City was in a recent period of financial stability, this was abruptly turned on its head in March 2020 with the National public health emergency declaration at all levels of government. Revenues, which drive the spending of the City, are tossed to and fro by normal economic conditions, legislative changes, political situations, and external systemic shocks that will happen no matter how the City operates. The City can only prepare and respond.

Thankfully, the City is in a good position to respond because of many years of preparation and receiving new sources of revenue. However, this is not a time to let our guard down. **Essential projects and critical service levels will likely be impacted during this crisis as the City's is forced to submit to its number one goal: survive the crisis and position itself to rebound when the time is right**.

This year will be challenging. This budget is based upon information from some of the brightest economists in the nation and their indication that the economy will recover faster than a typical downturn. However, perhaps the largest factor in determining the impact upon City finances is knowledge of self. Staff is very aware that the revenues specific to Farmersville are dependent upon Sales Tax revenue. We also know that Sales Tax revenue in Farmersville is largely made up of gasoline sales and that gasoline prices have plummeted in the last quarter of Fiscal Year 2019-20. Therefore, this budget is intentionally prepared to be patient by prioritizing good planning, and prudently control spending. **While the ambitious goals remain in the budget, the objective is to slow our spending by delaying projects and other**

expenses as possible, plan out when we can revisit these spending priorities, and then cautiously start spending back up when we have more and better information regarding revenue sources and cash flows.

New revenue sources (like Measure P and Cannabis Business Tax) are a huge help to the City. Farmersville will likely be more fortunate than other Cities around us or across the country because of it, but we cannot assume that it will be enough. **History tells us, that even with reserves and new revenues, the best way to weather a crisis is to halt spending quickly up front and resume spending later while integrating the rebuilding of any reserves used concurrently. This point is critical and cannot be understated.**

To weather the crisis and maintain our goals, the City must balance the need to slow spending with maintaining essential service levels and not harming our most important resource: employees. So, **this budget reflects a primary objective to not harm employees**. Scheduled step increases are still budgeted, although COLA increases have been delayed. Health insurance and other benefits will remain the same while other negotiation items are delayed.

This crisis will end, and the City will return to growing ways in the future. However, until that time, the best way to achieve our goals of Quality of Life, Strong and Diverse Economy, Public Safety, Community Engagement, and Financial Sustainability, is to be patient by monitoring a plan to return to normal and prudently holding off on spending, so that when the time comes, the City will be strong enough to position itself for a robust rebound and prepare for the next challenge.

Policy, Economic, and Legislative Issues

External factors will always play a part in budget formation and strategic policy. Therefore, it is important to consider them as the City plans for its future. More recent events with the COVID-19 pandemic crisis and the corresponding response from all levels of government are now the overriding external factors on the City. However, recent historic changes regarding groundwater use and long-term planning, transportation funding, cannabis legalization, minimum wage increases, changes to allowable activities on public lands, and a host of other issues, the way forward can be dizzying and complex. For this reason staff's involvement in opportunities to be educated and empowered regarding the issues are more important than ever.

The nearly constant stream of executive orders and changes to Stay-At-Home orders from the Federal, State, and County levels of government leave little for the City to do but respond as best it can, educate its residents to the changes, and hold on for the next round of changes. This level of day to day uncertainty will take its toll on operations and project scheduling alike at Farmersville.

Additionally, it is anticipated that although the Federal government has already spent trillions of dollars on economic recovery and the State has spent billions of dollars on the same efforts,

these aid packages and disaster recovery dollars will need to be paid for somehow. Debt will skyrocket, budgets will be cut, and there will be difficult times ahead with difficult decisions to be made on the State and Federal levels. These could have substantial and long-lasting impacts on the municipal level for years to come in terms of grant funds or new unfunded mandates. **The true depth and duration of the current difficulties are still a matter of speculation at this point**.

In the more immediate near-term, County Public Health Officer mandates and guidance on social distancing and the re-opening of the economy is likely to have the most direct impact on the City with social, economic, and health impacts. These impacts are accounted for in this budget but are certainly subject to change.

Once the City passes the worst of the crisis, we will find that existing issues simply did not go away but were likely only delayed. The California water use issues of the future will be felt here and although the drought conditions have been declared to be over in the area, under the Sustainable Groundwater Management Act, the region's six Groundwater Sustainability Agencies (GSAs) are now established and are all working on developing the mandated Groundwater Sustainability Plans (GSPs). These changes will likely be significant to a small water utility operator like Farmersville.

Additionally, the implementation of SB998 changes the very operation of water systems and creates a large administrative burden for the City. Anticipated follow up legislation is not expected to relieve these burdens but only augment them slightly in yet unknown ways.

Minimum wage will continue to grow, as prescribed by California law, and its impacts are yet unknown as the frequency of its increases hold steady, but its proportion of growth is waning slightly. City staff is aware of the impact this will have to a host of different benefit and salary factors. However, the impact it will have on job growth and job types in future local developments are still unknown.

Homelessness is a pervasive cultural issue of our time. Its cure is unknown, but its symptoms are potent and now exacerbated by the current public health crisis. There are real issues surrounding mental health policy, crime, and local land use policy that are coming to a head not only at a National and State level but locally as well. Farmersville leadership and law enforcement are active in dealing with partners on this current issue.

The big question is what will happen economically in the future. While this is a typical question and the typical (and correct) answer is always, "no one really knows", it now has a different urgency to it because of the historic and dramatic action being taken by the government. The Federal response was very swift and strong – The Federal Reserve has adopted a strategy of taking on massive amounts of securities to its balance sheet and thus injecting historic levels of cash and liquidity to keep markets functioning normally. Unemployment has skyrocketed to depression era levels, and aid packages directed specifically to the taxpayer with unprecedented scope are in full swing. The Federal Open Market Committee (FOMC) has slashed rates to zero and credit spreads have fallen off a cliff. Everything now depends upon the re-opening of the economy and at what rate the millions of unemployed can get back to work.

Gas taxes and gas prices are primary to Farmersville because so much of its revenue is dependent upon it. In addition to a large portion of the City's Sales tax, recent changes with gas taxes have an impact on City finances and operational capabilities as well.

The Gas Tax fund (and other gas tax related resources) had to be carefully managed over the last several years due to continued shortfalls in revenue to meet increased personnel and benefits costs of employees paid from this source. These revenue sources had really begun to turn around thanks in part to the passage of SB1.

Now, the future is uncertain again. Recently, gas prices which directly impact some street funding, has been halved. The quantity of gas purchased, which directly impacts other street funding, has also fallen at a record-breaking rate due to Stay-At-Home orders. These Statewide conditions will impact future gas tax revenue allocations to Farmersville. Both prices and gallons used Statewide may stay low for some time as the economy must first start recovering to burn through the excess supply before any more substantial recovery can happen.

Changes to the Budget over Prior Years

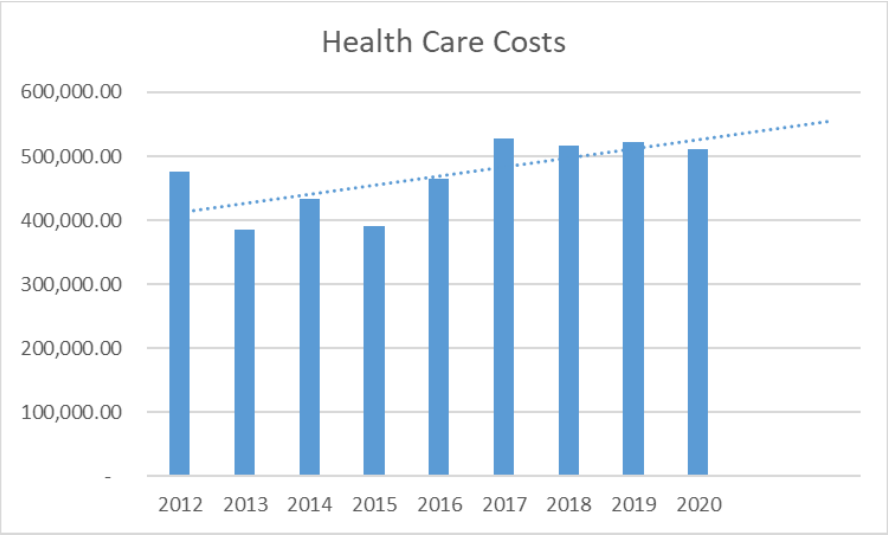
Given these external conditions, budget assumptions, and strategic direction, the City has made some significant changes in the budget this year compared to prior years.

The largest area of concern every year is regarding salaries and benefits. The City spends the most on its employees because they are the most important resource. In line with the Strategic Plan, the following changes are implicit in the proposed budget:

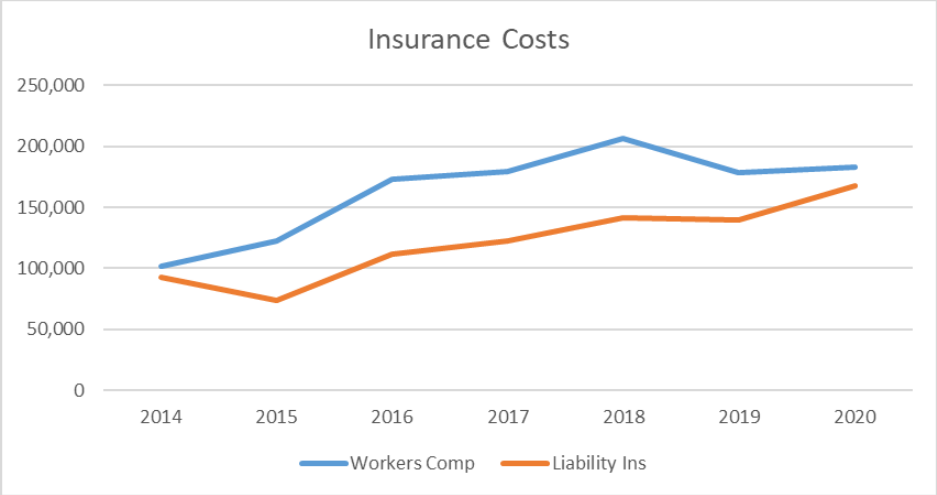
- Funding for two new police officer positions for the next fiscal year. Both positions are funded from sources other than the General Fund. Evaluation of revenues and cashflows will be made to determine the funding for these positions in the future.
- Additionally, a new Maintenance Worker position remains open in the Public Works Department to keep up with the increasing operations and maintenance demands associated with the new Sports Park. This move is also being made to account for the potential workforce shifting to meet new demands when the Wastewater Treatment Plant is completed.
- Additional costs for professional expense related to the operation of the new wastewater plant are also being programmed for the next budget year. It is anticipated that, as the plant begins operations, further professional expertise will be needed to operate it in a compliant way. While these are not salary and benefit costs, they are costs in lieu of salaries and benefits and should be considered.

In total, Salaries and Benefits has increased dramatically over the last several years. Within those costs, Health Benefits premiums and other health costs alone had increased substantially over the last few years (over 37% increase from 2013 to 2017). Efforts to curb this growth started in 2018 with the establishment of Premium caps for employees hired after January 1, 2018 which has been very successful. So, while the cost has still grown, it has been a slower rate in recent years (nearly 0% increase from 2018 to 2020). It is still too early to determine if

this is entirely a direct result of the changes in insurance premium caps with Tier 2 employees or not. There are many factors to consider given the age-banded premium structure that the City has as a small group insurance purchaser.



Along the lines of Health Insurance Premiums is the cost of workers compensation and other liability insurance. The City participates in a wide variety of self-insurance products and services related to worker's compensation, liability, crime, auto, property, and employer's liability insurance, with coverage that is pooled through membership in the Central San Joaquin Valley Risk Management Authority (CSJVRMA). This group of 52 cities has a major advantage through grouped pricing to enable the City access to coverage that would otherwise be fiscally impractical or impossible. However, while there is collective benefits there are also collective detriments and sharing losses are part of that. However, while rates have increased in past years, City performance related to these claims has been positive and has contributed to comparable good performance.



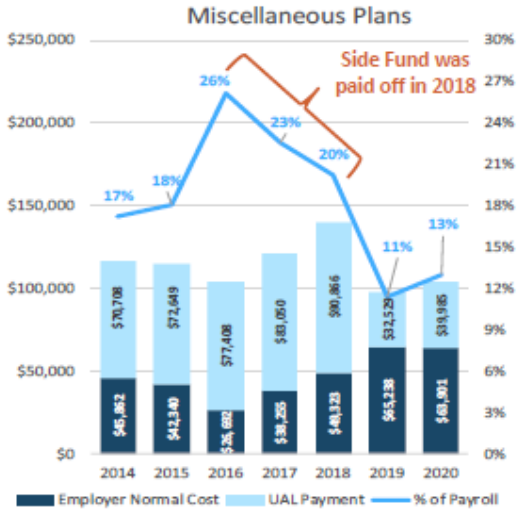
However, the insurance market in general has hardened (premium costs rise, coverage levels shrink) because of historic losses relative to the worst hurricane season losses in history

followed immediately by the most destructive and largest fire storm season in history in the following year. Purchasing the same level of insurance coverage may prove impossible in some categories and very expensive in others. We anticipate these costs to continue to rise beyond what they have already. In total these costs have risen 80% since 2014 (an average of over 10% per year) and is driven by salary increases as well as market impacts.

Staff aims to keep close attention to opportunities to mitigate cost and maintain services. To that end, Administration staff has begun work to implement an Alternative Dispute Resolution process with all City bargaining units in order to keep costs low, avoid litigious disputes, and get treatment to injured employees faster.

The final, and likely one of the greatest impacts of all in the realm of benefits are the growth of CalPERS pension costs. While this topic has attracted a great amount of attention in the City finance arena, and some in the media and other venues, it is still largely confusing and complex to most people. As reviewed with the budget in the prior year, expenses relative to CalPERS continue to increase for several reasons. However, Farmersville is fortunate to not have experienced the worst of this due in part to the formula selected when establishing the pension initially.

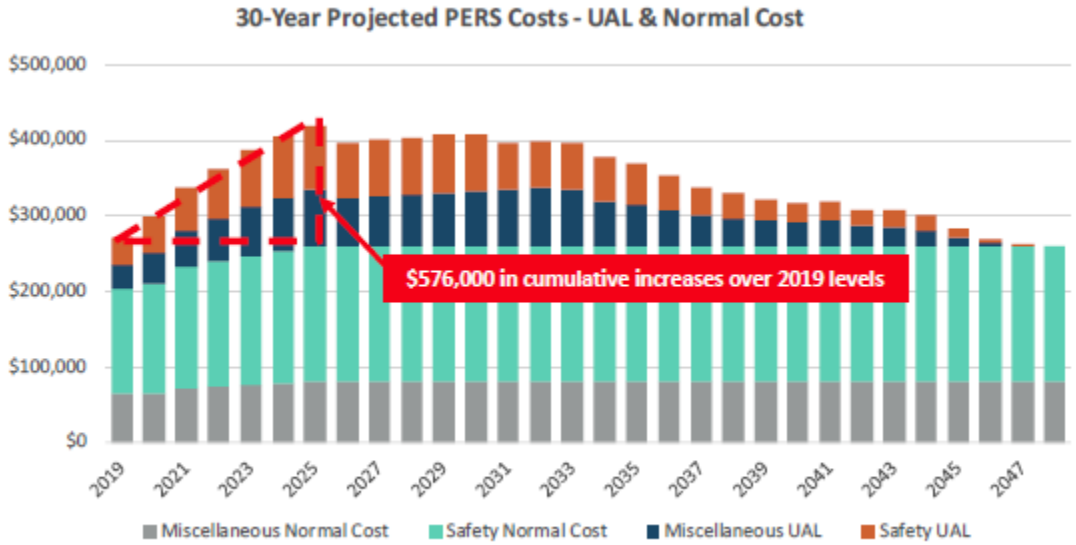
In October of 2018, staff engaged the City's Municipal Advisor, NHA Advisors, to produce a CalPERS Pension Cost Update which revealed that many similar agencies have obligations for pension costs in the 8% to 15% of total budget, whereas Farmersville is between 5% and 6% historically. Costs continue to climb though, and it is expected that these "normal costs" will spike in 2022 when the CalPERS actuarial reports account for the economic impact of the current global economic upheaval.



Source: 2014 - 2018 CalPERS Actuarial Reports

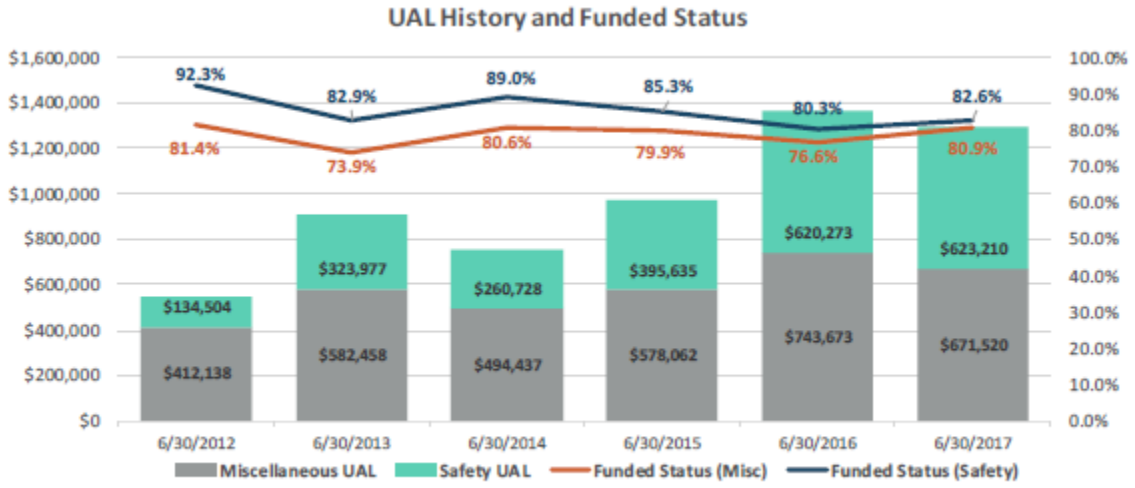
In addition to the "normal cost" of the pension increasing, the City's unfunded accrued liability (UAL) grew rapidly at 137% in the last 5 years leading up to 2017. The General Fund portion of the debt payments are expected to grow from $213,000 annually to $294,000 over the next

eight years. This is now expected to increase even faster with poor investment returns expected from the current fallout of the pandemic crisis.



Source: CalPERS Actuarial Reports; Normal Cost assumes 3% growth for next five years and 0% thereafter

The impacts of the global economic downturn of 2020 are not yet known, and the full impact will likely not be known until 2022, when CalPERS uses 2020 historical data to create future pension premiums. We anticipate that this may cause more CalPERS board interventions and may increase normal costs as well as UAL debt owed for employers. While it is unknown whether more changes will be made by the CalPERS board in the future that will further impact Cities, it is likely that this will be an ongoing issue and finance staff in partnership with our Municipal Advisor will watch closely. In the meantime, the pension for the City of Farmersville is comparatively well funded and healthy at around 80% in total.



Source: CalPERS Actuarial Reports; 6/30/2012 UAL based on AVA; MVA thereafter

Major Capital Purchases and Projects

Large expenditures attract the most attention and rightfully so; they have the greatest ability to harm if something goes wrong and the greatest impact on positive change if they go well.

In the case of the proposed budget, there are currently ten projects underway (or proposed to be) that have a total cost of at least $1,000,000 each, shown in the table below:

TOP TEN LARGEST CAPITAL IMPROVEMENTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
North Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
WasteWater Treatment Plant	7,500,000					7,500,000
Solar Plant located at new WWTP		2,983,680				2,983,680
Central Farmersville Blvd Repairs	150,000	1,342,500	1,292,500			2,785,000
Central Fire Station				2,500,000		2,500,000
Sports Park Phase III - CNRA Prop 68	964,103	964,104				1,928,207
West Walnut Reconstruction	1,400,000					1,400,000
Alley Improvements	266,000	874,700				1,140,700
New Corporation Yard			1,001,000			1,001,000
CDBG 2018 Jennings Park	334,000	333,000	333,000			1,000,000
TOTAL	16,114,103	8,957,771	2,626,500	2,500,000	-	30,198,374

These projects are substantial in size and impact for the City and reflect the commitment to the strategic plan of the City. All of these projects will require outside funding sources, either through grant, street funding allocation, or some type of financing.

The Proposed Budget includes all expected capital expenditures for FY 2020-21, and includes the City's Five-Year Capital Improvement Plan. Staff are ever mindful of additional maintenance costs associated with new capital projects; therefore, these costs are always weighed against the benefits of specific projects. The lion's share of the City's capital program is in the areas of facility improvement and rehabilitation; therefore, most projects serve to reduce future maintenance costs and impact to future year budgets.

As discussed previously, capital projects specifically impacting the General Fund will be delayed or augmented when possible to remain as patient as possible in the face of this uncertain time. Specifically, new inflows from the Cannabis Business Tax revenues will be used in a one-time fashion to offset the General Fund capital expenditures and thus supporting General Fund cash balances for future or more urgent emergency needs.

Other Budget Impacts

Specific issues internally to Farmersville will have some of the most long-lasting impacts on the community at large. Cannabis tax, future development, and the status of the Water Utility, Maintenance District, and Solid Waste Funds continue to be significant issues again this next budget year.

The Cannabis Business Tax is shaping up to be a windfall for the City of Farmersville. However, it appears that it may be the best source of temporary unrestricted cash for the City to ride out this economic crisis. While the potential revenue from Cannabis dispensaries is high, there are costs related to enforcement, security, compliance, reporting, cash handling, and other intangible costs associated with controversial industries within town as well. We are just now experiencing these costs and so they could change in the future.

The Fiscal Year 2020-21 budget allocates about 12% of Cannabis Business Tax revenue to cover ongoing cannabis related expenses, 42% to cover capital costs in the General Fund, and almost 17% to cover projected General Fund revenue shortfalls for operation expenses. The remaining 29% of the estimated Cannabis Business Tax will be held in reserve for future capital expenditures, ongoing cannabis expenses, and to cover additional revenue shortfalls should actual revenue declines outpace projected losses for next year.

As discussed, many times before, restraint and financial discipline needs to be exercised and not recognize this revenue other than one-time funds for several years to come. This one-time support of the general fund in the way of revenue shortfall coverage is critical to the primary goals to keeping employees unharmed and providing essential services throughout the pandemic crisis. **However, it will be critical for the City to return to best practices and not use one-time funds for ongoing operations in the future.** The industry is very new and uncertain and decisions about allowing dispensaries in neighboring cities could dramatically impact this revenue cash flow. The best course of action is to conservatively plan out its use primarily for large capital purchases in the near-term and then expand it to cover salary and benefits only after it is well established. In several years, the industry could be substantially different, as could the licenses holders within Farmersville. We will need to wait and see before we can count on these revenues for any long-term and consistent basis.

Development near the freeway and the introduction of a Transient Occupancy Tax (TOT) are on the docket for the City to pursue in the coming budget year. City staff is committed to advancing this initiative and it would do wonders for the tax base. Staff also intends to introduce a measure regarding a TOT to get revenue from what would be a very lucrative location for a hotel on the way to the National Parks. This tax measure effort is anticipated to happen at the next primary election in November 2020.

The Water Utility Fund is one of three Enterprise funds of the City and it has undergone significant change in the last few years. The conversion to meters from a flat rate city-wide and the implementation rate increases over five years which is scheduled to complete in 2023. At this point, the fund is still not projected to breakeven and will remain in an adverse state; spending more on operations than it has in cash flows. This has depleted the fund balance significantly over the past few years. The cash balance that was existing will be needed for future asset maintenance and replacement. The City currently does not have a way to save for these replacement costs and this fund in particular is in no position to do so. Staff projections show that the fund should breakeven by the end of fiscal year 2020-21. However, more increases may be needed to support the massive amount of deferred maintenance currently suffered by this utility.

These challenges have now been increased also due to the passage of SB 998 (and the potential for more legislation on the way). It has created more unfunded State mandates and is likely to create more expense for this fund in the future. **Decisions about the long-term operation of the water utility service needs to be made soon**.

The Solid Waste Utility Fund is an enterprise fund of the City as well. Currently, rates are frozen for residential customers but staff is expected to work with our contracted waste-hauler to undergo another Proposition 218 hearing to increase rates. Currently, the agreement with our contracted hauler out-lasts the City's ability to legally increase rates. This will become problematic by the end of Fiscal Year 2019-20 in that fund balance will be used as a necessary measure in order to keep the Fund solvent. This balance is not extra money but cash set aside for street sweeper operations and maintenance costs, and alley reconstruction efforts. These are both needs in high demand and must be protected for future use.

Overarching both utility funds is the impact of the Governor's executive order to not shut off any utility customers account due to non-payment while the state of emergency persists. This is going to become increasingly problematic as early trends already show that customers are either unable or unwilling to pay their bills during this time where the City has no leverage to discontinue services for non-payment. This will cause a cash flow crunch and will threaten not only the operations of these funds but potentially the debt covenants in place in the Sewer Utility fund which are critical to the ongoing success of the Wastewater Treatment Plant Project and the debt payments for the next 40 years.

Even though funding for streets and transportation is decreasing, the transportation costs of the City continue to climb. Transportation is an important topic to the residents and City Council and it has been discussed many times. Although energies spent to expand this service are noble, it does come at a cost.

Visalia Transit Agreement Cost

Year	Cost	Growth Rate	Cumulative Growth
2020	332,619	-8.00%	108.39%
2019	361,528	46.36%	126.51%
2018	247,005	7.73%	54.76%
2017	229,280	33.14%	43.65%
2016	172,214	-6.15%	7.90%
2015	183,507	15.72%	14.97%
2014	158,576	-0.65%	-0.65%
2013	159,610	-	-

This cost is worthy of mention here because it cannot be seen in the budget. Rather, funding for the transit system is exchanged with Visalia Transit before the transportation funding

allocations reach the City of Farmersville. Therefore, no revenues and expenses are associated with it. However, with transportation costs rising at a rapid rate, it is a threat to street funding in general. There is no special pot of money to support only transit; the funding is shared between both transit and street maintenance needs and so a balance must be maintained going forward with clear objectives and expectations of services provided.

Finally, the Maintenance Districts Fund is a separate fund created to house the Lighting and Landscape Maintenance District assessment revenue for exclusive use in those areas. Currently, and even more so now that the biennial salary allocation study results updated the staff allocation in this area, this fund does not have enough cash flow to support the cost of the maintenance. This fund has enough of a cash reserve to only last a short time more before it is insolvent and unable to support itself. Furthermore, the cash balance is a reserve for equipment purchases and major repairs needed in these districts. If those funds are used to support ongoing operations, the General Fund would take on that liability and ongoing expense. Staff is examining ways to change this pattern in the coming year.

Summary

Fiscal Year 2020-21 will be a challenging year for the City of Farmersville, and how the City weathers these internal and external tests thrust upon it will determine the course of City progress for years to come. This City Council has helped place the City on a firm foundation by making some wise fiscal choices over the past several years, preparing the City for this moment. The guiding light of the Strategic Plan will serve as a beacon, guiding City decisions to weather this current storm. The silver lining on the clouds around us is that hard times can galvanize a team that is poised to face the difficulties together and create even more positive results in the future.

The City defines its success by following the Strategic Goals to achieve the City Mission by way of the organization's Core Values. As we enter this time of uncertainty, the City is committed to being patient, and prudently delaying spending until concrete information allows for the City to be well positioned to execute a plan of recovery. While this may be difficult, we also recognize that there is opportunity for growth and great things in the future for Farmersville. We will weather the storm and focus on creating great possibilities for Farmersville.

Sincerely,

Jennifer Gomez, City Manager

Steve Huntley, Director of Finance and Administration

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City of Farmersville

Mission Statement & Goals

Mission Statement & Goals 2019-2021

Mission Statement

The mission of the City of Farmersville is to work in partnership with the community to promote a living and working environment that allows for the best quality of life by serving the residents with responsive, consistent, progressive, and professional leadership.

Motto

"Strong Roots...Growing Possibilities"

Core Values

Leadership

We value leadership through staff's ability to communicate with others and develop trusting relationships. They exemplify honesty, compassion, ethics, and pride in their work.

Professionalism

We value a professional work environment which provides quality services, demonstrates integrity, and acts with transparent decision-making.

Stability

We value a stable and reliable organization that is prepared to deal with change. Well planned actions brings security and achievable goals.

Consistency

We value a consistent level of service in treating all parties equally without bias. Consistency brings reliability, dependability, and trustworthiness.

Efficiency

We value efficient processes and procedures which are developed through continuous improvement within the organization.

City Council Goals

Quality of Life

Enhance Core Services and Address Needs of Community

- Improve infrastructure and facilities.
- Develop and improve City parks to encourage community use.
- Provide an excellent level of current services.
- Provide safe streets for vehicles, bicycles, and pedestrians.

Strong & Diverse Economy

Support New Development for Residential, Commercial, and Industrial Needs

- Approve new subdivisions that offer affordable housing.
- Encourage business development to provide more services and jobs to the community.
- Promote Opportunity Zone to attract manufacturers to the Industrial Zone.
- Broaden the tax base to increase City revenue.

Public Safety

Improve Current Levels of Services

- Deliver high quality services while managing workforce capacity and resources.
- Improve technological capabilities of the City.
- Utilize grant opportunities to implement and complete prioritized City projects.
- Cultivate a positive work environment.

Community Engagement

Effectively Communicate With the Community Including Bilingual Information

- Encourage community engagement through outreach and interagency partnerships.
- Educate the public through social media and online presence.
- Provide clarification and direction on City policies and processes.
- Promote a positive image to the community.

Financial Sustainability

Maintain Healthy Finances

- Adopt conservative Annual Budgets for Operations and Capital Improvement Plan.
- Adhere to Debt Management and other Fiscal policies.
- Fully fund the Budgetary Uncertainty Fund and maintain the Minimum Fund Balance.
- Strategically prepare for a changing legislative landscape and economic conditions.

Priorities & Proposed Actions: Tier 1

Economic Development

- Implement incentive program and contract with consultant for marketing.
- Continue relationship with EDC to support the City's economic development goals.

Future Grants For Prioritized Needs

- Do not apply for grants unless they will help meet Council's Goals and Priorities.
- Ensure future maintenance and operations are not negatively impacted from grant related projects.

Street Improvements/Aging Infrastructure/Deferred Maintenance

- Conduct a study to determine critical or at-risk services, then develop a plan. Street improvements are being addressed in our capital improvement plan.
- Staff will continue to work with TCAG staff to identify future funding for transportation projects.
- Monitor opportunities to use SB 1 funds for street maintenance projects.
- Implement policy for new subdivisions to include street maintenance in district assessments.

Code Enforcement

- Increase part-time position to one full time position.
- Abate and complete the process to improve properties.
- Use cannabis revenue to fund abatement.

Staffing

- Conduct an informal Salary study. Offer the best working environment through capital improvements and replace outdated equipment and update work areas.
- Ensure hiring of the most qualified candidates that will fit our culture of teamwork and continuous improvement. Provide opportunities to cross-train staff, develop new skills and knowledge, and offer words of encouragement and thanks in small tokens of appreciations.
- Review opportunities to hire interns to assist departments.
- Educate staff on the additional costs to the City related to their benefits by including “total compensation” when discussing employee salary and benefits to ensure the right balance in compensation.
- Utilize new equipment or software to increase productivity if the benefits can outweigh the costs.

- Public Works - 6 more employees are needed to run smoothly. One option is to contract out landscape and lighting district services, which would free up 1 employee to take on other duties. Review opportunities to contract out services or hire temporary employees to be funded by cannabis revenue.
- Police – Ideal staffing levels would be a total of 16 officers (currently at 14). Around 2005, the police department had a total of 18 sworn officers and two civilian positions.
- Fire – Continue to rely on volunteers or other agencies to meet the requirements of personnel needed at scene. As the City grows there will be a point in the future where additional staff will be needed with 2 personnel per shift plus a Fire Chief making a total of 7 fire personnel.
- Finance - The more people you hire in other departments the more staff will be needed in Finance and Administration, so staffing needs could vary. Utility bills could be out-sourced freeing up an employee to do other duties.

Small Local Business

- Notify business owners of grant or loan opportunities through EDC and other agencies.

Housing

- Continue to work with Self Help Enterprises to provide affordable housing.
- Promote property that is available for new development.

Priorities & Proposed Actions: Tier 2

Highway 198 Development

- Respond quickly to potential developers and retailers.
- Annexation around Noble Avenue as area is developed.
- Consider signage to attract drivers to retail establishments.
- Contact CalTrans for highway signage regarding food and services at upcoming exits.

Police Department

- Use data in marketing material to promote the City.
- Continue to provide outreach to the community and youth through educational programs.

Water Quality & Supply

- Upgrade existing well system.
- Add a new well on the south side of Farmersville.
- Add a water storage tank.
- Identify opportunities for new ponding basins.

Chamber of Commerce

- Utilize the Tulare Kings Hispanic Chamber as a resource for local businesses.

2020 Census

- Work with Census commission to implement plans for outreach.

Cannabis

- Monitor businesses for compliance and new State regulations.
- Use new revenue for one-time costs such as projects and equipment.

TOT (Hotel) Tax

- Prepare ballot measure for March 2020 election.

Sphere of Influence and Urban Boundary Related to Visalia

- Address future growth when the General Plan is updated to ensure separation between the cities.

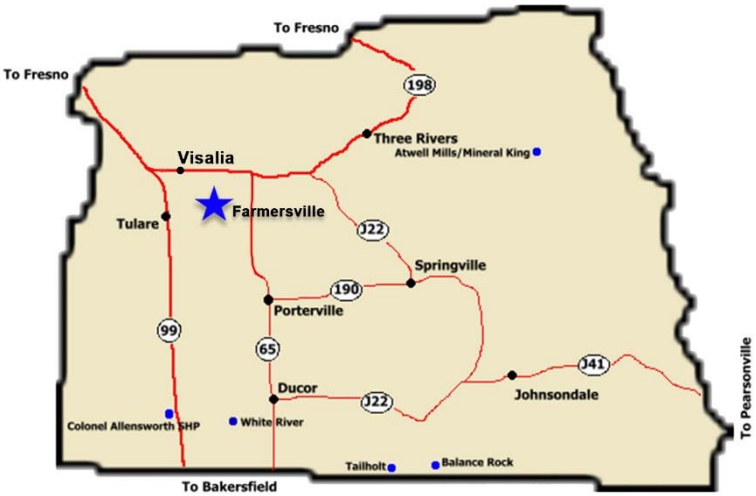
Legislative Changes

- Staff and Council can remain active and participate in the League of California Cities as they keep us informed of new bills and the impacts they have on us.

City of Farmersville

Community

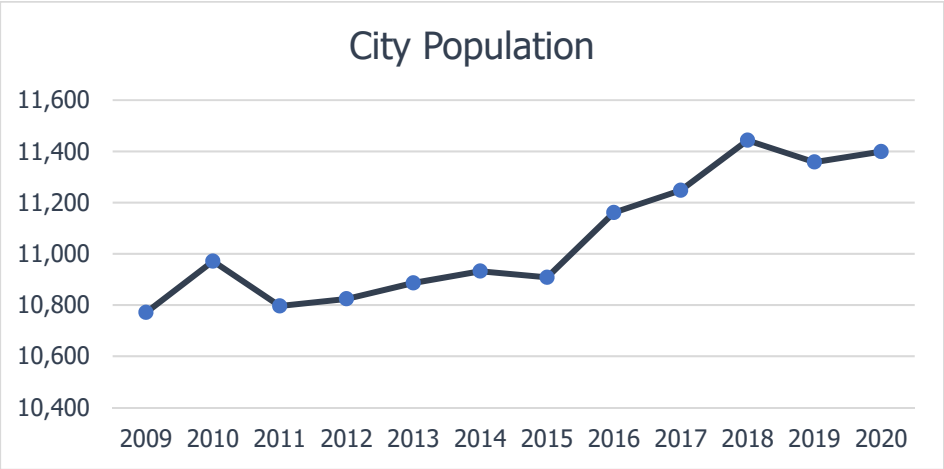
Demographics



The City of Farmersville combines a small-town environment with the outdoor amenities offered by the fertile farmlands and has a strategic location settled along Hwy 198 providing easy access to Visalia and Hwy 99 to the west of the Sequoia National Park in the Sierra Nevada Mountains to the east.

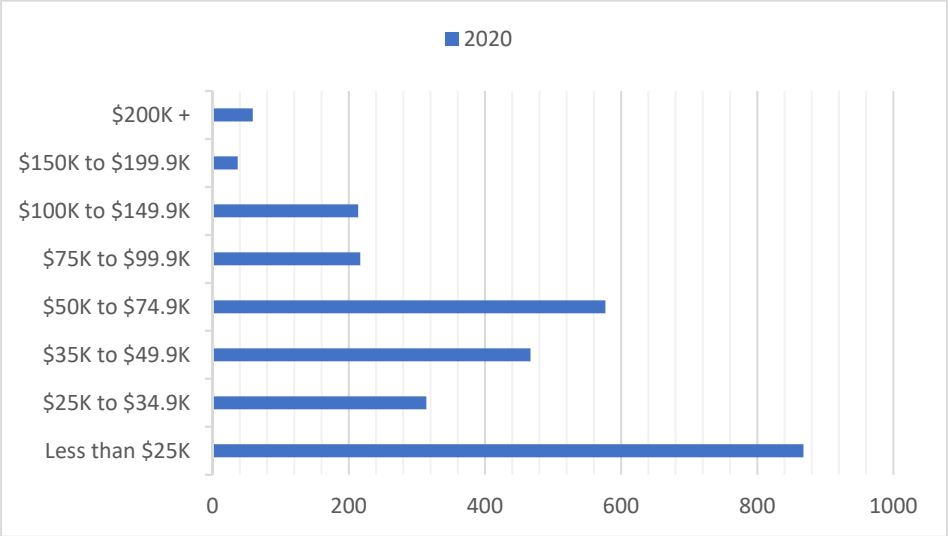
Farmersville is a community of just over 11,000 people and is devoted to preserving its rich history, creating opportunities for quality development, and carefully planning for its future through smart grown efforts. The city is ranked safest city in Tulare County and continues to thrive in the growing central San Joaquin Valley region.

City Population



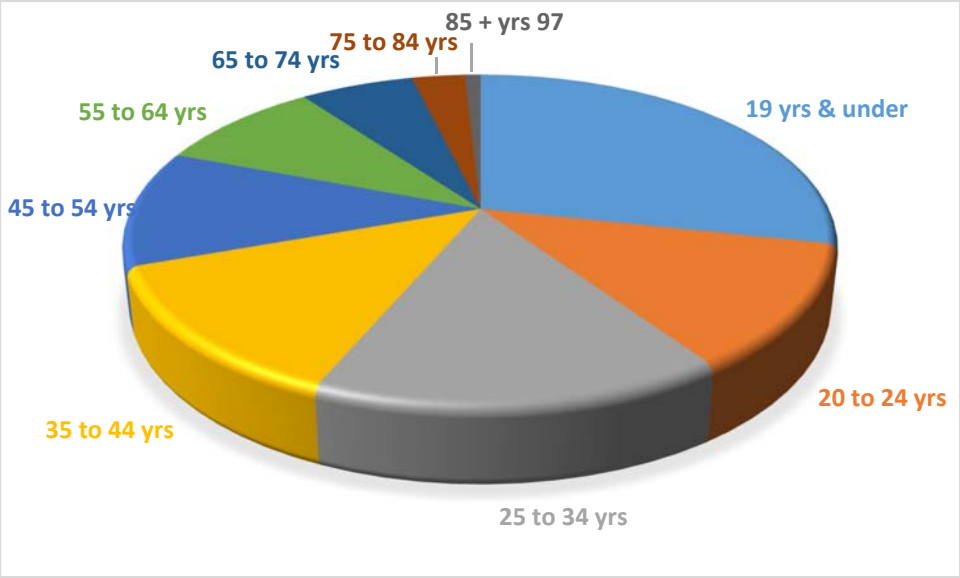
Source: CA Department of Finance

Household by Income



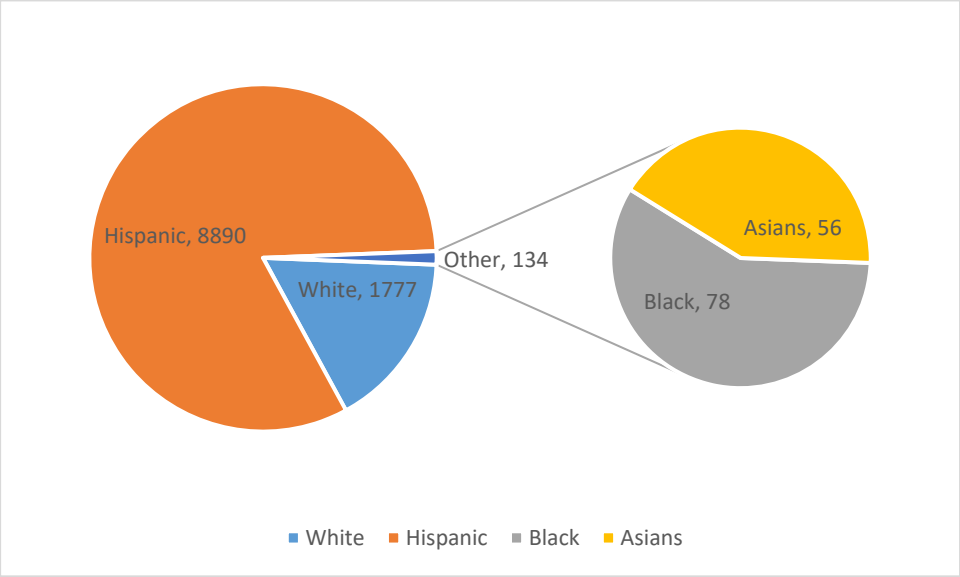
Source: Economic Development Corporation

Population by Age



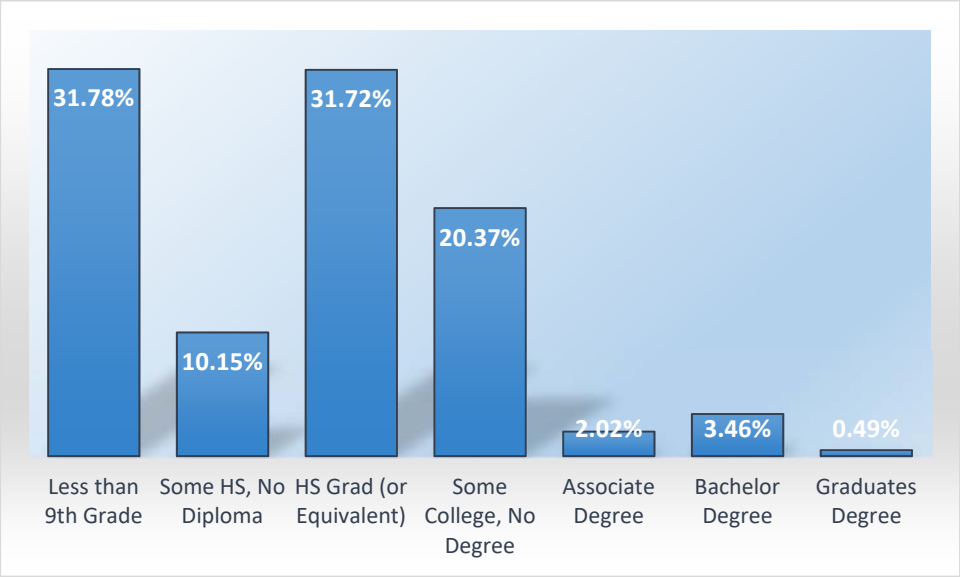
Source: ECONSolution by HDL

Population by Race



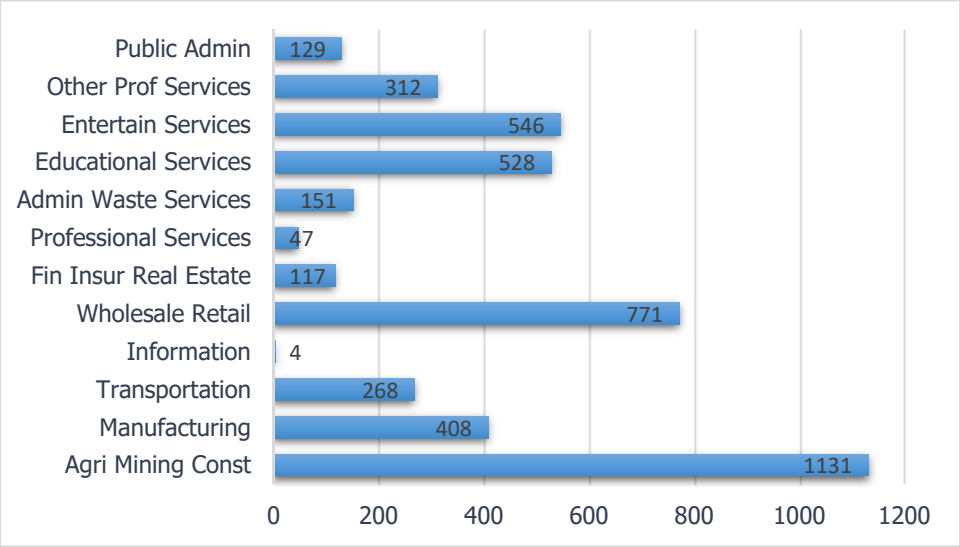
Source: ECONSolution by HDL

Education



Source: ECONSolution by HDL

Employment by Industry



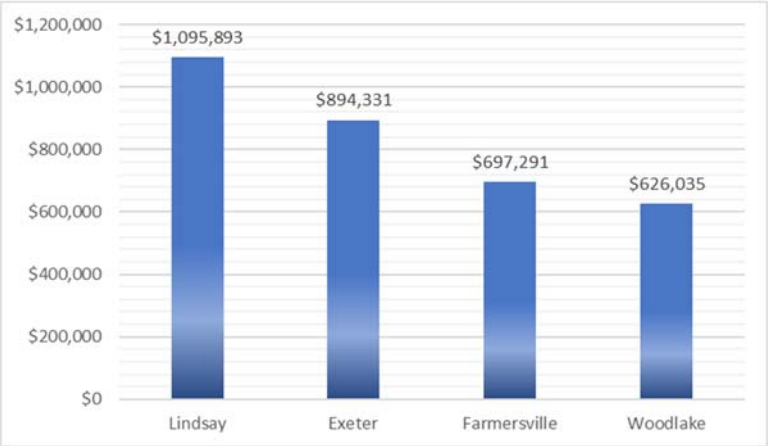
Source: ECONSolution by HDL

Surrounding Municipalities

The following municipalities are also located within Tulare County:

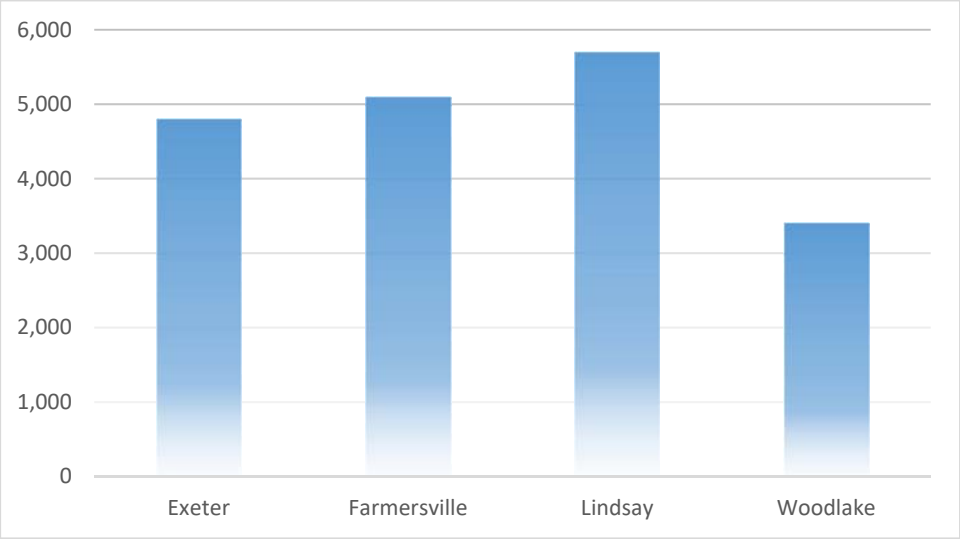
- Visalia, Exeter, Woodlake, Tulare, Dinuba, Porterville, and Lindsay.

Sales Tax Revenue Comparison



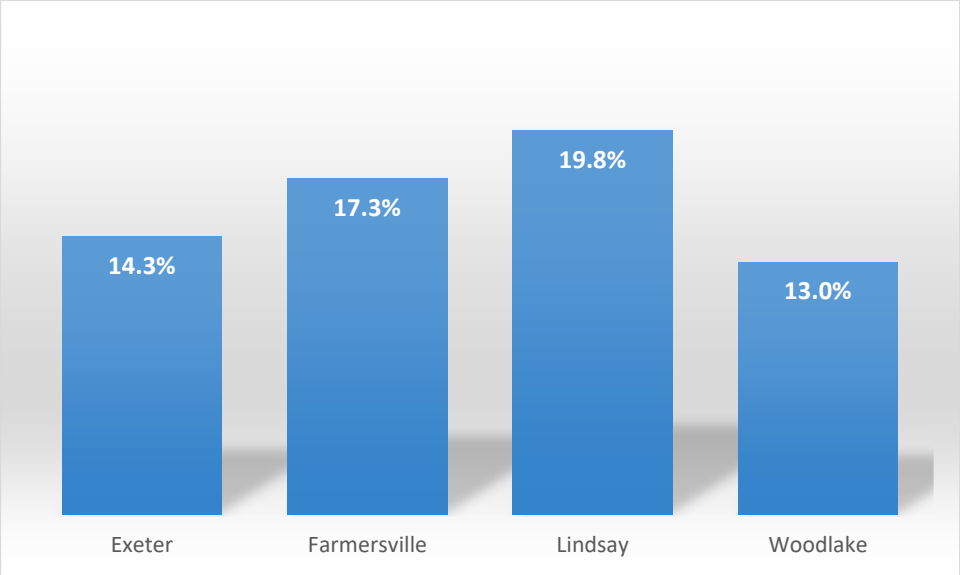
Excludes data from City of Visalia, City of Tulare, City of Porterville, City of Dinuba, and Tulare County – source HDL

Labor Force Comparison



Excludes data from City of Visalia, City of Tulare, City of Porterville, City of Dinuba, and Tulare County – source Employment Development Department 2018 statistics

Unemployment Rate Compassion



Excludes data from City of Visalia, City of Tulare, City of Porterville, City of Dinuba, and Tulare County – source Employment Development Department 2018 statistics

City of Farmersville

Overview of Funds

Overview of Funds

The City's financial system utilizes fund accounting. There are over 30 active funds and each fund should be considered to be a separate and unique "entity". Each fund has a separate accounting structure for its revenues and expenditures, cash, assets, and liabilities. With the exception of the General Fund, the revenues and expenditures of these funds are restricted for the unique purpose of the specific fund.

General Fund - 01

The General fund is the only fund that can be completely used at the City's discretion. However, it is also precious as it supports a huge range of programs and departments from public safety to financial administration. The General Fund is organized in multiple departments to help delineate all the varying expenses it supports. This allows for proper organization and budgetary control by individual departments. Some of these departments are self or partially sustaining through their own income generation while most are not. While there are many important revenue sources that support these expenditures, three are foremost: Motor Vehicle License Fees, Property Taxes, and Sales Tax (Bradley-Burns).

Property Taxes are the 1% annual tax paid by property owners within City limits. In 1978, The State of California passed proposition 13 which sets the property tax rate at a 1% fixed amount. This 1% is shared by all taxing agencies for which the subject property resides within. In addition to the 1% fixed amount, taxes are levied within the tax rate area to pay interest and redemption charges on voter-approved indebtedness. Some of the bonds are applicable to only a few tax rate areas within the City. This total 1% tax is split up and shared among many taxing jurisdictions, including the City of Farmersville, Tulare County, Tulare County Library, Kaweah Delta Water Conservation District, College of the Sequoias District, Delta Vector Mosquito Abatement District, Farmersville Unified School District, Deep Creek Cemetery District, among others. The City receives approximately 12% of the total property tax revenue collected within Farmersville's city limits.

The other notable revenue source for the General Fund is Sales Tax (Bradley-Burns). When a purchase is made in Farmersville, an additional 8.75% of the original purchase price is added to the original cost of an item and represents the sales tax amount. Like property taxes, this total sales tax amount collected from Farmersville purchases is shared among the State of California, the County of Tulare and the City of Farmersville. The City's General Fund retains a realistic "sales tax rate" of only .950% (less than 1%) of the original purchase price due to the section

3.32.030 of the City Municipal Code (as with all Cities in Tulare County). Sales Tax is the only large General Fund revenue source that has the potential for growth, but it takes large changes in the City's taxable sales base to realize significant adjustments. For the City to receive $10,000 additional dollars in sales tax revenue, there must be new taxable purchases of over $1,000,000 (one million dollars) that takes place within City limits.

General Fund Reserve - 102

This fund was created by way of the Minimum Fund Balance Policy in Fiscal Year 2018-19 and acts as the minimum fund balance for the General Fund. The balance is determined as 25% of the average actual revenue received over the last three fiscal years. These funds can only be used by Council authority and is intended only to meet unanticipated revenue shortfalls, short-term economic downturns, local disaster expenses, and shall remain exclusive of all other reserve funds. Repayment is required as soon as possible after use.

General Fund Capital - 103

This fund was created by way of the Debt Management Policy in Fiscal Year 2017-18 which called out the requirement of a separate Capital Budget and five-year projection and a separate fund that acts as the capital set aside for the General Fund. This is the vehicle by which major capital projects and capital equipment purchases are made. Major capital expenditures for the General Fund are housed here and monies designated in the General Fund Capital Budget fund it.

Water Utility Fund - 02

The Water Utility fund is an enterprise fund. The operation and maintenance of this fund are handled by the Public Works Department while the billing and collections aspect of the operation are handled by the Administration Department. The budget document reflects the net operating cash for this Utility. Only activities directly related to the City's water system may be accounted for in this fund, both expense and revenue.

Water Development Fund - 03

Funds 03, 05, 23, 30, 71, and 81 are all Development Impact Fee Funds. These fees are assessed and collected at the building permit level and are restricted for their respective use

relative to increased expenses borne by the City due to the development of property with City limits.

Fund 03 is for Water Facilities and Equipment; Fund 05 is for Sewer Facilities and Equipment; Fund 23 is for Storm Drain Facilities and Equipment; Fund 30 is for Park Development; Fund 71 is for Fire Facilities and Equipment; Fund 81 is for Police Facilities and Equipment.

Sewer Utility Fund - 04

The Sewer Utility fund is also an enterprise fund. The operation and maintenance of this fund are handled by the Public Works Department while the billing and collections aspect of the operation are handled by the Administration Department. The budget document reflects the net operating cash for this Utility. Only activities directly related to the City's sewer system may be accounted for in this fund, both expense and revenue.

Sewer Development Fund - 05

Funds 03, 05, 23, 30, 71, and 81 are all Development Impact Fee Funds. These fees are assessed and collected at the building permit level and are restricted for their respective use relative to increased expenses borne by the City due to the development of property with City limits.

Fund 03 is for Water Facilities and Equipment; Fund 05 is for Sewer Facilities and Equipment; Fund 23 is for Storm Drain Facilities and Equipment; Fund 30 is for Park Development; Fund 71 is for Fire Facilities and Equipment; Fund 81 is for Police Facilities and Equipment.

Solid Waste Utility Fund - 06

The Solid Waste Utility fund is another enterprise fund. The operation and maintenance of this fund are handled by the contract waste-hauler (Mid Valley Disposal). The billing and collections aspect of the operation for residential accounts are handled by the Administration Department whereas the commercial accounts are directly handled by the waste-hauler. The budget document reflects the net operating cash for this Utility. Only activities directly related to the City's sewer system may be accounted for in this fund, both expense and revenue.

Self-Insured Reserve - 08

This is a restricted reserve fund that houses the prudent reserves for the City. Currently, there are three separate reserves called out by other Agency requirements or Council action. The reserves are: The Self-Insurance Retention (SIR) Reserve; the Vacation Accrual Cap Reserve; The Budgetary Uncertainty Fund.

The Self-Insurance Retention (SIR) Reserve is designed to maintain the minimum requirement payout needed to offset the SIR, or amount paid by City first, for various types of claims through the claim process though the City's membership in The Central San Joaquin Valley Risk Management Authority (CSJVRMA). The Vacation Accrual Cap Reserve was established in Fiscal Year 2016-17 and is a calculated figure to offset the existing liability to a certain level in case of large payouts that could unexpectedly adversely impact the General Fund. The Budgetary Uncertainty Fund was established in FY 2017-18 in case of fiscal emergency and can be used for a small set of emergency actions by Council authority only.

Customer Deposits - 09

This fund temporarily houses customer deposits taken and potentially refunded when a resident or land-owner opens a utility account with the City.

Drug Enforcement - 11

This fund houses Law Enforcement forfeiture funds from the State and County level and are restricted to only certain types of purchases and uses within law enforcement parameters.

Federal and State Grant Fund - 12

This fund houses a majority of grants that are not associated directly with other restricted funds or enterprise funds. Since the City is very active in grant programs and management it is essential to properly segregate these reimbursable expenses and track them independently for clear accountability purposes.

Police Supplemental Law Enforcement Services Fund (SLESF) - 14

This fund houses law enforcement funds from the State allocated through the Supplemental Law Enforcement Services Fund and are restricted to only certain types of purchases and uses within law enforcement parameters.

Surface Transportation Fund - 20

This fund is for road projects that receive State and/or Local assistance. These funds are restricted to certain types of expenditures only related to qualifying projects related to street repair and maintenance or other specific transportation expenses.

Gas Tax Fund - 21

The Gas Tax Fund is used primarily to pay for only salaries and benefits of City employees that work within the Road Division. Because this fund relies solely upon taxes imposed upon state-wide gasoline sales as its only revenue source, the funds are restricted for street purposes only. This is also commonly referred to as Highway Users Tax Allocation (HUTA).

Transportation Development Act Fund - 22

This Fund houses allocations of restricted funds from the State for street repair, maintenance, construction, and other transportation expenses on qualifying projects through the programs known as TDA and LTF.

Storm Drain Development Fund - 23

Funds 03, 05, 23, 30, 71, and 81 are all Development Impact Fee Funds. These fees are assessed and collected at the building permit level and are restricted for their respective use relative to increased expenses borne by the City due to the development of property with City limits.

Fund 03 is for Water Facilities and Equipment; Fund 05 is for Sewer Facilities and Equipment; Fund 23 is for Storm Drain Facilities and Equipment; Fund 30 is for Park Development; Fund 71 is for Fire Facilities and Equipment; Fund 81 is for Police Facilities and Equipment.

Street Mitigation Fund - 25

This fund is for road projects that receive State and/or Local assistance. These funds are restricted to certain types of expenditures only related to qualifying projects related to street repair and maintenance or other specific transportation expenses.

Measure R Fund - 26

In November of 2006, the voters of Tulare County approved Measure R, a ½ cent sales tax, which addresses the major regional, local, and transit/bike/environmental report transportation needs in Tulare County. This fund houses both the local allocation of Measure R to the City as well as the expenses and reimbursements relative to the approved regional projects approved through the Oversight Committee and administered through Tulare County Association of Governments (TCAG).

SB 1 Road Maintenance and Rehabilitation Account Fund (RMRA) - 27

A State gasoline tax resulting from the passage of Senate Bill 1 provides funding for repairs to local street and road systems. This was a landmark transportation funding package that was signed by Governor Brown on April 28, 2017. This measure was in response to California's significant funding shortfall to maintain the state's multimodal transportation network which is the backbone of the economy and critical to the quality of life in the State.

Revenue allocated through the RMRA includes:

- An additional 12 cent per gallon increase to the gasoline excise tax
- An additional 20 cent per gallon increase to the diesel fuel excise tax with half of the revenues going to the state Trade Corridor Enhancement Account (TCEA) and half to the RMRA
- An additional vehicle registration tax called the "Transportation Improvement Fee" with rates based on the value of the motor vehicle effective January 1, 2018
- An additional $100 vehicle registration tax on zero emissions vehicles of model year 2020 or later effective July 1, 2020
- SB 1 also adopted annual inflationary adjustments to all per-gallon motor vehicle fuel excise taxes including the rates allocated through the Highway Users Tax Account (HUTA)

Park Development Fund - 30

Funds 03, 05, 23, 30, 71, and 81 are all Development Impact Fee Funds. These fees are assessed and collected at the building permit level and are restricted for their respective use relative to increased expenses borne by the City due to the development of property with City limits.

Fund 03 is for Water Facilities and Equipment; Fund 05 is for Sewer Facilities and Equipment; Fund 23 is for Storm Drain Facilities and Equipment; Fund 30 is for Park Development; Fund 71 is for Fire Facilities and Equipment; Fund 81 is for Police Facilities and Equipment.

Park Improvement Fund - 31

This fund is set aside to support the expenses and revenues directly related to parks and their use, maintenance, future development.

Maintenance Districts Fund - 35

The Lighting and Landscape Maintenance District Fund was formed to track assessment district fees that are paid by a property owner, through property tax assessments, for the upkeep of common areas located within their housing subdivisions. There are numerous districts within the City of Farmersville. All revenue and expenditures within these districts are pooled within this fund currently. As such, the fund balance has been restricted for the use for the benefit of these districts only.

City Properties Fund - 39

This is a special fund related to properties owned by the City other than the main Civic Center in order to track the relative income and expenses related to the ownership and maintenance of these properties.

CDBG Program Income Fund - 40

This is the fund that receives program income payments and related expenditures through the City of Farmersville's active Community Development Block Grant (CDBG) Program. These funds are highly restricted and require approval from California Department of Housing and Community Development (HCD).

HOME Program Income Fund - 41

This is the fund that receives program income payments and related expenditures through the City of Farmersville's active HOME Investment Program (HOME). These funds are highly restricted and require approval from U.S. Department of Housing and Urban Development (HUD).

Cal HOME Program Income Fund - 42

This is the fund that receives program income payments and related expenditures through the City of Farmersville's active CalHOME Program. These funds are highly restricted and require approval from California Department of Housing and Community Development (HCD).

Fire Development Fund - 71

Funds 03, 05, 23, 30, 71, and 81 are all Development Impact Fee Funds. These fees are assessed and collected at the building permit level and are restricted for their respective use relative to increased expenses borne by the City due to the development of property with City limits.

Fund 03 is for Water Facilities and Equipment; Fund 05 is for Sewer Facilities and Equipment; Fund 23 is for Storm Drain Facilities and Equipment; Fund 30 is for Park Development; Fund 71 is for Fire Facilities and Equipment; Fund 81 is for Police Facilities and Equipment.

Evidence Holding Fund - 80

A fund to temporarily preserve assets seized and held related to Police actions within City limits.

Police Development Fund - 81

Funds 03, 05, 23, 30, 71, and 81 are all Development Impact Fee Funds. These fees are assessed and collected at the building permit level and are restricted for their respective use relative to increased expenses borne by the City due to the development of property with City limits.

Fund 03 is for Water Facilities and Equipment; Fund 05 is for Sewer Facilities and Equipment; Fund 23 is for Storm Drain Facilities and Equipment; Fund 30 is for Park Development; Fund 71 is for Fire Facilities and Equipment; Fund 81 is for Police Facilities and Equipment.

Federal Asset Forfeiture Fund - 82

This fund houses Law Enforcement forfeiture funds from the Federal level and are restricted to only certain types of purchases and uses within law enforcement parameters.

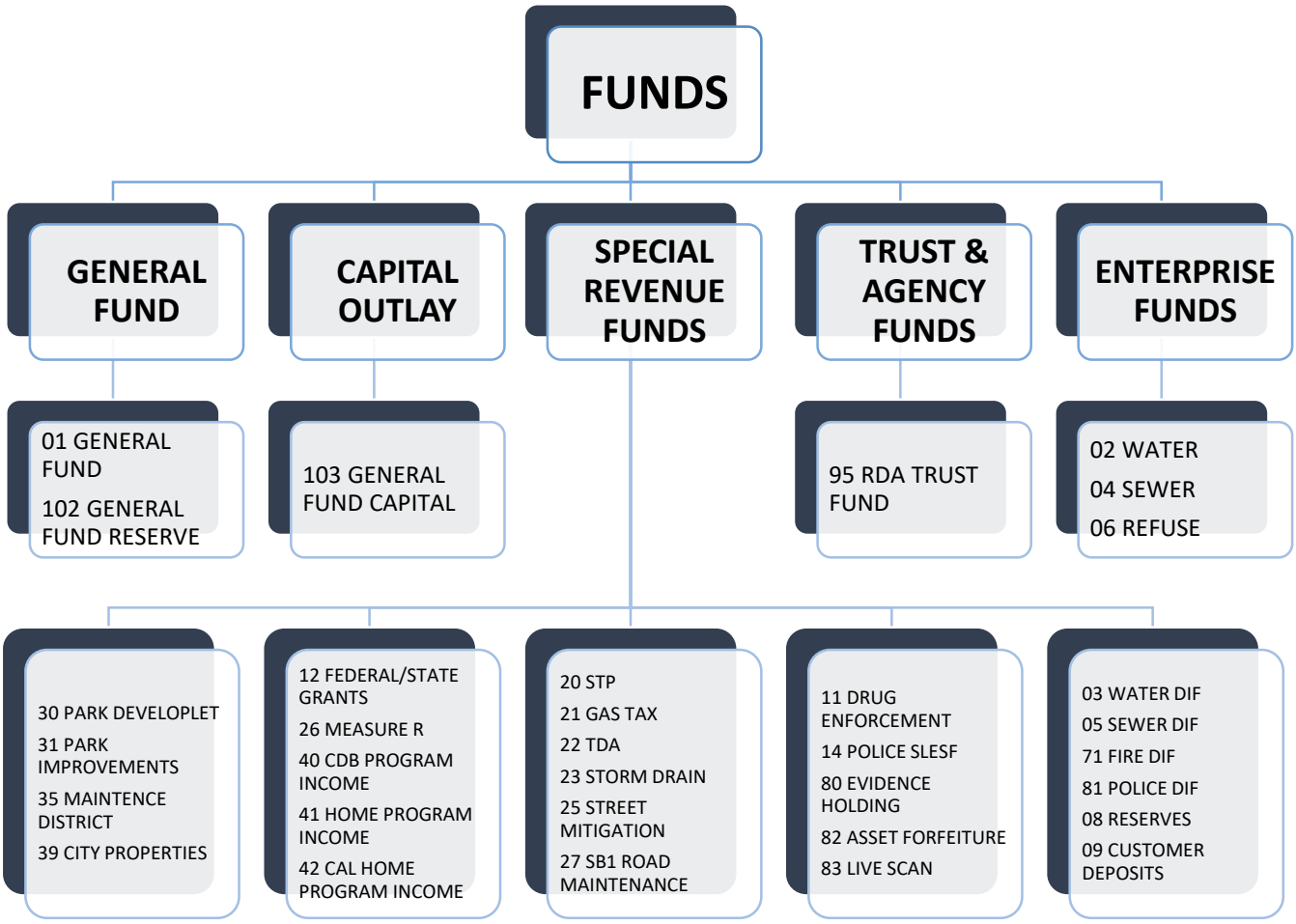
Live Scan Fund - 83

A fund established to house the fees collected and expenses paid relative to live scan processes with the Department of Justice and the FBI as applicable.

Cannabis Capital Fund - 104

This Fund holds tax revenues related to the Cannabis Business Tax within the City of Farmersville. This tax was approved by voters on November 7, 2017 for a tax as high as 10% or $25 per square foot of canopied growing area. On June 11, 2018 the Council voted to set the rate at 5% and $7 per square foot respectively.

Overview of Funds



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City of Farmersville

Changes to Funds

Changes to Funds

The following section of this report identifies major fund changes that have taken place over the prior year. Additional information for all City funds can be found in the Overview of City Funds section.

General Fund Reserve - 102

This fund is new and was created by way of the Minimum Fund Balance Policy in Fiscal Year 2018-19 and acts as the minimum fund balance for the General Fund. The balance is determined as 25% of the average actual revenue received over the last three fiscal years. These funds can only be used by Council authority and is intended only to meet unanticipated revenue shortfalls, short-term economic downturns, local disaster expenses, and shall remain exclusive of all other reserve funds. Repayment is required as soon as possible after use. It is still technically part of the General Fund but now has restrictions in place to accomplish the Fiscal Health goals of the City.

General Fund Capital - 103

This fund was created by way of the Debt Management Policy in Fiscal Year 2017-18 which called out the requirement of a separate Capital Budget and five-year projection and a separate fund that acts as the capital set aside for the General Fund. Initially, the new Capital Budget was handled through a project code. However, this budget became too expansive to continue to manage in this way and was changed for Fiscal Year 2018-19. This fund is the new vehicle by which capital projects and equipment purchases are made. Major capital expenditures for the General Fund are housed here and monies designated in the General Fund Capital Budget fund it.

City Properties Fund - 39

This is a special fund related to properties owned by the City other than the main Civic Center in order to track the relative income and expenses related to the ownership and maintenance of these properties. Previously, these income streams and expenses were mingled in the General Fund and some in this fund as well. To make an effort to more clearly define the financial status of properties other than the main Civic Center, all expenses and revenues will be directed

to this fund. The intent is to better organize, track, and plan for future expenses with the net financial position clearly defined in one fund.

Cannabis Capital Fund - 104

This a new fund that was added to retain tax revenues related to the Cannabis Business Tax within the City of Farmersville in Fiscal Year 2019-20. This tax was approved by voters on November 7, 2017 for a tax as high as 10% or $25 per square foot of canopied growing area. On June 11, 2018 the Council voted to set the rate at 5% and $7 per square foot, respectively. These funds need to be collected separately for clear auditing purposes but also for internal organization and planning. Currently, the cannabis industry is new in California and subject to extreme levels of change on multiple levels over the next few years and requires separate handling. The intent of this fund is to supplement one-time capital purchases for the City across a variety of topics.

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City of Farmersville

Financial Policies

Financial Policies

Financial Policies of the City of Farmersville are included with the Budget to give the reader an overview of the City's current significant Financial Policies guiding decisions and processes. Each Financial Policy has a signed Resolution that gives a detailed summary of how each policy will maintain financial stability within the City's current funds.

All Policies are in Appendix A at the end of this report.

Minimum Fund Balance and Budgetary Uncertainty Fund Policy

The adoption of the policy establishing a minimum fund balance and a contingency fund for the General Fund was adopted April 9, 2018 by Resolution 2018-011.

The policy establishes a target for minimum cash balance for the General Fund be 25% of the average actual revenue received over the last three fiscal years. The Government Finance Officers Association (GFOA) recommends a balance of no less than two months expenses or revenue (about 17%), but highly recommends additional balances based upon the unique characteristics of the agency, especially if it is a small agency like Farmersville. This recommended rate could be as high as 40%. Use of the Fund Balance such that it would bring the balance below the minimum would require explanation in the budget message and is limited to meet unanticipated revenue shortfalls, short-term economic downturns, local disaster expenses, and shall remain exclusive of all other reserve funds. Repayment is required as soon as possible after use. The Fund minimum is currently at the targeted rate of 25%.

The most obvious benefits of this specific policy for the City of Farmersville includes, but is not limited to:

- It prepares the City for eventual future economic and other external shocks not under City control.
- It saves the City from making cuts and layoffs to essential services.
- It protects the City from slowly whittling away savings over time by inappropriate General Fund budget deficits.
- It clearly shows the City's commitment to prudent fiscal management and planning for the future appropriately.

The policy also sets a target for the Budgetary Uncertainty Fund (BUF) of 15% of the average of the last three years of General Fund revenue received. Initially, the BUF was funded at 5% with the remaining 10% to be funded in future years. Use of the Budgetary Uncertainty Fund is

limited by the requirement of a declaration of a Fiscal Emergency by the City Council and requires a refunding of the fund over the following five years.

The City Council then may use the funds to:

- Provide resources to make up for temporary decreased revenues, such as State subventions.
- Provide temporary resources in the event of an economic downturn while expenditure reductions are also implemented.
- Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, landslides, or other disaster(s).

Currently, the BUF is funded to the 5% level and the target of 15% has not yet been achieved.

Debt Management Policy

The adoption of the Debt Management Policy for the City of Farmersville was adopted February 26, 2018 by Resolution 2018-005.

From time to time, the City uses long and short-term debt issuances to finance its capital improvement program based on cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The GFOA recommends that local governments adopt comprehensive written debt management policies that provide Staff, elected officials and the public with guidelines, allowances and restrictions to follow during the debt issuance process.

The purpose of establishing the Debt Management Policy is to provide management objectives and overall parameters for issuing and administering the Debt Program for the City of Farmersville. It provides guidance for the issuance of City debt obligations, and to maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities, and equipment beneficial to the City and necessary for essential services.

Investment Policy

The adoption of the Investment Policy for the City of Farmersville was adopted January 13, 2020 by Resolution 2020-001.

The goal of the Investment Policy is to provide guidelines for the prudent investment of the City's temporary idle cash, and outline the policies for maximizing the efficiency of the City's cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash. The City's cash management system is designed to accurately monitor

and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as the investments first meet the criteria established for safety and liquidity.

Procurement Policy

The adoption of the Procurement Policy for the City of Farmersville was adopted February 24, 2020 by Resolution 2020-003.

The Procurement policy is the guiding document for the City's purchasing processes. This includes planning purchases, solicitations issued, vendors selected, purchase orders issued, and goods or services are received. The City of Farmersville desires to be both effective and efficient in purchasing with the goal of integrity woven throughout the process. Ethically purchasing goods and services with an emphasis is on the best value for the City's dollar. This is accomplished by ensuring that goods and services are of high quality, available when needed, not overpriced, and that taxpayers know that public funds are being spent wisely on its behalf and not for the personal benefit of government employees, officials, or their friends.

The policy sets out the description of the system, the authority, structure, and thresholds applicable to different kinds of purchases as well as ethical standards of care, exceptions to bidding, and compliance with State and Federal regulations.

City of Farmersville

Basis of Accounting and Budget

Basis of Accounting and Budget

Basis of accounting refers to the point at which revenue and expenditures are recognized in the budget and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

The City of Farmersville's budget and financial statements are prepared in accordance with generally accepted accounting principles.

The budgets for proprietary funds are presented on the ACCRUAL basis of accounting. Revenue is recognized when earned and expense is recognized when incurred.

The budgets of governmental funds are presented on the MODIFIED ACCRUAL basis of accounting. Under the MODIFIED ACCRUAL basis of accounting, revenue is recorded when susceptible to accrual; i.e., both measurable and available. Available means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the MODIFIED ACCRUAL basis of accounting when the related liability is incurred.

Governmental Funds

General Fund – The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital costs which are not paid through other funds.

Special Revenue Funds – Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Capital Project Funds – Capital Project Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

Proprietary Funds

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

City of Farmersville

Proposition 4 – Gann Appropriations Limit

Prop 4 Gann Appropriations Limit

California Proposition 4, commonly referred to as the Gann Limit, this was a ballot initiative adopted in 1980, and modified by Proposition 111, which passed in 1990, to limit the amount of tax proceeds State and Local governments can spend each year. The Gann Limit now appears in California's State Constitution as Article XIIIB.

What Local Government Funds Are Covered

Article XIIIB attempted to restrict spending at all levels of government in California. The Appropriations Limit applies to all taxes levied by and for a government entity. The law applies to the State, as well as to all local governments including any city, county, school district, special district, authority, or other political subdivision of or within the State.

For most local governments, the funds constrained by Article XIIIB will include the General Fund, Capital Outlay Funds, and Special Revenue Funds. The source of revenues will determine whether a fund requires a separate Appropriations Limit.

Determining the Appropriations Limit

The total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population, except as otherwise provided in this article. – California Constitution Article XIIIB Section 1

The Appropriations Limit is:

- The calculated dollar amount which restricts the ability to appropriate proceeds of taxes
- The Appropriations Subject to Limitation may not exceed the Appropriations Limit
- The Appropriations Limit for any year is the Appropriations Limit from the previous fiscal year increased for inflation and population growth
- The Appropriations Limit in a given year depends on the Appropriations Limit for the Base Year (first year of calculation) adjusted annually according to specified factors

Appropriations Subject to the Limitation

Appropriations subject to limitation of an entity of local government means any authorization to expend during a fiscal year the proceeds of taxes levied by or for that entity and the proceeds of state subventions to that entity (other than subventions made pursuant to Section 6)* exclusive of refunds of taxes. – California Constitution Article XIIIB Section 8(B) *state mandate reimbursement

The Appropriations Subject to Limitation of an entity of local government are those specified appropriated revenue sources to which the Article XIIIB limit applies. The particular categories and definitions of revenues included in an entity's Appropriations Subject to Limitation should be consistent across all years and the Base Year.

Proceeds of Taxes

Proceeds of taxes include:

- All taxes levied by or for a public agency
- Any revenue from regulatory licenses, user charges, and user fees to the extent that the proceeds exceed the cost of providing the regulation, product, or service
- State subventions for general purposes
- Any interest earned from the investment of the proceeds of taxes

State Subventions

State subventions shall include only money received by a local agency from the state, the use of which is unrestricted by the statute providing the subvention. – Government Code Section 7903

For the purposes of Article XIIIB, state subventions to a local government is money received from the state which is unrestricted as to use. Discretionary funding to local governments from the state has dwindled dramatically since the passage of Proposition 4 in 1979.

- Motor Vehicle License Fees (VLF) In Lieu funds that are not designated as to use
- Homeowners Property Tax Relief

State moneys provided to local governments with restricted uses are to be included by the State in the State's Appropriations Limit computations. State subventions provided to local governments without restriction as to use are excluded from the State's Appropriations Limit computations. The same proceeds of taxes may not be included in the Appropriations Limit computations of more than one local jurisdiction or the State. Motor Vehicle Fuel Tax (Gasoline Tax or HUTA) revenues allocated to a local government are not a state subvention for the purposes of Article XIIIB because these funds are restricted as to use. The State of California includes these funds in its own Appropriations Limit calculations, and should therefore not be

included on the local agency's calculation worksheet. State mandate reimbursements are specifically excluded from state subventions.

User Fees

Revenue received from regulatory licenses, user charges, and user fees are not considered as proceeds of taxes unless the proceeds exceed the costs reasonably borne in providing the regulation, service, or product. If a determination is made that the proceeds from an aggregated group of regulatory licenses, user charges, or user fees exceeds costs, then any such excess is to be considered proceeds of taxes under Article XIIIB.

- Group planning and zoning fees and charges for comparison with the costs of providing services for which those fees are charged;
- Group building inspection, fire safety inspection, public works inspection, and construction permit fees and charges for comparison with the costs of providing services for which those fees are charged;
- Group police department fees and charges for comparison with the costs of providing services for which those fees are charged;
- Group parks and recreation fees and charges for comparison with the costs of providing services for which those fees are charged

Note that the following are NOT considered regulatory licenses, user fees or charges for the purpose of this Article XIIIB requirement, nor are they proceeds of taxes:

- Rents, concessions, entrance fees, franchise fees such as facility room rentals; equipment rentals; park, museum and zoo entrance fees, golf greens fees, on and off-street parking, and tolls
- Fines, forfeitures, penalties such as late payment fees, citations, parking fines, code enforcement fees and penalties, interest charges and other charges for violation of the law
- Assessments on real property or persons for special benefit conferred

Exclusions

The following are excluded from the Appropriations Subject to Limitation:

- Certain types of debt service costs
- Qualified Capital Outlay
    - Qualified Capital Outlay is an appropriation for a fixed asset (including land and construction) with a useful life of 10 years or more and a value which equals or exceeds one hundred thousand dollars ($100,000)
- The costs of complying with court orders and federal mandates which, without discretion, require an expenditure for additional services or which unavoidably make the providing of existing services more costly

- Appropriations required to refund taxes
- Local agency loan funds or indebtedness funds, or investment funds in bank accounts
- Debt Service
- Annual debt service and other financing costs
- Certificates of participation
- Lease-purchases
- Periodic contributions into a capital reserve fund, provided that the funds are used to purchase a qualified capital asset
- Purchases or rehabilitation which enhances the value of or extends the life of existing property, provided that the equipment, land, facility, and/or construction costs meet the dollar and life expectancy criteria (ten years and $100,000). An example would be the addition of $100,000 sprinkler improvements to enhance an existing park sprinkler system. Another example would be the reconstruction of a deteriorated roadway
- Lease of a qualified capital asset

Special Determination for Exclusions

Items which are not considered Qualified Capital Outlay include:

- Collections of lower-priced assets which, when aggregated total more than $100,000
- Regular maintenance of assets Count only that portion of the asset(s) which are purchased with tax proceeds. An asset with multiple funding sources should be prorated in order to determine how much is exempt from the Appropriations Limitation.

Income from the rent or sale of a qualified capital asset may need to be counted as proceeds of taxes. If the asset was originally obtained using funds which would have been above the Appropriations Limit were it not for the qualified capital outlay exclusion, any revenue gained from the asset under these circumstances should be treated as proceeds of taxes.

Reserve Funds

Whenever tax proceeds are appropriated into a reserve fund (contingency, emergency, unemployment, reserve, retirement, sinking fund, trust, or similar fund) they are to be counted as Appropriations Subject to Limitation in the year of appropriation. However, such funds are not included in the computation when they are withdrawn (or authorized to be withdrawn). Transfers among eligible reserve funds are also not counted as Appropriations Subject to Limitation.
There are two exceptions to this rule:

1) The future costs of qualified capital outlay or
2) The damages of an eligible emergency may be created and financed outside of the Appropriations Limit. The specific capital outlay project should be clearly stated prior to funding the reserve, and strict accounting should be used for expenditure of the funds.

Annual Calculation Methods

Percentage changes in population for each year - including for a city, special district, county, or county incorporated area - are available from the California Department of Finance Demographics Unit. The percentage change in California per capita personal income is defined in law as California personal income divided by the civilian population of the state...divided by the similarly determined quotient for the next prior year." The Department of Finance is required to make this calculation and notify each local agency of the figure no later than May 1 of each year.

The percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local non-residential new construction is properly defined as:

The dollar change in locally assessed non-residential valuation due to new construction from the prior year assessment roll to the most recent assessment roll divided by the total secured and unsecured assessment roll in the prior year.

The "change in the cost of living" for an entity of local government shall be either (A) the percentage change in California per capita personal income from the preceding year, or (B) the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction. Each entity of local government shall select its change in the cost of living pursuant to this paragraph annually by a recorded vote of the entity's governing body.

Annual Review and Enforcement

The annual calculation of the appropriations limit under this article for each entity of local government shall be reviewed as part of an annual financial audit. – California Constitution Article XIIIB Section 1.5

The annual calculation of the Appropriations Limit must be reviewed as part of an annual financial audit. The League of California Cities interprets this requirement as follows:

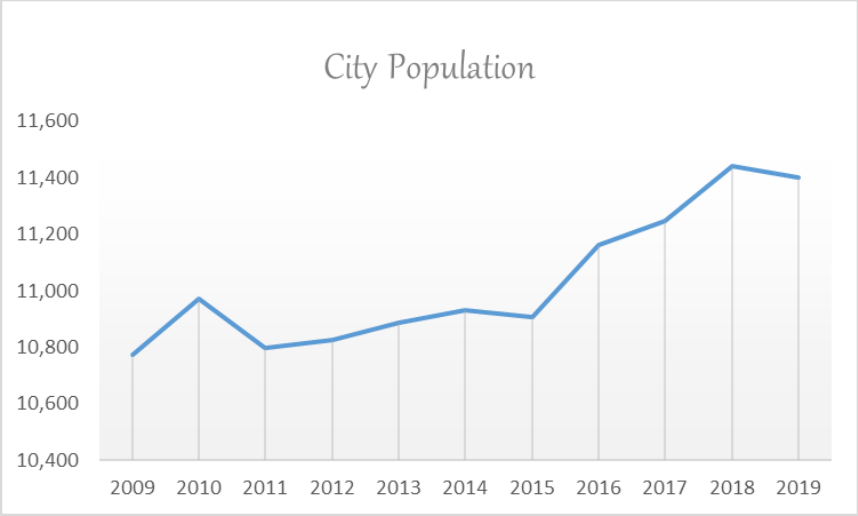
- An annual financial audit of the entity shall include a review of the adjustments made to the Appropriations Limit from the prior year.
- If the government entity alters or modifies its Appropriations Limit, the review will address those changes including any related revision of base year and intervening year calculations.
- The review will evaluate the accuracy of the computations and the adequacy of documentation. Completion of the worksheets in these guidelines or other alternative computations, along with required council motions will provide adequate documentation needed for the review.

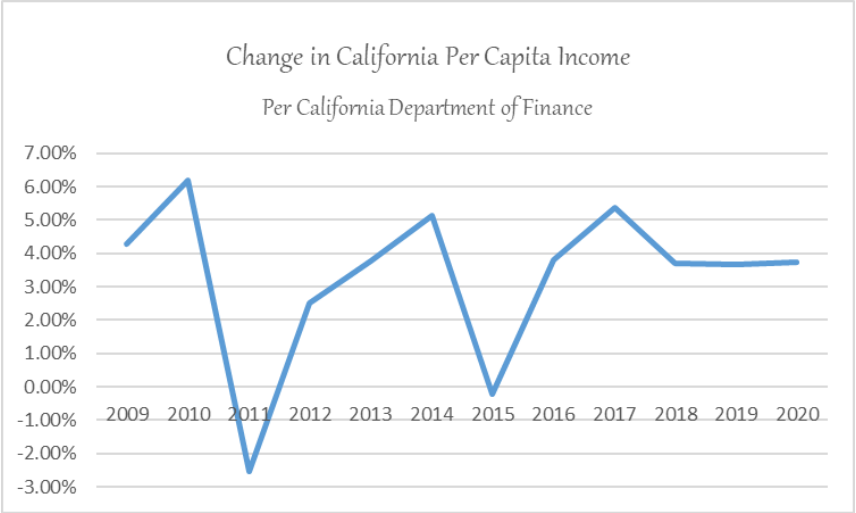
- A local government need not conduct an annual audit of its proceeds of taxes. The limit changes annually and is different for every city. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each city, and modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report on changes in the state's per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on changes in city or county population levels.

City of Farmersville Appropriations Limit

As a recap, Section 9710 of the California Government Code, added in 1980 by the State legislature, requires the Council to adopt the City's Gann Appropriations Limit for the following year by resolution. This annual resolution identifies the maximum tax proceeds that can be appropriated and spent. If a City receives more revenue than the appropriation limit, the revenue must be returned to the taxpayers through a tax reduction or refund. Additional appropriations to the budget funded by non-tax sources such as services charges, restricted revenues from other agencies, grants or beginning fund balances are unaffected by the Appropriations Limit.

A copy of the annual Appropriations Limit Resolution can be located in the budget under the Adopting Resolution section. The Appropriation Limit is also identified on the Consolidated Financial Statement pages of the budget document. The Department of Finance does not release the annual information until May 1st each year.





