

CITY OF SHASTA LAKE BUDGET

TWO-YEAR BUDGET

FISCAL YEAR 2024-25

FISCAL YEAR 2025-26



DRAFT - PROPOSED BUDGET



City of Shasta Lake, California

TABLE OF CONTENTS

(Two Year Budget FY 2024-25 & 2025-26)

INTRODUCTION

Budget Memorandum	1
Comparative Fund Summary - All Funds (Budget Summary)	11

ENTERPRISE FUNDS

Water	13
Electric	21
Wastewater	29
Industrial Park	37

GENERAL FUND

Fund Balance Summary	40
Revenue Detail	41
City Council	43
City Manager	45
Finance & Customer Service Department	47
Development Services Department, Building, Planning, and Code Enforcement	51
Central Services	55
Capital Outlay	57
Animal Control	59
Park/Recreation Department	61
Public Safety Services	63
Public Services	65
Personnel & Labor Relations	67

DEBT SERVICE FUNDS

1995 Wastewater Reclamation Facilities Assessment District	69
Riddle Road Assessments Bonds	73

City of Shasta Lake, California



TABLE OF CONTENTS

(Two Year Budget FY 2024-25 & 2025-26)

SPECIAL REVENUE FUNDS

Water P&FCC	77
Electric P&FCC	81
Wastewater P&FCC	85
Park P&FCC	89
Transportation/Trafficway	93
CDBG Project	99
CDBG Housing Rehabilitation	103
CDBG HOME Grant	107
Supplemental Law Enforcement Grant Fund	111
Housing Authority	119
Successor Agency	123

INTERNAL SERVICE FUNDS

Motor Pool	127
Public Works	133

Community Facilities Districts

Community Facilities District #1 (Windsor)	138
Community Facilities District #2 (Windsor)	139
Community Facilities District #3 - Drainage Maintenance (Deer Creek)	140
Community Facilities District #4 - Landscaping and Lighting (Deer Creek)	141
Community Facilities District #5 (Shasta Gateway Industrial Park Landscape Maintenance)	142

SUPPLEMENTAL

Glossary of Terms	143
Acronyms	146
Salary Schedules	148

Dear Members of the City Council and Residents,

I am pleased to present the proposed budget for the City of Shasta Lake for the fiscal year(s) 2024-2025 and 2025-2026. This budget reflects our collective commitment to ensuring the financial stability of our city while addressing the needs and priorities of our community. Our focus remains on providing essential services, enhancing quality of life, and fostering sustainable growth.

Overview

As we present the bi-annual budget, the City is in a sound financial position, due to our fiscally prudent policies. The City projects budgets of approximately \$98.6 million, and \$79.8 million for each of the upcoming fiscal years, including capital improvements of \$30.3 million, and \$14.2 million, respectively, largely funded by external grants. This budget is the result of a thorough analysis of our financial status, economic factors, and community input. It aims to strike a balance between fiscal responsibility and targeted investments in key areas.

Key Area's

1. **Public Safety:** Ensuring the safety and security of our residents is our highest priority. The City contracts with the Shasta County Sheriff's Office for law enforcement services, which has proven highly beneficial for sustainable public safety. Despite anticipated cost increases, the value is clear. We plan to fund (1) Lieutenant, (2) Sergeants, (9) Deputies, and (2) Community Service Officers, and to purchase 3 new police vehicles within this budget period.
2. **Wildfire Mitigation:** The City will continue to aggressively pursue grant funding for wildfire mitigation. Approximately \$1.2 million, and \$1 million, respectively, is allocated for this crucial work, and we will continue to partner with the Shasta County Fire Safe Council, Cal Fire, and the Shasta Lake Fire Protection District to enhance fuel reduction services for property owners.
3. **Infrastructure and Maintenance:** To maintain and improve our city's infrastructure, we have allocated \$11.6 million, and \$6.9 million, respectively, for park improvements and improvements to electric, water, and sewer systems.
4. **Economic Development:** As we enter the second year of full lake levels, Shasta Lake will attract more tourists eager to rediscover its recreational offerings. This influx of visitors will introduce new families to our community, boosting local commerce and showcasing the best of California.

While state policies are beyond our control, bolstering local businesses and attracting new investments are crucial for our city's economic prosperity. Initiatives like Cascade Village, with its 7,500 square feet of commercial space, and collaborations with entities such as Redding Rancheria, aim to develop vacant commercial land, potentially leading to the establishment of a full-scale hotel.

5. **Parks and Recreation:** Later this year, Shasta Lake residents can anticipate significant enhancements to our park system. With over \$4.4 million, and \$350,000, respectively, of allocated funds, the city will construct a state-of-the-art Skateboard Park and Pavilion at the Civic Center, alongside major improvements to our Little League park, including field expansion, lighting, park replacement, and modern concession/restroom facilities.

Additionally, the development of a world-class Disc Golf course behind Bizz Johnson Park promises to provide residents with a premier recreational experience. This commitment to enhancing our park system underscores the dedication of our City Council to preserving and improving our community's outdoor experience.

6. **Housing and Community Services:** The groundbreaking of the Cascade Village project in January marks the commencement of a long-time vision of the community since incorporation—a \$36.5 million mixed-use development spanning Shasta Dam Boulevard. This transformative project encompasses 49 units of affordable housing, 7,500 square feet of commercial retail space, and infrastructure enhancements such as landscaped medians and bike lanes, fostering a vibrant downtown revival. With a focus on community-based growth, this project is poised to breathe new life into our city, fostering further investment in our great City.

This budget message outlines our city's financial plans and priorities, emphasizing transparency, community engagement, and strategic investment in our city's future. I am confident that this budget will enable us to meet the challenges ahead and continue to build a vibrant and resilient community.

Thank you for your consideration.



Jessaca Lugo
City Manager
City of Shasta Lake



Letter of Transmittal

CITY MANAGER BUDGET MESSAGE

Dear Members of the City Council and Residents,

I am pleased to present the proposed budget for the City of Shasta Lake for the fiscal year(s) 2024-2025 and 2025-2026. This budget reflects our collective commitment to ensuring the financial stability of our city while addressing the needs and priorities of our community. Our focus remains on providing essential services, enhancing quality of life, and fostering sustainable growth.

Overview

As we present the bi-annual budget, the City is in a sound financial position, due to our fiscally prudent policies. The City projects budgets of approximately \$99 million and \$80 million, respectively, for the upcoming fiscal years, including capital improvements of \$35 million and \$14 million, respectively, largely funded by external grants. This budget is the result of a thorough analysis of our financial status, economic factors, and community input. It aims to strike a balance between fiscal responsibility and targeted investments in key areas.

Key Area's

1. **Public Safety:** Ensuring the safety and security of our residents is our highest priority. The City contracts with the Shasta County Sheriff's Office for law enforcement services, which has proven highly beneficial for sustainable public safety. Despite anticipated cost increases, the value is clear. We plan to fund (1) Lieutenant, (2) Sergeants, (9) Deputies, and (2) Community Service Officers, and to purchase 3 new police vehicles within this budget period.
2. **Wildfire Mitigation:** The City will continue to aggressively pursue grant funding for wildfire mitigation. Approximately \$1 million each year is allocated for this crucial work, and we will continue to partner with the Shasta County Fire Safe Council, Cal Fire, and the Shasta Lake Fire Protection District to enhance fuel reduction services for property owners.
3. **Infrastructure and Maintenance:** To maintain and improve our city's infrastructure, we have allocated \$32 million and \$13 million, respectively, for streets, park improvements and improvements to electric, water, and sewer systems.
4. **Economic Development:** As we enter the second year of full lake levels, Shasta Lake will attract more tourists eager to rediscover its recreational offerings. This influx of visitors will introduce new families to our community, boosting local commerce and showcasing the best of California.

While state policies are beyond our control, bolstering local businesses and attracting new investments are crucial for our city's economic prosperity. Initiatives like Cascade Village, with its 7,500 square feet of commercial space, and collaborations with entities such as Redding Rancheria, aim to develop vacant commercial land, potentially leading to the establishment of a full-scale hotel.

5. **Parks and Recreation:** Later this year, Shasta Lake residents can anticipate significant enhancements to our park system. With over \$ 2.5 million allocated funds, the city will construct

CITY OF SHASTA LAKE BUDGET MESSAGE

a state-of-the-art Skateboard Park and Pavilion at the Civic Center, alongside major improvements to our Little League park, including field expansion, lighting, park replacement, and modern concession/restroom facilities. Additionally, the development of a world-class Disc Golf course behind Bizz Johnson Park promises to provide residents with a premier recreational experience. This commitment to enhancing our park system underscores the dedication of our City Council to preserving and improving our community's outdoor experience.

6. Housing and Community Services: The groundbreaking of the Cascade Village project in January marks the commencement of a long-time vision of the community since incorporation—a \$36.5 million mixed-use development spanning Shasta Dam Boulevard. This transformative project encompasses 49 units of affordable housing, 7,500 square feet of commercial retail space, and infrastructure enhancements such as landscaped medians and bike lanes, fostering a vibrant downtown revival. With a focus on community-based growth, this project is poised to breathe new life into our city, fostering further investment in our great City.

This budget message outlines our city's financial plans and priorities, emphasizing transparency, community engagement, and strategic investment in our city's future. I am confident that this budget will enable us to meet the challenges ahead and continue to build a vibrant and resilient community.

Thank you for your consideration.



Jessaca Lugo
City Manager
City of Shasta Lake

CITY OF SHASTA LAKE BUDGET MESSAGE

General Fund

The General Fund is the primary funding source for the vast majority of core services including public safety, general government, and parks and recreation. The expenditures for the upcoming fiscal years total \$11,167,000, and \$11,131,000 respectively, compared to prior FY of \$11,373,000.



Public Safety - \$4,570,000 (Law Enforcement, Animal Control and Code Enforcement)



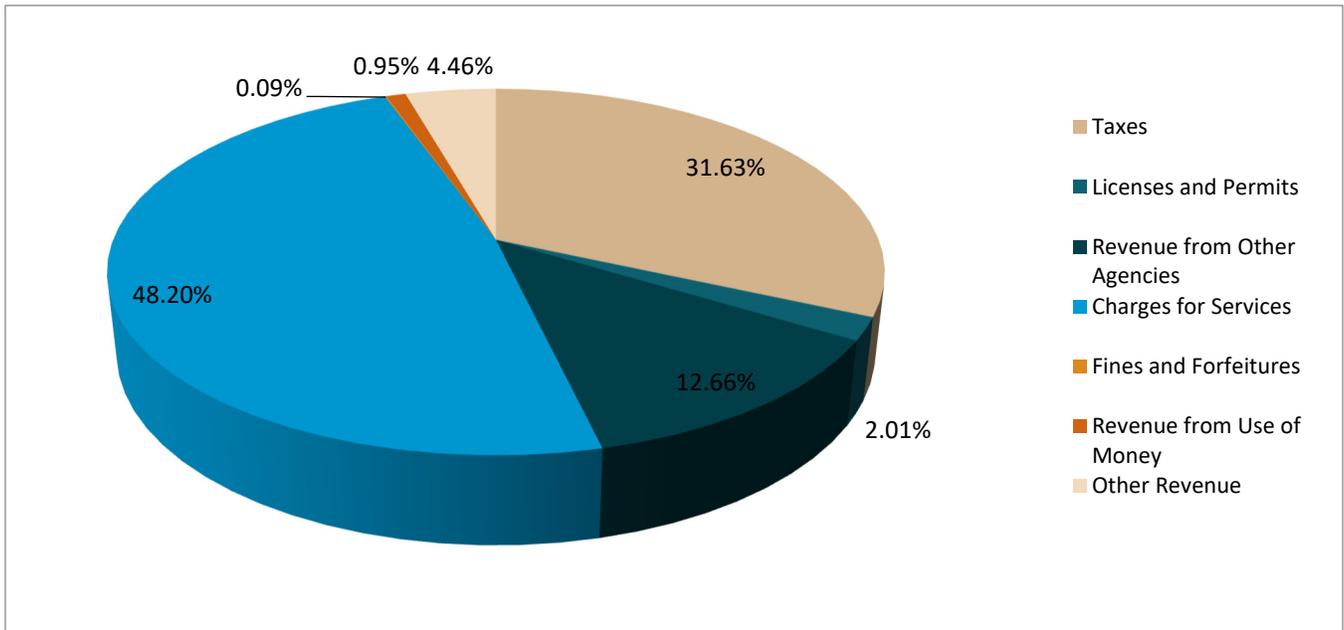
General Government - \$5,000,000 (City staff, appointed and elected officials, and financial operations)



Parks & Rec - \$459,000 (Operation and maintenance of parks and open space)

The General Fund revenues are made up of the following:

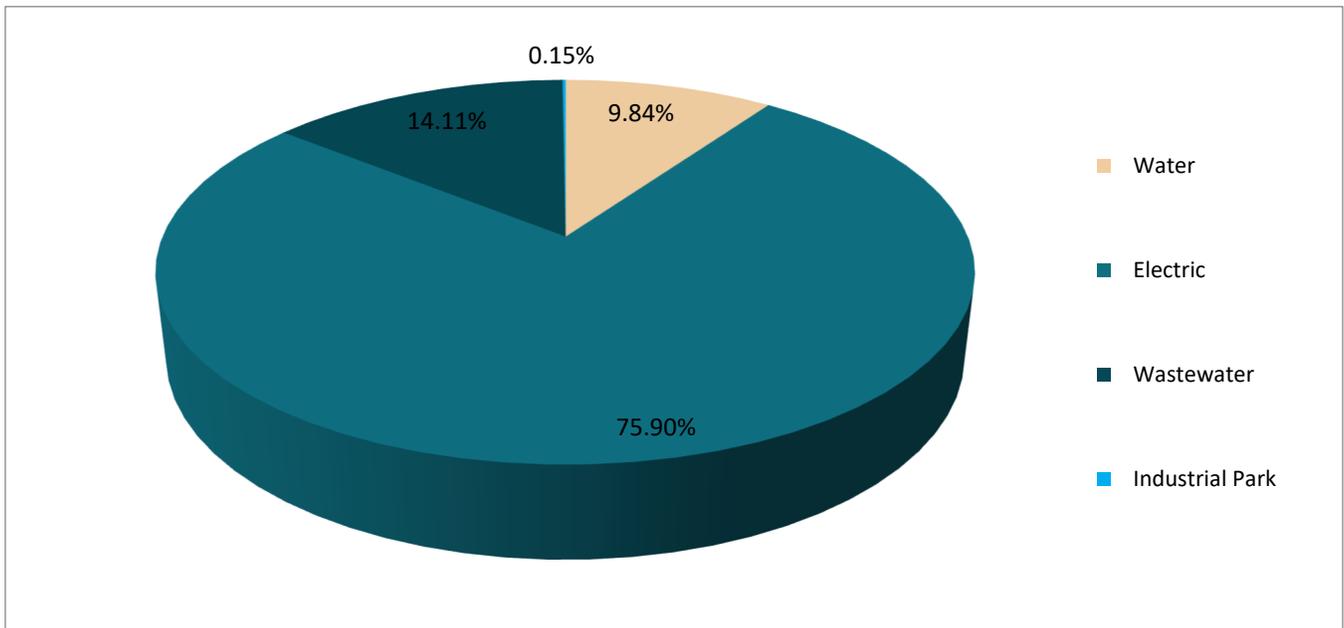
CITY OF SHASTA LAKE BUDGET MESSAGE



Enterprise Funds

Enterprise funds are self-supporting government funds that provide goods and services to the public for fee, that covers the costs of service for utilities. Under this two-year budget, the City’s enterprise funds support a total of \$47,400,000 towards operational and capital needs.