Implications of the Gann Appropriations Limit

As exhibited above for the last two completed fiscal years, the City's tax revenue is certainly less than the appropriation limits. As the City must balance its budget every year, operational and capital programs supported by available tax revenue must 'live within their means'. Future trends for this historical pattern (of an appropriations limit that far exceeds actual revenue from taxes) does not appear to be changing unless the City were to experience an influx of high tax revenue generating businesses like distribution centers or big box retailers.

City of Farmersville

Summary of Financial Statements

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Summary of Financial Statements

The Summary of Financial Statements is the combined financial inflows and outflows of the City and its various funds into a single table. It provides the reader with a snapshot of the entire financial position of the City on one page. It includes revenues by type of revenue and expenditures by function. The prior three years' worth of audited data are presented.

Expenditures (outflows)

The expenditures for all the different functions of the City will be reflected in one of the following groups. These groups correlate to several different schedules within the City's Financial Statements as verified by our Auditors. While different accounting basis apply to Governmental Funds and Enterprise Funds, they are represented here in the clearest comparison possible.

- City Council
- Administration
- City Properties
- Law Enforcement
- Fire Services
- Animal Control
- Buildings, Grounds, and Parks
- Street Construction and Maintenance
- Community Development
- Interest and Fiscal Charges
- Water Utility
- Solid Waste Utility
- Sewer Utility

Revenues (inflows)

The revenues for all the different functions of the City will be reflected in one of the following groups as well which also correlate to several different schedules within the City's Financial Statements as verified by our Auditors. A different accounting basis apply to Governmental Funds and Enterprise Funds with revenues, as with the expenditures.

- Governmental – General Revenues
- Business – General Revenues

Summary of Financial Statements

Total Expenditures by Function
Functional Revenues by Function
General Revenues

Note: These amounts were derived using Report (or Modified Accrual) balances plus any capital asset additions in the enterprise funds.

Description	Report 6/30/2016	Report 6/30/2017	Report 6/30/2018	Report 6/30/2019
City Council				
Expenses	5,655.00	15,756.00	2,744.00	11,113.00
	5,655.00	**15,756.00**	**2,744.00**	**11,113.00**
Administration				
Expenses	209,147.00	256,231.00	308,891.00	501,775.00
Charges for Services	(53,963.00)	(68,028.00)	(53,769.00)	(97,777.00)
	155,184.00	**188,203.00**	**255,122.00**	**403,998.00**
City Properties				
Expenses	44,456.00	34,111.00	34,176.00	70,782.00
	44,456.00	**34,111.00**	**34,176.00**	**70,782.00**
Law Enforcement				
Expenses	2,000,991.00	1,954,545.00	2,021,226.00	2,241,441.00
Charges for Services	(174,216.00)	(204,573.00)	(197,352.00)	(169,661.00)
Operating Grants and Contributions	(247,508.00)	(242,047.00)	(169,161.00)	(164,286.00)
Capital Grants and Contributions	(36,935.00)	(14,628.00)	(22,038.00)	(5,896.00)
	1,542,332.00	**1,493,297.00**	**1,632,675.00**	**1,901,598.00**
Fire Services				
Expenses	526,632.00	596,648.00	589,007.00	764,929.00
Charges for Services	(14,728.00)	(5,128.00)	(3,725.00)	(154,138.00)
Operating Grants and Contributions	(185,507.00)	(144,616.00)	(285,812.00)	(144,132.00)
Capital Grants and Contributions	(40,071.00)	(23,592.00)	(33,422.00)	(5,898.00)
	286,326.00	**423,312.00**	**266,048.00**	**460,761.00**
Animal Control				
Expenses	87,072.00	87,817.00	77,054.00	76,283.00
Charges for Services	(735.00)	(835.00)	(625.00)	(115.00)
	86,337.00	**86,982.00**	**76,429.00**	**76,168.00**
Building, Grounds & Parks				
Expenses	891,435.00	248,099.00	142,177.00	363,081.00
Charges for Services	(2,200.00)	(2,400.00)	(3,400.00)	(600.00)
Capital Grants & Contributions	(755,088.79)	(181,526.00)	(31,874.00)	(200,232.00)
	134,146.21	**64,173.00**	**106,903.00**	**162,249.00**
Street Construction & Maintenance				
Expenses	6,148,154.00	3,247,981.00	4,216,524.00	894,683.00
Charges for Services	0.00	0.00	(61,345.00)	(61,553.00)
Operating Grants & Contributions	(238,079.00)	(291,861.00)	(462,163.00)	(432,406.00)
Capital Grants & Contributions	(7,490,098.95)	(3,154,733.00)	(3,106,310.00)	(851,818.00)
	(1,580,023.95)	**(198,613.00)**	**586,706.00**	**(451,094.00)**

Community Development				
Expenses	700,177.00	1,143,009.00	596,908.00	632,756.00
Charges for Services	(55,739.00)	(20,522.00)	(19,652.00)	(47,108.00)
Operatin Grants & Contributions	(274,367.88)	(1,011,619.00)	(432,733.00)	(179,408.00)
	370,070.12	**110,868.00**	**144,523.00**	**406,240.00**
Interest and Fiscal Charges				
Expenses	129,529.00	132,782.55	46,028.00	46,028.00
	129,529.00	**132,782.55**	**46,028.00**	**46,028.00**
Water Fund				
Expenses	836,137.00	827,550.00	934,795.00	902,924.00
Charges for Services	(573,175.00)	(591,952.00)	(705,062.00)	(924,884.00)
Capital Grants and Contributions	(54,210.00)	(31,680.00)	(44,880.00)	(7,920.00)
	193,091.00	**203,918.00**	**184,853.00**	**(29,880.00)**
Refuse/Solid Waste Fund				
Expenses	648,388.00	726,742.00	762,875.00	803,383.00
Charges for Services	(755,807.00)	(786,474.00)	(823,563.00)	(834,527.00)
Operating Grants and Contributions	(6,739.00)	(10,000.00)	5,000.00	(10,000.00)
	(114,158.00)	**(69,732.00)**	**(55,688.00)**	**(41,144.00)**
Sewer Fund				
Expenses	939,656.00	978,503.00	991,033.00	999,771.00
Charges for Services	(1,535,807.00)	(1,834,679.00)	(1,965,208.00)	(1,981,879.00)
Capital Grants and Contributions	(87,209.00)	(46,536.00)	(67,081.00)	(5,263,673.00)
	(841,227.00)	**(987,861.00)**	**(1,041,256.00)**	**(6,245,781.00)**
Governmental - General Revenues				
Property Taxes	(1,257,452.00)	(1,317,085.00)	(1,321,805.00)	(1,369,636.00)
Sales Taxes	(696,368.00)	(819,790.00)	(1,127,213.00)	(1,522,607.00)
Franchise Taxes	(128,000.00)	(117,662.00)	(128,556.00)	(140,606.00)
Other Taxes	(6,811.00)	(9,753.00)	(9,999.00)	(8,332.00)
Motor Vehicle In-Lieu	(4,401.00)	(5,000.00)	0.00	0.00
Rental Income	(174,294.00)	(177,112.00)	(180,148.00)	(180,246.00)
Earnings on Investments	(68,446.20)	8,532.00	7,215.00	(188,628.00)
Miscellaneous	(20,758.00)	(170,527.00)	(93,458.00)	(78,965.00)
Transfers	0.00	0.00	0.00	(138,013.00)
	(2,356,530.20)	**(2,608,397.00)**	**(2,853,964.00)**	**(3,627,033.00)**
Business - General Revenues				
Earnings on Investments	(24,201.00)	(25,647.00)	(50,879.00)	(94,765.00)
Miscellaneous	(194.00)	(50,082.00)	(478.00)	(368.00)
Transfers	0.00	0.00	0.00	138,013.00
	(24,395.00)	**(75,729.00)**	**(51,357.00)**	**42,880.00**
Government-Wide Grouping Codes	**(1,969,207.82)**	**(1,186,929.45)**	**(666,058.00)**	**(6,813,115.00)**
Net Income (Loss)	**1,969,207.82**	**1,186,929.45**	**666,058.00**	**6,813,115.00**
Total Revenue	**(15,248,083.82)**	**(11,435,451.00)**	**(13,321,168.00)**	**(15,896,707.00)**
Total Expense	**13,278,876.00**	**10,248,521.55**	**12,655,110.00**	**9,083,592.00**

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City of Farmersville

Summary of Budget Process

Budget Preparation Process

The City of Farmersville prepares a budget covering operations and capital improvements that is comprehensive for the entire agency. The process begins in January and typically concludes in June with the adoption of the Budget for the fiscal year (starting July 1).

The following is a brief discussion about the process.

January

Every January, the City completes its mid-year budget review, which covers the first six months of the fiscal year from July 1st through December 31st. This is a comprehensive review of all revenue sources and expenses for each department and fund. All Department Heads are apprised of the budget status monthly throughout the year, but the mid-year review is an important milestone to have an in-depth analysis of budget progress.

Although most revenue sources and expenses are predictable in nature, they may not be paid to or from the City uniformly throughout the year and can have other factors that can impact them. Therefore, economic factors, legislatives changes, local events, among others, are all considered and evaluated for their possible impact on the current year City budget. These data points are reviewed and compared to prior periods for trend analysis and other statistical measures.

The Mid-Year Review is a citywide process that includes input from the Department Heads and is reviewed with the City Manager and City priorities. All these requests are then assimilated into a formal budget amendment presented to Council for approval.

February

With a better view of where the City is headed toward the end of the fiscal year, finance staff begins to make projections for revenue and expenditures in the next year. Staff considers both quantitative and qualitative factors in these estimates.

Work also begins with each department to gather requests for additions or changes to the Capital Improvement Program (CIP) which ultimately creates the Capital Budget.

Finance staff also begins work to create and update budget request documents for each department to complete in March.

March

Typically, Finance staff compiles and analyzes the budget request documents from each department for both CIP and the Operation Budgets to create draft documents for the City Manager to review. The City Manager is then given a general status update based upon the preliminary budget with the budget requests compiled together for the first time.

The City Manager then begins the process with finance staff to review, prioritize, and discuss options with each department. From there, with direction of the City Manager, finance staff formalize the results into a document for City Council.

The Capital Budget and Five-Year Capital Improvement Projection is first presented to Council in March to get direction on its inclusion in the overall budget of the City.

April

At this point, most budget items have been finalized with the City Manager and finance staff begins creating official reports, tables, charts, and other documents to prepare for final presentation and adoption by the City Council.

Last minute additions, changes, and updates are made with the intent to have the most complete budget possible to present.

Labor negotiations, if applicable, should also be concluding by this point in order to be included in the budget for the next fiscal year.

May

The Proposed City Budget is typically rolled out sometime in May. Copies of the Proposed Budget are distributed to the City Council and community by way of Council Packets and the City's website.

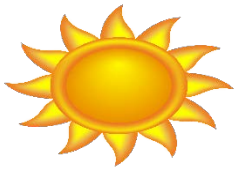
Special budget hearings are scheduled for mid to late May, where the proposed budget is rolled out by the City Manager and Director of Finance & Administration. Each City department is available to present or further explain their portion of the budget.

The department budgets highlight department accomplishments from the past year, current status, plans, and requests for the next fiscal year. The budget hearing meetings are duly noticed public meetings that everyone is encouraged to attend, and ample opportunities are provided for the public to speak and interact.

There are potentially two ways in which the Proposed Budget is revised before being adopted; the City Manager may propose an amendment to the Proposed Budget or any member of the City Council makes a motion to add, alter, or remove appropriations for a particular program or project.

Typical reasons for this would be a significant assumption in the budget has changed due to an event, such as legislative changes at the State level, an inadvertent omission of staff during the budget build process, or a development in labor negotiations.

June



The proposed budget documents and reports are updated to reflect any changes from the prior meeting(s) and is then voted on by the City Council to adopt the budget as presented.

There are other documents that are typically considered and adopted along with the annual budget, specifically:

- Salary Schedule Table (sets compensation levels for all employees, required by State statute)
- Adoption of Memorandums of Understanding (MOU) with labor groups
- The Appropriation Limit (Gann Limit) as calculated with State Department of Finance figures

The City's budget must be adopted by June 30th each year unless a special resolution is passed that extends appropriations into the new fiscal year. Once adopted, the Proposed Budget becomes the Adopted Budget and Administrative Services Department staff enter all new appropriations into the financial system in time for the first day of the new fiscal year (July 1st).

The Adopted Budget document is created from the Proposed, posted on the City's website, and distributed to interested parties.

The City's annual budget is adopted every June, and covers a 12 month fiscal year beginning July 1st and ending June 30th. The City Council authorizes all appropriations, which is the legal authority to spend public tax or rate dollars for a specific purpose. All appropriations lapse at June 30th every fiscal year, and must be reauthorized by the City Council if still needed for the purpose in which they were initially approved.

From time to time, it becomes necessary to recognize new revenue and request new appropriations that were not included in the Adopted Budget. Budget appropriations may be

revised at any time during the year by taking a Budget Amendment Resolution to the City Council.

The process to amend the budget starts with a staff request to the City Manager, review by the Finance Department, and a staff report to the City Council justifying the request. Typical budget amendments include:

- Receipt of a grant for a new project or program
- The progress/timing of a capital project has changed since the estimates developed in the budget
- The City is facing a significant unfunded need

There is typically one larger amendment affiliated with the mid-year review and there may be need for multiple other smaller amendments as well. Once these are completed, the final revised budget is the official record and included in the audited financial statement report to City Council each fiscal year.

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City of Farmersville

Budget Summaries

Budget Summaries

The Budget Summaries section of the budget document is intended to give the reader an overview of the City's Budget through several different viewpoints. The purpose of splitting the budget up in several different ways is to clearly show the true nature of revenue sources and the expenditures they support in a transparent way. The tables are described below, in the order in which they appear:

Summary of Fund Balances

The fund balance summary shows the impact, over several years, the annual revenue and expenditure activity has on the fund balance of all the City's individual funds. In some cases, the fund balance may show a negative amount which can be due to several factors; including timing differences in expenditures and grant reimbursements or a previous operating deficit that is being addressed.

Summary of Proposed Budget by Fund

This schedule is meant to give the reader an understanding of how requested budget appropriations breakdown for each fund between personnel-related costs, operations and maintenance accounts, and capital expenditures.

Summary of General Fund Expenditures by Department

Providing more detail than the fund summaries described above, this schedule provides the reader with a detail of General Fund appropriations for each Department and operating sections within each for a 3-year period. Some City departments, such as the Fire Department have appropriations in the General Fund alone; whereas other departments, such as Public Works have only a portion of their appropriations in the General Fund.

General Fund Net Position Estimate

Using a beginning cash balance estimate, this schedule applies the revenue and expense budgeted for the year (and other factors as applicable) to produce an estimated cash balance at the end of the year. The intent of this table is to demonstrate what level of cash the General Fund has left to meet cashflow swings, fund capital purchases in the future, and weather emergencies expenditures.

Summary of Revenues by Fund

This provides the reader with a breakdown of anticipated revenue compared to actual revenues in prior years by fund.

Summary of Expenditures by Fund

This provides the reader with a breakdown of anticipated expenditures compared to actual expenditures in prior years by fund.

Summary of All Expenditures by Department

This schedule provides a brief summary of expenditures by department and then by fund for a comparison to prior periods.

Summary of All Expenditures by Department & Type

This schedule is a comprehensive look at the expenditures by department and broken down by type to allow detailed, yet summarized view of expenditures in the budget compared to prior periods.

Summary of Restricted Funds

The City has numerous revenue streams that are treated as restricted fund balances, which reflects resources that are subject to externally enforceable legal restrictions (e.g. debt covenants, grantors, etc.) and/or when revenues are restricted to a particular purpose pursuant to enabling legislation (e.g. gasoline taxes). This schedule shows details related to these funds and the impact of the proposed budget upon them.

Summary of Budgeted Transfers

This table separately displays all the transfers in the budget for the year with detail about the purposes and details regarding the due to and due from accounts.

All Revenue and Expenditure Accounts

A complete listing of all revenue and expenditure accounts listed by fund and department and including totals by group to provide the reader a complete picture of the budget as a whole. Expenditures and expenses are listed as positive figures (debits) while revenues are listed at negative figures (credits) to show to the true accounting by department and fund.

Summary of Fund Balances

Fund	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020 (As of 04/30/19)
01 GENERAL FUND	1,552,736.18	1,548,446.59	(2,715.49)	344,015.31
102 GENERAL FUND RESERVE	-	-	1,670,709.50	1,419,273.50
103 GENERAL FUND CAPITAL	-	-		82,807.67
104 CANNABIS CAPITAL FUND	-	-		381,791.80
02 WATER UTILITY	816,043.98	721,361.69	850,005.45	968,512.43
03 WATER DEVELOPMENT	609,279.82	659,186.31	562,492.16	454,036.15
04 SEWER UTILITY	2,510,804.25	3,168,933.31	5,253,961.63	3,977,057.68
05 SEWER DEVELOPMENT	881,753.84	955,897.22	980,630.89	988,386.89
06 REFUSE	232,927.48	290,351.46	335,393.65	384,047.95
08 SELF INSURED RESERVE	150,000.00	182,000.00	-	-
09 CUSTOMER DEPOSITS	59,821.84	69,344.34	72,592.06	75,481.66
11 DRUG ENFORCEMENT	27,658.76	27,940.99	19,795.01	19,795.01
12 FEDERAL AND STATE GRANTS	(53,962.42)	(264,376.79)	(312,256.74)	(102,222.01)
14 POLICE DEPT SLESF	149,859.71	186,349.98	241,696.58	247,759.30
15 POLICE DEPT AB109	10,971.73	-	-	-
20 STP	1,010,479.56	1,019,393.46	1,033,306.84	1,033,306.84
21 GAS TAX	434,417.50	415,415.33	395,613.77	420,295.61
22 TDA	1,305,187.62	1,048,362.66	881,616.01	972,241.33
23 STORM DRAIN	127,214.88	143,910.12	148,616.72	150,436.72
25 STREET MITIGATION FUND	30,932.80	31,205.67	31,631.59	31,631.59
26 MEASURE R FUND	1,735,674.32	2,435,298.31	1,565,892.35	1,505,221.08
27 RMRA (SB1) FUND	-	(23,671.42)	125,209.15	240,914.27
30 PARK DEVELOPMENT	13,604.05	17,146.70	17,983.46	18,383.46
31 PARK IMPROVEMENTS	(107,013.26)	14,930.36	(140,334.93)	(10,414.40)
35 MAINTENANCE DISTRICT	114,685.09	96,078.17	80,023.45	14,406.27
39 CITY PROPERTY FUND	8,421.24	9,500.49	9,630.73	19,522.26
40 CDBG PROGRAM INCOME	-	16,156.67	29,772.39	2,049.14
41 HOME PROGRAM INCOME	5,305.24	74,730.25	9,907.21	36,022.96
42 CAL HOME PROGRAM INCOME	129,873.40	178,062.77	69,396.01	122,042.47
71 FIRE DEVELOPER FEES	122,378.27	147,907.34	155,850.91	159,782.91
80 EVIDENCE HOLDING	969.89	11,051.45	11,202.29	11,202.29
81 POLICE DEVELOPER FEES	184,197.44	206,683.33	210,972.36	176,856.56
82 ASSET FORFEITURE	3,962.19	6,342.52	2,727.61	2,727.61
83 LIVE SCAN	(1,246.00)	(2,261.00)	(3,229.00)	(3,910.00)
	12,066,939.40	13,391,678.28	14,308,093.62	14,143,462.31

Proposed Fiscal Year 2020-21 Budget by Fund

Fund	Personnel	Maintenance & Operation	Capital Outlay	Total Expenditure	Total Revenue
01 GENERAL FUND	2,543,034	1,678,391	77,250	4,298,675	(4,301,597)
102 GENERAL FUND RESERVE	-	-	-	-	-
103 GENERAL FUND CAPITAL	-	-	422,422	422,422	(422,422)
104 CANNABIS CAPITAL FUND	-	712,639	-	712,639	(1,021,817)
02 WATER UTILITY	504,043	450,850	106,895	1,061,788	(985,982)
03 WATER DEVELOPMENT	-	-	200,000	200,000	(19,320)
04 SEWER UTILITY	492,339	644,100	8,071,895	9,208,335	(9,500,643)
05 SEWER DEVELOPMENT	-	-	-	-	(29,056)
06 REFUSE	83,368	710,372	-	793,740	(848,829)
08 SELF INSURED RESERVE	-	-	-	-	-
09 CUSTOMER DEPOSITS	-	-	-	-	-
11 DRUG ENFORCEMENT	-	-	-	-	(169)
12 FEDERAL AND STATE GRANTS	-	500,000	771,000	1,271,000	(1,271,000)
14 POLICE DEPT SLESF	178,124	-	-	178,124	(141,214)
15 POLICE DEPT AB109	-	-	-	-	-
20 STP	-	-	750,000	750,000	(756,173)
21 GAS TAX	177,032	124,000	57,682	358,715	(271,110)
22 TDA	-	107,000	85,000	192,000	(230,649)
23 STORM DRAIN	-	-	-	-	(3,601)
25 STREET MITIGATION FUND	-	32,000	-	32,000	(189)
26 MEASURE R FUND	-	30,000	6,775,000	6,805,000	(6,987,009)
27 RMRA (SB1) FUND	-	-	650,000	650,000	(195,476)
30 PARK DEVELOPMENT	-	-	-	-	(1,304)
31 PARK IMPROVEMENTS	-	-	1,190,103	1,190,103	(1,174,103)
35 MAINTENANCE DISTRICT	69,889	33,364	57,682	160,935	(61,798)
39 CITY PROPERTY FUND	-	49,200	-	49,200	(52,888)
40 CDBG PROGRAM INCOME	-	-	334,000	334,000	(334,470)
41 HOME PROGRAM INCOME	-	-	-	-	(61)
42 CAL HOME PROGRAM INCOME	-	-	-	-	(1,134)
71 FIRE DEVELOPER FEES	-	-	66,000	66,000	(12,692)
80 EVIDENCE HOLDING	-	-	-	-	-
81 POLICE DEVELOPER FEES	-	-	80,000	80,000	(21,975)
82 ASSET FORFEITURE	-	-	-	-	(38)
83 LIVE SCAN	-	-	-	-	-
	4,047,829	5,071,916	19,694,930	28,814,675	(28,646,717)

Summary of General Fund Expenditure By Department

	Fiscal Year 2019 Actuals				Fiscal Year 2020 Revised Budget				Fiscal Year 2021 Proposed Budget			
General Fund	Personnel	Maintenance & Operation	Capital Outlay	Total	Personnel	Maintenance & Operation	Capital Outlay	Total	Personnel	Maintenance & Operation	Capital Outlay	Total
400 GENERAL FUND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-
401 CITY COUNCIL	-	11,113	-	11,113	-	15,000	-	15,000	-	15,000	-	15,000
404 ADMINISTRATION	157,065	76,075	-	233,140	165,331	100,500	-	265,831	179,460	115,500	-	294,960
405 MEMBERSHIPS LEGISLATIVE	-	22,604	-	22,604	-	19,000	-	19,000	-	18,000	-	18,000
406 ADMINISTRATION OVERHEAD	-	510,273	105,650	615,924	-	604,110	-	604,110	-	643,071	-	643,071
407 CITY SPONSORSHIPS	-	5,324	-	5,324	-	6,000		6,000	-	6,000	-	6,000
411 POLICE	1,828,214	286,499	57,419	2,172,133	1,672,051	309,010	30,000	2,011,061	1,847,911	334,400	31,750	2,214,061
414 COMMUNITY DEVELOPMENT	-	383,650	-	383,650	19,920	215,000	-	234,920	45,408	197,100	-	242,508
415 CODE ENFORCEMENT	20,347	6,084	-	26,432	77,093	23,150	-	100,243	86,810	18,650	-	105,460
420 FIRE DEPARTMENT	558,576	160,171	13,670	732,417	256,764	204,170	-	460,934	272,355	190,300		462,655
425 PUBLIC WORKS	80,721	69,000	-	149,721	104,935	106,004		210,939	111,089	112,006		223,095
426 ANIMAL CONTROL	9,796	66,487	-	76,283	-	73,865		73,865	-	73,865		73,865
	2,654,719	1,597,281	176,739	4,428,739	2,296,094	1,675,809	30,000	4,001,903	2,543,033	1,723,892	31,750	4,298,675

Estimated General Fund Net Position

		Beginning Balance	Expense	Revenue	Ending Balance
Beginning Balance as of 04/30/2020		1,763,289			
	Less: Fund Minimum Balance	945,233			
	Less: Budgeted Expense		4,295,575		
	Add: Budgeted Revenue			4,301,597	
Estimated Available Balance as of 06/30/2021					824,078.06

Summary of Revenues by Fund

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
01 GENERAL FUND	3,537,333	4,059,821	4,047,420	4,301,597
102 GENERAL FUND RESERVE	-	1,670,710	-	-
103 GENERAL FUND CAPITAL	-	-	274,456	422,422
104 CANNABIS CAPITAL FUND	-	-	423,633	1,021,817
02 WATER UTILITY	712,707	937,336	1,034,842	985,982
03 WATER DEVELOPMENT	50,553	15,673	22,800	19,320
04 SEWER UTILITY	1,993,562	7,291,137	14,900,917	9,500,643
05 SEWER DEVELOPMENT	74,143	24,734	34,844	29,056
06 REFUSE	821,186	849,141	823,390	848,829
08 SELF INSURED RESERVE	251,000	-		
11 DRUG ENFORCEMENT	282	349	338	169
12 FEDERAL AND STATE GRANTS	1,899,895	697,314	987,642	1,271,000
14 POLICE DEPT SLESF	146,213	151,676	141,429	141,214
15 POLICE DEPT AB109	-	-	-	-
20 STP	8,914	13,913	762,345	756,173
21 GAS TAX	242,494	240,804	293,274	271,110
22 TDA	59,664	369,394	235,298	230,649
23 STORM DRAIN	16,695	4,707	4,473	3,601
25 STREET MITIGATION FUND	273	426	378	189
26 MEASURE R FUND	3,060,412	522,812	2,536,946	6,987,009
27 RMRA (SB1) FUND	66,077	210,787	209,790	195,476
30 PARK DEVELOPMENT	3,543	837	1,408	1,304
31 PARK IMPROVEMENTS	31,973	200,232	1,876,408	1,174,103
35 MAINTENANCE DISTRICT	62,158	62,617	62,251	61,798
39 CITY PROPERTY FUND	579	(120)	60,766	52,888
40 CDBG PROGRAM INCOME	184,270	151,580	100,939	334,470
41 HOME PROGRAM INCOME	78,507	136	121	61
42 CAL HOME PROGRAM INCOME	171,775	31,138	2,269	1,134
71 FIRE DEVELOPER FEES	34,656	7,944	13,587	12,692
80 EVIDENCE HOLDING	9	151	-	-
81 POLICE DEVELOPER FEES	22,486	6,492	23,226	21,975
82 ASSET FORFEITURE	2,380	78	77	38
83 LIVE SCAN	2,057	1,806	-	-
	13,535,797	17,523,623	28,875,268	28,646,717

Summary of Expenditures by Fund

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
01 GENERAL FUND	3,482,261	4,129,627	4,001,903	4,298,675
102 GENERAL FUND RESERVE	-	-	254,456	-
103 GENERAL FUND CAPITAL	-	-	254,465	422,422
104 CANNABIS CAPITAL FUND	-	-	32,000	712,639
02 WATER UTILITY	934,148	928,569	1,120,081	1,061,788
03 WATER DEVELOPMENT	646	112,367	270,000	200,000
04 SEWER UTILITY	991,033	999,771	15,051,618	9,208,335
05 SEWER DEVELOPMENT	-	-	-	-
06 REFUSE	762,874	803,381	782,114	793,740
08 SELF INSURED RESERVE	-	-	-	-
11 DRUG ENFORCEMENT	-	8,495	10,000	-
12 FEDERAL AND STATE GRANTS	2,017,155	583,856	929,702	1,271,000
14 POLICE DEPT SLESF	115,149	100,944	179,749	178,124
15 POLICE DEPT AB109	10,972	-	-	-
20 STP	-	-	750,000	750,000
21 GAS TAX	255,288	267,224	291,372	358,715
22 TDA	849,270	129,700	102,877	192,000
23 STORM DRAIN	-	-	-	-
25 STREET MITIGATION FUND	-	-	-	32,000
26 MEASURE R FUND	2,943,153	372,643	1,922,929	6,805,000
27 RMRA (SB1) FUND	65,908	53,300	352,500	650,000
30 PARK DEVELOPMENT	-	-	-	-
31 PARK IMPROVEMENTS	24,550	208,036	1,883,908	1,190,103
35 MAINTENANCE DISTRICT	85,372	71,812	109,440	160,935
39 CITY PROPERTY FUND	-	-	58,364	49,200
40 CDBG PROGRAM INCOME	172,666	133,411	50,000	334,000
41 HOME PROGRAM INCOME	73,427	614	-	-
42 CAL HOME PROGRAM INCOME	96,286	141,424	-	-
71 FIRE DEVELOPER FEES	9,127	-	-	66,000
80 EVIDENCE HOLDING	-	-	-	-
81 POLICE DEVELOPER FEES	-	2,203	161,160	80,000
82 ASSET FORFEITURE	-	3,693	-	-
83 LIVE SCAN	3,019	2,948	-	-
	12,892,303	9,054,018	28,568,637	28,814,675

Summary of Expenditures by Department

Department	Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
400 General	01 GENERAL FUND	251,000	1,658,330	-	-
	102 GENERAL FUND RESERVE	-	-	254,456	-
	104 CANNABIS CAPITAL FUND	-	-	32,000	712,639
	12 FEDERAL AND STATE GRANTS	2,017,155	583,856	929,702	1,271,000
General Total		2,268,155	2,242,186	1,216,158	1,983,639
401 City Council	01 GENERAL FUND	2,744	11,113	15,000	15,000
City Council Total		2,744	11,113	15,000	15,000
404 Administration	01 GENERAL FUND	156,767	233,140	265,831	294,960
	103 GENERAL FUND CAPITAL	-	-	40,280	6,280
	02 WATER UTILITY	173,475	213,788	241,299	262,178
	04 SEWER UTILITY	173,475	213,789	241,299	262,178
	06 REFUSE	61,744	72,055	60,179	60,954
	21 GAS TAX	-	-	17,558	17,972
	40 CDBG PROGRAM INCOME	172,666	133,411	50,000	334,000
	41 HOME PROGRAM INCOME	73,427	614	-	-
	42 CAL HOME PROGRAM INCOME	96,286	141,424	-	-
Administrative Total		907,840	1,008,222	916,445	1,238,522
405 Membership Legislative	01 GENERAL FUND	15,156	22,604	19,000	18,000
Membership Legislative Total		15,156	22,604	19,000	18,000
406 Administration Overhead	01 GENERAL FUND	136,965	246,030	230,110	268,071
Administration Overhead Total		136,965	246,030	230,110	268,071

Summary of Expenditures by Department

Department	Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
407 City Sponsorships	01 GENERAL FUND	4,436	5,324	6,000	6,000
City Sponsorships Total		4,436	5,324	6,000	6,000
409 City Properties	01 GENERAL FUND	34,176	70,781	-	-
City Properties Total		34,176	70,781	-	-
411 Police	01 GENERAL FUND	1,952,822	2,172,133	2,011,061	2,214,061
	103 GENERAL FUND CAPITAL	-	-	80,004	179,476
	11 DRUG ENFORCEMENT	-	8,495	10,000	-
	14 POLICE DEPT SLESF	115,149	100,944	179,749	178,124
	15 POLICE DEPT AB109	10,972	-	-	-
	81 POLICE DEVELOPER FEES	-	2,203	161,160	80,000
	82 ASSET FORFEITURE	-	3,693	-	-
	83 LIVE SCAN	3,019	2,948	-	-
Police Total		2,081,962	2,290,416	2,441,973	2,651,661
414 Community Development	01 GENERAL FUND	122,839	383,650	234,920	242,508
	103 GENERAL FUND CAPITAL	-	-	-	7,500
Community Development Total		122,839	383,650	234,920	250,008
415 Code Enforcement	01 GENERAL FUND	35,234	26,432	100,243	105,460
	103 GENERAL FUND CAPITAL	-	-	57,500	-
Code Enforcement Total		35,234	26,432	157,743	105,460

Summary of Expenditures by Department

Department	Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
420 Fire	01 GENERAL FUND	579,878	732,417	460,934	462,655
	103 GENERAL FUND CAPITAL	-	-	-	145,734
	71 FIRE DEVELOPER FEES	9,127	-	-	66,000
Fire Total		589,005	732,417	460,934	674,389
425 Public Works	01 GENERAL FUND	113,189	149,721	210,940	223,094
	103 GENERAL FUND CAPITAL	-	-	76,681	83,432
	02 WATER UTILITY	760,673	712,127	878,782	799,610
	03 WATER DEVELOPMENT	646	112,367	270,000	200,000
	04 SEWER UTILITY	817,558	783,328	14,810,319	8,946,157
	05 SEWER DEVELOPMENT	-	-	-	-
	06 REFUSE	701,130	730,433	721,935	732,786
	20 STP	-	-	750,000	750,000
	21 GAS TAX	255,288	267,224	273,814	340,743
	22 TDA	849,270	129,700	102,877	192,000
	25 STREET MITIGATION	-	-	-	32,000
	26 MEASURE R FUND	2,943,153	372,643	1,922,929	6,805,000
	27 SB1 Road Maintenance & Rehab	65,908	53,300	352,500	650,000
	31 PARK IMPROVEMENTS	24,550	208,036	1,883,908	1,190,103
	35 MAINTENANCE DISTRICT	85,372	71,812	109,440	160,935
	39 CITY PROPERTIES	-	-	58,364	49,200
Public Works Total		6,616,737	3,590,691	22,422,489	21,155,060

Summary of Expenditures by Department

Department	Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
426 Animal Control	**01 GENERAL FUND**	**77,054**	**76,283**	**73,865**	**73,865**
Animal Control Total		**77,054**	**76,283**	**73,865**	**73,865**
Grand Total		12,892,303	10,706,147	28,194,637	28,439,675

Summary of Expenditures by Department & Type

Department	Category	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
400 General	CAPITAL OUTLAY	2,017,155	583,856	423,000	771,000
	OTHER	251,000	1,658,330	286,456	712,639
	PROFESSIONAL & CONTRACTUAL SRV	-	-	506,702	500,000
General Total		2,268,155	2,242,186	1,216,158	1,983,639
401 City Council	OPERATING SERVICES & SUPPLIES	1,020	6,409	9,000	9,000
	PROFESSIONAL & CONTRACTUAL SRV	1,725	4,704	6,000	6,000
City Council Total		2,744	11,113	15,000	15,000
404 Administration	CAPITAL OUTLAY	-	54,868	40,280	340,280
	OPERATING SERVICES & SUPPLIES	13,897	20,518	26,500	25,500
	OTHER	21,629	51,475	-	-
	PROFESSIONAL & CONTRACTUAL SRV	336,827	224,663	124,000	90,000
	SALARIES & BENEFITS	535,487	656,697	725,665	782,741
Administrative Total		907,840	1,008,222	916,445	1,238,521
405 Membership Legislative	PROFESSIONAL & CONTRACTUAL SRV	15,156	22,604	19,000	18,000
Membership Legislative Total		15,156	22,604	19,000	18,000
406 Administration Overhead	CAPITAL OUTLAY	9,443	105,650	11,500	11,500
	OPERATING SERVICES & SUPPLIES	152,693	151,712	184,610	207,571
	OTHER	(410,896)	(369,894)	(374,000)	(375,000)
	PROFESSIONAL & CONTRACTUAL SRV	347,301	315,537	345,000	360,000
	UTILITIES	38,425	43,024	63,000	64,000
Administration Overhead Total		136,965	246,030	230,110	268,071

Summary of Expenditures by Department & Type

Department	Category	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
407 City Sponsorships	PROFESSIONAL & CONTRACTUAL SRV	4,436	5,324	6,000	6,000
City Sponsorships Total		4,436	5,324	6,000	6,000
409 City Properties	PROFESSIONAL & CONTRACTUAL SRV	3,648	52,883	-	-
	UTILITIES	30,528	17,899	-	-
City Properties Total		34,176	70,781	-	-
411 Police	CAPITAL OUTLAY	67,631	86,363	251,164	259,476
	OPERATING SERVICES & SUPPLIES	103,579	124,966	274,659	190,650
	OTHER	10,972	-	-	-
	PROFESSIONAL & CONTRACTUAL SRV	144,765	148,689	155,000	175,500
	SALARIES & BENEFITS	1,740,638	1,914,605	1,761,150	2,026,035
	UTILITIES	14,378	15,792		
Police Total		2,081,962	2,290,416	2,441,973	2,651,661
414 Community Development	CAPITAL OUTLAY	-	-	-	7,500
	OTHER	-	224,927	15,000	18,100
	PROFESSIONAL & CONTRACTUAL SRV	122,839	158,722	200,000	179,000
	SALARIES & BENEFITS	-	-	19,920	45,408
Community Development Total		122,839	383,650	234,920	250,008
415 Code Enforcement	CAPITAL OUTLAY	-	-	57,500	-
	OPERATING SERVICES & SUPPLIES	1,027	4,016	10,150	8,150
	PROFESSIONAL & CONTRACTUAL SRV	1,899	477	8,000	2,500
	SALARIES & BENEFITS	32,309	20,347	77,093	86,810
	UTILITIES	-	1,591	5,000	8,000

Summary of Expenditures by Department & Type

Department	Category	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Code Enforcement Total		**35,234**	**26,432**	**157,743**	**105,460**
420 Fire	**CAPITAL OUTLAY**	**70,199**	**13,670**	**-**	**211,734**
	OPERATING SERVICES & SUPPLIES	**36,994**	**37,494**	**59,000**	**75,000**
	OTHER	**-**	**-**	**45,000**	**-**
	PROFESSIONAL & CONTRACTUAL SRV	**46,767**	**116,978**	**90,000**	**102,000**
	SALARIES & BENEFITS	**432,221**	**558,576**	**256,764**	**272,355**
	UTILITIES	**2,824**	**5,698**	**10,170**	**13,300**
Fire Total		**589,005**	**732,417**	**460,934**	**674,389**
425 Public Works	**CAPITAL OUTLAY**	**3,901,570**	**922,627**	**19,696,073**	**18,188,690**
	OPERATING SERVICES & SUPPLIES	**826,644**	**587,188**	**306,753**	**331,719**
	OTHER	**-**	**138,013**	**30,000**	**-**
	PROFESSIONAL & CONTRACTUAL SRV	**938,713**	**963,651**	**1,344,873**	**1,498,708**
	SALARIES & BENEFITS	**711,011**	**743,837**	**774,678**	**834,479**
	UTILITIES	**238,800**	**235,375**	**270,112**	**301,464**
Public Works Total		**6,616,737**	**3,590,691**	**22,422,489**	**21,155,060**
426 Animal Control	**OPERATING SERVICES & SUPPLIES**	**1,533**	**1,743**	**-**	**-**
	PROFESSIONAL & CONTRACTUAL SRV	**44,487**	**64,315**	**73,865**	**73,865**
	SALARIES & BENEFITS	**30,426**	**9,796**	**-**	**-**
	UTILITES	**608**	**429**	**-**	**-**
Animal Control Total		**77,054**	**76,283**	**73,865**	**73,865**
Grand Total		12,892,303	10,706,147	28,194,637	28,439,675

Summary of Restricted Funds

Fund	Fiscal Year 2020 (As of 04/30/20)	Fiscal Year 2021 Proposed Revenue	Fiscal Year 2021 Proposed Expense	Summary
02 WATER UTILITY	968,512.43	985,982.06	1,061,787.88	892,706.60
03 WATER DEVELOPMENT	454,036.15	19,319.78	200,000.00	273,355.93
04 SEWER UTILITY	3,977,057.68	9,500,642.71	9,208,334.65	4,269,365.74
05 SEWER DEVELOPMENT	988,386.89	29,056.23	-	1,017,443.12
06 REFUSE	384,047.95	848,828.75	793,740.09	439,136.61
11 DRUG ENFORCEMENT	19,795.01	169.19	-	19,964.20
12 FEDERAL AND STATE GRANTS	(102,222.01)	1,271,000.00	1,271,000.00	(102,222.01)
14 POLICE DEPT SLESF	247,759.30	141,214.46	178,123.57	210,850.19
20 STP	1,033,306.84	756,172.71	750,000.00	1,039,479.55
21 GAS TAX	420,295.61	300,310.88	358,714.68	361,891.81
22 TDA	972,241.33	230,649.06	192,000.00	1,010,890.39
23 STORM DRAIN	150,436.72	3,601.42	-	154,038.14
25 STREET MITIGATION FUND	31,631.59	188.96	32,000.00	(179.45)
26 MEASURE R FUND	1,505,221.08	6,987,008.60	6,805,000.00	1,687,229.68
27 RMRA (SB1) FUND	240,914.27	214,787.10	650,000.00	(194,298.64)
30 PARK DEVELOPMENT	18,383.46	1,303.83	-	19,687.29
31 PARK IMPROVEMENTS	(10,414.40)	1,174,103.00	1,190,103.00	(26,414.40)
35 MAINTENCE DISTRICT	14,406.27	61,797.89	160,934.91	(84,730.75)
40 CDBG PROGRAM INCOME	2,049.14	334,469.65	334,000.00	2,518.79
41 HOME PROGRAM INCOME	36,022.96	60.52	-	36,083.48
42 CAL HOME PROGRAM INCOME	122,042.47	1,134.28	-	123,176.75
71 FIRE DEVELOPER FEES	159,782.91	12,691.62	66,000.00	106,474.53
80 EVIDENCE HOLDING	11,202.29	-	-	11,202.29
81 POLICE DEVELOPER FEES	176,856.56	21,974.53	80,000.00	118,831.09
82 ASSET FORFEITURE	2,727.61	38.41	-	2,766.02
Grand Total	11,824,480.11	22,896,505.60	23,331,738.78	11,389,246.93

Summary of Budgeted Transfers

	Due To		Due From		Amount	Description
01 GENERAL FUND						
	01-400-4004	**GENERAL FUND FRANCHISE FEE**	**02-425-5404**	**WATER FUND FRANCHISE FEE**	**10,750**	**ANNUAL FRANCHISE FEE - WATER FUND**
	01-400-4004	**GENERAL FUND FRANCHISE FEE**	**04-425-5404**	**SEWER FUND FRANCHISE FEE**	**12,500**	**ANNUAL FRANCHISE FEE - SEWER FUND**
	01-400-4004	**GENERAL FUND FRANCHISE FEE**	**06-425-5404**	**TRASH FUND FRANCHISE FEE**	**43,569**	**ANNUAL FRANCHISE FEE - TRASH FUND**
	01-406-5250	**OVERHEAD DEPT, OVERHEAD EXPENSE**	**02-425-5250**	**WATER FUND OVERHEAD EXPENSE**	**175,000**	**ANNUAL OVERHEAD ALLOCATION - WATER FUND**
	01-406-5250	**OVERHEAD DEPT, OVERHEAD EXPENSE**	**04-425-5250**	**SEWER FUND OVERHEAD EXPENSE**	**175,000**	**ANNUAL OVERHEAD ALLOCATION - SEWER FUND**
	01-400-9000	**GENERAL FUND TRANSFER IN**	**104-400-9001**	**CANNABIS FUND TRANSFER OUT**	**102,217**	**ANNUAL EXPENSE RELATIVE TO CANNABIS OFFICER AND EQUIPMENT**
	01-400-9000	**GENERAL FUND TRANSFER IN**	**104-400-9001**	**CANNABIS FUND TRANSFER OUT**	**170,000**	**GAP FUNDING FOR GENERAL FUND REVENUE SHORTFALL**
GENERAL FUND TOTAL					**689,036**	
103 GENERAL FUND CAPITAL						
	103-400-9000	**GENERAL FUND CAPITAL TRANSFER IN**	**104-400-9001**	**CANNABIS FUND TRANSFER OUT**	**422,422**	**COVER GENERAL FUND CAPITAL COSTS FOR FY 2021**
GENERAL FUND CAPITAL TOTAL					**422,422**	**Total**
26 MEASURE R FUND						
	26-425-9000	**MEASURE R TRANSFER IN**	**25-425-9001**	**STREET MITIGATION TRANSFER OUT**	**32,000**	**DEVELOPER FEES CONTRIBUTED TOWARD WWLNT PROJECT**
MEASURE R FUND TOTAL					**32,000**	**Total**
Grand Total					1,143,458.00	

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
01 GENERAL FUND					
400 GENERAL REVENUES					
01 -400-400 -4001 -	PROPERTY TAX	(282,240)	(282,240)	(259,304)	(282,240)
01 -400-400 -4002 -	SALES TAX (54058)	(645,300)	(645,300)	(454,699)	(682,000)
01 -400-400 -4003 -	SALES TAX-PROP 172	(20,000)	(20,000)	(18,843)	(15,000)
01 -400-400 -4004 -	FRANCHISE FEE	(127,000)	(127,000)	(70,486)	(127,000)
01 -400-400 -4005 -	PROPERTY TAX - VLF	(1,049,468)	(1,032,594)	(1,038,583)	(1,048,083)
01 -400-400 -4006 -	REAL PROP TRANSFER TAX	(5,000)	(5,000)	(5,573)	(2,500)
01 -400-400 -4007 -	PROPERTY TAX - PRIOR	(5,000)	(5,000)	(2,809)	(2,500)
01 -400-400 -4008 -	PROPERTY TAX - SUPPLEMENTAL CR	(5,000)	(5,000)	(2,404)	(2,500)
01 -400-400 -4009 -	PROPERTY TAX - SUPPLEMENTAL PR	(5,000)	(5,000)	(765)	(2,500)
01 -400-400 -4010 -	CASH OVER AND SHORT	-	-	209	-
01 -400-400 -4040 -	INVESTMENT EARNINGS	(16,900)	(16,900)	(201,562)	(8,450)
01 -400-400 -4055 -	PROPERTY TAX RELIEF	-	-	(978)	-
01 -400-400 -4059 -	NOTARY FEES	-	-	(15)	-
01 -400-400 -4077 -	PROPERTY TAX INCREMENTS	(75,000)	(75,000)	(37,160)	(75,000)
01 -400-400 -4080 -	MISC INCOME (ONE-TIME PAYMENTS)	(10,000)	(10,000)	(6,771)	(5,000)
01 -400-400 -4105 -	SALES TAX - ADD ON (121)	(372,120)	(390,000)	(285,653)	(432,000)
01 -400-400 -4109 -	SALES TAX - ADD ON (628)	(372,120)	(390,000)	(288,149)	(432,000)
01 -400-400 -4996 -	GAIN/LOSS ON INVESTMENT	-	-	(147,746)	-
01 -400-00 -9000 -	OPERATING TRANFER IN	(32,000)	(32,000)	-	(290,217)
01 -400-00 -9001 -	TRANSFER OUT	-	-	-	-
	TOTAL GENERAL REVENUES	(3,022,148)	(3,041,034)	(2,821,293)	(3,406,990)
401 CITY COUNCIL					
01 -401-300-5202 -	OPERATING SUPPLIES	1,000	1,000	5	1,000
01 -401-300 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	6,000	6,000	1,135	6,000
01 -401-300 -5208 -	EMPLOYEE DEVELOPMENT	8,000	8,000	6,159	8,000
	TOTAL CITY COUNCIL	15,000	15,000	7,299	15,000
404 ADMINISTRATION					
01 -404-400 -4011 -	BUSINESS LICENSE	(64,000)	(64,000)	(49,767)	(50,000)
01 -404-400 -4022 -	GARAGE SALE PERMITS	(1,500)	(1,500)	(1,326)	(1,500)
01 -404-400 -4075 -	RENT	(133,225)	(133,225)	(120,956)	(135,250)
01 -404-000 -4084 -	BUSINESS LICENSE PENALTY	-	-	(2,279)	-
01 -404-400 -4115 -	CANNABIS COMMERCIAL	(40,000)	(40,000)	(9,304)	(30,000)
01 -404-400 -4116 -	CANNABIS RESIDENTIAL	-	-	(40)	(40)
01 -404-400 -5101 -	SALARIES	121,170	120,992	95,769	130,668
01 -404-400 -5103 -	OVERTIME	200	200	92	200
01 -404-400 -5110 -	FICA	7,533	7,537	5,924	8,137
01 -404-400 -5111 -	MEDICARE	1,762	1,763	1,385	1,903
01 -404-400 -5112 -	PERS RETIREMENT	8,701	8,689	6,880	10,038

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
01 -404-400 -5116 -	LTD/LIFE INSURANCE	1,224	1,222	895	1,290
01 -404-400 -5117 -	WORKERS COMPENSATION	693	693	823	784
01 -404-400 -5118 -	CLEANING ALLOWANCE	338	338	338	338
01 -404-400 -5119 -	DEFERRED COMP	1,373	1,883	1,479	2,001
01 -404-400 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
01 -404-400 -5121 -	HEALTH/DENTAL/VISION	17,781	16,990	14,949	18,397
01 -404-400 -5122 -	PERS UAL PAYMENT	4,782	4,782	4,782	5,460
01 -404-400 -5124 -	HEALTHY LIVING	122	243	122	243
01 -404-400 -5202 -	OPERATING SUPPLIES	2,000	2,500	1,595	2,500
01 -404-400 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	74,000	74,000	26,102	60,000
01 -404-400 -5205 - CNBIS	PROFESSIONAL & CONTRACTUAL SRV				30,000
01 -404-400 -5208 -	EMPLOYEE DEVELOPMENT	20,000	20,000	13,885	20,000
01 -404-400 -5504 -	EQUIPMENT	4,000	4,000	6,610	3,000
	TOTAL ADMINISTRATION	26,953	27,106	(2,043)	78,170
405 MEMBERSHIP LEGISLATION					
01 -405-300 -5205 -	MEMBERSHIPS LEGISLATIVE	19,000	19,000	18,880	18,000
406 ADMINISTRATIVE OVERHEAD					
01 -406-400 -5201 -	OFFICE SUPPLIES	5,000	5,000	5,040	5,000
01 -406-400 -5202 -	OPERATING SUPPLIES	6,000	6,000	3,397	6,000
01 -406-400 -5203 -	REPAIR & MAINTENANCE SUPPLIES	4,510	4,510	-	-
01 -406-400 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	295,000	345,000	306,664	360,000
01 -406-400 -5206 -	UTILITIES	33,000	43,000	33,880	46,500
01 -406-400 -5207 -	INSURANCE	153,209	168,100	144,183	195,571
01 -406-400 -5211 -	PHONE/INTERNET	14,691	20,000	16,152	17,500
01 -406-400 -5250 -	OVERHEAD	(374,000)	(374,000)	-	(375,000)
01 -406-400 -5255 -	FUEL	1,000	1,000	825	1,000
01 -406-400 -5504 -	EQUIPMENT	11,500	11,500	6,392	11,500
	TOTAL ADMINISTRATIVE OVERHEAD	149,910	230,110	516,532	268,071
407 CITY SPONSORSHIPS					
01 -407-200 -4064 -	RECREATION FEES	-	-	-	-
01 -407-200 -5202 -	OPERATING SUPPLIES	-	-	-	-
01 -407-200 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	6,000	6,000	2,019	6,000
	TOTAL CITY SPONSORSHIPS	6,000	6,000	2,019	6,000
411 POLICE					
01 -411-000 -4032 -	PARKING FINES	(3,000)	(3,000)	(1,624)	(3,000)
01 -411-100 -4034 -	FINES & FORFEITURES	(20,000)	(20,000)	(12,888)	(15,000)
01 -411-100 -4063 -	POLICE SERVICES	(22,000)	(22,000)	(16,853)	(22,000)
01 -411-100 -4068 -	SCHOOL DISTRICT REIMBURSEMENT	(174,512)	(174,512)	(133,191)	(179,267)
01 -411-100 -4071 -	DUI REIMBURSEMENT	(2,500)	(2,500)	(3,551)	(2,500)

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
01 -411-100 -4072 -	POST REIMBURSEMENT	(10,000)	(10,000)	(12,821)	(10,000)
01 -411-100 -4080 -	MISC INCOME	(1,000)	(1,000)	(686)	(1,000)
01 -411-000 -4080 -DMV	DMV AUTO THEFT	(20,000)	(20,000)	-	-
01 -411-100 -4082 -VESTS	BULLETPROOF VESTS	(2,500)	(2,500)	-	(2,500)
01 -411-100 -4113 -	RESTITUTION	(100)	(100)	-	-
01 -411-100 -5101 -	SALARIES	1,079,517	1,048,420	845,102	1,153,239
01 -411-100 -5103 -	OVERTIME	70,000	70,000	46,954	70,000
01 -411-100 -5110 -	FICA	67,631	65,859	50,730	72,418
01 -411-100 -5111 -	MEDICARE	15,817	15,402	12,927	16,937
01 -411-100 -5112 -	PERS RETIREMENT	111,063	106,207	85,637	124,334
01 -411-100 -5116 -	LTD/LIFE INSURANCE	11,093	10,822	8,017	11,716
01 -411-100 -5117 -	WORKERS COMPENSATION	64,928	64,928	77,269	79,177
01 -411-100 -5118 -	UNIFORM ALLOWANCE	11,300	11,300	5,650	12,100
01 -411-100 -5119 -	DEFERRED COMP	12,855	12,493	10,047	12,824
01 -411-100 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	4,077	-
01 -411-100 -5121 -	HEALTH/DENTAL/VISION	292,802	213,560	188,526	247,527
01 -411-100 -5122 -	PERS UAL PAYMENT	50,540	50,540	50,540	44,940
01 -411-100 -5124 -	HEALTHY LIVING	1,170	2,520	1,260	2,700
01 -411-100 -5201 -	OFFICE SUPPLIES	3,850	3,850	3,425	4,000
01 -411-100 -5202 -	OPERATING SUPPLIES	12,000	12,000	2,346	12,000
01 -411-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	2,000	2,000	-	2,000
01 -411-100 -5204 -	REPAIRS & MAINENANCE SERVICES	35,000	35,000	34,795	35,000
01 -411-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	155,000	155,000	114,218	175,500
01 -411-100 -5208 -	EMPLOYEE DEVELOPMENT	30,000	30,000	7,959	30,000
01 -411-100 -5209 -	UNIFORM MAINTENANCE	2,400	2,400	-	2,400
01 -411-100 -5211 -	PHONE/INTERNET	23,760	23,760	19,271	28,500
01 -411-100 -5255 -	FUEL	45,000	45,000	43,007	45,000
01 -411-100 -5504 -	EQUIPMENT	5,000	5,000	1,386	5,000
01 -411-100 -5504 -DMV	EQUIPMENT	20,000	20,000	-	20,000
01 -411-100 -5504 -VESTS	EQUIPMENT	5,000	5,000	-	6,750
01 -411-100 -5514 -	VEHICLES	-	-	7,656	-
01 -411-100 -5558 -	INTEREST EXPENSE	-	-	80	-
	TOTAL POLICE	1,872,113	1,755,449	1,439,269	1,978,794

414 COMMUNITY DEVELOPMENT					
01 -414-800 -4021 -	BUILDING PERMITS	(1,500)	(1,500)	(5,012)	(1,500)
01 -414-800 -4028 -	CONDITIONAL USE PERMITS	(3,000)	(3,000)	-	(3,000)
01 -414-000 -4080 -	MISC INCOME	-		(28,856)	(4,000)
01 -414-800 -4120 -	SIGN PERMIT	(1,500)	(1,500)	(100)	(1,500)
01 -414-800 -4125 -	ADMINISTRATIVE FEES	(4,500)	(4,500)	(9,519)	(4,500)
01 -414-000 -4130 -	TENTATIVE PARCEL MAP	(1,200)	(1,200)	(5,614)	(1,200)
01 -414-800 -4131 -	FINAL PARCEL MAP	(500)	(500)	-	(500)

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
01 -414-000 -4132 -	ANNEXATION	(200)	(200)	-	(200)
01 -414-000 -4161 -	EIR FEE	(500)	(500)	-	(500)
01 -414-000 -4162 -	ZONE CHANGE	(2,000)	(2,000)	(1,500)	(2,000)
01 -414-000 -4163 -	GENERAL PLAN AMENDMENT	(1,350)	(1,350)	(1,350)	(1,350)
01 -414-800 -4710 -	SITE PLAN REVIEW FEE	(1,300)	(1,300)	(1,300)	(1,300)
01 -414-800 -4711 -	VARIANCE	-	-	(2,400)	-
01 -414-000 -4712 -	LOT LINE ADJUSTMENT	-		(800)	
01 -414-800 -5101 -	SALARIES		10,234	4,548	30,509
01 -414-800 -5110 -	FICA		637	282	1,905
01 -414-800 -5111 -	MEDICARE		149	66	445
01 -414-800 -5112 -	PERS RETIREMENT		735	327	2,349
01 -414-800 -5116 -	LTD/LIFE INSURANCE		166	45	365
01 -414-800 -5117 -	WORKERS COMPENSATION		257	70	291
01 -414-800 -5118 -	UNIFORM ALLOWANCE		-		125
01 -414-800 -5119 -	DEFERRED COMP		205	91	602
01 -414-800 -5121 -	HEALTH/DENTAL/VISION		6,759	1,268	7,449
01 -414-800 -5122 -	PERS UAL PAYMENT		735	-	1,278
01 -414-100 -5124 -	HEALTHY LIVING		45	-	90
01 -414-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	110,000	200,000	143,304	179,000
01 -414-800 -5205 - DEVLP	ECONOMIC DEVELOPMENT	15,000	15,000	7,894	18,100
01 -414-800 -5210 -	ADVERTISING	2,500	-	-	-
	TOTAL COMMUNITY DEVELOPMENT	109,950	217,370	101,442	220,958
415 CODE ENFORCEMENT					
01 -415-800 -4034 -	FINES & FORFEITURES	(500)	(500)	(555)	(500)
01 -415-800 -4121 -	EVENT PERMIT	(300)	(300)	(450)	(300)
01 -415-800 -4122 -	TEMPORARY USE PERMIT - BUSINES	(200)	(200)	(150)	(200)
01 -415-800 -5101 -	SALARIES	48,963	45,196	27,022	50,893
01 -415-800 -5103 -	OVERTIME	500	500	-	500
01 -415-800 -5110 -	FICA	3,079	2,857	1,703	3,216
01 -415-800 -5111 -	MEDICARE	720	668	398	752
01 -415-800 -5112 -	PERS RETIREMENT	4,551	4,201	1,735	5,094
01 -415-800 -5116 -	LTD/LIFE INSURANCE	617	580	405	631
01 -415-800 -5117 -	WORKERS COMPENSATION	7,880	7,880	2,158	8,927
01 -415-800 -5118 -	UNIFORM ALLOWANCE	700	700	463	800
01 -415-800 -5119 -	DEFERRED COMP	-	904	560	1,007
01 -415-800 -5121 -	HEALTH/DENTAL/VISION	13,235	10,927	6,656	12,038
01 -415-800 -5122 -	PERS UAL PAYMENT	2,501	2,501	2,500	2,771
01 -415-100 -5124 -	HEALTHY LIVING	90	180	90	180
01 -415-100 -5201 -	OFFICE SUPPLIES	200	200	-	200
01 -415-800 -5202 -	OPERATING SUPPLIES	250	250	-	250
01 -415-800 -5203 -	REPAIR & MAINTENANCE SUPPLIES	200	200	28	200
01 -415-800 -5204 -	REPAIRS & MAINTENANCE SERVICES	2,500	2,500	-	2,500

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
01 -415-800 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	2,000	8,000	6,250	2,500
01 -415-800-5208	EMPLOYEE DEVELOPMENT		3,000	2,808	3,000
01 -415-800 -5211 -	PHONE/INTERNET	3,835	5,000	5,523	8,000
01 -415-800 -5255 -	FUEL	2,000	2,000	251	1,000
01 -415-800 -5504 -	EQUIPMENT	2,000	2,000	-	1,000
	TOTAL CODE ENFORCEMENT	94,822	99,243	57,395	104,460
420 FIRE DEPARTMENT					
01 -420-100 -4053 -	ABANDONED VEH ABATEMENT	(4,000)	(4,000)	(4,641)	(4,000)
01 -420-100 -4065 -	FIRE SERVICES - FINES & FEES	(500)	(500)	(235)	(500)
01 -420-100 -4067 -	REIMB OF COSTS - OES OUT OF COUNTY	(115,000)	(115,000)	(3,624)	(40,000)
01 -420-000 -4080 -	MISC INCOME	-	-	(1,618)	-
01 -420-100 -4081 -VFAG	VFA GRANT REIMB	-	-	-	-
01 -420-100 -5101 -	SALARIES	156,518	149,036	116,008	157,869
01 -420-100 -5103 -	SPECIAL PAY	28,000	28,000	1,850	28,000
01 -420-100 -5110 -	FICA	9,862	9,423	7,398	9,970
01 -420-100 -5111 -	MEDICARE	2,306	2,204	1,730	2,332
01 -420-100 -5112 -	PERS RETIREMENT	15,785	13,504	10,584	15,428
01 -420-100 -5116 -	LTD/LIFE INSURANCE	1,917	1,814	1,301	1,873
01 -420-100 -5117 -	WORKERS COMPENSATION	23,640	23,640	28,132	26,781
01 -420-100 -5118 -	UNIFORM ALLOWANCE	2,550	2,400	1,200	2,400
01 -420-100 -5119 -	DEFERRED COMP	2,078	1,801	1,300	1,890
01 -420-100 -5121 -	HEALTH/DENTAL/VISION	44,886	17,220	19,650	19,858
01 -420-100 -5122 -	PERS UAL PAYMENT	7,183	7,183	7,183	5,414
01 -420-100 -5124 -	HEALTHY LIVING	270	540	270	540
01 -420-100 -5201 -	OFFICE SUPPLIES	1,000	1,000	637	1,000
01 -420-100 -5202 -	OPERATING SUPPLIES	7,000	7,000	5,501	8,000
01 -420-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	4,000	4,000	2,543	4,000
01 -420-100 -5204 -	REPAIRS & MAINENANCE SERVICES	15,000	15,000	11,716	15,000
01 -420-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	79,000	90,000	66,693	102,000
01 -420-100 -5206 -	UTILITIES	1,300	1,300	45	1,300
01 -420-100 -5208 -	EMPLOYEE DEVELOPMENT	8,000	8,000	929	10,000
01 -420-100 -5211 -	PHONE/INTERNET	8,870	8,870	8,669	12,000
01 -420-100 -5255 -	FUEL	12,000	12,000	6,017	7,000
01 -420-100 -5504 -	EQUIPMENT	12,000	12,000	7,937	30,000
01 -420-100 -5504 -VFAG	VOL FIRE ASSIS GRANT	-	-	-	-
01 -420-100 -5505 -	VOLUNTEER PASS THRU PAY	45,000	45,000	-	-
01 -420-100 -9000 -	TRANSFER-IN	-	-	-	-
	TOTAL FIRE DEPARTMENT	368,665	341,434	297,178	418,155
425 PARKS, BUILDINGS & GROUNDS					
01 -425-600 -5101 -	SALARIES	64,486	59,889	51,779	62,079
01 -425-600 -5110 -	FICA	4,048	3,776	3,258	3,922

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
01 -425-600 -5111 -	MEDICARE	947	883	762	917
01 -425-600 -5112 -	PERS RETIREMENT	4,583	4,206	3,679	4,702
01 -425-600 -5116 -	LTD/LIFE INSURANCE	768	722	547	730
01 -425-600 -5117 -	WORKERS COMPENSATION	10,175	10,175	11,262	11,528
01 -425-600 -5118 -	UNIFORM ALLOWANCE	805	805	909	978
01 -425-600 -5119 -	DEFERRED COMP	842	950	936	976
01 -425-600 -5121 -	HEALTH/DENTAL/VISION	22,882	20,805	17,274	22,493
01 -425-600 -5122 -	PERS UAL PAYMENT	2,519	2,519	2,519	2,558
01 -425-600 -5124 -	HEALTHY LIVING	104	207	63	207
01 -425-600 -5202 -	OPERATING SUPPLIES	2,000	2,000	859	2,000
01 -425-600 -5203 -	REPAIR & MAINTENANCE SUPPLIES	44,500	44,500	25,678	44,500
01 -425-600 -5203 - H20PK	H20PK R&M MAINT WATER PARK	1,500	1,500	-	1,500
01 -425-600 -5204 -	REPAIRS & MAINENANCE SERVICES	1,500	1,500	142	1,500
01 -425-600 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	18,905	18,905	29,861	18,905
01 -425-600 -5206 -	UTILITIES	15,000	30,000	23,763	33,000
01 -425-600 -5211 -	PHONE/INTERNET	2,082	4,000	5,203	7,000
01 -425-600 -5255 -	FUEL	2,000	2,000	1,986	2,000
01 -425-600 -5285 -	SMALL TOOLS	1,600	1,600	523	1,600
	TOTAL PARKS, BUILDINGS & GROUNDS	201,244	210,940	181,003	223,094
426 ANIMAL CONTROL					
01 -426-100 -4066 -	ANIMAL CONTROL FEES	-	-	(180)	(500)
01 -426-000 -4605 -	DOG LICENSES - ALTERED	-	-	-	-
01 -426-000 -4610 -	DOG LICENSE - UNALTERED	-	-	-	-
01 -426-000 -4630 -	IMPOUND FOR VIOLATION	-	-	-	-
01 -426-000 -4655 -	ANIMAL CONTROL SPECIAL HRG	-	-	-	-
01 -426-100 -5202 -	OPERATING SUPPLIES	-	-	-	-
01 -426-100 -5203 -	REPAIR & MAINTENANCE SUPPLIES	-	-	-	-
01 -426-100 -5204 -	REPAIRS & MAINENANCE SERVICES	-	-	-	-
01 -426-100 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	73,865	73,865	62,057	73,865
	TOTAL ANIMAL CONTROL	73,865	73,865	61,877	73,365
	TOTAL GENERAL FUND	(84,626)	(45,517)	(140,441)	(2,922)
	TOTAL REVENUES	(4,028,534)	(4,047,420)	(3,254,481)	(4,301,597)
	TOTAL EXPENSES	3,943,908	4,001,903	3,114,040	4,298,675
102 GENERAL FUND RESERVE					
102 -400-100 -9000 -	TRANSFER-IN	-	-	-	-
102 -400-100 -9001 -	TRANSFER OUT	251,436	254,456	251,436	-
	TOTAL GENERAL FUND RESERVE	251,436	254,456	251,436	-
	TOTAL REVENUES	-	-	-	-

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
	TOTAL EXPENSES	251,436	254,456	251,436	-
103 GENERAL FUND CAPITAL					
103 -404-000 -5504 -	EQUIPMENT	39,000	40,280	40,728	6,280
103 -404-000 -5514 -	VEHICLES	-	-	-	-
103 -411-000 -5514 -	VEHICLES	99,306	77,940	71,033	175,417
103 -411-000 -5558 -	INTEREST	2,995	2,064	1,824	4,059
103 -414-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
103 -414-000 -5205 -SB2DT	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	7,500
103 -415-000 -5514 -	VEHICLES	-	37,500	3,639	-
103 -415-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	20,000	20,000	-	-
103 -420-000 -5504 -	EQUIPMENT	7,500	-	-	7,500
103 -420-000 -5514 -	VEHICLES				138,234
103 -425-000 -5504 -	EQUIPMENT	72,635	66,929	61,453	66,726
103 -425-000 -5514 -	VEHICLES	10,000	9,752	10,120	16,706
103 -411-0000-4081 -	STATE GRANTS		(20,000)	(20,000)	-
103 -400-100 -9000 -	TRANSFER IN	(251,436)	(254,456)	(251,436)	(422,422)
	TOTAL GENERAL FUND CAPTIAL	0	(19,991)	(82,639)	0
	TOTAL REVENUES	(251,436)	(274,456)	(271,436)	(422,422)
	TOTAL EXPENSES	251,436	254,465	188,797	422,422
104 CANNABIS REVENUE					
104 -400-400 -4200 -	CANNABIS TAX REVENUE	(150,000)	(420,000)	(381,792)	(1,020,000)
104 -400-000 -4040 -	INVESTMENT EARNINGS	(3,633)	(3,633)	-	(1,817)
104 -400-00 -9001 -	TRANSFER OUT	32,000	32,000	-	712,639
	TOTAL CANNABIS TAX COLLECTION	(121,633)	(391,633)	(381,792)	(309,178)
	TOTAL REVENUES	(153,633)	(423,633)	(381,792)	(1,021,817)
	TOTAL EXPENSES	32,000	32,000	-	712,639
02 WATER UTILITY					
02 -404-00 -5101 -	SALARIES	168,205	171,892	135,140	187,046
02 -404-00 -5110 -	FICA	10,460	10,712	8,291	11,657
02 -404-00 -5111 -	MEDICARE	2,446	2,505	1,939	2,726
02 -404-00 -5112 -	PERS RETIREMENT	12,225	12,499	9,771	14,440
02 -404-00 -5116 -	LTD/LIFE INSURANCE	1,728	1,797	1,242	1,913
02 -404-00 -5117 -	WORKERS COMPENSATION	1,026	1,154	1,254	1,307
02 -404-00 -5118 -	UNIFORM ALLOWANCE	500	500	500	563
02 -404-00 -5119 -	DEFERRED COMP	2,168	2,498	1,898	2,445
02 -404-00 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
02 -404-00 -5121 -	HEALTH/DENTAL/VISION	29,824	30,639	25,193	31,822

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
02 -404-00 -5122 -	PERS UAL PAYMENT	6,719	6,719	6,719	7,854
02 -404-00 -5124 -	HEALTHY LIVING	180	383	180	405
02 -425-00 -5101 -	SALARIES	121,044	122,321	83,281	131,116
02 -425-600 -5103 -	OVERTIME	12,000	12,000	15,664	12,000
02 -425-00 -5110 -	FICA	7,603	7,707	6,200	8,273
02 -425-00 -5111 -	MEDICARE	1,778	1,802	1,450	1,935
02 -425-00 -5112 -	PERS RETIREMENT	8,540	8,644	5,900	9,975
02 -425-00 -5116 -	LTD/LIFE INSURANCE	1,506	1,459	1,022	1,514
02 -425-00 -5117 -	WORKERS COMPENSATION	19,996	19,996	17,760	22,654
02 -425-00 -5118 -	UNIFORM ALLOWANCE	1,582	1,582	1,278	1,921
02 -425-00 -5119 -	DEFERRED COMP	1,776	2,340	1,703	2,481
02 -425-00 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
02 -425-00 -5121 -	HEALTH/DENTAL/VISION	41,587	40,931	31,637	44,164
02 -425-00 -5122 -	PERS UAL PAYMENT	4,694	4,694	4,694	5,425
02 -425-00 -5124 -	HEALTHY LIVING	203	407	167	407
02 -425-00 -5201 -	OFFICE SUPPLIES	100	100	-	100
02 -425-00 -5202 -	OPERATING SUPPLIES	20,000	20,000	16,841	20,000
02 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	10,000	10,000	9,178	15,000
02 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	1,500	1,500	1,312	1,500
02 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	99,000	99,000	55,687	99,000
02 -425-00 -5205 - SB2DT	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	7,500
02 -425-00 -5206 -	UTILITIES	100,000	100,000	85,934	122,000
02 -425-00 -5208 -	EMPLOYEE DEVELOPMENT	2,000	2,000	162	2,000
02 -425-00 -5211 -	PHONE/INTERNET	2,083	2,083	1,437	2,500
02 -425-00 -5250 -	OVERHEAD	187,000	187,000	-	175,000
02 -425-00 -5255 -	FUEL	3,000	3,000	2,705	3,000
02 -425-00 -5404 -	FRANCHISE PAYMENT	10,750	10,750	-	10,750
02 -425-00 -5504 -	EQUIPMENT	66,921	89,999	59,940	82,689
02 -425-00 -5504 -WELL6	EQUIPMENT	120,000	-		-
02 -425-00 -5504 -WELL7	EQUIPMENT	-	100,000		-
02 -425-00 -5514 -	VEHICLES	30,000	29,466	29,125	16,706
02 -425-00 -5516 -BIRCH	CONSTRUCTION IN PROCESS	-	-		-
02 -425-000 -4014 -	WATER USER FEES	(894,342)	(894,342)	(802,088)	(970,607)
02 -425-000 -4015 -	RECONNECTION FEES	(10,000)	(10,000)	(10,175)	(10,000)
02 -425-000 -4040 -	INVESTMENT EARNINGS	(10,250)	(10,250)	-	(5,125)
02 -425-000 -4058 -	RETURNED CHECK FEE	(250)	(250)	(625)	(250)
02 -425-000 -4080 -	MISC INCOME	-	-	(282)	-
02 -425-00 -4082 -WELL6	EQUIPMENT	(90,000)	(90,000)	-	-
02 -425-000 -9000 -	TRANSFER-IN	(30,000)	(30,000)	-	-
02 -425-000 -9001 -	TRANSFER-OUT	-	-	-	-
	TOTAL WATER UTILITY	75,303	85,239	(187,965)	75,806

	TOTAL REVENUES	(1,034,842)	(1,034,842)	(813,169)	(985,982)

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
	TOTAL EXPENSES	1,110,145	1,120,081	625,204	1,061,788
03 WATER DEVELOPMENT					
03 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-		-
03 -425-00 -5504 -	EQUIPMENT	240,000	240,000	113,736	200,000
03 -425-100 -5514	VEHICLES	-	-		-
03 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-		-
03 -425-000 -4016 -	WATER DEVELOPMENT FEES	(15,840)	(15,840)	(5,280)	(15,840)
03 -425-000 -4040 -	INVESTMENT EARNINGS	(6,960)	(6,960)		(3,480)
03 -425-000 -9001	TRANSFER-OUT	30,000	30,000		-
	TOTAL WATER DEVELOPMENT	247,200	247,200	108,456	180,680
	TOTAL REVENUES	(22,800)	(22,800)	(5,280)	(19,320)
	TOTAL EXPENSES	270,000	270,000	113,736	200,000
04 SEWER UTILITY					
04 -404-00 -5101 -	SALARIES	168,205	171,892	135,140	187,046
04 -404-00 -5110 -	FICA	10,460	10,712	8,291	11,657
04 -404-00 -5111 -	MEDICARE	2,446	2,505	1,939	2,726
04 -404-00 -5112 -	PERS RETIREMENT	12,225	12,499	9,771	14,440
04 -404-00 -5116 -	LTD/LIFE INSURANCE	1,728	1,797	1,242	1,913
04 -404-00 -5117 -	WORKERS COMPENSATION	1,026	1,154	1,254	1,307
04 -404-00 -5118 -	UNIFORM ALLOWANCE	500	500	500	563
04 -404-00 -5119 -	DEFERRED COMP	2,168	2,498	1,898	2,445
04 -404-00 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
04 -404-00 -5121 -	HEALTH/DENTAL/VISION	29,824	30,639	25,193	31,822
04 -404-00 -5122 -	PERS UAL PAYMENT	6,719	6,719	6,719	7,854
04 -404-00 -5124 -	HEALTHY LIVING	180	383	180	405
04 -425-00 -5101 -	SALARIES	113,997	116,341	75,805	124,992
04 -425-600 -5103 -	OVERTIME	12,000	12,000	15,664	12,000
04 -425-00 -5110 -	FICA	7,160	7,329	5,731	7,886
04 -425-00 -5111 -	MEDICARE	1,675	1,714	1,340	1,844
04 -425-00 -5112 -	PERS RETIREMENT	8,062	8,258	5,394	9,539
04 -425-00 -5116 -	LTD/LIFE INSURANCE	1,427	1,382	955	1,437
04 -425-00 -5117 -	WORKERS COMPENSATION	18,846	18,846	15,750	21,351
04 -425-00 -5118 -	UNIFORM ALLOWANCE	1,491	1,491	1,200	1,811
04 -425-00 -5119 -	DEFERRED COMP	1,564	2,270	1,572	2,410
04 -425-00 -5120 -	STATE UNEMPLOYMENT INSURANCE	-	-	-	-
04 -425-00 -5121 -	HEALTH/DENTAL/VISION	38,309	38,280	28,957	41,320
04 -425-00 -5122 -	PERS UAL PAYMENT	4,431	4,431	4,431	5,189
04 -425-00 -5124 -	HEALTHY LIVING	192	383	147	383
04 -425-00 -5201 -	OFFICE SUPPLIES	100	100	-	100

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
04 -425-00 -5202 -	OPERATING SUPPLIES	10,000	10,000	1,529	10,000
04 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	16,000	16,000	4,710	16,000
04 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	1,500	1,500	570	-
04 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	70,000	70,000	99,737	200,000
04 -425-00 -5205 -SB2DT	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	7,500
04 -425-00 -5205 -SD	STORM DRAIN PROF & CONT SRV	25,000	25,000	9,233	25,000
04 -425-00 -5205 -SWEEP	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
04 -425-00 -5205 -WWTP	WWTP CONSTRUCTION	-	-	300	-
04 -425-00 -5206 -	UTILITIES	40,000	40,000	34,398	49,000
04 -425-00 -5208 -	EMPLOYEE DEVELOPMENT	1,000	1,000	-	1,000
04 -425-00 -5211 -	PHONE/INTERNET	2,083	2,083	1,649	2,500
04 -425-00 -5250 -	OVERHEAD	187,000	187,000	-	175,000
04 -425-00 -5255 -	FUEL	7,500	7,500	6,309	7,000
04 -425-00 -5404 -	FRANCHISE PAYMENT	12,500	12,500	-	12,500
04 -425-00 -5503 -	CAPITAL IMPROVEMENTS	20,000	20,000	-	10,000
04 -425-00 -5504 -	EQUIPMENT	135,902	158,757	45,496	82,689
04 -425-00 -5504 -SWEEP	EQUIPMENT		-	-	15,000
04 -425-00 -5504 -SWEEP	EQUIPMENT	-	-	-	-
04 -425-00 -5514 -	VEHICLES	30,000	29,467	29,126	16,706
04 -425-00 -5516 -PERCO	CONSTRUCTION IN PROGRESS	1,000,000	1,000,000	42,677	450,000
04 -425-00 -5516 -WWTP	CONSTRUCTION IN PROGRESS	12,880,686	12,880,686	6,447,974	7,500,000
04 -425-00 -5516 -SOLAR	CONSTRUCTION IN PROGRESS	-	-		-
04 -425-00 -5558 - WWTP	INTEREST EXPENSE	136,000	136,000	92,512	136,000
04 -425-000 -4017 -	SEWER USER FEES	(1,973,322)	(1,973,322)	(1,653,524)	(1,977,188)
04 -425-000 -4040 -	INVESTMENT EARNINGS	(46,909)	(46,909)	-	(23,455)
04 -425-000 -4080 -	STATE REVOLVING FUND	(11,880,686)	-	(518)	-
04 -425-000 -4081 - WWTP	STATE REVOLVING FUND	(11,880,686)	(11,880,686)	(1,824,535)	(7,500,000)
04 -425-000 -4081 -SWEEP	CMAQ GRANT - SWEEPER	-	-	-	-
04 -425-000 -4082 - WWTP	USDA	(1,000,000)	(1,000,000)	-	-
	TOTAL SEWER UTILITY	118,988	150,700	3,686,715	(292,308)

	TOTAL REVENUES	(14,900,917)	(14,900,917)	(3,478,578)	(9,500,643)
	TOTAL EXPENSES	15,019,905	15,051,618	7,165,292	9,208,335

05 SEWER DEVELOPMENT					
05 -425-000 -4018 -	WASTEWATER DEVELOPMENT FEES	(19,266)	(19,266)	(6,422)	(19,266)
05 -425-000 -4118 -	DEV FEES - SEWER COLLECTION	(4,002)	(4,002)	(1,334)	(4,002)
05 -425-000 -4040 -	INVESTMENT EARNINGS	(11,576)	(11,576)	-	(5,788)
05 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
05 -425-00 -5504 -	EQUIPMENT	-	-	-	-
05 -425-100 -5514	VEHICLES	-	-	-	-
	TOTAL SEWER DEVELOPMENT	(34,844)	(34,844)	(7,756)	(29,056)

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
	TOTAL REVENUES	(34,844)	(34,844)	(7,756)	(29,056)
	TOTAL EXPENSE	-	-	-	-
06 REFUSE					
06 -404-00 -5101 -	SALARIES	42,986	42,450	40,905	42,864
06 -404-00 -5110 -	FICA	2,674	2,647	2,533	2,672
06 -404-00 -5111 -	MEDICARE	625	619	592	625
06 -404-00 -5112 -	PERS RETIREMENT	3,099	3,064	2,955	3,264
06 -404-00 -5116 -	LTD/LIFE INSURANCE	456	450	372	445
06 -404-00 -5117 -	WORKERS COMPENSATION	282	282	335	320
06 -404-00 -5118 -	UNIFORM ALLOWANCE	138	138	163	138
06 -404-00 -5119 -	DEFERRED COMP	860	849	657	731
06 -404-00 -5121 -	HEALTH/DENTAL/VISION	8,824	7,878	7,832	8,021
06 -404-00 -5122 -	PERS UAL PAYMENT	1,703	1,703	1,703	1,775
06 -404-00 -5124 -	HEALTHY LIVING	50	99	59	99
06 -425-00 -5101 -	SALARIES	12,729	12,491	10,097	13,153
06 -425-00 -5110 -	FICA	797	785	634	828
06 -425-00 -5111 -	MEDICARE	186	184	148	194
06 -425-00 -5112 -	PERS RETIREMENT	929	909	736	1,030
06 -425-00 -5116 -	LTD/LIFE INSURANCE	142	140	116	143
06 -425-00 -5117 -	WORKERS COMPENSATION	1,681	1,681	1,952	1,905
06 -425-00 -5118 -	UNIFORM ALLOWANCE	133	133	173	162
06 -425-00 -5119 -	DEFERRED COMP	205	236	190	245
06 -425-00 -5121 -	HEALTH/DENTAL/VISION	4,065	3,839	3,155	4,162
06 -425-00 -5122 -	PERS UAL PAYMENT	511	511	511	560
06 -425-00 -5124 -	HEALTHY LIVING	17	34	13	34
06 -425-00 -5202 -	OPERATING SUPPLIES	500	500	-	500
06 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	10,000	10,000	2,560	10,000
06 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	642,468	642,468	516,422	653,803
06 -425-00 -5205 -RECYC	BEVERAGE RECYCLING	5,000	5,000	-	-
06 -425-00 -5211 -	PHONE/INTERNET	2,082	2,082	1,389	2,500
06 -425-00 -5250 -	OVERHEAD	-	-	-	-
06 -425-00 -5255 -	FUEL	-	-	-	-
06 -425-00 -5404 -	FRANCHISE PAYMENT	40,943	40,943	-	43,569
06 -425-000 -4004 -	FRANCHISE FEE	(40,943)	(40,943)	(32,948)	(43,569)
06 -425-000 -4019 -	REFUSE FEES	(642,468)	(642,468)	(555,207)	(663,859)
06 -425-000 -4040 -	INVESTMENT EARNINGS	(3,962)	(3,962)	-	(1,981)
06 -425-000 -4080 -	MISC INCOME	-	-	-	-
06 -425-000 -4081 -RECYC	BEVERAGE RECYCLING	(5,000)	(5,000)	-	-
06 -425-000 -4092 -	ADMINISTRATIVE FEE	(57,320)	(57,320)	(46,128)	(60,996)
06 -425-000 -4093 -	ALLEY RECONSTRUCTION REPAIR	(32,754)	(32,754)	(26,359)	(34,855)
06 -425-000 -4094 -	STREET SWEEPING FEE	(40,943)	(40,943)	(32,948)	(43,569)
	TOTAL REFUSE	(39,305)	(41,275)	(97,389)	(55,089)

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
	TOTAL REVENUES	(823,390)	(823,390)	(693,591)	(848,829)
	TOTAL EXPENSES	784,085	782,114	596,202	793,740
08 RESERVE					
08 -400-100 -9000 -	TRANSFER-IN	-	-	-	-
08 -400-100 -9001 -	TRANSFER OUT	-	-	-	-
	TOTAL RESERVE	-	-	-	-
	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENSES	-	-	-	-
11 DRUG ENFORCEMENT					
11 -411-000 -4040 -	INVESTMENT EARNINGS	(338)	(338)	-	(169)
11 -411-000 -4067 -	REVENUES	-	-	-	-
11 -411-00 -5205 -	NARCOTICS EXPENSE	-	-	-	-
11 -411-00 -5504 -	EQUIPMENT	10,000	10,000	-	-
	TOTAL DRUG ENFORCEMENT	9,662	9,662	-	(169)
	TOTAL REVENUES	(338)	(338)	-	(169)
	TOTAL EXPENSES	10,000	10,000	-	-
12 FEDERAL AND STATE GRANTS					
12 -400-000 -4040	INVESTMENT EARNINGS	-	-	-	-
12 -400-000 -4082 -9900	2014 CDBG - 9900	(50,000)	(256,702)	(299,222)	-
12 -400-000 -4082 -0895	2015 HOME - 0895	-	(96,940)	(18,915)	-
12 -400-000 -4082 -ALLEY	CDBG ALLEY GRANT				(266,000)
12 -400-000 -4082 -HOME18	2018 HOME - XXXX	(250,000)	(250,000)	-	(250,000)
12 -400-000 -4082 -CDBG18	2018 CDBG - XXXX				(250,000)
12 -400-000 -4081 - LADDR		(660,000)	-	-	-
12 -400-000 -4081 - SB2DT	SB2 DOWNTOWN				(42,500)
12 -400-000 -4081 - SB2ZO	SB2 ZONING UPDATE				(37,500)
12 -400-000 -4081 - USRP	URBAN STREAMS RESTORATION	(337,000)	(337,000)	26,260	(425,000)
12 -400-000 -4081 - 18ADA	ADA PLANNING	(47,000)	(47,000)	12,255	-
12 -400-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	39,000	-	-
12 -400-000 -5205 -SB2DT	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	42,500
12 -400-000 -5205 -SB2ZO	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	37,500
12 -400-000 -5205 -9900	2014 CDBG - 9900	50,000	256,702	256,922	
12 -400-000 -5205 -0895	2015 HOME - 0895	-	-	115,859	-
12 -400-000 -5205 -HOME18	2018 HOME - XXXX	250,000	250,000	-	250,000
12 -400-000 -5205 -CDBG18	2018 CDBG - XXXX				250,000
12 -400-000 -5205 -USRP	URBAN STREAMS RESTORATION	337,000	337,000	28,828	425,000