- Water - \$5,500,000
- Electric - \$42,544,000
- Wastewater - \$7,900,000
- Industrial Park - \$83,000



CITY OF SHASTA LAKE BUDGET MESSAGE

Special Revenue Funds

Special Revenue Funds are those funds where revenues are restricted for specific purposes. The following are primary Special Revenue Funds of the City:

Transportation-Trafficway

Revenue – Revenues fluctuate from year to year. SB-1: The Road Repair and Accountability Act revenues are estimated to be \$268,000. Highway User Tax (HUTA – Gas Tax) is estimated to be \$309,000

Expenditures – Budgeted expenses include \$579,000 and \$3.9 million, respectively, for the Moody Creek Bridge rehabilitation, \$75,000 for FY 22/23 for pavement striping, \$50,000 annually for street lighting, and \$500,000 for FY 22/23 street maintenance.

Plant & Facility Connection Charges

These funds are collected through new development and are utilized to construct or upgrade facilities. Expenditures in these funds are limited to funds available and revenue received in the current year. The City has four wholly separate funds related to water, electric, wastewater, and park services.

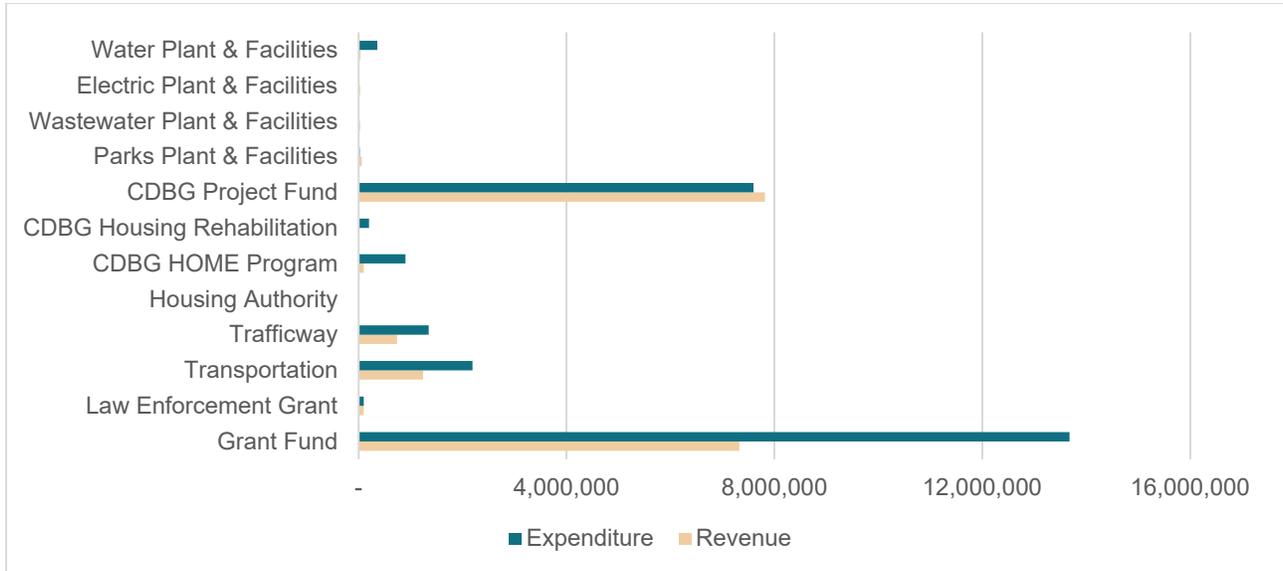
Revenue – Conservative revenue projections have been made for all of the City's P&FCC funds.

CDBG Projects Funds

The CDBG program is a pass-through federal grant awarded from the State of California Housing and Community Development to grant small cities with a population under 50,000. This funding is released through a Notice of Funding Availability (NOFA), and is a competitive application process. CDBG funding may be used for projects such as; community service, infrastructure improvements, and housing for low income residents. Typical projects funded in the past include infrastructure improvements and construction of public facilities. The City will continue to apply for funding for projects based on the City Council's priorities including housing, streets, and public services.

CITY OF SHASTA LAKE BUDGET MESSAGE

Here is a summary of the Special Revenue Funds' revenues and expenditures:



Internal Service Funds

Motor Pool

Revenue – The fund charges only for the services it provides.

Expenditures – The Motor Pool Fund’s vehicle replacement budget for the next two years is proposed as follows:

Motor Pool Vehicle Replacements

	FY 2025	FY 2026
(1) F250 Utility Truck (PW Dept)	80,000	0
(1) PW Backhoe	175,000	0
(1) 1-Ton Std Cab Utility Truck (Electric Dept)	70,000	0
Police Vehicles (3 and 2 respectively)	240,000	160,000
	<u>565,000</u>	<u>160,000</u>

Public Works

Revenue – The fund charges only for the services it provides.

Expenditures - All services provided by the Public Works Department are recovered from the individual funds utilizing services. These funds include the Wastewater Utility, Water Utility, Transportation, Trafficway, and General Fund.

CITY OF SHASTA LAKE BUDGET MESSAGE

Conclusion

In April 2024, the City Council held a public workshop to receive a presentation from staff on the last two-year goals, and to set the two-to-three-year goals for our City and our top priorities for Fiscal Year 2024-25 through Fiscal Year 2025-26. City Council identified six focus areas in 2005 (19 years later), these areas continue to be a priority of the City, and staff continues to work towards achieving these goals. A sign of a well-developed strategic plan is its ability to withstand the test of time and changing circumstances. The strategic plan has remained relevant and an important policy document to guide budget decisions. City Council remains dedicated to the following focus areas:



INFRASTRUCTURE



STREETS AND
ROADS



ECONOMIC
DEVELOPMENT



DOWNTOWN
REVITALIZATION



HOUSING



PARKS

Not included in the 2005 plan, but Council has identified as priorities:



Finance



Human Resources



Public Safety

Information has been summarized regarding any significant changes in this two-year budget from previous year's budgets. Through the concerted efforts of a talented and dedicated staff it is with confidence that we present the City Council and Citizens of Shasta Lake with this 2024-25 & 2025-26 Biennial Budget. The budget is a "road map", laying out the course of City operations for the next two years. This project requires hours upon hours of staff time to develop the best plan, at the lowest cost, for the greatest benefit to the citizens of Shasta Lake. Many years of combined staff experience went into projecting the resources and expenditures required to meet the needs of the community, and the outcome is this budget which provides for essential core services and many other programs in the next biennium. We would like to acknowledge the time and effort of all staff members and department directors that contribute wholeheartedly to this task in addition to the daily operational workload. On behalf of the City staff and the community, we thank the City Council for their time and dedication to this important public process.



COMPARATIVE FUND SUMMARY - ALL FUNDS (FY 2024-25)

Fund Category	Available Funds July 1, 2024	Estimated Revenue 2024-25	Estimated Expenditures 2024-25	Estimated Available Funds June 30, 2025
GENERAL FUND	\$ 6,173,195	\$ 9,758,058	\$ (11,167,008)	\$ 4,764,245
SPECIAL REVENUE FUNDS				
Water Plant & Facilities	498,592	40,000	(360,718)	177,874
Electric Plant & Facilities	328,356	30,000	(2,177)	356,179
Wastewater Plant & Facilities	(8,136)	30,500	(14,311)	8,054
Parks Plant & Facilities	338,526	60,000	(23,604)	374,922
CDBG Project Fund	(219,297)	7,818,000	(7,598,000)	703
CDBG Housing Rehabilitation	409,100	-	(200,000)	209,100
CDBG HOME Program	1,383,322	100,000	(903,000)	580,322
Housing Authority	55,817	-	(15,000)	40,817
Trafficway	1,159,072	1,241,784	(2,193,515)	207,341
Transportation	781,732	740,000	(1,351,100)	170,632
Law Enforcement Grant	10,365	100,000	(100,000)	10,365
Grant Fund	6,353,876	7,324,085	(13,677,960)	0
	<u>11,091,323</u>	<u>17,484,369</u>	<u>(26,439,385)</u>	<u>2,136,307</u>
DEBT SERVICE FUNDS				
1995 Wastewater Treatment	2,495,316	250,000	(241,818)	2,503,498
Riddle Road Water Bond	32,021	3,750	(3,050)	32,721
	<u>2,527,337</u>	<u>253,750</u>	<u>(244,868)</u>	<u>2,536,219</u>
ENTERPRISE FUNDS - DEPRECIATION/AMORTIZATION NOT INCLUDED				
Water	1,971,789	5,010,519	(5,518,171)	1,464,137
Electric	40,365,877	36,997,380	(42,544,121)	34,819,136
Wastewater	6,541,466	3,563,089	(7,908,332)	2,196,223
Industrial Park	475,492	50,000	(82,987)	442,505
	<u>49,354,625</u>	<u>45,620,988</u>	<u>(56,053,611)</u>	<u>38,922,002</u>
INTERNAL SERVICE FUNDS - DEPRECIATION NOT INCLUDED				
Motor Pool	1,079,503	1,516,872	(1,348,606)	1,247,769
Public Works	2,182,191	2,666,220	(2,819,284)	2,029,127
	<u>3,261,694</u>	<u>4,183,092</u>	<u>(4,167,890)</u>	<u>3,276,896</u>
COMMUNITY FACILITIES DISTRICTS FUNDS				
CFD - Windsor Ph 1	119,433	16,000	(16,000)	119,433
CFD - Windsor Ph 2	307,868	25,000	(17,000)	315,868
CFD - Deer Creek DMD	29,061	3,000	(3,000)	29,061
CFD - Deer Creek LLD	64,078	21,000	(20,000)	65,078
CFD - Industrial Park	-	52,907	(47,103)	5,804
	<u>520,439</u>	<u>117,907</u>	<u>(103,103)</u>	<u>535,243</u>
SUCCESSOR AGENCY FUNDS				
Successor Agency	169,311	411,703	(412,156)	168,858
TOTAL ALL FUNDS	\$ 73,097,924	\$ 77,829,867	\$ (98,588,021)	\$ 52,339,770

COMPARATIVE FUND SUMMARY - ALL FUNDS (FY 2025-26)

Fund Category	Estimated Available Funds July 1, 2025	Estimated Revenue 2025-26	Estimated Expenditures 2025-26	Estimated Available Funds June 30, 2026
GENERAL FUND	\$ 4,764,245	\$ 10,031,162	\$ (11,131,300)	\$ 3,664,107
SPECIAL REVENUE FUNDS				
Water Plant & Facilities	177,874	40,000	(61,254)	156,620
Electric Plant & Facilities	356,179	30,000	(2,286)	383,893
Wastewater Plant & Facilities	8,054	30,500	(15,027)	23,527
Parks Plant & Facilities	374,922	60,000	(353,784)	81,138
CDBG Project Fund	703	1,437,127	(1,339,430)	98,400
CDBG Housing Rehabilitation	209,100	-	(200,000)	9,100
CDBG HOME Program	580,322	100,000	(103,000)	577,322
Housing Authority	40,817	-	(15,000)	25,817
Trafficway	207,341	4,150,880	(4,358,221)	0
Transportation	170,632	740,000	(910,632)	(0)
Law Enforcement Grant	10,365	100,000	(100,000)	10,365
Grant Fund	0	1,012,000	(1,012,000)	0
	2,136,307	7,700,507	(8,470,634)	1,366,180
DEBT SERVICE FUNDS				
1995 Wastewater Treatment	2,503,498	250,000	(241,818)	2,511,680
Riddle Road Water Bond	32,721	3,750	(3,050)	33,421
	2,536,219	253,750	(244,868)	2,545,101
ENTERPRISE FUNDS - DEPRECIATION/AMORTIZATION NOT INCLUDED				
Water	1,464,137	5,333,755	(5,474,088)	1,323,804
Electric	34,819,136	40,606,000	(45,674,366)	29,750,770
Wastewater	2,196,223	3,563,089	(4,536,503)	1,222,809
Industrial Park	442,505	50,000	(83,562)	408,943
	38,922,002	49,552,844	(55,768,519)	32,706,327
INTERNAL SERVICE FUNDS - DEPRECIATION NOT INCLUDED				
Motor Pool	1,247,769	1,516,872	(950,329)	1,814,312
Public Works	2,029,127	2,666,220	(2,743,549)	1,951,798
	3,276,896	4,183,092	(3,693,878)	3,766,110
COMMUNITY FACILITIES DISTRICTS FUNDS				
CFD - Windsor Ph 1	119,433	16,000	(16,000)	119,433
CFD - Windsor Ph 2	315,868	25,000	(17,000)	323,868
CFD - Deer Creek DMD	29,061	3,000	(3,000)	29,061
CFD - Deer Creek LLD	65,078	21,000	(20,000)	66,078
CFD - Industrial Park	5,804	52,907	(47,103)	11,608
	535,243	117,907	(103,103)	550,047
SUCCESSOR AGENCY FUNDS				
Successor Agency	168,858	408,000	(412,156)	164,702
TOTAL ALL FUNDS	\$ 52,339,770	\$ 72,247,262	\$ (79,824,458)	\$ 44,762,574

TWO-YEAR BUDGET FISCAL YEARS 2024-25 AND 2025-26



Water Department

Program Description:

Administrative charges (510-310) for the Water System Utility includes expenses such as permits, insurance, depreciation, administrative fees, Motor Pool, and debt expense. Water Distribution (510-320) is responsible for providing clean safe drinking water to the City of Shasta Lake customers, along with providing adequate fire flows for residential, commercial and industrial use. Water Distribution installs and maintains distribution mains and service lines. Performs routine and emergency maintenance on valves/boxes, meters/boxes and fire hydrants. Water Supply and Treatment (510-330) administers the water conservation program, is responsible for obtaining an adequate supply of domestic water and treating the water to meet (as a minimum) State health standards. The Department is responsible for providing adequate capacity for future growth with infrastructure development and replacement. Capital outlay (01-09) provides for the funding of capital improvements and capital replacement of plant for the Water Treatment Plant and distribution facilities.

Objectives:

- Provide safe and reliable drinking water for the City of Shasta Lake citizens
- Meet all State and Federal drinking water guidelines
- Maintain water conservation program
- Development and implementation of a cross-connection control program
- Update urban water management plan
- Update Water Utility Master plan
- Work with Bureau of Reclamation (BOR) to upgrade Raw Water Pump Station and to find a resolution to Raw Water supply line failures
- Construct the Centimudi Potable Water Tank using CDBG-DR Funds
- Continue service line replacement program to eliminate future failures
- Continue fire hydrant replacement program to help maintain adequate fire flows
- Assist the Public Works Department in planning new infrastructure
- Seek grant funds for the design & construction of a new raw water tank at the Water Treatment Plant
- Assist the Planning Technical Action committee in reviewing new development and their utility needs
- Continue securing long-term and short-term water supply contracts
- Replace water meter ERT city-wide

Budget Impacts:

- **Personnel:** 4 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (510-340)

WATER ENTERPRISE FUND

FUND SUMMARY	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Available Funds, Beginning of Year	\$ 1,971,789	\$ 1,464,137
Estimated Revenues for Fiscal Year	5,010,519	5,333,755
Estimated Expenditures for Fiscal Year	(6,068,171)	(6,024,088)
Add back depreciation	550,000	550,000
Estimated Available Funds, End of Year	\$ 1,464,137	\$ 1,323,804

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services	3,926,941	3,856,737	4,086,012	4,983,136	5,280,174
Revenue from Use of Money	(81,455)	73,152	25,000	18,383	44,581
Other Revenue	8,956	54,767	9,000	9,000	9,000
Total Revenues	<u>3,854,441</u>	<u>3,984,657</u>	<u>4,120,012</u>	<u>5,010,519</u>	<u>5,333,755</u>

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Water Administration	1,404,675	1,438,798	1,549,585	1,597,653	1,632,837
Water Distribution	1,021,584	1,118,768	1,117,876	1,307,876	1,307,876
Water Treatment	254,992	1,735,070	1,687,505	1,621,642	1,650,255
Water Capital*	306,760	457,095	2,345,000	1,541,000	1,433,120
Total Expenditures	<u>\$ 2,988,012</u>	<u>\$ 4,749,731</u>	<u>\$ 6,699,966</u>	<u>\$ 6,068,171</u>	<u>\$ 6,024,088</u>

REVENUE DETAIL
WATER ENTERPRISE
Fund 510

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services					
510-000-4402 Sales-Utility Services	\$ 3,896,208	\$ 3,835,231	\$ 4,053,512	\$ 4,950,636	\$ 5,247,674
510-000-4405 Excess Water Usage Penalty	11	-	-	-	-
510-000-4420 Service Connection Fee	30,722	21,506	32,500	32,500	32,500
Subtotal	3,926,941	3,856,737	4,086,012	4,983,136	5,280,174
Revenue from Use of Money					
510-000-4651 Interest On Investments	(81,455)	73,152	25,000	18,383	44,581
Other Revenue					
510-000-4701 Transfers In	650	-	-	-	-
510-000-4710 Miscellaneous Revenue	8,306	54,767	9,000	9,000	9,000
Subtotal	8,956	54,767	9,000	9,000	9,000
Total Revenues	\$ 3,854,441	\$ 3,984,657	\$ 4,120,012	\$ 5,010,519	\$ 5,333,755

EXPENDITURE DETAIL
WATER ADMINISTRATION
Fund 510
Department 310

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials Supplies & Services					
5213 Permits & Fees	\$ 35,714	\$ 35,884	\$ 50,000	\$ 50,000	\$ 50,000
5365 Travel, Meetings, Dues	104	3,939	11,500	10,000	10,000
5390 Insurance-General	60,000	84,571	40,583	44,641	49,105
5400 Services - Consulting	7,310	11,366	30,000	30,000	30,000
5450 Bad Debt	11,723	2,203	7,500	7,500	7,500
Subtotal	114,851	137,963	139,583	142,141	146,605
Internal Services					
5510 Depreciation Expense	630,781	632,207	550,000	550,000	550,000
5550 Administration Fee Allocation	536,224	552,311	568,880	614,390	645,110
5560 Motor Pool	26,509	26,509	26,509	26,509	26,509
Subtotal	1,193,514	1,211,027	1,145,389	1,190,899	1,221,619
*Depreciation is not a funded item.					
Debt Service					
5720 Interest Expense	96,311	89,808	77,687	77,687	77,687
5730 Debt Repayment-Principal	-	-	186,926	186,926	186,926
Subtotal	96,311	89,808	264,613	264,613	264,613
Total Expenses	\$ 1,404,675	\$ 1,438,798	\$ 1,549,585	\$ 1,597,653	\$ 1,632,837

WATER DISTRIBUTION

Fund 510

Department 320

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials Supplies & Services					
5204 Office Supplies	\$ 3,892	\$ 789	\$ 1,000	\$ 1,000	\$ 1,000
5222 Distribution, Parts & Material	50,630	44,376	42,500	42,500	42,500
5323 Meter Program	5,026	2,065	60,000	250,000	250,000
5365 Travel, Meetings, Dues	2,048	2,235	4,000	4,000	4,000
5367 Training	2,195	2,909	5,500	5,500	5,500
5375 Maintenance Agreements	9,459	28,615	32,000	32,000	32,000
5376 Computer Services & Repair	-	8,250	3,500	3,500	3,500
5400 Services - Consulting	3,600	10,865	12,000	12,000	12,000
5826 Small Tools & Equipment	679	1,831	4,000	4,000	4,000
Subtotal	77,529	101,934	164,500	354,500	354,500
Internal Services					
5555 Labor Allocation	944,055	1,016,834	953,376	953,376	953,376
Subtotal	944,055	1,016,834	953,376	953,376	953,376
Total Expenses	\$ 1,021,584	\$ 1,118,768	\$ 1,117,876	\$ 1,307,876	\$ 1,307,876

PERSONNEL SUMMARY

Authorized Classifications:

None

WATER TREATMENT PLANT

Fund 510

Department 330

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 376,881	\$ 423,878	\$ 429,830	\$ 434,838	\$ 439,821
Benefits	(549,856)	808,027	\$ 298,797	\$ 321,405	\$ 330,384
Subtotal	(172,975)	1,231,904	728,627	756,243	770,205
Material, Supplies & Services					
5201 Water Purchases	237,708	298,704	620,000	313,021	328,672
5204 Office Supplies	329	407	1,000	1,000	1,000
5205 General Operating Supplies	2,039	2,567	3,000	3,000	3,000
5211 Chemicals	20,188	26,099	35,000	35,000	35,000
5214 Lab Supplies & Equipment	2,804	3,267	5,000	5,000	5,000
5215 C V Restoration Fund	9,038	15,586	35,000	35,000	35,000
5216 Backflow/Cross Connection Supplies	-	-	-	10,000	10,000
5306 General Maintenance	11,953	18,302	20,000	25,000	25,000
5310 Utilities	51,009	43,304	50,000	50,000	50,000
5312 Water Conservation Program	12,149	7,056	20,000	20,000	20,000
5313 Lab Testing	9,834	14,309	18,000	18,000	18,000
5320 Telephone	1,969	1,906	1,500	1,500	1,500
5325 Generator Maintenance	3,834	3,980	8,500	5,500	4,500
5330 Alarms	829	1,177	1,000	1,000	1,000
5334 Maint., Equipment	24,712	47,676	55,000	55,000	55,000
5335 Equipment Repair Maint	-	-	-	200,000	200,000
5365 Travel, Meetings, Dues	7,631	1,547	8,500	8,500	8,500
5367 Training	1,693	2,187	5,000	5,000	5,000
5394 Safety	1,791	1,150	2,000	2,000	2,000
5400 Services - Consulting	20,742	-	18,000	18,000	18,000
5440 Services-Miscellaneous	7,144	12,835	20,000	20,000	20,000
5825 Equipment Rental Fees	-	-	1,000	1,000	1,000
5826 Small Tools & Equipment	572	1,105	1,500	3,000	3,000
Subtotal	427,967	503,166	929,000	835,521	850,172
Internal Services					
5555 Labor Allocation	-	-	29,878	29,878	29,878
Subtotal	-	-	29,878	29,878	29,878
Total Expenses					
	\$ 254,992	\$ 1,735,070	\$ 1,687,505	\$ 1,621,642	\$ 1,650,255

PERSONNEL SUMMARY

Authorized Classifications:

Water Utility Specialist	-	1.00	-	-	-
Chief Water Treatment Plant Operator	-	1.00	-	-	-
Public Works Superintendent-Water	1.00	-	1.00	1.00	1.00
Senior Plant Operator	1.00	-	1.00	1.00	1.00
Plant Operator II	1.00	2.00	2.00	2.00	2.00
Plant Operator I	1.00	-	-	-	-
Finance & General Services Manager	-	-	0.25	0.25	0.25
Total FTE	4.00	4.00	4.25	4.25	4.25

WATER CAPITAL PROJECTS

Fund 510

Department 340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
6102 Toyon Water Plan Demolition	84,446	144,638	-	-	-
6107 Storage Tank Maintenance	180,226	238,941	275,000	286,000	297,440
6170 Urban Water Management Plan Update	8,696	-	-	12,000	-
6172 PRV Replacement Project	-	-	100,000	104,000	108,160
6177 Filter to Waste Study	-	10,368	-	-	-
6178 BV Intertie PS Control Panel & SCADA Upgrade	-	-	50,000	-	-
6180 Water Rate Study	8,392	31,902	55,000	-	-
6181 Crack & Slurry Seal WTP Parking Lot & Roadway	25,000	-	-	-	-
6237 Water Improvements 22-23 (Ranchera Water Line)	-	-	1,400,000	-	-
6238 WTP-Centrifuge Skid Unit	-	-	350,000	468,000	-
6239 WTP-UCMR5 Testing	-	-	10,000	10,000	-
6240 WTP-20" Mag Meter (Raw Water Line)	-	-	30,000	-	-
6241 WTP-Filter 2-Clarifier Beads	-	-	75,000	-	-
6260 WTP Water Tank Roof Repair	-	31,246	-	-	-
6280 Water Meter ERT Replacement	-	-	-	260,000	270,400
6281 Backwash Basin Pumps	-	-	-	260,000	-
6282 SCADA Radios (City Wide)	-	-	-	104,000	-
6283 Filter to Waste Improvements	-	-	-	-	540,800
6284 Water Master Plan	-	-	-	-	216,320
6285 Urban Water Management Plan	-	-	-	12,000	-
6286 WTP Facility Safety Improvements	-	-	-	25,000	-
6287 WTP Raw Water Tank - Design	-	-	-	-	-
Total	306,760	457,095	2,345,000	1,541,000	1,433,120
Total Capital Outlay	\$ 306,760	\$ 457,095	\$ 2,345,000	\$ 1,541,000	\$ 1,433,120

*These projects are capital project rollovers from previously budgeted years.

PERSONNEL SUMMARY

Authorized Classifications:

None

TOTAL WATER ENTERPRISE

\$ 2,988,012	\$ 4,749,731	\$ 6,699,966	\$ 6,068,171	\$ 6,024,088
---------------------	---------------------	---------------------	---------------------	---------------------



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Electric Department

Program Description:

Administrative charges (520-310) for the Electric Utility include expenses such as insurance, depreciation, administrative fee, lease payments, debt service, and the Public Benefit Program. Electric Operations (520-320) is responsible for operating and maintain the distribution system, establishing service to new customers, planning for future growth, and implementing infrastructure replacements. Electric Resource Management (520-330) is responsible for electric energy resource and plant management including the planning, scheduling, purchasing and sales of electric power for the City of Shasta Lake. Capital Outlay (520-340) is responsible for the funding of capital replacements of plant, facility improvements and additions, distribution system automation and advanced metering and grid technology, and long-term system development for the Electric Utility.