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
12 -400-00 -5205 - 18ADA	ADA PLANNING	47,000	47,000	12,987	-
12 -400-00 -5514-LADDR	VEHICLES	660,000	-	-	-
12 -400-00 -5516-CDBG18	CONSTRUCTION IN PROCESS	-	-	-	-
12 -400-00 -5516 -ADAFX	CONSTRUCTION IN PROCESS	-	-	-	-
12 -400-00 -5516 -CBLVD	CONSTRUCTION IN PROCESS	-	-	-	-
12 -400-00 -5516 -ALLEY	CONSTRUCTION IN PROCESS	-	-	-	266,000
12 -400-000 -9000 -9900	OPERATING TRANFER IN		-	-	-
	TOTAL FEDERAL AND STATE GRANTS	-	(57,940)	134,973	-
	TOTAL REVENUES	(1,344,000)	(987,642)	(279,623)	(1,271,000)
	TOTAL EXPENSES	1,344,000	929,702	414,595	1,271,000
14 POLICE SLESF					
14 -411-00 -5101 -SLESF	SALARIES	58,505	58,505	45,508	113,193
14 -411-00 -5103 -SLESF	OVERTIME	5,000	5,000	3,073	5,000
14 -411-00 -5110 -SLESF	FICA	3,677	3,688	3,026	7,139
14 -411-00 -5111 -SLESF	MEDICARE	860	863	708	1,670
14 -411-00 -5112 -SLESF	PERS RETIREMENT	5,037	5,037	3,985	10,808
14 -411-00 -5116 -SLESF	LTD/LIFE INSURANCE	668	668	464	1,294
14 -411-00 -5117 -SLESF	WORKERS COMPENSATION	4,955	4,955	5,897	11,228
14 -411-00 -5118 -SLESF	UNIFORM ALLOWANCE	800	800	400	1,600
14 -411-00 -5119 -SLESF	DEFERRED COMP	-	1,115	857	1,171
14 -411-00 -5121 -SLESF	HEALTH/DENTAL/VISION	6,175	5,996	5,452	20,870
14 -411-00 -5122 -SLESF	PERS UAL PAYMENT	2,292	2,292	2,292	3,790
14 -411-00 -5124 -SLESF	HEALTHY LIVING	90	180	90	360
14 -411-00 -5205 -SLESF	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
14 -411-00 -5504 -SLESF	EQUIPMENT	75,000	75,000	51,562	-
14 -411-00 -5514 -SLESF	VEHICLES	15,649	15,649	19,420	-
14 -411-000 -4040 -SLESF	INVESTMENT EARNINGS	(2,429)	(2,429)	-	(1,214)
14 -411-000 -4045 -SLESF	POLICE GRANTS	(139,000)	(139,000)	(140,454)	(140,000)
14 -411-000 -4080 -	MISC INCOME	-	-	-	-
	TOTAL POLICE SLESF	37,281	38,320	2,279	36,909
	TOTAL REVENUES	(141,429)	(141,429)	(140,454)	(141,214)
	TOTAL EXPENSES	178,710	179,749	142,733	178,124
20 STP					
20 -425-00 -5202 -	OPERATING SUPPLIES		-	-	-
20 -425-00 -5516 - WWLNT	CONSTRUCTION IN PROCESS	750,000	750,000	-	750,000
20 -425-000 -4040 -	INVESTMENT EARNINGS	(12,345)	(12,345)	-	(6,173)
20 -425-000 -4081 -	STATE FUNDING	(750,000)	(750,000)	-	(750,000)
	TOTAL STP	(12,345)	(12,345)	-	(6,173)

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
	TOTAL REVENUES	(762,345)	(762,345)	-	(756,173)
	TOTAL EXPENSES	750,000	750,000	-	750,000
21 GAS TAX					
21 -404-00 -5101 -	SALARIES	13,425	13,425	3,674	13,619
21 -404-00 -5110 -	FICA	834	835	209	847
21 -404-00 -5111 -	MEDICARE	195	195	49	198
21 -404-00 -5112 -	PERS RETIREMENT	1,010	1,010	272	1,099
21 -404-00 -5116 -	LTD/LIFE INSURANCE	119	119	32	119
21 -404-00 -5117 -	WORKERS COMPENSATION	51	51	61	58
21 -404-00 -5118 -	UNIFORM ALLOWANCE	25	25	-	25
21 -404-00 -5119 -	DEFERRED COMP	-	-	-	-
21 -404-00 -5121 -	HEALTH/DENTAL/VISION	1,324	1,324	480	1,391
21 -404-00 -5122 -	PERS UAL PAYMENT	555	555	555	598
21 -404-00 -5124 -	HEALTHY LIVING	9	18	-	18
21 -425-00 -5101 -	SALARIES	82,010	83,989	57,012	90,328
21 -425-00 -5110 -	FICA	5,152	5,292	3,585	5,699
21 -425-00 -5111 -	MEDICARE	1,205	1,238	838	1,333
21 -425-00 -5112 -	PERS RETIREMENT	5,763	5,920	4,025	6,857
21 -425-00 -5116 -	LTD/LIFE INSURANCE	1,018	998	613	1,040
21 -425-00 -5117 -	WORKERS COMPENSATION	13,714	13,714	12,147	15,537
21 -425-00 -5118 -	UNIFORM ALLOWANCE	1,085	1,085	1,058	1,318
21 -425-00 -5119 -	DEFERRED COMP	1,186	1,644	1,005	1,746
21 -425-00 -5121 -	HEALTH/DENTAL/VISION	29,147	28,902	18,773	31,194
21 -425-00 -5122 -	PERS UAL PAYMENT	3,167	3,167	3,167	3,730
21 -425-00 -5124 -	HEALTHY LIVING	140	279	95	279
21 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	1,674	5,000
21 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	40,000	40,000	19,085	40,000
21 -425-00 -5206 -	UTILITIES	46,000	58,000	51,428	72,000
21 -425-600 -5255 -	FUEL	7,540	7,540	6,309	7,000
21 -425-600 -5504 -	EQUIPMENT	9,116	7,294	7,295	40,976
21 -425-600 -5514 -	VEHICLES	10,000	9,751	10,107	16,706
21 -425-000 -4035 -	STATE GAS TAX 2103	(97,594)	(94,302)	(73,458)	(95,966)
21 -425-000 -4036 -	STATE GAS TAX 2105	(63,660)	(62,239)	(50,969)	(60,204)
21 -425-000 -4037 -	STATE GAS TAX 2106	(38,837)	(38,234)	(31,410)	(37,118)
21 -425-000 -4038 -	STATE GAS TAX 2107	(83,595)	(77,938)	(63,368)	(72,426)
21 -425-000 -4039 -	STATE GAS TAX 2107.5	(3,000)	(3,000)	(3,000)	(3,000)
21 -425-000 -4040 -	INVESTMENT EARNINGS	(4,792)	(4,792)	-	(2,396)
21 -425-000 -4080 -	MISC INCOME	(12,904)	(12,769)	(12,769)	-
	TOTAL GAS TAX	(25,591)	(1,902)	(31,427)	87,605
	TOTAL REVENUES	(304,382)	(293,274)	(234,973)	(271,110)

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		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
	TOTAL EXPENSES	278,791	291,372	203,547	358,715
22 TDA					
22 -425-00 -5202 -	OPERATING SUPPLIES	-	-	201	-
22 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	20,000	20,000	7,810	20,000
22 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	50,000	50,000	4,879	75,000
22 -425-00 -5205 -COSNR	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
22 -425-00 -5205 -WWLNT	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
22 -425-00 -5266 -	SIGNAGE	12,000	12,000	1,793	12,000
22 -425-00 -5504 -	EQUIPMENT	2,235	877	877	-
22 -425-00 -5516 -	CONSTRUCTION IN PROCESS	-	-	-	-
22 -425-00 -5516 -XWALK	CONSTRUCTION IN PROCESS	135,600	20,000	15,319	85,000
22 -425-000 -4040 -	INVESTMENT EARNINGS	(9,298)	(9,298)	-	(4,649)
22 -425-000 -4041 -	LTF STREETS	(226,000)	(226,000)	(130,100)	(226,000)
22 -425-000 -4081 -SBLVD	STATE GRANTS	-	-	-	-
	TOTAL TDA	(15,463)	(132,421)	(99,221)	(38,649)
	TOTAL REVENUES	(235,298)	(235,298)	(130,100)	(230,649)
	TOTAL EXPENSES	219,835	102,877	30,880	192,000
23 STORM DRAIN					
23 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV		-	-	-
23 -425-00 -5503 -	CAPITAL IMPROVEMENTS		-	-	-
23 -425-000 -4040 -	INVESTMENT EARNINGS	(1,743)	(1,743)	-	(871)
23 -425-000 -4044 -	STORM DRAIN DEV FEES	(2,730)	(2,730)	(1,820)	(2,730)
	TOTAL STORM DRAIN	(4,473)	(4,473)	(1,820)	(3,601)
	TOTAL REVENUES	(4,473)	(4,473)	(1,820)	(3,601)
	TOTAL EXPENSES	-	-	-	-
25 STREET MITIGATION					
25 -425-000 -4040 -	INVESTMENT EARNINGS	(378)	(378)	-	(189)
25 -425-000-9001	OPERATING TRANSFER OUT				32,000
	TOTAL STREET MITIGATION	(378)	(378)	-	(189)
	TOTAL REVENUES	(378)	(378)	-	(189)
	TOTAL EXPENSES	-	-	-	32,000
26 MEASURE R					
26 -425-000 -4040 -	INVESTMENT EARNINGS	(34,017)	(34,017)	-	(17,009)
26 -425-000 -4080 -	MEASURE R REVENUE	(645,000)	(645,000)	(151,456)	(195,000)

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
26 -425-000 -4081 -EWLNT	STATE GRANTS	(785,929)	(785,929)	22,253	(520,000)
26 -425-000 -4081 -ENTRY	STATE GRANTS	(2,500,000)	(750,000)	(206,201)	(5,500,000)
26 -425-000 -4081 -LRSP					(80,000)
26 -425-000 -4081 -CBLVD					(150,000)
26 -425-000 -4081 -PMS20					(25,000)
26 -425-000 -4081 -RRXNG					(150,000)
26 -425-000 -4081 -TCNTR					(150,000)
26 -425-000 -4081 -WLNT5	STATE GRANTS	(322,000)	(322,000)	-	(200,000)
26 -425-000 -4082 - CMAQ1	CMAQ REVENUE			-	
26 -425-000 -4082 - CMAQ3	CMAQ REVENUE			-	
26 -425-000 -4082 - HSIP1	HSIP REVENUE			-	
26 -425-900 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	30,000	30,000	100	30,000
26 -425-900 -5205 -ENTRY	PROFESSIONAL & CONTRACTUAL SRV	2,500,000	750,000	38	5,500,000
26 -425-900 -5205 -LRSP	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	80,000
26 -425-900 -5205 -EWLNT	PROFESSIONAL & CONTRACTUAL SRV	785,929	785,929	215	520,000
26 -425-900 -5205 -WLNT5	PROFESSIONAL & CONTRACTUAL SRV	322,000	322,000	2,143	200,000
26 -425-900 -5503 -WLNT5	PROFESSIONAL & CONTRACTUAL SRV			-	
26 -425-900 -5503 -ENTRY	BLVD WIDENING & ENTRYWAY			196,922	
26 -425-900 -5512 -ENTRY	LAND			-	
26 -425-900 -5512 -RVISR	LAND			-	
26 -425-900 -5516 -ENTRY	CONSTRUCTION IN PROCESS			317,358	
26 -425-900 -5516 -EWLNT	CONSTRUCTION IN PROCESS			36,084	
26 -425-900 -5516 -XWALK	CONSTRUCTION IN PROCESS			-	
26 -425-900 -5516 - RVISR	CIP-VISALIA ROAD IMPR MSR R FU			-	
26 -425-900 -5516 - CBLVD	CONSTRUCTION IN PROCESS	150,000	-	1,640	150,000
26 -425-900 -5516 - PMS20	CONSTRUCTION IN PROCESS	25,000	35,000	-	25,000
26 -425-900 -5516 - RRXNG	CONSTRUCTION IN PROCESS	150,000	-	-	150,000
26 -425-900 -5516 - TCNTR	CONSTRUCTION IN PROCESS	150,000	-	-	150,000
26 -425-900-9000 - WWLNT					(32,000)
	TOTAL MEASURE R	(174,017)	(614,017)	219,097	(182,009)
	TOTAL REVENUES	(4,286,946)	(2,536,946)	(335,403)	(6,987,009)
	TOTAL EXPENSES	4,112,929	1,922,929	554,500	6,805,000
27 SB1 ROAD MAINTENANCE & REHAB					
27 -425-00 -5516 -WWLNT	CONSTRUCTION IN PROCESS	352,500	352,500	64,757	650,000
27 -425-000 -4040 -	INVESTMENT EARNINGS	(540)	(540)	-	(270)
27 -425-000-4081	STATE GRANT	(189,400)	(209,250)	(142,498)	(195,206)
27 -425-00 -9000 - WWLNT	OPERATING TRANFER IN				-
	TOTAL SB1 RMRA	162,560	142,710	(77,741)	454,524
	TOTAL REVENUES	(189,940)	(209,790)	(142,498)	(195,476)
	TOTAL EXPENSES	352,500	352,500	64,757	650,000

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
30 PARK DEVELOPMENT					
30 -425-000 -4020 -	PARK DEVELOPMENT FEES	(1,200)	(1,200)	(400)	(1,200)
30 -425-000 -4040 -	INVESTMENT EARNINGS	(208)	(208)	-	(104)
	TOTAL PARK DEVELOPMENT	(1,408)	(1,408)	(400)	(1,304)
	TOTAL REVENUES	(1,408)	(1,408)	(400)	(1,304)
	TOTAL EXPENSES	-	-	-	-
31 PARK IMPROVEMENTS					
31 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
31 -425-00 -5205 -GGRF	PROFESSIONAL & CONTRACTUAL SRV	140,000	27,768	29,977	-
31 -425-00 -5205 -SKATE	PROFESSIONAL & CONTRACTUAL SRV	7,500	7,500	-	7,500
31 -425-00 -5504	EQUIPMENT	8,500	-	-	-
31 -425-00 -5516-CCNR	CONSTRUCTION IN PROCESS	348,640	348,640	3,967	964,103
31 -425-00 -5516-ROYPK	CONSTRUCTION IN PROCESS	-	-	-	218,500
31 -425-00 -5516-SPP	CONSTRUCTION IN PROCESS	500,000	1,500,000	16,527	-
31 -425-000 -4040 -	INVESTMENT EARNINGS	-	-	-	-
31 -425-000 -4081 -CCNR	STATE GRANTS	(348,640)	(348,640)	-	(964,103)
31 -425-000 -4081 -ROYPK	STATE GRANTS				(210,000)
31 -425-000 -4081 -SPP	STATE GRANTS	(500,000)	(1,500,000)	-	-
31 -425-000 -4081 - GGRF	URBAN FORESTRY GRANT	(140,000)	(27,768)	(15,185)	-
	TOTAL PARK IMPROVEMENTS	16,000	7,500	35,286	16,000
	TOTAL REVENUES	(988,640)	(1,876,408)	(15,185)	(1,174,103)
	TOTAL EXPENSES	1,004,640	1,883,908	50,472	1,190,103
35 MAINTENANCE DISTRICTS					
35 -425-00 -5101 -	SALARIES	42,586	37,849	35,387	39,444
35 -425-00 -5110 -	FICA	2,672	2,386	2,225	2,492
35 -425-00 -5111 -	MEDICARE	625	558	520	583
35 -425-00 -5112 -	PERS RETIREMENT	3,067	2,680	2,552	3,017
35 -425-00 -5116 -	LTD/LIFE INSURANCE	493	445	380	451
35 -425-00 -5117 -	WORKERS COMPENSATION	6,371	6,371	30,649	7,217
35 -425-00 -5118 -	UNIFORM	504	504	620	612
35 -425-00 -5119 -	DEFERRED COMP	752	509	652	530
35 -425-00 -5121 -	HEALTH/DENTAL/VISION	14,649	12,844	11,549	13,773
35 -425-00 -5122 -	PERS UAL PAYMENT	1,685	1,685	1,685	1,641
35 -425-00 -5124 -	HEALTHY LIVING	65	130	56	130
35 -425-00 -5202 -	OPERATING SUPPLIES	1,500	1,500	534	1,500
35 -425-00 -5203 -	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	4,093	5,000
35 -425-00 -5204 -	REPAIRS & MAINENANCE SERVICES	-	-	-	-

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
35 -425-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	8,500	8,500	17,294	20,000
35 -425-00 -5206 -	UTILITIES	13,000	13,000	2,879	4,000
35 -425-00 -5211 -	PHONE/INTERNET			127	264
35 -425-00 -5255 -	FUEL	1,120	1,120	901	1,000
35 -425-00 -5285 -	SMALL TOOLS	1,600	1,600	-	1,600
35 -425-00 -5504	EQUIPMENT	6,185	3,007	3,072	40,976
35 -425-00 -5514	VEHICLES	10,000	9,751	10,107	16,706
35 -425-000 -4025 -	PROPERTY ASSESSMENTS	(61,345)	(61,345)	(61,349)	(61,345)
35 -425-000 -4040 -	INVESTMENT EARNINGS	(906)	(906)	-	(453)
	TOTAL MAINTENANCE DISTRICTS	58,122	47,189	63,930	99,137
	TOTAL REVENUES	(62,251)	(62,251)	(61,349)	(61,798)
	TOTAL EXPENSES	120,373	109,440	125,280	160,935
39 CITY PROPERTIES					
39 -425-000 -4040 -	INVESTMENT EARNINGS	(116)	(116)	-	(58)
39 -425-000 -4075 -	RENT	(52,830)	(52,830)	(46,913)	(52,830)
39 -425-000-4080	MISC REVENUE	(7,820)	(7,820)	-	-
39 -425-000 -5202 -	OPERATING SUPPLIES	1,500	1,500	-	1,500
39 -425-000 -5203 -	MAINTENANCE SUPPLIES	1,000	1,000	675	1,000
39 -425-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	8,000	12,000	11,394	12,000
39 -425-000 -5206 - CMCTR	COMM CENTER UTILITIES	25,000	25,000	20,175	28,000
39 -425-000 -5206 -HLTHY	UTILITIES - HEALTHY START	6,000	6,000	927	1,200
39 -425-000 -5207	INSURANCE	-	-	-	-
39 -425-000 -5211 -	PHONE/INTERNET	12,864	12,864	4,302	5,500
39 -425-000 -9000 -	TRANSFER OUT	-	-	-	-
	TOTAL CITY PROPERTIES	(6,402)	(2,402)	(9,440)	(3,688)
	TOTAL REVENUES	(60,766)	(60,766)	(46,913)	(52,888)
	TOTAL EXPENSES	54,364	58,364	37,473	49,200
40 CDBG PROGRAM INCOME					
40 -404-000 -4040 -	INVESTMENT EARNINGS	(939)	(939)	-	(470)
40 -404-000 -4081 -	STATE GRANTS	-	-	(1,075)	-
40 -404-000 -4081 -1983	STATE GRANTS	-	-	(675)	-
40 -404-000 -4081 -1984	STATE GRANTS	(25,000)		-	
40 -404-000 -4081 -1987	STATE GRANTS	(25,000)		-	
40 -404-000 -4081 -1988	STATE GRANTS	(25,000)		-	
40 -404-000 -4081 -1989	STATE GRANTS	(25,000)		(1,975)	(34,000)
40 -404-000 -4081 -1990	STATE GRANTS	(25,000)	(25,000)	(100)	(75,000)
40 -404-000 -4081 -1992	STATE GRANTS	(25,000)	(25,000)	-	(75,000)
40 -404-000 -4081 -1994	STATE GRANTS	(25,000)	(25,000)	(12,500)	(75,000)

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
40 -404-000 -4081 -1996	STATE GRANTS	(25,000)	(25,000)	-	(75,000)
40 -404-000 -4081 -1997	STATE GRANTS	(25,000)		-	
40 -404-000 -4081 -1999	STATE GRANTS	(25,000)		-	
40 -404-000 -4081 -2000	STATE GRANTS	(25,000)		-	
40 -404-000 -4081 -2001	2001 PROGRAM INCOME	(25,000)		-	
40 -404-000 -4081 -2002	GRANT PI	-	-	-	-
40 -404-000 -4081 -2003	GRANT PI	-	-	-	-
40 -404-000 -4081 -2004	STATE GRANTS	-	-	-	-
40 -404-000 -4081 -2005	2005 CDBG Program Income	-	-	-	-
40 -404-000 -4081 -6713	STATE GRANTS	-	-	-	-
40 -404-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	25,000	50,000	-	-
40 -404-00 -5205 -9900	PROFESSIONAL & CONTRACTUAL SRV	-	-	44,048	-
40 -404-00 -5516- CDBG18	CONSTRUCTION IN PROCESS	-	-	-	334,000
40 -404-000 -9001	TRANSFER-OUT	-	-	-	-
	TOTAL CDBG PROGRAM INCOME	(275,939)	(50,939)	27,723	(470)
	TOTAL REVENUES	(300,939)	(100,939)	(16,325)	(334,470)
	TOTAL EXPENDITURES	25,000	50,000	44,048	334,000
41 HOME PROGRAM INCOME					
41 -404-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	13,884	-
41 -404-00 -5205 -0895	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
41 -404-000 -4040 -	INVESTMENT EARNINGS	(121)	(121)	-	(61)
41 -404-000 -4081 -00HM	STATE GRANTS	-	-	(20,000)	-
41 -404-000 -4082 -0652	0652 FEDERAL	-	-	-	-
41 -404-000 -4082 -H6855	FEDERAL GRANTS	-	-	-	-
41 -404-000 -4082 -98HM	FEDERAL GRANTS	-	-	(20,000)	-
	TOTAL HOME PROGRAM INCOME	(121)	(121)	(26,116)	(61)
	TOTAL REVENUES	(121)	(121)	(40,000)	(61)
	TOTAL EXPENDITURES	-	-	13,884	-
42 CALHOME PROGRAM INCOME					
42 -404-000 -4040 -	INVESTMENT EARNINGS	(2,269)	(2,269)	-	(1,134)
42 -404-000 -4081 -CH05	STATE GRANTS	-	-	(66,581)	-
42 -404-000 -4081 -CH06	STATE GRANTS	-	-	(34,000)	-
42 -404-000 -4081 -08CH	STATE GRANTS	-	-	-	-
42 -404-000 -4081 -10CH	STATE GRANTS	-	-	-	-
42 -404-000 -4081 -12CH	STATE GRANTS	-	-	-	-
42 -404-000 -4081 -CH04	STATE GRANTS	-	-	-	-
42 -404-00 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	46,316	-
42 -404-00 -9001 -	TRANSFER OUT	-	-	-	-

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
	TOTAL CALHOME PROGRAM INCOME	(2,269)	(2,269)	(54,265)	(1,134)
	TOTAL REVENUES	(2,269)	(2,269)	(100,581)	(1,134)
	TOTAL EXPENDITURES	-	-	46,316	-
71 FIRE DEVELOPER FEES					
71 -420-000 -5205 -	PROFESSIONAL & CONTRACTUAL	-	-	-	-
71 -420-000 -5504 -	EQUIPMENT	-	-	-	52,000
71 -420-000 -5514 -	VEHICLES	-	-	-	14,000
71 -420-100 -4112 -	PUBLIC SAFETY DEVELOPER FEES	(11,796)	(11,796)	(3,932)	(11,796)
71 -420-100 -4040 -	INVESTMENT EARNINGS	(1,791)	(1,791)	-	(896)
71 -420-000 -9001	TRANSFER-OUT	-	-	-	-
	TOTAL FIRE DEVELOPER FEES	(13,587)	(13,587)	(3,932)	53,308
	TOTAL REVENUES	(13,587)	(13,587)	(3,932)	(12,692)
	TOTAL EXPENSES	-	-	-	66,000
81 POLICE DEVELOPER FEES					
81 -411-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	-	-
81 -411-000 -5504 -	EQUIPMENT	161,160	161,160	36,554	80,000
81 -411-100 -4040 -	INVESTMENT EARNINGS	(2,503)	(2,503)	-	(1,252)
81 -411-100 -4112 -	PUBLIC SAFETY DEVELOPER FEES	(20,723)	(20,723)	(2,438)	(20,723)
	TOTAL POLICE DEVELOPER FEES	137,934	137,934	34,116	58,025
	TOTAL REVENUES	(23,226)	(23,226)	(2,438)	(21,975)
	TOTAL EXPENDITURES	161,160	161,160	36,554	80,000
82 STATE ASSET FORFEITURE					
82 -411-000 -5504 -	EQUIPMENT	-	-	-	-
82 -411-100 -4040 -	INVESTMENT EARNINGS	(77)	(77)	-	(38)
82 -411-100 -4035 -	FORFEITURES	-	-	-	-
	TOTAL STATE ASSET FORFEITURE	(77)	(77)	-	(38)
	TOTAL REVENUES	(77)	(77)	-	(38)
	TOTAL EXPENDITURES	-	-	-	-

City of Farmersville

Operational Budget for 12 Months Ending June 30, 2021

		2019-2020 BUDGET	2019-2020 AMENDMENT	2019-2020 ACTUAL AS OF 4/30/2020	2020-2021 PROPOSED BUDGET
83 LIVE SCAN					
83 -411-000 -5205 -	PROFESSIONAL & CONTRACTUAL SRV	-	-	1,381	-
83 -411-100 -4080 -	LIVE SCAN REVENUE	-	-	(940)	-
	TOTAL LIVE SCAN	-	-	441	-
	TOTAL REVENUES	-	-	(940)	-
	TOTAL EXPENDITURES	-	-	1,381	-
	GRAND TOTAL				
	TOTAL REVENUES	(29,973,209)	(28,875,268)	(10,459,018)	(28,646,717)
	TOTAL EXPENDITURES	30,275,217	28,568,637	13,821,125	28,814,675
	REVENUE (OVER) OR UNDER	302,008	(306,631)	3,362,108	167,958

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City of Farmersville

Budget Charts

Budget Charts

The Budget Charts section of the budget document is intended to give the reader a graphical overview of the most important areas and trends with the City's proposed Budget compared to prior years.

General Fund: Where the Money Comes From

This pie chart's aim is to convey a summarized version of the various types of revenues that the General Fund is dependent upon. These figures are the result of extensive analysis to produce an accurate yet estimated projection for Fiscal Year 2020-21. A percentage and amount is assigned to each slice of the pie for reference to the total General Fund budgeted revenue. While these sources are generally static there will be variance in the percentage related to each source from year to year.

General Fund: Where the Money is Spent

This pie chart's aim is to convey a summarized version of the various types of expenditure areas within the General Fund. These figures are the result of the entire budgeting process from individual departments up to the City Manager. A percentage and amount is assigned to each slice of the pie for reference to the total General Fund budgeted revenue. While these sources are generally static there will be variance in the percentage related to each source from year to year. Community Development contains the recreation sponsorship program and Administration contains, overhead, City Council, and other various expenses. Public Works is primarily allocated to other funds so the amount in the General Fund is just one portion of their total budget.

Actual Revenue and Expense with FY 2021 Projection

This is an historic look at the actual revenue and expenses by year for the General Fund. This is displayed in a cash basis, which is primarily how the City operates and budgets. However,

these figures will vary slightly from the Financial Statements as they are modified accrual basis for the General Fund. Additionally, other funds are rolled up in the General Fund for the purposes of the financial statements; this graph is the General Fund alone. The purpose for this difference is to graphically show the variances from year to year and how the City is dependent upon unevenly flowing revenues to operate ongoing operations.

The other item worthy of mentioning is the trend line that is placed on this chart. While the trend line is not indicative of actual rate or an actual future rate of growth, it is simply a linear trend line for illustration purposes. The intent is to show that the Fiscal Year 2020-21 budget is below the linear trend line expected. This is an important factor as it will allow for there to be easier decision about additional revenues at year-end (conservative budgeting strategic goal) rather than being short and trying to determine what to cut in future years.

General Fund Expense – Budget vs. Actual

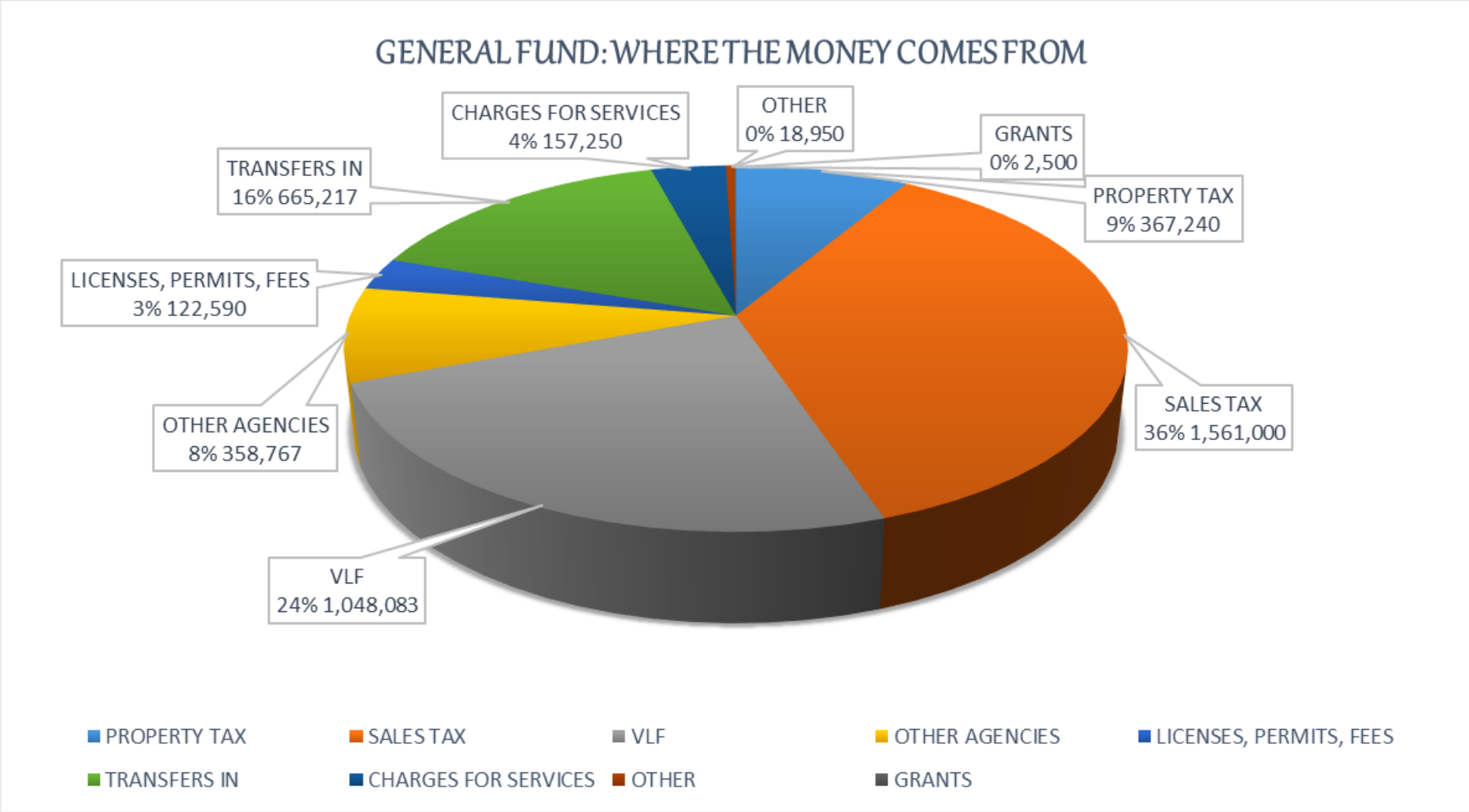
This provides the reader with a graphical breakdown of anticipated expenditures compared to actual expenditures by year. This allows a general conclusion of how well the budgetary controls of the City are working and the trend of expenses relative to the General Fund.

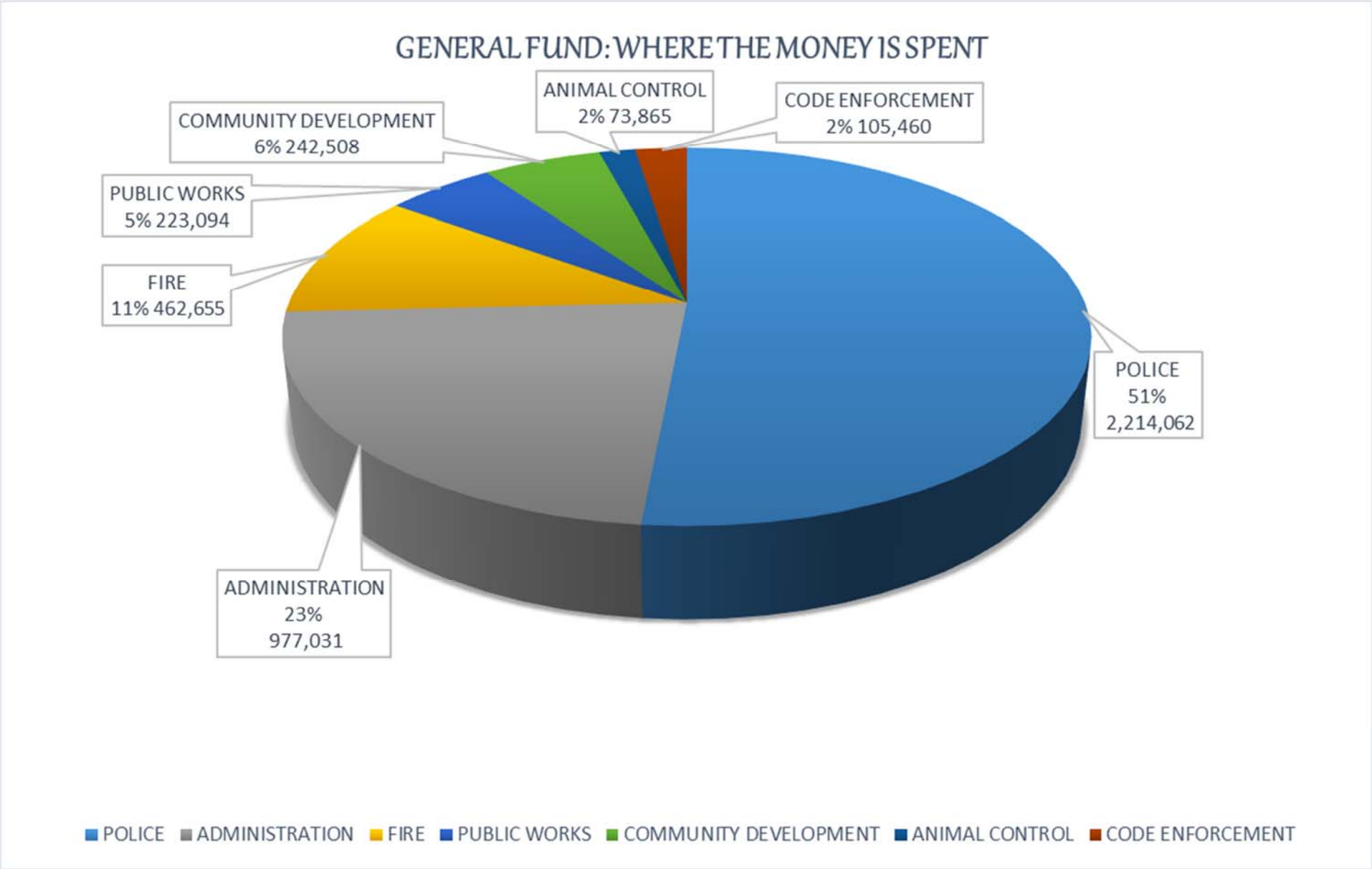
General Fund Revenue – Budget vs. Actual

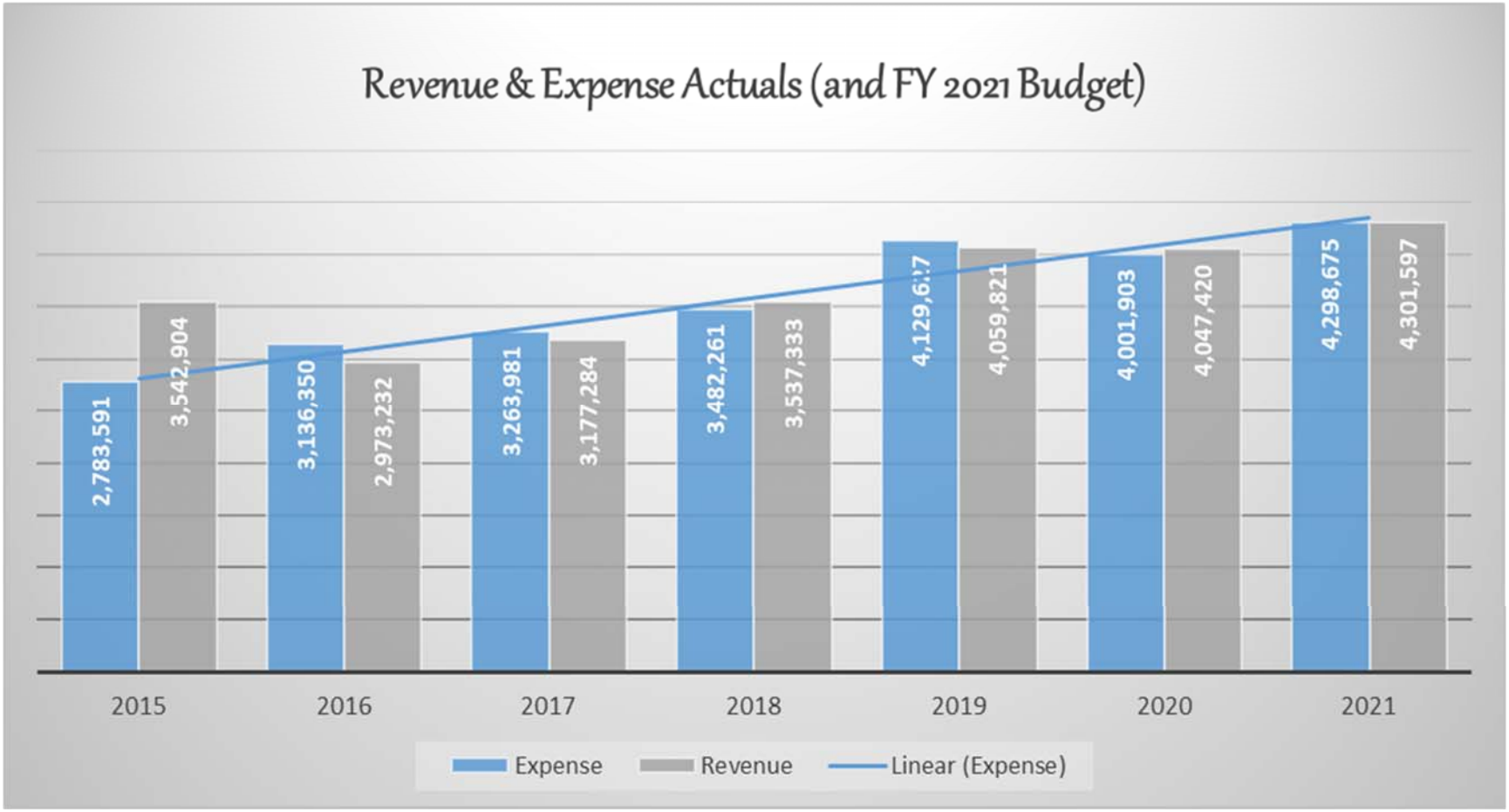
This provides the reader with a graphical breakdown of anticipated revenues compared to actual revenues by year. This allows a general conclusion of how well the budgetary forecasting of the City is working and the trend of revenues relative to the General Fund.

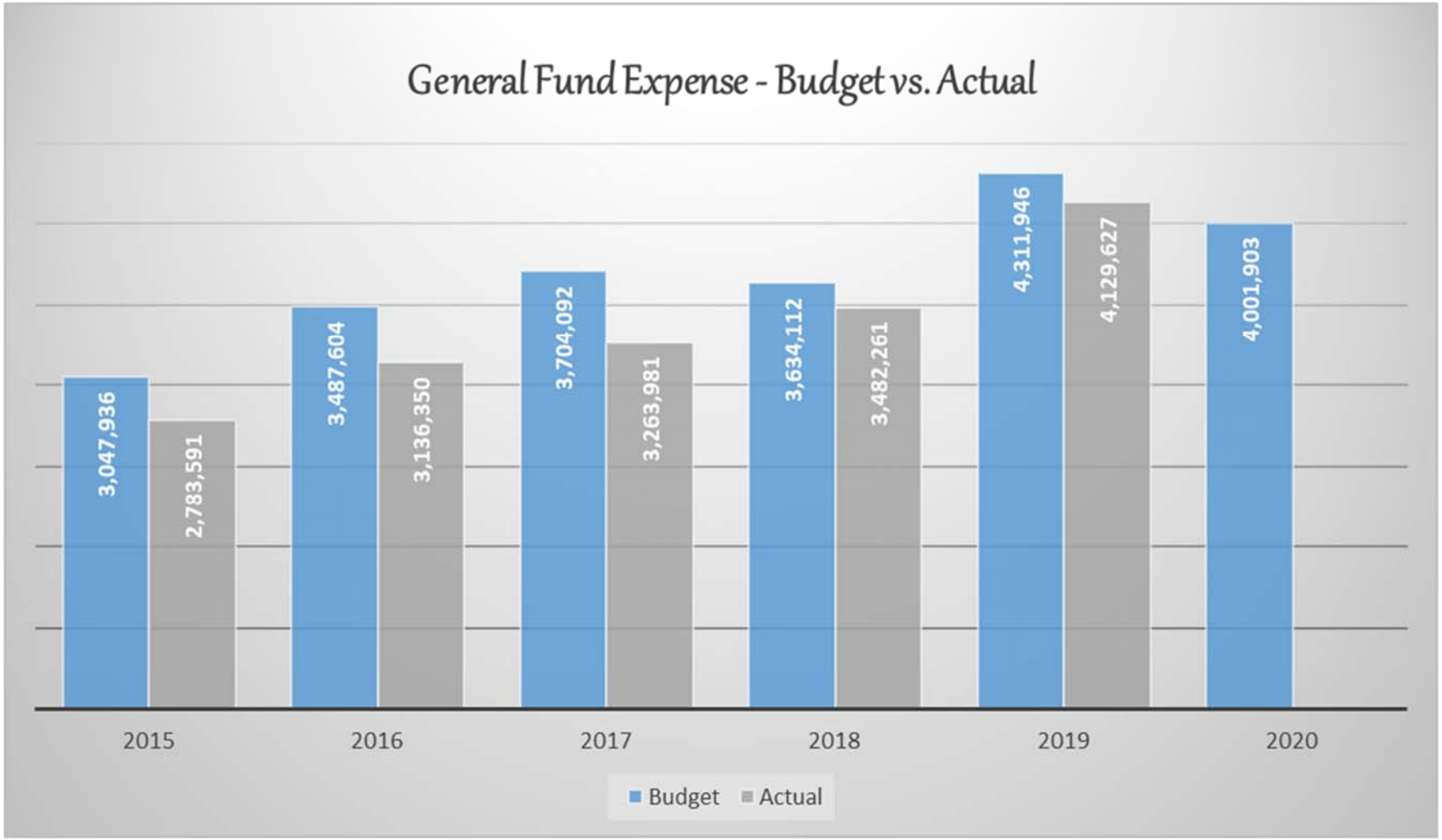
Historic Sales Tax Receipts & FY 2021 Budget

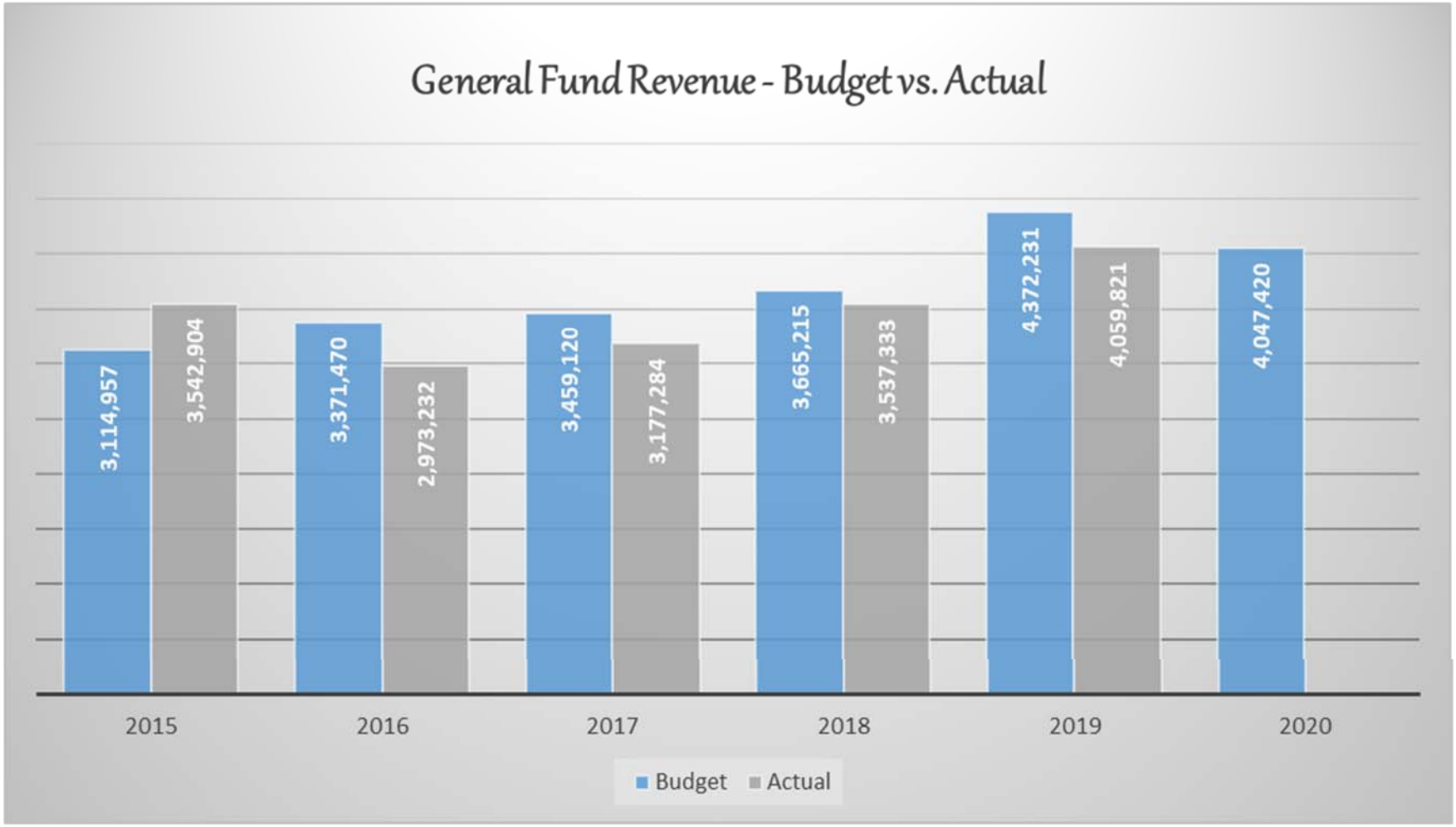
This schedule provides a brief graphical summary of the City's largest income generator, Sales Tax. A separate bar is assigned to the standard Bradley Burns Sales Tax and additional bars for local tax: Measure U and Measure P.
This chart is significant in that it shows the wide swings of this revenue source, even within a relatively short period of time. Currently, staff is anticipating a slight slowdown in Sales Tax for Fiscal Year 2020-21 and the budget reflects this change. The anticipated economic slowdown over the next twelve months will be difficult to predict but may have less impact on Farmersville than other surrounding Cities.

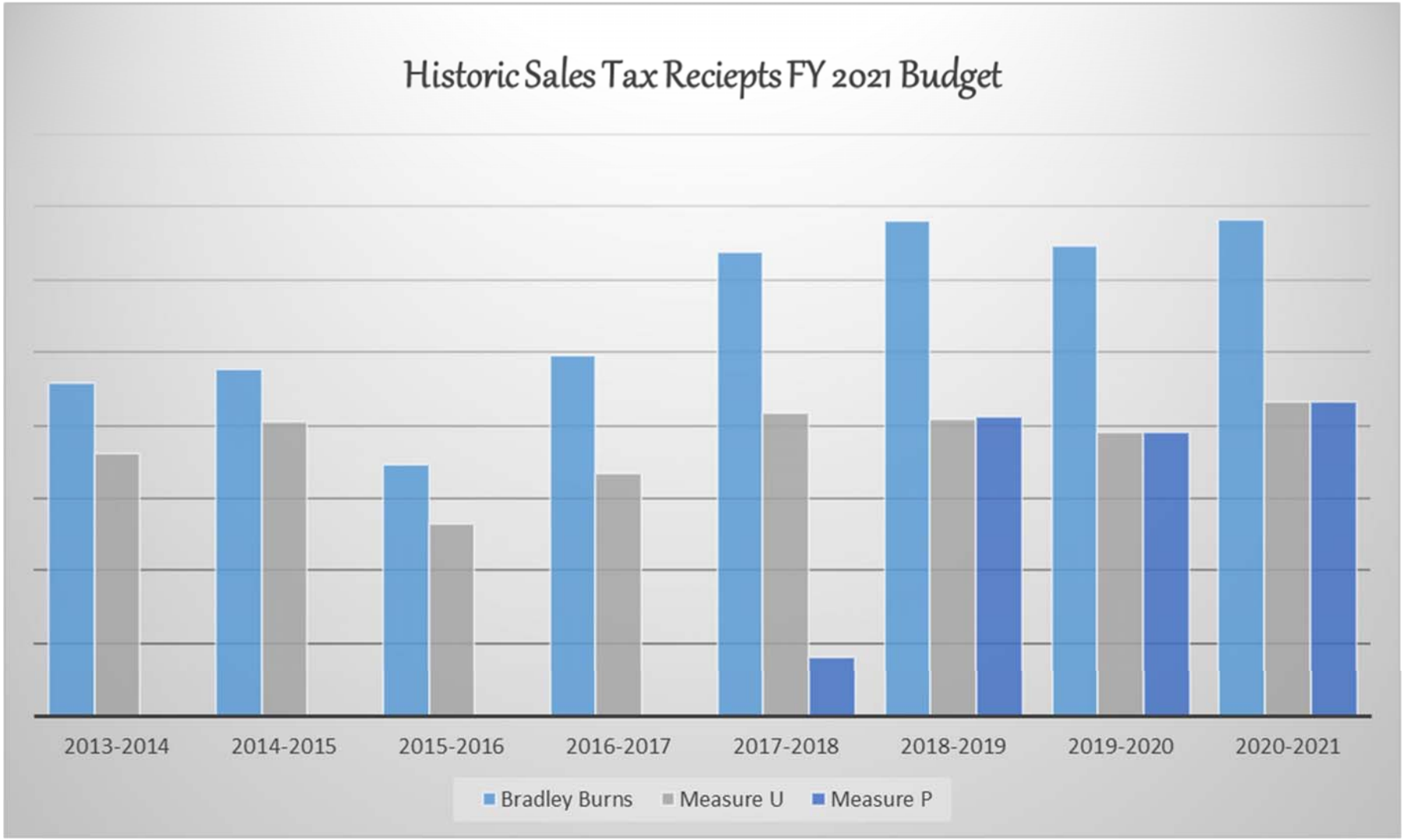

GENERAL FUND: WHERE THE MONEY COMES FROM
CHARGES FOR SERVICES 4% 157,250
OTHER 0% 18,950
GRANTS 0% 2,500
TRANSFERS IN 16% 665,217
PROPERTY TAX 9% 367,240
LICENSES, PERMITS, FEES 3% 122,590
SALES TAX 36% 1,561,000
OTHER AGENCIES 8% 358,767
VLF 24% 1,048,083
PROPERTY TAX
SALES TAX
VLF
OTHER AGENCIES
LICENSES, PERMITS, FEES
TRANSFERS IN
CHARGES FOR SERVICES
OTHER
GRANTS


GENERAL FUND: WHERE THE MONEY IS SPENT
ANIMAL CONTROL 2% 73,865
CODE ENFORCEMENT 2% 105,460
COMMUNITY DEVELOPMENT 6% 242,508
PUBLIC WORKS 5% 223,094
FIRE 11% 462,655
POLICE 51% 2,214,062
ADMINISTRATION 23% 977,031
POLICE
ADMINISTRATION
FIRE
PUBLIC WORKS
COMMUNITY DEVELOPMENT
ANIMAL CONTROL
CODE ENFORCEMENT


Revenue & Expense Actuals (and FY 2021 Budget)
2,783,591
3,542,904
3,136,350
2,973,232
3,263,981
3,177,284
3,482,261
3,537,333
4,129,617
4,059,821
4,001,903
4,047,420
4,298,675
4,301,597
2015
2016
2017
2018
2019
2020
2021
Expense
Revenue
Linear (Expense)


General Fund Expense - Budget vs. Actual
3,047,936
2,783,591
3,487,604
3,136,350
3,704,092
3,263,981
3,634,112
3,482,261
4,311,946
4,129,627
4,001,903
2015
2016
2017
2018
2019
2020
Budget
Actual


General Fund Revenue - Budget vs. Actual
3,114,957
3,542,904
3,371,470
2,973,232
3,459,120
3,177,284
3,665,215
3,537,333
4,372,231
4,059,821
4,047,420
2015
2016
2017
2018
2019
2020
Budget
Actual


Historic Sales Tax Reciepts FY 2021 Budget
2013-2014
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
Bradley Burns
Measure U
Measure P

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City of Farmersville

Summary of Debt

Summary of Debt

The City Council adopted the Debt Management Policy in February 2018. The purpose of establishing the Debt Management Policy is to provide management objectives and overall parameters for issuing and administering the Debt Program for the City of Farmersville. It provides guidance for the issuance of City debt obligations, and to maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities, and equipment beneficial to the City and necessary for essential services. The GFOA recommends that local governments adopt comprehensive written debt management policies.

From time to time, the City uses long and short-term debt issuances to finance its capital improvement program based on cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The current debt of the City is discussed below:

2021 Equipment Purchase

The Fiscal Year 2020-21 Budget anticipates a seven-year funding package of $750,000 to finance the purchase of a new Fire Engine.

Separately, the Fiscal Year 2020-21 Budget anticipates a three-year funding package of $60,000 to finance the purchase of a new Fire Command Vehicle.

The Debt Service Schedules for these purchases are not yet available.

2020 Equipment Purchase

In Fiscal Year 2019-20, the City obtained a three-year financing package of $145,000 for the purchase of three Police Department Dodge Charger Interceptors. This debt will retire in winter of 2023.

The Debt Service Schedule is included in the next section.

2018 Wastewater Treatment Plant Debt

In 2018, construction began on the new wastewater treatment facility. This project is currently estimated to cost around $27 million. Financing the project was done through a combination of a grant / loan / loan forgiveness debt through the State Revolving Fund (SRF), a loan through a Certificate of Participation with the United States Department of Agriculture (USDA), and Fund balance from the Sewer Utility Fund.

The total principle amount to be repaid is estimated at $15,991,591, of which $10,991,591 in principle to be repaid to the SRF and the remaining $5,000,000 in principle to USDA. The debt will retire in fall of 2050 for SRF and in spring of 2058 for USDA.

The Aggregate and individual Debt Service Schedules are included in the next section.

2018 Equipment Purchase

In Fiscal Year 2017-18, the City obtained a four-year financing package of $132,000 for the purchase of three Police Department Dodge Charger Interceptors. This debt will retire in spring of 2020.

The Debt Service Schedule is included in the next section.

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City of Farmersville

Debt Service Schedules

CITY OF FARMERSVILLE
CITIZEN BUSINESS BANKLOAN SCHEDULE: POLICE VEHICLES (3)

2019 Dodge Chargers: 2C3CDXAG4KH734181
2C3CDXAG6KH734179
2C3CDXAG2KH734180

CONTACT: BILL MORTON (MUNICIPAL FINANCE CORPORATION)
Municipal Finance Corporation 2945 Townsgate Road, Suite 200 Westlake Village, CA 91361
805-719-1237

Loan # 19-023

DATE OF LOAN	1/30/2020		LOAN PAYMENTS MADE QUARTERLY - FIXED AMOUNT AT $12,781.55
INTEREST RATE	3.50%		PAYMENT TO CITIZENS BUSINESS BANK, FINANCING THROUGH MUNICIPAL FINANCE CORPORATION
AMOUNT OF LOAN	145,000.00		3 YEAR LEASE WITH OPTION TO BUY

PAYMENT NUMBER	DATE	PRINCIPAL AMOUNT	INTEREST AMOUNT	PAYMENT TOTAL	STATUS	PRINCIPAL BALANCE	NOTES
	2/7/2020					145,000.00	Loan funded on 1/30/2020
1	5/7/2020	11,512.80	1,268.75	12,781.55	PAID	133,487.20	#132580 DTD 04/17/2020
2	8/7/2020	11,613.54	1,168.01	12,781.55		121,873.66	
3	11/7/2020	11,715.16	1,066.39	12,781.55		110,158.50	
4	2/7/2021	11,817.66	963.89	12,781.55		98,340.84	
5	5/7/2021	11,921.07	860.48	12,781.55		86,419.77	
6	8/7/2021	12,025.38	756.17	12,781.55		74,394.39	
7	11/7/2021	12,130.60	650.95	12,781.55		62,263.79	
8	2/7/2022	12,236.74	544.81	12,781.55		50,027.05	
9	5/7/2022	12,343.81	437.74	12,781.55		37,683.24	
10	8/7/2022	12,451.82	329.73	12,781.55		25,231.42	
11	11/7/2022	12,560.78	220.77	12,781.55		12,670.64	
12	2/7/2023	12,670.64	110.91	12,781.55		-	
		145,000.00	8,378.60	153,378.60		-	

City of Farmersville

2018 WWTP Project Financing

All Financing Sources

(Assumes No Interest Payments on Principal Forgiveness Portion of SRF Loan)

Aggregate Debt Service

DATE	SRF Loan Debt Service	USDA Loan Debt Service	Total Debt Service
06/30/2019	-	88,555.95	88,555.95
06/30/2020	-	196,227.61	196,227.61
06/30/2021	368,611.12	207,595.00	576,206.12
06/30/2022	484,929.78	207,560.00	692,489.78
06/30/2023	484,929.78	207,470.00	692,399.78
06/30/2024	484,929.78	207,673.84	692,603.62
06/30/2025	484,929.78	208,125.00	693,054.78
06/30/2026	484,929.78	207,842.50	692,772.28
06/30/2027	484,929.78	207,505.00	692,434.78
06/30/2028	484,929.78	208,436.10	693,365.88
06/30/2029	484,929.78	207,637.50	692,567.28
06/30/2030	484,929.78	208,107.50	693,037.28
06/30/2031	484,929.78	207,495.00	692,424.78
06/30/2032	484,929.78	208,122.92	693,052.70
06/30/2033	484,929.78	208,077.50	693,007.28
06/30/2034	484,929.78	207,245.00	692,174.78
06/30/2035	484,929.78	207,357.50	692,287.28
06/30/2036	484,929.78	207,651.58	692,581.36
06/30/2037	484,929.78	207,335.00	692,264.78
06/30/2038	484,929.78	208,200.00	693,129.78
06/30/2039	484,929.78	207,955.00	692,884.78
06/30/2040	484,929.78	207,856.62	692,786.40
06/30/2041	484,929.78	207,217.50	692,147.28
06/30/2042	484,929.78	207,725.00	692,654.78
06/30/2043	484,929.78	208,122.50	693,052.28
06/30/2044	484,929.78	207,600.16	692,529.94
06/30/2045	484,929.78	207,615.00	692,544.78
06/30/2046	484,929.78	207,710.00	692,639.78
06/30/2047	484,929.78	207,695.00	692,624.78
06/30/2048	484,929.78	207,716.76	692,646.54
06/30/2049	484,929.78	207,335.00	692,264.78
06/30/2050	484,929.97	207,990.00	692,919.97
06/30/2051	-	207,507.50	207,507.50
06/30/2052	-	208,013.40	208,013.40
06/30/2053	-	208,185.00	208,185.00
06/30/2054	-	207,317.50	207,317.50
06/30/2055	-	207,340.00	207,340.00
06/30/2056	-	207,269.46	207,269.46
06/30/2057	-	207,972.50	207,972.50
06/30/2058	-	207,555.00	207,555.00
Total	**$14,431,574.93**	**$8,177,919.40**	**$22,609,494.33**

Par Amounts Of Selected Issues

SRF Loan Principal to be Repaid	10,991,591.00
USDA Loan Principal to be Repaid	5,000,000.00
TOTAL PRINCIPAL TO BE REPAID	**15,991,591.00**

City of Farmersville

2018 WWTP Project Financing

USDA Portion

(Assumes City Begins Paying Interest During Construction Period)

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
06/30/2019	70,000.00	2.750%	18,555.95	88,555.95	88,555.95
06/30/2020	72,000.00	2.750%	124,227.61	196,227.61	196,227.61
06/30/2021	74,000.00	2.750%	133,595.00	207,595.00	207,595.00
06/30/2022	76,000.00	2.750%	131,560.00	207,560.00	207,560.00
06/30/2023	78,000.00	2.750%	129,470.00	207,470.00	207,470.00
06/30/2024	80,000.00	2.750%	127,673.84	207,673.84	207,673.84
06/30/2025	83,000.00	2.750%	125,125.00	208,125.00	208,125.00
06/30/2026	85,000.00	2.750%	122,842.50	207,842.50	207,842.50
06/30/2027	87,000.00	2.750%	120,505.00	207,505.00	207,505.00
06/30/2028	90,000.00	2.750%	118,436.10	208,436.10	208,436.10
06/30/2029	92,000.00	2.750%	115,637.50	207,637.50	207,637.50
06/30/2030	95,000.00	2.750%	113,107.50	208,107.50	208,107.50
06/30/2031	97,000.00	2.750%	110,495.00	207,495.00	207,495.00
06/30/2032	100,000.00	2.750%	108,122.92	208,122.92	208,122.92
06/30/2033	103,000.00	2.750%	105,077.50	208,077.50	208,077.50
06/30/2034	105,000.00	2.750%	102,245.00	207,245.00	207,245.00
06/30/2035	108,000.00	2.750%	99,357.50	207,357.50	207,357.50
06/30/2036	111,000.00	2.750%	96,651.58	207,651.58	207,651.58
06/30/2037	114,000.00	2.750%	93,335.00	207,335.00	207,335.00
06/30/2038	118,000.00	2.750%	90,200.00	208,200.00	208,200.00
06/30/2039	121,000.00	2.750%	86,955.00	207,955.00	207,955.00
06/30/2040	124,000.00	2.750%	83,856.62	207,856.62	207,856.62
06/30/2041	127,000.00	2.750%	80,217.50	207,217.50	207,217.50
06/30/2042	131,000.00	2.750%	76,725.00	207,725.00	207,725.00
06/30/2043	135,000.00	2.750%	73,122.50	208,122.50	208,122.50
06/30/2044	138,000.00	2.750%	69,600.16	207,600.16	207,600.16
06/30/2045	142,000.00	2.750%	65,615.00	207,615.00	207,615.00
06/30/2046	146,000.00	2.750%	61,710.00	207,710.00	207,710.00
06/30/2047	150,000.00	2.750%	57,695.00	207,695.00	207,695.00
06/30/2048	154,000.00	2.750%	53,716.76	207,716.76	207,716.76
06/30/2049	158,000.00	2.750%	49,335.00	207,335.00	207,335.00
06/30/2050	163,000.00	2.750%	44,990.00	207,990.00	207,990.00
06/30/2051	167,000.00	2.750%	40,507.50	207,507.50	207,507.50
06/30/2052	172,000.00	2.750%	36,013.40	208,013.40	208,013.40
06/30/2053	177,000.00	2.750%	31,185.00	208,185.00	208,185.00
06/30/2054	181,000.00	2.750%	26,317.50	207,317.50	207,317.50
06/30/2055	186,000.00	2.750%	21,340.00	207,340.00	207,340.00
06/30/2056	191,000.00	2.750%	16,269.46	207,269.46	207,269.46
06/30/2057	197,000.00	2.750%	10,972.50	207,972.50	207,972.50
06/30/2058	202,000.00	2.750%	5,555.00	207,555.00	207,555.00
Total	**$5,000,000.00**	**-**	**$3,177,919.40**	**$8,177,919.40**	**$8,177,919.40**

City of Farmersville

2018 WWTP Project Financing

SRF Loan

(Assumes No Interest Payments During Construction Period)

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
06/30/2019	-	1.900%	-	-	-
06/30/2020	-	1.900%	-	-	-
06/30/2021	238,046.07	1.900%	130,565.05	368,611.12	368,611.12
06/30/2022	298,664.29	1.900%	186,265.49	484,929.78	484,929.78
06/30/2023	286,287.05	1.900%	198,642.73	484,929.78	484,929.78
06/30/2024	291,726.50	1.900%	193,203.28	484,929.78	484,929.78
06/30/2025	297,269.31	1.900%	187,660.47	484,929.78	484,929.78
06/30/2026	302,917.42	1.900%	182,012.36	484,929.78	484,929.78
06/30/2027	308,672.85	1.900%	176,256.93	484,929.78	484,929.78
06/30/2028	314,537.64	1.900%	170,392.14	484,929.78	484,929.78
06/30/2029	320,513.85	1.900%	164,415.93	484,929.78	484,929.78
06/30/2030	326,603.62	1.900%	158,326.16	484,929.78	484,929.78
06/30/2031	332,809.08	1.900%	152,120.70	484,929.78	484,929.78
06/30/2032	339,132.46	1.900%	145,797.32	484,929.78	484,929.78
06/30/2033	345,575.97	1.900%	139,353.81	484,929.78	484,929.78
06/30/2034	352,141.92	1.900%	132,787.86	484,929.78	484,929.78
06/30/2035	358,832.61	1.900%	126,097.17	484,929.78	484,929.78
06/30/2036	365,650.43	1.900%	119,279.35	484,929.78	484,929.78
06/30/2037	372,597.79	1.900%	112,331.99	484,929.78	484,929.78
06/30/2038	379,677.15	1.900%	105,252.63	484,929.78	484,929.78
06/30/2039	386,891.02	1.900%	98,038.76	484,929.78	484,929.78
06/30/2040	394,241.94	1.900%	90,687.84	484,929.78	484,929.78
06/30/2041	401,732.54	1.900%	83,197.24	484,929.78	484,929.78
06/30/2042	409,365.46	1.900%	75,564.32	484,929.78	484,929.78
06/30/2043	417,143.40	1.900%	67,786.38	484,929.78	484,929.78
06/30/2044	425,069.13	1.900%	59,860.65	484,929.78	484,929.78
06/30/2045	433,145.44	1.900%	51,784.34	484,929.78	484,929.78
06/30/2046	441,375.20	1.900%	43,554.58	484,929.78	484,929.78
06/30/2047	449,761.33	1.900%	35,168.45	484,929.78	484,929.78
06/30/2048	458,306.80	1.900%	26,622.98	484,929.78	484,929.78
06/30/2049	467,014.63	1.900%	17,915.15	484,929.78	484,929.78
06/30/2050	475,888.10	1.900%	9,041.87	484,929.97	484,929.97
06/30/2051	-	-	-	-	-
06/30/2052	-	-	-	-	-
06/30/2053	-	-	-	-	-
06/30/2054	-	-	-	-	-
06/30/2055	-	-	-	-	-
06/30/2056	-	-	-	-	-
06/30/2057	-	-	-	-	-
06/30/2058	-	-	-	-	-
Total	**$10,991,591.00**		**$3,439,983.93**	**$14,431,574.93**	**$14,431,574.93**

CITY OF FARMERSVILLE
CITIZEN BUSINESS BANKLOAN SCHEDULE: POLICE VEHICLES (3)

2017 Dodge Chargers: 2C3CDXAT0HH552760
2C3CDXAT2HH552761
2C3CDXAT4HH552762

CONTACT: BILL MORTON (MUNICIPAL FINANCE CORPORATION)
Municipal Finance Corporation 2945 Townsgate Road, Suite 200 Westlake Village, CA 91361
805-719-1237

Loan # 16-019

DATE OF LOAN	6/30/2017		LOAN PAYMENTS MADE QUARTERLY - FIXED AMOUNT AT $11,506.90
INTEREST RATE	2.80%		PAYMENT TO CITIZENS BUSINESS BANK, FINANCING THROUGH MUNICIPAL FINANCE CORPORATION
AMOUNT OF LOAN	132,000.00		3 YEAR LEASE WITH OPTION TO BUY

PAYMENT NUMBER	DATE	PRINCIPAL AMOUNT	INTEREST AMOUNT	PAYMENT TOTAL	STATUS	PRINCIPAL BALANCE	NOTES
	6/30/2017	-	-	-		132,000.00	Loan Funded on 6/30/2017
1	9/30/2017	10,582.90	924.00	11,506.90	PAID	121,417.10	#128786 DTD 9/7/2017
2	12/30/2017	10,656.98	849.92	11,506.90	PAID	110,760.12	#128996 DTD 10/26/2017
3	3/30/2018	10,731.58	775.32	11,506.90	PAID	100,028.54	#129587 DTD 4/19/2018
4	6/30/2018	10,806.70	700.20	11,506.90	PAID	89,221.84	#129627 DTD 5/3/2018
5	9/30/2018	10,882.35	624.55	11,506.90	PAID	78,339.49	#130249 DTD 10/18/2018
6	12/30/2018	10,958.52	548.38	11,506.90	PAID	67,380.97	#130339 DTD 11/8/2018
7	3/30/2019	11,035.23	471.67	11,506.90	PAID	56,345.74	#130724 DTD 2/28/2019
8	6/30/2019	11,112.48	394.42	11,506.90	PAID	45,233.26	#131062 DTD 5/16/2019
9	9/30/2019	11,190.27	316.63	11,506.90	PAID	34,042.99	#131582 DTD 9/5/2019
10	12/30/2019	11,268.60	238.30	11,506.90	PAID	22,774.39	#131822 DTD 11/15/2019
11	3/30/2020	11,347.48	159.42	11,506.90	PAID	11,426.91	#132171 DTD 2/13/2020
12	6/30/2020	11,426.91	79.99	11,506.90	PAID	-	#132629 DTD 05/01/2020
		132,000.00	6,082.80	138,082.80		-	

City of Farmersville

Five-Year Capital Improvement Plan

And Capital Budget

Five Year Capital Improvement Plan and Capital Budget

Each year, the City of Farmersville updates its five-year projection of capital projects and purchases through the updating of the Five-Year Capital Improvement Plan (CIP). The first year (in this case, Fiscal Year 2020-21) of the five-year plan will then be presented as the proposed Capital Budget for the upcoming Fiscal Year – a substantial portion of the overall annual budget for the City. It is a best practice for municipalities to update their Five-Year CIP on an annual basis, typically during the budget process, because it serves as a valuable tool for the Council, Staff, and the Community to understand the current and future needs of the City.

The budget document shows projects by Department, with a brief description of the project, funding source(s), current year appropriations in Year one and a projection of needs for the next five years for planning purposes only. Amounts shown in the Year one column correspond to projects listed in each respective Department budget.

An area of particular note is that the CIP identifies both funded and unfunded projects/needs so that a full picture of current and future needs is illustrated. This CIP is the result of many staff hours and discussion of future needs of the organization. By nature, it is a fluid document that will be refined each year as future needs are discovered or present themselves to Staff.

Criteria and Assumptions

The criteria used to qualify a project for the CIP includes new facilities, equipment/vehicles, building refurbishment, and infrastructure projects; and includes the design, construction, and major rehabilitation of capital improvements that have long-term life spans and typically cost more than $5,000, though there are some exceptions to these strict categories with other one-time purchases that are outside a normal operation budget. The criteria used includes:

- Criteria 1: Project corrects immediate and urgent public health or public safety issue.
- Criteria 2: Project addresses regulatory, safety, or environmental requirements that more likely than not threatens in whole or in part the City's ability to operate a core program or function within the next fiscal year if not replaced or repaired.

- Criteria 3: Project replaces a capital asset that will more likely than not reduce or eliminate the City's ability to operate a core program within the next fiscal year if not replaced or repaired.

- Criteria 4: Project represents an investment that will return real cash savings over an identifiable investment horizon and that return exceeds the City's cost of capital (cost of capital equals weighted average interest on City debt issues and capital leases).

- Criteria 5: Project extends an existing City Program or function to meet the Council's vision and explicit direction.

- Criteria 6: Project creates a new City program or function to meet the Council's vision and explicit direction.

- Criteria 7: Project addresses regulatory, safety, or environmental requirements that could threaten in whole or in part the City's ability to operate a core program or function at some future time if not replaced or repaired.

- Criteria 8: Project replaces a capital asset that could reduce or eliminate the City's ability to operate a core program at some future time if it is not replaced or repaired.

Other assumptions made for the capital budget include:

1. A limited Capital Budget: The biggest assumption comes in that the funds available for the Capital Budget are limited and therefore extremely precious. There are many funding sources and restrictions sometimes apply (like street funding, or Development Impact Fees or DIF). The City is in much improved financial standing since the low in Fiscal year 2011-12, but still does not have many of the long-term funding vehicles in place to make capital purchases sustainable yet (outside of grant funding). However, there is a lot of Capital Purchasing that has been deferred and so there is much more need than resources and so projects must be carefully considered and prioritized.

2. Establish sinking funds: The City does not have any sinking funds established at this point. This means, that although we are aware that capital assets wear out and break, we are not systematically saving for their subsequent replacement over time. However, it is assumed that this trend should be reversed to align with Council strategic initiatives and mission statement. Therefore, identifying these items and saving for them will need to become an important part of the City budgets going forward.

3. Completely fund and maintain reserves to appropriate policy levels: In addition to systematically saving for capital asset replacement, the City has adopted policies for a fund minimum on the General Fund and a Budgetary Uncertainty Fund in case of specific and dire emergency needs only. While the fund minimum has been met, the emergency savings has not yet been fully funded. Now that the City is anticipating new one-time funds, these critical reserves full funding are essential.

4. Avoiding financing / debt issuance: The City is desirous of purchasing the capital it needs to provide the level of service that it can with the resources available to it. However, it is staff's assumption that a goal is to avoid borrowing and debt issuance whenever possible and keep total purchase costs low. However, there are also times where debt is appropriate to make major capital purchases and smooth costs out over time at reasonable borrowing costs, but only in accordance with the Debt Policy of the City.

5. Complete existing grant commitment glut: Currently, the City of Farmersville is working its way through a "glut" of grants. That is, the City's improvement in its financial standing has allowed for a flurry of activity with increased funding through grant awards. However, the downside of this has been the risk of non-compliance as City staff does not have the capacity to manage so many projects with only a handful of administrative personnel available. Therefore, the assumption built into the Capital Budget and CIP process is to systematically space out grant-funded strategic projects with this limitation in mind.

Capital Budget Organization for Fiscal Year 2020-21

Government Code and the best practice for Capital Budgeting is to include a projection for the upcoming year as well as at least four more years to create a full five-year projection. The City of Farmersville is now in its second year of the formalized process and is learning how to best incorporate the mandated structure of the city's Debt Policy and the industry best practices for Capital Budgeting.

However, staff is confident that this process has been improved from the prior year through the establishment of the General Fund Capital Fund which will house many of the planned purchases and projects outlined in the Fiscal Year 2020-21 Capital Budget. The series of tables that follow are a way to show a simplified version of the Capital Budget in different ways, but ultimately still displaying all the items and estimated costs for Fiscal Year 2020-21. The point is to draw out the changes and additions so they are clear in the midst of the long lists of projects and purchases.

This section of the report will give a general overview of the Capital Budget and highlight some of the budgeting process. It will also make statistical comparisons for review purposes and to identify trends and issues. Finally, it will touch on funding status or other issues of the different items included in the Capital Budget for Fiscal Year 2020-21.

The process of creating the Capital Budget begins with the evaluation of Capital Projects is fairly straightforward. Essentially, as described like a mathematical statement:

"existing budget items – completed items – removed items + new items = new budget"

So, to identify what comprises the "existing budget" all other items progress was reviewed with each department and confirmed their likely status at the end of the year. The table below highlights what Finance staff estimates will be the existing capital budget at the end of the year (6/30/2020):

CAPITAL PROJECTS ROLLED OVER FROM FY 2019-20	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
MUNIS System Upgrade	59,706					59,706
Administration Vehicle				43,500		43,500
Deep Creek Restoration	425,000					425,000
Wastewater Treatment Plant	7,500,000					7,500,000
W Walnut ATP Project	200,000					200,000
N Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
E Walnut ATP Project	520,000					520,000
Pavement Mngment System	25,000					25,000
Central Farmersville Blvd	150,000	1,342,500	1,292,500			2,785,000
Pavement Project #1		50,000	675,000			725,000
Pavement Project #2			50,000	675,000		725,000
ADA Implementation Project		50,000	337,500			387,500
Birch Water Line Relocation			35,000	326,000		361,000
W Walnut Reconstruction	1,400,000					1,400,000
Crosswalk at Freedom Drive	85,000					85,000
Transit Center Plans	150,000					150,000
Railroad Crossing Plans	150,000					150,000
Percolation System at WWTP	450,000					450,000
Radio Pagers (10 UNITS)	7,500					7,500
Central Fire Station				2,500,000		2,500,000
Fire PPE SCBA units			127,000			127,000
Downtown Specific Plan	65,000	65,000				130,000
Zoning Ordinance Update	37,500	37,500				75,000
General Plan Update		126,000	126,000			252,000
Police Office Remodel	80,000					80,000
Police Admin Vehicle	80,000					80,000
Patrol Vehicle Replacement (FY20)	51,126	51,126	38,345			140,597
Patrol Vehicle Replacement (FY22)		56,900	56,900	56,900		170,700
Patrol Vehicle Replacement (FY24)				60,900	60,900	121,800
Skate Park	7,500					7,500
Park Irrigation Upgrade	10,000	8,500				18,500
CDBG 2018: Jennings Park	334,000	333,000	333,000			1,000,000
Yard Network Upgrades	5,000					5,000
Sports Park Phase III	964,103	964,104				1,928,207
Well 7 Generator	100,000					100,000
Solar Plant at new WWTP		2,983,680				2,983,680
New Corporation Yard			1,001,000			1,001,000
Sports Park Rehabilitation	17,000	8,000	14,000			39,000
Liberty Park Lighting		75,000				75,000
TOTAL	18,373,435	8,611,097	4,086,245	3,662,300	60,900	34,793,977

While the number of projects that need to be carried forward to Fiscal Year 2020-21 are many and represent about $18 million, there is good rationale for these changes. First, of the 39 projects to be carried forward, 16 are projects scheduled beyond Fiscal Year 2020-21 and are appropriate to carry forward as part of the natural planning process. Of the 23 projects that remain, 13 are multi-year projects or had timing such that they have expenses in both Fiscal Year 2019-20 and Fiscal Year 2020-21 (and maybe future years too).

Therefore, the 10 projects carried forward, that were both scheduled for FY 2020-21, and are not multi-year, are displayed in the table below. Of these 10 projects, three of them were originally scheduled for Fiscal Year 2020-21 anyway (MUNIS Upgrades, Police Admin Vehicle,

and Sports Park Phase III) and so the last seven projects are a result of needing to be rescheduled or restated to better match the capacity of City staff to handle the project or to match a revised scope of the project/purchase.

FY 2020 CAPITAL PROJECTS ROLLED-OVER TO FY 2021	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
MUNIS System Upgrade	59,706					59,706
Pavement Mngment System	25,000					25,000
Radio Pagers (10 UNITS)	7,500					7,500
Police Admin Vehicle	80,000					80,000
Skate Park	7,500					7,500
Park Irrigation Upgrade	10,000	8,500				18,500
Yard Network Upgrades	5,000					5,000
Sports Park Phase III	964,103	964,104				1,928,207
Well 7 Generator	100,000					100,000
Sports Park Rehabilitation	17,000	8,000	14,000			39,000
TOTAL	1,275,809	980,604	14,000	-	-	2,270,413

After the items that are identified to be carried forward are assessed, it is also important to figure out what has been completed, removed, or anticipated to be completed, before Fiscal Year 2020-21 begins. The table on the following page will help demonstrate these changes.

A few important notes about the table below:

1. There are several projects/purchases listed as completed – these have verified completion by the departments and a stated actual amount spent. This assumes that there are no unknown expenses that were delayed and unpaid or misallocated to another area.

2. Items listed as “by 6/30/20” is a reference to finance staff’s understanding that all these projects will be complete for Fiscal Year 2019-20. However, some of them have the actual column listed as “Pending” rather than a dollar amount because the purchase is still yet to be completed at the writing of this report (March).

3. There are 11 projects/purchases listed as Deleted but nine of them have an Asterix next to them. This is to indicate their special situation needing explanation rather than just simply deleted from the list.

PROJECTS REMOVED FROM THE CAPITAL PLAN	BUDGET	ACTUAL	PERCENT	STATUS
Inventory Management System	10,000	-	0%	DELETED*
Civic Center Remodel, Phase IV	102,000	101,980	100%	COMPLETED
Civic Center Backup Generator	250,000	-	0%	DELETED
Code Enfrcmt - New Vehicle	37,500	3,639	10%	BY 6/30/20
Code Enfrcmt - Blight Removal	100,000	-	0%	DELETED*
New Online Payment System	12,500	-	0%	DELETED*
ADA Planning Project	47,000	12,951	28%	COMPLETED
Ladder Truck	660,000	-	0%	DELETED*
Fire PPE Turnouts	75,000	-	0%	DELETED*
Vehicle Locator Technology	10,000	-	0%	DELETED
FLEER units	10,000	PENDING	N/A	BY 6/30/20
Police Admin Vehicle	20,000	21,204	106%	COMPLETED
Police Patrol Vehicle (2017)	31,101	23,014	74%	COMPLETED
Portable Radios	75,000	PENDING	N/A	COMPLETED
Police CCTV for Light Industrial	61,160	25,159	41%	BY 6/30/20
Sports Park Phase II	140,000	29,146	21%	COMPLETED
Water Well Upgrades	240,000	1,100	N/A	BY 6/30/20
Utility Truck	40,000	39,431	99%	COMPLETED
Two Pick-Up Trucks	50,000	48,756	98%	COMPLETED
Water Leak & Pipe Locator	16,019	16,242	101%	COMPLETED
Sewer Inspection System	87,000	PENDING	N/A	BY 6/30/20
Ground Penetrating Radar	15,500	15,500	100%	COMPLETED
Walk-behind Scarifier	11,850	6,386	54%	COMPLETED
Sports Park Phase IV	5,000,000	-	0%	DELETED*
Back Up Generator for Well 6	120,000	-	0%	DELETED*
CDBG 2018: Alley Rebuild	1,142,393	-	0%	DELETED*
New Fence at Sports Park	45,000	43,576	97%	COMPLETED
Two-Way Radio System	4,926	4,387	89%	COMPLETED
Large Mower Major Repair	5,700	3,346	59%	COMPLETED
Armstrong Park Upgrades	50,000	-	0%	DELETED*
TOTAL	8,469,649	395,817	5%	

In order to better explain the deletions, finance staff evaluated each and confirmed with the departments the rationale for the changes. A summary of these reasons are listed below:

EXPLANATION OF DELETED CIP ITEMS	STATUS	REASON
Inventory Management System	DELETED*	Combined with another CIP
Civic Center Backup Generator	DELETED	Dept re-evaluating need
Code Enfrcmt - Blight Removal	DELETED*	shifted to operation budget
New Online Payment System	DELETED*	Combined with another CIP
Ladder Truck	DELETED*	Removed and restated by Dept
Fire PPE Turnouts	DELETED*	shifted to operation budget
Vehicle Locator Technology	DELETED	removed at request by Dept
Sports Park Phase IV	DELETED*	grant was not awarded, potential restatement later
Back Up Generator for Well 6	DELETED*	Combined with another CIP
CDBG 2018: Alley Rebuild	DELETED*	grant was not awarded, potential restatement later
Armstrong Park Upgrades	DELETED*	completed without CIP funding

The next step of the Capital Budgeting process begins with the submission of requests from the separate departments within the City for Fiscal Year 2020-21 projects and projects estimated for the future. These requests are then reviewed and edited as needed and ultimately prioritized by the City Manager to align with the overall strategy of the City.

NEW ADDITIONS TO THE CAPITAL PLAN AS OF FY 2021	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Alley Improvements	266,000	874,700				1,140,700
Local Roadway Safety Plan	80,000					80,000
Fire Command Vehicle	36,667	22,667	22,666			82,000
Fire Engine	115,567	115,567	115,567	115,567	115,567	577,834
SCBA Bottle Filling Station	10,000					10,000
Washer-Extractor	7,000					7,000
Police Vehicle for new Officer	48,350					48,350
Well 3 Backup Generator	100,000					100,000
Roy's Park Improvements	218,500					218,500
Bobcat & Trailer	113,411					113,411
Crew Cab Pickup	30,132					30,132
Pickup Trucks (2)	53,398					53,398
Civic Center HVAC system	85,220					85,220
Digital Sign				45,000		45,000
Well 5 Upgrade & Generator			200,000			200,000
Well 6 Upgrade & Generator		200,000				200,000
TOTAL	1,164,245	1,212,934	338,233	160,567	115,567	2,991,545

Administration & Finance Department

The list Administration and Finance Departments capital projects and purchases has been reduced to only two for the next five years. This five-year projection contained seven projects for this department last year. The new projection for the next five-years is as listed in the following table:

ADMINISTRATION & FINANCE CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
MUNIS System Upgrades (shared with enterprise)	59,706	-	-	-	-	59,706
Admin Vehicle (Air Quality Grant)	-	-	-	43,500	-	43,500
TOTAL	59,706	-	-	43,500	-	103,206

The major changes from the prior five-year projection include:

1. Two projects were completed (inventory management system and City Hall Remodel, Phase IV)
2. Two more projects were combined to make one (new online payment system was added to the MUNIS upgrades)
3. Two other projects were removed (Blight removal shifted to Code Enforcement operations budget and Civic Center Backup generator was removed).

The most critical of these projects is the MUNIS system upgrade which will do several things:

The first planned upgrades are to convert the current utility billing module that the City uses to the newer, preferred module. The existing module is based upon very old technology and is become problematic because it does not have newer features expected by partners and customers alike. This will be coordinated with new partnership for online payments that will be much more robust and user friendly for both the customer and finance staff.

The second portion of the upgrade will also add the ability to keep documents paperless in the system to better facilitate transparency and audit efficiency. This will be a huge help to the workload of finance staff dealing with boxes of paperwork each year currently.

Finally, these changes will also be upgraded with a new graphical user interface that is much more intuitive and should allow for more efficient processing and easier cross-training of staff.

The administration vehicle is intended only to be purchased with an available Air Quality Control Board grant, thus reducing the total cost to about $23,500 when that is available.

As time progresses, these projected costs or funding sources could change. For the full details on these projects and programs, see the attached schedule detailing the entire Capital Budget and Project. Ultimately, this request will be rolled up in the summary later in the report.

Engineering Department

The Engineering Department Capital Budget request has changed meaningfully for Fiscal Year 2020-21. Significant progress has been made in the last year on some projects while others have been delayed, and therefore rescheduled, for various reasons. As mentioned previously, there was, and continues to be, a project glut of deferred maintenance that must be done. However, City staff and finances are only able to do so many at once and although there is a light at the end of the tunnel, the overwhelming number of projects continues to be a strain on City resources.

This projection anticipates 18 projects with a total cost of about $25 million. Compared with this same five-year projection last year, the Year 1 total has decreased by nearly $2 million to less than $17 million and the total five-year projection has reduced by $6.5 million to $25 million total. Much of this can be attributed to the millions spent in Fiscal Year 2019-20 on the Wastewater Treatment Plant project.