Objectives:

- Coordinate and administer the Public Benefit Program including: energy efficient appliance rebates, weatherization assistance for homes or businesses, commercial lighting rebates, “direct install” programs for all customer classes, “Lifeline” support program, and community betterment projects
- Continue to improve electric distribution modelling with connectivity, loading, and distances
- Continue to improve distribution system inspection program with software and accurate record keeping; replacing or upgrading deteriorated or damaged distribution facilities as a result of a good inspection program
- Continue substation maintenance programs, including extraordinary maintenance at boundary substation(s).
- Continue street lighting maintenance
- Continue tree trimming and vegetation management program; right of way clearing, right of way spraying, tree trimming, dangerous tree removal, and substation spraying
- Continue prudent risk-management practices for the electric wholesale power portfolio
- Continue implementing environmental mandates, such as carbon reduction and renewable energy mandates, with focus toward low cost effective resources to meet requirements
- Monitor state/federal commissions and legislation for adverse impacts and develop appropriate responses
- Explore and possibly develop electric operations facility

Budget Impacts:

- **Personnel:** 10 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (520-340)

ELECTRIC ENTERPRISE FUND

FUND SUMMARY	Council Approved FY 2024-25	Council Approved FY 2025-26
	Available Funds, Beginning of Year	\$ 40,365,877
Estimated Revenues for Fiscal Year	36,997,380	40,606,000
Estimated Expenditures For Fiscal Year*	(43,344,121)	(46,474,366)
Add back depreciation	800,000	800,000
Estimated Available Funds, End of Year	\$ 34,819,136	\$ 29,750,770

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenues from Other Agencies	\$ 568	\$ 38,131	\$ -	\$ -	\$ -
Charges for Current Services	27,374,207	36,860,009	41,224,038	36,899,380	40,508,000
Revenue from Use of Money	(411,793)	393,034	68,000	68,000	68,000
Other Revenue	365,373	470,167	30,000	30,000	30,000
Total Revenues	27,328,354	37,761,340	41,322,038	36,997,380	40,606,000

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Electric Administration	4,219,371	4,958,677	4,710,087	4,940,257	5,102,913
Electric Distribution	(148,650)	6,232,453	4,208,372	4,561,269	4,822,558
Electric Resources	16,824,145	27,781,103	32,611,393	28,559,221	32,323,895
Electric Capital*	65,140	151,689	3,476,000	5,283,374	4,225,000
Total Expenditures	\$ 20,960,007	\$ 39,123,922	\$ 45,005,852	\$ 43,344,121	\$ 46,474,366

**REVENUE DETAIL
ELECTRIC ENTERPRISE
FUND 520**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenues from Other Agencies					
520-000-4335 Mutual Aid	\$ -	\$ 33,818	\$ -	\$ -	\$ -
520-000-4390 FEMA Proceeds	568	4,313	-	-	-
Subtotal	568	38,131	-	-	-
Charges for Current Services					
520-000-4401 Power Cost Adjustment	(8)	-	-	-	-
520-000-4402 Sales-Utility Services	13,266,112	14,172,135	14,513,233	14,451,335	17,529,084
520-000-4404 Sales-Industrial	11,701,224	19,989,887	24,845,553	20,648,508	21,113,664
520-000-4415 Emission Allowance Sales	1,695,484	1,755,801	1,365,252	1,299,537	1,365,252
520-000-4420 Public Benefit	711,395	923,622	500,000	500,000	500,000
520-000-4485 Cost Recovery	-	18,563	-	-	-
Subtotal	27,374,207	36,860,009	41,224,038	36,899,380	40,508,000
Revenue from Use of Money					
520-000-4651 Interest On Investments	(421,140)	389,371	35,000	35,000	35,000
520-000-4655 Interest Income	9,346	3,663	33,000	33,000	33,000
Subtotal	(411,793)	393,034	68,000	68,000	68,000
Other Revenue					
520-000-4710 Miscellaneous Revenue	365,373	513,364	30,000	30,000	30,000
520-000-4775 Capital Contributions	-	(43,197)	-	-	-
Subtotal	365,373	470,167	30,000	30,000	30,000
Total Revenues	\$ 27,328,354	\$ 37,761,340	\$ 41,322,038	\$ 36,997,380	\$ 40,606,000

EXPENDITURE DETAIL
ELECTRIC ADMINISTRATION
Fund 520
Department 310

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials Supplies & Services					
5400 Services - Consulting	\$ 6,472	\$ 1,678	\$ 25,000	\$ 25,000	\$ 25,000
5450 Bad Debt	24,714	6,301	50,000	50,000	50,000
5365 Travel, Meetings, Dues	205,198	218,551	265,000	265,000	265,000
5390 Insurance-General	174,138	182,352	171,543	188,697	207,567
5290 Public Benefit Program	341,813	306,776	400,000	400,000	400,000
5295 California Climate Credit	(50)	688,926	-	-	-
Subtotal	752,286	1,404,584	911,543	928,697	947,567
Internal Services					
5510 Depreciation Expense	642,442	633,103	800,000	800,000	800,000
5550 Administration Fee Allocation	2,509,854	2,585,150	2,662,705	2,875,721	3,019,507
5560 Motor Pool	314,789	335,839	335,839	335,839	335,839
Subtotal	3,467,085	3,554,092	3,798,544	4,011,560	4,155,346
**Depreciation is not a funded item.					
Total Expenses	\$ 4,219,371	\$ 4,958,677	\$ 4,710,087	\$ 4,940,257	\$ 5,102,913

PERSONNEL SUMMARY

Authorized Classifications:
None

ELECTRIC DISTRIBUTION

Fund 520

Department 320

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 1,494,506	\$ 1,521,585	\$ 1,728,732	\$ 1,967,562	\$ 2,048,505
Benefits	(2,487,244)	3,308,698	\$ 993,680	\$ 1,147,807	\$ 1,195,153
Subtotal	(992,738)	4,830,283	2,722,412	3,115,369	3,243,658
Material, Supplies & Services					
5310 Utilities	7,770	13,495	9,200	26,000	26,000
5320 Telephone	8,429	6,385	6,800	6,800	6,800
5330 Alarms	716	1,015	4,100	4,100	4,100
5205 General Operating Supplies	4,847	2,693	5,500	5,500	5,500
5207 Postage	512	10	500	500	500
5400 Services - Consulting	6,519	-	10,000	10,000	10,000
5326 Services - Janitorial	1,753	2,655	3,500	15,000	15,000
5440 Services-Miscellaneous	-	60	3,500	3,500	3,500
5361 Site Clean-Up	4,496	-	5,000	5,000	5,000
5365 Travel, Meetings, Dues	879	1,265	7,500	7,500	7,500
5367 Training	4,116	1,569	10,000	10,000	10,000
5825 Equipment Rental Fees	-	100	1,000	1,000	1,000
5826 Small Tools & Equipment	11,480	19,469	25,000	28,000	25,000
5375 Maintenance Agreements	483,005	669,314	600,500	610,500	646,500
5376 Computer Services & Repair	791	35,202	5,000	5,000	5,000
5394 Safety	19,193	25,718	18,000	18,000	18,000
5304 Operations	147,038	172,364	290,000	317,000	317,000
5317 Maintenance, Substation	105,507	366,432	433,360	325,000	425,000
5316 Building Maintenance	19,491	62,758	10,000	10,000	10,000
5323 Meter Program	17,547	21,667	32,500	32,500	32,500
5324 Transmission Rebuild	-	-	5,000	5,000	5,000
Subtotal	844,088	1,402,169	1,485,960	1,445,900	1,578,900
Total Expenses	\$ (148,650)	\$ 6,232,453	\$ 4,208,372	\$ 4,561,269	\$ 4,822,558

PERSONNEL SUMMARY

Authorized Classifications:

Electric Utilities Director	1.00	1.00	1.00	1.00	1.00
Electric Operations Manager	1.00	1.00	1.00	1.00	1.00
Asst. Electric Utilities Director	1.00	1.00	1.00	1.00	1.00
Electric Leadworker	1.00	1.00	1.00	1.00	1.00
Electric Lineman	4.00	4.00	4.00	4.00	4.00
Electric Troublemán	1.00	1.00	1.00	1.00	1.00
Line Staking Technician	1.00	1.00	1.00	1.00	1.00
Total FTE	10.00	10.00	10.00	10.00	10.00

ELECTRIC RESOURCE

Fund 520

Department 330

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5201 Power Purchase	\$ 4,794,927	\$ 6,586,063	\$ 7,180,144	\$ 7,111,532	\$ 9,545,954
5202 Purchase Power - Industrial Pass Through	10,602,594	18,947,843	20,769,968	18,424,908	18,890,064
5203 Distributed Generation Purchases	18,680	19,275	25,000	25,000	25,000
5205 General Operating Supplies	1,467	59,405	3,000	3,000	3,000
5208 Carbon Emission Purchase (Co2)	441,516	1,198,475	2,269,326	365,500	1,221,390
5212 Ca Energy Surcharge Tax	64,396	65,593	65,000	68,000	68,000
5215 Cvp Restoration Fund	162,863	85,059	350,000	350,000	350,000
5305 Transmission (COTP and CVP)	658,990	740,357	1,812,955	2,074,281	2,083,487
5320 Telephone	5,820	6,042	5,500	6,500	6,500
5365 Travel, Meetings, Dues	21,819	13,138	20,000	20,000	20,000
5376 Computer Services & Repair	12,801	8,886	10,500	10,500	10,500
5400 Services - Consulting	38,273	50,967	100,000	100,000	100,000
Total Expenses	\$ 16,824,145	\$ 27,781,103	\$ 32,611,393	\$ 28,559,221	\$ 32,323,895

PERSONNEL SUMMARY

Authorized Classifications:

None

ELECTRIC CAPITAL PROJECTS

Fund 02

Department 09

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
5820 CVS Upgrade	\$ -	\$ -	\$ -	\$ 114,000	\$ -
5821 Vehicle Replacement	-	-	-	550,000	-
6120 SGIP Substation Project	-	106,456	-	-	-
6121 Flanagan Control Systems	-	-	1,000,000	1,600,000	1,400,000
6122 Keswick-Knauf Reconductoring	-	-	1,000,000	-	-
6123 Relays In Knauf And CV Substations	-	-	500,000	-	500,000
6124 Distribution System Replacements	-	-	-	25,000	-
6125 Smart Meter Replacement (Public Benefit)	-	-	-	263,837	-
6126 Interstate 5 URD Crossings	-	-	200,000	-	200,000
6130 Distribution System Modernize	-	-	-	17,000	-
6132 Twin Lakes Entrance	-	-	100,000	-	100,000
6133 Twin Lakes Secondary	-	-	100,000	-	100,000
6182 Flanagan Structure Replacement	-	-	-	151,537	-
6183 Keswick Fiber Replacement	-	-	75,000	75,000	-
6184 Fault Indicators	7,208	-	-	-	-
6185 Capacitor Bank Controls Update	-	-	21,000	-	-
6186 Corp Yard - Slurry Seal	51,627	-	-	-	-
6187 Fuse Replacements (Wildfire Mitigation)	6,306	35,450	-	-	-
6225 Electric Building	-	-	450,000	1,800,000	1,800,000
6231 Wildfire Mitigation Projects	-	9,783	30,000	125,000	125,000
6261 Public EV Charging Station Proj	-	-	-	400,000	-
6278 Transmission Pole Replacements	-	-	-	162,000	-
Total Capital Outlay	\$ 65,140	\$ 151,689	\$ 3,476,000	\$ 5,283,374	\$ 4,225,000

*These projects are capital project rollovers from previously budgeted years.

PERSONNEL SUMMARY

Authorized Classifications:

None

TOTAL ELECTRIC ENTERPRISE	\$ 20,960,007	\$ 39,123,922	\$ 45,005,852	\$ 43,344,121	\$ 46,474,366
----------------------------------	----------------------	----------------------	----------------------	----------------------	----------------------



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Wastewater Department

Program Description:

Administrative charges (03-01) for the Wastewater System Utility include expenses such as permits, insurance, depreciation, administrative fees, Motor Pool, and debt expense. Wastewater Treatment and Reclamation (03-02) is responsible for processing the City’s wastewater to meet state health standards and to provide reclaimed water for industrial and agriculture/landscaping uses. The Department includes the City’s reclamation plant and spays fields surrounding the plant as well as the 410 acre reclamation pond. Wastewater Collection (03-03) provides all types of maintenance, installation, operation, and repair of approximately forty miles of sewer lines. In addition, this department is responsible for the maintenance of seven pump stations located throughout the City. Capital Outlay (03-09) provides for the funding of capital improvements and capital replacement of materials and equipment at the Wastewater Treatment Plant and in the Wastewater Collection System.

Objectives:

- Provide clean waste water effluent to be discharged to Churn Creek year-round
- Renew / negotiate NPDES permit for the treatment plant with State Water Quality Control Board
- Ongoing equipment maintenance program
- Ongoing sludge disposal program to properly dispose of sludge waste to landfill
- Force main replacement from lift station 3 with use of CWSRF grant funds
- Continue implementation of the City’s State mandated Sewer System Management Plan
- Continue the main line cleaning program in accordance with the SSMP
- Continue main line and manhole inspection program in accordance with the SSMP
- Infiltration and inflow reduction program
- Wastewater Master Plan
- Wastewater Rate Study

Budget Impacts:

- **Personnel:** 4 FTE
- **Operation and Maintenance:** No significant changes
- **Capital Outlay:** See Capital Outlay (530-340)

WASTEWATER ENTERPRISE FUND

FUND SUMMARY

	Council Approved FY 2024-25	Council Approved FY 2025-26
Restricted Funds, Beginning of Year	\$ 6,541,466	\$ 2,196,223
Estimated Revenues, for Fiscal Year	3,563,089	3,563,089
Estimated Expenditures, for Fiscal Year	(8,678,332)	(5,306,503)
Add back depreciation	770,000	770,000
Estimated Funds Available, End of Year	\$ 2,196,223	\$ 1,222,809

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services	3,458,809	3,649,271	3,557,089	3,557,089	3,557,089
Revenue from Use of Money	(97,571)	85,575	6,000	6,000	6,000
Other Revenue	53,266	35,000	230,744	-	-
Total Revenues	3,414,504	3,769,846	3,793,833	3,563,089	3,563,089

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Wastewater Administration	2,146,393	2,128,771	1,975,286	2,024,174	2,055,949
Wastewater Treatment	317,834	1,922,595	1,228,482	1,445,842	1,464,738
Wastewater Collection	946,527	982,533	915,816	913,316	910,816
Wastewater Capital	92,552	105,259	175,000	4,295,000	875,000
Total Expenditures	\$ 3,503,306	\$ 5,139,158	\$ 4,294,584	\$ 8,678,332	\$ 5,306,503