ENGINEERING CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Deep Creek Restorations	425,000					425,000
WasteWater Treatment Plant	7,500,000					7,500,000
West Walnut ATP Project	200,000					200,000
North Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
East Walnut ATP Project	520,000					520,000
Pavement Management System	25,000					25,000
Central Farmersville Blvd Repairs	150,000	1,342,500	1,292,500			2,785,000
Pavement Project #1		50,000	675,000			725,000
Pavement Project #2			50,000	675,000		725,000
ADA Implementation Project		50,000	337,500			387,500
Birch Water Line Relocation			35,000	326,000		361,000
West Walnut Reconstruction	1,400,000					1,400,000
Crosswalk at Freedom Drive	85,000					85,000
Transit Center Plans	150,000					150,000
Railroad Crossing Plans	150,000					150,000
Percolation System at WWTP	450,000					450,000
Alley Improvements	266,000	874,700				1,140,700
Local Roadway Safety Plan	80,000					80,000
TOTAL	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987

The Engineering Department Capital Budget request includes several projects that are already underway. In fact, eight of the items listed in the table above are already underway and seven of them are expected to be completed in Fiscal Year 2020-21. The projects underway are listed in the table below. All projects are expected to have major construction completion by 6/30/2021 except for the North Farmersville Blvd project.

ENGINEERING PROJECTS CURRENTLY UNDERWAY	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Deep Creek Restorations	425,000					425,000
WasteWater Treatment Plant	7,500,000					7,500,000
West Walnut ATP Project	200,000					200,000
North Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
East Walnut ATP Project	520,000					520,000
West Walnut Reconstruction	1,400,000					1,400,000
Crosswalk at Freedom Drive	85,000					85,000
Percolation System at WWTP	450,000					450,000
TOTAL	16,080,000	2,459,787	-	-	-	18,539,787

The 10 projects on this list that have not begun are made up of a significant number of preliminary types of planning projects. This is indicative that the City is slowly nearing the end of the massive project glut of the last six years and is now working toward planning out new maintenance projects for 3 to 5 years out. Some of these future looking projects are as follows:

The Pavement Management System is due for an update and two road improvement projects to be identified through this process are projected to be undertaken within the next five years, and therefore listed in the Capital Plan.

The ADA implementation project is potentially one of several projects needed to implement the findings from the ADA Transition plan which was completed in Fiscal Year 2019-20.

The Birch water line relocation is an ill-located water line that needs to be addressed in the coming years.

Planning projects for the Transit Center, the Railroad Crossing, Alley Improvements, and the Local Roadway Safety Plan, are all first steps toward new, large construction endeavors.

Of these projects requested by the Engineering Department, currently, five of them are unfunded. The ADA Implementation Project, Central Farmersville Blvd, the Transit Center Plans, and the Railroad Crossing Plans, and the Alley Improvements are all in process for locating specific funding sources, but progress is being made toward securing a guaranteed source for each through TCAG, grants, or other options.

These projects are all considered high priority as the maintenance of these road and the planning for expansion of access and transportation around the City is overdue because of years of deferred maintenance.

Fire Department

FIRE DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Radio Pagers (10 units)	7,500					7,500
Central Fire Station				2,500,000		2,500,000
Fire PPE SCBA Units			127,000			127,000
Fire Command Vehicle	36,667	22,667	22,666			82,000
Fire Engine	115,567	115,567	115,567	115,567	115,567	577,834
SCBA Bottle Filling Station	10,000					10,000
Washer-Extractor	7,000					7,000
TOTAL	176,734	138,234	265,233	2,615,567	115,567	3,311,334

The Fire Department request contains seven projects/equipment of which two are currently not funded. The Central Fire Station and the Fire PPE SCBA Units also do not have funding sources identified yet but are programmed for FY 2024 and 2023 respectively so there is still time to locate funds for each.

Of the remaining projects, they are all expected to be paid for through cash on hand from either the General Fund Capital Fund or the Fire Department Developer Impact Fees, as appropriate.

Changes to this department requests from a year ago are a:

1. The removal of the Ladder Truck (this was replaced by a more relevant request for a fire engine).
2. The reduction of the amount of Radio Pagers by half to more accurate reflect the needs of the department.
3. The removal of the Fire PPE turnouts and shifted to operational expense instead.
4. The removal of the vehicle locator technology.
5. Several additions including a command vehicle, SCBA bottle filling station, and a washer-extractor for PPE turnouts.

Because of the high dollar amount of the Central Fire Station and the Fire Engine, they will likely need to be financed. Currently, the Fire Engine is listed with expense related to a proposed seven-year financing option through the builder of the vehicle. The Central Fire Station's funding method is still unknown and is listed as a one-year expense but will likely be modified once this is closer to being built.

Planning Department

The Planning Department has indicated that there are several major documents/plans that are due for an update in the coming years. Due to the recent award of the SB 2 grant to the City the timelines of two projects have shifted dramatically. As indicated in the table below, work is to begin in Fiscal Year 2020-21 for both the Downtown Specific Plan and the Zoning Ordinance update because of the grant funding.

PLANNING DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Downtown Specific Plan	65,000	65,000				130,000
Zoning Ordinance Update	37,500	37,500				75,000
General Plan Update		126,000	126,000			252,000
TOTAL	102,500	228,500	126,000	-	-	457,000

Previously, both projects were slated to begin in Fiscal Year 2023-24. No changes were made to the General Plan update as it has not found a new funding source yet. Currently it is programmed to be paid for by the General Fund Capital Fund and the Water and Sewer Utility funds, equally.

The only other update worth mentioning is the reduction in the estimated cost of the Zoning Ordinance Update from a total of $150,000 to a total of $75,000 and a reduction of the Downtown Specific Plan from $252,000 to $130,000. The costs for the General Plan remain the same as the prior year estimate.

Police Department

The Police Department Capital Project list has been updated to the following six items:

POLICE DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Police Office Remodel	80,000					80,000
Police Admin Vehicles	80,000					80,000
Patrol Vehicle Replacement (FY20)	51,126	51,126	38,345			140,597
Patrol Vehicle Replacement (FY22)		56,900	56,900	56,900		170,700
Patrol Vehicle Replacement (FY24)				60,900	60,900	121,800
Police Vehicle to support new Officer Position	48,350					48,350
TOTAL	259,476	108,026	95,245	117,800	60,900	641,447

Previously listed items on the Police department Capital budget that were completed in Fiscal Year 2019-20 were the purchase of FLEER units, A police admin vehicle, portable radios, and CCTV system for the City. The lease agreement for the 2018 round of police vehicles was also paid off in Fiscal Year 2019-20.

All projects listed are funded through future financing, existing cash on hand, or grant funds.

The routine purchase of patrol vehicles is already an approved program that the Council adopted in 2016. The current strategy is to purchase three new vehicles every other year to smooth costs and keep an up-to-date fleet under warrant and performing well, thus reducing repair expenses. The purchase identified in FY 2024 in this projection is just the first year of payments in what is a planned three year payment arrangement. So costs will continue on those vehicles through FY 2026.

The only new addition to this list is another vehicle purchase to support a new officer position. This would only be purchased if the need arises for the position to be filled, and there is sufficient cannabis business tax to support it. Currently, all cannabis business tax is considered one-time payment in nature due to the inherent risks associated with this new industry and can not normally be programmed to support ongoing expenses like salaries and benefits.

Public Works Department

The Public Works Department has a request for 19 projects and purchases for a total of over $8 million. This is a decrease from the prior year five-year projection of 25 projects and almost $13.5 million. However, many of these projects are related to ongoing projects or initiatives already underway.

Of the 16 new projects/purchases added to the total five-year capital improvement plan this year, nine of them are within the Public Works Department with a total projected expense of just over $1 million. The most impactful of these items are the Well 3 backup generator, the Well 5 Upgrade & Generator, the Well 6 Upgrade & Generator, and the Roy's Park Improvements. Not only are they significant in cost but also in the impact they will make for the reliability of the infrastructure backbone of the City (Wells) and the impact for resident use (wells and park).

The following table displays the full five-year projection for the Public Works Department but one of the most important factors in these projects is the funding status. Currently, four of the projects on the list remain unfunded (Solar Plant, New Corporation Yard, Liberty Park Lighting, and Roy's Park improvements). Work has already been done to identify the most likely funding source for the Solar Project in a staff report and presentation to City Council in January 2020. Roy's Park Improvements are likely to be funded by Prop 68 local allocation of park funding but

this has not yet materialized. The other two projects do not have any realistic prospects yet. The total amount unfunded is approximately $4.3 million.

PUBLIC WORKS DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Skate Park	7,500					7,500
Park Irrigation Upgrade	10,000	8,500				18,500
CDBG 2018 Jennings Park	334,000	333,000	333,000			1,000,000
Public Works Yard Network Upgrade	5,000					5,000
Sports Park Phase III - CNRA Prop 68	964,103	964,104				1,928,207
Well 7 Generator	100,000					100,000
Solar Plant located at new WWTP		2,983,680				2,983,680
New Corporation Yard			1,001,000			1,001,000
Sports Park Rehabilitation Project	17,000	8,000	14,000			39,000
Expansion of Lighting at Liberty Park		75,000				75,000
Well 3 Backup Generator	100,000					100,000
Roy's Park Improvement	218,500					218,500
Bobcat & Trailer	113,411					113,411
Crew Cab Pickup	30,132					30,132
Pickup Trucks (2)	53,398					53,398
Civic Center HVAC System	85,220					85,220
Digital Sign				45,000		45,000
Well 5 Upgrade and Generator			200,000			200,000
Well 6 Upgrade and Generator		200,000				200,000
TOTAL	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548

Summary of the Complete FY 2020-21 Capital Improvement Plan & Budget

The Capital Budget and five-year Capital Projection is an extensive list of projects and capital purchases that have been thoroughly reviewed and prioritized. They have been evaluated by the City Manager and connected to the strategic initiatives and plans of the City. In total the Capital budget for Fiscal Year 2020-21 is $19,537,680. Including the estimates through Fiscal Year 2024-25, it is a total of $37,785,522 over the five years.

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

Many funding sources will be used and acquired in the process to complete these ambitious objectives across the many funds of the City. A breakdown by fund is summarized below:

CAPITAL PROJECTS BY FUND	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
02 WATER UTILITY	91,895	49,500	77,000	335,000	-	553,395
03 WATER DEVELOPMENT	200,000	200,000	534,000	-	-	934,000
04 SEWER UTILITY	8,041,895	3,033,180	42,000	9,000	-	11,126,075
05 SEWER DEVELOPMENT	-	-	334,000	-	-	334,000
12 FEDERAL AND STATE GRANTS	771,000	2,347,200	1,757,000	-	-	4,875,200
20 STP	750,000	-	-	-	-	750,000
21 GAS TAX	57,682	-	-	9,000	-	66,682
22 TDA	135,600	50,000	725,000	675,000	-	1,585,600
26 MEASURE R FUND	6,724,400	2,459,787	-	-	-	9,184,187
27 RMRA (SB1) FUND	650,000	-	-	-		650,000
31 PARK IMPROVEMENTS	1,190,103	964,104	-	-	-	2,154,207
35 MAINTENCE DISTRICT	57,682	-	-	9,000	-	66,682
40 CDBG PROGRAM INCOME	334,000	333,000	333,000	-	-	1,000,000
71 FIRE DEVELOPER FEES	31,000	-	-	2,500,000	-	2,531,000
81 POLICE DEVELOPER FEES	80,000	-	-	-	-	80,000
103 GENERAL FUND CAPITAL	374,072	387,260	622,477	285,867	176,467	1,846,143
104 CANNABIS BUSINESS TAX	48,350	-	-	-	-	48,350
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

While many of the items requested in the Capital Budget are significant, and some are small equipment purchases, the vast majority of the spending is concentrated in only 10 of 55 projects listed in the Capital Plan. Each of these major projects has an estimated total cost of at least $1,000,000. Each project will also then require a funding source outside of the City's immediate resources such as a grant, street funding allocation, or some type of financing.

TOP TEN LARGEST CAPITAL IMPROVEMENTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
North Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
WasteWater Treatment Plant	7,500,000					7,500,000
Solar Plant located at new WWTP		2,983,680				2,983,680
Central Farmersville Blvd Repairs	150,000	1,342,500	1,292,500			2,785,000
Central Fire Station				2,500,000		2,500,000
Sports Park Phase III - CNRA Prop 68	964,103	964,104				1,928,207
West Walnut Reconstruction	1,400,000					1,400,000
Alley Improvements	266,000	874,700				1,140,700
New Corporation Yard			1,001,000			1,001,000
CDBG 2018 Jennings Park	334,000	333,000	333,000			1,000,000
TOTAL	16,114,103	8,957,771	2,626,500	2,500,000	-	30,198,374

As mentioned earlier in previous sections of this report, there are several projects that remain unfunded at this time. While this could be as simple as grant funding that has been applied for but not yet awarded, it could also be necessary repairs that there is no level of current funding guaranteed at all.

To summarize, the total unfunded projects by year are listed below. City staff will diligently work to fund these projects and will update City Council with progress toward that end. However, if funding cannot be acquired or not without significant burden or other cost, the projects may be delayed.

UNFUNDED CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Central Farmersville Blvd Repairs	150,000	1,342,500	1,292,500			2,785,000
ADA Implementation Project		50,000	337,500			387,500
Transit Center Plans	150,000					150,000
Railroad Crossing Plans	150,000					150,000
Alley Improvements	266,000	874,700				1,140,700
Central Fire Station				2,500,000		2,500,000
Fire PPE SCBA units			127,000			127,000
Solar Plant located at new WWTP		2,983,680				2,983,680
New Corporation Yard			1,001,000			1,001,000
Expansion of Lighting at Liberty Park		75,000				75,000
Roy's Park Improvement	218,500					218,500
General Plan Update		126,000	126,000			252,000
TOTAL	934,500	5,451,880	2,884,000	2,500,000	-	11,770,380

Ensuring that all projects are appropriately funded to allow for timely execution is a priority. However, there are many factors that contribute to difficulty of making these estimates. Since transactions are constantly occurring, and revenues are not always exact, figuring out what the most accurate figures are can be challenging, much less what they will be in the future.

Continual strategic planning that looks at both short and long-term goals to combat constraints and other challenges is currently underway and will need to become an ongoing commitment in order to keep this Capital Budget relevant and effective from year to year. This will direct prudent future action to allow the City to function within reasonable means for the long-term benefit of its residents.

For review, the entire Capital Budget and Five-Year Projection is attached to this report but the summarized Capital Budget is listed in the table on the following page.

TOTAL CAPITAL BUDGET AND FIVE YEAR PROJECTION	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
MUNIS System Upgrade	59,706					59,706
Administration Vehicle				43,500		43,500
Deep Creek Restoration	425,000					425,000
Wastewater Treatment Plant	7,500,000					7,500,000
W Walnut ATP Project	200,000					200,000
N Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
E Walnut ATP Project	520,000					520,000
Pavement Mngment System	25,000					25,000
Central Farmersville Blvd	150,000	1,342,500	1,292,500			2,785,000
Pavement Project #1		50,000	675,000			725,000
Pavement Project #2			50,000	675,000		725,000
ADA Implementation Project		50,000	337,500			387,500
Birch Water Line Relocation			35,000	326,000		361,000
W Walnut Reconstruction	1,400,000					1,400,000
Crosswalk at Freedom Drive	85,000					85,000
Transit Center Plans	150,000					150,000
Railroad Crossing Plans	150,000					150,000
Percolation System at WWTP	450,000					450,000
Alley Improvements	266,000	874,700				1,140,700
Local Roadway Safety Plan	80,000					80,000
Radio Pagers (10 UNITS)	7,500					7,500
Central Fire Station				2,500,000		2,500,000
Fire PPE SCBA units			127,000			127,000
Fire Command Vehicle	36,667	22,667	22,666			82,000
Fire Engine	115,567	115,567	115,567	115,567	115,567	577,834
SCBA Bottle Filling Station	10,000					10,000
Washer-Extractor	7,000					7,000
Downtown Specific Plan	65,000	65,000				130,000
Zoning Ordinance Update	37,500	37,500				75,000
General Plan Update		126,000	126,000			252,000
Police Office Remodel	80,000					80,000
Police Admin Vehicle	80,000					80,000
Patrol Vehicle Replacement (FY20)	51,126	51,126	38,345			140,597
Patrol Vehicle Replacement (FY22)		56,900	56,900	56,900		170,700
Patrol Vehicle Replacement (FY24)				60,900	60,900	121,800
Police Vehicle for new Officer	48,350					48,350
Skate Park	7,500					7,500
Park Irrigation Upgrade	10,000	8,500				18,500
CDBG 2018: Jennings Park	334,000	333,000	333,000			1,000,000
Yard Network Upgrades	5,000					5,000
Sports Park Phase III	964,103	964,104				1,928,207
Well 7 Generator	100,000					100,000
Solar Plant at new WWTP		2,983,680				2,983,680
New Corporation Yard			1,001,000			1,001,000
Sports Park Rehabilitation	17,000	8,000	14,000			39,000
Liberty Park Lighting		75,000				75,000
Well 3 Backup Generator	100,000					100,000
Roy's Park Improvements	218,500					218,500
Bobcat & Trailer	113,411					113,411
Crew Cab Pickup	30,132					30,132
Pickup Trucks (2)	53,398					53,398
Civic Center HVAC system	85,220					85,220
Digital Sign				45,000		45,000
Well 5 Upgrade & Generator			200,000			200,000
Well 6 Upgrade & Generator		200,000				200,000
TOTAL	19,537,680	9,824,031	4,424,478	3,822,867	176,467	37,785,522

CITY OF FARMERSVILLE

PROPOSED FIVE YEAR CAPITAL IMPROVEMENT PLAN:

FISCAL YEAR 2020-2021 THROUGH FISCAL YEAR 2024-2025

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

CAPITAL PROJECTS BY FUND	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
02 WATER UTILITY	91,895	49,500	77,000	335,000	-	553,395
03 WATER DEVELOPMENT	200,000	200,000	534,000	-	-	934,000
04 SEWER UTILITY	8,041,895	3,033,180	42,000	9,000	-	11,126,075
05 SEWER DEVELOPMENT	-	-	334,000	-	-	334,000
12 FEDERAL AND STATE GRANTS	771,000	2,347,200	1,757,000	-	-	4,875,200
20 STP	750,000	-	-	-	-	750,000
21 GAS TAX	57,682	-	-	9,000	-	66,682
22 TDA	135,600	50,000	725,000	675,000	-	1,585,600
26 MEASURE R FUND	6,724,400	2,459,787	-	-	-	9,184,187
27 RMRA (SB1) FUND	650,000	-	-	-		650,000
31 PARK IMPROVEMENTS	1,190,103	964,104	-	-	-	2,154,207
35 MAINTENCE DISTRICT	57,682	-	-	9,000	-	66,682
40 CDBG PROGRAM INCOME	334,000	333,000	333,000	-	-	1,000,000
71 FIRE DEVELOPER FEES	31,000	-	-	2,500,000	-	2,531,000
81 POLICE DEVELOPER FEES	80,000	-	-	-	-	80,000
103 GENERAL FUND CAPITAL	374,072	387,260	622,477	285,867	176,467	1,846,143
104 CANNABIS BUSINESS TAX	48,350	-	-	-	-	48,350
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

CITY OF FARMERSVILLE

PROPOSED FIVE YEAR CAPITAL BUDGET AND PROGRAM:

FISCAL YEAR 2020-2021

ADMINISTRATION & FINANCE DEPARTMENTS

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

ADMINISTRATION & FINANCE CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
MUNIS System Upgrades (shared with enterprise)	59,706	-	-	-	-	59,706
Admin Vehicle (Air Quality Grant)	-	-	-	43,500	-	43,500
TOTAL	59,706	-	-	43,500	-	103,206

Project No.	ADM2020-02	**Capital Improvement Plan Project Request**
Department:	**Administration**	Fiscal Year 2020 CIP
Criteria:	**2**	
Title:	**Software Upgrades and Additions (MUNIS)**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The City currently uses MUNIS, an ERP product from Tyler Technologies, which is cloud-based and serves as the main component for accounting, financial statement preparation, project tracking, utility-billing, business licensing, cannabis taxation, revenue processing, fixed assets, payroll, and cashiering. The City is not able to perform most of its primary functions without it. In order to keep the current version up to date and expand to handle the expanding agenda of the City, this software will require updates from time to time and additions of new software modules to keep up with the demands from the residents and other departments. The current version will keep the City up-to-date through tax year 2020. At that point an upgrade to version 2018.1 or later will be required. In addition, there are a few additions to the software that are needed to make the interface more user-friendly for staff purposes (Dashboard) as well and upgrading the background system structures for utility billing and revenue processing (UBCIS).

2. Since the MUNIS software supports primarily general fund and enterprise fund work that is where the fees are charged currently. There are no other known funding sources at this time.

3. As indicated previously, this is a software as a service application that is accessed via the internet and data is stored in the cloud. Any changes to this would likely be in similar form. The targeting changes are estimated as the following:
   a. UBCIS: Implementation costs of $14,080, data conversion $4,000, and Migration services $1,000 for a total of $19,080 in one time fees.
   b. Dashboard Interface: Implementations costs of $3,825 (one-time fee), ongoing maintenance cost of $990 annually.
   c. Current contract renews automatically each year with a 3% increase on all reoccurring module costs.

4. Operations and Maintenance are included with the subscription cost and any initial training is also provided for with new module purchases (listed above). However, there may be need for additional training in future years in order to keep staff up to date with the new versions of the programs and changing compliance and regulatory requirements. This cost is estimated at about $3,000 per year or less in addition to the contract costs.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)	59,706.00					59,706.00
Total	59,706.00	-	-	-	-	59,706.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance	3,990.00	4,050.29	1,081.80	1,081.80	1,081.80	11,285.69
Total	3,990.00	4,050.29	1,081.80	1,081.80	1,081.80	11,285.69

	Fiscal Year					
	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility	26,713.00					26,713.00
Water Utility	26,713.00					26,713.00
General Fund	10,270.00	4,050.29	1,081.80	1,081.80	1,081.80	17,565.69
Other (specify)						-
Total Funding Sources	63,696.00	4,050.29	1,081.80	1,081.80	1,081.80	70,991.69
Total Funding Sources	63,696.00	4,050.29	1,081.80	1,081.80	1,081.80	70,991.69
Total Project Cost	63,696.00	4,050.29	1,081.80	1,081.80	1,081.80	70,991.69
Total Unfunded	-	0.00	(0.00)	(0.00)	(0.00)	(0.00)

Project No.	ADM2020-03	**Capital Improvement Plan**
Department:	**Administration**	**Project Request**
Criteria:	**8**	Fiscal Year 2020 CIP
Title:	**Administration Vehicle**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase of New Admin Vehicle to replace an aging vehicle. The 2012 Prius used for admin purposes will be 11 years old in 2023 and although it will likely have light use and lower miles compared to normal use it is likely to be time to replace it as older vehicles become more difficult and expensive to maintain.

2. In the past there has been numerous opportunities to get a grant for $20,000 toward the purchase of a hybrid or electric vehicle through the Air Resources Control Board. Although the City does not know if these grants will be available in the future, the City does plan to take advantage of it if they are.

3. The admin vehicle will be of similar make and model to the existing admin vehicle but will depend upon the availability and other market conditions in the auto industry at the time of purchase.

4. Maintenance and Operational costs are expected to be low and consist of mainly fuel costs and some minor maintenance. The purchase will likely include a maintenance package and/or warranty which will allow for minimal expense each year.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle				43,000.00		43,000.00
Other (specify)						-
Total	-	-	-	43,000.00	-	43,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance				500.00	500.00	1,000.00
Total	-	-	-	500.00	500.00	1,000.00

	Fiscal Year					
	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund				23,500.00	500.00	24,000.00
Other (specify)				20,000.00		20,000.00
Total Funding Sources	-	-	-	43,500.00	500.00	44,000.00
Total Funding Sources	-	-	-	43,500.00	500.00	44,000.00
Total Project Cost	-	-	-	43,500.00	500.00	44,000.00
Total Unfunded	-	-	-	-	-	-

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CITY OF FARMERSVILLE

PROPOSED FIVE YEAR CAPITAL BUDGET AND PROGRAM:

FISCAL YEAR 2020-2021

ENGINEERING DEPARTMENT

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

ENGINEERING CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Deep Creek Restorations	425,000					425,000
WasteWater Treatment Plant	7,500,000					7,500,000
West Walnut ATP Project	200,000					200,000
North Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
East Walnut ATP Project	520,000					520,000
Pavement Management System	25,000					25,000
Central Farmersville Blvd Repairs	150,000	1,342,500	1,292,500			2,785,000
Pavement Project #1		50,000	675,000			725,000
Pavement Project #2			50,000	675,000		725,000
ADA Implementation Project		50,000	337,500			387,500
Birch Water Line Relocation			35,000	326,000		361,000
West Walnut Reconstruction	1,400,000					1,400,000
Crosswalk at Freedom Drive	85,000					85,000
Transit Center Plans	150,000					150,000
Railroad Crossing Plans	150,000					150,000
Percolation System at WWTP	450,000					450,000
Alley Improvements	266,000	874,700				1,140,700
Local Roadway Safety Plan	80,000					80,000
TOTAL	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987

Project No.	ENG2020-01	**Capital Improvement Plan Project Request**
Department:	**Engineering/Public Works**	Fiscal Year 2020 CIP
Criteria:	**5**	
Title:	**Pavement Management System**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Update of the City's Pavement Management System, helpful in prioritizing future projects.
2. Funding – Measure R
3. Work includes field inventory of the City's roadways and input into a database.
4. Maintenance includes annual updates as needed to accommodate new or repaired roadways.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.	25,000.00					25,000.00
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	25,000.00	-	-	-	-	25,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance		5,000.00	5,000.00	5,000.00	5,000.00	20,000.00
Total	-	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R	25,000.00	5,000.00	5,000.00	5,000.00	5,000.00	45,000.00
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	25,000.00	5,000.00	5,000.00	5,000.00	5,000.00	45,000.00
Total Funding Sources	25,000.00	5,000.00	5,000.00	5,000.00	5,000.00	45,000.00
Total Project Cost	25,000.00	5,000.00	5,000.00	5,000.00	5,000.00	45,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	ENG2020-02	**Capital Improvement Plan Project Request**
Department:	**Engineering/Public Works**	Fiscal Year 2020 CIP
Criteria:	**5**	
Title:	**Central Farmersville Boulevard**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Pavement re-construction of Central Farmersville Boulevard (Visalia Road to Walnut Avenue)
2. Funding – As funds are available. Initial Design and Engineering costs could be supported by local Measure R allocation if other funding sources do not become available. Other project costs are currently unfunded.
3. Road work would include pavement work, curb and gutter as necessary, and required ADA improvements at intersections.
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.	150,000.00	50,000.00				200,000.00
Acquisitions						-
Permits						-
Administration		100,000.00	100,000.00			200,000.00
Construction		950,000.00	950,000.00			1,900,000.00
Inspection		100,000.00	100,000.00			200,000.00
Contingency		142,500.00	142,500.00			285,000.00
Equip / Vehicle						-
Other (specify)						-
Total	150,000.00	1,342,500.00	1,292,500.00	-	-	2,785,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R	150,000.00					150,000.00
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	150,000.00	-	-	-	-	150,000.00
Total Funding Sources	150,000.00	-	-	-	-	150,000.00
Total Project Cost	150,000.00	1,342,500.00	1,292,500.00	-	-	2,785,000.00
Total Unfunded	-	1,342,500.00	1,292,500.00	-	-	2,635,000.00

Project No.	ENG2020-03	**Capital Improvement Plan**
Department:	**Engineering/Public Works**	**Project Request**
Criteria:	**5**	Fiscal Year 2020 CIP
Title:	**Road Reconstruction #1**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Pavement re-construction of roadway based on results from Pavement Management System results
2. Funding – As funds are available.
3. Road work would include pavement work, curb and gutter as necessary, and required ADA improvements at intersections.
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.		50,000.00				50,000.00
Acquisitions						-
Permits						-
Administration			50,000.00			50,000.00
Construction			500,000.00			500,000.00
Inspection			50,000.00			50,000.00
Contingency			75,000.00			75,000.00
Equip / Vehicle						-
Other (specify)						-
Total	-	50,000.00	675,000.00	-	-	725,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA		50,000.00	675,000.00			725,000.00
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	50,000.00	675,000.00	-	-	725,000.00
Total Funding Sources	-	50,000.00	675,000.00	-	-	725,000.00
Total Project Cost	-	50,000.00	675,000.00	-	-	725,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	ENG2020-04	**Capital Improvement Plan**
Department:	**Engineering/Public Works**	**Project Request**
Criteria:	**5**	Fiscal Year 2020 CIP
Title:	**Road Reconstruction #2**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Pavement re-construction of roadway based on results from Pavement Management System results
2. Funding – As funds are available.
3. Road work would include pavement work, curb and gutter as necessary, and required ADA improvements at intersections.
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.			50,000.00			50,000.00
Acquisitions						-
Permits						-
Administration				50,000.00		50,000.00
Construction				500,000.00		500,000.00
Inspection				50,000.00		50,000.00
Contingency				75,000.00		75,000.00
Equip / Vehicle						-
Other (specify)						-
Total	-	-	50,000.00	675,000.00	-	725,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA			50,000.00	675,000.00		725,000.00
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	-	50,000.00	675,000.00	-	725,000.00
Total Funding Sources	-	-	50,000.00	675,000.00	-	725,000.00
Total Project Cost	-	-	50,000.00	675,000.00	-	725,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	ENG2020-05	**Capital Improvement Plan**
Department:	**Engineering/Public Works**	**Project Request**
Criteria:	**5**	Fiscal Year 2020 CIP
Title:	**ADA Project**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Pavement re-construction of roadway based on results from ADA Compliance results
2. Funding – As funds are available.
3. Road work would include sidewalk and ADA improvements at intersections and driveways.
4. Maintenance will be negligible.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.		50,000.00				50,000.00
Acquisitions						-
Permits						-
Administration			25,000.00			25,000.00
Construction			250,000.00			250,000.00
Inspection			25,000.00			25,000.00
Contingency			37,500.00			37,500.00
Equip / Vehicle						-
Other (specify)						-
Total	-	50,000.00	337,500.00	-	-	387,500.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	-	-	-	-	-
Total Funding Sources	-	-	-	-	-	-
Total Project Cost	-	50,000.00	337,500.00	-	-	387,500.00
Total Unfunded	-	50,000.00	337,500.00	-	-	387,500.00

Project No.	ENG2020-06	**Capital Improvement Plan**
Department:	**Engineering/Public Works**	**Project Request**
Criteria:	**5**	Fiscal Year 2020 CIP
Title:	**Birch Water Line Relocation**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Relocation of 700' of 6" water line from between lot lines to Birch Street.
2. Water Funds
3. Includes water line, trenching, abandonment of existing line.
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.			35,000.00			35,000.00
Acquisitions						-
Permits						-
Administration				25,000.00		25,000.00
Construction				240,000.00		240,000.00
Inspection				25,000.00		25,000.00
Contingency				36,000.00		36,000.00
Equip / Vehicle						-
Other (specify)						-
Total	-	-	35,000.00	326,000.00	-	361,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility			35,000.00	326,000.00		361,000.00
General Fund						-
Other (specify)						-
Total Funding Sources	-	-	35,000.00	326,000.00	-	361,000.00
Total Funding Sources	-	-	35,000.00	326,000.00	-	361,000.00
Total Project Cost	-	-	35,000.00	326,000.00	-	361,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	ENG2020-07	**Capital Improvement Plan**
Department:	**Engineering/Public Works**	**Project Request**
Criteria:	**5**	Fiscal Year 2020 CIP
Title:	**West Walnut Reconstruction**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Full-depth Reconstruction of West Walnut Avenue
2. Funding – STP and RMRA.
3. Work includes pavement reconstruction and construction of four ADA ramps
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction	1,400,000.00					1,400,000.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	1,400,000.00	-	-	-	-	1,400,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)	650,000.00					650,000.00
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
STP	750,000.00					750,000.00
Total Funding Sources	1,400,000.00	-	-	-	-	1,400,000.00
Total Funding Sources	1,400,000.00	-	-	-	-	1,400,000.00
Total Project Cost	1,400,000.00	-	-	-	-	1,400,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	ENG2020-08	**Capital Improvement Plan Project Request**
Department:	**Engineering/Public Works**	Fiscal Year 2020 CIP
Criteria:	**5**	
Title:	**Crosswalk at Freedom Dr**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Construction of high-visibility crosswalks at Visalia Road and Freedom Drive
2. Funding from TDA/LTF funds. Total estimated cost is $97,520. Estimated $85,000 left in budget for FY 2021
3. Work includes construction of ramps and high-visibility features (raised crosswalk/flashing beacon)
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration	12,480.00					12,480.00
Construction	72,520.00					72,520.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	85,000.00	-	-	-	-	85,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA	85,000.00					85,000.00
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	85,000.00	-	-	-	-	85,000.00
Total Funding Sources	85,000.00	-	-	-	-	85,000.00
Total Project Cost	85,000.00	-	-	-	-	85,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	ENG2020-09	**Capital Improvement Plan**
Department:	**Engineering/Public Works**	**Project Request**
Criteria:	**5**	Fiscal Year 2020 CIP
Title:	**Transit Center**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Preliminary review and engineering will be done first to conclude what needs are existing and develop a scope of work to determine ability to acquire funding sources.
2. Grants and other financing through TCAG and other agencies. If funding sources are not acquired, funding with local Measure R allocation funds are available to fund.
3. Transit Center would act as the main transit hub for the City with potential future train station addition in the future.
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.	150,000.00					150,000.00
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	150,000.00	-	-	-	-	150,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	-	-	-	-	-
Total Funding Sources	-	-	-	-	-	-
Total Project Cost	150,000.00	-	-	-	-	150,000.00
Total Unfunded	150,000.00	-	-	-	-	150,000.00

Project No.	ENG2020-10	**Capital Improvement Plan Project Request**
Department:	**Engineering/Public Works**	Fiscal Year 2020 CIP
Criteria:	**5**	
Title:	**Railroad Crossing Study**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Preliminary feasibility study shall be complete first to assess the potential of an additional railroad crossing thoroughfare for the City of Farmersville.
2. Grants and other financing through TCAG and other agencies.
3. Railroad crossing would act as a secondary route across the City for first responders and additional traffic around the high school area.
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.	150,000.00					150,000.00
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	150,000.00	-	-	-	-	150,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	-	-	-	-	-
Total Funding Sources	-	-	-	-	-	-
Total Project Cost	150,000.00	-	-	-	-	150,000.00
Total Unfunded	150,000.00	-	-	-	-	150,000.00

Project No.	ENG2020-11	**Capital Improvement Plan**
Department:	**Engineering/Public Works**	**Project Request**
Criteria:	**2**	Fiscal Year 2020 CIP
Title:	**Replacement / upgrade of the WWTP percolation system**	
		REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. With the construction of the new WWTP starting in FY 2019, the flow of sewage will increase dramatically. However, the existing sewer lines connecting the ponds for the percolation of treated water is too small to meet these new flow demands and need to be replaced. CM & design contract for $85,000 and construction is estimated at $450,000. Construction to start in the summer of 2020.
2. Sewer Enterprise Fund.
3. Replacement and possible up-sizing of the sewer lines to accommodate the increased flow and usage.
4. Maintenance will be outside of the limits of this CIP Plan.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction	450,000.00					450,000.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	450,000.00	-	-	-	-	450,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility	450,000.00					450,000.00
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	450,000.00	-	-	-	-	450,000.00
Total Funding Sources	450,000.00	-	-	-	-	450,000.00
Total Project Cost	450,000.00	-	-	-	-	450,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	ENG2021-01	**Capital Improvement Plan**
Department:	**Engineering**	**Project Request**
Criteria:	**5**	Fiscal Year 2021 CIP
Title:	**Alley Improvements**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Project is to create safe throughways for residents to walk, bike, and obtain access to their garages, backyards, neighbors, and transit in the area. Alleys will be upgraded to Class III bicycle facilities.

2. Funding – Apply for CDBG 2020 OTC for design/engineering phase. Apply for CDBG 2021 OTC for construction.

3. Paving of eight alleys to include aggregate base, asphalt paving, accessible curb ramps, drainage gutters, 8-16 new street lights, wayfinding and bicycle route signage, and pavement markings.

4. Future maintenance will be needed to prevent the improvements from deteriorating to severe conditions.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.	184,000.00					184,000.00
Acquisitions						-
Permits		74,700.00				74,700.00
Administration	82,000.00	100,000.00				182,000.00
Construction		618,000.00				618,000.00
Inspection						-
Contingency		80,000.00				80,000.00
Equip / Vehicle						-
Grand Opening		2,000.00				2,000.00
Total	266,000.00	874,700.00	-	-	-	1,140,700.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
CDBG Grants						-
Total Funding Sources	-	-	-	-	-	-
Total Funding Sources	-	-	-	-	-	-
Total Project Cost	266,000.00	874,700.00	-	-	-	1,140,700.00
Total Unfunded	266,000.00	874,700.00	-	-	-	1,140,700.00

Project No.	ENG2021-02	**Capital Improvement Plan**
Department:	**Engineering**	**Project Request**
Criteria:	**4**	Fiscal Year 2021 CIP
Title:	**Local Roadway Safety Plan**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Develop a Local Roadway Safety Plan. Estimated cost is $80,000. A LRSP is required in order to obtain future federal funding for transportation projects. The City's cost is minimal and will provide opportunities for future grants, saving the City significant expenses. The plan must be completed within three years of the funding allocation.

2. A grant by the Department of Transportation will fund $72,000 and the City will contribute a mandatory match of $8,000 from Measure R funds.

3. The City will hire a traffic engineering consultant to perform the following scope of work: Identify and engage stakeholders; data collection and review; propose countermeasures to improve traffic safety; develop a final LRSP.

4. After completion, the Plan must be updated or validated every 5 years.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)	80,000.00					80,000.00
Total	80,000.00	-	-	-	-	80,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R	8,000.00					8,000.00
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
DOT grant	72,000.00					72,000.00
Total Funding Sources	80,000.00	-	-	-	-	80,000.00
Total Funding Sources	80,000.00	-	-	-	-	80,000.00
Total Project Cost	80,000.00	-	-	-	-	80,000.00
Total Unfunded	-	-	-	-	-	-

CITY OF FARMERSVILLE

PROPOSED FIVE YEAR CAPITAL BUDGET AND PROGRAM:

FISCAL YEAR 2020-2021

FIRE DEPARTMENT

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

FIRE DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Radio Pagers (10 units)	7,500					7,500
Central Fire Station				2,500,000		2,500,000
Fire PPE SCBA Units			127,000			127,000
Fire Command Vehicle	36,667	22,667	22,666			82,000
Fire Engine	115,567	115,567	115,567	115,567	115,567	577,834
SCBA Bottle Filling Station	10,000					10,000
Washer-Extractor	7,000					7,000
TOTAL	176,734	138,234	265,233	2,615,567	115,567	3,311,334

Project No.	FRE2020-02	**Capital Improvement Plan Project Request**
Department:	**FIRE**	Fiscal Year 2020 CIP
Criteria:	**2**	
Title:	**Radio Pagers (10)**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The Fire Department Pager Inventory includes 30 pagers, only 10 of which are Minitor 6 models which were introduced in 2015. Most of the pagers are Minitor 5 models and some are Minitor 4 which are obsolete and not repairable. In addition, warranties of the 4 and 5 models are long since expired resulting in costly repairs when it is even possible.

The radio pager is the key mechanism to notify Volunteer Firefighters to respond to emergencies.

2. In the past VFA Grants has provided pagers. Portable radios have been requested this year so grant funding in Fiscal Year 21 is uncertain.

3. 10 models will need to be replaced.

4. 10 pagers will be purchased in FY20 and 10 in FY21 using the General Fund.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	7,500.00					7,500.00
Other (specify)						-
Total	7,500.00	-	-	-	-	7,500.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	7,500.00					7,500.00
Other (specify)						-
Total Funding Sources	7,500.00	-	-	-	-	7,500.00
Total Funding Sources	7,500.00	-	-	-	-	15,000.00
Total Project Cost	7,500.00	-	-	-	-	15,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	FRE2020-05	**Capital Improvement Plan**
Department:	**FIRE**	**Project Request**
Criteria:	**5**	Fiscal Year 2020 CIP
Title:	**Central Fire Station**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. A new fire station should be constructed in the central part of town to meet ISO requirements for response distances, to improve response times and meet current safety and operational standards. The current facility is makeshift at best and was the least recommended location as contained in the 1997 Quad Fire Station Study. The current location has been in use since 1998. The recommendation is to scrap the ($3.2 mil.) RRM design completed in 2007 and change scope to a pre-engineered structure with less site work.

   The optimal need is for a 7500 square foot facility per fire station design guidelines and needs assessment. At minimum the FFD could operate in a 6000-7000 square foot facility. Cost is estimated at 160-174 dollars/sq ft at prevailing wage as a public works project.

   Currently the FFD operates out of a dedicated space of 3509 sq ft and 1621 sq ft of shared space for a total of 5130 sq ft.

2. Currently there are no funding sources identified and the projected year may change.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)				2,500,000.00		2,500,000.00
Total		-	-	2,500,000.00	-	2,500,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-					-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF				2,500,000.00		2,500,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						
Other (specify)						-
Total Funding Sources	-	-	-	2,500,000.00	-	2,500,000.00
Total Funding Sources	-	-	-	2,500,000.00	-	2,500,000.00
Total Project Cost	-	-	-	2,500,000.00	-	2,500,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	FRE2020-07
Department:	**FIRE**
Criteria:	**7**
Title:	**Fire PPE SCBA**

Capital Improvement Plan
Project Request
Fiscal Year 2020 CIP

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

The current 17 SCBA units (Self Contained Breathing Apparatus) range from 2002-2007 vintage. The air cylinders for the units have a maximum service life of 15 years in accordance with DOT regulations. We have obtained some from county fire that are staggered in age but they will all reach the end of their service life at nearly the time.

The backpacks would be 20 years old which will be considered obsolete and 5 NFPA cycles behind current standards. If the units prove to be serviceable then a purchase of 34 new air cylinders would be needed at a cost of $40,000. The cost of the SCBA units would be $87,000.

The City will be looking for a grant opportunity to fund these purchases.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle			127,000.00			127,000.00
Other (specify)						-
Total	-	-	127,000.00	-	-	127,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						
Other (specify)						-
Total Funding Sources	-	-	-	-	-	-
Total Funding Sources	-	-	-	-	-	-
Total Project Cost	-	-	127,000.00	-	-	127,000.00
Total Unfunded	-	-	127,000.00	-	-	127,000.00

Project No.	FRE2021-01
Department:	**FIRE**
Criteria:	**3**
Title:	**Fire Command Vehicle**

Capital Improvement Plan
Project Request
Fiscal Year 2021 CIP

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase of Fire Department Command Vehicle and related emergency operations and communications equipment. Estimated purchase price is $80,000. There is an estimated $2,000 in financing expense additional to the purchase price.

2. The Fire Department Command Vehicle is for use by the Fire Department Command Staff and would not be eligible DIF or any other restricted funds. Therefore, it will need to be paid for from the General Fund. However, equipment housed on the vehicle would allow for expanded service needed for the growing City. Estimated amount eligible for DIF is $14,000.

3. The Fire Department Command Vehicle is a needed piece of equipment. This would replace an existing 2008 Quad Cab pickup truck with well over 100,000 miles on it. The 2008 would be retained for use as a utility vehicle for the department replacing a 20-year-old pickup that has over 150,000 miles of service. The new Command Vehicle would enhance operational and communications capabilities of the Fire Department. The City Manager has determined that a new Fire Department Command is in line with the vision of the Council for the next 5 years.

4. There is an estimated useful life of about 10 years.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	36,667.00	22,667.00	22,666.00			82,000.00
Other (specify)						-
Total	36,667.00	22,667.00	22,666.00	-	-	82,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF	14,000.00					14,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	22,667.00	22,667.00	22,666.00			68,000.00
Other (specify)						-
Total Funding Sources	36,667.00	22,667.00	22,666.00	-	-	82,000.00
Total Funding Sources	36,667.00	22,667.00	22,666.00	-	-	82,000.00
Total Project Cost	36,667.00	22,667.00	22,666.00	-	-	82,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	FRE2021-02	**Capital Improvement Plan Project Request**
Department:	**FIRE**	Fiscal Year 2021 CIP
Criteria:	**3**	
Title:	**Fire Engine**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase of Fire Engine and related fire equipment. Estimated purchase price is $750,000. The current plan is to finance the purchase for a term of 7 years. This will result in additional interest charges above the purchase price of $750,000. There is an estimated additional $59,000.

2. The engine is for general City staff use and is a replacement of existing equipment and as such is not eligible DIF or any other restricted funds. Therefore, it will need to be paid for from the General Fund.

3. The Engine is needed in order to replace an existing piece of apparatus that is well beyond its serviceable lifespan. The City Manager has determined that the Engine is in line with the vision of the Council for the next 5 years.

4. The Engine must have regular ongoing maintenance throughout its serviceable lifespan. There is an estimated useful life of about 10 years as a frontline piece of apparatus and an additional 5 years as a backup.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	115,566.83	115,566.83	115,566.83	115,566.83	115,566.83	577,834.15
Other (specify)						-
Total	115,566.83	115,566.83	115,566.83	115,566.83	115,566.83	577,834.15
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	115,566.83	115,566.83	115,566.83	115,566.83	115,566.83	577,834.15
Other (specify)						-
Total Funding Sources	115,566.83	115,566.83	115,566.83	115,566.83	115,566.83	577,834.15
Total Funding Sources	115,566.83	115,566.83	115,566.83	115,566.83	115,566.83	577,834.15
Total Project Cost	115,566.83	115,566.83	115,566.83	115,566.83	115,566.83	577,834.15
Total Unfunded	-	-	-	-	-	-

Project No.	FRE2021-03
Department:	**FIRE**
Criteria:	**6**
Title:	**SCBA Bottle Filling Station**

Capital Improvement Plan
Project Request
Fiscal Year 2021 CIP

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase of an SCBE Bottle Filling Station. Estimated purchase price is $10,000.
2. The SCBA Bottle Filling Station is for fire department use, would be a new capability for the fire department that we currently rely on Tulare County or CDF for. This purchase would be eligible for DIF funds.
3. An SCBA Filling Station would eliminate our reliance on using Tulare County Fire or CDF to fill our air bottles for our fire fighters and allow this to be done in a more timely and efficient fashion. The City Manager has determined that a is in line with the vision of the Council for the next 5 years.
4. There is an estimated useful life of about 10 to 15 years.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	10,000.00					10,000.00
Other (specify)						-
Total	10,000.00	-	-	-	-	10,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF	10,000.00					10,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	10,000.00	-	-	-	-	10,000.00
Total Funding Sources	10,000.00	-	-	-	-	10,000.00
Total Project Cost	10,000.00	-	-	-	-	10,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	FRE2021-04
Department:	**FIRE**
Criteria:	**1**
Title:	**Washer-Extractor**

Capital Improvement Plan
Project Request
Fiscal Year 2021 CIP

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase of Washer-Extractor. Estimated purchase price is $7,000.

2. The Washer-Extractor is for the washing and decontamination of Fire Department turnouts. Fire personnel are exposed to hazardous materials, fluids, gases and smoke while fighting fire and the department currently uses a standard washer and dryer for this purpose. This is inadequate at best and if we are to meet best practices in keeping our staff safe from these exposures it is important for us to provide the proper cleaning equipment for decontamination of their personal protective gear.

3. The Washer-Extractor will keep assist in keeping our fire personnel safe from repeat and secondary exposure to hazardous materials in their personal protective gear. The City Manager has determined that a washer-Extractor is in line with the vision of the Council for the next 5 years.

4. There is an estimated useful life of about 10 to 15 years.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	7,000.00					7,000.00
Other (specify)						-
Total	7,000.00	-	-	-	-	7,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF	7,000.00					7,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	7,000.00	-	-	-	-	7,000.00
Total Funding Sources	7,000.00	-	-	-	-	7,000.00
Total Project Cost	7,000.00	-	-	-	-	7,000.00
Total Unfunded	-	-	-	-	-	-

CITY OF FARMERSVILLE

PROPOSED FIVE YEAR CAPITAL BUDGET AND PROGRAM:

FISCAL YEAR 2020-2021

PLANNING DEPARTMENT

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

PLANNING DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Downtown Specific Plan	65,000	65,000				130,000
Zoning Ordinance Update	37,500	37,500				75,000
General Plan Update		126,000	126,000			252,000
TOTAL	102,500	228,500	126,000	-	-	457,000

Project No.	PLN2020-01	**Capital Improvement Plan**
Department:	**Planning**	**Project Request**
Criteria:	**7**	Fiscal Year 2020 CIP
Title:	**Downtown Specific Plan (SB2 Grant)**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. A Downtown Specific Plan needs to be developed.

2. Funding for the Specific Plan can be taken from the General Fund and Enterprise Funds but will now be funded by grant proceeds from SB2.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)	65,000.00	65,000.00				130,000.00
Total	65,000.00	65,000.00	-	-	-	130,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility	7,500.00	7,500.00				15,000.00
Water Utility	7,500.00	7,500.00				15,000.00
General Fund	7,500.00	7,500.00				15,000.00
Other (specify)	42,500.00	42,500.00				85,000.00
Total Funding Sources	65,000.00	65,000.00	-	-	-	130,000.00
Total Funding Sources	65,000.00	65,000.00	-	-	-	130,000.00
Total Project Cost	65,000.00	65,000.00	-	-	-	130,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PLN2020-02	**Capital Improvement Plan Project Request**
Department:	**Planning**	Fiscal Year 2020 CIP
Criteria:	**7**	
Title:	**Comprehensive Zoning Ordinance Update (SB2 Grant)**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. A Comprehensive Zoning Ordinance Update needs to be done and should coincide with the General Plan Update.

2. Funding for the Update can be taken from the General Fund and Enterprise Funds but will now be funded by SB2.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)	37,500.00	37,500.00				75,000.00
Total	37,500.00	37,500.00	-	-	-	75,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)	37,500.00	37,500.00				75,000.00
Total Funding Sources	37,500.00	37,500.00	-	-	-	75,000.00
Total Funding Sources	37,500.00	37,500.00	-	-	-	75,000.00
Total Project Cost	37,500.00	37,500.00	-	-	-	75,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PLN2020-03	**Capital Improvement Plan**
Department:	**Planning**	**Project Request**
Criteria:	**7**	Fiscal Year 2020 CIP
Title:	**Comprehensive General Plan Update & Env Impact Report**	
		REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The General Plan was adopted and prepared for a 20 year period covering the City's growth up to 2025. Updating a general plan can take a couple of years so the process should begin in FY 2021-22.

2. Funding for the General Plan can be taken from the General Fund and Enterprise Funds.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)		126,000.00	126,000.00			252,000.00
Total	-	126,000.00	126,000.00	-	-	252,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility		42,000.00	42,000.00			84,000.00
Water Utility		42,000.00	42,000.00			84,000.00
General Fund		42,000.00	42,000.00			84,000.00
Other (specify)						-
Total Funding Sources	-	126,000.00	126,000.00	-	-	252,000.00
Total Funding Sources	-	126,000.00	126,000.00	-	-	252,000.00
Total Project Cost	-	126,000.00	126,000.00	-	-	252,000.00
Total Unfunded	-	-	-	-	-	-

CITY OF FARMERSVILLE

PROPOSED FIVE YEAR CAPITAL BUDGET AND PROGRAM:

FISCAL YEAR 2020-2021

POLICE DEPARTMENT

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

POLICE DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Police Office Remodel	80,000					80,000
Police Admin Vehicles	80,000					80,000
Patrol Vehicle Replacement (FY20)	51,126	51,126	38,345			140,597
Patrol Vehicle Replacement (FY22)		56,900	56,900	56,900		170,700
Patrol Vehicle Replacement (FY24)				60,900	60,900	121,800
Police Vehicle to support new Officer Position	48,350					48,350
TOTAL	259,476	108,026	95,245	117,800	60,900	641,447

Project No.	POL2020-01	**Capital Improvement Plan Project Request**
Department:	**Police**	Fiscal Year 2020 CIP
Criteria:	**8**	
Title:	**Police Department Front Office, Report Writing, Booking and Locker Rooms**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Gut existing rooms and prep for new paint, flooring, and electrical. Add additional electrical outlets and network cabling. Paint and install new flooring. Install 4 new modular cubicle workstations in the Report Writing Room. Install new cabinets and countertops in the Booking Room. Install new lockers and benches in the Locker Room.

2. The remodel and reconfiguration of the Front Office, Report Writing Room, Booking Room, and Locker Room are exclusively for Police Department use and expand the capabilities and capacity of the Police Department and are therefore eligible use of DIF funds.

3. The remodel and reconfiguration of the Front Office, Report Writing Room, Booking Room and Locker Rooms are long overdue. The flooring in the building is well over 30 years old and is original to the building when it was a computer motherboard manufacturing plant. Remodel of these areas of the building will create a far safer, professional, and comfortable working environment that will be able to accommodate additional staff as the department grows along with the community. The Department has been in the same space for the past 20 years. This space was never designed to be a police department and much of the furniture and fixtures were moved from the old police department and is also at least 30 years old. The Cities population was 6000 in 1990 when the department moved into this building and it has now grown to over 11,000 yet the department size and office space has remained constant. A thoughtful, efficient remodel of this space will be of benefit to department staff and the community allowing staff to provide quality service to the community for several years into the future.

4. There is an estimated useful life of this remodel of about 20 to 25 years.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction	40,000.00					40,000.00
Inspection						-
Contingency						-
Equip / Vehicle	40,000.00					40,000.00
Other (specify)						-
Total	80,000.00	-	-	-	-	80,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF	80,000.00					80,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	80,000.00	-	-	-	-	80,000.00
Total Funding Sources	80,000.00	-	-	-	-	80,000.00
Total Project Cost	80,000.00	-	-	-	-	80,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	POL2020-02	**Capital Improvement Plan**
Department:	**POLICE**	**Project Request**
Criteria:	**3**	Fiscal Year 2020 CIP
Title:	**Administration/Investigation Vehicles**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase of two Administration/Investigations vehicles. Estimated purchase price is $80,000.

2. These would be replacement vehicles and not eligible for purchase with DIF funds. Therefore it will need to be paid for from the General Fund. There is also a grant through the San Juaquin Valley Air Quality Control Board that could pay for up to $20,000 per vehicle for a total of $40,000. This funding would need to be applied for prior to purchase and is not guaranteed.

   If the City does not receive a grant, then vehicles that are not hybrid will be purchased from the General Fund.

3. The vehicles to be purchased would be Ford Fusion Energi Plug-in Hybrids. These vehicles would replace ones purchased in 2009.

4. The vehicles would be maintained along with the current fleet however the technology of these newer vehicles is greatly advanced and it is anticipated that there would be cost savings in fuel usage as well as maintenance costs as they would be under warranty for the first five years. There is an estimated useful life of about 10 years.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	80,000.00					80,000.00
Other (specify)						-
Total	80,000.00	-	-	-	-	80,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	40,000.00					40,000.00
Grant	40,000.00					40,000.00
Total Funding Sources	80,000.00	-	-	-	-	80,000.00
Total Funding Sources	80,000.00	-	-	-	-	80,000.00
Total Project Cost	80,000.00	-	-	-	-	80,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	POL2020-04	**Capital Improvement Plan**
Department:	**Police**	**Project Request**
Criteria:	**8**	Fiscal Year 2020 CIP
Title:	**Vehicle Replacement Program for 2019/2020 Fiscal Yer**	
		REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The Police Department Vehicle Replacement Program was adopted by council a number of years ago
2. It calls for the replacement of three (3) Police Patrol vehicles every other year
3. The 2019/2020 Fiscal Year is a vehicle purchase year for the program
4. For the purchase year the department intends to replace three Dodge chargers with the purchase of two new Dodge Chargers and one new Dodge Durango for use by one of the departments K9 Teams.
5. The vehicles will be purchased fully equipped and with extended warranties
6. This will be done under a lease purchase program over a three year term

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	12,782.00	51,126.00	51,126.00	38,345.00		153,379.00
Other (specify)						-
Total	12,782.00	51,126.00	51,126.00	38,345.00	-	153,379.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	12,782.00	51,126.00	51,126.00	38,345.00		153,379.00
Other (specify)						-
Total Funding Sources	12,782.00	51,126.00	51,126.00	38,345.00	-	153,379.00
Total Funding Sources	12,782.00	51,126.00	51,126.00	38,345.00	-	153,379.00
Total Project Cost	12,782.00	51,126.00	51,126.00	38,345.00	-	153,379.00
Total Unfunded	-	-	-	-	-	-

Project No.	POL2020-05	**Capital Improvement Plan**
Department:	**Police**	**Project Request**
Criteria:	**8**	Fiscal Year 2020 CIP
Title:	**Vehicle Replacement Program for 2021/2022 Fiscal Yer**	
		REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The Police Department Vehicle Replacement Program was adopted by council a number of years ago
2. It calls for the replacement of three (3) Police Patrol vehicles every other year
3. The 2021/2022 Fiscal Year is a vehicle purchase year for the program
4. For the purchase year the department intends to replace three Dodge chargers with the purchase of three new Dodge Chargers.
5. The vehicles will be purchased fully equipped and with extended warranties
6. This will be done under a lease purchase program over a three year term

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle		56,900.00	56,900.00	56,900.00		170,700.00
Other (specify)						-
Total	-	56,900.00	56,900.00	56,900.00	-	170,700.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund		56,900.00	56,900.00	56,900.00		170,700.00
Other (specify)						-
Total Funding Sources	-	56,900.00	56,900.00	56,900.00	-	170,700.00
Total Funding Sources	-	56,900.00	56,900.00	56,900.00	-	170,700.00
Total Project Cost	-	56,900.00	56,900.00	56,900.00	-	170,700.00
Total Unfunded	-	-	-	-	-	-

Project No.	POL2020-06	**Capital Improvement Plan Project Request**
Department:	**Police**	Fiscal Year 2020 CIP
Criteria:	**8**	
Title:	**Vehicle Replacement Program for 2023/2024 Fiscal Yer**	**REVISED**

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The Police Department Vehicle Replacement Program was adopted by council a number of years ago
2. It calls for the replacement of three (3) Police Patrol vehicles every other year
3. The 2023/2024 Fiscal Year is a vehicle purchase year for the program
4. For the purchase year the department intends to replace three Dodge chargers with the purchase of three new Dodge Chargers.
5. The vehicles will be purchased fully equipped and with extended warranties
6. This will be done under a lease purchase program over a three year term

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle				60,900.00	60,900.00	121,800.00
Other (specify)						-
Total	-	-	-	60,900.00	60,900.00	121,800.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund				60,900.00	60,900.00	121,800.00
Other (specify)						-
Total Funding Sources	-	-	-	60,900.00	60,900.00	121,800.00
Total Funding Sources	-	-	-	60,900.00	60,900.00	121,800.00
Total Project Cost	-	-	-	60,900.00	60,900.00	121,800.00
Total Unfunded	-	-	-	-	-	-

Project No.	POL2021-01	**Capital Improvement Plan**
Department:	**Police**	**Project Request**
Criteria:	**5**	Fiscal Year 2021 CIP
Title:	**New Vehicle for Additional Position for 2020/2021 Fiscal Yer**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The Police Department has been authorized to add one additional officer requiring a Vehicle for that position.
2. The vehicle will be purchased fully equipped and with extended warranty
3. This will be done as a cash purchase using Cannabis Tax Funds

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	48,349.95					48,349.95
Other (specify)						-
Total	48,349.95	-	-	-	-	48,349.95
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)	48,349.95					48,349.95
Total Funding Sources	48,349.95	-	-	-	-	48,349.95
Total Funding Sources	48,349.95	-	-	-	-	48,349.95
Total Project Cost	48,349.95	-	-	-	-	48,349.95
Total Unfunded	-	-	-	-	-	-

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CITY OF FARMERSVILLE

PROPOSED FIVE YEAR CAPITAL BUDGET AND PROGRAM:

FISCAL YEAR 2020-2021

PUBLIC WORKS DEPARTMENT

SUMMARY OF CAPITAL IMPROVEMENT PLAN	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Administration	59,706	-	-	43,500	-	103,206
Engineering	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987
Fire	176,734	138,234	265,233	2,615,567	115,567	3,311,334
Planning	102,500	228,500	126,000	-	-	457,000
Police	259,476	108,026	95,245	117,800	60,900	641,447
Public Works	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548
TOTAL	19,537,680	9,824,031	4,424,477	3,822,867	176,467	37,785,522

PUBLIC WORKS DEPARTMENT CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Skate Park	7,500					7,500
Park Irrigation Upgrade	10,000	8,500				18,500
CDBG 2018 Jennings Park	334,000	333,000	333,000			1,000,000
Public Works Yard Network Upgrade	5,000					5,000
Sports Park Phase III - CNRA Prop 68	964,103	964,104				1,928,207
Well 7 Generator	100,000					100,000
Solar Plant located at new WWTP		2,983,680				2,983,680
New Corporation Yard			1,001,000			1,001,000
Sports Park Rehabilitation Project	17,000	8,000	14,000			39,000
Expansion of Lighting at Liberty Park		75,000				75,000
Well 3 Backup Generator	100,000					100,000
Roy's Park Improvement	218,500					218,500
Bobcat & Trailer	113,411					113,411
Crew Cab Pickup	30,132					30,132
Pickup Trucks (2)	53,398					53,398
Civic Center HVAC System	85,220					85,220
Digital Sign				45,000		45,000
Well 5 Upgrade and Generator			200,000			200,000
Well 6 Upgrade and Generator		200,000				200,000
TOTAL	2,038,264	4,572,284	1,548,000	45,000	-	8,203,548

Project No.	PBW2020-03	**Capital Improvement Plan Project Request**
Department:	**PUBLIC WORKS**	Fiscal Year 2020 CIP
Criteria:	**4**	
Title:	**PARK IRRIGATION UPGRADES**	REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Convert Armstrong and Liberty parks irrigation to a two wire enclosed system. Estimated cost for the conversion is $8,500.00 per park. Estimated cost to connect Veterans park to Sports Park irrigation controller is $1,500.00. The first year should be Armstrong & Veterans, then Liberty in the second year.

2. Park conversion is not eligible for DIF, but Fund 31 could be used as that is specific for parks, if funds are available. If there is not enough to cover all of the upgrades, then the balance will need to be paid for from the General Fund.

3. Irrigation conversion will correct deficiencies in the existing infrastructure. Currently irrigation wiring is direct buried which allows rodents to gnaw and damage the wiring. As a result irrigation valves fail to operate as intended, which also increases staff labor.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction	10,000.00	8,500.00				18,500.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	10,000.00	8,500.00	-	-	-	18,500.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance		-				-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	10,000.00	8,500.00				18,500.00
Other (specify)						-
Total Funding Sources	10,000.00	8,500.00	-	-	-	18,500.00
Total Funding Sources	10,000.00	8,500.00	-	-	-	18,500.00
Total Project Cost	10,000.00	8,500.00	-	-	-	18,500.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2020-04	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**6**	Fiscal Year 2020 CIP
Title:	**JENNINGS PARK REMODEL - CDBG 2018 PROGRAM INCOME**	
		REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Convert Jennings Park from a ballfield to a family park. Park would include a playground, playground seating, circular sidewalk, picnic tables, restroom, bar-b-que grills and trees. Staff is looking at spending up to $1,000,000 depending on funding.

2. Park conversion is not eligible for DIF or any other restricted funds. Therefore staff is applying to use Program Income from CDBG if awarded as a supplemental activity through CDBG 2018 grant.

3. Jennings park essentially is not used. Conversion of this park from a ball field to a family park will provide residents with more family oriented leisure.

4. Currently the park receives little usage. Park maintenance is anticipated to remain the same.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)	334,000.00	333,000.00	333,000.00			1,000,000.00
Total	334,000.00	333,000.00	333,000.00	-	-	1,000,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance		-				-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)	334,000.00	333,000.00	333,000.00			1,000,000.00
Total Funding Sources	334,000.00	333,000.00	333,000.00	-	-	1,000,000.00
Total Funding Sources	334,000.00	333,000.00	333,000.00	-	-	1,000,000.00
Total Project Cost	334,000.00	333,000.00	333,000.00	-	-	1,000,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2020-12	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**4**	Fiscal Year 2020 CIP
Title:	**PUBLIC WORKS COMPUTER NETWORK UPGRADE**	
		REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase FOUR new workstations with needed facilities to comply with being attached to the City network. Current public works PC's were provided by Jay Trice in approximately 2011 or earlier and are outdated and low performance.

2. The purchase of the PC's is eligible to be paid by multiple funds and support the administrative and reporting responsibilities of all aspects of the public works department.

3. Four workstations will replace all existing PCs now that the yard office has been connected by fiber to the City network. Workstations will be replaced with all periphery equipment by IT consultant.

4. Estimated cost for all workstations and needed connections and labor to connect to the network appropriately at $5,000.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	5,000.00					5,000.00
Other (specify)						-
Total	5,000.00	-	-	-	-	5,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax	1,250.00					1,250.00
Maint Districts	1,250.00					1,250.00
Sewer Utility	1,250.00					1,250.00
Water Utility	1,250.00					1,250.00
General Fund						-
Other (specify)						-
Total Funding Sources	5,000.00	-	-	-	-	5,000.00
Total Funding Sources	5,000.00	-	-	-	-	5,000.00
Total Project Cost	5,000.00	-	-	-	-	5,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2020-13	**Capital Improvement Plan Project Request**
Department:	**PUBLIC WORKS**	Fiscal Year 2020 CIP
Criteria:	**4**	
Title:	**SPORTS PARK PHASE III**	REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The proposed Farmersville Community Park, Phase III – The Sequoia Gateway Area will consist of an amphitheater/outdoor classroom and a playground. The amphitheater will have a concrete stage, a natural sloped seating area, and basic amenities to facilitate public events and small concerts. This space will double as an outdoor classroom with a weather station and include a schoolhouse pavilion. The nature-themed playground will incorporate elements reflected in nature such as rock-shaped boulders. There will be outdoor exercise equipment, a walking path, bench seating, and age-appropriate information panels. This project will serve a community classified as a 'severely disadvantaged community'.

2. State of California Natural Resources Agency (CNRA), Cultural, Community and Natural Resources Grant Program (CCNR)

3. 1,908,206 grant funds, 10,000 city funds, and 10,640 in-kind staff hours

4. Expanded park will likely require an entire FTE to maintain on top of other costs related to parts and materials.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration	174,320.00	174,320.00				348,640.00
Construction	789,783.00	789,784.00				1,579,567.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	964,103.00	964,104.00	-	-	-	1,928,207.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund		10,000.00				10,000.00
Other (specify)	964,103.00	954,104.00				1,918,207.00
Total Funding Sources	964,103.00	964,104.00	-	-	-	1,928,207.00
Total Funding Sources	964,103.00	964,104.00	-	-	-	1,928,207.00
Total Project Cost	964,103.00	964,104.00	-	-	-	1,928,207.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2020-16	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**2**	Fiscal Year 2020 CIP
Title:	**WELL 7 GENERATOR**	REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

The project will mitigate electrical failures at Groundwater Well 7, a potable groundwater well, by installing a 150-kilowatt (kW) generator and housing structure to supply back-up power in the event of citywide power loss. The diesel-powered generator will be designed to automatically turn on in the event of a power failure and will contain enough fuel to operate for up to 70 hours.

The proposed scope of work will be completed within 12 months.

Scope of Work Tasks:

Task 1. Planning & Design (1 month): City or consultant engineers will plan and develop the project design to include: property dimensions, project vicinity boundaries, and generator location.

Task 2. Contractor Procurement (1 month): The City will develop and advertise a request for proposals (RFP), using the design plans developed in Task 1, to publicly solicit a Construction Contractor through a sealed-bidding process. After careful review and evaluation of the RFPs, the contract will be awarded to the most qualified Contractor.

Task 3. Equipment & Service Procurement (1 month): The City will issue a RFP to obtain formalized bids for these items. Bids will be evaluated and selected vendors will be contracted to supply the necessary equipment and installation.

Task 4. Construction (4 months): Permits for electrical installation and inspection will be obtained. Installation of the generator and related equipment, wiring, and construction of the housing will take place based on the design plan.

Task 5. Project Close-Out (2 months): All project close-out activities will take place and at the conclusion of the project, a final project report will be submitted to CalOES. The report will include a chronological description of project activities, generator testing results, and post construction data analysis.

Task 6. Grant Close-Out (3 months): The final reimbursement request will take place and a final grant report will be developed and submitted to CalOES.

Federal Share: $75,000
Applicant Match: $25,000
Total Activity Cost: $100,000
Source of 25% non-federal match: Developer Impact Fees

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	100,000.00					100,000.00
Other (specify)						-
Total	100,000.00	-	-	-	-	100,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF	100,000.00					100,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	100,000.00	-	-	-	-	100,000.00
Total Funding Sources	100,000.00	-	-	-	-	100,000.00
Total Project Cost	100,000.00	-	-	-	-	100,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2020-20	**Capital Improvement Plan Project Request**
Department:	**PUBLIC WORKS**	Fiscal Year 2020 CIP
Criteria:	**4**	
Title:	**Solar Plant Located at New WWTP**	REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

Based upon the existing estimates from the Engineering department's Photovoltaic Study for the Wastewater Treatment Plant Improvements and Expansion project, this project is aimed at offsetting the potential energy costs related to the new plant. The calculations are preliminary at this point and the need will be reassessed once the new plant comes online.

Construction cost is estimated at $2,983,680. Ongoing maintenance costs are unknown at this time.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction		2,983,680.00				2,983,680.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	-	2,983,680.00	-	-	-	2,983,680.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	-	-	-	-	-
Total Funding Sources	-	-	-	-	-	-
Total Project Cost	-	2,983,680.00	-	-	-	2,983,680.00
Total Unfunded	-	2,983,680.00	-	-	-	2,983,680.00

Project No.	PBW2020-21	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**4**	Fiscal Year 2020 CIP
Title:	**New Corporation Yard**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

Replacement or expansion of existing public works yard that is too small and using antiquated technology facilities. Planning is still under way but it is anticipated that the cost would be over $1,000,000 with the purchase of land and other upgrades to equipment, infrastructure and facilities.

Partial payment from DIF funds is appropriate and will eliminate some of the General Fund exposure to cost.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction			1,001,000.00			1,001,000.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	-	-	1,001,000.00	-	-	1,001,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF			668,000.00			668,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund			333,000.00			333,000.00
Other (specify)						-
Total Funding Sources	-	-	1,001,000.00	-	-	1,001,000.00
Total Funding Sources	-	-	1,001,000.00	-	-	1,001,000.00
Total Project Cost	-	-	1,001,000.00	-	-	1,001,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2020-23	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**4**	Fiscal Year 2020 CIP
Title:	**FARMERSVILLE SPORTS REHAB PROJECT**	REVISED

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. The existing Farmersville Sports Park Trail is in need of significant landscape refurbishment. The initial funding agency denied the installation of hard plumb irrigation as requested by this office, and mandated the installation of a drip irrigation system. As a result, pest rodents have decimated the drip system chewing holes in the tubing which ultimately has caused flood irrigation of the surrounding landscape, allowing weeds to overtake all areas of the walking trail.

   The subsequent time public works personnel must dedicate to maintain the walking trail is impractical, unproductive and not cost effective over the long-term.

2. This project would commence with the refurbishment of single zones along the trail over the course of several years. Refurbishment includes installation of hard plumb irrigation, landscape fabric (AKA… weed barrier) and rubber mulch. This combination will significantly reduce operation and maintenance costs over the long term.

3. Refurbishment is estimated between $8,000.00 – 17,000.00 per zone and will be paid solely from the General Fund unless other funding sources become available.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)	17,000.00	8,000.00	14,000.00			39,000.00
Total	17,000.00	8,000.00	14,000.00	-	-	39,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	17,000.00	8,000.00	14,000.00			39,000.00
Other (specify)						-
Total Funding Sources	17,000.00	8,000.00	14,000.00	-	-	39,000.00
Total Funding Sources	17,000.00	8,000.00	14,000.00	-	-	39,000.00
Total Project Cost	17,000.00	8,000.00	14,000.00	-	-	39,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2020-25	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**4**	Fiscal Year 2020 CIP
Title:	**Expand Lighting at Liberty Park**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Install new lighting at west end of at Liberty Park to improve accessibility and safety for residents.
2. Estimated costs is $75,000 for professional install of materials.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle		75,000.00				75,000.00
Other (specify)						-
Total	-	75,000.00	-	-	-	75,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund		75,000.00				75,000.00
Other (specify)						-
Total Funding Sources	-	75,000.00	-	-	-	75,000.00
Total Funding Sources	-	75,000.00	-	-	-	75,000.00
Total Project Cost	-	75,000.00	-	-	-	75,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-01	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**2**	Fiscal Year 2020 CIP
Title:	**WELL 3 GENERATOR**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

The project will mitigate electrical failures at Groundwater Well 3, a potable groundwater well, by installing a 150-kilowatt (kW) generator and housing structure to supply back-up power in the event of citywide power loss. The diesel-powered generator will be designed to automatically turn on in the event of a power failure and will contain enough fuel to operate for up to 70 hours.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	100,000.00					100,000.00
Other (specify)						-
Total	100,000.00	-	-	-	-	100,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF	100,000.00					100,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	100,000.00	-	-	-	-	100,000.00
Total Funding Sources	100,000.00	-	-	-	-	100,000.00
Total Project Cost	100,000.00	-	-	-	-	100,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-02	**Capital Improvement Plan**
Department:	**Public Works**	**Project Request**
Criteria:	**8**	Fiscal Year 2021 CIP
Title:	**Roys Park Improvements**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Upgrade amenities at Roys Park. Estimated cost is $218,500. The details of the costs have not been identified yet.
2. The City will be receiving $200,000 from the Per Capita Program funded by Prop 68. Farmersville Kiwanis Club has also expressed interest in donating up to $10,000 for ADA accessible equipment. Irrigation upgrades have been budgeted for $8,500 and will be funded by Fund 31.
3. Improvements will include ADA accessible sidewalks, new playground equipment, shade structures, additional picnic tables, improve/replace current arbors, improve restroom, and irrigation upgrades.
4. Roys Park is currently maintained by Public Works and these improvements will not have a significant impact on ongoing operations and maintenance.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)	218,500.00					218,500.00
Total	218,500.00	-	-	-	-	218,500.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund	8,500.00					8,500.00
Other	210,000.00					210,000.00
Total Funding Sources	218,500.00	-	-	-	-	218,500.00
Total Funding Sources	218,500.00	-	-	-	-	218,500.00
Total Project Cost	218,500.00	-	-	-	-	218,500.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-03	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**4**	Fiscal Year 2021 CIP
Title:	**BOBCAT, ATTACHMENTS & TRAILER**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase one Bobcat Skid-steer loader – S595 T4 $45,535.37.
2. Purchase Bobcat attachments $57,939.51
3. Purchase one Bigtex Dump Trailer - 14LX-14BK-P4 $9,935.84

TOTAL $113,410.72

4. The Bobcat is eligible to be paid for with multiple funds. Therefore it will not be paid solely from the General Fund.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	113,410.72					113,410.72
Other (specify)						-
Total	113,410.72	-	-	-	-	113,410.72
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax	22,682.14					22,682.14
Maint Districts	22,682.14					22,682.14
Sewer Utility	22,682.14					22,682.14
Water Utility	22,682.14					22,682.14
General Fund	22,682.14					22,682.14
Other (specify)						-
Total Funding Sources	113,410.72	-	-	-	-	113,410.72
Total Funding Sources	113,410.72	-	-	-	-	113,410.72
Total Project Cost	113,410.72	-	-	-	-	113,410.72
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-04	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**3**	Fiscal Year 2021 CIP
Title:	**VEHICLE REPLACEMENT**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase one 2020 Ford F250 Crew Cab to replace existing 2002 Ford Crew Cab (odometer reading 82,377 city miles). The vehicle price and add-on's:
   A. Ford F250 Crew Cab - $28,732.36
   B. Safety lights - $300.00
   C. Rack - $850.00
   D. Bed liner - $250.00

   Total price for the vehicle - $30,132.36
2. They are eligible to be paid for with multiple funds. Therefore, it will not be paid solely from the General Fund.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	30,132.36					30,132.36
Other (specify)						-
Total	30,132.36	-	-	-	-	30,132.36
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax	6,026.47					6,026.47
Maint Districts	6,026.48					6,026.48
Sewer Utility	6,026.47					6,026.47
Water Utility	6,026.47					6,026.47
General Fund	6,026.47					6,026.47
Other (specify)						-
Total Funding Sources	30,132.36	-	-	-	-	30,132.36
Total Funding Sources	30,132.36	-	-	-	-	30,132.36
Total Project Cost	30,132.36	-	-	-	-	30,132.36
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-05	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**3**	Fiscal Year 2021 CIP
Title:	**VEHICLE REPLACEMENT**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Purchase two Ford F150 pick-up trucks to replace two 2006 GMC Sierra pick-up trucks.
   The cost per vehicle is:
   A. Ford F150 - $25,894.06
   B. Safety lights - $300.00
   C. Headache Rack & Light mount - $255.00
   D. Bed liner - $250.00

   Total price per vehicle - $26,699.06
2. They are eligible to be paid for with multiple funds. Therefore, it will not be paid solely from the General Fund.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	53,398.12					53,398.12
Other (specify)						-
Total	53,398.12	-	-	-	-	53,398.12
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax	10,679.62					10,679.62
Maint Districts	10,679.62					10,679.62
Sewer Utility	10,679.62					10,679.62
Water Utility	10,679.62					10,679.62
General Fund	10,679.62					10,679.62
Other (specify)						-
Total Funding Sources	53,398.12	-	-	-	-	53,398.12
Total Funding Sources	53,398.12	-	-	-	-	53,398.12
Total Project Cost	53,398.12	-	-	-	-	53,398.12
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-06	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**4**	Fiscal Year 2021 CIP
Title:	**CIVIC CENTER HVAC - REPLACEMENT**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

Civic Center's roof top HVAC units are approximately thirty-three (33) years old. They have significantly operated beyond their rated lifespan. Replacement is strongly recommended.

A quote for replacement of the nine (9) units was obtained. The total cost of replacements is:

1. Nine (9) Daikin gas/electric HVAC units - $77,219.71
2. Installation at prevailing labor - $8,000.00

Total cost $85,219.71

The HVAC replacements are eligible to be paid for through multiple funds. Therefore, it will not be paid solely from the General Fund.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle	85,219.71					85,219.71
Other (specify)						-
Total	85,219.71	-	-	-	-	85,219.71
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax	17,043.94					17,043.94
Maint Districts	17,043.94					17,043.94
Sewer Utility	17,043.94					17,043.94
Water Utility	17,043.94					17,043.94
General Fund	17,043.95					17,043.95
Other (specify)						-
Total Funding Sources	85,219.71	-	-	-	-	85,219.71
Total Funding Sources	85,219.71	-	-	-	-	85,219.71
Total Project Cost	85,219.71	-	-	-	-	85,219.71
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-07	**Capital Improvement Plan**
Department:	**Public Works**	**Project Request**
Criteria:	**6**	Fiscal Year 2021 CIP
Title:	**Digital Message Sign**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. A digital message sign along Farmersville Blvd at Veterans Park to announce upcoming meetings and community events.

2. This purchase will use General Fund and Enterprise Funds. The cost can vary from $10,000 to $100,000 depending on the size and style. Staff has received a quote of $30,000 to $40,000 based on general discussions. This amount could vary once a specific sign is designed.

3. The sign would need to be purchased as well as the material for the base, which could be a metal stand, brick, or stone and the total cost will be impacted by this too.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction						-
Inspection						-
Contingency						-
Equip / Vehicle				40,000.00		40,000.00
Material				5,000.00		5,000.00
Total		-	-	45,000.00	-	45,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax				9,000.00		9,000.00
Maint Districts				9,000.00		9,000.00
Sewer Utility				9,000.00		9,000.00
Water Utility				9,000.00		9,000.00
General Fund				9,000.00		9,000.00
Other						-
Total Funding Sources	-	-	-	45,000.00	-	45,000.00
Total Funding Sources	-	-	-	45,000.00	-	45,000.00
Total Project Cost		-	-	45,000.00	-	45,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-08	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**2**	Fiscal Year 2021 CIP
Title:	**WATER WELL 5 UPGRADES**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Water well upgrades for Well 5.

2. Upgrade existing water wells to meet future demand. Each upgrade would be funded solely by the DIF fund. Upgrades would include conversion to water lube, new pump column and pump, installing a Variable Frequency Drive (VFD) to help equalize ground water pumping, maintain consistent system pressure and consistent system chlorination. Adding a back-up generator to maintain operation in the event of a power outage.

3. Benefits for upgrade. Reduce quality issues related to oil lubrication and potential state violations, ensure long-term water production by reducing well overdraft, reduce electrical expenses, reduce equipment wear, maintain consistent system wide pressure and maintain operation during a power outage.

4. The upgrades would extend the operable life of the system between 20-50 years and reduce the impact upon well 8A.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction			200,000.00			200,000.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	-	-	200,000.00	-	-	200,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF			200,000.00			200,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	-	200,000.00	-	-	200,000.00
Total Funding Sources	-	-	200,000.00	-	-	200,000.00
Total Project Cost	-	-	200,000.00	-	-	200,000.00
Total Unfunded	-	-	-	-	-	-

Project No.	PBW2021-09	**Capital Improvement Plan**
Department:	**PUBLIC WORKS**	**Project Request**
Criteria:	**2**	Fiscal Year 2021 CIP
Title:	**WATER WELL 6 UPGRADES**	

Project Description

1. Describe Project / Equipment. 2. List potential Funding Sources. 3. Describe Project Items 4. Detail Operations and Maintenance costs:

1. Water well upgrades for Well 6.

2. Upgrade existing water wells to meet future demand. Each upgrade would be funded solely by the DIF fund. Upgrades would include conversion to water lube, new pump column and pump, installing a Variable Frequency Drive (VFD) to help equalize ground water pumping, maintain consistent system pressure and consistent system chlorination. Adding a back-up generator to maintain operation in the event of a power outage.

3. Benefits for upgrade. Reduce quality issues related to oil lubrication and potential state violations, ensure long-term water production by reducing well overdraft, reduce electrical expenses, reduce equipment wear, maintain consistent system wide pressure and maintain operation during a power outage.

4. The upgrades would extend the operable life of the system between 20-50 years and reduce the impact upon well 8A.

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Project Items						
Design/Eng.						-
Acquisitions						-
Permits						-
Administration						-
Construction		200,000.00				200,000.00
Inspection						-
Contingency						-
Equip / Vehicle						-
Other (specify)						-
Total	-	200,000.00	-	-	-	200,000.00
Operations & Maint						
FTE Costs						-
Operations						-
Maintenance						-
Total	-	-	-	-	-	-

	Fiscal Year					
	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Funding Sources						
DIF		200,000.00				200,000.00
SLESF						-
Measure R						-
LTF/ TDA						-
RMRA (SB1)						-
Gas Tax						-
Maint Districts						-
Sewer Utility						-
Water Utility						-
General Fund						-
Other (specify)						-
Total Funding Sources	-	200,000.00	-	-	-	200,000.00
Total Funding Sources	-	200,000.00	-	-	-	200,000.00
Total Project Cost	-	200,000.00	-	-	-	200,000.00
Total Unfunded	-	-	-	-	-	-

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City of Farmersville

City Departments Overview

City Departments Overview

This section of the budget report is a more in depth look at the budget by each department. Although there are areas in this document where you can look up the figures and sum up all that will be spent and received monetarily, it is also very important to examine what services are required and provided by way of the budgeted spending plan. Immediately below is a summary of service areas affiliated with each department. The following reports will breakdown these services further and tie into performance and the Proposed Fiscal Year 2020-21 Budget.

Administration & Finance

- City Council
- City Manager
- City Attorney
- City Clerk
- Administration & Finance
    - Internal Controls
    - Budgeting
    - Accounting, Auditing & Reporting
    - Risk Management & Insurance
    - Banking & Investment Management
    - Contracting & Purchasing
    - Grant Management & Reporting
    - Financial Services
    - Utility Billing & Collections
    - Payroll & Benefit Management
    - Human Resources & Training
    - Information Technology Services

Community Development

- City Planning
- Building Permitting & Inspections
- Economic Development
- Grant Development & Management
- Community Services

Fire & Code Enforcement

- Emergency Response & Operations
- Training
- Emergency Preparedness & Disaster Management
- Fire Prevention
- Code Enforcement

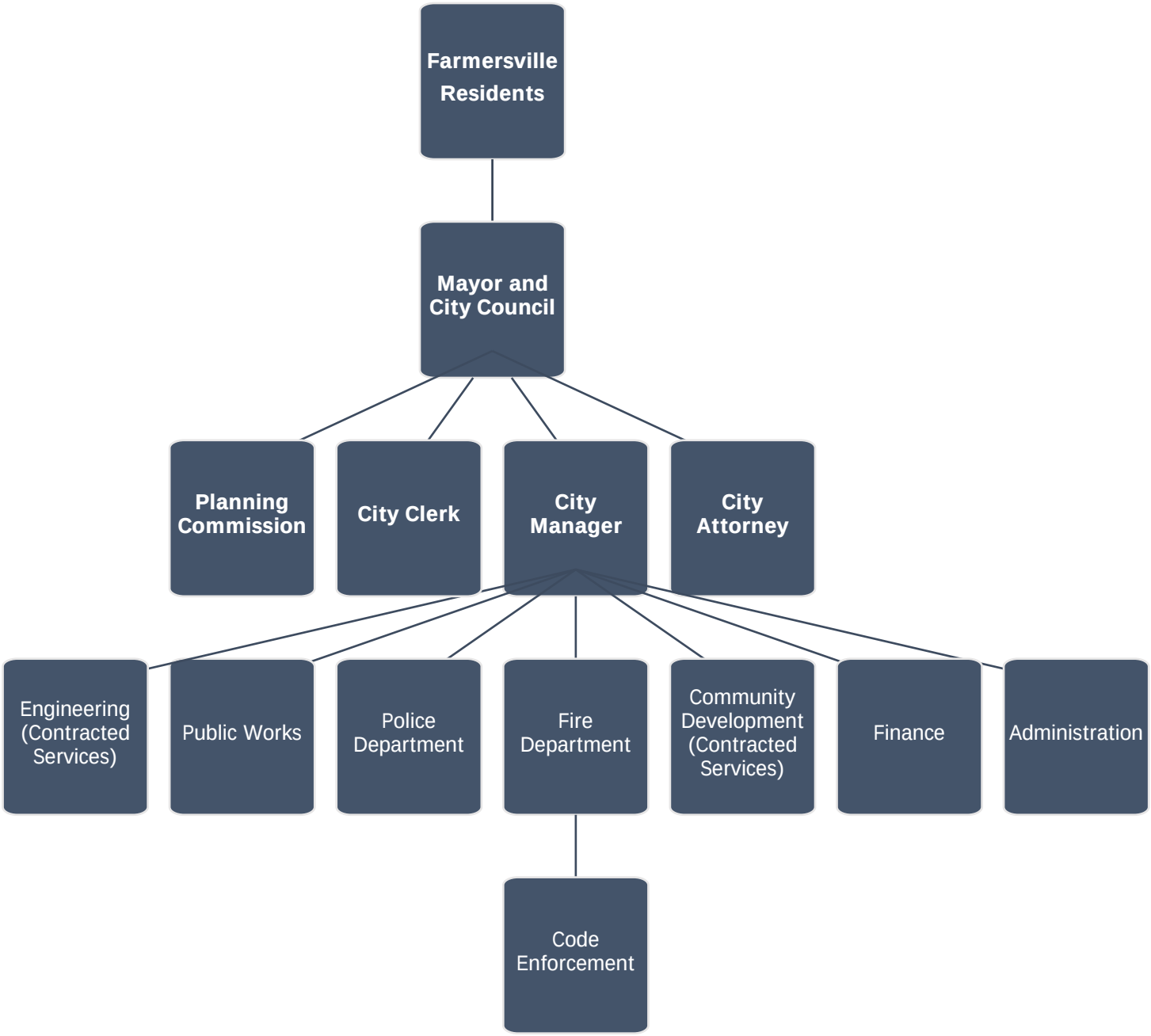
Police

- Administration
  - Rules and Regulations
  - Policy and Procedures
  - Personnel
  - Recruiting and Hiring
  - Internal Affairs
  - Records
  - Dispatch
  - Training
  - Supplies and Services
- Operations
  - Patrol
  - Traffic Enforcement
  - Parking Enforcement
  - Field Training Officer Program
  - School Resource Officers
- Investigations
  - Criminal Investigations
  - Vice
  - Narcotics

Public Works & Engineering

- Water Department
- Wastewater
- Street Maintenance
- Fleet Maintenance
- Parks Maintenance
- Landscape & Lighting Maintenance Districts
- Buildings Maintenance
- Engineering

Jurisdiction Wide Organizational Chart



City of Farmersville

Administration & Finance Departments

Administration & Finance Departments

The Administration and Finance Departments are two different departments that are bound together by the services they must provide, their location and proximity together, and the small size of the agency. Therefore, both departments are managed by one Department Head (Director of Finance and Administration) at City Hall.

This department manages the financial integrity of the City's critical programs, activities and resources through a number of policies and systems covering the areas of:

- Internal Controls
- Budgeting
- Accounting, Auditing & Reporting
- Risk Management & Insurance
- Treasury Management
- Contracting & Purchasing
- Grant Management & Reporting
- Financial Services
- Utility Billing & Collections
- Payroll & Benefit Management
- Human Resources & Training
- Information Technology Services

In addition to the wide variety of tasks and areas of responsibility, general customer service at City Hall, administrative support to the City Manager, as well as the role of City Clerk, are all functionally reporting in this department as well. This department is staffed by six full-time positions.

Department Accomplishments

Finance Department:

- Successfully received an unqualified audit opinion (best available) for the City and for the Fiscal year ended June 30, 2019.

- Completed all quarterly reporting to various agencies for more than a dozen different grant projects throughout the year.

- Staff began work to implement the requirements of SB 998, which required an overhaul of the entire Utility Billing process.

- Staff participated in the launch of the new permitting system using MyGov software. This new software will revolutionize the way in which the City manages, tracks, takes payments for, and ultimately issues permits, code enforcement cases, and other licenses and issues related to permitting and code enforcement.

- Will issue an RFP for Development Impact Fee and Comprehensive Fee Schedules. Both sets of documents are due for updates and will need professional assistance in order to accomplish something on this scale. This maintains good management of operations and accuracy in budgeting for services provided.

- Created a new Investment Policy for the City which was approved in January 2020. This is a vast improvement allowing for much increased transparency and compliance with government code. This updated the existing policy which had been in place since 2004.

- Created a new Procurement Policy for the City which was approved in February 2020. This is a landmark accomplishment for the City, completely overhauling the procurement process to allow for ethical standards, compliance with Federal and State mandates, setting new purchasing thresholds and control, while increasing clarity and bring the processes into the current century. This is an update to a policy from 1985.

- Started work on further documenting all Policies and Procedures for the department in one consolidated location. This is an ongoing effort but, according to City records has never been accomplished. The final product is expected to be available in Fiscal Year 2020-21.

- Completed grant management for the Sustainable Communities Grant which allowed for an ADA evaluation and transition plan for the entire City.

- Completed grant management for the Greenhouse Gas Reduction Fund which allowed for the completion of Phase III of the Sports Park.

- Completed grant management for the 2014 Community Development Block Grant which allowed for new home assistance, home rehab assistance, and Youth, Senior, and Library services.

- Completed grant management for the 2015 HOME Grant which allowed for new home assistance and home rehab assistance.

- Began working on new grant awards through the CCNR and SB2 funding sources.

- Staff attended the California Society of Municipal Finance Officers Annual Conference, a statewide gathering of public finance leaders, for dozens of training sessions on current and upcoming issues relevant to California cities, so that department staff stay current on emerging financial issues, including a focus this year on the status of the California

Public Employees Retirement System (CalPERS), internal controls, and GASB updates for financial statement compliance.

Administration Department:

- Added the position of Development Coordinator to City Hall to be the central liaison with the public, all partner agencies, and internal departments and consultants in order to effect efficient, effective, and excellent service related to permitting, licensing, and all things related to Development of the City community and economy.

- Completed Phase IV of the City Hall Rehab program through the improvements to the main hallway, Fire Department Office, Bathrooms, and Council Chambers.

- Further expand staff training opportunities and hosting of trainings on-site to making education and job enrichment a priority.

- Completed grant management for the Sustainable Communities Grant which allowed for an ADA evaluation and transition plan for the entire City.

- Completed grant management for the Greenhouse Gas Reduction Fund which allowed for the completion of Phase III of the Sports Park.

- Completed grant management for the 2014 Community Development Block Grant which allowed for new home assistance, home rehab assistance, and Youth, Senior, and Library services.

- Completed grant management for the 2015 HOME Grant which allowed for new home assistance and home rehab assistance.

- Began working on new grant awards through the CCNR and SB2 funding sources.

- Began work on implementing Video Conferencing options for better partner communication through a web-based solution to be able to screen and file share while on conference calls in the new Conference Room.

- Actively in process to implement the Alternative Dispute Resolution program to expedite the Workers Compensation Program claims.

- Staff attended the California Association of Joint Powers Authorities Annual Conference, a statewide gathering of public finance and risk leaders, for dozens of training sessions on current and upcoming issues relevant to California cities, so that department staff stay current on emerging financial issues, including a focus this year on the hardening insurance market, evolving risk trends, and best practices in managing JPAs dealing with Workers Compensation and Liability claims.

Department Goals

Specific Goals for the Departments in the coming year are:

Finance Department:

- Staff will continue to expand the budget process and further professionalize the presentation and comprehensiveness of the report including the routine update of the CIP and Capital Budget.

- Begin work to implement a new Utility Billing system in order to better manage and improve payment options and account details for increased levels of customer service.

- Begin work to implement a multi-modal payment System for utility billing to bring more payment options, in more locations, for extended hours to all City residents.

- Select consultant for Development Impact Fee and Comprehensive Fee Schedules evaluation and update. Both sets of documents are due for updates and will need professional assistance in order to accomplish something on this scale. This maintains good management of operations and accuracy in budgeting for services provided.

Administration Department:

- Redesign City website through Civic Plus. As part of the City's agreement, the website can be updated every four years without additional cost.

- Further expand staff training opportunities and hosting of trainings on-site to making education and job enrichment a priority. Specifically targeting technical training for system users, customer service training for public interaction, and City Clerk, risk, and human resources training for other staff as appropriate.

- Complete the overhaul of the Employee Handbook and Personnel Policies.

- Fully implement Video Conferencing options for better partner communication through a web-based solution to be able to screen and file share while on conference calls in the new Conference Room.

- Complete the implement the Alternative Dispute Resolution program to expedite the Workers Compensation Program claims.

Fiscal Year 2020-21 Budget Specifics

Finance Department:

- No new staff added this year.
- Reducing budget where applicable to account for potential recession ahead while keeping training opportunities and keeping all staff unharmed.

Administration Department:

- No new staff added this year.
- Reducing budget where applicable to account for potential recession ahead while keeping training opportunities and keeping all staff unharmed.

Department Unmet Needs / Future Goals

Finance Department:

Although staff is more effective than ever with newer technologies supporting streamlined systems and processes as well as increasingly out-sourcing tasks to more effective consultants, City Hall staff is still at (or beyond) capacity and will likely need more support and/or more outsourcing to be able to handle the workload going forward.

Highly trained staff are effective staff but without cross-training and enough bodies to cover personnel making these efforts to train, keeping service levels steady and meeting public expectations becomes difficult and/or cross-training does not occur.

Administration Department:

Still working on improving existing processes and systems languishing after years of neglect because of staffing shortages. These short-comings need to be shored up immediately, but the shortage of staff time and other resources hinder immediate upgrades.

Managing the increasing workload and compliance requirements with the ongoing changes to laws, increased maintenance and reporting from grant project assets, bog down staff efforts to meet essential basic services.

Departmental Budget Summary - Administration & Finance

Administration & Finance

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Revenues by Fund				
01 GENERAL FUND	(2,948,141)	(3,504,261)	(3,279,759)	(3,623,780)
102 GENERAL FUND RESERVE	-	(1,670,710)	-	-
103 GENERAL FUND CAPITAL	-	-	(254,456)	(422,422)
104 CANNABIS CAPITAL FUND	-	-	(423,633)	(1,021,817)
08 SELF INSURED RESERVE	(251,000)	-	-	-
12 FEDERAL AND STATE GRANTS	(1,899,895)	(697,314)	(987,642)	(1,271,000)
40 CDBG PROGRAM INCOME	(184,270)	(151,580)	(100,939)	(334,470)
41 HOME PROGRAM INCOME	(78,507)	(136)	(121)	(61)
42 CAL HOME PROGRAM INCOME	(171,775)	(31,138)	(2,269)	(1,134)
Grand Total	(5,533,588)	(6,055,139)	(5,048,819)	(6,674,683)
Expenditures by Fund				
01 GENERAL FUND	156,767	233,140	265,831	294,960
102 GENERAL FUND RESERVE	-	-	254,456	-
103 GENERAL FUND CAPITAL	-	-	40,280	6,280
104 CANNABIS CAPITAL FUND	-	-	32,000	712,639
02 WATER UTILITY	173,475	213,788	241,299	262,178
04 SEWER UTILITY	173,475	213,789	241,299	262,178
06 REFUSE	61,744	72,055	60,179	60,954
12 FEDERAL AND STATE GRANTS	2,017,155	583,856	929,702	1,271,000
21 GAS TAX	-	-	17,558	17,972
40 CDBG PROGRAM INCOME	172,666	133,411	50,000	334,000
41 HOME PROGRAM INCOME	73,427	614	-	-
42 CAL HOME PROGRAM INCOME	96,286	141,424	-	-
Grand Total	2,924,994	1,592,077	2,132,603	3,222,161
Expenditures by Category				
CAPITAL OUTLAY	-	-	463,280	1,111,280
OPERATING SERVICES & SUPPLIES	13,897	21,635	26,500	25,500
OTHER	21,629	51,475	286,456	712,639
PROFESSIONAL & CONTRACTUAL SRV	2,353,982	862,269	630,702	590,000
SALARIES & BENEFITS	535,487	656,697	725,665	782,742

Departmental Budget Summary - Administration & Finance

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Grand Total	2,924,994	1,592,077	2,132,603	3,222,161

Full Time Personnel Count		
City Manager	1	1
Administrative Analyst/City Clerk	1	1
Director of Finance & Administration	1	1
Finance Manager	1	1
Account Clerk I	1	1
Account Clerk II	1	1
Grand Total	6	6

City of Farmersville

Community Development Department

Community Development Department

The Community Development Department is primarily out sourced by way of multiple contracted positions or consultants that assist the City in the functional areas within this department. It is lead directly by the City Manager with support staff provided by the Finance and Administration departments. The role of Development Coordinator is new to the City which acts as the permitting technician and liaison between the following contracted consultants:

- City Planner: This position is contracted with Collins & Schoettler Planning Consultants, and specifically, as Karl Schoettler serving as the City Planner.

- Building Permitting and Inspections: These services are outsourced primarily to the County of Tulare Resource Management Agency.

- Economic Development: HDL Companies is a primary consultant that assists the City with Economic Development efforts.

- Grant Development and Management: Blais & Associates assist the City extensively with grant research, development, and management.

- Community Services: This is a broad category, but related to the expansive affordable housing efforts underway, it is Self Help Enterprises that primarily assists the City with these type of services.

Department Accomplishments

- Implemented MyGov software to manage planning, permitting, citizen requests, business licensing, resident requests, and asset tracking in a comprehensive way through a web-based solution to be used City-wide.

- Created the Development Coordinator position with City Hall to specifically handle Community Development and Economic Development initiatives lead by the City Manager and others in the City.

- Finalized plans to introduce a TOT (Hotel Tax) to the residents of Farmersville in anticipation of future development by the Highway 198 entrance for the election in November 2020.

- Awarded 4 new grants totaling $3,160,846, managing 9 active grants, and successfully completed and closed out 5 grants.

New Grant Application Awarded or in Development (B&A involvement):

1) **California Natural Resources Agency**, Prop. 68 Cultural Community, and Natural Resources: Planning, design and construction funds for the Sequoia Gateway Phase of the Sports Park (Amphitheater, Playground, Outdoor Classroom Pavilion). Award: $1,908,206
2) **Caltrans Local Roadway Safety Planning:** funds for developing a local transportation plan that will allow Farmersville to be eligible for future safety-related transportation grants. Award: $72,000
3) **CA Housing and Community Development, SB2 Housing Planning:** funds for a Zoning Ordinance update and Downtown Mixed-Use Development Plan to facilitate the accelerated development of new affordable housing. Award: $160,000
4) **CDBG Program Income Supplemental:** Jennings Park renovations Award: $1,000,000
5) **Statewide Parks and Community Revitalization**: Sports Park Phase 4, (Park amenities include 3 baseball/softball fields, 1 skate park, 1 basketball court, an entry pavilion, ADA parking, trails, a play structure, landscaping, volleyball. Request: $8,500,000 (This Application was not funded Round 1; it ranked well and will be resubmitted in Round 2, due date is to be determined.)
6) **CDBG Planning and Technical Assistance**: Farmersville is requesting funds for preliminary engineering, design, and CEQA for paving gravel alleys in residential areas adjacent to Farmersville Boulevard. Request: $250,000 due by June 1, 2020.

- Managed Active Grants and Loans:

    1) Clean Water SRF Loan and Grant: WWTF Expansion and Upgrade Finance amount: $23,614,591, Principal Forgiveness: $2,220,000, Grant: $3,760,000
    2) USDA Rural Development: WWTF Expansion and Upgrade Grant: $5,000,000
    3) Department of Water Resources Urban Streams Restoration: Deep Creek Restoration Plan and Phase 1 implementation. Grant: $748,465
    4) Caltrans Active Transportation Program Cycle 2: West Walnut Improvements Grant: $417,149
    5) Caltrans Active Transportation Cycle 3: East Walnut Safe Routes to Schools Improvements Caltrans Grant: $519,769 TCAG/Measure R Grant: $306,929

- Closed out:

    1) CALFIRE Green Innovations Tree Planting: The City successfully completed this phase of the Sports Park development by planting 50

trees, creating a bioswale to capture rainwater, and constructing a perimeter trail. To maximize the grant funding, the City also planted an additional 98 trees in the City's parks. Grant: $270,000

2) FEMA SAFER Staffing for Adequate Fire and Emergency Response: Two fire officer's salaries two-years. Grant: $549,911
3) Caltrans Sustainable Transportation Planning: ADA compliance and Active Transportation Plan. The City successfully completed the developed of a comprehensive assessment and compliance plan for prioritizing ADA, bicycle, pedestrian infrastructure improvements. Grant: $206,275
4) CDBG 2014 Grant
   Grant: $1,982,842
5) HOME 2015 Grant
   Grant: $ 500,000

- Updated a Hotel Market Study and a Market Analysis for commercial development

- Continued the Economic Development Incentive Program

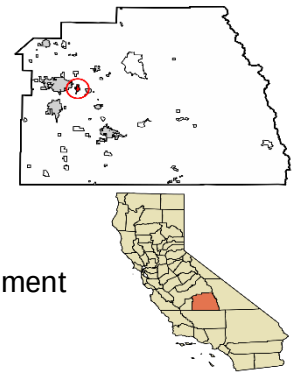
- Provided two (2) Homeownership Assistance loans totaling over $125,000 in financing under a 2014 CDBG Award and four (4) First Time Homebuyer Assistance loans totaling over $215,000 in financing under a 2015 HOME award during FY 19-20.

- Closed out the City's 2014 Community Development Block Grant Award with total expenditures in the amount of $1,476,562 for housing programs, public service activities, and public facility improvement projects.

- Closed out the City's 2015 HOME Investment Partnerships Program Award with total expenditures in the amount of $448,045 for first-time homebuyer and owner-occupied rehabilitation programs.

Department Goals

Specific Goals for the Departments in the coming year are:



- City Planning:
  - Preparing for upcoming zone changes related to Cannabis business
  - Launching updates to general plans, the zoning code, developing a downtown specific plan, and others
  - Preparing for working on Comprehensive Fee and Development Impact Fee studies

- Building Permitting and Inspections:
    - Improve the flow of the approval process through the City
    - Increase the amount of building permits approved as staff anticipates economic development to continue and increase

- Economic Development:
    - Enhance Marketing efforts to meet potential developers and retailers
    - Establish Transient Occupancy Tax (TOT)

- Grant Development and Management:
    - Successfully manage the 9 open grants (5 existing and 4 new grants)
    - Close out up to two of the existing grants in Fiscal Year 2020-21 including ATP East Walnut and Deep Creek Restoration.

- Community Services:
    - Ongoing management of $10,000,000+ loan portfolio
    - Administration of the 2018 Community Development Block Grant Award of $390,000 for Senior and Youth Services through multi-year grant term.
    - Administration of the 2018 Home Investment Partnerships Program Award of $500,000 for first-time homebuyer and owner-occupied rehabilitation programs through multi-year grant term.
    - Expand use of parks for public purposes and aligned with City goals.

Fiscal Year 2020-21 Budget Specifics

<u>The highlights of the Fiscal Year 2020-21 budget for Community Development are:</u>

- An increase from $15,000 appropriation to $18,100 dedicated to ongoing Economic Development Initiatives.

- Working with Self Help Enterprises to maximize program income for future uses aligned with City strategic goals.

- Appropriate expenses and fee revenue programmed for continued cannabis cultivation applications.

- Grant management will continue for the bulk of the WWTP project in Fiscal Year 2020-21. This project is scheduled to be completed around January 2021. This is a substantial undertaking that requires a lot of staff time to ensure compliance and prompt reimbursement of City expense.

- Anticipating completion and closeout of several existing grants in Fiscal Year 2020-21 related to park development, street improvements, and waterway improvements.

- Staff also anticipates the likely addition of at least two more grants to manage in Fiscal Year 2020-21.

Department Unmet Needs / Future Goals

The City is dependent upon the contracted employees and consultants hired to assist the City in providing these ongoing services. The challenge is to ensure that resources are available in the future so that there is no lapse in service or service levels.

The high number of active grants to manage in this department is a stretch given the small number of staff currently employed. This also creates further dependence upon outside help to provide these ongoing services too.

The City needs a strong tax base to keep providing the services in this department but in order to get the strong tax base, spending tax dollars on economic development is required. This natural conflict will not be resolved but needs to be effectively managed for optimum results.

Departmental Budget Summary - Community Development

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Community Development				
Revenues by Fund				
01 GENERAL FUND	**(18,977)**	**(45,933)**	**(17,550)**	**(21,550)**
Grand Total	(18,977)	(45,933)	(17,550)	(21,550)
Expenditures by Fund				
01 GENERAL FUND	**122,839**	**383,650**	**234,920**	**242,508**
103 GENERAL FUND CAPITAL	**-**	**-**	**-**	**7,500**
Grand Total	122,839	383,650	234,920	250,008
Expenditures by Category				
CAPITAL OUTLAY	**-**	**-**	**-**	**7,500**
OPERATING SERVICES & SUPPLIES	**-**	**224,927**	**15,000**	**18,100**
PROFESSIONAL & CONTRACTUAL SRV	**122,839**	**158,722**	**200,000**	**179,000**
SALARIES & BENEFITS	**-**	**-**	**19,920**	**45,408**
Grand Total	122,839	383,650	234,920	250,008
Full Time Personnel Count				
Development Coordinator			**1**	**1**
Grand Total			1	1

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City of Farmersville

Fire Department and Code Enforcement

Fire Department and Code Enforcement

The Fire Department is one of the oldest institutions in the community and in 2018 reached a milestone of 70 years of dedicated service to the residents and visitors of Farmersville.

The Farmersville Fire Department is a “Combination Fire Department” serving the community with both career and volunteer members. In Fiscal Year 2018/2019, personnel included the Fire Chief and 3 Fire Officers who are fulltime employees, along with a part-time Code Enforcement Officer, with 26 personnel serving as volunteers who contribute their time and effort to protect their neighbors from the ravages of fire and other perils. In the 2019/2020 fiscal year the Department went through a dramatic restructuring and now consists of 3 fulltime fire officers, a volunteer Fire Chief, a volunteer Battalion Chief, and a fulltime Code Enforcement officer.

“The Mission of the Farmersville Fire Department is the Protection of Life, Property, and the Environment from the effects of Fires, Medical and Rescue Emergencies, and Other Hazards. This is accomplished through Comprehensive Emergency Response, Code Enforcement, and Public Education Efforts in a cost effective manner by utilizing career and volunteer personnel”.

Fire Department Functions

EMERGENCY RESPONSE & OPERATIONS

The Fire Department continues to function as an “All Hazards” agency responding to requests for service that include structural, vehicle, grass, and other exterior miscellaneous fires. We are a First Responder to medical emergencies and traffic accidents, as well as other hazardous conditions such as downed power lines, chemical spills and flooding.

In 2019, the Fire Department responded to 1,402 call for service. In addition to protecting the over 11,000 people within the 2.3 square mile incorporated city limits, we have a reciprocal automatic aid agreement with the Tulare County Fire Department expanding the response area to the 56 square miles surrounding the city. The "Closest Resource Concept" serves the public well and it is not unusual to see firefighters and apparatus from Farmersville, Exeter, Visalia, Tulare County & Cal Fire working closely together.

The Fire Department also participates in mutual aid strike team response regionally and throughout California when requested by the State Office of Emergency Services.

TRAINING

Response readiness is a top priority in the fire service. Routine apparatus & equipment checks

regularly occur to meet the challenge of emergency response. In addition, maintenance and testing of equipment takes up a considerable amount of time between answering alarms and training. All fire pumps are tested annually as is each piece of fire hose in the departments 10,000 ft. inventory.

Firefighters must attend training on a wide variety of subjects to meet the requirements of CalOSHA, and the National Fire Protection Association (NFPA). Many of our personnel hold various certifications from the State Fire Marshal's Office. Training topics include Structural & Wildland Firefighting, Vehicle & Other Rescue Situations, Hazardous Materials Response, and Emergency Medical Care. Half of our members are also certified as Emergency Medical Technicians. In addition, personnel conduct Pre-Fire Planning surveys of Target Hazards and commercial occupancies for safe & effective operations.

EMERGENCY PREPAREDNESS & DISASTER MANAGEMENT

The Fire Department is responsible for Disaster Planning for all hazards faced by the community which include fires, floods, earthquakes, hazardous materials and severe weather related incidents. All city departments work under the Standardized Emergency Management System (SEMS) to minimize the effects of disasters through mitigation, response and recovery activities with the goal of returning to normalcy as soon as possible.

The City participates in the Emergency Council along with various planning and preparedness committees. Police, Fire & Public Works resources participate in the Mutual Aid System and work in conjunction with the Tulare County Operational Area and State Office of Emergency Services when incidents exceed local capabilities.

FIRE PREVENTION

The Farmersville Fire Department is committed to a Community Risk Reduction Strategy. The goal is to prevent incidents from occurring in the first place which provides a greater cost/benefit ratio.

The Fire Department enforces the California Fire Code in conjunction with Title 19 (Public Safety) and Title 24 (Building Standards) as well as the Farmersville Municipal Code. Fire Inspections are conducted for new construction as well as periodic inspections of existing buildings such as schools, apartments, places of assembly and commercial occupancies. Inspections are also completed on properties to reduce fire hazards and public nuisances from weeds, and rubbish accumulation and other property maintenance issues.

Public education activities include age appropriate school programs, fire station tours, career days, and senior citizen or workplace programs as requested. In addition the department participates in various parades, festivals and community events.

CODE ENFORCEMENT

Inspections are completed on properties to reduce fire hazards and public nuisances from weeds, rubbish accumulation, and other property maintenance issues, such as substandard housing and vehicle abatement. Business licensing is enforced to prevent illegal businesses,

vending, or rental operations. Code enforcement also enforces the permitting of yard sales and temporary event permits. The purpose of the program is to enforce City codes that will contribute to improving the overall health, safety, and quality of life in the community. An educational approach before citation is utilized to gain compliance initially. Citations, abatement, and liens against the property can ultimately be used.

APPARATUS & EQUIPMENT

The Department maintains a fleet of specialized fire apparatus including a 4 wheel drive Brush Fire Patrol Unit, a Quick Attack Squad Unit (250 GPM Pumper), an Engine (1500 GPM Pumper), a 55 Ft. Aerial Ladder Truck (1500 GPM Pumper), and 2 Command/Utility Vehicles. The Department has ordered a new Engine with an anticipated delivery date of early 2021. This new engine will modernize the Fire Department as well as provide the ability to remove obsolete equipment from service.

Equipment includes the "Jaws of Life" Hydraulic Rescue tool used to free accident victims, Ropes and Rescue Equipment, Thermal Imaging Cameras (TICs) which allows firefighters to "see through smoke", Self-Contained Breathing Apparatus, air monitors, an assortment of fire hose, nozzles, ladders, smoke removal fans, generators, lights, power saws, and hand tools. Each vehicle also carries lifesaving oxygen, medical gear and Automatic External Defibrillators (AED's) for victims of cardiac arrest.

FIRE EXPLORER POST

Fire Explorer Post 83 provides opportunities for youth ages 14-18 to explore Fire & Emergency Services as a potential career choice. Through exposure during training and ride along activities, local youth learn valuable skills, gain self-esteem, and develop through group leadership and participation. Adult advisors administer the program in conjunction with the Boy Scouts of America and Learning for Life. The post serves as a recruitment tool for future volunteer firefighters as several members have come up through the ranks upon reaching 18 years of age.

Department Accomplishments

- Replacement of aging handheld radios. New handheld radios will help the department communicate during multi-agency responses and incidents.
- Designed and ordered a new Fire Engine that will allow the Department to surplus the aerial ladder truck.
- Participated in Regional Hazardous Materials Response Team planning process.
- Implemented (CDPH funded) "Naloxone" capability for opiate overdose patients.
- Provided over 400 hours of personnel training sessions including 2 state certified classes.

- Enhanced volunteer program personnel effectiveness: 7 new Firefighters, developed & promoted 2 Engineers, and 1 Captain.
- Responded to 1402 emergency calls in 2019.
- Began the process to become accredited to deliver emergency medical care at the EMT level.

Fiscal Year 2020-21 Budget Specifics

With the passage of Measure P, the City is using a majority of those funds to staff the Fire Department, but the City is unable to keep the current structure. To keep the staffing levels the same and provide the same level of service, the department was reorganized and eliminating the full time Fire Chief classification and added a volunteer Chief and volunteer Battalion Chief to the department.

The Fire Department request for the next fiscal year will increase due to mandatory phase out and replacement of protective equipment. Requests to increase the budget are being made for new replacement equipment, vehicles, and protective equipment.

In the Capital Improvement Plan, the Fire Department has submitted a proposal for a new engine, a new command vehicle, new SCBA's, and SCBA filling station, and a washer/extractor for the maintenance of fire turnouts.

Code Enforcement

Another significant change to the Code Enforcement division was the transition to one full time position to address the growing need of enforcing codes and regulations which was identified as a top priority by the City Council. Within the Capital Improvement Plan, $20,000 was also budgeted for the next fiscal year to address blight and this amount is being carried over the coming fiscal year allowing for $40,000 in this fund for that purpose. In addition, a CIP project for a Code Enforcement vehicle was added at mid-year and that vehicle was ordered for that purpose.

Department Goals

The following work plan reflects the various goals and objectives that the Department is striving to achieve each year based upon the following workload analysis:

1. **Emergency Response:** Fire Suppression (Structural, Vehicle, Grass & Other Exterior types), Emergency Medical Services (Medical Aids & Traffic Accidents), Special Operations (Hazardous Materials, Technical Rescues and Other Disasters), Public Service and Hazardous Condition calls. FFD provides mutual aid to neighboring agencies on a regular basis and participates in statewide mutual aid response.
2. **Maintenance & Operations:** Routine checks and servicing of apparatus and equipment, fire station building and grounds to provide an environment of safety and readiness. Includes Maintenance and Inspection of and/or Testing of 7 vehicles and specialized equipment including: 8 Ladders, 10,000 feet of Fire Hose, 7 apparatus mounted and portable pumps, 4 chain saws, 3 rotary saws, 5 generators, 16 fire extinguishers, 5 Thermal Imaging Cameras, 4 atmospheric monitors, 2 hydraulic rescue tool sets, 263 + hydrants, 18 breathing apparatus, 9 AED's, 50 air cylinders and periodic facility safety inspections.
3. **Training & Safety:** Company Drills, Tailboard Safety Topics, Special Drills, In Service Training and Professional Development efforts to maintain certification and/or competency in required fire, hazardous materials, emergency medical services and rescue disciplines to perform in an OSHA compliant, safe and effective manner.
4. **Community Risk Reduction:** Periodic Fire & Life Safety Inspections of approximately 156 Commercial & Residential Occupancies which includes 30 Apt. Bldgs.12 Licensed Care Facilities. 25 Assembly & Educational Occupancies including 14 Churches & 7 Schools, Conduct Code Enforcement, Nuisance, Hazard & Vehicle Abatement, Public Education, and Target Hazard Pre-Fire Planning programs.
5. **Records & Reports:** Complete and/or maintain documentation as it relates to each of the programs and activities listed above (NFIRS incident reports, payroll, shift change, training, safety, fire prevention, operations, etc.) as required by OSHA, NFPA, statutes or regulations.

Department Unmet Needs / Future Goals

The challenges facing any organization are many. The Fire Department is charged with protecting over $548,672,872 in assessed property valuation. This translates into maintaining appropriate staffing levels and providing adequate equipment and facilities.

Recruitment and retention of volunteer firefighters is a constant challenge in a climate of decreased civic participation and busy working families. The nature of the volunteer has changed including having only a few living in town. It is also imperative that firefighters have the best equipment to complete their mission in a safe and effective manner. An apparatus and equipment replacement program needs to be implemented that may include lease purchase plans while continuing to apply for available grants although limited and highly competitive.

Efforts need to continue to revert to a central fire station response in the core of the city to meet response time goals and ISO requirements, especially in light of continued growth to the northern end of the city and the Hwy 198 commercial area.

In addition, the goal of ultimately restoring the Fire Chiefs position to fulltime needs to remain a top priority. The City continues to grow and with the pending addition of a 108 unit affordable housing apartment complex will likely increase the Cities population by an estimated 500 residents and add a number of large two story structures placing additional response burdens and challenges on the fire department.

Departmental Budget Summary - Fire & Code Enforcement

Fire & Code Enforcement

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Revenues by Fund				
01 GENERAL FUND	(314,075)	(323,270)	(120,500)	(45,500)
103 GENERAL FUND CAPITAL	-	-	-	-
71 FIRE DEVELOPER FEES	(34,656)	(7,944)	(13,587)	(12,692)
Grand Total	(348,731)	(331,214)	(134,087)	(58,192)
Expenditures by Fund				
01 GENERAL FUND	579,878	732,417	561,177	568,115
103 GENERAL FUND CAPITAL	-	-	57,500	145,734
71 FIRE DEVELOPER FEES	9,127	-	-	66,000
Grand Total	589,005	732,417	618,677	779,849
Expenditures by Category				
CAPITAL OUTLAY	45,910	39,433	71,500	242,734
OPERATING SERVICES & SUPPLIES	36,994	13,670	114,020	72,150
OTHER	-	-	-	-
PROFESSIONAL & CONTRACTUAL SRV	71,056	116,978	98,000	104,500
SALARIES & BENEFITS	432,221	558,576	333,857	359,165
UTILITIES	2,824	3,759	1,300	1,300
Grand Total	589,005	732,417	618,677	779,849
Full Time Personnel Count				
Fire Chief			-	-
Fire Officer I			3	3
Fire Officer II			-	-
Code Enforcement			1	1
Grand Total			4	4

City of Farmersville

Police Department

Police Department

The Farmersville Police Department is responsible for the safety and welfare of the approximately 11,443 residents of the City of Farmersville and its visitors. The Department provides general law enforcement services for the community. These services include, but are not limited to, patrol, traffic enforcement, criminal investigations, civil standby, and law enforcement services during special community events. In addition, the Department maintains all records generated within the department, management of property and evidence storage, dispatching services, the cadet program; and functions as a vital part of the entire City team assisting with Public Works, Animal Control, Code Enforcement, and the Farmersville Fire Department as needed.

In this annual budget report, we have included a brief overview describing the divisions of the Department, their duties, and some of their accomplishments for the past year. It is our hope that this will give a feeling of the Departments activities however it is not intended to be a detailed accounting of department operations. We hope that the information provided is adequate and as always staff is available to answer questions if needed for further clarification.

Mission Statement:

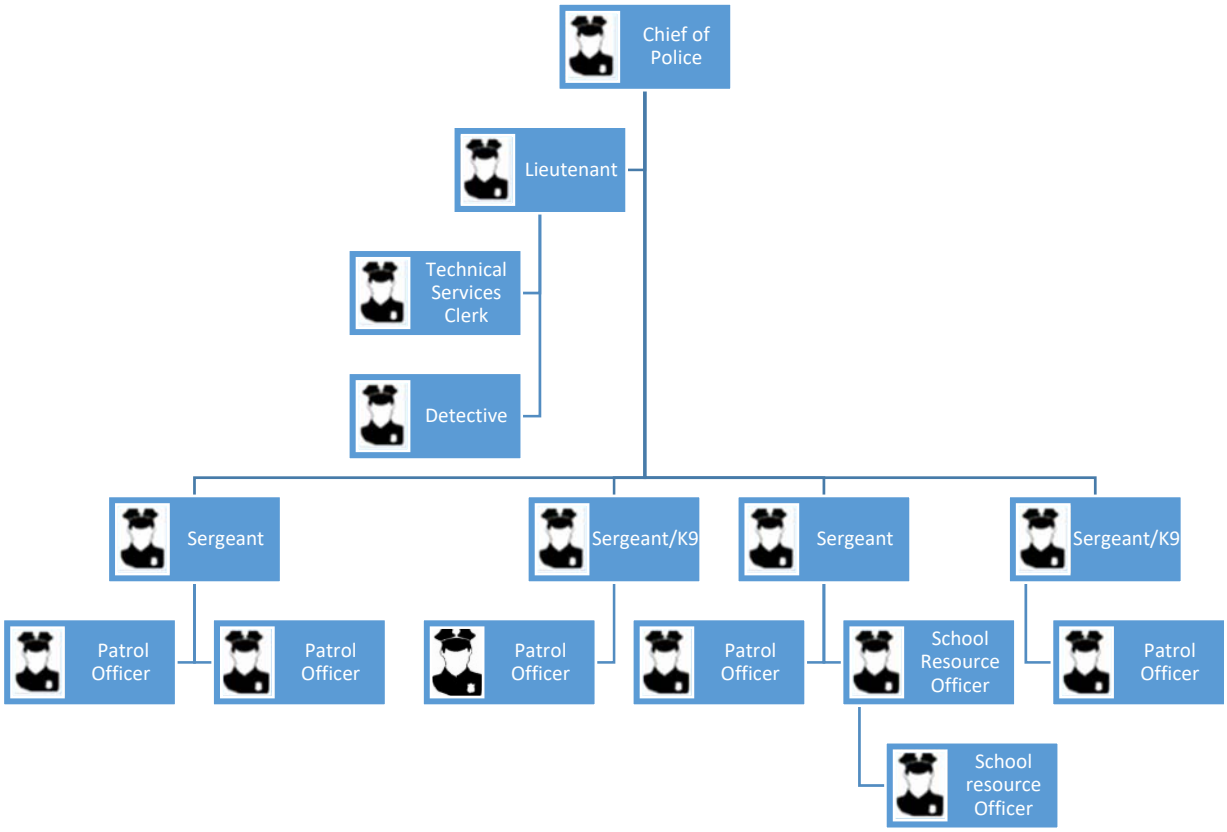
The Mission of the Farmersville Police Department is to work in partnership with our community to enhance the quality of life in our city, preserving peace, reducing fear and providing a safe environment through the equitable and professional enforcement of law.

Department Structure

The Police Department continues to remain an allocation of (14) fourteen sworn fulltime positions and (1) one non-sworn Technical Services Clerk (TSC). It is important to note that the Police Department had a budgeted compliment of 14 officers in the 1999/2000 budget year when the population of Farmersville was just over 6,000 people. The population has nearly doubled in the over twenty years since then, yet the departments staffing has returned to that same level. The department's peak staffing compliment was in 2006 when it was budgeted at 18 sworn officers and two fulltime civilian personnel. Since that time the department has been forced to reduce staff primarily through attrition and with the laying off of one non-sworn position. These reductions were because of shrinking revenues and shifting of funds to cover other shortfalls during the great recession.

Department Structure

The Police Department is structured as illustrated in the organizational chart below.



The police department is divided into three categories. These are Administration, Operations, and Investigations. The Administration Division is responsible for development of rules and regulations, policy and procedures, personnel matters, all phases of recruitment and hiring, internal affairs, records, dispatch, training, supplies and services.

The Operations Division is responsible for the delivery of all essential services provided by the police department including patrol, traffic enforcement, parking enforcement, and Field Training Officer program, and School Resource Officers.

The Investigations Division is responsible for all criminal investigations as well as any self-initiated investigations, such as vice and narcotics.

Each of these divisions is administered under the same budget via the Office of The Chief of Police.

Department Accomplishments

- Even in the face of reduced staffing levels and turnover of staff the department has worked to increase it public outreach efforts. Officers have conducted three (2) Coffee with a Cop events at various locations around town and has plans to continue this program.
- The Department continues its relationship with the School District and its Pathways program at the High School. This program focusses classes for students interested in careers in public safety. Officers have appeared as guest lecturers and assisted with preparation for competitions with the students in the program.
- The department has restructured its Explorer program into the new Farmersville Police Department Cadet program modeled after LAPD's cadet program. We maintained our relationship with the national explorer program and have additionally added elements of the cadet program to provide a more robust curriculum to the cadets.
- The department continues its training in Defensive Tactics for its officers sending key staff to instructor courses and purchasing equipment for instruction and implementation. It is our belief that the SPEAR system has been successful in reducing the frequency of both complaints of excessive force as well as workers comp claims for officer injuries. We continue to look for innovative ways to provide our officers skills and tools to allow them to better serve the community. To that end we will be initiating a new contract cycle with Axon for new body cameras and the new Taser-7 to keep our officers toolboxes stocked with a number of choices and options.
- The department has recruited, hired, and trained two (2) new officers over the past year and has once again achieved full budgeted staffing levels. This continues to be a time consuming, lengthy, and costly process.

Fiscal Year 2020-21 Budget Specifics

The 2020-2021 Police Department Budget strives to provide the City of Farmersville the best service possible with the lean staffing and resources that we have available to us. With the implementation of new technology as well as providing the best training we will endeavor to continue those efforts.

Over the past several years, and particularly the past two fiscal years, the Department has experienced significant challenges in retention of existing, experienced staff and recruitment of new officers. From March of 2018 to the present we have turned over five (5) sworn peace officer positions. Even in the face of this challenge the department has achieved and maintained one of the lowest crime rates of any city in Tulare County. This has been the case for the past three fiscal years and the Department, and its staff will work hard to maintain or improve that ranking.

FY 2020-21 Budget Summary

The police department and the City continues to navigate uncharted territory with recruitment and retention being increasingly difficult in the face of the current media and extremist driven narrative against law enforcement which has resulted in the decline of academy enrollments across the state in double digit numbers. Competition for recruits remains fierce and if the City does not maintain achieve a competitive wage and benefit package it will continue to lose officers after they have gained training and experience. We are starting a new cycle of our labor agreements and this is something that should be considered in relation to labor negotiations for this fiscal year. The turnover rate continues to result in additional training costs as experienced officers leave and newer officers need to receive specialized training in order to fill the void.

In addition, the City has seen the opening of its first retail cannabis outlets which provide additional revenue but also additional burden on staff associated with monitoring, inspections, and compliance with these outlets. This continues to strain the resources of the department as it will in the coming fiscal year and consideration needs to be given to increasing staffing to help with the additional workload that has been created. It is felt that an appropriate staffing level would be 16 sworn personnel and two civilian personnel to properly serve the nearly 12,000 residents of Farmersville. The pending construction of a new 108 unit affordable apartment complex would potentially add an additional 500 residents to the City of Farmersville in a very short time frame pushing our population over the 12,000 mark.

Expenses

The Department will continue implementation of the new Capital Improvement Plan. This will include a significant remodel of the existing police facility. The police department facilities have not changed since the opening of the Civic Center twenty years ago. In fact, much of the building, including flooring and fixtures, have not changed since the building was constructed some 35 years ago. The plan remains some reconfiguration of office space offering a fresh new look and feel for staff.

The CIP continues to include replacement of both patrol vehicles and special services vehicles, some of which are over ten (10) years old, Last year's CIP achieved the replacement and upgrade of three marked patrol units, one administrative unit, and handheld portable radios for patrol staff that were well over ten (10) years old. It also included the implementation of new technology in the form of Transit Cameras in the areas that retail cannabis locations and our two controlled intersections as well as live stream access to the security camera systems at our retail cannabis outlets.

Revenues

Most revenues collected by the police department have minimal impact on the general fund budget and are typically designed for cost recovery for services rendered. There are few grants currently available for law enforcement and those that are available require substantial matching funds and are typically designed for larger jurisdictions or multi-agency task forces.

The department continues to contract with the Farmersville Unified School District for two (2) School Resource Officers assigned to the schools for the regular school year (partial funding for two positions). The department also receives an allocation of AB3229 (Citizens Option for Public Safety) COPS funds at a minimum of $100,000 annually. The department continues to fund one (1) fulltime police officer with these revenues. It is important to note that these three (3) positions are almost fully funded through means other than general fund tax revenue.

The department continues to watch for grant opportunities and does take advantage of Homeland Security funding when appropriate as well as making use of DMV Auto Theft Funds when appropriate projects are developed.

The dedicated men and women of the Farmersville Police Department will continue to work diligently to maintain and improve the reputation they have built in the community providing full-service law enforcement to all its members.

Department Unmet Needs / Future Goals

Specific Goals for the Departments in the coming year are:

- Work towards implementation of the Councils Vision and Goals as outlined in their Strategic Plan.
- Continue to work cooperatively with the Farmersville Unified School District through our School Resource Officers, Cadet Program, and their Pathways Program.
- Continue our "Coffee with a Cop" public outreach once per quarter.
- Continue to work through the challenges of our still young cannabis industry guiding it through the ever-changing rules and regulations coming down from the State level.
- Continue implementation of the Transit Camera program establishing the infrastructure for monitoring of the street cameras as well as live feed from our cannabis retailers.
- Continue to work on the station remodel that was delayed as a result of the COVID-19 crisis.
- Successfully implement all CIP projects as budgeted and on time.
- Continue to work with the community to maintain the lowest crime rate in Tulare County and work towards reducing our state ranking.
- Continue to develop staff through training and mentoring them along with engaging in succession planning department wide and for all positions.
- Continue to explore new tools, techniques, and technology in order to maximize the limited staff time and staffing levels.
- Work toward increasing staffing to appropriate levels as revenues increase.

Departmental Budget Summary - Police

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Police				
Revenues by Fund				
01 GENERAL FUND	(254,841)	(185,067)	(255,612)	(235,267)
103 GENERAL FUND CAPITAL	-	-	(20,000)	-
11 DRUG ENFORCEMENT	(282)	(349)	(338)	(169)
14 POLICE DEPT SLESF	(146,213)	(151,676)	(141,429)	(141,214)
15 POLICE DEPT AB109	-	-	-	-
80 EVIDENCE HOLDING	(9)	(151)	-	-
81 POLICE DEVELOPER FEES	(22,486)	(6,492)	(23,226)	(21,975)
82 ASSET FORFEITURE	(2,380)	(78)	(77)	(38)
83 LIVE SCAN	(2,057)	(1,806)	-	-
Grand Total	(428,268)	(345,619)	(440,682)	(398,664)
Expenditures by Fund				
01 GENERAL FUND	1,952,822	2,172,133	2,011,061	2,214,061
103 GENERAL FUND CAPITAL	-	-	80,004	179,476
11 DRUG ENFORCEMENT	-	8,495	10,000	-
14 POLICE DEPT SLESF	115,149	100,944	179,749	178,124
15 POLICE DEPT AB109	10,972	-	-	-
81 POLICE DEVELOPER FEES	-	2,203	161,160	80,000
82 ASSET FORFEITURE	-	3,693	-	-
83 LIVE SCAN	3,019	2,948	-	-
Grand Total	2,081,962	2,290,416	2,441,973	2,651,661
Expenditures by Category				
CAPITAL OUTLAY	67,631	86,363	371,813	291,226
OPERATING SERVICES & SUPPLIES	103,579	124,966	100,250	100,400
OTHER	10,972	-	-	-
PROFESSIONAL & CONTRACTUAL SRV	144,765	148,689	155,000	175,500
SALARIES & BENEFITS	1,740,638	1,914,605	1,761,150	2,026,035
UTILITIES	14,378	15,792	23,760	28,500
Grand Total	2,081,962	2,290,416	2,411,973	2,621,661

Departmental Budget Summary - Police

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Full Time Personnel Count				
Police Chief			**1**	**1**
Police Lieutenant			**1**	**1**
Police Sergeant			**4**	**4**
Police Officer			**8**	**10**
Technical Service Clerk			**1**	**1**
Grand Total			15	17

City of Farmersville

Public Works Department & Engineering

Public Works Department & Engineering

Mission:

The mission of the Public Works Department of the City of Farmersville is to continually provide cost effective and efficient essential services to the public. This includes safe drinking water; environmentally sound wastewater collection and treatment, storm water management, solid waste collection, and safe well-managed streets, parks, and public facilities.

Vision:

The City of Farmersville Public Works Department strives to build community confidence by providing quality services to its citizens in a safe, responsive, and cost-effective manner. The Department is dedicated to the pursuit of new technologies and innovations that result in service improvements that enhance the quality of life for the residents. The Department continues to expand upon the commitment to meet the challenges of the future.

Department Structure

The Public Works Department is comprised of 7 Full-Time employees who attend to the following divisions:

Water Department: The Water Division operates and maintains seven (7) City water wells, over 26 miles of water main pipeline, 576 water valves, 263 fire hydrants, 2,614 City water metered services, 95 Cameron Creek water metered services, submits reports to the State of California and performs monthly water meter usage readings.

Wastewater: The Waste Water Division manages, operates and maintains over 29 miles of sewer main pipeline, four (4) sewer lift stations, 389 Sanitary Sewer Manholes, the 1.25 million gallon per day Waste Water Treatment Plant.

Street Maintenance: The Street Maintenance Division maintains over 65 miles of streets and alleys, City parking lots, 150 Storm water manholes, 4 miles of storm drain pipeline, all City sidewalks, curbs, gutters, ponding basins, City owned trees, signage, median islands, graffiti removal from public properties and bi-monthly street sweeping. Street striping services are contracted.

Fleet Maintenance: The Fleet Maintenance Division manages, maintains vehicles (Diesel & Gas) and various pieces of equipment. The division is responsible for On & Off Road Vehicle Registry (DOORS), SMOG & Opacity Testing & Reporting and the Hazardous Materials Handling Programs.

Parks Maintenance: Parks Maintenance Division provides maintenance for the City's eight (8) parks totaling thirty-two (32) acres (including, trails, turf, trees, ballfields, playgrounds, and the water park).

Landscape & Lighting Maintenance Districts: The Public Works Department is responsible for the operations and maintenance of the City's seven (7) Landscape Zones.

Building Maintenance: The Government Building Maintenance Division is responsible for the maintenance and repair of the Police, Fire, City Hall, and other City owned facilities.

Department Accomplishments

Water Division

Water Division produced the following required reports to remain in compliance:

- Completed upgrade to Well 3A which included a VFD, water lube conversion, Pump Extension, motor and flowmeter
- Monthly summary of distribution system coliform monitoring. Twelve (12) weekly water samples taken throughout the City
- Monthly summary of coliform monitoring for source(s) (Wells) taken from each active well source
- Monthly Chlorine & Production Report
- Stage 2 Disinfection Byproduct Report and Sampling Report
- Annual report to the Drinking Water Program
- Complete and distribute the annual Consumer Confidence Report (CCR)
- Participate in EPA Un-Regulated Contaminant Monitoring (UCMR)
- Complete State Water Boards water system inspection
- Installed 2,709 Automatic Read Water Meters
- Responded to over 150 Under Ground Service Alerts (USA) marking City water, sewer and storm drain utilities

Recycling Division

- Provide free Metal, Green Waste, E-waste and Mattress/Box spring collection at City Yard
- Continued to implement Mandatory Commercial Recycling Plan (AB 341) and Mandatory Organics Recycling Plan (AB 1826) to commercial customers
- Organized successful Spring and Fall "Dump That Junk" Community Clean-Up events
- Met and complied with State and County quarterly and yearly reports, such as: CalRecycle Electronic Annual Report, Recycling Incentive Payment Program Report, CalRecycle Mattress Recovery and Recycling Program Report, among others
- Assisted Code Enforcement with special clean-ups

Wastewater Division

- Weekly WWTP sampling in compliance with state regulations
- Monthly WWTP Report
- Performed water jet cleaning in portions of the sanitary sewer collection system
- Quarterly maintenance of four (4) sanitary sewer lift stations
- Monthly maintenance & cleaning of the Wastewater Treatment Plant
- Laboratory analyzed wastewater samples

Street Maintenance Division

- Performed water jet cleaning in portions of the storm sewer collection system
- Completed monthly pothole repairs, clear storm drains, trim/remove/replace street trees, replace signage, weed abatement and more
- Continued recycling program for damaged/non-compliant street signs
- Continued replacing street signage to meet new retro-reflectivity requirements
- Continued on-going storm drain inlet cleaning throughout the City
- Trim city trees throughout the City
- Commenced Roundabout irrigation upgrade
- Removed graffiti from all City controlled or maintained property

Fleet Maintenance

- Monitored and complied with State and Federal vehicular maintenance requirements
- Complete Smog Check & Smoke Test requirements
- Continued to oversee the preventive maintenance program to safeguard the drivability and prolong the life of City vehicles
- Updated the DOORS On & Off Road Registry Program

Parks Maintenance

- Repaired irrigation, mark lines for sports programs, field repair, playground repair, and general park maintenance
- Repaired Veterans Park electrical outlets
- Re-routed irrigation, installed water spigots

Buildings & Grounds

- Completed work orders for maintenance or repairs at City Facilities
- Commenced irrigation upgrade at Sports Park
- City Hall remodel

Department Goals

The primary goal of the Public Works Department is to improve the quality of life for all Farmersville Residents and customers. Specific goals for the future include:

- Improve landscaping and amenities at all City Parks
- Develop and improve the City website to better inform the public of the services available
- Install trail lighting at Liberty Park walking trail
- Install trail lighting at Farmersville Sports Park
- Install sidewalk at Farmersville Sports Park walking trail if supported by public
- Expand/improve Public Works Corporation Yard
- Completion of Wastewater Treatment Plant
- Completion of North Farmersville Blvd
- Completion of Walnut Avenue Project
- Water main upgrade on E. Birch from Costner to Magnolia

Fiscal Year 2020-21 Budget Specifics

- Continue retrofit of City Wells to include VFD, water lube conversion, Pump Extension
- Replacement of Parks & Streets Division's vehicles
- HVAC retrofit at TCO HHSA leased Facility
- Biennial street striping & stenciling

Department Unmet Needs / Future Goals

The following list of projects and programs are identified as part of the Department's strategic planning process, and staff would like to call them out as future activities as funding becomes available:

- Replace all walking trail irrigation at Farmersville Sports Park
- Purchase portable, stand-by generators for water wells
- Implement Leak Detection Program
- Continue with installation of electronic flow meters at each well location
- Electronic static and residual water level reporting units at each well location
- Public restroom improvements and remodels
- Integrate Public Works assets into GIS
- Replace HVAC units at Civic Center
- Addition of new water well on south side of City

Engineering Department:

The Engineering Department is a fully contracted position out-sourced to QK Inc., professional engineers. While all projects underway are essentially Public Works Department projects, they are split out separately when they require much more in the way of planning, administration, construction management, environmental or biological needs, surveying, or other specialty tasks. For reference, the projects that fall under the engineering category are as follows:

ENGINEERING CAPITAL PROJECTS	YEAR 1 2020-21	YEAR 2 2021-22	YEAR 3 2022-23	YEAR 4 2023-24	YEAR 5 2024-25	TOTAL
Deep Creek Restorations	425,000					425,000
WasteWater Treatment Plant	7,500,000					7,500,000
West Walnut ATP Project	200,000					200,000
North Farmersville Blvd Project	5,500,000	2,459,787				7,959,787
East Walnut ATP Project	520,000					520,000
Pavement Management System	25,000					25,000
Central Farmersville Blvd Repairs	150,000	1,342,500	1,292,500			2,785,000
Pavement Project #1		50,000	675,000			725,000
Pavement Project #2			50,000	675,000		725,000
ADA Implementation Project		50,000	337,500			387,500
Birch Water Line Relocation			35,000	326,000		361,000
West Walnut Reconstruction	1,400,000					1,400,000
Crosswalk at Freedom Drive	85,000					85,000
Transit Center Plans	150,000					150,000
Railroad Crossing Plans	150,000					150,000
Percolation System at WWTP	450,000					450,000
Alley Improvements	266,000	874,700				1,140,700
Local Roadway Safety Plan	80,000					80,000
TOTAL	16,901,000	4,776,987	2,390,000	1,001,000	-	25,068,987

Departmental Budget Summary - Public Works

Public Works

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
Revenues by Fund				
02 WATER UTILITY	(712,707)	(937,336)	(1,034,842)	(985,982)
03 WATER DEVELOPMENT	(50,553)	(15,673)	(22,800)	(19,320)
04 SEWER UTILITY	(1,993,562)	(7,291,137)	(14,900,917)	(9,500,643)
05 SEWER DEVELOPMENT	(74,143)	(24,734)	(34,844)	(29,056)
06 REFUSE	(821,186)	(849,141)	(823,390)	(848,829)
20 STP	(8,914)	(13,913)	(762,345)	(756,173)
21 GAS TAX	(242,494)	(240,804)	(293,274)	(271,110)
22 TDA	(59,664)	(369,394)	(235,298)	(230,649)
23 STORM DRAIN	(16,695)	(4,707)	(4,473)	(3,601)
25 STREET MITIGATION FUND	(273)	(426)	(378)	(189)
26 MEASURE R FUND	(3,060,412)	(522,812)	(2,536,946)	(6,987,009)
27 RMRA (SB1) FUND	(66,077)	(210,787)	(209,790)	(195,206)
30 PARK DEVELOPMENT	(3,543)	(837)	(1,408)	(1,304)
31 PARK IMPROVEMENTS	(31,973)	(200,232)	(1,876,408)	(1,174,103)
35 MAINTENCE DISTRICT	(62,158)	(62,617)	(62,251)	(61,798)
39 MUSEUM FUND	(579)	120	(60,766)	(52,888)
Grand Total	(7,204,932)	(10,744,428)	(22,860,130)	(21,117,859)

Expenditures by Fund				
01 GENERAL FUND	113,189	149,721	210,940	223,094
103 GENERAL FUND CAPITAL	-	-	76,681	83,432
02 WATER UTILITY	760,673	712,127	878,782	799,610
03 WATER DEVELOPMENT	646	112,367	270,000	200,000
04 SEWER UTILITY	817,558	783,328	14,810,319	8,946,157
05 SEWER DEVELOPMENT	-	-	-	-
06 REFUSE	701,130	730,433	721,935	732,786
20 STP	-	-	750,000	750,000
21 GAS TAX	255,288	267,224	273,814	340,743
22 TDA	849,270	129,700	102,877	192,000
25 STREET MITIGATION FUND	-	-	-	32,000
26 MEASURE R FUND	2,943,153	372,643	1,922,929	6,805,000
27 SB1 Road Maintenance & Rehab	65,908	53,300	352,500	650,000

Departmental Budget Summary - Public Works

Fund	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Proposed
31 PARK IMPROVEMENTS	24,550	208,036	1,883,908	1,190,103
35 MAINTENANCE DISTRICT	85,372	71,812	109,440	160,935
39 CITY PROPERTY FUND	-	-	58,364	49,200
Grand Total	6,616,737	3,590,691	22,422,489	21,155,060

Expenditures by Category				
CAPITAL OUTLAY	3,472,122	668,767	19,691,073	18,173,690
OPERATING SERVICES & SUPPLIES	535,944	691,109	596,560	601,900
OTHER	63,296	33,477	64,193	66,819
PROFESSIONAL & CONTRACTUAL SRV	1,595,565	1,218,127	970,873	1,148,708
SALARIES & BENEFITS	711,011	743,837	774,678	834,479
UTILITIES	238,800	235,375	295,112	311,464
Grand Total	6,616,737	3,590,691	22,392,489	21,137,060

Full Time Personnel Count		
Public Works Director	1	1
Public Works Supervisor	1	1
Public Works Specialist	1	1
Maintenance Worker	5	5
Grand Total	8	8

City of Farmersville

Positions, Salaries & Benefits

Positions, Salaries & Benefits

The City of Farmersville has four labor groups: Police Officer's Association (POA), International Brotherhood of Teamsters (Local517), Miscellaneous Employee Association, and Mid-Management Employee Association. Salary & Benefits are set by Memorandum of Understanding (MOU). MOUs are generally considered and adopted around the same time as the annual budget unless the MOU is a multi-year agreement.

Memorandums of Understanding – MOUs

Current MOUs are set to expire on June 30, 2020. They contain all the negotiated benefits and other important employment related information by bargaining group, including the salary schedule attached in this section.

Organizational Chart by Position

This chart displays all the currently filled positions and their organization within the structure of the City.

Authorized Full-Time Personnel Positions by Department

This schedule details the number of positions, by title, authorized and assigned to each Department.

Time & Cost Allocation for Full-Time Positions

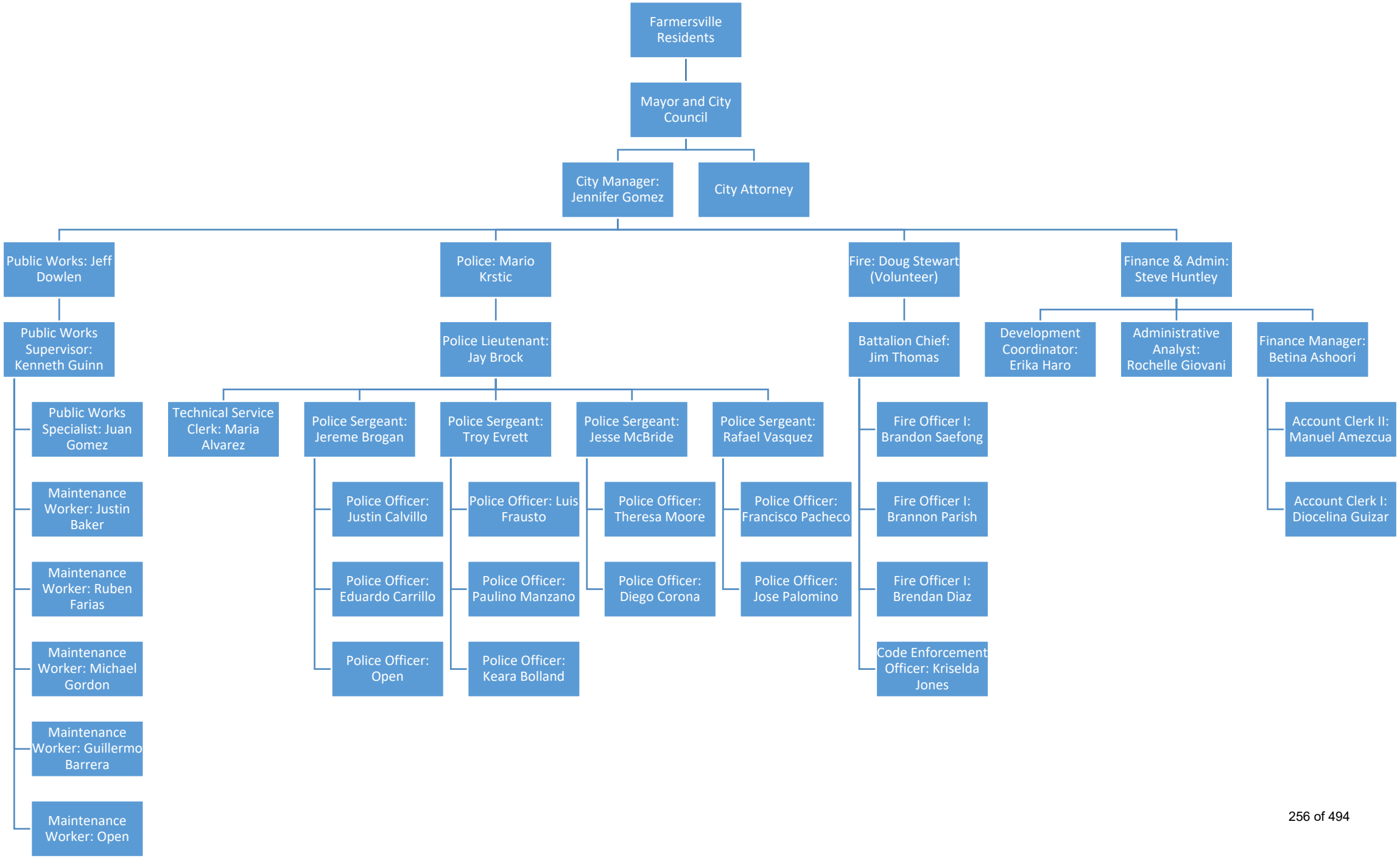
This schedule shows the standard time and cost allocation by City Department for each full-time position.

Historical Payroll & Benefit Cost by Fund

This Schedule shows the time and cost allocation of full-time staff by fund and accounting department. Funding sources are based upon level of service or involvement attributed to a program or department. It is important to note that the total number of positions shown here may not match the number of positions, since not all positions are funded at 100% every year due to vacancies or new positions.

Salary Schedule

The Salary schedule covers all positions available for the City of Farmersville. However, not all are filled or budgeted necessarily. This can be compared to the prior schedule for clearer information regarding budgeted positions. This schedule is what is adopted with the MOUs. All employees hired before January 1, 2018 are considered part of Tier 1 and have a different salary schedule length and a different benefits package. Employees hired on January 1, 2018 or later are considered part of Tier 2.


Farmersville Residents
Mayor and City Council
City Manager: Jennifer Gomez
City Attorney
Public Works: Jeff Dowlen
Police: Mario Krstic
Fire: Doug Stewart (Volunteer)
Finance & Admin: Steve Huntley
Public Works Supervisor: Kenneth Guinn
Public Works Specialist: Juan Gomez
Maintenance Worker: Justin Baker
Maintenance Worker: Ruben Farias
Maintenance Worker: Michael Gordon
Maintenance Worker: Guillermo Barrera
Maintenance Worker: Open
Police Lieutenant: Jay Brock
Technical Service Clerk: Maria Alvarez
Police Sergeant: Jereme Brogan
Police Officer: Justin Calvillo
Police Officer: Eduardo Carrillo
Police Officer: Open
Police Sergeant: Troy Evrett
Police Officer: Luis Frausto
Police Officer: Paulino Manzano
Police Officer: Keara Bolland
Police Sergeant: Jesse McBride
Police Officer: Theresa Moore
Police Officer: Diego Corona
Police Sergeant: Rafael Vasquez
Police Officer: Francisco Pacheco
Police Officer: Jose Palomino
Battalion Chief: Jim Thomas
Fire Officer I: Brandon Saefong
Fire Officer I: Brannon Parish
Fire Officer I: Brendan Diaz
Code Enforcement Officer: Kriselda Jones
Development Coordinator: Erika Haro
Administrative Analyst: Rochelle Giovani
Finance Manager: Betina Ashoori
Account Clerk II: Manuel Amezcua
Account Clerk I: Diocelina Guizar

Authorized Full Time Personnel Positions by Department

Department	Position Title	FY 2020-2021
Administration	City Manager	1
Administration	Administrative Analyst	1
Administration	Director of Finance & Administration	1
Administration	Finance Manager	1
Administration	Account Clerk I	1
Administration	Account Clerk II	1
	Departmental Subtotal	6
Public Works	Public Works Director	1
Public Works	Public Works Supervisor	1
Public Works	Public Works Specialist	1
Public Works	Maintenance Worker	5
	Departmental Subtotal	8
Fire	Fire Officer I	3
Fire	Fire Officer II	0
	Departmental Subtotal	3
Code Enforcement	Code Enforcement Officer	1
	Departmental Subtotal	1
Community Development	Development Coordinator	1
	Departmental Subtotal	1
Police	Police Chief	1
Police	Police Lieutenant	1
Police	Police Sergeant	4
Police	Police Officer	10
Police	Technical Service Clerk	1
	Departmental Subtotal	17
	Total Authorized Full-Time Positions	36

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
City Manager	Administration	01	404	20%
City Manager	Administration	02	404	35%
City Manager	Administration	04	404	35%
City Manager	Administration	21	404	10%
City Manager	Administration			100%
Administrative Analyst	Administration	01	404	50%
Administrative Analyst	Administration	02	404	25%
Administrative Analyst	Administration	04	404	25%
Administrative Analyst	Administration			100%
Director of Finance & Administration	Administration	01	404	30%
Director of Finance & Administration	Administration	02	404	30%
Director of Finance & Administration	Administration	04	404	30%
Director of Finance & Administration	Administration	06	404	10%
Director of Finance & Administration	Administration			100%
Finance Manager	Administration	01	404	25%
Finance Manager	Administration	02	404	30%

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Finance Manager	Administration	04	404	30%
Finance Manager	Administration	06	404	15%
Finance Manager	Administration			100%
Account Clerk I	Administration	01	404	5%
Account Clerk I	Administration	02	404	40%
Account Clerk I	Administration	04	404	40%
Account Clerk I	Administration	06	404	15%
Account Clerk I	Administration			100%
Account Clerk II	Administration	01	404	5%
Account Clerk II	Administration	02	404	40%
Account Clerk II	Administration	04	404	40%
Account Clerk II	Administration	06	404	15%
Account Clerk II	Administration			100%
Public Works Director	Public Works	01	425	10%
Public Works Director	Public Works	02	425	30%
Public Works Director	Public Works	04	425	30%

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Public Works Director	Public Works	06	425	5%
Public Works Director	Public Works	21	425	20%
Public Works Director	Public Works	35	425	5%
Public Works Director	Public Works			100%
Public Works Supervisor	Public Works	01	425	15%
Public Works Supervisor	Public Works	02	425	20%
Public Works Supervisor	Public Works	04	425	20%
Public Works Supervisor	Public Works	06	425	5%
Public Works Supervisor	Public Works	21	425	20%
Public Works Supervisor	Public Works	35	425	20%
Public Works Supervisor	Public Works			100%
Public Works Specialist	Public Works	02	425	45%
Public Works Specialist	Public Works	04	425	45%
Public Works Specialist	Public Works	21	425	10%
Public Works Specialist	Public Works			100%
Maintenance Worker	Public Works	01	425	45%

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Maintenance Worker	Public Works	02	425	15%
Maintenance Worker	Public Works	04	425	15%
Maintenance Worker	Public Works	06	425	5%
Maintenance Worker	Public Works	21	425	10%
Maintenance Worker	Public Works	35	425	10%
Maintenance Worker	Public Works			100%
Maintenance Worker	Public Works	01	425	35%
Maintenance Worker	Public Works	02	425	15%
Maintenance Worker	Public Works	04	425	8%
Maintenance Worker	Public Works	06	425	2%
Maintenance Worker	Public Works	21	425	5%
Maintenance Worker	Public Works	35	425	35%
Maintenance Worker	Public Works			100%
Maintenance Worker	Public Works	01	425	10%
Maintenance Worker	Public Works	02	425	31%
Maintenance Worker	Public Works	04	425	15%
Maintenance Worker	Public Works	06	425	2%

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Maintenance Worker	Public Works	21	425	40%
Maintenance Worker	Public Works	35	425	2%
Maintenance Worker	Public Works			100%
Maintenance Worker	Public Works	02	425	35%
Maintenance Worker	Public Works	04	425	40%
Maintenance Worker	Public Works	21	425	25%
Maintenance Worker	Public Works			100%
Maintenance Worker	Public Works	02	425	35%
Maintenance Worker	Public Works	04	425	40%
Maintenance Worker	Public Works	21	425	25%
Maintenance Worker	Public Works			100%
Fire Officer I	Fire	01	420	100%
Fire Officer I	Fire			100%
Fire Officer I	Fire	01	420	100%
Fire Officer I	Fire			100%

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Fire Officer I	Fire	01	420	100%
Fire Officer I	Fire			100%
Code Enforcement Officer	Code Enforcement	01	415	100%
Code Enforcement Officer	Code Enforcement			100%
Development Coordinator	Community Development	01	414	50%
Development Coordinator	Community Development	02	404	25%
Development Coordinator	Community Development	04	404	25%
Development Coordinator	Community Development			100%
Police Chief	Police	01	411	100%
Police Chief	Police			100%
Police Lieutenant	Police	01	411	100%
Police Lieutenant	Police			100%
Police Sergeant	Police	01	411	100%

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Police Sergeant	Police			100%
Police Sergeant	Police	01	411	100%
Police Sergeant	Police			100%
Police Sergeant	Police	01	411	100%
Police Sergeant	Police			100%
Police Sergeant	Police	01	411	100%
Police Sergeant	Police			100%
Police Officer	Police	01	411	100%
Police Officer	Police			100%
Police Officer	Police	01	411	100%
Police Officer	Police			100%
Police Officer	Police	01	411	100%
Police Officer	Police			100%

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Police Officer	**Police**	**01**	**411**	**100%**
Police Officer	**Police**			**100%**
Police Officer	**Police**	**01**	**411**	**100%**
Police Officer	**Police**			**100%**
Police Officer	**Police**	**01**	**411**	**100%**
Police Officer	**Police**			**100%**
Police Officer	**Police**	**01**	**411**	**100%**
Police Officer	**Police**			**100%**
Police Officer	**Police**	**01**	**411**	**100%**
Police Officer	**Police**			**100%**
Police Officer	**Police**	**01**	**411**	**100%**
Police Officer	**Police**			**100%**

Time & Cost Allocation for Full-Time Positions 2020-2021

Position	Department	Fund	Department	Time & Cost Allocation
Police Officer	**Police**	**14**	**411**	**100%**
Police Officer	**Police**			**100%**
Technical Service Clerk	**Police**	**01**	**411**	**100%**
Technical Service Clerk	**Police**			**100%**
	Grand			34

Historical Payroll & Benefit Cost by Fund & Department

Fund	Department	FY 18 Actuals	FY 19 Actuals	FY 20 Budget	FY 21 Proposed
01-General Fund	404-Administration	$126,794	$157,065	$165,331	$179,460
02-Water	404-Administration	$173,475	$213,788	$241,299	$262,178
04-Sewer	404-Administration	$173,475	$213,789	$241,299	$262,178
06-Refuse	404-Administration	$61,744	$72,055	$60,179	$60,954
21-Gas Tax	404-Administration	$0	$0	$17,558	$17,972
01-General Fund	411-Police	$1,639,711	$1,828,214	$1,672,051	$1,847,911
01-General Fund	414-Community Development	$0	$0	$19,920	$45,408
01-General Fund	415-Code Enforcement	$32,309	$20,347	$77,093	$86,810
01-General Fund	420-Fire	$432,221	$558,576	$256,764	$272,355
01-General Fund	425-Public Works	$73,088	$80,721	$104,935	$111,089
01-General Fund	426-Animal Control	$30,426	$9,796	$0	$0
02-Water	425-Public Works	$152,995	$144,693	$223,884	$241,865
04-Sewer	425-Public Works	$249,224	$267,721	$212,726	$230,162
06-Refuse	425-Public Works	$13,044	$16,470	$20,942	$22,414
14-Police SLESF	411-Police	$100,927	$86,391	$89,100	$178,124
21-Gas Tax	425-Public Works	$186,238	$200,243	$146,229	$159,060
35-Maintence District	425-Public Works	$36,421	$40,190	$65,962	$69,889
	Total	$3,482,092	$3,910,060	$3,615,270	$4,047,829

Salary Schedule Fiscal Year 2021

Tier 1

Position	Range	A	B	C	D	E	F
Administrative Analyst	8©	$54,449	$57,172	$60,030	$63,032	$66,183	$69,493
Development Coordinator	8©	$52,524	$55,150	$57,908	$60,803	$63,843	$67,035
Director of Finance & Administration	19	$99,504	$104,479	$109,703	$115,188	$120,948	$126,995
Finance Director	18	$85,939	$90,236	$94,747	$99,485	$104,459	$109,682
Finance Manager	17	$69,988	$73,488	$77,162	$81,020	$85,071	$89,325
Account Clerk I	1(b)	$32,249	$33,861	$35,554	$37,332	$39,198	$41,158
Account Clerk II	2(a)	$43,216	$45,377	$47,646	$50,028	$52,530	$55,156
Technical Service Clerk	1(a)	$37,538	$39,415	$41,386	$43,455	$45,628	$47,909
Police Officer	5(b)	$45,475	$47,748	$50,136	$52,643	$55,275	$58,038
Corporal	7	$47,759	$50,147	$52,654	$55,287	$58,052	$60,954
Police Sergeant	8(a)	$60,944	$63,991	$67,190	$70,550	$74,077	$77,781
Police Lieutenant	9(b)	$81,677	$85,761	$90,049	$94,552	$99,279	$104,243
Police Chief	17	$110,313	$115,828	$121,620	$127,701	$134,086	$140,790
Code Enforcement Officer	5(a)	$44,545	$46,773	$49,111	$51,567	$54,145	$56,852
Fire Chief	20	$104,847	$110,090	$115,594	$121,374	$127,443	$133,815
Fire Officer I	5(a)	$40,791	$42,831	$44,972	$47,221	$49,582	$52,061
Fire Officer II	8(b)	$54,662	$57,395	$60,264	$63,278	$66,441	$69,764
Maintenance Worker I	2(b)	$33,362	$35,030	$36,782	$38,621	$40,552	$42,579
Maintenance Worker II	3	$44,708	$46,944	$49,291	$51,755	$54,343	$57,060
Public Works Specialist	4	$45,831	$48,122	$50,528	$53,055	$55,707	$58,493
Public Works Supervisor	9(a)	$59,912	$62,908	$66,053	$69,356	$72,823	$76,465
Public Works Director	19	$80,280	$84,294	$88,508	$92,934	$97,580	$102,459

Salary Schedule Fiscal Year 2021

Tier 2

Position	Range	A	B	C	D	E	F	G	H	I
Administrative Analyst	8©	54,449	56,151	57,905	59,715	61,581	63,506	65,490	67,537	69,647
Development Coordinator	8©	52,524	54,165	55,858	57,604	59,404	61,260	63,174	65,149	67,185
Director of Finance & Administration	19	99,504	102,613	105,820	109,127	112,537	116,054	119,681	123,421	127,277
Finance Director	18	85,939	88,624	91,394	94,250	97,195	100,233	103,365	106,595	109,926
Finance Manager	17	69,988	72,175	74,431	76,757	79,156	81,629	84,180	86,811	89,524
Account Clerk I	1(b)	32,249	33,256	34,296	35,367	36,473	37,612	38,788	40,000	41,250
Account Clerk II	2(a)	43,312	44,666	46,062	47,501	48,986	50,516	52,095	53,723	55,402
Technical Service Clerk	1(a)	37,538	38,711	39,921	41,169	42,455	43,782	45,150	46,561	48,016
Police Officer	5(b)	45,475	46,896	48,361	49,872	51,431	53,038	54,696	56,405	58,168
Corporal	7	47,759	49,252	50,791	52,378	54,015	55,703	57,443	59,239	61,090
Police Sergeant	8(a)	60,944	62,848	64,812	66,837	68,926	71,080	73,301	75,592	77,954
Police Lieutenant	9(b)	81,677	84,230	86,862	89,576	92,376	95,263	98,239	101,309	104,475
Police Chief	17	110,313	113,760	117,315	120,981	124,762	128,660	132,681	136,827	141,103
Code Enforcement Officer	5(a)	44,545	45,937	47,373	48,853	50,380	51,954	53,578	55,252	56,979
Fire Chief	20	104,847	108,124	111,503	114,987	118,580	122,286	126,108	130,048	134,112
Fire Officer I	5(a)	40,791	42,066	43,380	44,736	46,134	47,576	49,062	50,596	52,177
Fire Officer II	8(b)	54,662	56,370	58,131	59,948	61,821	63,753	65,745	67,800	69,919
Maintenance Worker I	2(b)	33,362	34,404	35,480	36,588	37,732	38,911	40,127	41,381	42,674
Maintenance Worker II	3	44,808	46,208	47,652	49,141	50,677	52,260	53,893	55,578	57,314
Public Works Specialist	4	45,931	47,366	48,846	50,373	51,947	53,570	55,244	56,971	58,751
Public Works Supervisor	9(a)	59,912	61,784	63,715	65,706	67,759	69,877	72,061	74,312	76,635
Public Works Director	19	80,280	82,788	85,375	88,043	90,795	93,632	96,558	99,576	102,687

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City of Farmersville

Resolutions

RESOLUTION 2020-015

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ESTABLISHING FISCAL YEAR 2020-2021 APPROPRIATIONS LIMIT PURSUANT TO ARTICLE XIIIB OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIIIB of the Constitution of the State of California places a limit on the annual appropriations of "proceeds of taxes" of state and local government; and

WHEREAS, SB1352, Chapter 1205, 1980 Statutes, provides for implementation of Article XIIIB by defining various terms used in said article and prescribing procedures to be used in implementing specific provisions of the article, one such provision is that each year the governing body of each local jurisdiction shall, by resolution, establish its Appropriations Limit for the fiscal year; and

WHEREAS, pursuant to Article XIIIB of the Constitution of the State of California and SB1352, the City of Farmersville is required to establish its Appropriations Limit for fiscal year 2020-2021; and

WHEREAS, the Appropriations Limit computation for Fiscal Year 2020-2021 is based on the change in California per capita personal income multiplied by the change in population for the City of Farmersville as provided by the State of California Department of Finance.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Appropriations Limit for the City of Farmersville for the fiscal year 2020-2021 is the sum of $ 4,522,512.22 as detailed in Schedule "A" attached hereto and by this reference incorporated herein.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

Motion to Approve _____; **Second** _____

AYES: 0

NOES: 0

ABSTAIN: 0

ABSENT: 0

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

RESOLUTION 2020-019

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ESTABLISHING A REVISED SALARY SCHEDULE FOR ALL PERSONNEL FOR FISCAL YEAR 2020-2021

WHEREAS, Section 36506 of the Government Code of the State of California provides that the City Council shall, by Resolution or Ordinance, fix the compensation for all appointive officers and employees; and

WHEREAS, the City Council has heretofore by Resolution established salary schedules for all personnel groups of the City;

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Salary Schedule for all positions for the City of Farmersville for the fiscal year 2020-2021 as detailed in Schedule "A" attached hereto and by this reference incorporated herein.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

AYES:_____

NOES:_____

ABSTAIN:_____

ABSENT:_____

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

RESOLUTION 2020-017

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ADOPTING A BUDGET FOR THE CITY OF FARMERSVILLE FOR THE FISCAL YEAR 2020-2021

WHEREAS, the City Council of the City of Farmersville is desirous of establishing an annual Budget and Spending Plan for the Fiscal Year 2020-2021, and

WHEREAS, the Farmersville City Council has reviewed and considered the draft budget documents and has received input from the public on May 27, 2020, and

WHEREAS, the Budget for the twelve months ending June 30, 2021 document attached hereto and made a part of this Resolution, reflects the Fiscal Year 2020-2021 Operating and Capital Budget for the City of Farmerville.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Farmersville City Council does hereby adopt the Fiscal Year 2020-2021 Budget for the City of Farmersville, as outlined in the attached Budget for the twelve months ending June 30, 2021.
2. The City Manager is hereby authorized to make expenditures and appropriations in accordance with the Budget as adopted, with the exception of those expenditures which require prior Council approval, in accordance with the adopted City ordinances, rules, and regulations.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

Motion to Approve _____; **Second** _____

AYES: 0

NOES: 0

ABSTAIN: 0

ABSENT: 0

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

RESOLUTION 2020-016

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERVILLE ADOPTING A CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET FOR THE CITY OF FARMERSVILLE FOR THE FISCAL YEAR 2020-2021 AND FIVE YEAR PROJECTION THROUGH FISCAL YEAR 2024-2025

WHEREAS, the City Council of the City of Farmersville is desirous of establishing an annual Capital Budget and Five Year Capital Improvement Plan, and

WHEREAS, the Farmersville City Council has reviewed and considered the draft Capital Budget documents on March 23, 2020, and

WHEREAS, the Proposed Budget for the twelve months ending June 30, 2021 document has assimilated the revised Capital Budget and Five Year Capital Improvement Plan and was reviewed on May 27, 2020;

WHEREAS, attached hereto the Proposed Budget for Fiscal Year 2020-2021 and made a part of this Resolution, reflects both the Fiscal Year 2020-2021 Operating and Capital Budget for the City of Farmerville.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Farmersville as follows:

1. The Farmersville City Council does hereby adopt the Fiscal Year 2020-2021 Capital Budget and Five Year Capital Improvement Plan projection for the City of Farmersville, as outlined in the attached Budget for the twelve months ending June 30, 2021.
2. The City Manager is hereby authorized to make expenditures and appropriations in accordance with the Budget as adopted, with the exception of those expenditures which require prior Council approval, in accordance with the adopted City ordinances, rules, and regulations.

PASSED, ADOPTED AND APPROVED this 8th day of June, 2020 by the following vote:

AYES:_____

NOES:_____

ABSTAIN:_____

ABSENT:_____

_____
GREG GOMEZ
MAYOR of the City of Farmersville

Attest:

_____
ROCHELLE GIOVANI
CITY CLERK

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City of Farmersville

Appendixes

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City of Farmersville

Debt Management Policy

EXHIBIT A

CITY OF FARMERSVILLE
DEBT MANAGEMENT POLICY

Scope and Application

This Debt Management Policy sets forth certain debt management objectives and establishes overall parameters for issuing and administering debt for which the City or other Covered Entities (as defined hereafter) is financially obligated or is responsible for managing ("**Debt Program**"). Recognizing that cost-effective access to the capital markets depends on prudent management of the Debt Program, this Debt Management Policy has been adopted by resolution.

Debt Management Policy Review and Approval

This Policy, adopted by City Council/Board of Directors resolution, will be reviewed biennially by the Finance Director to ensure the Policy remains current. It is the intention of the governing body that any modifications to this Policy will be reviewed by the City Council, unless otherwise directed by the City Council. Any and all modifications to this Policy are subject to City Council approval by resolution.

Debt Management Objectives and Goals

This Policy is intended to comply with section 8855 of the California Government Code and to assist the Covered Entities in accomplishing each of the following objectives:

- Maintain a prudent balance of debt and equity in meeting long-term capital needs in the form of pay-as-you-go financing. Debt and equity balance will be considered when planning the use of debt financing to address facility needs and other public infrastructure, and will ensure against incurring a level of fixed debt obligation which denies an appropriate level of future operating flexibility.
- Maintain financial discipline, prudence and long term stability.
- Ensure the Covered Entities'' long-term ability to maintain an acceptable level of service to residents of the City of Farmersville.
- Lower the cost of borrowing by maintaining high ratings and easy access to capital markets.

- Establish and periodically review policies, goals, objectives and standards which will enable the Covered Entities to maintain or improve their credit ratings.
- Keep policy makers informed of the Covered Entities' policies, goals and standards with regard to the issuance of debt.
- Facilitate approval of debt issuance using predetermined, certain policies.
- Incorporate debt management practices into the City's planning and project management activities.
- Support decisions based upon sound financial and management practices; reduce political influence in the debt issuance process.
- Ensure financial controls are in place with respect to proceeds of debt issuances.
- Ensure compliance with applicable state and federal laws.
- Full and timely repayment of debt.

Entities Covered

These policies establish the parameters within which debt may be issued by the City of Farmersville, Farmersville Housing Authority, and Farmersville Public Finance Authority and the Successor Agency to the Redevelopment Agency of the City of Farmersville (collectively, the "**Covered Entities**"). Additionally, these policies apply to debt issued by the Covered Entities on behalf of assessment, community facilities or other special districts, conduit-type financing by the City for multifamily housing or industrial development projects.

Supplemental policies, tailored to the specifics of certain types of financings, may be adopted by the City Council in the future. These supplemental policies may address, but are not limited to, the Covered Entities' general obligation, lease revenue, enterprise, multifamily housing and land-secured financings.

Professional Assistance

The Covered Entities will use the services of independent financial/municipal advisors and bond counsel on all debt financings. The Finance Director shall have the authority to periodically select service providers as necessary to meet legal requirements and minimize the Covered Entities' debt costs. Such services, depending upon the type of financing, which may include financial advisory, underwriting, trustee, verification agent, escrow agent, arbitrage consulting and special tax consulting.

The City Attorney's Office shall be responsible for selection of bond counsel and, for publicly-issued debt, selection of disclosure counsel. Additionally, the City

Attorney's Office will be responsible for the selection of disclosure counsel in those circumstances where the City Attorney's Office determines it to be necessary or desirable to retain disclosure counsel to generally advise the Covered Entities with respect to its obligations under state and federal securities-laws. The goal in selecting service providers, whether through a competitive process or otherwise, is to achieve an appropriate balance between service and cost.

Types and Purposes of Debt

The Covered Entities may use several types of municipal debt obligations to finance long-term capital projects and associated real property acquisitions, to the extent permitted by applicable law. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements unless otherwise decreed by court order or adjudicated settlement. Long-term debt financing shall never be used to fund operating or maintenance costs. Prior to the issuance of debt, a reliable revenue source shall be identified to secure repayment of the debt. The following types and purposes of debt of the Covered Entities.

A. **Long-term Borrowing**: Long-term borrowing may be used to finance the acquisition or improvement of land, facilities or equipment for which it is appropriate to spread these costs over more than one budget year and, with respect to the Covered Entities, will be reflected in the Adopted Annual Capital Budget and Adopted Five-Year Capital Improvement Plan. Long-term borrowing may also be used to fund capitalized interest, costs of issuance, required reserves, and any other financing-related costs which may be legally capitalized. Long-term borrowing shall not be used to fund normal and re-occurring operating costs.