**REVENUE DETAIL
WASTEWATER ENTERPRISE
Fund 530**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services					
530-000-4402 Sales-Utility Services	\$ 3,458,264	\$ 3,648,091	\$ 3,549,589	\$ 3,549,589	\$ 3,549,589
530-000-4403 Sales-Reclaimed Water	-	-	6,000	6,000	6,000
530-000-4405 Wastewater - Liftstation Surcharge	4	-	-	-	-
530-000-4420 Service Connection Fee	540	1,180	1,500	1,500	1,500
Subtotal	3,458,809	3,649,271	3,557,089	3,557,089	3,557,089
Revenue from Use of Money & Property					
530-000-4651 Interest On Investments	(97,571)	85,575	6,000	6,000	6,000
Subtotal	(97,571)	85,575	6,000	6,000	6,000
Other Revenue					
530-000-4701 Transfers In	53,266	35,000	230,744	-	-
Subtotal	53,266	35,000	230,744	-	-
Total Revenues	\$ 3,414,504	\$ 3,769,846	\$ 3,793,833	\$ 3,563,089	\$ 3,563,089

**EXPENDITURE DETAIL
WASTEWATER ADMINISTRATION
Fund 530
Department 310**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials Supplies & Services					
5205 General Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
5213 Permits & Fees	15,877	2,326	-	5,000	5,000
5450 Bad Debt	9,590	3,649	-	-	-
5390 Insurance-General	86,704	94,299	50,609	55,670	61,237
Subtotal	112,171	100,274	50,609	60,670	66,237
Internal Services					
5510 Depreciation Expense	1,293,145	1,280,761	770,000	770,000	770,000
5550 Administration Fee Allocation	457,480	471,204	485,340	524,167	550,375
5560 Motor Pool	41,751	41,751	41,751	41,751	41,751
Subtotal	1,792,376	1,793,716	1,297,091	1,335,918	1,362,126
*Depreciation is not a funded item.					
Debt Service					
5720 Interest Expense	241,845	234,781	229,472	229,472	229,472
5730 Debt Repayment-Principal	-	-	398,114	398,114	398,114
Subtotal	241,845	234,781	627,586	627,586	627,586
Total Expenses	\$ 2,146,393	\$ 2,128,771	\$ 1,975,286	\$ 2,024,174	\$ 2,055,949

PERSONNEL SUMMARY

Authorized Classifications:
None

WASTEWATER COLLECTION SYSTEM
Fund 530
Department 320

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5204 Office Supplies	295	-	1,000	1,000	1,000
5213 Permits & Fees	4,098	19,352	5,000	5,000	5,000
5310 Utilities	55,527	63,215	95,000	95,000	95,000
5311 Maint., Collect Syst.	1,008	1,632	10,000	10,000	10,000
5314 Lift Station Maint	36,697	28,379	35,000	35,000	35,000
5320 Telephone	436	316	2,000	2,000	2,000
5325 Generator Maintenance	15,779	8,456	20,000	15,500	13,000
5330 Alarms	3,195	4,551	3,600	3,600	3,600
5365 Travel, Meetings, Dues	-	-	2,500	2,500	2,500
5367 Training	165	387	4,000	4,000	4,000
5375 Maintenance Agreements	2,100	7,500	8,000	10,000	10,000
5400 Services - Consulting	15,838	-	20,000	20,000	20,000
5826 Small Tools & Equipment	4,911	1,679	5,000	5,000	5,000
Subtotal	140,048	135,467	211,100	208,600	206,100
Internal Services					
5555 Labor Allocation	806,478	847,067	704,716	704,716	704,716
Subtotal	806,478	847,067	704,716	704,716	704,716
Total Expenses	\$ 946,527	\$ 982,533	\$ 915,816	\$ 913,316	\$ 910,816

PERSONNEL SUMMARY

Authorized Classifications:

None

WASTEWATER TREATMENT FACILITY
Fund 530
Department 330

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 405,467	\$ 415,230	\$ 420,808	\$ 419,134	\$ 428,588
Benefits	(618,100)	874,885	\$ 287,676	\$ 298,710	\$ 309,152
Subtotal	(212,633)	1,290,115	708,484	717,844	737,740
Material, Supplies & Services					
5205 General Operating Supplies	2,046	1,230	2,500	2,500	2,500
5210 Janitorial Supplies	1,113	1,340	1,000	1,000	1,000
5211 Chemicals	3,971	1,889	25,000	10,000	10,000
5213 Permits & Fees	472	3,619	25,000	25,000	25,000
5214 Lab Supplies	15,116	17,943	15,000	15,000	15,000
5306 General Maintenance	8,003	852	10,000	10,000	10,000
5310 Utilities	315,730	297,899	250,000	325,000	325,000
5311 Discharge Permit Compliance	-	317	-	50,000	50,000
5313 Lab Testing	41,840	86,466	50,000	55,000	55,000
5316 Building Maintenance	-	657	-	1,000	1,000
5320 Telephone	2,641	2,844	2,000	2,000	2,000
5325 Generator Maintenance	7,150	11,515	10,000	5,500	4,500
5326 Services - Janitorial	3,588	3,180	2,500	3,000	3,000
5330 Alarms	2,782	1,365	2,500	3,000	3,000
5335 Equipment Repair Maint	73,907	132,761	55,000	150,000	150,000
5361 Site Clean-Up	16,342	17,678	20,000	20,000	20,000
5365 Travel, Meetings, Dues	601	3,292	3,000	3,500	3,500
5376 Computer Services & Repair	3,382	2,179	5,000	5,000	5,000
5394 Safety	1,518	420	2,000	2,000	2,000
5400 Services - Consulting	26,677	41,145	30,000	30,000	30,000
5440 Services-Miscellaneous	3,588	3,890	5,000	5,000	5,000
5826 Small Tools & Equipment	-	-	1,000	1,000	1,000
Subtotal	530,467	632,480	516,500	724,500	723,500
Internal Services					
5555 Labor Allocation	-	-	3,498	3,498	3,498
Subtotal	-	-	3,498	3,498	3,498
Total Expenses					
	\$ 317,834	\$ 1,922,595	\$ 1,228,482	\$ 1,445,842	\$ 1,464,738
PERSONNEL SUMMARY					
Authorized Classifications:					
Public Works Superintendent-WW	1.00	1.00	1.00	1.00	1.00
Senior Wastewater Treatment Operator	1.00	1.00	1.00	1.00	1.00
Wastewater Treatment Operator II	2.00	2.00	2.00	2.00	2.00
Total FTE	4.00	4.00	4.00	4.00	4.00

WASTEWATER CAPITAL PROJECTS
Fund 530
Department 340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
6136 Capital Project Reserve Allocation	-	-	-	3,300,000	-
6142 WWTP Construction Management	1,759	-	-	-	-
6180 Wastewater Rate Study	-	-	-	50,000	-
6190 Infiltration and Inflow Study & Modeling	89,005	8,116	-	-	-
6191 Force Main	1,150	5,392	-	-	-
6192 WWTP Ongoing Engineering Services	274	-	-	-	-
6242 Lift Station 5 Manhole Modifications	364	49,911	-	-	-
6243 Infiltration and Inflow Grant Application	-	10,040	75,000	75,000	-
6244 WWTP-Arc Flash Study	-	31,800	-	-	-
6246 WWTP-Shade Structure for Filter/UV	-	-	100,000	100,000	-
6247 WWTP-Bar Screen Rehab	-	-	-	30,000	-
6289 Wastewater Collection System Cleaning & CCTV Phase 1	-	-	-	550,000	-
6290 Wastewater Collection System Cleaning & CCTV Phase 2	-	-	-	-	600,000
6291 Water Effects Ratio or Translator Study for WWTP	-	-	-	150,000	-
6292 WWTP Scum Trough Mixers	-	-	-	-	75,000
6293 Wastewater Master Plan	-	-	-	-	200,000
6274 WWTP HVAC Replacement	-	-	-	40,000	-
Total Capital Outlay	\$ 92,552	\$ 105,259	\$ 175,000	\$ 4,295,000	\$ 875,000

PERSONNEL SUMMARY

Authorized Classifications:
None

TOTAL WASTEWATER ENTERPRISE	\$ 3,503,306	\$ 5,139,158	\$ 4,294,584	\$ 8,678,332	\$ 5,306,503
------------------------------------	---------------------	---------------------	---------------------	---------------------	---------------------



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Shasta Gateway Industrial Park

Program Description:

This program manages the Shasta Gateway Industrial Park to increase the industrial base within the City by recruiting quality development, increasing the tax base, and providing employment opportunities for our community. This program is managed by the City Manager’s office.

Objectives:

- None

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** Capital Outlay Budget (540-340)

INDUSTRIAL PARK ENTERPRISE FUND

FUND SUMMARY	Council Approved FY 2024-25	Council Approved FY 2025-26
Restricted Funds, Beginning of Year	\$ 475,492	\$ 442,505
Estimated Revenues for Fiscal Year	50,000	50,000
Estimated Expenditures for Fiscal Year	(82,987)	(83,562)
Estimated Funds Available, End of Year	\$ 442,505	\$ 408,943

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Other Revenue	\$ 32,829	\$ 75,940	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues	32,829	75,940	50,000	50,000	50,000

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Industrial Administration	52,122	37,695	82,235	82,987	83,562
Total Expenditures	\$ 52,122	\$ 37,695	\$ 82,235	\$ 82,987	\$ 83,562

REVENUE DETAIL
INDUSTRIAL ENTERPRISE
Fund 540

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Other Revenue					
540-000-4750 Assessments	\$ 32,829	\$ 75,940	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenues	\$ 32,829	\$ 75,940	\$ 50,000	\$ 50,000	\$ 50,000

EXPENDITURE DETAIL
INDUSTRIAL PARK
Fund 540
Department 310

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials Supplies & Services					
5400 Services - Consulting	\$ 625	\$ 400	\$ -	\$ -	\$ -
5363 Utilities-Agency Support	489	-	-	-	-
5390 Insurance-General	12,142	319	1,573	1,730	1,903
Subtotal	13,256	719	1,573	1,730	1,903
Internal Services					
5550 Administration Fee Allocation	7,016	7,226	7,443	8,038	8,440
Subtotal	7,016	7,226	7,443	8,038	8,440
Debt Service					
5720 Interest Expense	31,850	29,750	28,219	28,219	28,219
5730 Debt Repayment-Principal	-	-	45,000	45,000	45,000
Subtotal	31,850	29,750	73,219	73,219	73,219
Total Expenses	\$ 52,122	\$ 37,695	\$ 82,235	\$ 82,987	\$ 83,562

PERSONNEL SUMMARY

Authorized Classifications:
None

TOTAL INDUSTRIAL PARK	\$ 52,122	\$ 37,695	\$ 82,235	\$ 82,987	\$ 83,562
------------------------------	------------------	------------------	------------------	------------------	------------------

GENERAL FUND

FUND SUMMARY

	Council Approved FY 2024-25	Council Approved FY 2025-26
Restricted Funds, Beginning of Year	\$ 6,173,195	\$ 4,764,245
Estimated Revenues, for Fiscal Year	9,758,058	10,031,162
Estimated Expenditures, for Fiscal Year	(11,167,008)	(11,131,300)
Estimated Funds Available, End of Year	\$ 4,764,245	\$ 3,664,107

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Taxes	\$ 3,116,797	\$ 3,296,558	\$ 2,949,659	\$ 3,166,993	\$ 3,173,020
Licenses and Permits	218,392	268,650	201,600	201,600	201,600
Revenue from Other Agencies	1,240,418	1,125,482	1,082,500	1,219,500	1,269,500
Charges for Services	4,835,419	4,480,406	4,209,126	4,617,885	4,834,962
Fines and Forfeitures	7,493	12,171	9,250	9,250	9,250
Revenue from Use of Money	(24,480)	97,331	75,000	95,000	95,000
Other Revenue	221,840	137,563	447,830	447,830	447,830
Total Revenues	9,615,878	9,418,161	8,974,965	9,758,058	10,031,162

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
City Council	34,173	35,045	66,886	138,570	138,570
City Manager	584,772	678,863	828,552	879,282	903,230
Customer Services	1,154,486	1,293,704	1,661,233	1,690,107	1,744,587
Finance Services	18,444	61,941	80,500	80,500	80,500
Development Services	629,480	688,200	824,971	981,341	895,394
Building Services	13,581	26,553	83,000	53,500	53,500
Central Services	1,051,333	925,186	1,108,183	1,144,683	1,144,683
Capital Outlay - General Government	353,955	103,839	-	32,000	-
Capital Outlay - Public Ways & Facilities	1,010,428	12,118	2,050	8,000	8,000
Animal Control	300,377	325,246	405,611	438,156	435,699
Parks	309,725	352,461	454,795	458,805	462,282
Public Safety Services	3,857,404	3,624,331	4,554,728	4,132,059	4,121,059
Public Services	334,657	130,967	264,651	287,784	293,994
Personnel & Labor Relations	716,229	659,819	1,037,469	842,221	849,802
Total Expenditures	\$ 10,369,044	\$ 8,918,272	\$ 11,372,629	\$ 11,167,008	\$ 11,131,300

REVENUE DETAIL

GENERAL FUND

Fund 110

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Taxes					
110-000-4101 Prop. Tax Secured - Current	\$ 783,985	\$ 943,901	\$ 885,000	\$ 870,000	\$ 870,000
110-000-4102 Prop Tax Unsecured-Curr	28,126	27,595	30,000	35,000	35,000
110-000-4104 Prior Year Tax-Unsecured	604	606	1,020	1,020	1,020
110-000-4105 Prop. Tax-Supplemental	48,836	68,853	11,639	45,000	45,000
110-000-4106 Property Tax - Post Rda Dissolution	551,760	453,579	290,000	313,973	320,000
110-000-4109 ERAF Backfill	-	73,041	-	-	-
110-000-4115 Documentary Transfer Tax	42,974	30,601	37,000	22,000	22,000
110-000-4120 Sales Tax	764,644	724,891	725,000	725,000	725,000
110-000-4125 Transient Occupancy Tax	29,581	42,235	30,000	40,000	40,000
110-000-4130 Franchise Tax	227,790	240,284	240,000	250,000	250,000
110-000-4160 Special Business Tax	531,517	398,682	700,000	-	-
110-000-4161 Spec Bus Tax - Retail	64,900	180,285	-	500,000	500,000
110-000-4162 Spec Bus Tax - Cultivation	38,669	94,216	-	320,000	320,000
110-000-4163 Spec Bus Tax - Manufacturing	3,411	17,790	-	43,000	43,000
110-000-4166 Spec Bus Tax - Retail Pen/Int	-	-	-	2,000	2,000
Subtotal	3,116,797	3,296,558	2,949,659	3,166,993	3,173,020
Licenses and Permits					
110-000-4210 Business License	31,649	26,291	34,000	34,000	34,000
110-000-4220 Dog License	3,538	4,966	3,600	3,600	3,600
110-000-4230 Building Permit	95,679	144,160	100,000	100,000	100,000
110-000-4231 Planning/Environmental Review Permit Fee	11,420	22,905	14,000	14,000	14,000
110-000-4235 Cannabis Permit & Regulatory Fees	76,106	70,329	50,000	50,000	50,000
Subtotal	218,392	268,650	201,600	201,600	201,600
Revenues from Other Agencies					
110-000-4310 Home Owners Exemption	7,046	6,863	7,500	7,500	7,500
110-000-4320 Motor Vehicle In Lieu	1,034,116	1,098,908	1,075,000	1,200,000	1,250,000
110-000-4346 State Grant-SB2	52,715	12,901	-	12,000	12,000
110-000-4370 State Grant	146,542	6,810	-	-	-
Subtotal	1,240,418	1,125,482	1,082,500	1,219,500	1,269,500
Charges for Services					
110-000-4430 Service Charge-Connection	7,920	8,080	10,000	10,000	10,000
110-000-4431 Restoration Of Service	15,227	17,960	15,000	15,000	15,000
110-000-4432 Field Notice Fee	44,909	75,407	80,000	80,000	80,000
110-000-4434 Return Check Fee	195	210	1,500	1,500	1,500
110-000-4441 Public Works Plan Check Fee	5,000	-	-	-	-
110-000-4445 Building Inspection Fee	51	48	-	-	-
110-000-4446 Inspection Fee-Public Works	113	-	1,000	1,000	1,000
110-000-4447 Misc. Employee Services Transfer	68,839	-	50,000	50,000	50,000
110-000-4448 General Plan Maintenance Fee	11,715	14,084	12,000	12,000	12,000
110-000-4449 Information Technology Fee	11,234	14,200	12,000	12,000	12,000
110-000-4460 Park User Fee	3,717	2,356	3,000	3,000	3,000
110-000-4465 Animal Cont.-Redemption/Board	1,709	1,609	1,700	1,700	1,700
110-000-4466 Animal Cont.-Miscellaneous	2,277	2,767	3,000	3,000	3,000
110-000-4480 Cost Trans. In - Admin.	3,789,166	3,902,841	4,019,926	4,341,518	4,558,595
110-000-4485 Cost Recovery	873,347	440,844	-	87,167	87,167
Subtotal	4,835,419	4,480,406	4,209,126	4,617,885	4,834,962

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Fines and Forfeitures					
110-000-4510 Vehicle Code Fines	2,984	4,611	5,000	5,000	5,000
110-000-4511 Parking Citations	930	957	1,500	1,500	1,500
110-000-4515 DSD Fines	-	6,434	-	-	-
110-000-4520 Court Fines	3,514	169	2,500	2,500	2,500
110-000-4530 Citation-Animal Control	66	0	250	250	250
Subtotal	7,493	12,171	9,250	9,250	9,250
Revenue from Use of Money & Property					
110-000-4651 Interest On Investments	(48,902)	63,440	55,000	55,000	55,000
110-000-4657 Principal - Recapture	2,100	-	-	-	-
110-000-4760 Rental Income	22,322	33,891	20,000	40,000	40,000
Subtotal	(24,480)	97,331	75,000	95,000	95,000
Other Revenue					
110-000-4701 Transfers In	-	25,721	427,830	427,830	427,830
110-000-4710 Miscellaneous Revenue	221,840	111,842	10,000	10,000	10,000
110-000-4755 Nuisance Abatement Collection	-	-	10,000	10,000	10,000
Subtotal	221,840	137,563	447,830	447,830	447,830
Total Revenues	\$ 9,615,878	\$ 9,418,161	\$ 8,974,965	\$ 9,758,058	\$ 10,031,162

TWO-YEAR BUDGET

FISCAL YEARS 2024-25 AND 2025-26



City Council

Program Description:

The City Council (110-101) provides elected authority, leadership and direction to the City programs. The Council has a number of official responsibilities including: setting City policy, establishing City-wide goals and objectives, providing a link to City government for citizens and business, meeting with and lobbying other government agencies and business groups and supervising the City Manager and City Attorney. The Mayor and Council also appoint and serve as liaisons to many City and County boards and commissions. Among its many responsibilities are the adoption and execution of a balanced operating and capital budget and the analysis of community problems and issues. The Council holds regular meetings each month to conduct the business of the City and to hear from Shasta Lake citizens.

Objectives:

- To supervise development and implementation of operating budgets.
- To analyze and address community problems and issues.
- Collaborate effectively to ensure public safety security for all and improve overall livability.
- To ensure safe, cost-effective and sustainable public services, facilities and utilities to meet the immediate and future needs of Shasta Lake.
- To provide high quality and effective city service and governance in a transparent, accessible and fiscally responsible manner.

Budget Impacts:

- **Personnel:** 5 Council Members
- **Operations and Maintenance:** Increased stipend, health insurance budgeted for all Councilmembers
- **Capital Outlay:** None

**EXPENDITURE DETAIL
CITY COUNCIL
Fund 110
Department 101**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 18,750	\$ 16,500	\$ 18,000	\$ 57,000	\$ 57,000
Benefits	11,343	14,842	41,086	69,570	69,570
Subtotal	30,093	31,342	59,086	126,570	126,570
Materials Supplies & Services					
5205 General Operating Supplies	547	556	800	2,000	2,000
5365 Travel, Meetings, Dues	3,533	3,148	7,000	10,000	10,000
Subtotal	4,080	3,703	7,800	12,000	12,000
City Council	\$ 34,173	\$ 35,045	\$ 66,886	\$ 138,570	\$ 138,570

PERSONNEL SUMMARY
Authorized Classifications:
None

TWO-YEAR BUDGET FISCAL YEARS 2024-25 AND 2025-26



City Manager

Program Description:

The City Manager's (110-102) function is to serve the City Council and Community as the City's Chief Executive Officer. The City Manager provides general oversight and direction to the City as a whole both in terms of planning for the City's long-term financial and organizational health and managing the day-to-day operation of one of Shasta Lake's largest employers. The City Manager is responsible for implementing and communicating to all employees the City Council's goals and policies and managing the organization consistent with the policies of the City Council. The Manager develops and implements an approved fiscal plan based on City Council adopted policies to allocate resources for coordinated program implementation. The City Manager's office also houses the City Clerk.

The City Clerk serves as Clerk of the Council, as well as Secretary for the Public Financing Agency, and Housing Authority. The City's Clerk maintains City records; compiles agendas; handles legal advertising and gives notice of public hearings/meetings; prepares minutes of City Council and various boards and commissions; processes and maintains record of official documents. The City Clerk serves as Notary Public and is the Filing Officer for Campaign Disclosure Forms and Statements of Economic Interest. Helps coordinate Municipal Elections, and provides administrative support to the City Council, City Manager, and Department Heads.

Objectives:

- To assist and support City Council in implementing major goals and objectives through coordination and management of staff services.
- To deliver high quality and effective delivery of the full spectrum of city service and governance in a transparent, accessible and fiscally responsible manner.
- To supervise, develop, motivate, and direct all City employees.
- To prepare agenda packets and record/maintain proceeding of Council/Board meetings. Ensure that all meetings and actions are published or posted within proper time limits.
- To continue document imaging of City central file records and coordinate staff instruction.

Budget Impacts:

- **Personnel:** 4 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (110-109)

CITY MANAGER
Fund 110
Department 102

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 410,747	\$ 474,881	\$ 472,534	\$ 518,541	\$ 533,324
Benefits	159,201	185,126	319,218	324,741	333,906
Subtotal	569,948	660,007	791,752	843,282	867,230
Material, Supplies & Services					
5204 Office Supplies	-	176	-	-	-
5205 General Operating Supplies	2,986	1,840	2,500	2,500	2,500
5400 Services - Consulting	390	1,688	8,800	8,000	8,000
5421 Services - Election Expense	-	4,485	8,000	8,000	8,000
5365 Travel, Meetings, Dues	10,545	6,087	10,000	10,000	10,000
5367 Training	670	1,000	5,000	5,000	5,000
5368 Advertisement	233	3,578	2,500	2,500	2,500
Subtotal	14,824	18,855	36,800	36,000	36,000
City Manager	\$ 584,772	\$ 678,863	\$ 828,552	\$ 879,282	\$ 903,230

PERSONNEL SUMMARY

Authorized Classifications:

City Manager	1.00	1.00	1.00	1.00	1.00
Comm. & Economic Dev. Manager	-	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	-	-	-
Permit Center Manager/Dep City Clerk	-	-	0.50	0.50	0.50
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Retired annuitant - Fuel Reduction	1.00	0.50	0.50	0.50	0.50
Total FTE	4.00	4.50	4.00	4.00	4.00

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Finance and Customer Service

Program Description:

The Customer Service and Finance Department (110-103 & 110-104) is a key support department providing services directly to the public and to all other departments and funds in the City of Shasta Lake. Like no other department, Finance serves and interacts with every fund and department, often down to the employee level. Finance is responsible for recording and reporting all financial transactions for the City, providing accurate annual statements, budgeting, accounting, payroll and benefit processing, performing internal auditing, internal service cost tracking, insurance coverage and handling of insurance claims, information technology, and human resources. Enterprise funds also benefit from utility billing and collection activities. The Department monitors revenues and expenditures as approved by the City Council. The Finance Department assists in the preparation of special reports and projects as may be required by the City Manager. Finance provides expertise to all City departments in recruiting and retaining a diverse workforce that is committed to providing quality service to our community. Through policy direction and training efforts, Finance helps reduce the risk of employment-related legal claims and work-related injuries. Finance is also responsible for a wide spectrum of information technology devices, computers/servers, telephones, and other IT project management. The City currently contracts out for technical support, data backup, security, and software updates.

The Department also serves as the primary receptionist/front counter for all of City Hall. The Customer Service front counter is the point of contact with the public for most administrative needs, utility billing payments and information, licensing, tax collections, and general information. Customer Service provides a variety of services for the City's water, electric, wastewater, and solid waste program customers. In fulfilling these services, the department is responsible for the timely and accurate reading of both water and electric meters. The dispatching of field personnel to monitor for potential water leaks, repair, initiate or terminate services; preparation, distribution, and collection of monthly utility bills; administering and collecting customer deposits; prompt response to customer inquiries and requests; resolving customer disputes; and pursuing delinquent accounts. Additionally, the Department handles all incoming cash to the City from both external and internal sources, including property taxes, animal control fees, building and use permits, and other miscellaneous revenues.

Objectives:

- Coordinate the receipt of utility payments for City services and other miscellaneous charges and revenues.
- Provide excellent customer service to the public.
- Ensure all employees receive an annual performance evaluation.
- Comply with Governmental Accounting Standards board policies.
- Ensure annual financial audit and biennial and mid-year budgets are completed timely.

Budget Impacts:

- **Personnel:** 8.75 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (110-109)

CUSTOMER SERVICE
Fund 110
Department 103

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 616,026	\$ 667,162	\$ 753,770	\$ 762,996	\$ 791,416
Benefits	275,660	318,179	601,463	620,111	646,171
Subtotal	891,686	985,341	1,355,233	1,383,107	1,437,587
Material, Supplies & Services					
5204 Office Supplies	-	138	-	-	-
5205 General Operating Supplies	870	2,739	2,000	2,000	2,000
5207 Postage	39,276	41,510	40,000	40,000	40,000
5208 Services - Utility Billing	36,734	51,557	35,000	36,000	36,000
5365 Travel, Meetings, Dues	217	925	8,000	8,000	8,000
5367 Training	300	-	4,000	4,000	4,000
5394 Safety	339	647	2,000	2,000	2,000
5440 Services-Miscellaneous	185,063	210,845	215,000	215,000	215,000
Subtotal	262,799	308,363	306,000	307,000	307,000
Customer Service	\$ 1,154,486	\$ 1,293,704	\$ 1,661,233	\$ 1,690,107	\$ 1,744,587

PERSONNEL SUMMARY

Authorized Classifications:

Finance Director	1.00	1.00	1.00	1.00	1.00
Finance & Customer Service Manager	1.00	1.00	0.75	0.75	0.75
Utility Manager	-	1.00	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00	3.00
Account Clerk II	2.00	2.00	2.00	2.00	2.00
Meter Reader/Warehouse	1.00	1.00	1.00	1.00	1.00
Total FTE	8.00	9.00	8.75	8.75	8.75

FINANCE SERVICES

Fund 110

Department 104

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5204 Office Supplies	652	340	-	-	-
5205 General Operating Supplies	2,952	2,243	3,000	3,000	3,000
5400 Services - Consulting	7,200	3,300	10,000	10,000	10,000
5324 Services - Auditing	-	47,550	55,000	55,000	55,000
5365 Travel, Meetings, Dues	7,640	3,856	8,000	8,000	8,000
5367 Training	-	4,651	4,500	4,500	4,500
Subtotal	18,444	61,941	80,500	80,500	80,500
Finance Services	\$ 18,444	\$ 61,941	\$ 80,500	\$ 80,500	\$ 80,500

PERSONNEL SUMMARY

Authorized Classifications:

None	-	-	-
------	---	---	---



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Development Services
Department
Building, Planning, and Code Enforcement**

Program Description:

Development Services (110-410) is responsible for current and long-range planning in the City. The Department reviews land use proposals (e.g., administrative and use permits, parcel and subdivision maps, property line adjustments, variances, design review applications, etc.) and ensures compliance with federal, state and local regulations, including the City's General Plan, Zoning Code, California Subdivision Map Act, California Environmental Quality Act and National Environmental Policy Act. The Division provides direction and leadership in implementing the goals, objectives, and policies of the City as adopted by the City Council.