B. **Short-term Borrowing**: In general, short-term borrowing through financing vehicles, such as commercial paper and lines of credit, will be considered as an interim source of funding for a capital improvement in anticipation of long-term borrowing or for the acquisition of equipment, or any other purpose permitted under the California Government Code, including but not limited to Articles 7 and 7.6 of Chapter 4, of Part 1, of Division 2 of Title 5 thereof. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Covered Entity determine that extraordinary circumstances exist, must not exceed seven (7) years. The Covered Entity may also authorize the use of a short-term financing vehicle with a maturity longer than seven (7) years consistent with the useful life of

the financed project if use of a short-term financing vehicle would be a beneficial component to the applicable debt portfolio. Additionally, short-term borrowing may be considered if available cash is insufficient to meet short-term operating needs.

C. Assessment Bonds: Proceeds from Assessment Bonds may be used to finance local public improvements, provided that said improvements benefit the parcels of land to be assessed. Local streets, street lights, landscaping, sidewalks and sanitary sewers are some examples of local improvements commonly financed by assessment bonds.

D. General Obligation Bonds: General Obligation Bonds may only be issued with two-thirds approval of a popular vote. The California State Constitution (Article 16, Section 18) limits the use of the proceeds from General Obligation Bonds to "the acquisition or improvement of real property." Libraries, parks and public safety facilities are all types of facilities which could be financed with General Obligation Bonds.

E. Enterprise Revenue Bonds: Enterprise Revenue Bonds finance facilities for a revenue producing enterprise, and are payable from revenue sources within that enterprise.

F. Lease Financing:

i) As used in this section, the term "**lease financing**" means any lease or sublease made between the Covered Entities and another party for the purpose of financing the acquisition, construction or improvement by the Covered Entities of real property or equipment. By way of example and not limitation, the term "lease financing" includes certificates of participation, lease revenue bonds or lease revenue notes.

ii) Prior to bringing a lease financing to the City Council for approval, the Finance Director will perform initial due diligence on the project to be financed. The Finance Director's due diligence review will include the following elements:

a. Any lease financing must have an identified revenue source for repayment, which may include the general fund, eligible special funds or project revenues.

b. Prior to embarking on a lease financing in which project revenues are identified as the repayment source, a feasibility study will be performed to determine the volatility of the revenue and provide a sensitivity analysis on project revenue projections including worst/best case scenarios, including without limitation, the impact on any repayment source identified as the backstop to the project revenues as the repayment source.

c. The Finance Director will present the results of the due diligence review including any feasibility study to the City Council for review and consideration, in order to proceed with the preparation of the documents necessary for the lease financing, at least two-thirds majority approval by the City Council of the proposed plan of finance is required.

d. At the time the Finance Director brings forward the lease financing for City Council approval, the Finance Director will also provide the City Council with an update to the due diligence report and any feasibility study. Approval of the lease financing will require at least two-thirds majority approval by the City Council.

iii) The provisions of this section will not apply to a refunding of a lease financing transaction.

G. Refunding Obligations: Periodic reviews of outstanding debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer, or the debt service profile. In general, refundings which produce a net present value savings of at least three percent (3%) of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than three percent (3%) will be considered on a case-by-case basis. Refundings with negative savings will not be considered unless there is a compelling public policy objective which is accomplished by retiring the debt.

H. Tax and Revenue Anticipation Bonds or Notes.

I. Land-secured financings, such as special tax revenue bonds and limited obligation assessment bonds.

J. **Tax increment financings to the extent permitted under State law.**

K. **Debt may be publicly issued or privately placed** and may be issued on either a long term basis or short-term basis consistent with the provisions of this Policy.

L. **Other Obligations**: There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to non-enterprise revenue bonds, bond anticipation notes, grant anticipation notes and judgment or settlement obligation bonds.

Responsibility for Debt Management Activities

The City's Finance Director will be responsible for managing and coordinating all activities related to the issuance and administration of debt under this policy, including the implementation of internal control procedures to ensure that the proceeds of debt will be directed to the intended use. The Finance Director shall be subject to City Manager's direction and supervision. The Finance Director is charged with responsibility for the conduct of all City finance functions.

Additionally, the Finance Director serves as the chief financial officer of the Covered Entities is responsible for the oversight of the their 'financial affairs, including use of the proceeds of debt issued by the Covered Entities.

Covered Entities implementing debt-financed capital programs will work in partnership with the Finance Director to provide information and otherwise facilitate the issuance and administration of debt.

All long-term financing proposed transactions for capital improvements must be approved by the governing body of the Covered Entities. "**Long-term financing**" means financing which constitutes an obligation beyond one fiscal year. The Covered Entities must comply with all public hearing requirements applicable to the specific type of bond being approved.

A. Annual Debt Report and Other Reports

The Finance Director will prepare an annual debt report for review by the governing body of the Covered Entities for consideration. The content of the annual debt report will include a summary of the Covered Entities'' credit ratings, outstanding and newly-issued debt, a discussion of anticipated debt issues,

refunding opportunities, a review of legislative, regulatory and market issues, and an outline of any new or proposed changes to this Debt Management Policy. The Finance Director shall also be responsible for timely preparation of all reports mandated by law in connection with issuance of debt, including but not limited to under Government Code § 8855(i), (j) and (k) (i), including timely submittal to the governing bodies of the Covered Entities prior to submittal to the California Debt and Investment Advisory Commission.

B. Debt Administration Activities

The Finance Director is responsible for the Covered Entities' debt administration activities, particularly investment of bond proceeds, monitoring compliance with bond covenants, implementing internal control procedures to ensure the use of proceeds of bonds and other debt will be directed to their intended use, monitoring use of facilities financed and tax-exempt debt, continuing disclosure, monitoring arbitrage compliance for tax-exempt debt, and ongoing interactions with credit rating agencies, all of which shall be centralized with the Office of the Finance Director.

C. Internal Control Procedures

Whenever reasonably possible, proceeds of debt used to finance capital improvements will be held by a third-party trustee and the Covered Entities will submit written requisitions for such proceeds. The Finance Director will execute each such requisition. The Finance Director will be responsible for selecting trustees and other fiscal agents associated with bond and certificate of participation issues. To the extent permitted by bond counsel, the rating agencies or any bond insurer, the Finance Director will serve as the Covered Entities' fiscal agent on its debt transactions.

D. Method of Sale

Except to the extent a competitive process is required by law, the Finance Director under supervision of the City Manager shall be responsible for determining the appropriate manner in which to offer any securities to investors. The preferred method of sale is competitive bid. However, other methods such as negotiated sale and private placement may be considered on a case-by-case basis.

Debt Issuance

A. Debt Capacity

The Covered Entities must keep outstanding debt within the limits of applicable law and all levels consistent with its credit worthiness objectives. Without limiting the foregoing, the Covered Entities must keep outstanding debt within the limits of the City's requirementsand the Successor Agency will issue debt to refund its outstanding debt consistent with applicable law. In particular, the Covered Entities must assess the impact of new debt issuance on the long-term affordability of all outstanding and planned debt issuance. Such analysis recognizes that Covered Entities have limited capacity for debt service in their budget, and that each newly issued financing will obligate the Covered Entities to a series of payments until the bonds are repaid.

B. Credit Quality

The Covered Entities seek to obtain and maintain from rating agencies the highest possible credit ratings for all categories of short-term and long-term debt. The Covered Entities will not issue bonds directly or on behalf of others which do not carry investment grade ratings. However, the Covered Entities will consider the issuance of non-rated special assessment, community facilities, multifamily housing and special facility bonds.[1]

C. Structural Features

i) Debt Repayment

Debt will be structured for a period consistent with a fair allocation of costs to current and future beneficiaries of the financed capital project and, consideration will be given, The Covered Entities must structure their debt issues so that the maturity of the debt issued is consistent with the economic or useful life of the capital project to be financed.

ii) Variable-Rate Debt

The Covered Entities may choose to issue securities which pay a rate of interest which varies according to a pre-determined formula or results from a periodic remarketing of the securities. Such issuance must be consistent with applicable law and covenants of pre-existing bonds, and in an aggregate amount consistent with the Covered Entity's' creditworthiness objectives. When making the determination to issue bonds in a variable rate mode, consideration will be given in regards to the useful life of the project or facility being financed or refinanced

[1] In most cases, a bond which cannot achieve an investment-grade rating will not be rated at all, because there is little value from a bond-marketing perspective in a below investment-grade rating.

or the term of the project requiring the funding, market conditions and the overall debt portfolio structure when issuing variable rate debt for any purpose.

iii) Derivatives

Derivative products[2] may have application to certain Covered Entities borrowing programs. In certain circumstances these products can reduce borrowing cost and assist in managing interest rate risk. However, these products carry with them certain risks not faced in standard debt instruments. The Finance Director must evaluate the use of derivative products on a case-by-case basis to determine whether the potential benefits are sufficient to offset any potential costs.

Relationship to Capital Improvements Program or Budget Planning Goals and Objectives

The Covered Entities are committed to long term financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The Covered Entities intend to issue debt for the purposes stated in this Debt Management Policy and to implement policy decisions incorporated in the Covered Entities' annual operations and capital budgets-and the City's five-year capital improvement plan. This Debt Management Policy is intended to ensure that debt levels and their related annual costs will advance the Covered Entities' planning goals and objectives.

Debt Affordability Target Limitations

"**Debt affordability**" is considered in the policies established by the Covered Entities and financial and economic ratios recognized by rating agencies. Target ratios identified in this Debt Management Policy are guidelines and should be revisited as the Covered Entities' capital program and financial resources change.

The principal affordability measures will be the follows:

- **As a percent of budget**: Consistent with market practices this ratio will be calculated as a percent of General Fund revenue, as a percent of General Fund revenue less General Fund intergovernmental revenue, and as a percent of operating expenditures. The Covered Entities will keep ratios at or below the median for California cities.

[2] A derivative product is a financial instrument which "derives" its own value from the value of another instrument, usually an underlying asset such as a stock, bond or an underlying reference such as an interest rate index.

- **Tax rate threshold**: The Covered Entities recognize taxpayer sensitivity to tax rates. The City may set a target limit for approving any such special obligations, for example where the aggregate tax would exceed 2% of assessed value of real property. However, bond issues which achieve a level of community support sufficient to satisfy the two-thirds (2/3) majority vote threshold will be deemed to be an exception to the guidelines for financial and economic measures insofar as an inconsistency may otherwise appear to exist.
- **Rating agency ratios**: The rating agencies, bond insurance companies and institutional investor analysts commonly rely on certain ratios to measure a jurisdiction's debt load. In addition to the ratios of debt as a percent of revenues and expenditures, the rating agencies employ debt as a percent of assessed valuation; debt as a percent of personal income; and debt per capita.

These three ratios are not direct measures of issuer debt affordability, however they provide useful benchmarks by which the Covered Entities can compare to its peers and affect the way bond market participants view the Covered Entities. The Covered Entities' goal is to maintain such measures at levels which are at or below the average of comparable counties. Moody's Investors Services publishes debt measures for certain California public entities, which will be utilized as a source for comparison purposes.

The Covered Entities may determine that a particular improvement is of such high necessity to ensure the safety and welfare of their residents that it must incur obligations in excess of these thresholds. To the extent such thresholds are ever exceeded for such purposes, it is the intention of the Covered Entities to avoid future occurrences of debt or other fixed obligations until such thresholds are restored.

Disclosure Practices and Procedures

A. Statement of Policy

The Covered Entities are committed to full and complete primary (prior to issuance) and secondary (post issuance) market disclosure in accordance with disclosure requirements established by the Securities and Exchange Commission and Municipal Securities Rulemaking Board and other applicable legal authorities, as may be amended from time to time. The City is also committed to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, timely and accurate financial information.

B. Implementation of Policy Objectives

i) For purposes of this section, the following definitions apply

"**Continuing Disclosure Agreement**" means the certificate or agreement entered into by the City in connection with the sale of bonds in order to satisfy the requirements of Securities and Exchange Rule 15c2-12 which requires the Covered Entities, as applicable, to provide specified information and annual reports while the bonds remain outstanding.

"**Offering Document**" means the document prepared by the City in connection with the sale of bonds to the public.

ii) Written Policies and Procedures

In order to carry out these policies objectives, the City Manager, in consultation with the City Attorney, will implement written disclosure policies and procedures related to the provision of financial and other relevant information to investors including preparation and review of Offering Documents before submission to the governing bodies of the Covered Entities for approval and compliance with Continuing Disclosure Agreements, and if required, the development and maintenance of an investor webpage on the City's website as well as and other related topics.

iii) City Council Review and Approval of Offering Documents

The City's consideration of the approval of bonds and the Offering Documents related to the bonds is to be placed on the applicable City Council agenda as a new business matter and not on the Consent Calendar. Any Offering Document to be issued in connection with the sale of the bonds is to be transmitted to City Council in substantially final form for the City Council's consideration and approval to release to investors, subject to any updating required to make the Offering Document accurate and complete. The City Council's review will consider whether the Offering Document includes all material information to an investor in the bonds - meaning information where there is a substantial likelihood that the information would have actual significance in the deliberations of the reasonable investor. At the City Council meeting at which the proposed sale of bonds is considered, the City Council will have the opportunity to address questions to City staff and the professional advisors regarding the information presented in the Offering Document.

iv) Responsibility for Disclosure

The City Manager and the Finance Director are the Covered Entities' designated officials for communicating information concerning the Covered Entities'' finances and other information about the Covered Entities which a reasonable investor would consider to be material in making a decision to purchase or sell debt issued by the Covered Entities.

Communications from other Covered Entities officials or employees regarding the City's financial condition must not be considered to be official communications by the City to the investor marketplace unless otherwise approved by the City.

The reports re

<u>Debt Administration – Investments, Use of Proceeds and Tax Compliance</u>

A. Investment and use of Proceeds

Investments of proceeds of bonds or other forms of debt shall be consistent with federal tax requirements and any applicable State law requirements, and the City's Investment Policy as modified from time to time, and with requirements contained in the governing documents. The Finance Director will be responsible for the implementation of internal control procedures to ensure that the proceeds of debt, regardless of tax status, will be directed to the intended use. This responsibility is in addition to the specific requirements related to the monitoring use of tax-exempt proceeds specified below.

B. Federal Tax Compliance

i) Responsible Department

The Finance Director will have primary responsibility for all ongoing tax compliance matters relating to tax-exempt debt issued by the Covered Entities. The Finance Director, who may in turn consult with bond counsel, will be responsible for monitoring ongoing tax compliance matters relating to tax-exempt debt, including compliance with the arbitrage rebate requirements of section 148 of the Internal Revenue Code, as set forth below. It is contemplated that additional policies and procedures will be implemented by either or both the City Manager and the Finance Director to supplement the policies and procedures set forth in this Debt Management Policy.

ii) Arbitrage Compliance

The Finance Director will maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of federal tax law for tax-exempt debt. In connection with this responsibility, the Finance Director must:

a) Program payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of bonds or notes, and no later than 60 days after the last bond or notes of each issue is redeemed;

b) During the construction period of each capital project financed in whole or in part by bonds or notes, monitor the investment and expenditure of proceeds and consult with rebate experts as necessary, to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the bonds or notes; and

c) Retain copies of all arbitrage reports and account statements as described below in "Record Keeping Requirements."

C. Use of Tax-Exempt Debt and Facilities

The Finance Director, together with the applicable City department heads, will be responsible for:

- Monitoring the use of tax-exempt proceeds and the use of tax-exempt financed or refinanced assets (e.g., facilities, furnishings or equipment) throughout the term of the debt to ensure compliance with covenants and restrictions set forth in the governing documents relating to the debt;

- Maintaining records identifying the assets or portion of assets which are financed or refinanced with proceeds of each issue of tax-exempt debt, including a final allocation of tax-exempt proceeds as described below under "Record Keeping Requirements";

- Consulting with the City Attorney's Office and bond counsel in the review of any contracts or arrangements involving use of tax-exempt financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the governing documents relating to the tax-exempt debt;

- Maintaining records for any contracts or arrangements involving the use of tax-exempt financed or refinanced assets as described below under "Record Keeping Requirements";

- Conferring at least annually with personnel responsible for tax-exempt financed or refinanced assets to identify and discussing any existing or planned use of tax-exempt financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the governing documents relating to the tax-exempt debt; and

- To the extent that the City discovers that any applicable tax restrictions regarding use of tax-exempt proceeds and tax-exempt-financed or refinanced assets will or may be violated, consulting promptly with the City Attorney's Office and bond counsel to develop a course of action to remediate any identified violation.

D. Record Keeping Requirements

The Finance Director and other applicable City departments, as may be necessary, will be responsible for maintaining the following documents for the term of each issue of tax-exempt debt (including debt issued to refinance existing debt, if any) plus at least three (3) years:

- A copy of the closing transcript(s) and other relevant documentation delivered to the City at or in connection with closing of the issue of tax-exempt, including any elections made by the City in connection therewith;

- A copy of all material documents relating to capital expenditures financed or refinanced by tax-exempt debt proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, draw requests for tax-exempt debt proceeds and evidence as to the amount and date for each draw down of tax-exempt debt proceeds, as well as documents relating to costs paid or reimbursed with tax-exempt debt proceeds and records identifying the assets or portion of assets which are financed or refinanced with tax-exempt debt proceeds, including a final allocation of tax-exempt debt proceeds;

- A copy of all contracts and arrangements involving the use of tax-exempt debt-financed or refinanced assets; and

- A copy of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in

connection with any investment agreements, and copies of all bidding documents, if any.

BEFORE THE CITY COUNCIL OF THE
CITY OF FARMERSVILLE

IN THE MATTER OF: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE ADOPTING A DEBT MANAGEMENT POLICY	**RESOLUTION 2018-005**

WHEREAS, pursuant to Senate Bill 1029 ("SB 1029"), which was signed by the California Governor on September 12, 2016 and went into effect on January 1, 2017, California public agencies which issue debt must adopt debt management policies which meet certain criteria;

WHEREAS, in response to SB 1029, and in order to adhere to sound financial management practices, the City Counci finds it desirable to approve the City's Debt Management Policy; and

WHEREAS, there has been presented to this meeting a proposed form of a Debt Management Policy; and

THEREFORE, BE IT RESOLVED, by the City Council of the City of Farmersville, State of California, hereby adopts the City of Farmersville Debt Management Policy, as set forth in the attached EXHIBIT A; and

BE IT FURTHER RESOLVED, that this Resolution and the above-noted City of Farmersville Debt Management Policy shall be effective immediately after the date of adoption of this Resolution.

UPON MOTION OF COUNCIL MEMBER BENAVIDES, SECONDED BY COUNCIL MEMBER GOMEZ, THE FOLLOWING WAS PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL AT AN OFFICIAL MEETING HELD ON FEBRUARY 26, 2018, BY THE FOLLOWING VOTE:

AYES: Boyer, Sisk, Gomez, Benavides
NOES:
ABSTAIN:
ABSENT: Vasquez

BY: Paul Boyer
PAUL BOYER, MAYOR

ATTEST: Gregorio Gomez
Gregorio Gomez, City Clerk Pro Tempore

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City of Farmersville

Investment Policy

City of Farmersville Investment Policy

I. Governing Authority

Legality
The investment program shall be operated in conformance with governing legislation and other legal requirements laid out in section 2.04 of the Farmersville Municipal Code regarding the position of Treasurer / Chief Financial Officer and California Government Code Section 53601.

II. Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds.

1. *Pooling of Funds*
Except for cash in certain restricted and special funds, the City of Farmersville will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Also, per SEC Rule 15B (Municipal Advisor Rule), the policy must clearly state whether or not the cash being pooled/invested includes municipal bond proceeds or not.

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives of investment activities shall be safety, liquidity, and return:

1. *Safety*
Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk
The City of Farmersville will minimize credit risk, which is the risk of loss of all or part of the investment due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying and conducting ongoing due diligence of the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business in accordance with Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk
The City of Farmersville will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that security maturities match cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting individual security maturity as well as the average maturity

of the portfolio in accordance with this policy (see section VIII).

2. *Liquidity*
The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity).

Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. *Return*
The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal;
- Selling a security and reinvesting the proceeds that would improve the quality, yield, or target duration in the portfolio may be undertaken;
- Unanticipated liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care

1. *Prudence*
The standard of prudence to be used by investment officials shall be the "uniform prudent investor act" standard and shall be applied in the context of managing an overall portfolio. The Investment Officer acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. *Ethics and Conflicts of Interest*
Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business, in accordance with applicable laws (City's Conflict of Interest Policies, California Government Code section 1090, and the California Political Reform Act). They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City of Farmersville.

3. *Delegation of Authority*
Authority to manage the investment program is granted to the Chief Financial Officer / Treasurer and

derived from City of Farmersville Municipal Code section 2.04 and California Government Code 53601. Responsibility for the operation of the investment program is hereby delegated to the Chief Financial Officer, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. At a minimum, procedures should include references to the following: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Chief Financial Officer. The Chief Financial Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Authorized Financial Institutions, Depositories, and Broker/Dealers

1. *Authorized Financial Institutions, Depositories, and Broker/Dealers*
A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness and/or other factors, such as FINRA broker check.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of Financial Industry Regulatory Authority (FINRA)certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
- Certification of having read and understood and agreeing to comply with the [entity's] investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Chief Financial Officer.

2. If a third party investment advisor is authorized to conduct investment transactions on the City's behalf, the investment advisor may use its own list of approved broker/dealers and financial institutions for investment purposes. The investment advisor's approved list must be made available to City upon request. In selecting financial institutions for the deposit or investment of City funds, the credit rating of these institutions will be considered. These financial institutions shall be authorized to provide investment services in California.

VI. Safekeeping and Custody

1. *Delivery vs. Payment*
All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible custody account prior to the release of funds.

2. Safekeeping
Securities will be held by an independent third-party custodian selected by the city as with all securities held in the City's name (centralized, if possible). The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No.

70, or SAS 70).

3. *Internal Controls*
The Chief Financial Officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed annually by the investment committee, where present, and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, mis-representation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

VII. Suitable and Authorized Investments

1. *Investment Types*
Consistent with the GFOA Policy Statement on State and Local Laws Concerning Investment Practices, California State Law, and other binding documents, the following investments will be permitted by this policy and in the following proportions:

Investment Type	Maximum % or $	Maximum Maturity	Minimum Required Rating
Bank / Time Deposits	None	5 years	N/A
U.S. Treasuries	None	5 years	N/A
U.S. Agencies	None	5 years	N/A
Money Market Funds	20% (10% with one mutual fund)	N/A	N/A
Bankers Acceptances	30% (5% with one bank)	180 days	A1/P1
Commercial Paper	25% (5% with one firm)	270 days	A1/P1
Negotiable CDs	30% (5% with one bank)	5 years	A < 1 year AA < for 1-5 years
CDs non-negotiable CDARS	30% (5% with one bank)	3 years	N/A
Municipal Obligations	5% with on Agency	5 years	A (except City's own bonds)
Medium Term Notes	30%	5 years	A
Supranationals	2%	5 years	AAA
LAIF (State Pool)	Per State Statute	N/A	N/A
CSJVRMA Pool	None	N/A	N/A

Investment in derivatives of the above instruments shall require authorization by the appropriate governing authority.
It is the intent that investments shall be managed in such a way that any market price losses resulting from interest-rate volatility would be offset by coupon income and current income received from the overall portfolio over market cycles. To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements.

Pursuant to Government Code Section 53601 et seq. the City may only invest in the following security types (See the Glossary section for a detailed description of each of these investment types):

A. U.S. Government Treasury Bills and Notes

B. U.S. Government Sponsored Enterprise Debt (GSE's) (known as Agencies)

C. ***Certificates of Deposit*** (non-negotiable) (CDs) – The City is authorized to use of private CD placement services by local agencies. This investment policy allows for the use of a placement service called the Certificate of Deposit Account Registry Service (CDARS), which acts as the master custodian for the placement of CDs. Through the use of this placement service, local banks that work with CDARS place one investment by the City and divide the deposit into individual CDs not to exceed $250,000, so that each individual CD is fully insured by the FDIC.

D. ***Bankers Acceptances*** (BA) – with an A1/P1 rating as provided for by a nationally recognized statistical-rating organization (NRSRO).

E. Commercial Paper - Prime commercial paper with an A1/P1 rating as provided for by a NRSRO. Purchases must be limited to corporations organized and operating within the United States, and as a practical matter generally only those corporations operating within the State of California, having total assets in excess of $500 million, and having an "A" or higher rating for the issuer's debentures, other than commercial paper (as-provided by Moody's or Standard and Poor's rating services). In addition, purchases may not represent more than ten percent (10%) of the outstanding paper of an issuing corporation.

F. ***State of California Local Agency Investment Fund (LAIF)***

G. ***Central San Joaquin Valley Risk Management Authority Pooled Investment Account (CSJVRMA)***

H. ***Domestic money market mutual funds*** – These must be registered with the Federal Securities and Exchange Commission (SEC), have over $500 million in total assets, be rated in the highest rating category by two nationally recognized rating services and only invest in:

a. U.S. Government or federal agency securities and repurchase agreements,
b. Tax exempt obligations or other investment instruments specifically included in the local investment policy

I. ***Negotiable Certificates of Deposit*** - Must be issued by a nationally or state chartered bank or savings and loan association, or by a state licensed branch of a foreign bank.

J. ***Medium Term Corporate Notes*** - Notes issued by corporations organized and operating within the U.S. or by depository institutions licensed by the United States or any state and operating within the U.S. Must be rated “A” or better by a NRSRO.

a. If a corporate note owned by the City is downgraded by either Moody’s or S&P to a level below the quality required by this Investment Policy, it shall be the City’s policy to review the credit situation and make a determination as to whether to sell or retain such a corporate note in the portfolio.

b. If a security is downgraded two grades below the level required by the City, the security shall be sold immediately.

c. If a security is downgraded one grade below the level required by this policy and matures within 6 months, the security will be held to maturity. The Chief Financial Officer may determine to sell the security if it is determined that there is a probability of default prior to maturity. If a decision is made to retain the security in the portfolio, its presence in the portfolio will be monitored and reported quarterly to the City Council.

K. ***Municipal Obligations*** – Must be rated "A" or better by a nationally recognized rating agency except for the City's own bonds and bonds issued by the City's former Redevelopment Agency and its Financing Authority, which may have any rating. Municipal Obligations include the following:

i. Registered state warrants or treasury notes or bonds of the State of California and bonds, notes, warrants, or other evidences of indebtedness of any local agency within California, including bonds payable solely out of the revenues from a revenue producing property owned, controlled, or operated by the state or local agency or by a department or agency of the state or local agency.

ii. Registered treasury notes or bonds of any of the 49 U.S. States in addition to the State of California, including bonds payable solely out of the revenues from a revenue producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 U.S. States, in addition to California.

L. ***Supranationals*** - Must be rated "AAA" or better by a nationally recognized rating

a. agency and is U.S. dollar denominated senior unsecured unsubordinated obligations issued by the International Bank for Reconstruction and Development, International Finance Corporation, or the Inter-American Development Bank.

2. *Collateralization*

Where allowed by governing legislation and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit (at least 102% per California Government Code).

3. *Repurchase Agreements*

Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements and California Government Code.

VIII. Investment Diversification & Constraints

1. *Diversification*

It is the policy of the City of Farmersville to diversify its investment portfolios. To eliminate risk of loss resulting from the overconcentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all City of Farmersville funds shall be diversified by maturity, issuer, and security type. Diversification strategies shall be determined and revised periodically by the investment committee/investment officer for all funds except for the employee retirement fund.

In establishing specific diversification strategies, the following general policies and constraints shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

- Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.
- Positions in securities having potential default risk (e.g., commercial paper) shall be limited in size so that in case of default, the portfolio's annual investment income will

exceed a loss on a single issuer's securities.

- Risks of market price volatility shall be controlled through maturity diversification and duration management.
- The Chief Financial Officer shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bills, or collateralized certificates of deposit. The Chief Financial Officer shall conduct a quarterly review of these guidelines and evaluate the probability of market and default risk in various investment sectors as part of its considerations.

The following diversification limitations shall be imposed on the portfolio:

Any security type or structure not specifically approved by this policy and investment instructions is specifically prohibited. Security types, which are thereby prohibited to be purchased as defined by Government Code Section 53601.6 include, but are not limited to:

a) Complex derivative structures such as range notes, inverse floaters, or any other complex variable rate or structure note.
b) Interest-only strips that are derived from a pool of mortgages (i.e. Collateralized Mortgage Obligations), or any security that could result in zero interest accrual if held to maturity.
c) Mortgage and asset backed securities, and trade in options or future contracts.

2. *Maximum Maturities*

To the extent possible, the City of Farmersville shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with governing legislation. The City shall adopt weighted average maturity limitations consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be segregated into a long-term "core" investment portfolio and invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds as allowed by State law. The intent to invest in securities with longer maturities shall be disclosed in writing to the legislative body.

3. Competitive Bids

The Chief Financial Officer shall obtain competitive bids from at least three brokers or financial institutions on all purchases and sales of investment instruments transacted on the secondary market when practicable.

IX. Reporting

1. *Methods*

The Chief Financial Officer shall prepare an investment report monthly, according to California government code section 53607 and 53646(b) relative to the investment holdings and investment activity of the City.

The report shall include a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy.

The report will be provided to the City Manager, City Clerk, and the City Council. The report will include the following:

- Listing of individual securities held at the end of the reporting period including type, acquisition cost, book cost, and market value.
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity (in accordance with Governmental Accounting Standards Board (GASB) requirements).
- Average weighted return on investments as compared to applicable benchmarks.
- Percentage of the total portfolio which each type of investment represents.
- A statement that the investment portfolio is in compliance with the investment policy and is meeting the investment policy objectives

2. *Performance Standards*

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. An appropriate benchmark(s) shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken, and the benchmarks shall have a similar weighted average maturity as the portfolio.

3. *Marking to Market*

The market value of the portfolio shall be calculated monthly and a statement of the market value of the portfolio shall be issued monthly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools."

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, “Accounting and Financial Reporting for Certain Investments”, as of June 30th of each Fiscal Year the City will report all investments in excess of one year at market value. Any change in the value of the investments will be recognized annually, as a part of interest income.

X. Policy Considerations

1. *Amendments*

This policy shall be reviewed on an annual basis. Any changes must be submitted by the investment officer and approved by the investment oversight committee or authoritative body acting in such capacity.

XI. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the City Council and reviewed annually.

XII. Glossary

A

Accrued Interest: Coupon interest accumulated on a bond or note since the last interest payment or, for a new issue, from the dated date to the date of delivery.

Agencies: Federal agency securities and/or Government-sponsored enterprises. These include securities of government agencies such as, but not limited to: Federal National Mortgage Association (FNMA); Federal Home Loan Bank (FHLB); Government National Mortgage Association (GNMA); Community Development Corporation (CDC), Small Business Association (SBA), Federal Farm Credit Bank (FFCB) and Federal Home Loan Mortgage Corporation (FHLMC).

Arbitrage: Transactions by which securities are bought and sold in different markets at the same time for the sake of the profit arising from a yield difference in the two markets. The 1986 Tax Reform Act made this practice by municipalities illegal solely as a borrowing tactic, except under certain safe- harbor conditions.

Asked: The price at which securities are offered.

Asset Backed Securities: Securities that are supported by pools of assets, such as installment loans or leases, or by pools of revolving lines of credits. Asset-backed securities are structured as trusts in order to perfect a security interest in the underlying assets.

B

Bank Deposits: To deposit collateral in the form of currency that may be in the form of demand accounts (checking) or investments in accounts that have a fixed term and negotiated rate of interest.

Bank Notes: A senior, unsecured, direct obligation of a bank or U.S. branch of a foreign bank.

Bankers' Acceptance (BA): These are bills of exchange or time drafts drawn on, and accepted by, commercial banks in the top 100 of the world, which are eligible for purchase by the Federal Reserve System. Acceptance of the draft obligates the bank to pay the bearer the face amount of the draft at maturity. In addition to the guarantee by the accepting bank, the transaction is secured with a specific commodity. The sale of the underlying goods will generate the funds necessary to liquidate the indebtedness. BAs are usually created to finance the import and export of goods, the shipment of goods within the United States and the storage of readily marketable staple commodities. BAs are sold at a discount from par and the amount and maturity date are fixed.

Basis Point: Refers to the yield on bonds. Each percentage point of yield in bonds equals 100 basis points (1/100% or 0.01%). If a bond yield changes from 7.25% to 7.39% that is an increase of 14 basis points.

Benchmark: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

Bid: The price offered by a buyer of securities. When you are selling securities, you ask for a bid. See Offer.

Bond Proceeds: The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These moneys are used to finance the project or purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract.

Bonds: A debt obligation of a firm or public entity. A bond represents the agreement to repay the debt in principal and, typically, in interest on the principal.

Book Entry: The system maintained by the Federal Reserve, by which most money market securities are delivered to an investor's custodial bank. The Federal Reserve maintains a computerized record of the

ownership of these securities and records any changes in ownership corresponding to payments made over the Federal Reserve wire (delivery versus payment).

Book Value: The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of any premium or discount.

Broker: A broker assists in the buying and selling of investments together for a commission.

C

Call Price: The price at which an issuer may redeem a bond before maturity

Callable Bond: A bond issue in which all or a part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions

CALTRUST: a Joint Powers Authority created by public agencies to provide a convenient method for public agencies to pool their assets for investment purposes. CalTRUST is governed by a Board of Trustees made up of experienced local agency treasurers and investment officers. The Board sets overall policies for the program and oversees the activities of the investment manager and other agents.

CD Placement Service: A private cd placement service that allows local agencies to purchase more than $250,000 in cds from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS (Certificate of Deposit Account Registry System) is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution and other participating institutions in amounts that are less than $250,000 each, so that FDIC coverage is maintained.

Central San Joaquin Valley Risk Management Authority Pooled Investment Account (CSJVRMA): CSJVRMA is a money market portfolio created for the 54 member Public Agencies of the CSJVRMA. Similar to LAIF, this pool provides daily liquidity, money market returns and unlimited number of deposits and withdrawals. CSJVRMA pool may hold a broader range of securities that would not be eligible under the City investment criteria. Since CSJVRMA pool is subject to different statutory investment provisions, any such variances in their holdings are acceptable under this policy

Certificate Of Deposit (CD): A time deposit with a maturity evidenced by a certificate See "Non-Negotiable" and "Negotiable" Certificate of Deposit. Large-denomination CDs are typically negotiable.

Collateral: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper: Unsecured promissory notes issued to finance short term credit needs, with maturities ranging from 2 to 270 days. Unsecured promissory notes are issued to finance short term credit needs. The paper must be of "prime" quality of the highest ranking, or of the highest letter and numerical rating as provided by Moody's or Standard & Poor's. Eligible paper is further limited to issuing corporations that are organized and operate within the United States, have total assets in excess of $500 million, and have an 'A1-P1' rating for its debt from Moody's or Standard & Poor's.

Comprehensive Annual Financial Report (CAFR): The official annual report for the City. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Corporate Notes And Bonds: Debt instruments, typically unsecured, issued by corporations, with

original maturities in most cases greater than one year and less than ten years. Medium term notes (MTN) are unsecured, corporate and depository institution debt obligations. Allowable medium term notes must be issued by corporations organized and operating within the United States (U.S.) or by depository institutions licensed by the U.S. or any state and operating within the U.S. MTNs must be rated “A” or better by Moody’s or Standard and Poor’s.

Coupon: (a) The annual rate of interest that a bond’s issuer promises to pay the bondholder on the bond’s face value and (b) a certificate attached to a bond evidencing interest due on a payment date.

Credit Rating: Various alphabetical and numerical designations used by institutional investors, Wall Street underwriters, and commercial rating companies to give relative indications of bond and note creditworthiness. Standard & Poor’s and Fitch Ratings use the same system, starting with their highest rating, of AAA, AA, A, BBB, BB, B, CCC, CC, C, and D for default. Moody’s Investors Service uses Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C, and D. Each of the services use pluses (+), minuses (-), or numerical modifiers to indicate steps within each category. The top four letter categories are considered investment grade ratings.

Credit Risk: The chance that an issuer will be unable to make scheduled payments of interest and principal on an outstanding obligation. Another concern for investors is that the market’s perception of a corporation’s credit will cause the market value of a security to fall, even if default is not expected.

CUSIP Number: The Committee on Uniform Security Information Procedures (CUSIP) Number refers to a security’s identification number assigned to each publicly traded security by the CUSIP Service Bureau operated by Standard & Poor’s for the American Bankers Association. The CUSIP Number is a nine-character identifier unique to the issuer, the specific issue and the maturity, if applicable (the first six characters identifying the issuer, the next two identifying the security and the last digit provides a check digit to validate the accuracy of the preceding CUSIP number).

Custodian: A bank or other financial institution that keeps custody of stock certificates and other assets.

D

Dealer: A dealer, as opposed to a broker, acts as a principal in all transactions; buying and selling for his/her own account.

Debenture: A bond secured only by the general credit of the issuer.

Defeased Bond Issues: Issues that have sufficient money to retire outstanding debt when due so that the agency is released from the contracts and covenants in the bond document.

Delivery Versus Payment: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

Derivatives: Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or financial contracts based upon amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

Discount: The difference between the cost price of a security and its maturity when quoted at lower than

face value. A security selling below original offering price after sale is considered sold at a discount.

Discount Securities: Non-interest bearing money market instruments that are issued a discount and redeemed at maturity for full face value, *e.g.,* U.S. Treasury Bills.

Diversification: Dividing investment funds among a variety of securities offering independent returns

Duration: A measure of the sensitivity of the price (the value of principal) of a fixed-income investment to a change in interest rates. Duration is expressed as a number of years. Rising interest rates mean falling bond prices, while declining interest rates mean rising bond prices.

E

Effective Duration: A measure of the price sensitivity of fixed-income investments, especially for those with embedded option features such as call options. As yields rise, the effective duration of a callable investment rises to reflect the fact that it has become less likely to be called. The more rates rise, the longer the effective duration will become, approaching the duration to maturity. The converse is true in a declining interest rate environment (that is, the more rates fall, the shorter the effective duration will become, approaching the duration to call). For securities without an embedded option, the duration to call, maturity, and effective duration are all the same.

Extendable Notes: Securities with maturity dates that can be extended by mutual agreement between the issuer and investor. When investing in these types of securities, the maturity date plus the stated extendable option must not exceed the time frames that are allowed in California Government Code or the investment policy for the investment type.

F

Federal Credit Agencies: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, *e.g.*, banks, small business firms, students, farmers, farm cooperatives, and exporters.

Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank deposits, up to $250,000 per deposit.

Federal Funds Rate: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB): Government sponsored wholesale banks which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

Federal Home Loan Mortgage Corporation (FHLMC or Freddie Mac): A United States government sponsored corporation.

Federal National Mortgage Association (FNMA or Fannie Mae): FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, is a private stockholder- owned corporation and its purchases include a variety mortgages and second loans, in addition to fixed rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and

guarantees that all security holders will receive timely payment of principal and interest.

Federal Open Market Committee (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

Federal Reserve System: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

Fiduciary: A person who holds something in trust for another and bears liability for its safekeeping.

First Tier Securities: Securities that have received short-term debt ratings in the highest category from the requisite nationally recognized statistical-rating organizations (NSROS), or are comparable unrated securities, or are issued by money market funds, or government securities. [See sec Rules: Paragraph (a)(12) of rule 2a-7]

G

Government Accounting Standards Board (GASB): A standard-setting body, which prescribes standard accounting practices for governmental units.

Government National Mortgage Association (GNMA or Ginnie Mae): Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FMHA mortgages. The term “pass-throughs” is often used to describe Ginnie Maes.

Guaranteed Investment Contracts (GICS): An agreement acknowledging receipt of funds for deposit, specifying terms for withdrawal, and guaranteeing a rate of interest.

H-K

Interest: The amount a borrower pays to a lender for the use of his or her money.

Interest Rate Risk: The potential for a decline in bond prices and the market value of bonds in the portfolio, due to rising market interest rates. In general, bond prices vary inversely with interest rates. The change in a bond’s price depends on several factors, including its maturity date. In general, bonds with longer maturities are more sensitive to changes in interest rates than bonds with shorter maturities. Similarly, bond funds with longer average portfolio maturities, such as the CalTRUST Medium-Term and Long-Term Accounts, will be more sensitive to interest rate changes than those with shorter average portfolio maturities, such as the CalTRUST Short-Term account.

Investment Agreements: Investment agreements are contracts with respect to funds deposited by an investor. Investment agreements are often separated into those offered by banks and those offered by insurance companies. In the former case, they are sometimes referred to as “bank investment contracts.”

L

Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss

of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

Liquidity Risk: The chance that a security, sold prior to maturity, will be sold at a loss of value. For a local agency, the liquidity risk of an individual investment may not be as critical as how the overall liquidity of the portfolio allows the agency to meet its cash needs.

Local Agency Investment Fund (LAIF): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment. LAIF was created in the California State Treasury by Section 17429 GC. LAIF holds local government funds in trust in a state investment pool in order to provide safety, liquidity and the benefits of the investment pool yield for local government entities invested in LAIF.

M

Market Risk: The price at which a security is trading and could be presumably be purchased or sold.. In general, as interest rates fall, prices of fixed income securities rise. Similarly, as interest rates rise, prices fall. Market risk also is referred to as systematic risk that affects all securities within an asset class similarly.

Market Value: The price at which a security is trading and could presumably be purchased or sold on a specific date.

Master Repurchase Agreement: A written contract covering all future transactions between the parties to repurchase and reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller borrower.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Money Market: The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded. Rule 2a-7 of the Investment Company Act applies to Money Market Funds, which mandates these funds to maintain certain standards, including a 13 month maturity limit and a 90 day average maturity on investments, to maintain a constant net asset value of $1.00.

Mortgage Backed Securities (MBS): Mortgage-backed securities (MBS) are created when a mortgagee or a purchaser of residential real estate mortgages creates a pool of mortgages and markets undivided interests or participations in the pool. MBS owners receive a prorata share of the interest and principal cash flows (net of fees) that are "passed through" from the pool of mortgages. MBS are complex securities whose cash flows are determined by the characteristics of the mortgages that are pooled together. Investors in MBS face prepayment risk associated with the option of the underlying mortgagors to pre-pay or payoff their mortgage. Most MBS are issued and/or guaranteed by federal agencies and instrumentalities (e.g., Government National Mortgage Association (GNMA), Federal National Mortgage Association (FNMA), and Federal Home Loan Mortgage Corporation (FHLMC)).

Mortgage Pass-Through Obligations: Securities that are created when residential mortgages (or other mortgages) are pooled together and undivided interests or participations in the stream of revenues associated with the mortgages are sold.

Mutual Funds: An investment company that pools money and can invest in a variety of securities,

including fixed-income securities and money market instruments.

N

National Association Of Securities Dealers (NASD): A self-regulatory organization (SRO) of brokers and dealers in the over the counter securities business. Its regulatory mandate includes authority over firms that distribute mutual fund shares as well as other securities.

Nationally Recognized Statistical Rating Organizations (NSROs): Credit rating agencies whose ratings are permitted to be used for regulatory purposes such as Securities and Exchange Commission.

Negotiable Certificate Of Deposit (NCD): A large denomination certificate of deposit which can be sold in the open market prior to maturity. Generally, it is a short-term debt instrument that usually pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state- licensed branch of a foreign bank. The majority of negotiable cds mature within six months, while the average maturity is two weeks. Negotiable cds are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor). These instruments are supported only by the strength of the institution issuing them.

Net Asset Value (NAV): A term used in the mutual fund industry to determine the average price per share of a pool or mutual fund. How this measure varies over time provides information on whether the pool is stable or variable. NAV is the market value of all securities in a mutual fund, less the value of the fund's liabilities, divided by the number of shares in the fund outstanding. Shares of mutual funds are purchased at the fund's offered NAV.

Net Present Value: An amount that equates future cash flows with their value in the present terms.

Non-Negotiable Certificates Of Deposit: Funds deposited in nationally or state chartered bank or state or federal association for a specified period of time at a specified rate of interest. The first $250,000 is guaranteed by the Federal Deposit Insurance Corporation (FDIC) for banks, the Federal Savings and Loan Insurance Corporation (FSLIC) for savings and loan associations and the National Credit Union Share Insurance Fund (NCUSIF) for credit unions. CDs with a face value in excess of $250,000 must be collateralized at 110% of market value with pledged securities of the bank.

Note: A written promise to pay a specified amount to a certain entity on demand or on a specified date. Usually bearing a short-term maturity of a year or less (though longer maturities are issued—see "Medium-Term Note").

O

Offer: The price asked by a seller of securities. When you are buying securities, you ask for an offer. See Asked and Bid.

Open Market Operations: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

Options: A contract that gives the buyer the right to buy or sell an obligation at a specified price for a specified time. Exchange Traded Options are standardized option contracts that are actively traded on the Chicago Board of Exchange on a daily basis, whereas over the counter options are traded directly between the buyer and seller at agreed upon prices and conditions (the former type of option is therefore more liquid than the latter).

P-Q

Par Amount Or Par Value: The principal amount of a note or bond which must be paid at maturity. Par, also referred to as the "face amount" of a security, is the principal value stated on the face of the security. A par bond is one sold at a price of 100 percent of its principal amount.

Portfolio: Collection of securities held by an investor.

Premium: The amount by which the price paid for a security exceeds the security's par value. Investors pay a premium to purchase a security when the return to the investor (yield) is lower than the stated coupon (interest rate) on the investment.

Price: Price is the amount of monetary consideration required by a willing seller and a willing buyer to sell an investment on a particular date.

Primary Dealer: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include the Securities and Exchange Commission (SEC), registered securities broker-dealers and banks.

Principal: The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Prospectus: A legal document that must be provided to any prospective purchaser of a new securities offering registered with the SEC that typically includes information on the issuer, the issuer's business, the proposed use of proceeds, the experience of the issuer's management, and certain certified financial statements (also known as an "official statement").

Prudent Person Rule: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state, the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking an income and preservation of capital.

Qualified Public Depositories: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

R

Rate Of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity, on a bond it is the current income return.

Reverse Repurchase Agreements: An agreement of one party (for example, a financial institution) to purchase securities at a specified price from a second party (such as a public agency) and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified date.

Repurchase Agreement (RP OR REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. One exception is when the Federal Reserve is said to be doing RP, it is lending money that is increasing bank reserves.

Risk: The uncertainty of maintaining the principal or interest associated with an investment due to a variety of factors.

Rule G-37 Of The Municipal Securities Rulemaking Board: Federal regulations to sever any connection between the making of political contributions and the awarding of municipal securities.

S

Safekeeping: A service to customers rendered by banks for a fee, whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

Safety: In the context of investing public funds, safety relates to preserving the principal of an investment in an investment portfolio; local agencies address the concerns of safety by controlling exposure to risks.

Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities & Exchange Commission: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC Rule 15C3-1: See Uniform Net Capital Rule.

Settlement Date: The date when a trade is cleared by delivery of securities against funds

Structured Notes: Notes issued by Government Sponsored Enterprises (FHLB, FNMA, FHLB, etc.) and Corporations, which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, and derivative based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

Swap: A swap is any financial transaction that involves the simultaneous purchase of a security and the sale of another for the purpose of enhancing an investor's portfolio. Swap transactions of interest to California public investors include portfolio swaps and interest rate swaps.

T

Tax And Revenue Anticipation Notes (TRANS): Notes issued in anticipation of receiving tax proceeds or other revenues at a future date.

Time Deposits: Issued by depository institutions against funds deposited for a specified length of time. Time deposits include instruments such as deposit notes. They are distinct from certificates of deposit (CDs) in that interest payments on time deposits are calculated in a manner similar to that of corporate bonds, whereas interest payments on CDs are calculated similar to that of money market instruments.

Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months to one year.

Treasury Bonds: Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

Treasury Notes: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

Trustee: A financial institution with powers to act in a fiduciary capacity for the benefit of the bondholders in enforcing the terms of the bond contract.

U

Underwriter: A dealer that purchases a new issue of municipal securities for resale.

Uniform Net Capital Rule: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted to cash.

U.S. Treasury Obligations: These are debt obligations of the U.S. Government sold by the Treasury Department in the forms of bills, notes, and bonds, for which the full faith and credit of the United States are pledged for the payment of principal and interest. Bills are short-term obligations that mature in one year or less and are sold at a discount. Notes are obligations that mature between one year and ten years. Bonds are long-term obligations that generally mature in ten years or more**.**

W-Z

Weighted Average Maturity (WAM): The average maturity of all the securities that comprise a portfolio that is typically expressed in days or years

Yield (Yield to Maturity, Yield to Call or Yield to Worst): The rate of annual income return on an investment, expressed as a percentage. Income yield is obtained by dividing the current dollar income by the current market price for the security. Net Yield or Yield to Maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Yield Curve: A graphical representation of the yield on bonds, notes or bills of the same type and credit risk at a specific date for maturities up to thirty years.

Zero Coupon Security: A security that is issued at a discount and makes no periodic interest payments. The rate of return consists of an accretion of the principal and is payable at par upon maturity.

RESOLUTION 2020-001

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE ADOPTING THE ANNUAL STATEMENT OF INVESTMENT POLICY

WHEREAS, on May 24th, 2004 the City Council of the City of Farmersville reviewed and adopted the City of Farmersville's Investment Policy; and

WHEREAS, the revised policy and report has been presented to the Council requesting adoption of the annual Statement of Investment Policy; and

WHEREAS, the authority governing investments for California local agencies is set forth in the California Government Code, Sections 53601 et. Seq.; and

WHEREAS, the Statement of Investment Policy describes the investment of City funds in compliance with the Municipal Code and State law; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Farmersville, California, hereby resolve as follows:

1. The annual Statement of Investment Policy attached hereto as "Exhibit A" has been reviewed in a public meeting and is hereby adopted.

2. Pursuant to Government Code Sections 53601 et. Seq., the City of Farmersville City Council hereby authorizes and directs the City Treasurer / Chief Financial Officer (Director of Finance and Administration) to invest funds not required for the immediate necessities of the City in accordance with the attached Investment Policy and to do all things necessary to implement said Investment Policy.

PASSED, ADOPTED AND APPROVED this 13th day of January, 2020 by the following vote:

AYES: Gomez, Boyer, Hernandez, Macareno

NOES: _____

ABSTAIN: _____

ABSENT: Vasquez

GREGORIO GOMEZ
MAYOR of the City of Farmersville

ATTEST:

ROCHELLE GIOVANI – CITY CLERK

INCORPORATED CITY OF FARMERSVILLE OCTOBER 6, 1909

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City of Farmersville

Minimum Fund Balance and Budgetary Uncertainty Fund Policy

Minimum Fund Balance and Budgetary Uncertainty Fund Policy

The City will avoid the appropriation of fund balance for recurring operating expenditures (deficit spending). If at any time the utilization of a fund balance to pay for operating expenditures is necessary to maintain the quality or level of current services, and explanation of the circumstances of the utilization of fund balance and the strategy to arrest the future use of fund balance will be included in the annual budget message.

Therefore, the City will strive to maintain a General Fund Operating Cash Balance of unassigned cash balance equal to approximately 25% of the three-year moving average of the General Fund actual revenue received. This minimum fund balance is necessary to ensure the ongoing ability of the City to maintain the City's needed credit ratings, meet unanticipated revenue shortfalls, short-term economic downturns, local disaster expenses, and shall remain exclusive of all other reserve funds. If the balance drops below the target amount the City will strive to replenish the fund as soon as possible.

The City shall also establish a General Fund Budgetary Uncertainty Fund to provide for contingency funding during extreme situations that threaten the ongoing operational abilities of the City. In order for the City to access and use this fund a Fiscal Emergency must be declared by the City Council. The City Council may then use the balance of the fund at its discretion to:

- Provide resources to make up for temporary decreased revenues, such as State subventions.
- Provide temporary resources in the event of an economic downturn while expenditure reductions are also implemented.
- Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, landslides, or other disaster(s).

The target for the Budgetary Uncertainty Fund shall be approximately 15% of a three-year moving average of actual General Fund revenues received (average two months of revenue). The initial funding of this fund shall be approximately 5% of the three-year moving average of actual General Fund revenues received.

Once some or all of the fund is used, the amount must be repaid to the fund as soon as possible within five years to the level set forth by this policy.

Unassigned cash balances in excess of the General Fund Operating Cash Balance and any potential annual adjustments to the Budgetary Uncertainty Fund will be appropriately budgeted through the Capital Budget of the City of Farmersville on an annual basis.

The balances and required levels of these funds will be examined annually and reported to City Council. At that time any adjustments needed will be made and the policy will be evaluated and adjusted appropriately as well.

BEFORE THE CITY COUNCIL OF THE CITY OF FARMERSVILLE

IN THE MATTER OF:
RESOLUTION CITY COUNCIL OF THE CITY OF FARMERSVILLE ADOPTING THE MINIMUM FUND BALANCE AND BUDGETARY UNCERTAINTY FUND AND AUTHORIZING CERTAIN ACTIONS IN CONNECTION THEREWITH

RESOLUTION 2018-011

WHEREAS, the City of Farmersville is a municipal corporation that is organized and existing pursuant to the laws of the State of California (the "City") and at certain times adopts policies to give guidance to compliance with the law, conformity to best practices, and prudent management; and

WHEREAS, the City has determined that it would be in the best interests of the City and citizens of the community to adopt a fiscal policy for a minimum fund balance in the General Fund to ensure several important goals, including but not limited to, ensure the ongoing ability of the City to maintain the City's needed credit ratings, meet unanticipated revenue shortfalls, short-term economic downturns, local disaster expenses; and

WHEREAS, the City has determined that it would be in the best interests of the City and citizens of the community to also adopt a fiscal policy for the establishment of a budgetary uncertainty fund for the General Fund to provide for contingency funding during extreme situations that threaten the ongoing operational abilities of the City

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Farmersville

1. Approves and adopts the Fiscal Policy of Minimum Fund Balance and Budgetary Uncertainty Fund to be enacted immediately.

2. Therefore, the establishment of the Minimum Fund Balance of 25% of the 3-year moving average of actual revenues received by the General Fund will be effective immediately.

3. Therefore, the creation of the Budgetary Uncertainty Fund will also be created and funded in part with continued funding in future years to ultimately meet the goal of 15% of the 3-year moving average of actual revenues received by the General Fund.

UPON MOTION OF COUNCIL MEMBER BENAVIDES, SECONDED BY COUNCIL MEMBER GOMEZ, THE FORGOING WAS PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL AT AN OFFICIAL MEETING HELD ON APRIL 9, 2018, BY THE FOLLOWING VOTE:

AYES: 5
NOES:
ABSTAIN:
ABSENT:

BY: _____
PAUL BOYER, MAYOR

ATTEST: _____
ROCHELLE GIOVANI, City Clerk

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City of Farmersville

Procurement Policy

CITY OF FARMERSVILLE

Procurement Policy

City of Farmersville
909 W. Visalia Road Farmersville, CA 93223
Phone 559.747.0458
Fax 559.747.6724

Updated February 2020

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	Introduction and Resolution	
1	**An Overview of Procurement …**	Introduce Farmersville procurement services, objectives, and ethical standards.
2	**Overview of City Policies that…**	Overview of bidding, insurance, exceptions, and other policies affecting the procurement of goods and services.
3	**Procurement Methods**	Review of methods used in the acquisition of products and services.
4	**Purchase Orders**	Familiarize the user with the purpose and usage of purchase orders and change orders.
5	**Vendor Issues**	Provide information about contacting vendors, making purchase commitments, adding vendors to the suppliers list, filing complaints about vendors, accepting vendor deliveries, and making payments to vendors.
6	**Glossary of Procurement Terms**	Definition of common procurement terms.
	Appendix A	Risk Matrix and Insurance Language
	Appendix B	Approval Memo Form
	Appendix C	Purchase Order Form
	Appendix D	CUCCAC Manual
	Appendix E	Purchasing Thresholds Matrixes

RESOLUTION 2020-003

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE ADOPTING THE CITY OF FARMERSVILLE PROCUREMENT POLICY

WHEREAS, the City of Farmersville wishes to provide for fair and equitable treatment of all vendors who are interested in and capable of providing supplies, materials, services, vehicles, machinery, equipment, appliances, apparatus, construction, repair, and maintenance to the City for its purchase and use; and

WHEREAS, the City of Farmersville wishes to maximize the purchasing value of its public funds by establishing sensible procurement policies and procedures; and

WHEREAS, the City of Farmersville's population continues to grow and the number of purchases and the purchase price of supplies, materials, services, vehicles, machinery, equipment, appliances, apparatus, construction, repair and maintenance required for municipal government operations continue to increase, and it is prudent and desirable for the City to become more efficient by streamlining organizational processes; and

WHEREAS, the City wishes to streamline handling and review of purchase contracts, afford the City Council more opportunity and time to address more important public issues, improve the economy and effectiveness of the City's purchasing efforts, and avoid unnecessary delays in purchases of routine supplies, materials, services, vehicles, machinery, equipment, appliances, apparatus, construction, repair, and maintenance necessary to provide public services to its residents by streamlining its procurement procedures; and

WHEREAS, the City wishes to implement a procurement system of quality and integrity by establishing purchasing policies and procedures which contain internal controls and safeguards by which the City's staff may ensure that proposed purchase contract awards to vendors comply with all Federal, State, and local legal requirements and verify that appropriations are budgeted and sufficient unexpended moneys remain before a commitment of public funds is made.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Farmersville, California, hereby resolve as follows:

1. Approves the establishment of the following procurement policy attached hereto as "Attachment A" empowering City staff, as appropriately designated by the policy, to do the necessary procurement work, as allowed by appropriation through the final adopted budget, is hereby adopted to govern the purchase of City supplies, goods, commodities, equipment, and services and construction projects.

2. This policy, as applicable, shall constitute the procedures and rules governing the solicitation of bids and award of contracts for public works projects and the solicitation and selection of firms for services pursuant to Chapter 3.16 of the City of Farmersville Municipal Code.

3. Regular review and updating of said policy and purchasing restrictions and thresholds shall be conducted by City staff on a routine basis and presented before Council for consideration and adoption as needed. Additionally, routine reporting of budgeting and spending of appropriated funds to City Council will continue to occur monthly.

4. This policy shall become effective upon the second reading of the Updated City of Farmersville Municipal Code Chapter 3.16: Purchases.

PASSED, ADOPTED AND APPROVED this 24th day of February, 2020 by the following vote:

AYES: Gomez, Vasquez, Boyer, Hernandez

NOES: _____

ABSTAIN: _____

ABSENT: Macareno

GREGORIO GOMEZ
MAYOR of the City of Farmersville

ATTEST:

ROCHELLE GIOVANI – CITY CLERK

Introduction

This Procurement Policy document is intended to serve as a reference tool for City staff and departments. It details the policies and procedures of the City's purchasing authority. It outlines all phases of the procurement process and clarifies the responsibilities of individual departments and staff, and explains the legal requirements affecting the City.

This guide will help City personnel familiarize themselves with procurement processes and enable them to timely and efficiently obtain the goods and services they need.

Quick Reference

Chapter 1 – An Overview of the Procurement System

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1

An Overview of the Procurement System

Chapter Objective: This chapter is an introduction to City of Farmersville purchasing process – its service processes, objectives, and ethical standards.

What is Procurement?

Procurement is the process through which purchases are planned, solicitations issued, vendors selected, purchase orders issued, and goods or services are received.

The City of Farmersville desires to be both effective and efficient in purchasing with the goal of integrity woven throughout the process. Ethically purchasing goods and services with an emphasis is on the best value for the City's dollar.

This is accomplished by ensuring that goods and services are of high quality, available when needed, not overpriced, and that taxpayers know that public funds are being spent wisely on its behalf and not for the personal benefit of government employees, officials, or their friends.

The City's Procurement System

The City of Farmersville has adopted a decentralized procurement system, which is under the authority of the City Manager or his/her designee(s) as the City Purchasing Agent (PA) established by the Purchases section of the City's Municipal Code. The decentralized purchasing is necessary due to the small amount of administrative staff and is functional because of the small size of the City. This means that the PA is ultimately responsible for procurement in general, but delegates his/her authority in limited measure to Department Heads within the City. The PA (or designee) therefore establishes leasing agreements; coordinates surplus sales; and most importantly, procures all commodities under $75,000 and services under $100,000 and certain construction services under $200,000.

The City of Farmersville therefore does not run a centralized Internal Service Fund (ISF) but purchases are made directly by each department, as applicable, while payment and oversight of purchases are maintained through a centralized accounts payable process in the Finance Department.

Procurement Authority

The City derives its authority from two sources: local and state laws. Local law encompasses City Councils' resolutions and directives. The two main sources giving authority to Procurement Services to purchase goods and services on behalf of the City are the Purchases Ordinance and the California Government Code.

Purchasing Ordinance. The City's Municipal Code Chapter 3.16, "Purchases" was established by Ordinance 278 (passed and adopted in 1984), to govern the activities of the City. In general, it established that the PA shall have the duties and powers prescribed by the laws of the State of California relating to City Purchasing Agents, Public Contract Code, and Government Code. A full copy of the Code Section is available on the City's website.

State and Federal Laws. State laws that are applicable to various City procurement activities can be found in the Government Code, the Civil Code, and the Public Contract Code (including the California Uniform Public Construction Cost Accounting Act; CUPCCAA). Where pertinent, specific code sections are referenced throughout this policy. Federal law is applicable to City procurement activities any time federal funds are used for particular procurements, but specifically listed in Chapter 2 of this Policy.

Procurement Objectives & Standards of Conduct

The City's procurement policy objectives and standards are applied to all transactions through the following values:

- Establish the legal authority of the procurement function within the City
- Simplify, clarify, and reflect the laws governing procurement
- Enable uniform procurement policies throughout the City
- Build public confidence in public procurement
- Ensure the fair and equitable treatment of everyone who deals with the procurement system
- Provide for increased efficiency, economy, and flexibility in public procurement activities and maximize to the fullest extent the purchasing power of the City
- Foster effective broad-based competition from all segments of the supplier community
- Safeguard the integrity of the procurement system and protect against corruption, waste, fraud, and abuse
- Ensure appropriate public access to contracting information
- Foster equal employment opportunities that are in line with legal requirements, in the policies and practices of suppliers and subcontractors wishing to do business with the City

The following ethics statements are applicable to all City employees who participate in the procurement process.

- City employees shall not obligate the City of Farmersville, financially or otherwise, by any means, including but not limited to purchase orders and contracts, when the employee has a personal, material, financial, or other interest in the obligation.

- Employees are prohibited from directly or indirectly soliciting or accepting any rebate, kickback, gift, gratuity, or favor for personal gain from any individual, corporation, or group.

- The City's employees, directors, appointed or elected officials, volunteers, agents or contacts shall neither solicit nor accept gratuities, favors, gifts, consulting fees, trips, or anything having a monetary value in excess of fifty dollars ($50.00) from a vendor, potential vendor, family or employees of a vendor, contractor or parties to subcontractors.

- City employees, when purchasing an item(s) for personal use, must avoid the appearance of City representation. The employee shall pay all such purchases with his or her personal funds. When personal purchases are made under these circumstances, separate invoices or sales receipts must be issued by the supplier. Such invoices must bear the employee's name, home address, and phone number and may *not* be delivered to the City. Employees may *not* solicit, or accept, discounts, reduced prices, or other benefits from suppliers because of employees' position with the City.

Procurement Process Conflicts of Interest

There will be uniform and equitable application of the Standards of Conduct of the City of Farmersville involving all activities associated with the procurement of goods and services. This section also defines responsibility to identify and prevent real or apparent Conflicts of Interest.

Prior to the issuance of a procurement solicitation, informational and research contacts with prospective vendors may be made for the purpose of gathering data. However, in making such contacts, employees, officers, Council Members, and agents shall avoid any commitment or implication of a possible future award.

Accordingly, no request for complimentary services or supplies, which may imply an obligation on the part of the City, shall be made. Requests for testing services, product samples, or demonstrations, and free trips to examine vendor products are to be avoided.

Whenever procurement is in process (e.g., during the solicitation, evaluation, negotiation, and award phases) all contacts with potential contractors or vendors shall be made through the Purchasing Agent or designee(s).

Employees, officers, directors, and agents of the City are also subject to the laws of the City and State of California concerning conflicts of interest. Monetary penalties and, in some cases, criminal penalties are imposed by California law for violations. In addition, City employees are subject to discipline for a violation that could lead to or result in termination of employment in addition to consequences relative to the California Fair Political Practices Commission (FPPC).

Gratuities and Kickbacks

No member of the groups listed above will neither solicit nor accept gratuities, favors or

anything of monetary value from contractors, potential contractors, or parties to sub-agreements. Anyone failing to adhere to the above will be subject to any disciplinary proceeding deemed appropriate by the City of Farmersville.

Personal Conflicts of Interest

No City employee, officer, Council member, agent or contact shall participate in the selection, award or administration of a third party contract or other agreement if a real or apparent conflict of interest would be involved. Such a conflict of interest arises, whether real or apparent, when any of the following has a financial or other interest in the firm(s) considered or selected for award:

a) An employee, officer, board member, or agent of the City;

b) Any member of their immediate family, including but not limited to, husband, wife, father, mother, brother, sister, son, daughter, father-in-law, mother-in-law, son-in-law, and daughter-in-law;

c) Their partner or business associate; or

d) A company or organization which is about to employ any of the above.

Apparent or Appearance of Conflict is based on a reasonableness standard i.e. would a reasonable person with knowledge of all material facts believe there appears to be a conflict?

Organizational Conflict of Interest

An organizational conflict of interest may be real or apparent and arises where, because of other activities, financial interests, relationships, or contracts – a contractor is unable, or potentially unable, to render impartial assistance or advice to the City. Such a conflict exists in circumstances where the contractor's objectivity is or might be impaired or where the contractor has an unfair competitive advantage.

Organizational conflicts lead to two (2) distinct problems - bias or an unfair competitive advantage.

a) Bias is a situation where an advisor is placed in a position that creates an incentive to distort advice or decision making.

b) Unfair competitive advantage occurs when one contractor has information not available to other contractors in the normal course of business. For example, an unfair competitive advantage would occur when a contractor developing specifications or work statements has access to information that the City has paid the contractor to develop, or information which the City has furnished to the contractor for its work, when that information has not been made available to the public and to other offerors. Because this information enhances the contractor's competitive position in the procurement process, it represents an unfair competitive advantage over other offerors.

The City's procurement activities shall be structured to ensure full and open competition and to eliminate or minimize any unfair competitive advantage in circumstances where an organizational conflict, real or apparent, is presented. Appropriate structural steps are dependent upon the particular circumstances surrounding the procurement and might include: prohibiting the contractor from participating in the procurement, the bid process or in evaluation of bids, fully disclosing all information to all prospective offerors for a reasonable amount of time, adjustment of specifications to address any potential advantage, among others.

Confidential Information

No member of the groups listed above shall furnish advice or services to a firm which is bidding on or planning to bid on a contract with the City, or which is doing business presently with the City. No member shall use confidential information for his or her actual or anticipated personal gain, or the actual or anticipated personal gain of any other person related to them by blood, marriage, or by common commercial or financial interest.

Anyone failing to adhere to the above will be subject to any disciplinary proceeding deemed appropriate by the City of Farmersville.

Quick Reference

Chapter 2 – Overview of County Policies Affecting Procurement

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2

City Policies that Affect Procurement

Chapter Objective: Provide an overview of City policies affecting the procurement of goods and services and provide instructions for compliance.

Bidding Policies

It is the City's policy to develop maximum competition for all purchases and to make awards based on the lowest responsive and responsible bid received. A responsive bidder is one who responds to all of the significant requirements outlined in the solicitation. A responsible bidder is one who is deemed to be capable of supplying the goods or services requested.

The City's goal through purchasing is to achieve the **best overall value** by securing goods and services at the ***lowest cost possible commensurate with quality and other relevant requirements.***

Commodities (Materials & Equipment)

$1 to $10,000 – Administrative Process

Competitive bidding is not required. At the Buyer's discretion, the purchase can be made with the vendor recommended by the department. Many purchases can be made with purchase cards by the department staff members with the approval of the Department Head.

$10,001 to $25,000 – Administrative Process

Competitive bidding is not required, but approval by the PA is required by memo. After approval is granted, the purchase can be made with the vendor recommended by the department.

$25,001 to $75,000 – Written Quotes

Competitive bidding is required. The respective department acquires approval from the PA and then issues a written Request for Quotation. The number of vendors contacted varies, depending on the dollar amount of the purchase and the time available, but three is preferred. Award is made to the lowest responsive and responsible bidder. In

the case of capital (defined as an asset anticipated to have a useful life of over 1 year and a purchase cost over $5,000) the item must be on the adopted Capital Budget for the year.

Over $75,000 – Formal Bids and RFPs / RFQs

Competitive bidding is required. Staff must acquire approval to go to bid or RFP / RFQ from City Council before issuing either a **formal** sealed Invitation for Bids (IFB) or Request for Proposals (RFP), depending on the type of procurement. The number of vendors contacted will vary depending on the dollar amount of the purchase and the time available, but three is preferred. A purchase order (PO) is required.

Award is made to the lowest responsive and responsible bidder, in the case of IFBs. In the case of RFPs, award is made in accordance with the evaluation criteria, terms, and conditions stated therein.

Typically, commodity items are procured using a bid process where an award is made to the lowest responsive and responsible bidder. However, in some instances an RFP may be used. The PA must gain authorization from City Council to approve the PO.

Services (Non-Construction)

$1 to $10,000 – Administrative Process

Competitive bidding is not required. At the Buyer's discretion, the purchase can be made with the vendor recommended by the department. Many purchases can be made with purchase cards by the department staff members with the approval of the Department Head.

Contract requirements shall not be artificially divided to avoid bidding requirements.

$10,001 to $25,000 – Administrative Process

Competitive bidding is not required, but approval by the PA is required by memo.
After approval is granted, the purchase can be made with the vendor recommended by the department.

$25,001 to $50,000 – Written Quotes

Competitive bidding is required. The respective department acquires approval from the PA and then issues a written Request for Quotation. The number of vendors contacted varies, depending on the dollar amount of the purchase and the time available, but three is preferred. Award is made to the lowest responsive and responsible bidder.

Over $50,000 – Formal Bids or RFPs / RFQs (and contract)

Competitive bidding is required. Staff must acquire approval to go to bid or RFP / RFQ from City Council before issuing either a **formal** sealed Invitation for Bids (IFB) or Request for Proposals (RFP), depending on the type of procurement. Typically, the RFP process is used for services. The number of vendors contacted will vary depending on the dollar amount of the purchase and the time available, but three is preferred. Award is made to the lowest responsive and responsible bidder in the case of IFBs. In the case of RFPs, the award is

made in accordance with the evaluation criteria, terms, and conditions stated therein.

Services above $100,000 require City Councils' approval

When a service contract is utilized by multiple City departments, staff will be responsible for tracking encumbrances and obtaining Council approval as needed.

Services (Construction)

$1 to $10,000 – Administrative Process

Competitive bidding is not required. At the Buyer's discretion, the purchase can be made with the vendor recommended by the department. Many purchases can be made with purchase cards by the department staff members with the approval of the Department Head.

$10,001 to $25,000 – Administrative Process

Competitive bidding is not required, but approval by the PA is required by memo. After approval is granted, the purchase can be made with the vendor recommended by the department.

$25,001 to $60,000 – Written Quotes

Competitive bidding is required. The respective department issues a written Request for Quotation. The number of vendors contacted will vary, depending on the dollar amount of the purchase and the time available. Award is made to the lowest responsive and responsible bidder and approved by the PA.

$60,001 to $200,000 – Informal Bid

Informal bids will be solicited in accordance with the California Uniform Public Construction Cost Accounting Procedures (CUPCCAP) alternative bidding procedures. The award is approved by the City Council.

Services above $200,000 require City Councils' approval

Competitive bidding is required. Staff must acquire approval to go to bid or RFP / RFQ from City Council before issuing either a **formal** sealed Invitation for Bids (IFB) or Request for Proposals (RFP), depending on the type of procurement. Typically, the RFP process is used for services. The number of vendors contacted will vary depending on the dollar amount of the purchase and the time available, but three is preferred. Award is made to the lowest responsive and responsible bidder in the case of IFBs. In the case of RFPs, the award is made in accordance with the evaluation criteria, terms, and conditions stated therein.

Federally Funded Projects / Grants Procurement (2 CFR 200)

Council on Financial Assistance Reform Priorities (COFAR) goal is to reduce risk of waste, fraud, and abuse while reducing administrative burdens through the establishment of a Uniform Administrative Requirement, Cost Principles, and Audit Requirement for Federal Awards (2 CFR 200). The City of Farmersville's policy related to Federally-funded projects and/or grant is established to reflect this goal and be in compliance with 2 CFR 200.

As a result, the City will operate with the following regulation for the procurement of property or services stemming from federal aid. This section shall apply to the awarding of sub-grants and contracts by the City stemming from federal grants to the City. This section shall have the same application on the awarding of sub-grants and contracts by the City stemming from state, county or other non-federal government entity grants originating as federal grants.

A. Determination of Federal Awards Requirements for Pass-thru Agencies, Subrecipients, and Contractors (200.330 & 200.331)

1. The City may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities.

   Therefore, the City will make a case-by-case determination for each agreement it makes for the disbursement of Federal program funds that the party receiving the funds in the role of a subrecipient or a contractor.

   The City will comply with any additional guidance to support these determinations from the awarding agency provided such guidance does not conflict with this section.

   1. A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. For purposes of making a determination as a subrecipient the City will consider the following characteristics of a Federal assistance relationship:

      a. Determines who is eligible to receive what Federal assistance;
      b. Has its performance measured in relation to whether objectives of a Federal program were met;
      c. Has responsibility for programmatic decision making;
      d. Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
      e. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

   2. A contract is for the purpose of obtaining goods and services for the City's own use and creates a procurement relationship with the contractor. For purposes of making a determination as a contractor the City will consider the following characteristics of a procurement relationship:

a. Provides the goods and services within normal business operations;
b. Provides similar goods or services to many different purchasers;
c. Normally operates in a competitive environment;
d. Provides goods or services that are ancillary to the operation of the Federal program; and
e. Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

3. The Purchasing Agent, or designee, will use their judgement in classifying each agreement as a subaward (Federal assistance relationship) or a procurement contract (procurement relationship). The substance of the relationship is more important than the form of the agreement in making the determination.

2. Every subaward will be clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. If some of the information is not available, the City will provide the best information available to it.

1. Federal Award Identification data as listed in Section 200.331 (1-4) and appropriate terms and conditions concerning closeout of the subaward.

3. Every subrecipient will be subject to evaluation and monitoring by the City as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

1. Reviewing financial and performance reports required by the pass-through entity.

2. Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.

3. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision.

4. Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in 200.331(b), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

a. Providing subrecipients with training and technical assistance on program-related matters; and

b. Performing on-site reviews of the subrecipient's program operations;
c. Arranging for agreed-upon-procedures engagements as described in § 200.425 Audit services.

5. The City will verify that every subrecipient is audited as required by Subpart F - Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements.

6. The City will consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

7. The City will consider taking enforcement action against noncompliant subrecipients as described in § 200.338.

B. Procurement Standards.

1. The City shall maintain a contract administration system which ensures contractors perform in accordance with the terms, conditions and specifications of their contracts or purchase orders.

2. The City shall maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer or agent of the City shall participate in selection, or in the award or administration of a contract supported by federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

   a. The employee, officer or agent;
   b. Any member of his or her immediate family;
   c. His or her partner; or
   d. An organization which employs, or is about to employ, any of the above, has a financial or other interest in or a tangible personal benefit from a firm considered for award.

3. The City’s officers, employees or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements. Such a conflict will not arise where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value ($50 or less). The City’s standards of conduct provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the City.

4. The City shall not enter into a contract with a non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government or Indian tribe, unless the non-Federal entity maintains written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest mean due to relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

5. The City shall avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economic purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

6. The City shall consider entering into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

7. The City shall consider using Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

8. The City shall consider using value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure its essential function is provided at the overall lower cost.

9. The City shall make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance and financial and technical resources.

10. The City shall maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection and the basis for the contract price.

11. The City shall use time and material type contracts only:
    a. After a determination is made that no other contract is suitable; and
    b. If the contract includes a ceiling price the contractor exceeds at their own risk.

12. The City alone shall be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes and claims. These standards do not relieve the City of any contractual responsibilities under its contracts.

C. Competition.

1. The City will conduct procurement transactions in a manner providing full and open competition. To ensure objective contractor performance and eliminate unfair competitive advantage, contractors developing or drafting specifications, requirements, statements of work, or invitations for bids or requests for proposals shall be excluded from competing for such procurements.

2. The City shall conduct procurements in a manner prohibiting the use of statutorily or administratively imposed in-state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes

expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criteria provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

3. The City shall have written procedures for procurement transactions. These procedures will ensure that all solicitations:

   a. Incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured, and when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a brand name or equal description may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offerors shall be clearly stated; and
   b. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

4. The City shall ensure prequalified lists of persons, firms or products that are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. The City shall not preclude potential bidders from qualifying during the solicitation period.

D. Methods of Procurement to be Followed

The City shall use one of the following methods of procurement:

1. Procurement by Micro-Purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold as set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions) and adjusted periodically for inflation. As of the date of this ordinance, the micro-purchase threshold is $10,000.

2. Procurement by Small Purchase Procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies or other property that do not cost more than the simplified acquisition threshold as set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (Definitions) and in accordance with 41 U.S.C. 1908 and periodically adjusted for inflation. If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources. As of the date of this ordinance, the simplified acquisition threshold is $250,000.

3. Procurement by Sealed Bids (Formal Advertising). Bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

a. For sealed bidding to be feasible, the following conditions should be present:
   (1) A complete, adequate, and realistic specification or purchase description is available;
   (2) Two or more responsible bidders are willing and able to compete effectively for the business; and
   (3) The procurement lends itself to a firm-fixed-price contract and the selection of the successful bidder can be made principally based on price.

b. If sealed bids are used, the following requirements apply:

   (1) The invitation for bids will be publicly advertised and bids shall be solicited from an adequate number of known suppliers, providing them sufficient time prior to the date set for opening the bids;
   (2) The invitation for bids, which will include any specifications and pertinent attachments, shall define the items or services for the bidder to properly respond;
   (3) All bids will be publicly opened at the time and place prescribed in the invitation for bids;
   (4) A firm-fixed-price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost and life cycle costs shall be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
   (5) If there is a sound documented reason, any or all bids may be rejected.

4. Procurement by Competitive Proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

   a. Requests for proposals shall be publicized and identify all evaluation factors including relative importance. Any response to publicized requests for proposals shall be honored to the maximum extent practical;
   b. Proposals will be solicited from an adequate number of qualified sources;
   c. The City shall conduct technical evaluations of the proposal received and for selecting awardees;
   d. Awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
   e. The City may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances applies:

a. The item is available only from a single source;
b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
c. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in a written request from the City; or
d. After solicitation of multiple sources, competition is determined inadequate.

6. Contracting with Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area Firms.

   a. The City shall take all necessary affirmative steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used when possible.
   b. Affirmative steps include:
      (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
      (2) Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources;
      (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
      (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises;
      (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
      (6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in subsections 6.b.(1) through (6) of this section.

7. Contracts Cost and Price.

   a. The City shall perform a cost or price analysis in every procurement action exceeding the simplified acquisition threshold including contract modifications. The method and degree of analysis will be dependent on the facts surrounding each procurement situation. As a starting point, the City shall make independent estimates before receiving bids or proposals.
   b. Costs or prices based on estimated costs for contracts under the Federal award will be allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the City under Subpart E – Cost Principles of Title 2, Subtitle A, Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).
   c. The cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.

8. Federal Awarding Agency or Pass-Through Entity Review.

   a. The City shall make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is

needed to ensure that the item or service specified is the one being proposed for purchase.

b. The City shall make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposal or invitations for bids, or independent cost estimates when:

(1) The City's procurement procedures or operation fails to comply with the procurement standards of Title 2, Subtitle A, Part 200, Subsection 200.324;
(2) The procurement is expected to exceed the simplified acquisition threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
(3) The procurement, which is expected to exceed the simplified acquisition threshold, specifies a "brand name" product;
(4) The proposed contract is more than the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
(5) A proposed modification changes the scope of a contract or increases the contract amount by more than the simplified acquisition threshold.

c. The City may be exempted from the pre-procurement review in subsection 8.b. above if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards set forth in Title 2, Subtitle A, Part 200, or the City self-certifies compliance with such standards if self-certification is permitted by the Federal awarding agency or pass-through entity.

9. Bonding Requirements. For public projects, the City shall require bid guarantees, performance bonds, and payment bonds consistent with Title 2, Part 200, Section 200.325 of the Code of Federal Regulations.

10. Contract Provisions. The City's contracts shall contain the provisions in Appendix II to Title 2, Subtitle A, Part 200 – Contract Provisions for non-Federal Entity Contracts Under Federal Awards, as applicable.

E. Suspended or Debarred Parties

A. City employees shall not enter into covered transactions with parties that are suspended or debarred or otherwise excluded from or ineligible for participation in Federal assistance programs and activities (2 CFR 200.213; 2 CFR 180).

Exceptions to Bidding (Government Code 10300-10334)

Sole Source/Brand Procurement

An exception may be granted based on two premises:

- Only a single company or organization can supply the needed product or service. As in the case of proprietary software maintenance, only the licensor of the product can provide support.

- Only a single "brand/model" will meet the department's technical/functional requirements. For example, only the Brand X equipment is compatible with existing system requirements. Brand X is available through several distributors. Brand X would be considered a "sole brand" but not a "sole source" since it is available from many sources (distributors).

Sole source requests should not be made unless the department is confident that the request is reasonable, appropriately justified to meet the City's requirements, and can withstand a possible audit. Sole source/brand purchasing minimizes or eliminates competition and should be avoided whenever possible.

If a department believes that only a specific make and model will meet its needs, it should include an objectively written explanation that details the unique features of the sole source/brand item, which states why these features are required. If other brands or models have been tested or used previously, the department should specify the brands or models tested or used, the dates they were tested or used, and why they are not acceptable.

A written justification, signed by the department head must be submitted for the PA's review/approval. Department should provide the written justification in a standard memo format to the PA.

Use of Existing Agreement

An exception may be granted if the product/service is available through the utilization of another public entity's contract (includes city, county, state, federal, school district, League of California Cities, California Communities Program, Federal GSA). The contract must have been competitively bid, be current within the last year, and be for the same product or service. It must also meet all City policies.

Standardization

When supplies, equipment, or services are uniformly adopted or otherwise standardized, or when an item is designated to match others in use by the City, the purchase may be exempt from bidding requirements or be made with limited competition to distributors of the manufacturer of the standardized item. Compatibility issues between differing technologies will also be considered for exception.

Emergencies

The item(s) purchased *are immediately necessary* for:

- The continued operation of the office or department involved; or
- Are immediately necessary for the preservation of life or property.

Technically, an emergency need is one that could not have been foreseen. Failure to submit a proper documentation on time does NOT constitute a valid emergency.

Contracted City Staff

The City of Farmersville is a small municipality that is dependent upon contracted professional staff to fill staff positions normally performed by in-house staff in larger agencies, such as City Engineer or City Planner. Therefore, an exception to the normal bidding process may apply when using contracted professional staff in their role as the City representative, in their respective field, under their existing contract. The task order will still be subject to the authorization and approval process and thresholds laid out in Chapter 2 of this document.

Pre-Qualified List of Contractors

The City of Farmersville wants to promote fairness and equality in bidding but also guard public funds from waste by avoiding awards to unqualified or under-qualified contractors that may respond with a lowest bid on a public project. Given the rural nature of the City, the bidding pool of contractors may be insufficient to meet quality standards of certain City projects. By establishing a pre-qualified list of contractors for construction projects the City can manage this risk for appropriate projects. A contractor may be added to the list after going through a vetting process established by the PA or designee. Pre-qualified contractors will be added to a list maintained by the PA or designee(s) for a period of one year. When a project becomes available, and not subject to other bidding requirements from State or Federal funding sources, a contractor from the pre-qualified list may be selected from the list, subject to the authorization and approval process and thresholds laid out in Chapter 2 of this document.

Local Preference

Purchasing goods and services from local vendors is desired because it stimulates the Farmersville economy and recognizes that local vendors are valued members of our community. City staff, exercising good judgement by considering factors such as quality, previous performance, availability, and potential tax revenues to the City will, when practicable, give preference to purchasing locally. All other portions of this policy relative to normal competitive bidding will apply.

A local advantage cannot be considered for Federal funded contracts. For more information see Uniform Guidance 2 CFR Ch. II §200.319 (7)(b).

A local advantage cannot be considered for State funded contracts due to increasingly strict State requirements mirroring Federal standards (e.g. CalTrans funded programs).

Miscellaneous

- Formal competition has failed
- A procurement made from another unit of government
- Procurement of used item is advantageous
- Public utilities (Gov Code 4217)
- Legal services
- Medical services

Unauthorized Purchases

Except for emergencies or other authorized exceptions, no purchases can be made or are authorized until funds have been encumbered by the Finance Department.

Usually, an unauthorized purchase is discovered when a department submits a documentation to cover a purchase (goods or services) that has already been delivered. Should a department make an unauthorized purchase, the department is issued a warning.

If a second violation occurs, a memorandum is sent stating that the Finance department will process the payment, after receipt of a written explanation.

If a third violation occurs, a memorandum is sent stating that the Finance department will not process the request / invoice. The department is advised approval must be sought from the City Council, or the employee can be personally responsible for the charges.

Written Contracts

City staff will typically require a written contract when the cost of the services, and in some cases goods, exceeds $50,000. New construction contracts are needed for projects exceeding $100,000.

The City of Farmersville prefers to use a **Standard Services Contract** and will provide it to departments upon request. The standard contract has been approved by the City Attorney and Risk Management. Use of any contract other than the standard contract, or making material changes to the standard contract, will require City Attorney approval.

Insurance Requirements

The City requires that contractors have, and maintain, certain types of insurance coverage when they enter into contractual agreements to perform services.

Insurance requirements vary depending on the type/scope of services provided. In certain cases, the contractor will need to provide insurance coverage, <u>whether or not the contract requires the vendor to enter City property.</u>

A Recommended Insurance Coverage Matrix has been developed to assist with the determination by Risk Management and is attached to this policy for reference.

Proof of insurance must be provided prior to the start of any work.

The following are the most commonly required types of coverage.

- **Commercial General Liability:** The City should be added, by endorsement, as an "additional insured."

- **Automobile Liability:** Is required if driving or traveling is required in providing the contracted services If the vendor/contractor has employees but no vehicles registered to the business (non-owned and hired automobile liability coverage should be provided).

- **Workers' Compensation:** Contractors working on City property must first provide proof of Workers' Compensation for all employees working on the job site. Requirement may be waived if the vendor is a sole proprietor/partner/corporate officer with no employees.

- **Professional Liability (Errors and Omissions):** Is required for certain services – including but not limited to – appraisers, notaries, software programmers, auditors, lawyers, insurance agents, surveyors, dentists, doctors, nurses, counselors, engineers, etc.

Prevailing Wages

In accordance with Labor Code Sections 1770-1773, prevailing wages must be paid to all workers on a "public works" project (see Glossary for definition) when the project is over $1,000.

When bidding on public works projects that exceed $1,000, under the law, all bidders are expected to use the same wage rates. The California Department of Industrial Relations determines the prevailing rate of wages for specific geographic areas. Additional information is available at www.dir.ca.gov/dlsr/pwd/index.htm.

Surety and Performance Bonds

Bid Bonds

The bid bond guarantees the City that the bidder will enter into the contract if it is awarded. Bid security shall be required for all construction work bids when the cost is estimated to exceed $25,000. Bids must be accompanied by a Bid Security in the amount of not less than 10% of the amount bid in one of the following forms:

- Cash
- A cashier's check made payable to the City of Farmersville
- A certified check made payable to the City of Farmersville
- A bidder's bond executed by an admitted surety insurer, made payable to the City of Farmersville

Upon an award to the lowest responsive and responsible bidder, the security of an unsuccessful bidder shall be returned in a reasonable period, but in no event shall that security be held by the City beyond 60 days from the time the award is made.

A bid received and not accompanied by cash, cashier's check, certified check, or

approved bond will result in return of the bid without consideration.

Bid security is optional for other bids or proposals.

Performance and Payment Bonds

The performance bond guarantees that the contractor will perform the duties assumed by entering the contract. The payment bond guarantees that the contractor will pay all suppliers and subcontractors who assist in the performance of the work.

One hundred percent (100%) performance and payment bonds are required on all public works projects awarded in excess of $25,000.

Performance and payment bonds are optional for other bids or proposals. In most instances, bonds are not necessary if a contractor has been selected after a thorough review of references, qualifications, and financial stability.

Settlements and Other Agreements

$1 to $25,000 – Administrative Process

The City Manager must act on behalf of the City with regard to settlements and other legal agreements where expeditious action would be of great benefit to the City. Because the City is largely self-insured through the Central San Joaquin Valley Risk Management Authority (CSJVRMA) with self-insured retention (SIR) limits of $25,000 or more, the City Manager can act to settle disputes and other agreements up to the $25,000 limit. The City Manager shall report the action to the Mayor at their earliest convenience and to the Council as a whole by the next regular Council Meeting available.

Over $25,000 – City Councils' Approval

All other claims and disputes related to liability, property, or workers' compensation are taken over by the CSJVRMA at the point that the cost surpasses the SIR limit of the City. In cases where the Memorandum of Coverage (MOC) through the CSJVRMA does not apply, and the cost exceeds $25,000 the City Manager must gain approval from the City Council to make settlement.

Outside Legal Services

Where it is necessary, as in the case where the City Attorney has a conflict of interest, or when it is deemed desirable because specialized legal expertise is required from the private sector, outside legal counsel may be retained by contract, subject to the following limitations:

- All contracts for outside legal services in excess of fifty thousand dollars ($50,000) shall be approved by the City Council.
- Contracts for such services, which do not exceed fifty thousand dollars

($50,000), are within the Purchasing Agent's authority, but are subject to prior written approval of the City Attorney.

Compliance is provided by way of a memo from the City Attorney annually.

Quick Reference

Chapter 3 – Procurement Methods

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Council Approval	**26**
Procurement Credit Card	**26**
Accounts Payable Process	**26**

3

Procurement Methods

Chapter Objective: Review of methods used in the acquisition of products and services.

Council Approval

As stated earlier in this guide, the City Council, through the Purchases Ordinance, delegates contracting authority to the City Purchasing Agent. That authority is limited to $100,000 when contracting for services ($200,000 for construction services). Therefore, departments have the option to obtain Councils' approval for certain large-dollar contracts. The Mayor signs the contract on behalf of the City. Any required encumbrance or appropriation is setup, by the Finance Department.

Procurement Credit Cards

The Procurement Bank Card eliminates the many steps in the procurement process and facilitates one payment to the bank on a monthly basis, instead of individual payments to a large number of vendors.

This procurement method is typically to be used for low-dollar purchases (under $10,000) and must be approved by the City Manager or Department Head, with complete documentation of the completed transaction, reconciled monthly by the Finance Department.

Procurement cards have unique controls that ensure purchases made are within program specifications for product and dollar limits. In addition, each cardholder requires certification of all purchases with verification performed by the approving official, before payment is made. Cardholders must sign a participation agreement accepting the terms and conditions placed on card usage.

Accounts Payable Process

The most common procedure for processing payments for the City of Farmersville is through decentralized purchasing authority granted by the Purchasing Agent to department heads and then payment to the vendor is made through the centralized Accounts Payable process in the Finance Department.

Most payments are still made by check to make reconciliation and request for reimbursement through grants and other funding sources the clearest to all invested parties. Some

reoccurring payments are made by ACH by the Accounts Payable clerk.

Invoices and Pay Estimates

As purchases are made by authorized designees, it is their responsibility to receive a copy of the invoice or receipt of purchase and forward this to the Department Head for account coding and approval or directly to Accounts Payable clerk, as appropriate. Accounts Payable will not pay from statements or work orders – only invoices and pay estimates (for large construction projects).

Many invoices are reoccurring in nature and may come directly to the Finance Department or the Accounts Payable Clerk. In these situations, the invoices will be routed back to each purchasing authority (Department Head) for coding and payment approval.

Coding and Approval

All invoices must have appropriate coding and approval from the purchasing department head or City Manager before payment will be processed. Certain exceptions for common, reoccurring payments as indicated in the municipal code, are permitted.

Submission for Payment

Invoices need to be submitted to the Finance Department on a timely basis so that payment can be effective and efficient. Sufficient back-up needs to be included prior to submission including invoices, estimates, GSA per diem calculations and other supporting documentation to prove authority to purchase as well as proof of purchase and/or receipt of goods and/or services.

Accounts Payable Process

Invoices and Pay Estimates are received by the Finance department daily by mail, email, courier, FAX, in-person, from other departments, and internally. These documents are sorted, routed, and received back with budgetary coding and approvals as appropriate. All other issues are returned or routed to the City Manager depending upon the issue, frequency, or severity of the issue.

Once gathered together the Accounts Payable clerk assembles the invoices together and creates cover sheets for uniform coding and organization of the batch. This batch is provided to the Finance Director who reviews the invoices and approves or denies them for payment. The approved invoices are then entered into the system to create a batch for payment. This is put through the distribution process and checks are created. Checks are then matched up with the supporting invoices and documents, compared to the batch reported and signed by the Finance Director and the Mayor or Mayor Pro Tem. The invoice batch, cover sheets and checks are scanned and saved for record keeping and audit purposes.

Exceptions to Check Writing

Some reoccurring payments (utility bills and ancillary payroll benefits) are paid through websites or electronically by admin staff as part of the payroll or typically monthly accounts payable process. These transactions are approved and submitted to Accounts Payable clerk to enter into the system in an “ACH batch” to record the transaction. The payments are reconciled monthly with the bank reconciliation process.

Quick Reference

Chapter 4 –Purchase Orders

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One-Time Purchase Orders	**29**

4

Purchase Orders

Chapter Objective: Review of purchase order nomenclature, and the process for using and approving POs.

What is a Purchase Order?

A purchase order authorizes the vendor to deliver materials or services in accordance with the terms and conditions specified thereon (or incorporated from a bid or other document by reference). It also acknowledges the obligation of the City to pay for the goods or services ordered, upon their receipt and proper invoice. Unless a separate contract document is executed, the purchase order establishes the contractual relationship between the City and the vendor. A purchase order is a legally binding contract.

The purchase order is the City's commitment for the value of the material or service ordered. It is a legal document. When a purchase order is issued as an acceptance of a bid, quotation, or offer, a contractual relationship is established.

One-Time Purchase Orders

The City of Farmersville utilizes "One-time" purchase orders that are generally issued for a finite quantity of products, or services; i.e., large equipment purchases, and one-time projects. Encumbered funds may, with certain restrictions, be carried forward into the next fiscal year.

Purchase orders will be required in the following situations:

- Commodities (Materials & Equipment) over $75,000

Purchase orders will not be required in the case that contracts are in place. Typically, contracts are used in procurement of services at the following thresholds:

- Services (Non-Construction) will be completed by contract over $100,000
- Services (Construction) will be completed by contract over $200,000

Quick Reference

Chapter 5 – Vendor Issues

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5

Vendor Issues

Chapter Objective: Provide guidelines for dealing with vendors and vendor-related issues.

Making Contact with Vendors

Vendors sometimes call on City departments and divisions. Although they may offer helpful information, they may also subject City employees to high-pressure sales pitches. Please direct vendors to the City Clerk. The Clerk will gather information about their products and services and give them applications for inclusion in the City's Supplier Mailing List.

Making Commitments to Purchase

Because the City, like all public agencies, buys goods on an open competitive basis, employees / Commissioners / Council Members must ***not*** promise any vendor future business.

Vendor / Supplier Mailing List

The City Clerk maintains a list of suppliers for all classes of commodities and services that are regularly purchased by the City. Departments should refer all new suppliers to the City Clerk to be added to the list.

Accepting Deliveries from Vendors

Deliveries are usually made as follows:

City Hall: Packages delivered to City Hall are inspected for visible external damage, such as dents or punctures in packaging, water damage, etc. If such damage is discovered, it is noted on the delivering carrier's bill of lading, and the department is notified. All other inspections are the responsibility of the ordering department.

Received at User Location: When goods are received directly by the department, the following procedures should be observed:

- Avoid accepting delivery of any merchandise until adequate identification from the

packaging or delivery documents (carrier's receipt) is obtained. A packing slip or other suitable identification indicating the merchandise should be delivered to the department must be in evidence before the shipment is accepted.

- Sign only for the number of boxes or parcels which are received from that carrier, and are listed on the delivery documents that accompany the delivery.

- The receiver is not signing as to the condition of the merchandise inside the box or parcel. However, the receiver should note any exterior damage, including unsealed packaging, on the delivery documents before signing. The receiver should not refuse a shipment because of apparent damage. This may result in storage fees being charged to the City.

- In cases of known damage (apparent at time of delivery):

  ⇒ Note on both copies of delivery documents "case damaged in shipment" and, if the item is visible and the damage is visible, also include "item visibly damaged"

  ⇒ Obtain signature from carrier on both copies of delivery documents before signing for receipt

  ⇒ Return one copy of receipt to carrier

  ⇒ Contact the vendor immediately

Inspection: Thorough inspection of goods is the responsibility of the ordering department. This includes inspection for conformance to specifications and ordered quantity, as well as inspection for damage. ***The department has the ultimate responsibility*** for determining whether the items have been received in good order.

- Goods received should be checked promptly against the packing slip and the purchase order. Partial deliveries should be noted.

- If goods are damaged, the vendor should be notified immediately. Do not destroy or discard any damaged items or packing materials.

- Departments receiving incorrect shipments or damaged goods may wish to complete a Vendor Complaint form detailing the problem and return the form to Procurement Services or download the form from the GSA Procurement Services' intranet website.

- The ordering department is obligated to accept delivery of any goods that have been ordered. If there is a change regarding need for the items, the department should immediately contact Procurement Services to make other arrangements. Only Procurement Services has the authority to cancel purchase orders. It should be realized that there might be a restocking charge if items must be returned through no fault of the vendor. The City's failure to accept and pay for ordered goods is a breach of contract.

Making Payment to Vendors

Payments should be made within the terms of the purchase order or agreement. Customary payment terms for the City are Net 30 Days, from receipt of invoice, for goods/services received. Advance payments should be avoided. Invoices should be reviewed carefully, signed by the appropriate department authority, coded with the correct account code, and forwarded to Accounts Payable.

Some vendors offer discounts if their invoices are paid promptly. To take advantage of these early-payment discounts and to maintain good vendor relations, it is important that all invoices, packing slips, and receiving reports be forwarded to the Finance Department as soon as possible.

Questions regarding payment of invoices should be addressed to the Finance Department.

Quick Reference

Chapter 6 – Glossary

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6

Glossary of Procurement Terms

- ***Brand Name Or Equal Specifications.*** A specification limited to one or more items by manufacturers' names or catalog numbers to describe the standard of quality, performance, and other salient characteristics needed to meet City requirements, and which provides for the submission of equivalent products.

- ***Brand Name Specifications.*** A specification limited to one or more items by manufacturers' names or catalog numbers.

- ***Business****.* Any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.

- ***Business, Local.*** Any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity, which maintains a physical working office within the geographic boundaries of the City of Farmersville.

- ***Buyer.*** A professionally trained person employed by Procurement Services to obtain materials and services for City departments, in accordance with all state and local laws and internal City policies and procedures.

- ***Change Order****.* A written order signed and issued by the Purchasing Agent, or his designee, directing the supplier or contractor to make changes or modifications to an order. The change order may make written alteration to the specifications, delivery point, rate of delivery, period of performance, price, quality, quantity, or other provisions of the contract.

- ***Contract.*** Any authorized City agreement, regardless of what it is called (purchase order, contract, etc.), for the procurement of supplies, equipment, services, or construction.

- ***Contractor.*** Any person having a contract with the City.

- ***Construction.*** The erection or assembly of large structures. The term construction is, to a significant degree, synonymous with building, but in common usage it most often is applied to such major works as buildings, ships, aircraft, and public works such as roads, dams, and bridges.

- ***Cost Analysis.*** The evaluation of cost data for arriving at costs actually incurred or estimates of costs to be incurred, prices to be paid, and costs to be reimbursed.

- ***Cost Data.*** Factual information concerning the cost of labor, material, overhead, and other cost elements that are expected to be incurred, or which have been actually incurred, by the contractor in performing the contract; or that are expected to be incurred by the City in the use of the equipment or material to be purchased.

- ***Cost Reimbursement Contract.*** A contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions, and a fee or profit, if any.

- ***Emergency Purchase Order.*** An emergency purchase order results when a situation arises in which compliance with normal procurement practice is impracticable or contrary to the public interest.

- ***Employee.*** An individual drawing a salary or wages from the City, whether elected or not; any non-compensated individual performing personal services for the City or any department, agency, commission, council, board, or any other entity established by the executive or legislative branch of the City; and any non-compensated individual serving as an elected official of the City.

- ***Fixed Asset.*** All City equipment and other assets with a purchase price of $5,000 or more, including tax and delivery, and relatively permanent.

- ***Formal Bids.*** Formal bids are those that are obtained by written solicitation. The bids are received in writing by a set date and time. The bids are publicly opened by Procurement Services. The written bids and the bid summary are maintained by Procurement Services.

- ***Gratuity.*** A payment, loan, subscription, advance, deposit of money, service, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is received

- ***Immediate Family.*** A spouse, children, parents, brothers, and sisters.

- ***Informal Quotes.*** Informal quotes are offers made by vendors. The quotes may be verbal, electronic, or written. The Buyer maintains a summary of the quotes received.

- ***Invitation for Bids.*** All documents, whether attached or incorporated by reference utilized for soliciting sealed bids. Invitations for Bids (IFB) are awarded to the lowest responsive and responsible bidder(s).

- ***Local Business.*** (See Business, Local).

- ***Personal Services Contract.*** An accepted means for providing specialized tasks, which cannot be as effectively accomplished by the regular work force.

- ***Prevailing Wage.*** In accordance with Labor Code Sections 1770-1773 prevailing wages must be paid to all workers on a “public works” project when the project is over $1,000.

- ***Price Analysis.*** The evaluation of price data, without analysis of the separate cost components and profit as in cost analysis, which may assist in arriving at prices to be paid and costs to be reimbursed.

- ***Pricing Data.*** Information concerning prices for items substantially similar to those being procured. Prices in this definition refer to offered or proposed selling prices, historical selling prices and current selling prices. The definition refers to data relevant to both prime and sub-contract prices.

- ***Procurement.*** The buying, purchasing, renting, leasing, trading, or otherwise acquiring of any supplies, equipment, services, or construction. It also includes all functions that pertain to the obtaining of any supplies, equipment, services, or construction, including descriptions of requirements, selection and solicitation of sources, preparation and award of contracts, and all phases of contract administration.

- ***Procurement Policy.*** Procurement governing document approved by resolution by the City Council of Farmersville.

- ***Public Works Project.*** As defined in Public Contract Code § 20150.2, "public project" means: a project for the erection, improvement, and repair of public buildings and works.

- ***Purchase Order.*** City's commitment for the value of the material or service ordered. It is a legal document.

- ***Request for Proposals.*** All documents, whether attached or incorporated by reference, utilized for soliciting proposals. Requests for Proposals (RFP) are generally awarded based on several evaluation factors, including price.

- ***Requesting Department.*** Any department, commission, board, or agency requiring supplies, equipment, services, or construction.

- ***Responsible Bidder or Offeror.*** A person who has the capability in all respects to perform fully the contract requirements, and the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment, and credit which will assure good faith performance, and who has submitted a bid that conforms in all material respects to the requirements set forth in the solicitation.

- ***Services.*** The furnishing of labor, time, or effort by a contractor, not involving delivery of a specific product other than reports which are merely incidental to the required performance.

- ***Specification*** Any description or scope of work of the physical or functional characteristics or of the nature of supplies, equipment, service, or construction. It may include a description of any requirement for inspection, testing or delivery of supplies, equipment, services, or construction.

- ***Supplier List.*** A list of potential bidders, listed by commodity codes for materials and services furnished.

Appendix A:

Risk Matrix

RISK MATRIX & INSURANCE LANGUAGE

YORK RISK SERVICES

Revised July 2019

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Exhibit 2: Risk Matrix 2

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Category 2 “Intermediate Risk” 4

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Exhibit 1
Risk Matrix Definitions
(Determine Risk Category by evaluating all factors that could increase the agency's liability for that particular project. Once Risk Category is determined, utilize Exhibit 2 to select insurance terms.)

Risk Category	Risk Level	Examples
1	Low	• Vending machine providers • Facilities use • Special events • Some professional service providers • General contracts
2	Intermediate	• Construction contracts • Some professional service providers • Technology consultants • Facilities use • Special events
3	High	• Major construction contracts • Garbage haulers • Some professional service providers
Other	Undefined	• The risk is unique • Custom insurance requirements needed

Exhibit 2
Risk Matrix
("+" = Limits may need to increase for Risk Categories 2 & 3, depending on the project.)

Risk Category	Workers' Compensation	General Liability	Auto Liability
1	Statutory Employer's Liability $1,000,000	$2,000,000 per occurrence (may accept $1,000,000 per occurrence for lower risks) $4,000,000 general aggregate $1,000,000 products/completed operations aggregate	$2,000,000 Combined Single Limit (may accept $1,000,000 for lower risks)
2	Statutory Employer's Liability $1,000,000	$2,000,000+ per occurrence $4,000,000+ general aggregate $2,000,000+ products/completed operations aggregate	$2,000,000+ Combined Single Limit
3	Statutory Employer's Liability $1,000,000	$5,000,000+ per occurrence $10,000,000+ general aggregate $5,000,000+ products/completed operations aggregate	$5,000,000+ Combined Single Limit
Other	Consult with Risk Management Professionals	Consult with Risk Management Professionals	Consult with Risk Management Professionals

Language Templates for Risk Categories 1-3

1. Category 1 "Low Risk"

Insurance Requirements

i. Commercial General Liability

a. Vendor shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than two million dollars ($2,000,000) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. Vendor's general liability policies shall be primary and shall not seek contribution from the City's coverage, and be endorsed using Insurance Services Office form CG 20 10 (or equivalent) to provide that City and its officers, officials, employees, and agents shall be additional insureds under such policies. For construction projects, an endorsement providing completed operations coverage for the additional insured, ISO form CG 20 37 (or equivalent), is also required.

b. Any failure to comply with reporting provisions of the policies by Vendor shall not affect coverage provided the City.

c. Coverage shall state that Vendor insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Coverage shall contain a waiver of subrogation in favor of the City.

ii. Business Automobile Liability

a. Vendor shall provide auto liability coverage for owned, non-owned, and hired autos using ISO Business Auto Coverage form CA 00 01 (or equivalent) with a limit of no less than two million dollars ($2,000,000) per accident.

iii. Workers' Compensation and Employers' Liability

a. Vendor shall maintain Workers' Compensation Insurance and Employer's Liability Insurance with limits of at least one million dollars ($1,000,000). Vendor shall submit to City, along with the certificate of insurance, a waiver of subrogation endorsement in favor of City, its officers, agents, employees, and volunteers.

iv. All Coverages

a. Each insurance policy required by the agreement shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in limits except after thirty (30) days' prior written notice has been given to the City, except that ten (10) days' prior written notice shall apply in the event of cancellation for nonpayment of premium.

b. All self-insurance, self-insured retentions, and deductibles must be declared and approved by the City.

c. Evidence of Insurance - Prior to commencement of work, the Vendor shall furnish the City with certificates, additional insured endorsements, and waivers of subrogation evidencing compliance with the insurance requirements above. The Vendor must agree to provide complete, certified copies of all required insurance policies if requested by the City.

d. Acceptability of Insurers - Insurance shall be placed with insurers admitted in the State of California and with an AM Best rating of A- VII or higher.

2. <u>Category 2 "Intermediate Risk"</u>

Insurance Requirements

i. Commercial General Liability

a. Vendor shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than two million dollars ($2,000,000) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall

be twice the required occurrence limit. Vendor's general liability policies shall be primary and shall not seek contribution from the City's coverage, and be endorsed using Insurance Services Office form CG 20 10 (or equivalent) to provide that City and its officers, officials, employees, and agents shall be additional insureds under such policies. For construction projects, an endorsement providing completed operations coverage for the additional insured, ISO form CG 20 37 (or equivalent), is also required.

b. Any failure to comply with reporting provisions of the policies by Vendor shall not affect coverage provided the City.

c. Coverage shall state that Vendor insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Coverage shall contain a waiver of subrogation in favor of the City.

ii. Business Automobile Liability

a. Vendor shall provide auto liability coverage for owned, non-owned, and hired autos using ISO Business Auto Coverage form CA 00 01 (or equivalent) with a limit of no less than two million dollars ($2,000,000) per accident.

iii. Workers' Compensation and Employers' Liability

a. Vendor shall maintain Workers' Compensation Insurance and Employer's Liability Insurance with limits of at least one million dollars ($1,000,000). Vendor shall submit to City, along with the certificate of insurance, a waiver of subrogation endorsement in favor of City, its officers, agents, employees, and volunteers.

iv. All Coverages

a. Each insurance policy required by the agreement shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in limits except after thirty (30) days' prior written notice has been given to the City, except that ten (10) days' prior written notice shall apply in the event of cancellation for nonpayment of premium.

b. All self-insurance, self-insured retentions, and deductibles must be declared and approved by the City.

c. Evidence of Insurance - Prior to commencement of work, the Vendor shall furnish the City with certificates, additional insured endorsements, and waivers of subrogation evidencing compliance with the insurance requirements above. The Vendor must agree to provide complete, certified copies of all required insurance policies if requested by the City.

d. Acceptability of Insurers - Insurance shall be placed with insurers admitted in the State of California and with an AM Best rating of A- VII or higher.

e. Subcontractors and Consultants - A category of risk and the applicable insurance requirements will be determined on a "per subcontractor" or "per consultant" basis, considering the particular work to be done by the subcontractor or consultant and the interrelationship of that work to other work being conducted by the Vendor.

3. <u>Category 3 "High Risk"</u>

Insurance Requirements

i. Commercial General Liability

a. Vendor shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than five million dollars ($5,000,000) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. Vendor's general liability policies shall be primary and shall not seek contribution from the City's coverage, and be endorsed using Insurance Services Office form CG 20 10 (or equivalent) to provide that City and its officers, officials, employees, and agents shall be additional insureds under such policies. For construction projects, an endorsement providing completed operations coverage for the additional insured, ISO form CG 20 37 (or equivalent), is also required.

b. Any failure to comply with reporting provisions of the policies by Vendor shall not affect coverage provided the City.

c. Coverage shall state that Vendor insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Coverage shall contain a waiver of subrogation in favor of the City.

ii. Business Automobile Liability

a. Vendor shall provide auto liability coverage for owned, non-owned, and hired autos using ISO Business Auto Coverage form CA 00 01 (or equivalent) with a limit of no less than five million dollars ($5,000,000) per accident.

iii. Workers' Compensation and Employers' Liability

a. Vendor shall maintain Workers' Compensation Insurance and Employer's Liability Insurance with limits of at least one million dollars ($1,000,000). Vendor shall submit to City, along with the certificate of insurance, a waiver of subrogation endorsement in favor of City, its officers, agents, employees, and volunteers.

iv. All Coverages

f. Each insurance policy required by the agreement shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in limits except after thirty (30) days' prior written notice has been given to the City, except that ten (10) days' prior written notice shall apply in the event of cancellation for nonpayment of premium.

g. All self-insurance, self-insured retentions, and deductibles must be declared and approved by the City.

h. Evidence of Insurance - Prior to commencement of work, the Vendor shall furnish the City with certificates, additional insured endorsements, and waivers of subrogation evidencing compliance with the insurance requirements above. The Vendor must agree to provide complete, certified copies of all required insurance policies if requested by the City.

i. Acceptability of Insurers - Insurance shall be placed with insurers admitted in the State of California and with an A.M. Best rating of A- VII or higher.

j. Subcontractors and Consultants - A category of risk and the applicable insurance requirements will be determined on a “per subcontractor” or “per consultant” basis, considering the particular work to be done by the subcontractor or consultant and the interrelationship of that work to other work being conducted by the Vendor.

Exhibit 3
Ancillary Coverage Requirements

Contract Activity Involved	Professional Liability	Pollution Liability	Builders Risk	Aircraft Liability	Cyber Liability	Installation Floater
Construction or Remodeling Projects - Construction or remodeling projects		X	X			X
Hazardous or Waste Materials - Removal of asbestos or lead-based paint; or the use, application, transport, removal, cleanup, or disposal of hazardous material in quantities of 100 gallons or more; or the disposal, treatment, transport, or storage of waste.		X				
Installation of Equipment						X
Professional Service Provider - Services from an accountant, architect, attorney, claims administration firm, consultant, insurance broker, engineer, financial advisor, medical professional, or other person who maintains a professional license.	X					
Technology Vendor	X				X	
Use of Aircraft or Helicopter				X		

1. The following are suggested insurance language if Ancillary Coverages are recommended. Please consult with the Risk Manager for customized limits and language for specific circumstances.

   a. Aircraft Liability Insurance

      i. Aircraft liability insurance coverage shall provide limits of $5,000,000 - $10,000,000 per accident.

      ii. The policy shall be endorsed to include the City, its officers, employees, and agents as additional insureds.

   b. Builders Risk Insurance

      i. Contractor shall obtain and maintain Builders Risk/Course of Construction insurance. Policy shall be provided for replacement value on an "all-risk" basis, including earthquake and flood. The City shall be named as Loss Payee on the policy and there shall be no coinsurance penalty provision in any such policy. Policy must include: (1) coverage for removal of debris, and insuring the buildings, structures, machinery, equipment, materials, facilities, fixtures, and all other properties constituting a part of the project; (2) “Installation Floater” coverage with limits sufficient to insure the full replacement value of any property or equipment stored either on or off the project site. Such insurance shall be on a form acceptable to City to ensure adequacy of terms and limits. Contractor shall not be required to maintain property insurance for any portion of the Project following transfer of control thereof to City.

   c. Cyber Liability Insurance

      i. Cyber Liability Insurance with limits not less than $1,000,000 per claim.

      ii. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this agreement and shall include, but not be limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion, and network security.

iii. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties, and credit monitoring expenses with limits sufficient to respond to these obligations.

d. Pollution Liability Insurance

i. Pollution Coverage shall be provided for liability arising out of sudden, accidental and gradual pollution and remediation. The policy limit shall be no less than two million dollars ($2,000,000) per claim. All activities contemplated in this agreement shall be specifically scheduled on the policy as "covered operations." The policy shall provide coverage for the hauling of waste from the project site to the final disposal location, including non-owned disposal sites.

ii. The policy shall be endorsed to include the City, its officers, employees, and agents as insureds.

e. Professional Liability Insurance

i. Contractor shall maintain professional liability insurance that insures against professional errors and omissions that may be made in performing the Services to be rendered in connection with this Agreement, in the minimum amount of two million dollars ($2,000,000) per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this agreement, and Contractor agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.

Appendix B:

Approval Memo

PURCHASE APPROVAL MEMO

TO:

FROM:

DATE:

SUBJECT: REQUEST FOR PURCHASE APPROVAL

Please accept this memo for formal approval for purchase of the following item(s):

Description	
Vendor	
Capital Budget ID#	
Budgeted Amount	
Total Cost	
Account Code	

REQUEST STATUS:	APPROVED **( )**	DENIED **( )**
SIGNED:		
DATE:		
FINANCE CHECK:		

This memo to be attached to Accounts Payable back-up for each payment.

Appendix C:

Purchase Order

PURCHASE ORDER

DATE:	
P.O. #	

909 WEST VISALIA ROAD
FARMERSVILLE, CA 93223
Phone: 559-747-0458

VENDOR

SHIP TO

DATE ORDERED	VENDOR NUMBER	DATE REQUIRED	SHIPPING TERMS

ITEM #	DESCRIPTION	QTY	UNIT PRICE	TOTAL
			SUBTOTAL	
			TAX	
			S & H	
			OTHER	
			TOTAL	

Other Comments or Special Instructions

Authorized by Date

Appendix D:

CUCCAC Manual

State of California

Cost Accounting Policies and Procedures Manual

2019 Edition

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FOREWORD

The Uniform Public Construction Cost Accounting Act (Act), enacted in 1983 under Public Contract Code section 22000 et seq., allows local agencies to perform public project work of up to $60,000 with their own workforces if the agencies elect to follow the cost accounting procedures set forth in the *Cost Accounting Policies and Procedures Manual* by the California Uniform Construction Cost Accounting Commission.

Every five years, the California Uniform Construction Cost Accounting Commission reviews the informal bid limits for inflation and other factors to determine whether adjustments should be made. If an adjustment is made, the State Controller notifies the affected public agencies. The adjustment may become effective before it appears as a formal change in the Public Contract Code pursuant to Public Contract Code section 22020. The most recently posted bid limits can be found at www.sco.ca.gov/ard_cuccac.html titled under New Informal Bid Limit Increase (Pursuant to PCC 22032)

Any local agency can voluntarily elect to become a participating agency of the Act. Local agencies include cities, counties, redevelopment agencies, special districts, school districts, and community college districts. Participating agencies benefit from the raised force account limit and the informal bidding procedures. More projects are completed in a timely manner as a result of the streamlines awards process and the reduction in paperwork related to advertising and report filing.

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California Uniform Construction Cost Accounting Commission
Cost Accounting Policies and Procedures Manual

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CHAPTER 1 INFORMATION FOR ADOPTION AND IMPLEMENTATION OF THE CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

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CHAPTER 1 Information for Adoption and Implementation of the California Uniform Public Construction Cost Accounting Act

Instructions for Adoption and Implementation of the Uniform Construction Cost Accounting Procedures

1.01 Instructions for Adoption and Implementation of the Uniform Public Construction Cost Accounting Act (ACT) by Local Agencies

1) The Governing Board must elect by resolution to become subject to the uniform construction cost accounting procedures promulgated by the State Controller pursuant to the Public Contract Code section 22019. The resolution shall specify that the local agency will meet the requirements prescribed in the California Uniform Construction Cost Accounting Commission's *Cost Accounting Policies and Procedures Manual* and state the effective date the agency will implement the accounting and bidding procedures.

2) The local agency must notify the State Controller in writing of the election to become subject to the uniform construction cost accounting procedures along with a copy of the resolution mailed to the following address:

   Office of the State Controller
   Local Government Programs and Services Division
   Local Government Policy Section
   P.O. Box 942850
   Sacramento CA 94250

3) When a local agency elects to become subject to the uniform construction cost accounting procedures, the entire entity is considered subject to the Act and no departments will be exempt. However, Special Districts which are governed by a board of supervisors or city council are subject only if a separate election is made.

4) An informal bidding ordinance, or a board adopted policy equivalent to such as required by the participating agency, shall be enacted pursuant to Public Contract Code section 22034.

5) Once opting into the Act, participating agencies must always adhere to the terms of the Act until such time the agency formally opts out by resolution of its governing board. Having opted in, selective adherence to the terms of the Act is a violation.

6) The governing board may discontinue the agency's participation under the uniform public construction cost accounting procedures by adopting a resolution stating this fact. A copy of the resolution shall be filed with the State Controller.

7) The State Controller shall notify the California Uniform Construction Cost Accounting Commission (Commission) of all local agencies electing to become subject to the uniform public construction cost accounting procedures. In addition, the Commission shall also be notified of local agencies electing to discontinue participation under these procedures.

1.02 Sample Election Resolution – Model

This sample *Election Resolution* may be used by any public agency's governing body.

RESOLUTION OF THE _____, STATE OF CALIFORNIA IN THE MATTER OF
UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES

Resolution No. _____

WHEREAS, prior to the passage of Assembly Bill No. 1666, Chapter 1054, Statutes of 1983, which added Chapter 2, commencing with Section 22000, to Part 3 of Division 2 of the Public Contract Code, existing law did not provide a uniform cost accounting standard for construction work performed or contracted by local public agencies; and

WHEREAS, Public Contract Code section 22000 et seq., the Uniform Public Construction Cost Accounting Act, establishes such a uniform cost accounting standard;

WHEREAS, the Commission established under the Act has developed uniform public construction cost accounting procedures for implementation by local public agencies in the performance of or in the contracting for construction of public projects; and

NOW, THEREFORE, BE IT RESOLVED that the _____ of _____, California, hereby elects under Public Contract Code section 22030 to become subject to the uniform public construction cost accounting procedures set forth in the Act and to the Commission's policies and procedures manual and cost accounting review procedures, as they may each from time to time be amended, and directs that the _____- notify the State Controller forthwith of this election.

SAMPLE

This Resolution shall take effect upon its adoption.

PASSED AND ADOPTED this ____ day of _____, _____ by the following vote;

AYES:
NOES:
ABSENT:

Insert Seal if Applicable

_____, _____
Signature Title

City of _____ County of _____

1.03 Sample Informal Bidding Ordinance

(This SAMPLE INFORMAL BIDDING ORDINANCE or POLICY indicates action by a county board of supervisors. However, the sample format shall be modified to conform to your governing agency's rules).

ORDINANCE NO. _____
AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF _____
ADDING SECTION _____ TO THE ORDINANCE CODE OF THE COUNTY OF _____
TO PROVIDE INFORMAL BIDDING PROCEDURES UNDER THE UNIFORM PUBLIC
CONSTRUCTION COST ACCOUNTING ACT (Section 22000, et seq. of the Public Contract Code)

The Board of Supervisors of the County of _____do ordain as follows:

SECTION 1
Section _____ is hereby added to the County Code of the County of_____ to provide as follows:

Section _____. Informal Bid Procedures. Public projects, as defined by the Act and in accordance with the limits listed in Section 22032 of the Public Contract Code, may be let to contract by informal procedures as set forth in Section 22032, et seq., of the Public Contract Code.

Section _____. Contractors List. The agency shall comply with the requirements of Public Contract Code Section 22034.

Section _____. Notice Inviting Informal Bids. Where a public project is to be performed which is subject to the provisions of this Ordinance, a notice inviting informal bids shall be circulated using one or both of the following alternatives:
1. Notices inviting informal bids may be mailed, faxes, or emailed to all contractors for the category of work to be bid, as shown on the list developed in accordance with Section_____,
2. Notices inviting informal bids may be mailed to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with section 22036 of the Public Contract Code. Additional contractors and/or construction trade journals may be notified at the discretion of the department/agency soliciting bids, provided however:

(1) If the product or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice inviting informal bids may be sent exclusively to such contractor or contractors.

Section _____. Award of Contracts

The County Purchasing Agent and the Director of Public Works are each authorized to award informal contracts pursuant to this Section.

SECTION 2
This Ordinance shall take effect and be in force thirty (30) days from the date of its passage, and before the expiration of fifteen (15) days after its passage, it or a summary of it, shall be published once, with the names of the members of the Board of Supervisors voting for and against the same in the _____, a newspaper of general circulation published in the County of _____.

PASSED, APPROVED and ADOPTED by the Board of Supervisors of the County of _____, State of California, this____ day of _____,_____, by the following vote:

AYES:
NOES:
ABSENT:

SAMPLE

Procedure for Establishment and Maintenance of List of Registered Contractors

1.04 Procedure for Establishment and Maintenance of List of Registered Contractors Per Section 22034 of the Public Contract Code

Section 22034 of the Public Contract Code specifies the requirements for mailing, faxing, or emailing notices to contractors for work to be bid under the Act. As specified therein, an agency shall provide notices by electing a), b) or both methods listed as follows:

a) In lieu of a contractors list, mailing, faxing, or emailing notices to all construction trade journals specified in section 22036

b) Mailing, faxing, or emailing notices to all contractors on the list established by the agency for the work being paid

c) Both (a) and (b) pursuant to section 22034(a)(1)

In the event an agency elects to provide notice by mailing, faxing, or emailing notices to all contractors on the list established by the agency for the work being bid, the agency shall utilize the following procedure to establish and maintain the list of registered contractors outlined in section 22034 (a)(1):

a) Notice to contractors shall be provided in accordance with either paragraph (1) or (2), or both.

   1) The public agency shall maintain a list of qualified contractors, identified according to categories of work. Minimum criteria for development and maintenance of the contractors list shall be determined by the commission. All contractors on the list for the category of work being bid shall be mailed, faxed, or emailed a notice inviting informal bids unless the product or service is proprietary. All mailing of notices to contractors pursuant to this subdivision shall be completed not less than 10 calendar days before bids are due.

   2) The public agency may elect to mail, fax, or email a notice inviting informal bids to all construction trade journals specified in section 22036.

b) The notice inviting informal bids shall describe the project in general terms and how to obtain more detailed information about the project, and state the time and place for the submission of bids.

c) The governing body of the public agency may delegate the authority to award informal contracts to the public works director, general manager, purchasing agent, or other appropriate person.

d) If all bids received are in excess of two hundred thousand dollars ($200,000), the governing body of the public agency may, by adoption of a resolution by a four-fifths vote, award the contract, at two hundred twelve thousand, five hundred dollars ($212,500) or less, to the lowest responsible bidder, if it determines the cost estimate of the public agency was reasonable.

(Amended by Stats. 2015, Ch. 269, Sec. 29. Effective January 1, 2016.)

1.04.01 Minimum Criteria for Development and Maintenance of the Contractors List Determined by the Commission, pursuant to Public Contract Code section 22034(a)(1)

1. At least once per calendar year, each public agency that has elected to become subject to the Uniform Public Construction Cost Accounting Act and intends to utilize the notice provisions outlined in section 22034(a) shall establish a new list or update its existing list of qualified contractors by mailing, faxing, or emailing written notice to all construction trade journals

designated for that Agency under Section 22036. The notice shall invite all licensed contractors to submit the name of their firm to the Agency for inclusion on the Agency's list of qualified bidders.

2. The notice shall require that the contractor provide:

    - The name and address to which a Notice to Contractors or Proposal should be mailed, faxed, or emailed;
    - A phone number at which the contractor may be reached;
    - The type of work in which the contractor is interested and currently licensed to do (earthwork, pipelines, electrical, painting, general building, etc.);
    - The class of contractor's license(s) held; and
    - The contractor license number(s).

3. Agencies may include any contractor names they so desire on the lists, but lists must include, at minimum, all contractors who have properly provided the Agencies with the information required under #2 above in response to the written notice.

    The Commission recommends that Agencies automatically include in their contractors lists the names of all contractors who submitted one or more valid bids to the Agencies.

4. A contractor may have his or her firm added to an Agency's contractors list at any time by providing the required information.

1.05 County-by-County List of Construction Trade Journals

The Commission shall determine, on a county-by-county basis, the appropriate construction trade journals which shall receive mailed, faxed, or emailed notice of all informal and formal construction contracts being bid for work within the specified county per section 22036 of the Public Contract Code.

Per Public Contract Code section 22037, notices inviting formal bids must be published at least 14 calendar days before the date of opening the bids in a newspaper of general circulation, printed and published in the jurisdiction of the public agency. In addition, the Commission has determined that all public agencies that adopt and contract under the Act shall be required to mail, email, or fax a notice to the following specified construction trade publications of all formal construction contracts being bid and all invitations to join an agency's qualified bidders list (i.e. the informal bidding list) within the specified county (as provided in sections 22034 and 22037 of the Public Contract Code). The numbers following the name of each county refer to the corresponding numbered trade journals listed starting on page 14.

Users will note that the notification of the trade journals listed in Column B for their county is required. Additionally, the user will have to notify at least two of the trade journals listed in Column C, unless there is only one listed, in which case notification of that trade journal is sufficient. The Commission urges each public agency to select additional publications from its geographical area and include them on its list of publications to be notified. Sample information to be included in the mailed notice to trade journals is listed on page 13.

Note: Users are not required to mail a notice to a trade journal if the trade journal listed under their county is now charging for its services, or is out of business. Instead, the Commission requests that users find some other method of notifying potential contractors of published jobs and how to be added to their informal bidding lists (e.g. internet – county's web page).

COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
ALAMEDA	2, 3	8, 11, 14, 15, 16, 17, 18, 19
ALPINE	2, 3	11
AMADOR	2, 3	11, 13, 20
BUTTE	2, 3	5, 6, 11, 12
CALAVERAS	2, 3	11, 19, 20, 23
COLUSA	2, 3	5, 6, 11
CONTRA COSTA	2, 3	8, 11, 15, 16, 17, 19
DEL NORTE	2, 3	4, 5, 11
EL DORADO	2, 3	10, 11, 12, 13, 16
FRESNO	2, 3	11, 19, 21, 23, 24, 25
GLENN	2, 3	5, 6, 11, 12
HUMBOLDT	2, 3	4, 5, 11
IMPERIAL	2, 3	29, 31
INYO	2, 3	25
KERN	2, 3	21, 23, 24, 25, 26, 31
KINGS	2, 3	21, 23, 24, 25
LAKE	2, 3	4, 5, 7, 8, 11, 16
LASSEN	2, 3	5, 11, 12
LOS ANGELES	2, 3	8, 29, 31, 36
MADERA	2, 3	11, 19, 21, 23
MARIN	2, 3	7, 8
MARIPOSA	2, 3	11, 21, 23
MENDOCINO	2, 3	4, 7, 8, 11, 16
MERCED	2, 3	11, 19, 20, 21, 23
MODOC	2, 3	5, 11
MONO	2, 3	11
MONTEREY	2, 3	11, 18, 22, 26
NAPA	2, 3	7, 8, 9, 11, 16
NEVADA	2, 3	10, 11, 12, 13
ORANGE	2, 3	29, 31, 35
PLACER	2, 3	10, 11, 12, 13, 16
PLUMAS	2, 3	5, 6, 11, 12
RIVERSIDE	2, 3	29, 31, 35
SACRAMENTO	2, 3	5, 8, 10, 11, 12, 13, 16, 19
SAN BENITO	2, 3	11, 22
SAN BERNARDINO	2, 3	29, 31, 35
SAN DIEGO	2, 3	29, 31, 35
SAN FRANCISCO	2, 3	8, 11, 14, 15, 16, 17, 18
SAN JOAQUIN	2, 3	8, 11, 19, 20, 21, 23
SAN LUIS OBISPO	2, 3	22, 25, 26, 27, 31, 36, 37
SAN MATEO	2, 3	8, 14, 15, 17, 18
SANTA BARBARA	2, 3	26, 27, 28, 31, 36, 37
SANTA CLARA	2, 3	8, 11, 14, 15, 16, 17, 18

COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
SANTA CRUZ	2, 3	18, 22
SHASTA	2, 3	4, 5, 11
SIERRA	2, 3	11, 12
SISKIYOU	2, 3	5, 11
SOLANO	2, 3	8, 9, 10, 11, 16, 19
SONOMA	2, 3	7, 8, 11, 16
STANISLAUS	2, 3	11, 19, 20, 21, 23
SUTTER	2, 3	6, 10, 11, 12
TEHAMA	2, 3	5, 11, 12
TRINITY	2, 3	4, 5, 11
TULARE	2, 3	23, 24, 25
TUOLUMNE	2, 3	11, 20, 23
VENTURA	2, 3	27, 31, 36, 37
YOLO	2, 3	8, 10, 11, 13
YUBA	2, 3	6, 10, 11, 12

1.06 Sample Information for Mailed Notice

Following provides the type of information that could be included in the mailed notice to the construction trade journals. This list should be used only as a guide.

- Project title and contract number, if any
- Cost range
- Site location
- Who is taking bids/date and time due
- Owner's address and phone number
- Architect's address and phone number
- Brief description of work to be done
- Where plans may be obtained/deposit required/whether or not refundable
- Percentage of bid bond/percentage of performance bond/percentage of payment bond

1.07 List of Construction Trade Journals

The following organizations have indicated to the Commission that they:

a) Publish a newsletter or trade journal, on a weekly or more frequent basis, that contains a section listing projects being bid; or provide a telephone notice service to their members.

b) Do not charge for publishing or otherwise disseminating a Notice to Contractors.

These organizations have indicated to the Commission that they serve subscribers or members in the counties listed to the right of each organization.

Organizations that meet criteria (a) and (b) above may be added to the list, or changes or corrections can be made to the list by contacting:

Office of the State Controller
Local Government Programs and Services Division
Local Government Policy Section
P. O. Box 942850
Sacramento, CA 94250

	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
1	CMD (Construction Market Data) Document Processing Center 30 Technology Parkway South, Suite 100 Norcross, GA 30092-2912 Phone: 800-424-3996 Email: customercare@cmdgroup.com Website www.cmdgroup.com	California
2	Construction Bidboard (Ebidboard) 11622 El Camino Real, #100 San Diego, CA 92130 Phone: 800-479-5314 Email: support@ebidboard.com Website: www.ebidboard.com	California
3	Dodge Data & Analytics 830 Third Avenue, 6th Floor New York, NY 10022 Phone: 877-784-9556 Email: support@construction.com Website: www.construction.com	California
4	Humboldt Builders' Exchange, Inc. 1213 5th Street Eureka, California 95501 Phone: 707-442-3708 Website: www.humbx.com	Del Norte, Humboldt, Lake, Mendocino, Shasta, and Trinity
5	Shasta Builders' Exchange 5800 Airport Road Redding, CA 96002 Phone: 530-221-5556 Email: info@shastabe.com Website: www.shastabe.com	Butte, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Modoc, Plumas, Sacramento, Shasta, Siskiyou, Tehama, and Trinity

	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
6	Valley Contractors Exchange, Inc. 951 East Eighth Street Chico, CA 95928 Phone: 530-343-1981 Email: info@vceonline.com Website: www.vceonline.com	Butte, Colusa, Glenn, Plumas, Sutter, and Yuba
7	North Coast Builders Exchange 1030 Apollo Way Santa Rosa, CA 95407 Phone: 707-542-9502 Fax: 707-542-2027 Website: www.ncbeonline.com	Lake, Marin, Mendocino, Napa, and Sonoma
8	Marin Builders Association 660 Las Gallinas Avenue San Rafael, CA 94903 Phone: 415-462-1220 Fax: 415-462-1225 Email: mba@marinbuilders.org Website: www.marinba.org	Alameda, Contra Costa, Lake, Los Angeles, Marin, Mendocino, Napa, Sacramento, San Francisco, San Joaquin, San Mateo, Santa Clara, Solano, Sonoma, and Yolo
9	Solano-Napa Builders Exchange 135 Camino Dorado Napa, CA 94558 Phone: 707-255-2515 Fax: 707-255-2749 Email: membership@snbe.com Website: http://snbe.org	Napa and Solano
10	Sacramento Regional Builders' Exchange 1331 T Street Sacramento, CA 95811 Phone: 916-442-8991 Fax: 916-446-3117 Email: tbrennan@srbx.org Website: www.srbx.org	El Dorado, Nevada, Placer, Sacramento, Solano, Sutter, Yolo, and Yuba
11	Placer County Contractors Association & Builders Exchange 10656 Industrial Avenue, Suite 160 Roseville, CA 95678 Phone: 916-771-7229 Fax: 916-771-0556 Website: www.pccamembers.com	Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Lake, Lassen, Madera, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, Santa Clara,

ORGANIZATION		AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
		Shasta, Sierra, Siskiyou, Stanislaus, Solano, Sonoma, Sutter, Tehama, Trinity, Tuolumne, Yolo, and Yuba
12	Nevada County Contractors' Association 149 Crown Point Court Grass Valley, CA 95945 Phone: 530-274-1919 Email: nccaexec@pacbell.net Website: www.nccabuildingpros.com	Butte, El Dorado, Glenn, Lassen, Nevada, Placer, Plumas, Sacramento, Sierra, Sutter, Tehama, and Yuba
13	El Dorado Builders' Exchange 3430 Robin Lane, Suite 7 Shingle Springs, CA 95682 Phone: 530-672-2955	Amador, El Dorado, Nevada, Placer, Sacramento, and Yolo
14	The San Francisco Builders Exchange 850 South Van Ness Avenue San Francisco, CA 94110-1911 Phone: 415-282-8220 Email: deanna@bxofsf.com Website: www.bxofsf.com	Alameda, San Francisco, San Mateo, and Santa Clara
15	Bay Area Builders Exchange 3055 Alvarado Street San Leandro, CA 94577 Phone: 510-483-8880 Email: info@bayareabx.com Website: www.bayareabx.com	Alameda, Contra Costa, San Francisco, San Mateo, and Santa Clara
16	Bay Area Builders Exchange 2440 Stanwell Drive, Suite B Concord, CA 94520 Phone: 925-685-8630 Website: www.bayareabx.com	Alameda, Contra Costa, El Dorado, Lake, Mendocino, Napa, Placer, Sacramento, San Francisco, Santa Clara, Solano, and Sonoma
17	Peninsula Builders Exchange 735 Industrial Road San Carlos, CA 94070 Phone: 650-591-4486 Website: www.safetystar.org/safetystar	Alameda, Contra Costa, San Francisco, San Mateo, and Santa Clara

	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
18	Builders' Exchange of Santa Clara County 400 Reed Street Santa Clara, CA 95050 Phone: 408-727-4000 Fax: 408-727-2779 Website: www.bxscco.com	Alameda, Monterey, San Francisco, San Mateo, Santa Clara, and Santa Cruz
19	Builders' Exchange of Stockton 7500 West Lane Stockton, CA 95210 Phone: 209-478-1000 Email: crobinson@besonline.com Website: www.besonline.com	Alameda, Calaveras, Contra Costa, Fresno, Madera, Merced, Sacramento, San Joaquin, Solano, and Stanislaus
20	Valley Builders Exchange, Inc. 1118 Kansas Avenue Modesto, CA 95351 Phone: 209-522-9031 Email: info@valleybx.com Website: www.valleybx.com	Amador, Calaveras, Merced, San Joaquin, Stanislaus, and Tuolumne
21	Builders Exchange of Merced & Mariposa 646 CA-HWY 59 Merced, CA 95341 Phone: 209-722-3612 Website: www.bxmm.org	Fresno, Kern, Kings, Madera, Mariposa, Merced, San Joaquin, and Stanislaus
22	Central Coast Builders Association 242 East Romie Lane Salinas, CA 93907 Phone: 831-758-1624 Email: staff@ccbabuilds.com Website: www.ccbabuilds.com	Monterey, San Benito, San Luis Obispo, and Santa Cruz
23	Central California Builders Exchange 1244 N. Mariposa Street Fresno, CA 93703 Phone: 559-237-1831 Email: info@cencalbx.com Website: http://cencalbx.com/	Calaveras, Fresno, Kern, Kings, Madera, Mariposa, Merced, San Joaquin, Stanislaus, Tulare, and Tuolumne

	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
24	Tulare & Kings Counties Builders Exchange 1223 S. Lovers Lane Visalia, CA 93292 Phone: 559-732-4568 Email: info@tkcbe.com Website: www.tkcbe.com	Fresno, Kern, Kings, and Tulare
25	Kern County Builders' Exchange, Inc. 4310 Ardmore Avenue, Ste. 100 Bakersfield, CA 93309 Phone: 661-324-4921 Website: www.kcbex.com	Kern
26	San Luis Obispo County Builders Exchange 153 Cross Street, #130 San Luis Obispo, CA 93401 Phone: 805-543-7330 Email: info@slocbe.com Website: www.slocbe.com	Kern, Monterey, San Luis Obispo, and Santa Barbara
28	Ventura County Contractors Association 1830 Lockwood Street, No. 110 Oxnard, CA 93036 Phone: 805-981-8088 Email: vcca@vccainc.com Website: www.vccainc.com	Santa Barbara and Ventura
29	Southern California Builders Association 732 N. Diamond Bar Blvd. #224 Diamond Bar, CA 91765 Phone: 909-396-1451 Email: scba@socalbuilders.org Website: www.socalbuilders.org	Imperial, Los Angeles, Orange, Riverside, San Bernardino, and San Diego
30	Construction Data Company 2001 9th Avenue, 2nd Floor Vero Beach, FL 32960 Phone: 800-800-652-0008 Email: service@cdcnews.com Website: www.cdcnews.com	Southern California-Imperial, Kern , Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura
31	BidAmerica 41085 Elm Street Murrieta, CA 92562 Phone: 951-677-4819 Email: planroom@bidamerica.com Website: www.BidAmerica.com	California

	ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
32	Construction Bid Source Interactive 6265 HWY 9 Felton, CA 95018 Phone: 888-786-9450 Website: www.constructionbidsource.com	California
33	Demandstar – Onvia Supplier Services 509 Olive Way, Suite 400 Seattle, WA 98101 Phone: 800-575-1736 Website: www.demandstar.com or Website: www.onvia.com	California
34	Challenge News 1276 Lincoln Avenue, Suite 203 San Jose, CA 95125 Phone: 408-998-2534 Email: challengenews@yahoo.com	California
35	Associated General Contractors of America San Diego Chapter, Inc. 6212 Ferris Square San Diego, CA 92121 Phone: 858-558-7444 Email: planroom@agcsd.org Website: www.agcsd.org	Orange, Riverside, San Bernardino, and San Diego
36	Builders Notebook P.O. Box 4883 Santa Barbara, CA 93140 Phone: 877-776-5436 Email: planroom@buildersnotebook.com Website: www.buildersnotebook.com	Los Angeles, San Luis Obispo, Santa Barbara, and Ventura
37	Tri-Co Reprographics 513 Laguna Street Santa Barbara, CA 93101 Phone: 805-966-1701 Email: sbplots@tricoblue.com Website: www.tricoblue.com	Santa Barbara, Ventura, and San Luis Obispo

Accounting Procedures Review Process

1.08 Accounting Procedures Review

A. Pursuant to the provisions of Public Contract Code (PCC) §22042, the Commission has adopted the following procedures for conducting an Accounting Procedures Review, where an interested party presents evidence that work undertaken by a public agency falls within any of the following categories:

1. It was performed by a public agency after rejection of all bids, claiming work can be done less expensively by the public agency.
2. It exceeded the force account limit.
3. It was improperly classified as maintenance.

B. As used in the Accounting Procedures Review, "interested party" shall mean: a licensed contractor eligible to bid on the public project involved in the review; a labor organization whose members would be eligible to perform work on the public project if it were performed under contract; an association of licensed contractors and/or labor organizations; or a taxpayer of the public agency cited in the account review request.

C. Request for Accounting Procedures Review

1. Pursuant to PCC §22043(a)(b), in those circumstances as set forth in PCC §22042(a)(b)(c), a request for Commission review shall be in writing. The request shall be sent via certified or registered postal mail, and received by the Commission and/or State Controller's Office (SCO) staff. It should be postmarked no later than eight business days from the date on which the public agency rejected all bids (PCC §22042(a)) or from the date on which an interested party formally complains in writing to the public agency (PCC §22042(b)(c)).
2. The address for purposes of requesting Commission review is:

CALIFORNIA UNIFORM CONSTRUCTION COST ACCOUNTING COMMISSION
Office of the State Controller
Local Government Programs and Services Division
Local Government Policy Section
P.O. Box 942850
Sacramento, CA 94250

3. Such written notice from an interested party shall include the following information:
   (a) The name, address, phone number, and contact person for the interested party.
   (b) An indication that work undertaken by the public agency falls within one of the following categories:
      (i) It was performed by a public agency after rejection of all bids, claiming work can be done less expensively by the public agency.
      (ii) It exceeded the force account limits.
      (iii) It was improperly classified as maintenance.
   (c) The name, address, and phone number of the public agency involved.
   (d) The project name and location, and/or project identification number.
   (e) The bid date and rejection date, if applicable.
   (f) The low bid dollar amount, if applicable.
   (g) The agency estimate, if available.
   (h) Other documentation supporting the request. If the requestor is unable to obtain information from the participating agency, the request should note the fact and include an explanation of the circumstances.
4. When the request is transmitted to the Commission for review, the interested party shall mail a copy of the request by first class mail, postage prepaid, to the public agency involved.

D. The Commission shall approve and designate in writing the consultants available to perform the Accounting Procedures Review, if needed. Such consultants shall be prequalified as follows:

1. They shall submit resumes including experience to the Commission for prequalification.
2. Each applicant shall have at least five years' experience with, and be knowledgeable of, public works construction or accounting under contracts let by public agencies.
3. They shall submit their schedule of fees required to perform such service.

E. Immediately upon receipt of a request for Accounting Procedures Review, SCO staff will forward all documentation to the Chairperson. The Chairperson shall assign the request to a working group consisting of two or more Commissioners, not to constitute a quorum. Each working group must have both private and public representations. Any correspondence received by SCO staff during the review will be immediately forwarded to the Chairperson and the members of the working group.

1. The working group may contact either the interested party or the signatory agency involved for additional information. They may also request a statement of the public agency's position regarding the claim being set forth. Participating agencies are required to cooperate with any account reviews pursuant to this Act. Agencies failing to cooperate fully, through either unwillingness or inability, may be found to be non-compliant.
2. If the work group deems it necessary, it may use SCO Audit Division staff or a consultant deemed qualified for the purpose of this review. The auditor or consultant will conduct a thorough review of the facts surrounding the claim. This review may include any fieldwork deemed necessary by the auditor or consultant. The auditor or consultant shall interview the public agency involved, and submit as a part of the findings a complete statement of the public agency's position regarding the review being conducted.
3. The auditor or consultant, if involved, shall prepare written findings and a recommended decision within the timeframes established in PCC §22043.
4. The statutory limit to complete the account review begins on the day that the request is received by SCO. Incomplete review requests may affect the ability of the Commission to render a timely decision. Pursuant to PCC §22043(c), the commission review shall commence immediately and conclude within the following number of days from the receipt of the request for commission review:

   (a) Forty-five days for a review that falls within subdivision (a) of §22042; and

   (b) Ninety days for a review that falls within subdivision (b) or (c) of §22042.

   During the review of a project that falls within PCC §22042(a), the agency shall not proceed with the project until the final decision is received by the Commission.

F. The review will be added as an agenda item to be discussed by the Commission at a public meeting held within the timeframe established in PCC §22043. All documentation and correspondence received related to the review will be included. Any documentation and correspondence received after the agenda has been posted to the SCO website will immediately be forwarded to each Commission member and available for public review at the meeting.

G. The Commission shall review the findings of the work group and, if applicable, the auditor or consultant's report, and render its final decision within the timeframes established in PCC §22043. Within the timeframes established in PCC §22044, a copy of the decision shall be mailed by first class mail, postage prepaid, by SCO staff to the interested party and the public agency involved. A copy shall also be provided to each Commission member and included for information as part of the subsequent Commission meeting agenda.

H. Decisions on Accounting Procedures Reviews shall be collected and maintained by SCO staff, and shall be available for public inspection during regular working hours. Such decisions may be cited and relied upon by interested parties and public agencies in subsequent reviews.

I. If the Commission makes findings in accordance with PCC §22043, that the work undertaken by a public agency falls within any of the categories described in §22042, on three separate occasions within a 10-year term, the Commission shall notify the public agency of those findings in writing by certified mail. Public agencies that receive notice of findings on three separate occasions within a 10-year term shall not use the bidding procedures provided by this article for five years from the date of the Commission's findings contained in the third notice within a 10-year term. For the purposes of these review procedures, one investigation resulting in a finding or findings shall equate to one occasion. These review procedures are based on current statutory law.

J. Changes to statutory law shall be reviewed and automatically adopted into these procedures as deemed appropriate.

Uniform Public Construction Cost Accounting Act

1.09 California Public Contract Code

Chapter 2 Bidding on Public Contracts (The following statute is current as of January 1, 2017)

Article 1. Legislative Intent and Definitions.

Code	Statute
22000 Name of the Act	This chapter shall be known and may be cited as the "Uniform Public Construction Cost Accounting Act."
22001 Legislative Findings and Declaration	The Legislature finds and declares that there is a statewide need to promote uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by public entities in the state. This chapter provides for the development of cost accounting standards and an alternative method for the bidding of public works projects by public entities.
22001.5 Notice describing chapter provisions to public agencies	On or before January 1, 2009, the State Controller shall send a notice to all public agencies describing the provisions of this chapter and the benefits of using its provisions. This notice shall also be included in any notification issued by the State Controller pursuant to Section 22020.
22002 Definitions	a) "Public agency" for purposes of this chapter, means a city, county, city and county, including chartered cities and chartered counties, any special district, and any other agency of the state for the local performance of governmental or proprietary functions within limited boundaries. "Public agency" also includes a nonprofit transit corporation wholly owned by a public agency and formed to carry out the purposes of the public agency. b) "Representatives of the construction industry" for purposes of this chapter, means a general contractor, subcontractor, or labor representative with experience in the field of public works construction. c) "Public project" means any of the following: 1) Construction reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility. 2) Painting or repainting of any publicly owned, leased, or operated facility. 3) In the case of a publicly owned utility system, “public project” shall include only the construction erection, improvement, or repair of dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher. d) "Public project" does not include maintenance work. For purposes of this section, "maintenance work" includes all of the following: 1) Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes. 2) Minor repainting.

Code	Statute
	3) Resurfacing of streets and highways at less than one inch. 4) Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems. 5) Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher. e) For purposes of this chapter, “facility” means any plant, building, structure, ground facility, utility system, subject to the limitation found in paragraph (3) of subdivision (c), real property, streets and highways, or other public work improvement.
22003 Public Agency Subject to Uniform Cost Accounting Procedures, Bidding Procedures	A public agency which has, by resolution, elected to become subject to the uniform construction cost accounting procedures set forth in Article 2 (commencing with Section 22010), may utilize the bidding procedures set forth in Article 3 (commencing with Section 22030) when contracting for "maintenance work," as defined in Section 22002, or when contracting for any other work which does not fall within the definition of "public project," as defined in Section 22002.

Article 2. California Uniform Construction Cost Accounting Commission

Code	Statute
22010 Creation; Membership; Appointment	There is hereby created the California Uniform Construction Cost Accounting Commission. The commission is comprised of 14 members. a) Thirteen of the members shall be appointed by the State Controller as follows: 1) Two members who shall each have at least 10 years of experience with, or providing professional services to, a general contracting firm engaged, during that period, in public works construction in California. 2) Two members who shall each have at least 10 years of experience with, or providing professional services to, a firm or firms engaged, during that period, in subcontracting for public works construction in California. 3) Two members who shall each be a member in good standing of, or have provided professional services to, an organized labor union with at least 10 years of experience in public works construction in California. 4) Seven members who shall each be experienced in, and knowledgeable of, public works construction under contracts let by public agencies; two each representing cities, counties, respectively, and two members representing school districts, and one member representing a special district. At least one of the two county representatives shall be a county auditor or his or her designee.

Code	Statute
	b) The member of the Contractors' State License Board who is a general engineering contractor as that term is defined in Section 7056 of the Business and Professions Code shall serve as an ex officio voting member. *(Amended by Stats. 2015, Ch. 269, Sec. 24. Effective January 1, 2016.)*
22011 Appointment Recommendations	The Controller, in an effort to select highly qualified commission members, shall solicit from organized representatives of the construction industry and public agencies recommendations for appointments to the commission.
22012 Members; Accounting Experience	At least one commission member of the seven representing the construction industry and at least one of the seven representing public agencies shall have previous accounting experience.
22013 Chairperson; Term	The commission members shall select a chairperson from among its membership. The chairperson shall serve as chair for a term of two years from the date of selection. In no event shall two consecutive chairpersons be appointees representing either the construction industry or public agencies.
22014 Members; Term; Vacancies	a) The members of the commission shall hold office for terms of three years, and until their successors are appointed. b) Members may be reappointed, by the Controller, for subsequent terms of three years. c) The Controller may appoint a successor for any commissioner after his or her three-year term expires. d) The Controller shall, within 120 days, appoint a replacement to fill any vacancy on the commission. *(Amended by Stats. 2015, Ch. 269, Sec. 25. Effective January 1, 2016.)*
22015 Staff; Members' Compensation; Grants	a) The Controller shall make available for the conduct of the commission's business, such staff and other support as does not conflict with the accomplishment of the other business of the office of the Controller b) Each member of the commission shall serve without compensation, but shall be reimbursed for travel and other expenses necessarily incurred in the performance of the member's duties. Reimbursement rates shall conform to the Controller's travel guideline rates. c) The commission may accept grants from federal, state, or local public agencies, or from private foundations or individuals, in order to assist it in carrying out its duties, functions, and powers under this chapter. *(Amended by Stats. 2015, Ch. 269, Sec. 26. Effective January 1, 2016.)*
22016 Meetings	The commission shall meet not less than once each year, at a time and place chosen by its membership.

Code	Statute
22017 The Commission's Four Principle Duties	The commission shall do all of the following: a) After due deliberation and study, recommend for adoption by the Controller, uniform construction cost accounting procedures for implementation by public agencies in the performance of, or in contracting for, construction on public projects. The procedures shall, to the extent deemed feasible and practicable by the commission, incorporate, or be consistent with construction cost accounting procedures and reporting requirements utilized by state and federal agencies on public projects, and be uniformly applicable to all public agencies that elect to utilize the uniform procedures. As part of its deliberations and review, the commission shall take into consideration relevant provisions of the Office of Management and Budget Circular A-76, as periodically revised. b) After due deliberation and study, recommend for adoption by the Controller cost accounting procedures designed especially for implementation by California cities with a population of less than 75,000. The procedures shall incorporate cost accounting and reporting requirements deemed practicable and applicable to all cities under 75,000 population which elect to utilize the uniform procedures. For the purpose of these cost accounting procedures, the following shall apply: 1) Cities with a population of less than 75,000 shall assume an overhead rate equal to 20 percent of the total costs of a public project, including the costs of material, equipment, and labor. 2) Cities with a population of more than 75,000 may either calculate an actual overhead rate or assume an overhead rate equal to 30 percent of the total costs of a public project, including the costs of material, equipment, and labor. c) Recommend for adoption by the Controller, procedures and standards for the periodic evaluation and adjustment, as necessary, of the monetary limits specified in Section 22032. d) The commission shall make an annual report to the Legislature with respect to its activities and operations, together with those recommendations as it deems necessary. *(Amended by Stats. 2015, Ch. 269, Sec. 27. Effective January 1, 2016.)*
22018 Recommended Procedure; Controller's Review	The Controller shall, upon receipt of the commission's recommendations, review and evaluate the recommended procedures and either formally adopt or reject the recommended procedures within 90 days of submission by the commission.
22019 Adoption; Promulgation of Uniform Procedure	Upon determining that the recommended uniform construction cost accounting procedures will serve the best interest of the state and public agencies, and upon formal adoption by the Controller, the Controller shall promulgate the uniform procedure for all public agencies electing to participate, together with instructions for their adoption and implementation by any public agency.

Code	Statute
22020 Five Year Consideration; Material Changes; Adjustments	In accordance with procedures and standards adopted pursuant to Section 22017, every five years the commission shall consider whether there have been material changes in public construction costs and make recommendations to the Controller regarding adjustments in the monetary limits prescribed by Section 22032, but in no case shall the amount, as adjusted, be less than fifteen thousand dollars ($15,000). The Controller shall notify all participating public agencies of the adjustment prior to the effective date. That notification shall also describe the provisions of this chapter and the benefits of using its provisions.

Article 3. Public Projects; Alternative Procedures

Code	Statute
22030 Application of Article	a) This article applies only to a public agency whose governing board has by resolution elected to become subject to the uniform construction cost accounting procedures set forth in Article 2 (commencing with Section 22010) and which has notified the Controller of that election. In the event of a conflict with any other provision of law relative to bidding procedures, this article shall apply to any public agency which has adopted a resolution and so notified the Controller. b) A county, whether general law or charter, containing a population of less than 500,000 may award individual annual contracts as provided in Section 20128.5. *(Amended by Stats. 2015, Ch. 269, Sec 28. Effective January 1, 2016)*
22031 Alternative Procedures	a) Prior to January 1, 2013, this article shall not prohibit a board of supervisors or a county road commissioner from utilizing, as an alternative to the procedures set forth in this article, the procedures set forth in Article 25 (commencing with Section 20390) of Chapter 1. b) On or after January 1, 2013, this article shall not prohibit a board of supervisors or a county road commissioner from utilizing, as an alternative to the procedures set forth in this article, the procedures set forth in Article 25 (commencing with Section 20390) of Chapter 1 for both of the following: 1) Maintenance and emergency work. 2) New road construction and road reconstruction as long as the total value of the new road construction and the road reconstruction performed under the procedures set forth in subdivision (c) of Section 20395 during a fiscal year does not exceed 30 percent of the total value of all work performed by force account other than maintenance as reported in the Controller's Streets and Roads Annual Report as of March 1 of each year prior to the fiscal year. c) The value of force account work necessary to facilitate capital projects for the purpose of contracting to the private sector, including design, engineering, inspection, testing, and other force account work necessary to administer private contracts, shall be excluded from the 30-percent limit in subdivision (b).

Code	Statute
	d) The value of force account work necessary to facilitate projects performed by county employees, including design, engineering, inspection, testing, and other force account work necessary to administer work performed under subdivision (b), shall apply to the 30-percent limit in subdivision (b). e) On or after January 1, 2013, for a county with a population of less than 50,000, this article shall not prohibit a board of supervisors or a county road commissioner from utilizing, as an alternative to the procedures set forth in this article, the procedures set forth in Article 25 (commencing with Section 20390) of Chapter 1. f) The requirements set forth in Section 22038 shall apply to any county subject to this section. g) Any county board of supervisors or county road commissioner acting pursuant to the authority granted in paragraph (2) of subdivision (b) shall publicly declare its intention to use this authority prior to commencing work. The public declaration may be on a project-by-project basis, via a list of anticipated projects for the fiscal year, or via a list that may be included in the county's annual budget. *(Amended by Stats. 2014, Ch. 345, Sec. 3. Effective January 1, 2015.)*
22032 Contracting Procedures; Dollar Amount Limitations	a) Public projects of sixty thousand dollars ($60,000) or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order. b) Public projects of two hundred thousand dollars ($200,000) or less may be let to contract by informal procedures as set forth in this article. c) Public projects of more than two hundred thousand dollars ($200,000) shall, except as otherwise provided in this article, be let to contract by formal bidding procedure. *76 Op. Atty. Gen. 126,7-14-93 = Job order contracts - General law county or general law city may not enter into a "job order contract" in excess of $50,000 for the performance of public projects involving minor construction, and the renovation, alteration, painting, and repair of existing facilities, except under narrowly defined statutory conditions applicable only to counties.*
22033 Separation of Work orders of Projects; Evasion of Provision of Article	It shall be unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of this article requiring work to be done by contract after competitive bidding.
22034 Informal Bidding Ordinance	Each public agency that elects to become subject to the uniform construction accounting procedures set forth in Article 2 (commencing with Section 22010) shall enact an informal bidding ordinance to govern the selection of contractors to perform public projects pursuant to subdivision (b) of Section 22032. The ordinance shall include all of the following: a) Notice to contractors shall be provided in accordance with either paragraph (1) or (2), or both.

Code	Statute
	1) The public agency shall maintain a list of qualified contractors, identified according to categories of work. Minimum criteria for development and maintenance of the contractors list shall be determined by the commission. All contractors on the list for the category of work being bid shall be mailed, faxed, or emailed a notice inviting informal bids unless the product or service is proprietary. All mailing of notices to contractors pursuant to this subdivision shall be completed not less than 10 calendar days before bids are due. 2) The public agency may elect to mail, fax, or email a notice inviting informal bids to all construction trade journals specified in Section 22036. b) The notice inviting informal bids shall describe the project in general terms and how to obtain more detailed information about the project, and state the time and place for the submission of bids. c) The governing body of the public agency may delegate the authority to award informal contracts to the public works director, general manager, purchasing agent, or other appropriate person. d) If all bids received are in excess of two hundred thousand dollars ($200,000), the governing body of the public agency may, by adoption of a resolution by a four-fifths vote, award the contract, at two hundred twelve thousand, five hundred dollars ($212,500) or less, to the lowest responsible bidder, if it determines the cost estimate of the public agency was reasonable. *(Amended by Stats. 2015, Ch. 269, Sec. 29. Effective January 1, 2016.)*
22035 Emergencies	a) In cases of emergency when repair or replacements are necessary, the governing body may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the governing body, by contractor, or by a combination of the two. b) In case of an emergency, if notice for bids to let contracts will not be given, the public agency shall comply with Chapter 2.5 (commencing with Section 22050).
22035.5 Overcrowded Justice Facilities; Court Ordered Relief; Application of Section 22034	In counties that are under court order to relieve justice facility overcrowding, the procedures and restrictions specified in Section 20134 shall apply to all contracts issued under this chapter.
22036 Determination of Construction Trade Journals to Receive Notice of Informal and Formal	The commission shall determine, on a county-by-county basis, the appropriate construction trade journals which shall receive mailed, faxed, or emailed notice of all informal and formal construction contracts being bid for work within the specified county.

Code	Statute
Construction Contracts	*(Amended by Stats. 2015, Ch. 269, Sec. 30. Effective January 1, 2016.)*
22037 Notice Inviting Formal Bids; Information; Publication	Notice inviting formal bids shall state the time and place for the receiving and opening of sealed bids and distinctly describe the project. The notice shall be published at least 14 calendar days before the date of opening the bids in a newspaper of general circulation, printed and published in the jurisdiction of the public agency; or, if there is no newspaper printed and published within the jurisdiction of the public agency, in a newspaper of general circulation which is circulated within the jurisdiction of the public agency, or, if there is no newspaper which is circulated within the jurisdiction of the public agency, publication shall be by posting the notice in at least three places within the jurisdiction of the public agency as have been designated by ordinance or regulation of the public agency as places for the posting of its notices. The notice inviting formal bids shall also be sent electronically, if available, by either facsimile or electronic mail and mailed to all construction trade journals specified in Section 22036. The notice shall be sent at least 15 calendar days before the date of opening the bids. In addition to notice required by this section, the public agency may give such other notice as it deems proper.
22038 Rejection of Bids; Failure to Receive Bids; Options	a) In its discretion, the public agency may reject any bids presented, if the agency prior to rejecting all bids and declaring that the project can be more economically performed by employees of the agency, furnishes a written notice to an apparent low bidder. The notice shall inform the bidder of the agency's intention to reject the bid and shall be mailed at least two business days prior to the hearing at which the agency intends to reject the bid. If after the first invitation for bids all bids are rejected, after reevaluating its cost estimates of the project, the public agency shall have the option of either of the following: 1) Abandoning the project or readvertising for bids in the manner described by this article. 2) By passage of a resolution by a four-fifths vote of its governing body declaring that the project can be performed more economically by the employees of the public agency, may have the project done by force account without further complying with this article. b) If a contract is awarded, it shall be awarded to the lowest responsible bidder. If two or more bids are the same and the lowest, the public agency may accept the one it chooses. c) If no bids are received through the formal or informal procedure, the project may be performed by the employees of the public agency by force account, or negotiated contract without further complying with this article. *(Amended by Stats. 2003, Ch. 296, Sec. 29. Effective January 1, 2004.)*

Code	Statute
22039 Adoption of Plans, Specifications, and Working Detail	The governing body of the participating public agency or its designated representative shall adopt plans, specifications, and working details for all public projects exceeding the amount specified in subdivision (c) of Section 22032. *(Amended by Stats. 2015, Ch. 269, Sec. 31. Effective January 1, 2016.)*
22040 Plans, Specifications of Working Details; Examination	Any person may examine the plans, specifications, or working details, or all of these, adopted by the public agency for any project.
22041 Exemptions	This article does not apply to the construction of any public building used for facilities of juvenile forestry camps or juvenile homes, ranches, or camps established under Article 15 (commencing with Section 880) of Chapter 2 of Part 1 of Division 3 of the Welfare and Institutions Code, if a major portion of the construction work is to be performed by wards of the juvenile court assigned to those camps, ranches, or homes.
22042 Accounting Procedures Review	The commission shall review the accounting procedures of any participating public agency where an interested party presents evidence that the work undertaken by the public agency falls within any of the following categories: a) Is to be performed by a public agency after rejection of all bids, claiming work can be done less expensively by the public agency. b) Exceeded the force account limits. c) Has been improperly classified as maintenance.
22042.5 Informal Bidding Procedures Review	The commission shall review practices of any participating public agency where an interested party presents evidence that the public agency is not in compliance with Section 22034. *(Added by Stats. 2015, Ch. 269, Sec. 32. Effective January 1, 2016.)*
22043 Work Done by Public Agency; Commission Review Request	a) In those circumstances set forth in subdivision (a) of Section 22042, a request for commission review shall be in writing, sent by certified or registered mail received by the commission postmarked not later than eight business days from the date the public agency has rejected all bids. b) In those circumstances set forth in subdivision (b) or (c) of Section 22042, a request for commission review shall be by letter received by the commission not later than eight days from the date an interested party formally complains to the public agency. c) The commission review shall commence immediately and conclude within the following number of days from the receipt of the request for commission review: 1) Forty-five days for a review that falls within subdivision (a) of Section 22042. 2) Ninety days for a review that falls within subdivision (b) or (c) of Section 22042.

Code	Statute
	d) During the review of a project that falls within subdivision (a) of Section 22042, the agency shall not proceed on the project until a final decision is received by the commission. e) A request for commission review pursuant to Section 22042.5 shall be in writing, sent by certified or registered mail, and received by the commission no later than eight days from the day an interested party formally complains to the public agency. The commission review shall commence immediately and conclude within 90 days from the receipt of the request for commission review. *(Amended by Stats. 2015, Ch. 269, Sec. 33. Effective January 1, 2016.)*
22044 Written Findings; Failure to Comply with Chapter; Action	The commission shall prepare written findings, which shall be presented to the public agency within 30 calendar days of formal commission review. Should the commission find that the provisions of this chapter or of the uniform cost accounting procedures provided for in this chapter were not complied with by the public agency, the following steps shall be implemented by that agency: a) On those projects set forth in subdivision (a) of section 22042, the public agency has the option of either (1) abandoning the project, or (2) awarding the project to the lowest responsible bidder. b) On those projects set forth in subdivision (b) or (c) of section 22042, the public agency shall present the commission's findings to its governing body within 30 calendar days of receipt of written notice of the findings and that governing body shall conduct a public hearing with regard to the commission's findings within 60 calendar days of receipt of the findings. c) 1) On findings of noncompliance pursuant to section 22042.5, the public agency shall notify its governing body of the commissioner's findings within 60 calendar days of receipt of written notice of the findings from the commission. 2) The public agency shall notify the commission in writing, within 90 days of receipt of written notice of the findings, of the public agency' best efforts to comply. *(Amended by Stats. 2015, Ch. 269, Sec. 34. Effective January 1, 2016.)*
22044.5 Compliance; Removal from Act	If the commission makes a finding, in accordance with section 22043, on three separate occasions within a 10-year period, that the work undertaken by a public agency falls within any of the categories described in section 22042, the commission shall notify the public agency of that finding in writing by certified mail and the public agency shall not use the bidding procedures provided by this article for five years from the date of the commission's findings. *(Amended by Stats. 2015, Ch. 269, Sec. 34. Effective January 1, 2016.)*
22045 Implementation of Procedures	a) No later than January 1, 1985, the commission shall recommend, for adoption by the Controller, written procedures implementing the accounting procedures review provided for in this article.

Code	Statute
Review: Commission Recommendations	b) The Controller shall, upon receipt of the commission's recommendation, review and evaluate the recommended procedures and either formally adopt or reject the recommended procedures within 90 days of submission of the commission.

Chapter 2.5 Emergency Contracting Procedures

Code	Statute
22050 Contract Without Bids; Procedures	a) 1) In the case of an emergency, a public agency, pursuant to a four-fifths vote of its governing body, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts. 2) Before a governing body takes any action pursuant to paragraph (1), it shall make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency. b) 1) The governing body, by a four-fifths vote, may delegate, by resolution or ordinance, to the appropriate county administrative officer, city manager, chief engineer, or other nonelected agency officer, the authority to order any action pursuant to paragraph (1) of subdivision (a). 2) If the public agency has no county administrative officer, city manager, chief engineer, or other nonelected agency officer, the governing body, by a four-fifths vote, may delegate to an elected officer the authority to order any action specified in paragraph (1) of subdivision (a). 3) If a person with authority delegated pursuant to paragraph (1) or (2) orders any action specified in paragraph (1) of subdivision (a), that person shall report to the governing body, at its next meeting required pursuant to this section, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency. c) 1) If the governing body orders any action specified in subdivision (a), the governing body shall review the emergency action at its next regularly scheduled meeting and, except as specified below, at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action. If the governing body meets weekly, it may review the emergency action in accordance with this paragraph every 14 days. 2) If a person with authority delegated pursuant to subdivision (b) orders any action specified in paragraph (1) of subdivision (a), the governing body shall initially review the emergency action not later than seven days after the action, or at its next regularly scheduled meeting if that meeting will occur not later than 14 days after the action, and at least at every regularly scheduled meeting

Code	Statute
	thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, unless a person with authority delegated pursuant to subdivision (b) has terminated that action prior to the governing body reviewing the emergency action and making a determination pursuant to this subdivision. If the governing body meets weekly, it may, after the initial review, review the emergency action in accordance with this paragraph every 14 days. 3) When the governing body reviews the emergency action pursuant to paragraph (1) or (2), it shall terminate the action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by giving notice for bids to let contracts. d) As used in this section, “public agency” has the same meaning as defined in Section 22002. e) A three-member governing body may take actions pursuant to subdivision (a), (b), or (c) by a two-thirds vote. f) This section applies only to emergency action taken pursuant to Sections 20133, 20134, 20168, 20193, 20205.1, 20213, 20223, 20233, 20253, 20273, 20283, 20293, 20303, 20313, 20331, 20567, 20586, 20604, 20635, 20645, 20685, 20736, 20751.1, 20806, 20812, 20914, 20918, 20926, 20931, 20941, 20961, 20991, 21020.2, 21024, 21031, 21043, 21061, 21072, 21081, 21091, 21101, 21111, 21121, 21131, 21141, 21151, 21161, 21171, 21181, 21191, 21196, 21203, 21212, 21221, 21231, 21241, 21251, 21261, 21271, 21290, 21311, 21321, 21331, 21341, 21351, 21361, 21371, 21381, 21391, 21401, 21411, 21421, 21431, 21441, 21451, 21461, 21472, 21482, 21491, 21501, 21511, 21521, 21531, 21541, 21552, 21567, 21572, 21581, 21591, 21601, 21618, 21624, 21631, 21641, and 22035.

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CHAPTER 2 THE UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

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CHAPTER 2 THE UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

Uniform Public Construction Cost Accounting Act

2.01 The Uniform Public Construction Cost Accounting Act

As specified in the State of California Public Contract Code, all governmental jurisdictions are limited to the dollar amount of public project work that can be performed using internal resources. The jurisdictions are further required to follow various bidding procedures in undertaking construction work performed or contracted in the jurisdiction. The passage of Chapter 1054, Statues of 1983, Uniform Public Construction Cost Accounting Act (Act), and subsequent amendments provides for alternative bidding procedures by public agencies in undertaking public project work, provided they subscribe to uniform construction cost accounting policies and procedures developed in accordance with the law.

The purpose of this document is to give public agencies those construction cost accounting policies and procedures required in accordance with this above-mentioned legislation. To assist in understanding these policies and procedures, we have provided examples throughout the manual. These examples are for illustrative purposes only and, although they may be used, should not be considered required formats for public agencies operating under this program.

2.02 Public Agency

Public Contract Code section 22002(a) provides the definition of a public agency for the purposes of the Act. Public agencies are cities, counties, a city and county, chartered cities and chartered counties, any special district and any other agency of the state responsible for the local performance of governmental or proprietary functions within limited boundaries. Public agency includes a nonprofit transit corporation wholly owned by a public agency and formed to carry out the purposes of the public agency.

2.03 Public Project

As defined in Public Contract Code section 22002(c), all public projects performed by public agencies may include:

- Construction, reconstruction, erection, alteration, renovation, improvement, demolition and repair work involving any publicly owned, leased or operated facility.
- Painting or repainting of any publicly owned, leased or operated facility.
- In the case of publicly owned utility system, construction, erection, improvement or repair of dams, reservoirs, power plants and electrical transmission lines of 230,000 volts and higher.

2.04 Exemptions

Construction of any public building used for facilities of juvenile forestry camps or juvenile homes, ranches, or camps established under Article 15 (commencing with section 880) of Chapter 2 of Part 1 of Division 2 of the Welfare and Institutions Code, if a major portion of the construction work is to be performed by wards of the juvenile court assigned to those camps, ranches or homes, is exempt from the provisions of the Act.

In addition, in cases of great emergency, as determined by the governing body of the public agency, including, but not limited to, states of emergency defined in Government Code section 8558. When repair or replacements are necessary to permit the continued conduct of the operation or services of a public agency or to avoid danger to life or property. The governing body by majority vote, may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the governing body, by

contract, or by a combination of the two. The governing body, by majority vote, may delegate to the appropriate county administrative officer or city manager the power to declare a public emergency subject to confirmation by the governing body, by a four-fifths vote, at its next meeting.

2.05 Bid Limitations

For those agencies whose governing board has by resolution elected to become subject to the uniform construction cost accounting policies and procedures and which have notified the State Controller of that election, the following bid limitations will be in effect pursuant to Public Contract Code section 22032 and 22034(d):

- Public projects of $60,000 or less may be performed by the employees of a public agency by force account (for definition see page 39 section 2.2), by negotiated contract, or by purchase order.
- Public projects of $200,000 or less may be let to contract by informal procedures as set forth in this legislation.
- Public projects of more than $200,000 shall, except as otherwise provided in this legislation, be let to contract by formal bidding procedures.
- If all bids received are in excess of $200,000, the governing body of the public agency may by adoption of a resolution by a four-fifths vote, award the contract, at $212,500 or less, to the lowest responsible bidder, if it determines the cost estimate of the public agency was reasonable.

2.06 Award of Bid

Public Contract Code section 22038 allows the public agency in its discretion to reject any bids presented. If the agency prior to rejecting all bids and declaring that the project can be more economically performed by employees of the agency provides a written notice to an apparent low bidder that:

- Informs the lowest responsible bidder of the agency's intention to reject the bid.
- Is mailed to at least two business days prior to the hearing at which the agency intends to reject the bid.