Building provides enforcement of minimum standards to safeguard life, health, property and public welfare by regulating design, construction, quality of materials, use and occupancy of all structures within the City, and strives to implement these standards in a fair and consistent manner in compliance with federal, state and local regulations. The Department is responsible for Code Enforcement and the abatement of dangerous buildings, site conditions, and accumulations of junk and debris on private property.

Objectives:

- Provide professional land use planning services to the City Council and Planning Commission for discretionary project proposals, project environmental clearance (CEQA/NEPA), long range planning programs, and special projects.
- Provide additional staff support for Electric, Economic Development, Grant Administration, Building Division and Code Enforcement functions.
- Provide communication and direction regarding Permit Submittal Requirements.
- To ensure that construction meets all requirements of the California Building Code and related state and local codes.
- To keep accurate records of all building inspections.
- To provide quality and timely plan checks for all new construction.
- To accurately communicate building code requirements to property owners, tenants, applicants, engineers, etc.
- To complete the abatement of substandard buildings, both commercial and residential.

Budget Impacts:

- **Personnel:** FY 2024-25: 5.5 FTE / 1 PTE (partial year), then 4.5 FTE / 2 PTE
FY 2025-26: 4.5 FTE / 2 PTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (110-109)

DEVELOPMENT SERVICES

Fund 110

Department 410

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 405,566	\$ 444,843	\$ 485,296	\$ 532,651	\$ 501,778
Benefits	180,748	197,557	275,175	351,190	336,116
Subtotal	586,314	642,400	760,471	883,841	837,894
Material, Supplies & Services					
5204 Office Supplies	81	561	2,000	2,000	2,000
5205 General Operating Supplies	3,701	3,837	3,000	3,000	3,000
5400 Services - Consulting	1,200	4,566	15,000	50,000	10,000
5405 Services - Consulting Regulation	30,852	28,400	32,000	30,000	30,000
5365 Travel, Meetings, Dues	2,323	3,353	5,000	5,000	5,000
5367 Training	2,320	2,717	5,000	5,000	5,000
5368 Advertisement	2,689	2,366	2,500	2,500	2,500
Subtotal	43,166	45,800	64,500	97,500	57,500
Development Services	\$ 629,480	\$ 688,200	\$ 824,971	\$ 981,341	\$ 895,394

PERSONNEL SUMMARY

Authorized Classifications:

Senior Planner	1.00	1.00	1.00	1.00	1.00
Permit Center Manager/Dep City Clerk	-	-	0.50	0.50	0.50
Development Services Technician I-II-III	1.00	1.00	-	-	-
Retired Annuitant - Planning Manager	0.50	0.50	0.50	0.50	0.50
Total FTE	2.50	2.50	2.00	2.00	2.00

BUILDING SERVICES
Fund 110
Department 630

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26	
Material, Supplies & Services						
5303	Building Abatement	9,775	14,019	35,000	35,000	35,000
5205	General Operating Supplies	1,925	5,266	4,000	4,000	4,000
5400	Services - Consulting	-	-	39,000	5,000	5,000
5365	Travel, Meetings, Dues	1,266	2,380	2,500	2,500	2,500
5367	Training	615	4,887	2,500	7,000	7,000
	Subtotal	13,581	26,553	83,000	53,500	53,500
Building Services		\$ 13,581	\$ 26,553	\$ 83,000	\$ 53,500	\$ 53,500

PERSONNEL SUMMARY

Authorized Classifications:

Development Services Technician I-II-III	1.00	1.00	1.00	1.00	1.00
Building Official *	1.00	1.00	1.00	1.00	-
Deputy Building Official	-	-	1.00	1.00	1.00
Code Enforcement Officer	-	-	-	1.00	1.00
Building Inspector & Code Enforc. Officer	1.00	1.00	1.00	-	-
Retired Annuitant - Building Official	-	-	-	0.50	0.50
Total FTE	3.00	3.00	4.00	4.50	3.50

* FY 2024-25 partial year



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Central Services

Program Description:

This program includes a number of the expenditures that cover general programs of the government. The operating costs for City Hall, Community Center, Visitor Center, City Attorney, and general overhead expenses are examples. Program expenditures may be requisitioned by several sources, but must be approved by the City Manager prior to completion. The program is administered and monitored by the Finance Department and City Manager Department.

Objectives:

- To operate and maintain the City’s website and ensure the availability of public information.
- To provide for participation in community promotions that encourages tourism and visitor activities.
- Coordinate with service clubs to ensure successful community events.
- To provide general overhead for shared City costs.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (110-109)

CENTRAL SERVICES
Fund 110
Department 108

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Subtotal	-	-	-	-	-
Material, Supplies & Services					
5204 Office Supplies	13,939	8,282	12,500	8,000	8,000
5205 General Operating Supplies	6,529	13,527	5,000	12,500	12,500
5207 Postage	4,266	3,485	5,000	6,000	6,000
5210 Janitorial Supplies	4,162	4,171	4,000	4,200	4,200
5280 Lifeline - Water	-	-	-	25,000	25,000
5281 Lifeline - Wastewater	-	-	-	85,000	85,000
5306 General Maintenance	6,550	17,707	5,000	5,000	5,000
5307 Utilities-Visitors Center	5,827	8,393	9,000	8,500	8,500
5308 Utilities-Community Center	2,691	3,483	9,000	12,000	12,000
5310 Utilities	36,933	38,835	45,000	20,000	20,000
5315 Public Info Program	4,240	14,539	10,000	10,000	10,000
5316 Building Maintenance	14,328	3,576	12,000	6,000	6,000
5317 Business Improvement Incentive Program	4,719	9,134	10,000	5,000	5,000
5319 Services - Legal	48,453	64,735	62,200	65,000	65,000
5320 Telephone	37,133	37,380	25,000	40,000	40,000
5324 Services - Internet	2,834	1,985	3,000	3,000	3,000
5326 Services - Janitorial	13,601	12,240	22,000	13,000	13,000
5327 Services - Visitors Ctr Janitorial	1,530	2,520	2,000	3,000	3,000
5328 Janitorial-Community Center	3,787	6,741	2,500	6,500	6,500
5330 Alarms	4,627	5,039	1,700	5,000	5,000
5337 Bldg Maint-Visitors Ctr	5,896	3,379	-	2,500	2,500
5338 Bldg Maint-Community Ctr	1,894	4,893	-	7,500	7,500
5339 Bldg Maint-Council Chambers	-	-	-	200	200
5361 Public Promotions	52,019	32,436	43,500	12,000	12,000
5363 Promotions-Other Agencies	39,934	47,016	45,000	50,000	50,000
5364 Promotions-Shasta EDC	2,290	22,900	27,500	27,500	27,500
5365 Travel, Meetings, Dues	4,434	9,740	11,500	10,000	10,000
5368 Advertisement	502	955	1,000	1,000	1,000
5375 Maintenance Agreements	241,856	197,456	220,000	240,000	240,000
5376 Computer Hardware & Repair	73,668	11,108	80,000	50,000	50,000
5380 Grant Expense-Cal Fire	38,489	-	-	-	-
5390 Insurance-General	96,343	96,656	95,000	110,000	110,000
5394 Safety	848	883	1,200	1,200	1,200
5400 Services - Consulting	7,973	3,896	12,500	10,000	10,000
5440 Services-Miscellaneous	62,756	39,907	75,000	60,000	60,000
5442 SLFPD-Fire Prevention Officer	-	23,110	23,110	23,110	23,110
5450 Bad Debt	4,963	1,546	5,500	5,500	5,500
5560 Motor Pool	42,414	42,414	42,414	42,414	42,414
5825 Equipment Rental Fees	7,208	7,173	7,500	7,500	7,500
5826 Small Tools & Equipment	17,295	19	1,500	1,500	1,500
6203 Fuel Reduction Projects	17,385	8,986	41,000	10,000	10,000
Subtotal	934,315	810,245	978,124	1,014,624	1,014,624
Debt Service					
5720 Interest Expense	83,018	78,941	75,855	75,855	75,855
5730 Debt Repayment-Principal	34,000	36,000	37,000	37,000	37,000
Subtotal	117,018	114,941	112,855	112,855	112,855
Internal Service Charge					
5555 Labor Allocation	-	-	17,204	17,204	17,204
Subtotal	-	-	17,204	17,204	17,204
Central Services	\$ 1,051,333	\$ 925,186	\$ 1,108,183	\$ 1,144,683	\$ 1,144,683

PERSONNEL SUMMARY

Authorized Classifications:

None.	-	-	-	-	-
	-	-	-	-	-

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**General Fund – Capital Outlay
Projects**

Program Description:

This program contains all capital outlay projects proposed for General Fund functions. In addition, special projects by their nature, objective or funding, warrant specific notice are also included in this account. The purpose for creating a special account is to ensure that the proposed expenditures are clearly identifiable and to provide a mechanism to ensure that there is performance accountability.

Objectives:

- Complete Council Chambers audio/visual upgrade project
- Complete the American Rescue Plan Act (ARPA) identified projects for support for outside agencies and parks capital projects

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Not applicable
- **Capital Outlay:** See Capital Outlay Budget (110-109 & 110-340)

CAPITAL PROJECTS - GENERAL GOVERNMENT

Fund 110

Department 109

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
6194 General Plan Update EIR	\$ 77,352	\$ 17,202	\$ -	\$ -	\$ -
6195 Akrich Dog Park Conversion	102,565	1,144	-	-	-
6196 Locust & SR151 Parking Lot	71,481	81,959	-	-	-
6197 Street Paving Project TBD	-	-	-	-	-
6209 LHMP,GP Safety, Air Qual,& Noise Element:	102,556	3,534	-	-	-
6210 Camera System Projects	-	-	-	32,000	-
Total Capital Outlay	\$ 353,955	\$ 103,839	\$ -	\$ 32,000	\$ -

PERSONNEL SUMMARY

Authorized Classifications:

None

CAPITAL PROJECTS - PUBLIC WAYS & FACILITIES

Fund 110

Department 340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
5811 Gasb 45 Actuarial Valuation	\$ 3,000	\$ 7,700	\$ 2,050	\$ 8,000	\$ 8,000
6146 General Plan Technical Studies	-	4,418	-	-	-
6197 Street Paving Project TBD	1,001,215	-	-	-	-
6207 Pyrethroid Control Baseline Monitoring	6,213	-	-	-	-
Total Capital Outlay	\$ 1,010,428	\$ 12,118	\$ 2,050	\$ 8,000	\$ 8,000

*Capital project rollovers.

PERSONNEL SUMMARY

Authorized Classifications:

None

TWO-YEAR BUDGET FISCAL YEARS 2024-25 AND 2025-26



Animal Control

Program Description:

The City of Shasta Lake Animal Control Department carries out provisions under the California Food & Agriculture Code, Health and Safety Code, and Penal Code for the welfare of the public and animals. Animal control has a crucial role in serving the public by providing a range of services that ensure the welfare and safety of both animals and the community.

Key responsibilities include:

Enforcement: Animal control enforces local, state, and federal laws that oversee animal-related regulations, responding to complaints about animal cruelty, neglect, or nuisance behavior, and seizure of animals in immediate danger or that have been abandoned.

Education: Provides educational programs and resources to the community, teaching pet owners about responsible pet ownership, animal welfare, and the importance of spaying/neutering pets.

Counseling: When dealing with pet owners who are struggling to care for their animals, Animal Control provides counseling and connects them with resources to help keep pets in their homes, such as food assistance or pet food banks, veterinary assistance, or where to find behavioral training.

Grant Opportunities: Animal control actively seeks out grant funding to supplement their budgets and expand their services to better serve the public.

The City of Shasta Lake Animal Control combines enforcement, education, and counseling to promote animal welfare and public safety, while also leveraging grant funding to support their critical work in the community

Objectives:

- Provide animal control and shelter services consistent with the State's regulations and the City's desired level of service.
- Continue to enforce, educate, and provide enforcement on the city and state animal control laws, as well as parking citations.
- Coordinate with animal support groups for the placement of unwanted animals.
- Continue to provide low-cost rabies clinics to the public.
- Provide routine patrols and enforcement of City ordinances.
- Maintain City trash abatement program and various other assigned tasks using community service workers.
- Grant writing and proposals for state assistance to aid our community.

Budget Impacts:

- **Personnel:** 3 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (110-109 & 110-340)

ANIMAL CONTROL SERVICES

Fund 110

Department 210

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 199,603	\$ 196,259	\$ 178,885	\$ 188,361	\$ 190,779
Benefits	66,305	74,658	173,126	183,595	189,720
Subtotal	265,907	270,916	352,011	371,956	380,499
Material, Supplies & Services					
5204 Office Supplies	889	256	1,200	1,300	1,300
5205 General Operating Supplies	11,708	13,622	15,800	16,500	16,500
5310 Utilities	6,488	9,651	11,500	11,500	11,500
5315 Public Info Program	857	110	1,500	1,500	1,500
5316 Building Maintenance	3,123	13,818	4,000	15,000	4,000
5320 Telephone	3,731	4,680	4,000	4,000	4,000
5330 Alarms	508	765	600	600	600
5365 Travel, Meetings, Dues	3,024	2,443	5,000	5,000	5,000
5394 Safety	844	1,040	1,200	1,800	1,800
5400 Services - Consulting	-	4,000	4,800	5,000	5,000
5440 Services-Miscellaneous	3,297	3,944	4,000	4,000	4,000
Subtotal	34,469	54,330	53,600	66,200	55,200
Animal Control Services	\$ 300,377	\$ 325,246	\$ 405,611	\$ 438,156	\$ 435,699

PERSONNEL SUMMARY

Authorized Classifications:

Animal Control Officer Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00	2.00
Total FTE	3.00	3.00	3.00	3.00	3.00

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Park/Recreation Department

Program Description:

The Park/Recreation Department is responsible for the maintenance of all City park facilities, which include approximately forty-four acres of park grounds, tennis courts, Senior Community Center and City Hall. Recreation services include the administering summer programs. In partnership with the Gateway Unified School District, and the Shasta Lake Garden Project, the Park Department works to help beautify the City.