If after opening bids all bids are rejected, the public agency shall have the option, after reevaluating its cost estimates of the project, of one of the following:

- The public agency may abandon the project or re-advertise for bids in the manner described by this legislation; or
- By passage of a resolution by a four-fifths majority of its governing body declaring that its employees can perform the project more economically, the public agency may have the project done by force account without further complying with this legislation.

If a contract is awarded, it shall be awarded to the lowest bidder. If two or more bids are the same as the lowest, the public agency may accept the one it chooses.

If no bids are received, the project may be performed by employees of the public agency by force account or by informal bidding procedures set forth in section 22034 of the Public Contract Code.

California Uniform Construction Cost Accounting Commission

2.07 California Uniform Construction Cost Accounting Commission

Chapter 1054, Statutes of 1983, created the California Uniform Construction Cost Accounting Commission (CUCCAC or the Commission). The Commission is comprised of 14 members, 13 members are appointed by the State Controller and one member of the Contractors' State License Board pursuant to section 22010 of the Public Contract Code.

a) Thirteen of the members shall be appointed by the Controller as follows:

   1) Two members who shall each have at least 10 years of experience with, or providing professional services to, a general contracting firm engaged, during that period, in public works construction in California.

   2) Two members who shall each have at least 10 years of experience with, or providing professional services to, a firm or firms engaged, during that period, in subcontracting for public works construction in California.

   3) Two members who shall each be a member in good standing of, or have provided professional services to, an organized labor union with at least 10 years of experience in public works construction in California.

   4) Seven members who shall each be experienced in, and knowledgeable of, public works construction under contracts let by public agencies; two each representing cities, counties, respectively, and two members representing school districts, and one member representing a special district. At least one of the two county representatives shall be a county auditor or his or her designee.

b) The member of the Contractors' State License Board who is a general engineering contractor as that term is defined in Section 7056 of the Business and Professions Code shall serve as an ex officio voting member.

2.08 Implementation

The public agency must perform several administrative steps to comply and elect into the law. The major steps include:

- Adopting a resolution electing to become subject to the Act.
- Adopting ordinances or regulations providing informal bidding procedures as required by the law.
- Notifying the State Controller of the election.
- Complying with the cost accounting construction policies and procedures presented in this manual.

The Commission shall review the accounting procedures of any participating agency where an interested party presents evidence that the work undertaken by the public agency falls within any of the following categories stated in Public Contract Code section 22042:

- Is to be performed by a public agency after rejection of all bids, claiming work can be done less expensively by the public agency.
- Exceeded the force account limits.
- Has been improperly classified as maintenance.

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CHAPTER 3 UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING POLICIES AND PROCEDURES

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CHAPTER 3 UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING POLICIES AND PROCEDURES

Uniform Public Construction Cost Accounting Policies and Procedures

The California Uniform Construction Cost Accounting Commission (CUCCAC) is responsible for reviewing and developing uniform public construction cost accounting policies and procedures to be followed by public agencies electing to participate in the program. This section of the manual discusses the Commission's basic philosophy and intent in developing these cost accounting policies and procedures, the range of public construction projects that may be undertaken by public agencies using these cost accounting policies and procedures, and the support systems deemed necessary to comply with this program.

Inquiries regarding the program and/or the policies and procedures may be sent to the State Controller's Office (SCO) Local Government Policy Section at LocalGovPolicy@sco.ca.gov. Once an inquiry is received by SCO staff, it will be reviewed and a draft response will be sent to the Chair of the Commission. The Chair may appoint one or more Commissioners, not to constitute a quorum, from the public and/or private sectors to assist with responding to the inquiry in a timely manner. The Chair will provide feedback as necessary, and SCO staff will reply to the inquirer in a timely manner. A summary of inquiries is to be reviewed by the Commissioners at the next CUCCAC meeting, for incorporation into the Frequently Asked Questions as appropriate.

3.01 CUCCAC Philosophy

The policies and procedures, as dictated by Public Contract Code section 22017, shall, to the extent deemed feasible and practicable, incorporate or be consistent with construction cost accounting guidelines and standards and reporting requirements utilized by state and federal agencies on public projects and be uniformly applicable to all public agencies which elect to utilize the policies and procedures. The Commission recognizes the wide divergence in the size, capabilities and scope of operations of various public agencies operating under this legislation. Therefore, in developing this manual, the Commission wishes to present policies and procedures that are reasonable and do not demand extensive tracking of detail. The Commission feels that all cost elements, including personnel, materials, supplies and subcontracts, equipment, and overhead, associated with a project must be recorded and reported at the project level. Each of the cost elements is to be expressed in the initial bid/estimate process, captured and recorded during the construction period and compared to the initial estimate at the conclusion of the public project. This shall require the existence of a project tracking system, as discussed later in this section. The Commission refrains from dictating a specific system but requires a system to estimate for bidding purposes, and to capture the actual costs in a manner consistent with the bid estimate. In this manner, the policies and procedures are results-oriented. The Commission has determined that the Standardized Account Code Structures meets the requirements of the Act.

3.02 Applicable Projects

In keeping with the Commission's objective of providing cost accounting policies and procedures that are specific in concept yet broad enough to encompass all public agencies, regardless of size and scope of services, these policies and procedures should enable the public agencies to track all applicable construction-oriented public projects.

While allowing for the divergence of activities performed, these policies and procedures should parallel construction cost accounting practices as much as possible to allow for a comparability of private and public estimates and actual costs incurred in constructing public projects.

3.03 Definitions

The definitions listed below will assist users of the manual in interpreting and understanding the policies and procedures as stated in this manual. It is important to note that these definitions pertain only to the contents of this manual.

Cost Finding. A less formal method than project accounting of cost determination or estimation on an irregular basis. There may be no formal accounting entries during the year to record costs incurred in specific cost accounts. Instead, cost finding usually involves taking available fund financial accounting data and recording it and adjusting it to devise the cost data or estimate needed. This approach will be used in selected instances as defined in this manual.

Direct Costs. Direct costs represent economic resources that can be specifically identified with a particular construction activity or function. To the extent possible, such costs should be charged directly to the project for purposes of cost determination rather than being subjected to allocation procedures.

End Cost Objective. An end cost objective is a cost center or activity established for the accumulation of the direct costs of performing government services. All costs should be considered to indirectly support the performance of these services.

Equipment Usage Tracking System. An equipment usage tracking system allows for the identification, recording, accumulation and reporting of usage of a specific piece of equipment or type of equipment and the unit of usage, e.g., hours, days, mileage, to a particular activity.

Force Account. A force account accurate for work performed on public projects using internal resources, including but not limited to labor, equipment, materials, supplies, and subcontracts of the public agency.

Government-Wide Overhead. Government-wide overhead is defined to include all costs of a public agency not associated with organizational units performing services which support all end cost objectives of the government entity.

Materiality. It is the Commission's position that, if the value of those goods obtained from inventory is material, the cost must be recorded to the public project code as a direct cost item. Materiality is defined for purposes of this manual to be any item that has a unit or aggregate value of $25 or more.

Materials, Supplies, and Subcontracts Tracking System. A materials, supplies, and subcontracts tracking system allows for the identification, recording, accumulation, and reporting of materials, supplies, and subcontracts used on a particular activity.

Object Cost. A cost center or activity (account code assigned to a department or project) established for the accumulation of the direct and indirect cost to arrive at a total cost of performing government services.

Overhead Costs. Overhead costs represent economic resources that are employed for common or joint purposes benefiting several projects or functions. As such, overhead costs are not as readily chargeable to individual projects and, therefore, generally require allocation based upon statistical relationships.

Personnel Tracking System. A personnel tracking system allows for the identification, recording, accumulation, and reporting of personnel working on a particular activity.

Project Accounting. Project accounting is the continuous process of analyzing, classifying, recording, and summarizing cost data within the confines and controls of a formal project accounting system and reporting them to users on a regular basis.

Project Tracking System. A project tracking system allows for the identification and establishment of cost (account) codes to particular activities. The system would be used to record, accumulate, and report personnel costs; equipment costs; material, supplies, and subcontracts costs; and allocated overhead to activities identified.

Public Project Unit. A public project unit (e.g. public works department) is an identifiable organizational unit of any size within a public agency whose primary goals include the undertaking and completion of public projects as defined in Public Contract Code section 22002. The Commission would, in general, consider a unit to be a public project unit when over 25% of the total unit's annual budget is expended on public projects. It is more common to have these organizational units in the larger public agencies - urban counties, cities, and school districts.

Subcontract. A subcontract provides for the use of an outside contractor with specialized skills and/or equipment needed to complete an element of work on the public project.

Unit Overhead. Unit overhead is defined as all costs incurred by an organizational unit, such as a public project unit, department, division or section, that are not directly attributable to any end cost objective, whether it be a public project or not. These costs include personnel costs, materials, supplies and subcontracts, and equipment costs not directly attributable to any end cost objective.

Work Order. A work order is written authorization for the performance of a particular project. It contains a description and location of the project and specifications for the work to be performed. Work orders are assigned an identification code and are used to record all costs both direct and indirect incurred in completing the project.

3.04 Public Agency Organization Structure

In general, public agencies will contract out design-and-build and heavy construction projects and perform only general building projects and specialty construction projects with internal resources. Frequently, this decision to undertake general building and specialty construction projects is made based on the agency's organization structure, current workload requirements, and available staffing resources.

Often, in large organizations, due to the ongoing workload, there are organizational units whose stated objective is to undertake and complete on an as-needed basis general building and specialty construction projects. These organizational units are project-oriented. Their end cost objectives primarily consists of the performance of public projects. Costs specifically incurred in connection with individual end cost objectives are considered to be direct costs. Costs not specifically incurred to support individual and cost objectives are considered to be overhead costs associated with the organizational units taken as a whole. To recognize all the costs associated with an end cost objective, these overhead costs must be allocated back to this end cost objective. Examples of end cost objectives include public projects, such as the construction of a warehouse, renovation of a lunch room, or street reconstruction and resurfacing over 1 inch. Smaller public agencies, which comprise the majority of public agencies in the state, usually do not have organizational units whose annual budgets represent more than 25% of public project work. Frequently, these employees perform general maintenance duties in addition to working on public projects. The public project costs incurred by these employees are more difficult to identify yet equally important.

3.05 Classification of Costs

It is the stated objective of the law and the Commission to have public agencies estimate the cost of public projects and track these project costs in a manner similar to private industry. Essential to achieving this

objective is the understanding and agreement by both parties as to the components of costs that are included in public projects.

The major classification of cost components for construction projects includes: direct, indirect, and overhead costs.

3.06 Direct Costs

Direct costs generally include these categories of costs: labor, bonds, permits, licensing fees (if any), equipment, permanent materials and supplies, subcontracts, nonpermanent materials and supplies. Components of each of these direct project cost categories are shown below and include costs applicable to the construction industry.

Labor

Hourly Pay/Salary
Payroll Taxes (Employer Contribution)
Worker's Compensation Insurance (Allocation of Self Insurance)
Group Health Insurance
Group Life Insurance
Retirement Plan (Employer Contribution)
Holiday Leave
Vacation
Sick Leave
Unassigned Time
Disability Insurance
Unemployment Insurance
Military Leave
Jury Duty Leave
Management Leave/Compensatory Leave
Uniform/Uniform Allowance
Tuition Reimbursement
Union Time Off
Time Off for Illness or Death of Family Member
Personal Liability Insurance
Administration/Employer Contribution of Deferred Compensation Program/401K
Overtime Premium

Use employee's productive hourly rate to calculate direct labor costs.

Equipment

Internal Equipment Rate

Depreciation
Insurance (Allocation of Self Insurance)
Initial Assembling and Dismantling Costs
Maintenance Costs
Repair Costs
Provision for Major Overhauls
Unassigned Time
Maintenance and Storage Yard Facilities Costs

Fuel and Oil
Tires and Grease

Or Use:
Caltrans Equipment Rental Rates and Labor Surcharge Book:
http://www.dot.ca.gov/hq/construc/equipmnt.html

External Equipment Rate (Leased or Rented from Commercial Dealer) which includes, if charged by the Lessor or are the responsibility of the agency, the following costs:

Rental Rate
Maintenance Costs
Assembling and Dismantling Costs
Insurance Costs
Fuel and Oil
Tires and Grease

Permanent Materials and Supplies

Cost of Permanent Materials and Supplies-Charged Directly to Job

Permanent Materials and Supplies Cost
Sales/Use Tax
Freight
Discounts Taken

Cost of Permanent Materials and Supplies Costs

Substantiated by most recent Invoice
Handling
Warehouse and Transportation Costs

Subcontracts

Payments made to Subcontractors

Nonpermanent Materials and Supplies/Miscellaneous Costs

Permits
Fees
Performance Bonds
Licenses

3.07 Indirect Costs

Indirect costs can be identified with a project but not with a specific job or unit of production within the project.

Indirect costs generally include two categories of costs: labor and other miscellaneous project site expenses. Components of each of these indirect cost categories are shown below.

Labor

Quality Control and Inspection
Field Supervisors
Security Guards
Superintendent
Job Secretary

Other Project Expenses

Mobilization, Assembly, Move-Out Costs
Yarding and Hauling
Trailer
Utilities
Telephone
Warehouse Costs
Spoilage, Loss and Theft
Other Costs

3.08 Overhead Costs

Simplified Overhead Rate

Prior to January 1, 2004, the Commission allowed all agencies to use a 20% overhead rate applied to all direct costs in lieu of calculating their overhead rates. An amendment to Public Contract Code section 22017 provides that cities with a population of less than 75,000 can assume the 20% rate. Cities with a population of 75,000 or over can either assume a 30% overhead rate or calculate an actual overhead rate.

Calculated Overhead Rate

The Commission determined that counties, special districts, and school districts can use a 30% rate or calculate an actual overhead rate, which is the same rule that applies to cities with a population of over 75,000.

Agencies may elect to calculate their overhead rates by one of the three following methods:

1) Appendix A describes the federal government's method of calculating overhead (2 CFR Part 220).

2) Appendix B describes a method of calculating overhead by allocating overhead costs as a percentage of direct labor costs.

3) Any method of calculating overhead is satisfactory with the Commission, provided that acceptable accounting procedures are used and all administrative costs are included.

Overhead costs should be applied on total project costs, including costs of material, equipment, and labor.

Overhead costs cannot be identified with or charged to jobs or units of production unless some more or less arbitrary allocation basis is used.

Components of overhead are shown below and include costs applicable to the construction industry, public agencies or both, e.g., public agencies do not have to pay surety bond premiums as does the construction industry to perform construction work, but both have costs incurred due to the processing of payroll.

Payroll
Personnel
Purchasing/Procurement
Bid/Estimate Expense
Advertising Expense
Legal Costs
General Government
General Accounting/Finance
Departmental Accounting/Finance
Facilities
Data Processing
Top Management
Management Expenses

Typically public agencies recognize only two classifications of costs: direct and overhead.

It is important to note that this does not suggest that public agencies exclude indirect costs but rather that they classify a majority of them as direct costs. For example, in the construction industry a foreman supervising employees working at the job site would have his personnel costs pooled and allocated to a job or unit of production. In a public agency, the foreman's labor cost would be charged directly to the appropriate public projects.

Regardless of the differences in how the various costs are classified, both the construction industry and public agencies recognize that the significant cost elements of any construction project include:

- Personnel
- Materials, supplies and subcontracts
- Equipment
- Overhead

3.09 Project Identification

Public projects, as defined in section 2.03, shall be identified and given specific project codes. These codes are generally referred to as project or work order numbers. These codes shall enable the public agency to segregate the cost elements discussed above, thereby allowing for the proper estimation, tracking, and comparison of estimated vs. actual cost elements incurred at the completion of a public project.

3.10 Project Tracking

The public agency shall have a manual or automated system that records, accumulates, and periodically reports the cost elements - personnel; materials, supplies and subcontracts; equipment; and overhead - incurred in completing all public projects. The public agency shall be required to account for the costs of the public project in a manner consistent with the way in which the project was bid/estimated. An audit trail of the accumulation of these cost elements shall be maintained. Source documents shall be retained identifying costs incurred on the project. These documents may include timesheets, equipment tracking records, requisitions of materials

and supplies used at the project site, and the documentation of the development of overhead rates. The project tracking system does not have to be a part of the public agency's fiscal system but should capture the major cost elements and comply with the other requirements stated in this manual. This may require the agency to establish a project tracking system or alter an existing cost accounting system.

Project Tracking Systems

Project tracking refers to the management of projects which includes but is not limited to measuring and reporting the status of milestones, tasks and activities required in achieving the pre-defined project results. Project tracking can also refer to project management software which automates the tracking of tasks, assignments, event and activities related to the project.

Most counties and larger school districts, cities, and special districts have established automated cost accounting systems that can track all identified public projects. Other project tracking systems include work order systems and project ledger card systems.

Work orders are written authorizations for the performance of a particular project. They contain a description and location of the project and the specifications for the work to be performed. These authorizations, used extensively by public agencies, are assigned an identification code and are used to accumulate and report labor, materials and supplies, and other costs associated with the project. Work orders can be used to cost public project work, as well as maintenance work and other types of end cost objective work.

A project ledger card system establishes a single ledger card to be used in recording, in summary, all cost elements associated with a particular public project.

Discussion of Example

An excel spreadsheet, is listed as a template named *Sample Estimating Form* and is available online at http://www.sco.ca.gov/ard_cuccac.html

The sample project ledger card has been established by the school district's accounting area to estimate the costs of remodeling the Main Street School. This sample can be used for estimating a project. The following data elements are included on the ledger card to establish the public project:

- Project code
- Start date
- End date
- Person responsible for work
- Name of project

Chapter 4 IDENTIFICATION, REPORTING, AND COMPUTATION OF PERSONNEL COSTS

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CHAPTER 4 IDENTIFICATION, REPORTING, AND COMPUTATION OF PERSONNEL COSTS

Identification, Reporting, and Computation of Personnel Costs

The accurate estimating, tracking and costing of personnel costs is imperative to ensure accurate reporting and future estimating of these costs. Personnel costs are those costs associated with employing public agency personnel in the performance of a specific job. They include three elements:

1) Annual salary or wage paid by the public agency.
2) Benefits received by employees such as a public agency's contribution to employee retirement programs, group health plans, and unemployment insurance.
3) Benefits paid to employee such as salaries or wages paid to employees who are on holidays, vacation leave, and sick leave.

This section of the manual describes the systems and methods used to track personnel time, determine the costs associated with personnel, and record these costs to a project tracking system.

Tracking Personnel Time

Critical to the public agency's determination of personnel costs is the ability to identify time spent by employees performing work on all public projects.

4.01 Timekeeping System

A public agency shall have a timekeeping system that accumulates hours worked by employees and assigns these hours to all public project codes. Typically, this project code is assigned by the agency's accounting department and conveyed to the person responsible for the public project, generally the foreman or equivalent position. This system shall enable the agency to track hours worked on public projects to allow for the subsequent distribution of the appropriate personnel costs.

4.02 Examples of Timekeeping Systems

The simplest of timekeeping records is a foreman's time book. These books usually have 50 pages and the foreman records on a daily or weekly basis the employee and his daily time spent on a particular project. These books have heavy tagboard covers so they can remain at the job site and be carried in a foreman's pocket. Typically, at the week's end, the foreman's time book is copied onto timesheets or timecards. This may be done at the central office by the foreman, timekeeper, payroll clerk or bookkeeper. This timekeeping system has the advantage of actual timekeeping being performed at the job site; but if the book is lost, the entire project's time record is lost.

Weekly timesheets or timecards and electronic timekeeping systems can also be used to record time. These documents should be completed by employees no later than at the end of the week showing the hours worked on each public project. For the employees to complete the cards or sheets, they must be informed of the appropriate project code to charge. This appears to be an insignificant issue; but without the establishment of a project code and the conveyance of that information to personnel working on the public project, the costs may never get recorded accurately. This decentralization of timekeeping presents the opportunity for possible inaccuracies in the recording of time spent on public projects. Therefore, this system may warrant additional review by management.

Work orders can be used to record time by the appropriate employee. As discussed in the project tracking requirements, work orders are written authorization for the performance of a particular job containing a project code, a description and location of the job, and specifications for the work to be performed. Work orders are the most frequent public project timekeeping systems used by public agencies. These are generally completed by the supervisor of the public project who records the employees' time spent on a public project.
It is important to note that work performed on public projects, unlike timekeeping in the construction industry, requires close supervision by management to ensure that hours worked on end cost objectives as defined by this manual are recorded properly.

4.03 Application of Timekeeping Systems

As discussed earlier, there are two types of organizational units within public agencies that may perform public project work. These are (1) public project units and (2) other organizations that may, in addition to their primary duties, work on public projects.

Public Project Unit

A public project unit is an identifiable organizational unit of any size whose primary goals include the undertaking and completion of public projects. Typically, these units perform construction, reconstruction, erection, alteration, renovation, improvement, demolition, repair work, and painting of any publicly owned, leased, or operated facility. For example, a public works department may have a division/section comprised of employees who as defined by this bill are dedicated to the undertaking and completion of public projects such as road resurfacing, painting, landscaping and building/remodeling. The Commission would, in general, consider a unit to be a public project unit when over 25% of the total unit's annual budget is expended on public projects. It is more common to have these organizational units in the larger public agencies--urban counties, cities and school projects.

Timekeeping Requirements

Employees who generally are considered direct labor and are assigned to a public project unit shall record their time on an hourly basis and record all hours of a full work day. This includes time spent on public projects as well as time spent on projects excluded from this program. Unassigned time by these employees will also be recorded and charged to an appropriate code.

Employees not performing labor on public projects, but who provide administrative support services to the employees of the public project unit, shall also record their time on an hourly basis and record all hours of a full work day. This time will be charged to an appropriate overhead account and will be used in the development of the organizational unit's overhead rate as discussed in Chapter 7.

Other Organizational Units Performing Work on Public Projects

There are other organizational units that have employees who perform work on public projects but whose primary goal is the performance of routine maintenance work and/or other general government services. Typically, these organizational units include: parks and recreation departments; divisions of public works agencies that have not been identified specifically as public project units, such as engineering; water and sewer; street maintenance; and routine maintenance.

a. Timekeeping Requirements
   Employees of these organizational units shall report time worked on public projects. Although the Commission strongly believes that it is advisable for employees to record an eight-hour day to various end cost objectives, work performed outside of public projects is excluded from the scope of the program and is not required to be reported. All time worked on public projects by a public agency employee shall be posted to a project tracking system on a timely basis with an adequate audit trail maintained.

b. Discussion of Example
   An employee of an organizational unit who performs work on a public project, but whose organization is not identified as a public project unit, must report his time. The employee has recorded only the time worked on a public project. Unit management, employees performing maintenance work, and unassigned employees need not record their time as do similar employees in a public project unit.

4.04 Recording Time to Public Projects

A public project's direct labor time shall be recorded to a project code under the following circumstances:

- The employee worked on a public project.
- The employees were in transit to or from a project site.
- The employee performed clean-up work on a public project, e.g., the employee returned to central headquarters to complete paperwork attributable to a public project.
- The employee was assigned to work on a public project but was unable to work due to unforeseen circumstances, e.g., equipment breakdown or inclement weather, and was therefore idle.

Computing Personnel Costs

In determining personnel costs, three different rates must be determined and applied: the employee's productive hourly rate, the department's overhead rate, and the general government overhead rate.

4.05 Productive Hourly Rate

Personnel costs in many public projects represent the single largest cost of a public project. In calculating these costs it is important to include the three components of personnel costs:

1) Annual salary/wages
2) Benefits received
3) Benefits paid

The calculation of an hourly rate integrating these three costs components is commonly called a "productive hourly rate."

A productive hourly rate shall be used to cost time reported to public projects. A productive hourly rate determines the full costs per hour of employing public agency personnel on a public project. A productive hourly rate is calculated by dividing annual personnel costs by an employee's available hours for work assignment.

Annual Personnel Cost

The annual personnel costs of an employee or class of employees shall be determined by the public agency. These costs shall include annual salary/wages and fringe benefits paid by the public agency.

Fringe benefits are generally calculated as a percentage of annual salary/wages or as an annual cost per employee.

If the productive hourly rate is calculated by employee class, members of each class should have reasonably comparable fringe benefits. Otherwise, further division of the employee class should be performed.

Fringe benefit calculations shall take into consideration, but not be limited to, the employer contribution portion of the following costs:

- Disability insurance
- Life insurance
- Retirement plan
- Unemployment insurance
- Worker's compensation insurance
- Personal liability insurance

The fringe benefits calculation is not required to include accrued benefits, such as sick leave or vacation earned but not taken, as a component of personnel costs. It is recognized that these accrued benefits represent a significant future cost to the public agency. Yet, many public agencies do not account for these costs and would have difficulty in developing accurate figures. If further pronouncements concerning accrued benefits of public agencies are issued, the Commission will determine whether inclusions of these costs are appropriate.

Productive Hours

The public agency shall start with the assumption of 2,080 productive hours in a year if a 40-hour work week is the standard for the public agency. If a 40-hour work week is not the standard, the appropriate number of annual productive hours must be determined by the agency. The public agency shall then determine average annual nonproductive time either by employee, class of employee, or agency-wide. Nonproductive time is time when the employee is not available to work or assignment to work and includes but is not limited to:

- Vacation
- Sick leave
- Holidays
- Military leave
- Jury duty
- Training

4.06 Unit Overhead Rate

Public Project Unit

A unit overhead rate shall be developed for each public project unit. This unit overhead rate shall include all public project costs that are not direct costs. The overhead rate shall be developed and added to the productive hourly rate.

Organizational Unit Performing Public Project Work

A unit overhead rate shall be developed for each organizational unit performing work on public projects in addition to its primary duties. This unit overhead rate shall include all of the organizational unit's costs that are not direct costs. The overhead rate should be developed and applied to the employee's productive hourly rate.

4.07 Government-Wide Overhead Rate

A government-wide overhead rate shall be developed to include all costs of a public agency not associated with organizational units performing services that support all end cost objectives of the government entity. The government-wide rate shall be developed and applied to the productive hourly rate after unit overhead has been applied.

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CHAPTER 5 IDENTIFICATION, REPORTING, AND COSTING OF MATERIALS, SUPPLIES, AND SUBCONTRACTS

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CHAPTER 5 IDENTIFICATION, REPORTING, AND COSTING MATERIALS, SUPPLIES, AND SUBCONTRACTS

Identification, Reporting, and Costing of Materials, Supplies, and Subcontracts

Materials, supplies, and subcontracts used on public projects are considered a cost element by the Commission and include such items as lumber, bricks, cement, doors, paint, asphalt, wire, sand, gravel, pipe, and work performed under a subcontract. Materials and supplies used on public projects shall be tracked and charged to project codes as discussed in Chapter 2 and can be accounted for either as direct purchase or inventory.

This section of the manual describes the systems and methods used to track materials, supplies, and subcontracts; determine their value, as well as the other costs associated with providing materials and supplies; and record these costs to a project tracking system.

Materials and Supplies

Critical to the public agency's determination of personnel costs is the ability to identify time spent by employees performing work on all public projects.

5.01 Tracking Materials and Supplies

The Commission wishes to provide policies and procedures so that public agencies account for public projects in a manner similar to the construction industry. The nature of governmental procurement and inventory practices presents challenges to the public agency's ability to meet the Commission's objective of effectively measuring material and supply costs for public projects.

Direct Purchases

Materials and supplies are often purchased directly for use on a public project. The public agency can thus identify the associated dollar value of items purchased to the public project code, which should be identified on the purchase order when the procurement is initiated.

Inventory

It is more difficult to identify the associated costs of items obtained from the public agency's inventory of materials and supplies, generally maintained at a warehouse or stockroom. The major challenge is identifying and recording the costs of material and supplies utilized for the public project which are obtained from the public agency's inventory. It is the Commission's position that, if the value of these goods obtained from inventory is material, the cost must be recorded to the public project code as a direct cost item. Materiality is defined for purposes of this manual to be any item that has a unit or aggregate value of $25 or more.

Items purchased and placed into inventory that would subsequently be used on public projects and which may exceed the $25 limit shall be issued to projects in a manner consistent with good accounting controls.

5.02 Costing Materials and Supplies

Direct Purchase

The total material and supplies costs are the invoiced amount. This amount should be posted to the project tracking system for direct purchases on a timely basis. This recorded amount should include the cost of the materials and supplies, freight, sales tax, use tax and any other appropriate costs.

Inventory

The public agency shall have a method to provide for the valuation of the inventory it releases to public projects. Acceptable methods include:

First-In, First-Out (FIFO) – The earliest acquired stock is assumed to be used first, the latest acquired stock is assumed to be still on hand. Therefore, when inventory is issued, it is valued at the cost of the earliest acquired stock.

Last-In, First-Out (LIFO) – The earliest acquired stock is assumed to be still on hand, the latest acquired stock is assumed to have been used immediately. Therefore, when inventory is issued, it is valued at the cost of the most recently (latest) acquired stock.

Weighted Average – In this type of inventory valuation system, each purchase of stock is aggregated with the former inventory balances so that a new average unit price is used to price the subsequent issues of inventory.

Recent Costs – The most recent unit costs is applied to units consumed to yield total cost.

5.03 Handling/Carrying Cost

Personnel, equipment and facilities costs are incurred by the public agency to store and transport inventoried items. This is separate and distinct from the cost of procurement that is considered to be recaptured through general government overhead, as discussed in Chapter 4. (If warehousing and transportation costs are not provided by a central organization, it is assumed that these costs are recovered through the government-wide overhead rate).

5.04 Subcontracts

A public agency may wish to complete work on a public project by subcontracting, i.e., hiring an outside contractor to perform a portion of the work.

Subcontractors shall be accounted for in a manner similar to a direct purchase of materials and supplies. Contracts or purchase orders should be coded with the appropriate project code and the subcontract costs recorded onto the project tracking system in a timely manner. The handling/carrying overhead rate shall be calculated to recover:

- Warehouse/storeroom personnel costs
- Facility costs of storeroom/warehouse
    - Utilities
    - Rent
    - Insurance
- Transportation costs associated with the receipt/delivery of materials and supplies.

CHAPTER 6 IDENTIFICATION, REPORTING, AND COSTING EQUIPMENT

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CHAPTER 6 IDENTIFICATION, REPORTING, AND COSTING EQUIPMENT

Identification, Reporting, and Costing Equipment

Usage of equipment on public projects is a cost element of performing those public projects. Equipment usage, excluding passenger riding sedans, must be tracked when a piece of equipment is assigned to a public project. Equipment used on public projects shall be charged to a project cost code. This section describes the systems and methods used to track equipment usage, determine equipment costs, and record the costs to a projects tracking system.

6.01 Equipment Tracking Systems

The public agency shall have a manual or automated system that tracks the appropriate equipment by time, mileage or other usage factor to a public project. The system shall have the capability to track equipment usage to a public project:

- When it is in motion to/from a project site;
- When at a public project site (whether in use or not), if time is the means of equipment tracking and
- When at public project site and in use, if mileage or some other mechanism is the means of equipment tracking.

Examples of Tracking Systems

One of the simplest forms for tracking equipment is a weekly timesheet for each piece of equipment that has been assigned to the public project and the time or mileage incurred by the public project. These sheets should be submitted weekly with labor timesheets or cards. They should then be sent to the accounting area and charged to a project tracking system.

6.02 Equipment Tracking of Agency Owned/Operated Equipment

As will be seen in this chapter heading Equipment Usage Rates on page 68, the public agency can cost out equipment it owns and operates in one of two ways. The public agency can either utilize internally developed equipment rates or rates from industry equipment rate books.

Internal Rates

When an agency develops internal equipment rates for certain or all types of equipment, that agency must track the time that equipment was used on end cost objectives such as public projects, maintenance work, and unassigned time. This enables the public agency to determine what the equipment's history of productive hours has been. This enables a better forecast of projected productive hours to be made for rate development purposes.

Equipment Rate Book Rates

When an agency utilizes the calculated equipment rate from rate books, it must record the time or mileage the equipment is used on public projects. Since these equipment rates generally factor in idle time, a full tracking of the equipment as performed for "internal rate" equipment is not mandated.

Equipment Usage Rates

There are three acceptable means of determining equipment rates. They include rates developed internally for public agency owned and operated equipment, equipment rate books used by the construction industry and rental or lease rates charged by commercial vendors. Each of these methods attempts to recapture the costs associated with the equipment's purchase and operations, such as depreciation, fuel, maintenance, repair and insurance.

6.03 Internal Rates (Equipment Owned by Public Agency)

Public agencies shall utilize internally developed equipment usage rates that reflect the full cost of owning, operating and maintaining types of equipment. Rates should be developed for classes of equipment and should comply with the following guidelines:

- The internal equipment rate methodology shall be documented and an adequate audit trail provided.
- The costs of depreciation, fuel and oil, equipment storage, and income are to be included in the internally developed rates.

Depreciation

Depreciation is the method used to spread the cost of equipment, capital lease, or replacement value less residual value, over a piece of equipment's useful life. The public agency's capitalization policy should be used to determine whether a piece of equipment should be depreciated. Generally, equipment that costs more than $1,000 and has a useful life of more than one year should be depreciated.

Depreciation should be calculated as follows:

1) Useful Life
   Depreciation should be based on the average useful life for the piece of equipment in a particular operation. Determination of useful life should be based on actual or planned retirement and replacement practices.

2) Residual Value
   Residual value is the value at disposition (less costs of disposal) estimated at the time of acquisition. In many cases, the estimated residual value is so small and occurs so far in the future that it has no significant impact. As well, residual value may be almost or completely offset by removal and dismantling costs. Normally, public agency equipment will be used through the end of its estimated useful life and the residual value may be carried at zero. In the event that it is known at the time of acquisition that the capital equipment will not be used for at least 75% of its scheduled useful life, residual value should be estimated.

3) Capital Improvements
   Capital improvements are the costs of major overhauls and modifications that add value and prolong the life of a piece of equipment. These costs should be treated as capital expenditures and depreciated over the extended or remaining useful life of either the asset or improvement, whichever is less.

4) Straight Line Depreciation Method
   The straight-line depreciation method charges an equal amount for each period of useful life (generally a year). This method is considered the most practical and reasonable method for determining equipment usage costs.

5) Calculation of Depreciation Method

For annual depreciation for capitalized equipment will be estimated as follows:

A. Start with the acquisition cost (purchase price) plus capital improvements, plus all other costs incurred to place the equipment in usage, e.g., transportation, installation. The public agency may choose to utilize replacement value for this calculation.

B. Determine the useful life of the equipment, utilizing applicable guides such as the IRS guide.

C. Compute annual depreciation by dividing the depreciable basis (acquisition cost plus capital improvements less residual value) by the useful life.

D. Maintenance and Repairs
These are costs (labor and parts) that are incurred for maintenance repairs to keep the equipment in normal operating condition. These costs do not include capital improvements that add value to equipment and are accounted for under depreciation. Tires and grease are included in this classification of cost. Typically, a ledger card for each piece of equipment will be necessary to record these costs.

E. Fuel and Oil
These costs include the labor and fuel costs of supplying the equipment with fuel of any type and oil.

F. Equipment Storage Costs
Equipment storage costs include the cost of facilities associated with the use of equipment. These costs include equipment yards, warehouse facilities, and the cost of guards and other security measures.

G. Insurance
These costs include the premiums paid by the public agency (whether self-insured or paid to an outside agency) for equipment insurance.

A good discussion of the calculation of internal equipment rates can be found in State Controller's Office website, http://www.sco.ca.gov/pubs_guides.html *Accounting Standards and Procedures for Counties* in the Road Fund Accounting section.

6.04 Equipment Rate Books (Equipment Owned by Public Agency)

Public agencies that own equipment used on public projects but do not calculate internal equipment rates shall utilize appropriate private industry equipment rate books. It is understood that industrial rates may include certain costs that are not incurred by public agencies, such as personal property taxes paid on the assessed value of the equipment and interest charges. However, these equipment usage rates in some cases do not include: the cost of fuel or other energy costs to operate a particular piece of equipment; the cost of preparatory work performed before a piece of equipment can be made operative; the costs of dies, blades or welding rods that are normally consumed in the operation of a piece of equipment; or the costs of extraordinary wear and tear. Therefore, the use of industrial rates is assumed to provide a reasonable approximation of internal rates.

Equipment rate books that are acceptable to the commission for use in lieu of internal rates include:

- *Caltrans Labor Surcharge and Equipment Rental Rates*
  http://www.dot.ca.gov/hq/construc/equipmnt.html
- *Mechanical Contractors Association Tool and Equipment Rental Guide*
- *National Electrical Contractors Association Tool and Equipment Rental Schedule*

Use of other guides must first be reviewed and approved by the Commission.

These guides are maintained and updated on a periodic basis by the appropriate agency or association to accurately reflect current costs associated with equipment usage. If a piece of equipment or comparable piece of equipment is not included in an established guide, an internal rate shall be developed or a documented quote from an equipment leasing or rental agency may be utilized.

6.05 Rental or Lease Rates

Rented or leased equipment to be used partially or completely on public projects shall be tracked and have the appropriate amount charged to the public project. Additional costs associated with the leasing or renting of equipment used partially on a public project shall be charged on a pro rata basis, if appropriate to that project. Costs related to renting or leasing equipment generally include, but are not limited to:

- Rates
- Moving, loading, and assembly costs
- Maintenance and repairs
- Insurance
- Fuel (under some rate schedules)

CHAPTER 7 IDENTIFICATION, RATE DEVELOPMENT, AND ALLOCATION OF OVERHEAD

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CHAPTER 7 IDENTIFICATION, RATE DEVELOPMENT, AND ALLOCATION OF OVERHEAD

Identification, Rate Development, and Allocation of Overhead

7.01 Commission Adopted Simplified Overhead Rate

Prior to January 1, 2004, the Commission allowed all agencies to use a 20% overhead rate applied to all direct costs in lieu of calculating their overhead rates. Amendments to Public Contract Code section 22017 provides that cities with a population of less than 75,000 can assume the 20% rate. Cities with a population of 75,000 or over can either assume a 30% overhead rate or calculate an actual overhead rate.

The Commission determined that counties, special districts, and school districts can use a 30% rate or calculate an actual overhead rate, which is the same rule that applies to cities with a population of over 75,000.

Agencies may elect to calculate their overhead rates by one of three following methods:

1) Appendix A describes the federal government's method of calculating overhead (2CFR Part 200).
2) Appendix B describes a method of calculating overhead by allocating overhead costs as a percentage of direct labor costs.
3) Any method of calculating overhead is satisfactory with the Commission, provided that acceptable accounting procedures are used and all administrative costs are included.

Chapter 3, Definitions, lists items that define overhead.

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APPENDIX A COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS

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APPENDIX A Cost Principles for State, Local, and Indian Tribal Governments

Cost Principles for State, Local, and Indian Tribal Governments

APPENDIX A COST PRINCIPLES FOR STATE, LOCAL AND INDIAN TRIBAL GOVERNMENTS

2 CFR Part 200
(OMB Circular A-87)
Please refer to:

www.ecfr.gov

Browse: Title 2 – Grants and Agreements
Volume 1, Chapter II, Part 200

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APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

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APPENDIX B OVERHEAD DETERMINATION AND ALLOCATION PERCENTAGE OF DIRECT LABOR COSTS METHOD

Identification, Rate Development, and Allocation of Overhead

B.01 Identification, Rate Development, and Allocation of Overhead

Overhead is the one cost element most frequently misunderstood and absent from public agency costs. This section defines overhead costs and the various methods used to identify, track, and allocate these costs. The Commission believes that overhead is a significant factor and that it is essential that public agencies record and allocate their costs to fairly reflect the total cost of performing public projects. It is not intended that public agencies be required to recover all their overhead costs but that overhead costs reasonably borne by public projects be allocated to these projects.

Overhead includes all costs except:

- Labor performed at the site and directly charged to any end costs objective (including other than public projects) including a pro rata share of payroll taxes and related employee benefits, such as workers' compensation, group insurance, holiday and sick leave, and similar "fringe benefits." As discussed previously, an end cost objective is a pool, center, or activity established for the accumulation of the direct cost of performing fundamental government services. Labor charged to an end cost objective should be traceable to the finished goods or services performed.
- Materials, supplies, and subcontracts actually consumed on and directly charged to any end cost objective, including related freight, sales or use tax, and handling/carrying charges if appropriate. Materials and supplies charged to an end cost objective should be traceable to the finished goods or services provided.
- Equipment costs directly charged to any end cost objective. Equipment costs charged to an end cost objective should be traceable to the finished goods or services provided.

Overhead costs represent economic resources that are employed for common or joint purposes benefiting several end cost objectives and are not identifiable to an individual end cost objective. The challenge is to achieve an equitable allocation of overhead costs to these various end cost objectives of the public agency.

Public agencies shall calculate two overhead rates or use the simplified overhead rates noted in Chapter 7:

- Unit overhead rate
- Government-wide overhead rate

Unit overhead is defined as all costs incurred by an organizational unit, such as a public project unit, department, division or section, which are not directly attributable to any end cost objective whether it be a public project or not. These costs include personnel costs, materials, supplies and subcontracts and equipment costs not directly attributable to any end cost objective. As was discussed in Chapter 4, unit overhead must be developed for public project units and organization units performing public project work.

Government-wide overhead is defined to include all costs of a public agency not associated with organizational units performing services which support all end cost objectives of the government entity.

The unit and government-wide overhead rates must be developed on an annual basis. These rates should be developed prior to the fiscal year and applied to the productive hourly rate as discussed in Chapter 4.

B.02 Unit Overhead

Unit overhead is made up of personnel costs, materials, supplies and subcontracts, equipment usage and facilities costs that are not identified as direct costs. As was stated in Chapter 4, unit overhead rates shall be developed for public project units and any other organizational units whose employees may perform work on public projects.

Cost Components

Components which shall be included in the calculation of unit overhead include, but are not limited to, costs incurred within the organizational unit related to:

- Administration
- Accounting/finance
- Clerical assistance
- Facilities
  - Rental costs (Depreciation of facilities purchased or constructed by a public agency is not required by the Commission).
  - Utilities
  - Insurance
- Data processing
- Direct labor not charged to direct activities
- Materials and supplies not charged to direct activities
- Under-realization of labor and equipment rates

Unit overhead components shall not be included in the government-wide overhead.

Tracking of Unit Overhead

The tracking of overhead costs can be performed in two ways. Overhead can be determined through the utilization of a formal cost accounting system. This system allows for the identification of such costs as salaries and indirect materials and supplies as overhead costs, and records these costs to management overhead codes. Alternatively, cost-finding studies can be performed. A cost finding study, a less precise method of overhead determination, is usually performed on an annual basis and generally involves taking available financial accounting data and determining the value of overhead pools through various estimation techniques.

a. Public Project Unit
   As discussed in Chapter 4, a public project unit's personnel shall record and account for a full workday. This enables the public project unit to track and record time spent on overhead activities and unassigned time on an actual basis. As well, the public project shall record equipment usage costs, subcontractor costs, materials, supplies and subcontracts, and facilities costs to overhead codes when not identifiable to a specific project. Thus, the public project unit accounts for all of its costs, whether they are direct costs or overhead. The public project unit will use the resulting data to develop its unit overhead rate.

b. Organizational Unit Performing Public Project Work
Personnel working for an organizational unit whose primary goals include the performance of routine maintenance work and/or other general government work are not required to account for a full workday. However, these employees must record all hours of work performed on public projects. This organizational unit shall develop a unit overhead rate through an annual cost finding study which distinguishes direct costs for end cost objectives from indirect (overhead) costs.

B.03 Government-Wide Overhead

Government-wide overhead represents costs incurred by the support functions of the governmental entity, which are not associated with an organizational unit performing end cost objectives. As was stated in Chapter 4, government-wide overhead rates shall be determined by each public agency.

Internally Developed Government-Wide Overhead Rate

Public agencies shall utilize an internally developed government-wide overhead rate. The rate methodology shall be documented and an adequate audit trail provided.

a. Cost Components
The government-wide overhead rate shall include but not be limited to costs associated with the functions shown below to the extent that they are not included in specific unit overhead rates:

- Payroll department
- Procurement/purchasing department
- Legal function
- Central administrative function
- Accounting/finance budget function
- Data processing
- Insurance (whether self-insured or premiums are paid to an agency)
- Public Relations
- Vehicle Pool

The government-wide overhead rate may exclude the costs associated with the legislative and judicial branches of the public agency.

b. Rate Development
The public agency shall develop the government-wide overhead rate of the public agency using direct labor dollars to allocate these government-wide overhead costs in a manner similar to the allocation of unit overhead.

Government-Wide Overhead

Where a government-wide cost allocation plan has been prepared under the auspices of 2 CFR Part 200 or other government-wide rate methodologies, the public agency may utilize the overhead costs or rates developed in lieu of an internally developed government-wide overhead rate, as described in this manual. The Commission recognizes that public agencies may consider these rates imprecise or inappropriate. It is acknowledged that, in developing these rates, some costs are not included because they are considered "not allowable." Thus, the rate may not recover all costs associated with the program. In contrast, an argument could be made that the

rates are calculated to recover the costs of government-wide overhead, which would occur whether or not the specially funded program was undertaken. In this instance, the rate would be considered too high.
In acknowledging these arguments, the Commission wishes to identify the issues but still allow the use of these rates as a reasonable alternative for the calculation of government-wide overhead.

Overhead Allocation

The government-wide overhead rate shall be applied to the appropriate productive hourly rate after the unit overhead has been applied. See Chapter 4 for a more detailed discussion.

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State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
www.sco.ca.gov

If you have any questions contact:
LocalGovPolicy@sco.ca.gov

For additional copies:
http://www.sco.ca.gov/ard_cuccac.html

Appendix E:

Purchasing Threshold Matrixes

City of Farmersville Purchasing Threshold Matrixes

Commodities (Materials & Equipment)

Amount	*Conditions*	*Authorized Buyer*	*Notes*
$1 - $10,000	Administrative Process	Department Head	Capital Assets must be listed on Approved Capital Budget
$10,001 - $25,000	Approval Memo from the Purchasing Agent	Department Head with Purchasing Agent Approval	Capital Assets must be listed on Approved Capital Budget
$25,001 - $75,000	Competitive bidding required: informal written quotes	Purchasing Agent	Capital Assets must be listed on Approved Capital Budget
Over $75,000	Competitive bidding required: **formal** RFP or IFB with approval from City Council	Purchasing Agent with Council Approval	Capital Assets must be listed on Approved Capital Budget

Outside Legal Services

Amount	*Conditions*	*Authorized Buyer*	*Notes*
$1 - $50,000	Written approval from City Attorney	Purchasing Agent	PA signs contract
Over $50,000		City Council	Mayor signs contract

Settlements & Other Agreements

Amount	*Conditions*	*Authorized Buyer*	*Notes*
$1 - $25,000		City Manager	City Manager signs agreement
Over $25,000	Outside of CSJVRMA MOC coverage	City Council	Mayor signs agreement

Services (Non-Construction)

Amount	*Conditions*	*Authorized Buyer*	*Notes*
$1 - $10,000	Administrative Process	Department Head	
$10,001 - $25,000	Approval Memo from the Purchasing Agent	Department Head with Purchasing Agent Approval	
$25,001 - $50,000	Competitive bidding required: informal written quotes	Department Head with Purchasing Agent Approval	Three bids preferred
Over $50,000	Competitive bidding required: **formal** RFP or IFB	Purchasing Agent	Three bids preferred & Contract required; PA signs contract
Over $100,000	Competitive bidding required: formal RFP or IFB with approval from City Council	City Council	Three bids preferred & Contract required; Mayor signs contract

Services (Construction)

Amount	*Conditions*	*Authorized Buyer*	*Notes*
$1 - $10,000	Administrative Process	Department Head	
$10,001 - $25,000	Approval Memo from the Purchasing Agent	Department Head with Purchasing Agent Approval	
$25,001 - $60,000	Competitive bidding required: informal written quotes	Department Head with Purchasing Agent Approval	Three bids preferred
$60,001 - $200,000	Competitive bidding required: **informal bids comply with CUPCCAP**	City Council	Three bids preferred
Over $200,000	Competitive bidding required: **formal** RFP or IFB with approval from City Council	City Council	Three bids preferred & Contract required; Mayor signs contract

All dollar amounts are rounded to the nearest dollar to fit into threshold ranges (i.e. total cost of $10,000.50 would fit into $10,001 - $25,000 range).

Federally Funded Projects / Grants Procurement

Amount	*Conditions*	*Authorized Buyer*	*Notes*
$1 - $10,000 (Micro Purchases)	Administrative Process	Department Head	
$10,001 - $250,000 (Small Purchases)	Competitive bidding required: informal written quotes	Purchasing Agent	More than one bid required
Over $250,000	Competitive bidding required: Formal process 1. Sealed Bids (if feasible) 2. Competitive Proposals (if feasible) 3. Sole Source (if only option)	Purchasing Agent	More than one bid required

EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

OFFICE OF FEDERAL
FINANCIAL MANAGEMENT

June 20, 2018

M-18-18

MEMORANDUM FOR CHIEF FINANCIAL OFFICERS AND HEADS OF SMALL EXECUTIVE AGENCIES

FROM: Tim Soltis

Deputy Controller, Office of Federal Financial Management

SUBJECT: Implementing Statutory Changes to the Micro-Purchase and the Simplified Acquisition Thresholds for Financial Assistance

In accordance with recent statutory changes set forth in the National Defense Authorization Acts (NDAA) for Fiscal Years 2017 and 2018, this memorandum raises the threshold for micro-purchases under Federal financial assistance awards to $10,000, and raises the threshold for simplified acquisitions to $250,000 for all recipients. Further, it implements an approval process for certain institutions that want to request micro-purchase thresholds higher than $10,000. Agencies are required to implement these changes in the terms and conditions of their awards, and recipients of existing Federal financial assistance awards may implement them in their internal controls.

Background

This memorandum applies to all Federal agencies, as defined at 5 U.S.C. § 551(1), that award grants or cooperative agreements. It implements changes to the micro-purchase and simplified acquisition thresholds for financial assistance under the NDAAs for Fiscal Year (FY) 2017 and FY2018. The micro-purchase threshold refers to purchases of supplies or services using simplified acquisition procedures, not to exceed an established amount pursuant to the Office of Management and Budget (OMB) Governmentwide Guidance for Grants and Agreements ("Uniform Guidance") at 2 C.F.R. § 200.67 (Micro-purchase). The simplified acquisition threshold refers to purchases of property or services using small purchase methods not to exceed an established amount pursuant to 2 C.F.R. § 200.88 (Simplified acquisition threshold). For Federal financial assistance awards, these purchases are acquired for use by a Federal program. The NDAA for FY2017 increased the micro-purchase threshold from $3,500 to $10,000 for institutions of higher education, or related or affiliated nonprofit entities, nonprofit research organizations or independent research institutes (41 U.S.C. § 1908). The NDAA for FY2018 increases the micro-purchase threshold to $10,000 for all recipients and also increases the simplified acquisition threshold from $100,000 to $250,000 for all recipients.

Implementing the NDAA for FY2017

Section 217(b) of the NDAA for FY2017 raises the micro-purchase threshold to $10,000 for procurements under grants and cooperative agreements for institutions of higher education, or related or affiliated nonprofit entities, nonprofit research organizations or independent research institutes. [1]

[1] Pub. L. No. 114-328 (codified at 41 U.S.C. § 1902(a)(2)).

The NDAA for FY2017 also establishes an interim uniform process by which these recipients can request and Federal agencies can approve requests to apply a higher micro-purchase threshold. Specifically, the 2017 NDAA allows a threshold above $10,000 if approved by the head of the relevant executive agency. For purposes of this approval, the institution's cognizant Federal agency for indirect cost rates will be the relevant executive agency as defined in 2 C.F.R. § 200.19 (Cognizant agency for indirect costs). To receive a higher threshold, the institution must either have "clean single audit findings" (*i.e.*, in accordance with 2 C.F.R. § 200.520 - Criteria for a low-risk auditee), have an acceptable internal institutional risk assessment, or the higher threshold must be consistent with State law for public institutions.

Agencies should reflect this change through policy or terms and conditions in awards for those institutions. The effective date for this change was when the NDAA for FY2017 was signed into law on December 23, 2016. OMB intends to revise the Uniform Guidance to conform with the law. [2]

Process for Requesting a Higher Threshold Under the NDAA for FY2017

Requests for approval should be submitted to the institution's cognizant Federal agency for indirect cost rates; however, institutions should contact the agency before sending the request to determine the correct point of contact. The cognizant Federal agency will assign review of the request to the appropriate office within the agency to determine whether to approve, and will maintain records and justification of all approvals. The request should include the threshold level being requested and the justification(s) for it based on the criteria above per Section 217(b) of the NDAA for FY2017.

Implementing the NDAA for FY2018

This memorandum also implements provisions of the NDAA for FY 2018, Pub. L. No. 115-91, which became law on December 12, 2017. Specifically, section 806 raised the micro-purchase threshold from $3,500 to $10,000, and section 805 raised the simplified acquisition threshold from $100,000 to $250,000. Pursuant to 2 C.F.R. § 200.67 (Micro-purchase) and 2 C.F.R. § 200.88 (Simplified acquisition threshold), these higher thresholds are not effective until implemented in the Federal Acquisition Regulation (FAR) at 48 C.F.R. Subpart 2.1 (Definitions). [3]

In order to allow maximum flexibility for grant recipients in light of the changes to the NDAA for FY2018, OMB is granting an exception allowing recipients to use the higher threshold of $10,000 for micro-purchases and $250,000 for simplified acquisitions in advance of revisions to the FAR at 48 C.F.R. Subpart 2.1 and the Uniform Guidance. Pursuant to 2 C.F.R. § 200.102 (Exceptions), OMB may allow exceptions to the Uniform Guidance when exceptions are not prohibited by statute. The exception takes effect upon the date of issuance of this memo. Agencies should apply this exception to all recipients. Recipients should document any change based on this exception in accordance with 2 C.F.R. § 200.318 (General procurement standards).

If you have any questions regarding this memorandum, please contact Mary Tutman at Mary.E.Tutman@omb.eop.gov or Gil Tran at Hai_M._Tran@omb.eop.gov.

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[2] The American Innovation and Competitiveness Act, Pub. L. No. 114-329, § 207(b) (2017) states that the Uniform Guidance shall be revised to conform with the requirements concerning the micro-purchase threshold.

[3] Codified at 41 U.S.C. § 1902(f).

BETTY T. YEE

California State Controller

November 1, 2018

City Manager
City of Farmersville
909 W. Visalia Rd.
Farmersville, CA 93223

SUBJECT: Notification Letter-Assembly Bill 2249 (Chaptered 169, Statutes of 2018)

To Whom It May Concern:

The California Uniform Construction Cost Accounting Commission (CUCCAC) in agreement with the State Controller's Office (SCO) recommended an increase to the bid limit threshold prescribed in Public Contract Code (PCC) 22032, which was signed into law. Pursuant to PCC 22020, and on behalf of the State Controller Betty T. Yee, the SCO would like to inform on the following changes effective as of **January 1, 2019**:

a) The change would allow projects costing $60,000 or less to be performed by employees of a public agency by force account, by negotiated contract, or by purchase order;

b) The change would allow projects costing up to $200,000 to be contracted by informal bidding procedures; and projects costing over $200,000 are subject to the formal bidding process.

The noted increases are pursuant to the provisions and benefits found in the Uniform Public Construction Cost Accounting Act (Act), which provides public agencies economic benefits and greater freedom to expedite public works projects. Agencies which elect to follow the cost accounting procedures set forth by the CUCCAC in its *Cost Accounting Policies and Procedures Manual*, will benefit from these increased limits by expediting delivery of public work projects and reduced bid processing costs. A new resolution adopting the change in legislation is not required if your agency is currently subject to the Act.

We encourage participating agencies to sign up on the SCO website for CUCCAC's email subscription service to receive important information concerning CUCCAC updates and legislative changes via e-mail. For more details or to sign up for the email subscription services, please contact the Local Government Programs Services Division at LocalGovPolicy@sco.ca.gov or visit our website at https://www.sco.ca.gov/ard_cuccac.html.

Sincerely,

Sandeep Singh

Sandeep Singh
Manager, Local Government Policy

Local Government Programs and Services Division
MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250
3301 C Street, Suite 700, Sacramento, CA 95816

City of Farmersville

Glossary

Accounting Standards – Generally accepted accounting principles (see GAAP) published by the Governmental Accounting Standards Board (GASB) that guide local and state agencies' recording and reporting of financial information. The standards establish such guidelines as when transactions are recognized and annual financial report content.

Accounting System - The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Accounting Method - An accounting method that recognizes economic events regardless of when cash transactions occur.

Ad Valorem Tax – A tax assessed based on the dollar value of an item or activity. Typical examples are property and sales taxes. Ad valorem taxes contrast with per-unit taxes, such as alcoholic beverage and cigarette taxes, which are assessed at a fixed dollar per unit purchased.

Adopted Budget - The budget document formally approved by the City Council.

Adverse Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is not in compliance with all material aspects.

Allocated Costs – A method for allocating overhead time and other expenses to activities that provide direct services.

Allotments - Management allocation of appropriated funds subject to legal constraints.

Appropriation – A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually for a fixed amount and time limited and must be expended before the deadline.

Appropriation Spending Limitation (Gann Limit) – Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriate limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Arbitrage – A technique used to take advantage or price differences in separate markets. This is accomplished by either selling debt instruments at a low interest rate and investing the proceeds at a higher rate, or by purchasing securities, negotiable instruments or currencies in one market for immediate sale in another market a better price.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assessment District – Not a separate governmental entity, but rather a defined area of land which will be benefited by the acquisition, construction or maintenance of a public improvement.

Authorized Positions - Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

Asset Forfeiture Fund - This fund accounts for the proceeds from sale of assets seized primarily from illegal narcotics activities. Asset Forfeiture funds are used for law enforcement purposes.

Audit - an official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget - (particularly that of a government) is a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists (the accounts "balance"). More generally, it is a budget that has no budget deficit, but could possibly have a budget surplus.

Base Budget – Those resources necessary to meet an established and existing service level.

Basis of Budgeting - Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

Beginning Fund Balance – The available fund balance in a fund from the end of the prior year for use in the following year.

Benefit Assessment – Charges levied on parcels to pay for public improvements or services provided within a pre-determined district or area according to the benefit the parcel receives from the improvement or services.

Benefit Assessment Act of 1982 – The 1982 Act lets cities, counties and special districts finance a variety of improvements. The Act requires majority voter approval if the proposed assessment area has 12 or more registered voters. If less than 12, the owners of at least 60% of the land in the assessment area must give written consent to the assessment.

Bond - A City may raise capital funds by issuing a written promise to pay a specified sum of money, called the face value or principal amount; at a specified date or dates in the future, together with the periodic interest at a specified rate.

Bond Interest and Redemption - Payment of interest and principal on an obligation resulting from the issuance of bonds.

Budget - A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan or action expressed in figures.

Budget Amendment – A request for an increase or decrease in an existing service level (over and above the base budget).

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document - The official written statement prepared by the budget office and supporting staff.

Budget Message - A general written description summarizing the proposed budget. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Budget Modification – A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year budget and are approved by the City Council and/or City Manager as authorized by the Annual Budget Adoption Resolution.

Budgeted Positions - The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position.

Business Improvement District - A public-private partnership in which businesses in a defined area pay special taxes, fees and/or assessments to fund public facility improvements and programs in the area.

Business License Tax - A type of excise tax imposed on businesses for the privilege of conducting business within the city. The tax is most commonly based on gross receipts or levied at a flat rate.

California State Board of Equalization (BOE) – California state agency responsible for the collection and administration of the state's sales and use, alcohol, tobacco, and other taxes. In addition, the BOE determines the assessed value of certain properties and oversees property tax assessment practices of county assessors.

California State Controller – The Controller is the Chief Fiscal Officer of the state and is elected every four years. The Controller is responsible to: account and disburse all state funds; determine the legality and accuracy of claims against the state; pay the state's bills; audit and process all personnel and state payroll transactions; audit various state and local government programs; administer the Unclaimed Property Law; and inform the public of financial transactions of city, county and district governments.

Capital Improvement Plan - A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from long-term work program. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Outlay - Expenditures for the acquisition of capital assets.

Carry-Over Balance - Balance of funds brought forward from prior years.

Cash Basis Accounting - An accounting method that recognizes revenues and expenses at the time physical cash is actually received or paid out.

Central San Joaquin Valley Risk Management Authority (CSJVMRA) – The Central San Joaquin Valley Risk Management Authority is a joint powers authority of 54 cities, providing quality, cost-effective risk financing and risk control services. The City of Reedley is a member and participates in the self-funded programs for general liability, employment practices liability, property damage, and workers' compensation coverage.

Certificates of Participation (C.O.P.) – Debt instrument, commonly called C.O.P., that provides long-term financing through a lease (with an option to purchase) or through an installment agreement.

Charter City – Charter cities have authority over "municipal affairs," trumping state law governing the same topic. In contrast, general law city is a city that has not adopted a charter and is therefore bound by the state's general laws, even with respect to municipal affairs. The City of Farmersville is a general law city.

Congestion Mitigation and Air Quality Improvement Program (CMAQ) - Jointly administered by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), the CMAQ program was reauthorized under the Transportation Equity Act for the 21st Century (TEA-21) in 1998. The CMAQ program was implemented to support surface transportation projects and other related efforts that contribute air quality improvements and provide congestion relief.

Community Development Block Grant (CDBG) - The Community Development Block Grant is a federal program for the development of housing and community projects within a pre-approved functional area. Funds are awarded to agencies on an annual basis to carry out these activities

Comprehensive Annual Financial Report (CAFR) - A set of government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Contingency - Funds appropriated by the City Council for unforeseen needs.

Consultants - Fees paid to outside individuals who provide advice or services.

Citizens Option for Public Safety (COPS) – A state subvention for local law enforcement initiated in 1996.

Community Facilities District (CFD) – See Mello-Roos Community Facilities District.

Construction / Development Tax – Excise tax imposed on the privilege or activity of development and/or the availability or use of municipal services.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

County Assessor – An elected official whose main duty is to set values on real property for the purpose of taxation within the county. The Assessor is responsible for the creation and maintenance of assessor parcels from final

subdivisions, parcel maps, lot line adjustments, record of survey, deeds and miscellaneous documents.

County Auditor-Controller – The chief accounting officer of the county established to provide various accounting and property tax administration services to the county and other local governments within the county. The Auditor Controller is responsible for budget control, disbursements and receipts, financial reporting, and for audits of certain agencies within the county. Auditor-Controllers are nonpartisan elected officials serving four-year terms, except in four counties with appointed officers: San Francisco, Santa Clara, Los Angeles, and San Diego.

County Treasurer-Tax Collector – Administers the billing, collection, and reporting of property tax revenues and conducts Tax Defaulted Property Sales for real property tax delinquencies remaining after five years. Treasurer-Tax Collectors are nonpartisan elected officials serving four-year terms except in three counties with appointed officers: Los Angeles, Sacramento, and Santa Clara.

Countywide/Statewide Pools – A system used to allocate local sales and use tax payments that cannot be identified with a specific place of sale or use in California. Local tax reported to the pools is distributed to the local jurisdictions in proportion to taxable sales.

Current Refunding – When restructuring or retiring outstanding bonds, if bonds are paid off within 90 days of depositing either cash on hand or refunding bond proceeds, the refunding is a "current refunding".

Debt Financing – Issuance of bonds and other debt instruments to finance municipal improvements and services.

Debt Instrument – Written pledge to repay debt such as bills, notes and bonds.

Debt Service – Payment of principal and interest on long-term indebtedness such as bond maturities, loans and revenue anticipation notes.

Defeasance - A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Deficit - The amount by which government spending exceeds government revenues. (Also see: structural deficit)

Department - An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Department Activity - A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the City is responsible.

Description - Contains a list of the typical activities of programs.

Development Impact Fees (DIF) – Fees placed on the development of land or conditions required for the approval of a development project such as the dedication of certain lands to specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

Discretionary Revenue - Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.

Disclaimer of Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This means that the scope of the auditor's work is insufficient to express any opinion on the auditee's compliance.

D.I.V.C.A. – The Digital Infrastructure and Video Competition Act of 2006 effectively replaced locally issued franchise agreements for video service with a system of state-issued franchises subject to certain limited locally imposed conditions and requiring franchise fees to be paid to local agencies where services are provided.

Division - A functional grouping of related activities within a department. There are usually several activities within a division.

Earmarked Funds – Funds that have been tagged or "earmarked" for a specific purpose.

Employee (Fringe) Benefits - The cost to the City for contribution to employee retirement, social security, health and

workers' compensation programs.

Encumbrance - Funds not yet expended but which are delegated or set aside in anticipation of an expenditure in the form of a purchase order, contract, or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.

Enterprise Fund - Established to finance and account for the operation and maintenance of facilities and services which are predominately self-supporting by user charges.

ERAF: Educational Revenue Augmentation Fund – Accounts established by the state Legislature to receive shifts of property tax revenues from cities, counties, special districts and redevelopment agencies. The additional ERAF property tax revenues to schools enable the state general fund to reduce support from the state general fund.

Excise Tax – Tax placed on a person for a voluntary act, making the tax avoidable. Includes sales and use tax, business license tax, transient occupancy tax, utility users' tax, etc. Phrase "excise tax" is most commonly used to refer to a parcel tax.

Exemption – The exclusion from the tax base of certain types of transactions or objects. For example, federally owned land is exempted from property tax.

Expenditure – The actual payment for goods and services. A decrease in payee resources.

Fair Market Value - The value of a piece of real estate in the open market. Used to determine the assessed value of property for taxing purposes.

Fee – A charge to the consumer for the cost of providing a particular service. California government fees may not exceed the estimated reasonable cost of providing the particular service of facility for which the fee is charged, plus overhead.

Fiduciary Fund - Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Resources held in trust for the benefit of the agency's own programs.

Fines, Forfeitures and Penalties – Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year – The period designated by the City for the beginning and ending of financial transactions. The City of Reedley's fiscal years begin on July 1 and end on June 30 of the following year.

Fiscal Year End (FYE) – This term means as of June 30th (end of the fiscal year).

Fiscal Year To Date (FYTD) – This terms means as of a specific period, year-to-date, with regard to the fiscal year ending June 30th.

Fixed Asset – A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of $10,000.

Franchises – Fee paid to a municipality from a franchisee for "rental" or "toll" for the use of city streets and rights-of-way.

Fringe Benefits - Benefits to City employees, in addition to salaries, paid by the City. These benefits include social security, pensions, workers' compensation, unemployment compensation, life and health insurance.

Full Time Equivalency (FTE) - One employee position totals one full year of service or approximately 2080 hours a year. FTE are allocated to Department Expenditures based upon the work within that unit. As an example, the City Clerk Department may have 50% with the remaining 50% expensed out to the Administration Department, thus equaling 1 FTE Position.

Functional Revenue – Revenues that can be associated with and allocated to one or more expenditure function and which meet one of the following criteria: (1) the revenue is generated from direct services, such as revenues from fees or charges; (2) the revenue is associated with specific service by external requirements, such as grant conditions, bond

sale agreements, or statutory or charter requirements.

Full Faith and Credit – Pledge by issuer of general obligation bonds to bondholders that issuer guarantees "all available funds" be used to pay bondholders should the project go into default.

Full-Service City – A city that is financially responsible for the major categories of municipal services including police, fire, planning, parks, water, sewer and solid waste services.

Fund – Accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

Fund Accounting - A accounting system used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Fund Balance – Difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) of a particular fund.

Funding Source – Identifies fund(s) that will provide resources for City expenditures.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

General Law City – A city that has not adopted a charter and is therefore bound by the state's general laws, even with respect to municipal affairs. In contrast, charter cities have authority over "municipal affairs", trumping state law governing the same topic. The City of Farmersville is a general law city.
General Obligation Bond – Bonds issued through a governmental entity which have the legal authority to levy a tax on real and personal property located within the governmental boundaries at any rate necessary to collect enough money each year to pay for principal and interest due.

General Plan – The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

General Revenue – Those revenues that cannot be associated with a specific expenditure, such as property taxes (other than voter approved indebtedness), sales tax, and business license tax.

General Tax – A tax imposed for general governmental purposes, the proceeds of which are deposited into the general fund. A majority vote of the electorate is required to impose, extend or increase any general tax.

Generally Accepted Accounting Principles (GAAP) - A combination of authoritative standards (set by policy boards) and simply the commonly accepted ways of recording and reporting accounting information.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards for governmental entities at the state and local levels.

Governmental Funds - A government fund is a grouping used in accounting for tax-supported governmental activities. Its opposite is a proprietary fund, which accounts for business-like activities conducted by the government. There are several government fund types, each of which maintains a balance sheet.

Grant - A contribution from one government unit to another, usually made for a specific purpose and time period.

Highway Safety Improvement Program (HSIP) – The HSIP went into effect on October 1, 2012 and is a Federal-Aid program that focuses on significant reduction in traffic fatalities and serious injuries on all public roads. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads.

Homeowner's Property Tax Relief – Revenue from the state to offset city loss of property tax for state-imposed $7,000 per dwelling homeowner exemption.

Improvement Bond Act of 1915 – Act which lets cities, counties and "public districts" issue assessment bonds and bond anticipation notes. The 1915 Act does not authorize assessments.

Inter-Fund Transfers - Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Intermodal Surface Transportation Efficiency Act (ISTEA) – Adopted as part of the Moving Ahead for Progress in the 21st Century Act in 2012, ISTEA is a Federal-aid program for transportation planning and the funding of non-motorized commuter trails.

Investment Earnings – Revenue earned from the investment of idle public funds.

Joint Powers Authority (JPA) – The Joint Exercise of Powers Act authorizes local public agencies to exercise common powers and to form joint powers authorities ("JPAs") for purpose of jointly receiving or providing specific services.

Local Agency Investment Fund (LAIF) – A special fund in the state treasury. Local governments may deposit in this fund through the state treasurer for investment purposes.

Landscaping and Lighting Act of 1972 – The 1972 Act lets cities, counties and special districts levy assessments for land purchase and the construction, operation, and maintenance of parks, landscaping, lighting, traffic signals and graffiti abatement.

Lease Revenue Bonds – Bonds similar to certificates of participation and used for the same types of projects with main exceptions that: (1) lessor must be either a governmental entity with the power to issue revenue bonds or a nonprofit corporation that issues bonds on behalf of a political subdivision; and (2) the bonds constitute a direct debt of the lessor.

Levy – (Verb) To impose taxes, special assessments or service charges for the support of governmental activities; (noun) the total amount of taxes, and/or special assessments and/or service charges imposed by a governmental agency.

Licenses and Permits – Charge designed to reimburse city for costs of regulating activities being licensed, such as licensing of animals, bicycles, yard sale permits, etc.

Lien – A claim on assets, especially property, for the payment of taxes or utility service charges.

Limited Obligation Bonds – Similar to general obligation bonds except that security for the issuance is limited exactly to the revenues pledged in the bond statement and not to the full faith and credit of the city.

Line-Item Budgeting – The most widely used of all budgeting systems. A line item budget lists each of the revenue sources and expenditures.

Liquidity – The ability to convert a security into cash promptly with minimum risk of principal.

Local Agency Investment Fund (LAIF) – A special fund in the state treasury. Local governments may deposit in this fund through the state treasurer for investment purposes.

Major Funds - Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Maintenance of Effort (MOE) – A requirement, often as a condition of an intergovernmental subvention or supplemental tax, to maintain a level of spending at a certain level. Maintenance of Effort requirements are intended to prevent or limit the use of the additional revenues to supplant existing revenues such that the new revenues result in an increase in the level of program spending and services.

Mandate (Mandated Services) – A legal requirement, usually imposed by State or Federal law. This term is used to refer to City services, which are provided to comply with State or Federal laws.

Materials, Supplies and Services - Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year and which are not included in department inventories.

Measure P – A tax imposed on the total retail price of any tangible personal property purchased within the City at a

rate of ½ of 1%. The Measure was passed by nearly 61% of the voting residents of Farmersville on November 7, 2017. There is no sunset clause.

Measure U – A tax imposed on the total retail price of any tangible personal property purchased within the City at a rate of ½ of 1%. The Measure was passed by nearly 65% of the voting residents of Farmersville on November 2, 2004. There is no sunset clause.

Mello-Roos Community Facilities District – A destine entity of government for the purpose of imposing and collecting the Mello-Roos Community Facilities Tax. The governing body and the boundaries of the district may be the same as for the City.

Mello-Roos Community Facilities District Tax – Special non ad valorem tax imposed to finance public capital facilities and services in connection with new development.

Mello-Roos Bonds – Bonds allowing cities, counties, school districts and special districts to finance certain public capital facilities and services, especially in developing areas and areas undergoing rehabilitation. Property owners in the Mello-Roos district pay an annual special tax which is included on the property tax bill.

Modified Accrual Accounting Method - An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

Motor Vehicle Fuel Tax –A per gallon tax on fuel used to propel a motor vehicle or aircraft. Use of tax is limited to research, planning, construction, improvement, maintenance and operation of public stress and highways or public mass transit guideways. Also called Highway Users Tax, Gas Tax and Motor Vehicle Fuel Tax.

Motor Vehicle License Fee (VLF) – VLF is fee for privilege of operating a vehicle on public streets. VLF is levied annually at 2% of the market value of motor vehicles and is imposed by the state "in lieu" of local property taxes. VLF is also called Motor Vehicle in-Lieu Tax.

Municipal Code - A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.

Nexus – In general, a minimum threshold of connection necessary within a taxing jurisdiction to allow taxing authority over out-of-state individuals or businesses. Requirement of Government Code Sections 66000 et seq. that there be a reasonable connection ("nexus") between required development impact fees and the development project in question.

Objectives - Identifies the desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.

Operating Expenses – Expenses incurred as a result of day-to-day operations.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.

Other Post-Employment Benefits (OPEB) – A pension is a form of "post-employment benefit" that an employee receives after their service to the agency ends. Other forms of such benefits can include health insurance and other health-related benefits provided to former employees.

Parcel Tax – Special non ad valorem tax on parcels of property generally based on either a flat per- parcel rate or a variable rate depending on the size, use and/or number of units on the parcel.

Pay As You Use – Concept that debt financing enables the public entity to spread the cost of a capital project over time, as the project is being utilized.

Pay As You Go – Concept of paying for capital projects when the initial cost is incurred, rather than over time through the use of debt financing.

Performance Budget – Same as a program budget, except that an additional component – performance – is included to tie expenditures for each program to specific goals established for that program.

Performance Indicator – A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERS (CalPERS) - Public Employees Retirement System. A pension plan administered by the State of California for government agencies.

Personnel Expenditures – Salaries, wages and fringe benefits paid to and on behalf of employees.

Police and Fire Special Tax – Special tax on parcels of property in support of police and/or fire protection services.

Portfolio – The collection of securities held by an individual or institution.

Possessory Interest – Taxable private ownership of interests in tax-exempt public property.

Prevailing Wage – The basic hourly rate paid on public works projects to a majority of workers engaged in a particular craft, classification or type of work within the locality and in the nearest labor market area. Prevailing wage laws require all bidders to use the same wage rates when bidding on a public works project.

Program Budget – A program budget displays a series of 'mini-budgets' which show the cost of each activity that city departments perform.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general-purpose) revenue.

Property Related Fee – A levy imposed on a parcel or upon a person as an incident of property ownership for property-related service.

Property Tax – California State Constitution Article XIII A provide that the combined maximum property tax rate on any given property equal 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The County remits the City's share.

Property Tax In Lieu of VLF – Property tax shares and revenues allocated to cities and counties beginning in FY04-05 as compensation for Vehicle License Fee (VLF) revenues previously allocated to cities and counties by the State.

Proposed Budget - The working document for the fiscal year under discussion.

Proposition 1A (2004) – Voter approved state constitutional amendment protecting most major city county and special district revenues from reduction or shifting by the state Legislature.

Proposition 1A (2006) – Voter approved constitutional amendment protecting the local allocation of state transportation sales tax revenues under Proposition 42 from reduction or shifting by the state Legislature.

Proposition 4 (1979) – Also called the Gann Initiative, this initiative, now Article XIIIB of the State Constitution, was drafted to be a companion measure to Proposition 13, Article XIIIA of the Constitution. Article XIIIB limits growth in the government spending to changes in population and inflation.

Proposition 8 (1978) – As amendment to Proposition 13, passed in November 1978 to allow Assessors to recognize declines in value for property tax purposes. Revenue & Taxation Code Section 51 requires the Assessor to annually enroll either a property's Proposition 13 base year value factored for inflation, or its market value as of January 1st, whichever is less.

Proposition 13 (1978) – Article XIIIA of the California Constitution, commonly known as Proposition 13, which limits the maximum annual increase of any ad valorem tax on real property to 1% of the full cash value of such property.

Proposition 42 (2002) – Voter approved measure that directs the Legislature to allocate revenues derived from the taxable sales of gasoline to certain transportation programs including to cities and counties.

Proposition 111 (1994) – Voter approved measure that increased the state Motor Vehicle Fuel Tax by $0.09 per gallon and made certain adjustments to the spending limits under Proposition 4 (1979).

Proposition 172 (1993) – A 1993 measure which places a one-half cent sales tax for local public safety in the constitution effective January 1, 1994. The tax is imposed by the state and distributed to cities and counties.

Proposition 218 (1996) – A voter approved state Constitutional amendment, self-titled "Right to Vote on Taxes Act" expanded restrictions on local government revenue-raising, allowing the voters to repeal or reduce taxes, assessments, fees, and charges through the initiative process; reiterating the requirement for voter approval for both "special taxes" and "general taxes", and imposing procedural and substantive limitations on assessments of real property and on certain types of fees.

Proprietary Funds - in governmental accounting, is a business-like fund of a state or local government. Examples of proprietary funds include enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee.

Principal – "Face" or "par value" of an instrument. It does not include accrued interest.

Purchase Order - Authorizes the delivery of specific goods or services, and incurrence of debt for them.

Purpose/Goal - This element explains the need for the activity and the reason for its existence.

Qualified Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is mostly in compliance with all material aspects. Some instance of material noncompliance was noted during the scope of the audit.

Rating – The designation used by investors' services to rate the quality of a security's creditworthiness.

Rating Agencies – Firms that evaluate the likelihood bonds or debts will be repaid by assigning rates to those bonds or debts. A bond rating is often the single most important factor affecting the interest cost on bonds. There are three major rating agencies for municipal bonds: Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Real Property – Land and permanently attached improvements.

Real Property Transfer Tax – Tax imposed on the transfer of ownership in real estate. Typically imposed instead of a Documentary Transfer Tax.

Realignment – Actions taken by the State of California in 1991 and 2011 to restructure the state-county fiscal relationship by making certain health, social service, criminal justice, and mental health service programs county responsibilities, and providing some funding to help pay for the new responsibilities.

Regional Surface Transportation Program (RSTP) – The RSTP was established by California State Statute utilizing Surface Transportation Program Funds that are identified in Section 133 of Title 23 of the United States Code. Funds are typically eligible for construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvement on Federal-aid highways.

Reimbursement for State Mandated Costs – Article XIIIB, Section 6 of the California Constitution which requires the state to reimburse local agencies for the cost of the state-imposed programs. Process is commonly called "SB90" after its original 1972 legislation.

Regulatory Fee – A charge imposed on a regulated action to pay for the cost of public programs or facilities necessary to regulate a business or other activity or mitigate the impacts of the fee payer on the community. A regulatory fee does not include a charge on a property or a property owner solely due to property ownership.

Repairs and Maintenance - Expenditures for repairs and maintenance of all equipment and supplies, buildings, structures and grounds.

Reserve - An account used to earmark a portion of the fund balance as legally segregated for a specific use.

Resolution - A special or temporary order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds – Funds designated for use for a specific purpose.

Revenue – Annual income received by the city.

Revenue Bonds – Bonds issued to acquire, construct or expand public projects for which fees or admissions are charged. Bonds are repaid solely from the income generated by use of that project.

Salary Savings - That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

Sales Tax – A tax imposed on the total retail price of any tangible personal property. The City's general fund receives .95% percent of the 8.75% of taxes assessed on retail sales or leases of tangible personal property in the City.

SB1977 – 1992 bill (Government Code, Section 54945.6 as amended) requiring local officials to mail notice of new and increased benefit assessments and to hold public hearings prior to imposing benefit assessments.

SB90 – Reimbursement process for state mandated costs, named after its original 1972 legislation.

Secured Property – As the property tax is guaranteed by placing a lien on the real property, secured property is that real property in which the value of the lien on the real property and personal property located thereon is sufficient to assure payment of the tax.

Secured Property Taxes - Taxes levied on secured property in the City.

Secured Roll – That property tax list containing all assessed property secured by land subject to local taxation.

Securities – Investment instruments such as bonds, stocks and other instruments of indebtedness or equity.

Service Charges – Charges imposed to support services to individuals or to cover the cost of providing such services. The fees charged are limited to the cost of providing the service or regulation required (plus overhead).

Service Level – Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.

Short-Term Financing Methods – Techniques used for many purposes, such as meeting anticipated cash flow deficits, interim financing of a project, and project implementation. Using these techniques involves issuance of short-term notes. Voter approval is not required.

Single Audit - An annual examination by an independent auditor of a governmental agency's financial records, financial statements, federal award transactions and expenditures, general management of its operations, internal control systems, and federal assistance. The final independent audit report must be presented in conformity with Generally Accepted Accounting Principles. It must include a report on the status of internal controls relative to the financial statements and major programs. The auditor must also issue an opinion on the degree to which the recipient has complied with laws, regulations, and the terms and conditions of the federal assistance awards. If the Single Audit produced audit findings, the auditor must prepare a Schedule of Findings and Questioned Costs. See Unqualified Opinion, Qualified Opinion, Adverse Opinion and Disclaimer of Opinion.

Special Assessment Fund - A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special District - Independent unit of local government generally organized to perform a single function.

Specialized Services - Services that are not otherwise categorized, such as title searches, police work for private parties, consultant fees, library materials, fringe benefits and loans.

Special Tax – A tax that is collected and earmarked for a special purpose and deposited into a separate account. A

two-thirds vote of the electorate is required to impose, extend or increase any special tax.

Street Lighting Act of 1919 – Act authorizing cities to fund the maintenance and operation of street lighting.

Structural Deficit - The amount by which a government's spending is more than it receives in taxes in a particular period, whether the economy is performing well or not. Structural deficit issues can only be addressed by explicit and direct government policies: reducing spending, increasing the tax base, and/or increasing tax rates. It can be described as more "chronic" or long-term in nature hence needing government action to remove it.

Subvention – Subsidy or financial support received from county, state or federal government. The state and county currently levy certain taxes that are "subvented" to cities, including motor vehicle license fees, state mandated costs and motor vehicle fuel tax.

Sunset Clause - In public policy, a sunset provision or clause is a measure within a statute, regulation or other law that provides that the law shall cease to have effect after a specific date, unless further legislative action is taken to extend the law.

Supplemental Property Tax – In the event a property changes ownership, the county collects a supplemental property tax assessment in the current tax year by determining an supplemental value. In future tax periods, the property carries the full cash value.

Tangible Personal Property – Movable property.

Tax – Compulsory charge levied by a government for the purpose of financing services performed for the common benefit.

Tax Allocation Bonds – Bonds that were issued by redevelopment agencies to revitalize blighted and economically depressed areas of the community and to promote economic growth.

Tax and Revenue Anticipation Notes (TRANs) – TRANs are short-term borrowings by a public entity to meet cash flow needs in the general fund and other unrestricted funds of a public entity. TRANs are issued before expected receipt of taxes and other revenues during the same fiscal year.

Tax Base – The objects or transactions to which a tax is applied (e.g. parcels of property, retail sales, etc.). State law or local ordinances define the tax base and the objects or transactions exempted from taxation.

Tax Rate - The amount of tax applied to the tax base. The rate may be flat, incremental or a percentage of the tax base, or any other reasonable method.

Transactions and Use Tax – Also known as an "add-on local sales tax", a tax imposed on the total retail price of any tangible personal property and the use or storage of such property when sales tax is not paid.

Transient Occupancy Tax (TOT) - Tax levied by cities on persons staying 30 days or less in a room(s) in a hotel, inn, motel, tourist home, non-membership campground or other lodging facility. Also called Transient Lodging Tax or Hotel Tax. The City of Reedley's TOT rate is 8% is applicable only at the Edgewater Motel.

Teeter Plan – Enacted in 1949, an alternative method for allocating delinquent property tax revenues, authorized by Revenue and Taxation Code section 401, in which the County Auditor allocates property tax revenues based on the total amount of property taxes billed, but not yet collected. The county government then collects and keeps the delinquency, penalty and interest payments.

Triple Flip – A mechanism used to repay state fiscal recovery bonds pursuant to Proposition 57 of 2004. Under the Triple Flip, the local sales and use tax rate is reduced from 1.00% to .75% with the 0.25% diverted to repay state fiscal recovery bonds. Cities and counties are reimbursed for the lost revenue from a shift of property tax revenue.

Tulare County Association of Governments (TCAG) – This body was formed by a joint powers agreement in 1971. The eight incorporated cities and the County of Tulare executed the agreement. The purpose of this formation was to assist local jurisdictions in obtaining federal assistance by providing advice, counsel, and professional direction; review and coordinate applications for programs utilizing federal funding; and provide a clearinghouse for the coordination and review of all state funded projects. In 1982, TCAG was designated the Metropolitan Planning Organization for Tulare County. This, along with responsibilities as Tulare County's Council of Governments, Transportation Authority,

and the Regional Transportation Planning Agency, provides TCAG with a unique opportunity to represent the region in many different forums.

Unqualified Opinion – A finding issued by an independent auditor as part of the annual single audit requirement. This opinion finds that the auditee is in compliance with all material aspects.

Unsecured Property – As the property tax is guaranteed by placing a lien on the real property, unsecured property is that real property in which the value of the lien is not sufficient to assure payment of the property tax.

Use Tax – A tax imposed on the use or storage of the tangible personal property when sales tax is not paid.

User Fee – Fees charged for the use of a public service or program such as for recreation programs or public document retrieval. User fees for property-related services are referred to as property-related fees.

Utility Connection Fee – Utility connection fees or capacity fees are imposed on the basis of a voluntary decision to connect to a utility system or to acquire the right to use additional capacity.

Utility Rate – A category of user fee paid by the user of utility services.

Utility Users Tax (UUT) – Tax imposed on the consumer (residential and/or commercial) of any combination of electric, gas, cable, television, water, and telephone services. The City of Reedley does not have any Utility Users Tax.

VLF – Property Tax Swap – The trade of most city and county Vehicle License Fee revenue for additional property tax share and revenue.

Voter Approved Property Tax for Indebtedness – Includes ad valorem property taxes levied in addition to the 1 percent rate for voter approved debt, approved prior to July 1, 1978 or after July 1, 1986.

Williamson Act and Open Space Subvention – State subvention to foster preservation of open-space by lowering cost of property tax.

WWTP – Wastewater Treatment Plant.

Year-End – This term means as of June 30th (end of the fiscal year).

Yield – The total amount of revenue a government expects to receive from a tax, determined by multiplying the tax rate by the tax base. Also, the annual rate of return on an investment, expressed as a percentage of the investment.

Zero-Based Budget – Zero-based budgeting is a system that requires all departments to defend their programs and justify their continuation each year. The department(s) must show the various levels of service that could be provided with different levels of funding, including zero funding.

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