Objectives:

- Actively explore funding for park playground equipment replacement
- Actively explore funding to update park master plan
- Complete the American Rescue Plan Act (ARPA) identified projects for support for parks capital projects, and any other identified parks needs
- Complete the parks replacement projects
- Windsor Neighborhood Park project
- Certify In-House Parks Inspector
- Administer annual summer programs

Budget Impacts:

- **Personnel:** 2 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (110-510)

PARK / RECREATION SERVICES

Fund 110

Department 510

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 87,628	\$ 90,625	\$ 101,590	\$ 101,590	\$ 101,590
Benefits	48,043	48,066	108,509	112,519	115,996
Subtotal	135,671	138,691	210,099	214,109	217,586
Material, Supplies & Services					
5205 General Operating Supplies	2,272	3,968	4,000	4,000	4,000
5306 General Maintenance	16,595	19,392	30,000	30,000	30,000
5310 Utilities	104,173	91,141	80,000	80,000	80,000
5317 Summer Camp Contract	7,491	11,480	10,000	10,000	10,000
5318 Redding Recreation Program	-	-	5,000	5,000	5,000
5320 Telephone	29	17	500	500	500
5350 Portable Toilet Rental	1,950	-	1,500	1,500	1,500
6204 Bathroom Pumping	-	1,400	3,000	3,000	3,000
Subtotal	132,510	127,399	134,000	134,000	134,000
Internal Service Charges					
5555 Labor Allocation	41,544	86,372	110,696	110,696	110,696
Subtotal	41,544	86,372	110,696	110,696	110,696
Park Services					
	\$ 309,725	\$ 352,461	\$ 454,795	\$ 458,805	\$ 462,282

PERSONNEL SUMMARY

Authorized Classifications:

Parks Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Total FTE	2.00	2.00	2.00	2.00	2.00

PERSONNEL SUMMARY

Authorized Classifications:

None

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Public Safety Services

Program Description:

The Contract services agreement between the City of Shasta Lake and the Shasta County Sheriff's Offices is a year-to-year agreement. The partnership encompasses law enforcement personnel, equipment, services which include traffic enforcement. The alliance with the community, staff, and the volunteer patrol has enculturated the members providing better community services. This Contract is overseen by the City Manager Department.

Objectives:

- To provide fair and ethical law enforcement services to this community. This has been continually provided through training and education of the patrol staff and law enforcement attendance at numerous community meetings so we can better serve the City of Shasta Lake.
- To provide traffic enforcement services in order to reduce DUI's, traffic injuries and related deaths. DUI checkpoints, saturated enforcement, radar units and a children's bicycle rodeo program will accomplish this. In addition supplements P.O.S.T. traffic training will be provided to field personnel.
- To organize and assist with quality of life issues in the City
- To organize, supervise, and maintain a Citizens Volunteer Patrol (CVP)
- Assist the County in purchase of a bomb robot

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Services are contracted with Shasta County
- **Capital Outlay:** See Capital Outlay Budget (110-109)

PUBLIC SAFETY SERVICES
Fund 110
Department 213

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26	
Materials Supplies & Services						
5210	Janitorial Supplies	\$ 2,958	\$ 3,102	\$ 2,500	\$ 2,500	\$ 2,500
5310	Utilities	24,257	23,880	30,000	25,000	25,000
5323	Police Services	3,590,409	3,369,870	4,221,367	3,861,059	3,861,059
5326	Services - Janitorial	11,070	11,520	12,000	12,000	12,000
5440	Services-Miscellaneous	4,538	7,585	10,000	10,000	10,000
5396	Citizens Patrol Expense	2,013	1,553	2,000	2,000	2,000
5316	Building Maintenance	15,594	4,064	30,000	5,000	5,000
5325	Generator Maintenance	6,564	2,756	8,000	4,500	3,500
5560	Motor Pool	200,000	200,000	200,000	200,000	200,000
6217	Sheriff's Dept Bearcat	-	-	38,861	-	-
6294	Bomb Robot	-	-	-	10,000	-
	Subtotal	3,857,404	3,624,331	4,554,728	4,132,059	4,121,059
	Public Safety	\$ 3,857,404	\$ 3,624,331	\$ 4,554,728	\$ 4,132,059	\$ 4,121,059

PERSONNEL SUMMARY
Authorized Classifications:
None

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Public Services

Program Description:

Under the direction of the City Engineer, the Public Services program is dedicated to the efficient design, construction, operation, and maintenance of public works systems and programs that protect and enhance the quality of life of the citizens of Shasta Lake.

Objectives:

- Administer the design, construction and maintenance of all Public Works and capital improvement projects
- Oversee planning and implementation of infrastructure improvements
- Publish Capital Improvement Program on an annual basis
- Seek grant opportunities for large infrastructure resiliency projects

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No Significant Change
- **Capital Outlay:** See Capital Outlay Budget (110-340)

PUBLIC SERVICES
Fund 110
Department 314

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 104,311	\$ 93,330	\$ 183,466	\$ 198,663	\$ 202,966
Benefits	31,334	32,941	66,185	74,121	76,028
Subtotal	135,645	126,271	249,651	272,784	278,994
Material, Supplies & Services					
5204 Office Supplies	786	230	500	500	500
5400 Services - Consulting	4,179	1,014	10,000	10,000	10,000
5365 Travel, Meetings, Dues	721	97	1,000	1,000	1,000
5367 Training	-	3,355	3,500	3,500	3,500
Subtotal	5,686	4,696	15,000	15,000	15,000
Intra-Government Transfer					
5555 Labor Allocation	193,326	-	-	-	-
Total	193,326	-	-	-	-
Public Services	\$ 334,657	\$ 130,967	\$ 264,651	\$ 287,784	\$ 293,994

PERSONNEL SUMMARY

Authorized Classifications:

Public Works Director/Engineer	0.25	0.25	0.25	0.25	0.25
Associate Civil Engineer	0.25	0.25	0.25	0.25	0.25
GIS Program Coordinator	0.25	0.25	0.25	0.25	0.25
Retired Annuitant - City Engineer	0.50	0.50	0.25	0.25	0.25
Total FTE	1.25	1.25	1.00	1.00	1.00

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Personnel & Labor Relations

Program Description:

The City’s Personnel and Labor Relations program was formed to capture and monitor on-going personnel related expenses in the City’s General Fund. Line items included in this department are employee training, advertising employment opportunities, retired employee medical contributions, and maintenance of personnel related procedures and laws. The program is managed by the Finance Department.

The goal of the program is not only to recruit talented individuals to join our team but also foster a culture and competitive pay to retain our existing employees.

Objectives:

- To capture and monitor non-payroll employee related expenses.
- To provide five days of general management training courses for all department heads and supervisors.
- To update personnel policies and maintain policies annually.
- Work closely with Labor Unions to ensure compliance with MOU.
- Work closely with Management to continue to ensure employees are receiving training and/or advancement opportunities.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant changes
- **Capital Outlay:** See Capital Outlay Budget (110-109)

PERSONNEL & LABOR RELATIONS

Fund 110

Department 115

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
	\$ -	\$ -	\$ -	\$ -	\$ -
5150 Salaries					
5150 Ins.-Health	\$ 105,288	\$ 51,400	\$ 346,876	\$ 151,628	\$ 159,209
5155 OPEB Contribution	(55,680)	(58,720)	-	-	-
Subtotal	49,608	(7,320)	346,876	151,628	159,209
Material, Supplies & Services					
5365 Travel, Meetings, Dues	-	229	500	500	500
5367 Training	-	-	7,500	7,500	7,500
5368 Advertisement	1,599	-	5,000	5,000	5,000
5400 Services - Consulting	-	-	5,000	5,000	5,000
5440 Services-Miscellaneous	2,525	2,575	7,500	7,500	7,500
5720 Interest Expense	292,498	284,335	275,093	275,093	275,093
5730 Debt Repayment-Principal	370,000	380,000	390,000	390,000	390,000
Subtotal	666,622	667,139	690,593	690,593	690,593
Personnel & Labor Relations	\$ 716,229	\$ 659,819	\$ 1,037,469	\$ 842,221	\$ 849,802

PERSONNEL SUMMARY

Authorized Classifications:

None	-	-	-	-	-
------	---	---	---	---	---

TOTAL GENERAL FUND	\$ 9,358,616	\$ 8,906,154	\$ 11,370,579	\$ 11,159,008	\$ 11,123,300
---------------------------	---------------------	---------------------	----------------------	----------------------	----------------------

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Wastewater Reclamation
Facilities
Assessment District**

Program Description:

This fund accounts for the debt service requirements to retire an assessment on September 2, 1996, to finance the expansion of the Wastewater Treatment Plant. The original issue of \$5,645,500 consists of two components – Series A and Series B. The Series A component has principal payments ranging from \$51,000 to \$265,000, with interest payments of 4.5%. The Series B component has principal payments of \$6,500 to \$33,000, also with interest payments of 4.5%. The first payment began on September 2, 1995, and will mature on September 2, 2034. The repayment of this debt is accomplished through assessments against properties benefiting from the improvement.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Annual debt and interest payments
- **Capital Outlay:** Not applicable

WASTEWATER TREATMENT DEBT SERVICE

FUND SUMMARY	Council Approved FY 2024-25	Council Approved FY 2025-26
Restricted Funds, Beginning of Year	\$ 2,495,316	\$ 2,503,498
Estimated Revenues, for Fiscal Year	250,000	250,000
Estimated Expenditures, for Fiscal Year	(241,818)	(241,818)
Estimated Funds Available, End of Year	\$ 2,503,498	\$ 2,511,680

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Special Assessment	\$ 49,552	\$ 33,986	\$ 250,000	\$ 250,000	\$ 250,000
Revenue from Use of Money	(4,285)	9,980	-	-	-
Total Revenues	45,267	43,966	250,000	250,000	250,000

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Wastewater Treatment Debt	239,572	236,570	241,818	241,818	241,818
Total Expenditures	\$ 239,572	\$ 236,570	\$ 241,818	\$ 241,818	\$ 241,818

**REVENUE DETAIL
WASTEWATER TREATMENT DEBT
FUND 310**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Special Assessment					
310-000-4750 Assessments	\$ 49,552	\$ 33,986	\$ 250,000	\$ 250,000	\$ 250,000
Subtotal	49,552	33,986	250,000	250,000	250,000
Revenue from Use of Money					
310-000-4651 Interest On Investments	(4,285)	9,980	-	-	-
Subtotal	(4,285)	9,980	-	-	-
Total Revenues	\$ 45,267	\$ 43,966	\$ 250,000	\$ 250,000	\$ 250,000

**EXPENDITURE DETAIL
WASTEWATER TREATMENT DEBT SERVICE
Fund 310
Department 310**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5400 Services - Consulting	\$ 10,430	\$ 8,166	\$ 10,500	\$ 10,500	\$ 10,500
Subtotal	10,430	8,166	10,500	10,500	10,500
Debt Service					
5720 Interest Expense	104,142	98,405	92,318	92,318	92,318
5730 Debt Repayment-Principal	125,000	130,000	139,000	139,000	139,000
Subtotal	229,142	228,405	231,318	231,318	231,318
Total Expenses	\$ 239,572	\$ 236,570	\$ 241,818	\$ 241,818	\$ 241,818

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26



Riddle Road Assessment Bonds

Program Description:

This fund accounts for the debt service required to retire the voter-approved assessments issued on August 7, 1989, to finance the construction costs for the Riddle Road water system. The original issue of \$64,932 has principal payments ranging from \$932 to \$4,000 and interest payments of 5.0%. The first payment began on March 2, 1990 and will mature on September 2, 2029. The repayment of this debt is accomplished through assessments against properties benefiting from the improvements.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Annual debt and interest payments
- **Capital Outlay:** Not applicable

RIDDLE ROAD WATER BOND

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 32,021	\$ 32,721
Estimated Revenues, for Fiscal Year	3,750	3,750
Estimated Expenditures, for Fiscal Year	(3,050)	(3,050)
Estimated Funds Available, End of Year	\$ 32,721	\$ 33,421

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Special Assessment	\$ 1,341	\$ 1,239	\$ 3,750	\$ 3,750	\$ 3,750
Revenue from Use of Money	(79)	73	-	-	-
Total Revenues	<u>1,262</u>	<u>1,312</u>	<u>3,750</u>	<u>3,750</u>	<u>3,750</u>

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Riddle Road Water Bond	3,900	3,150	3,050	3,050	3,050
Total Expenditures	<u>\$ 3,900</u>	<u>\$ 3,150</u>	<u>\$ 3,050</u>	<u>\$ 3,050</u>	<u>\$ 3,050</u>

**REVENUE DETAIL
RIDDLE ROAD WATER BOND
FUND 320**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Special Assessment					
320-000-4750 Assessments	\$ 1,341	\$ 1,239	\$ 3,750	\$ 3,750	\$ 3,750
Subtotal	1,341	1,239	3,750	3,750	3,750
Revenue from Use of Money					
320-000-4651 Interest On Investments	(79)	73	-	-	-
Subtotal	(79)	73	-	-	-
Total Revenues	\$ 1,262	\$ 1,312	\$ 3,750	\$ 3,750	\$ 3,750

**EXPENDITURE DETAIL
RIDDLE ROAD WATER BOND
Fund 320
Department 310**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Debt Service					
5720 Interest Expense	\$ 1,900	\$ 1,150	\$ 1,050	\$ 1,050	\$ 1,050
5730 Debt Repayment-Principal	2,000	2,000	2,000	2,000	2,000
Subtotal	3,900	3,150	3,050	3,050	3,050
Total Expenses	\$ 3,900	\$ 3,150	\$ 3,050	\$ 3,050	\$ 3,050

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Water Plant Facilities
Department
Capital Outlay (P&FCC)**

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant for the Water Treatment Plant and Distribution Facilities with P&FCC funds.

Objectives:

- Transfer annually to support water debt loan payments.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Caught up for prior year transfers inadvertently omitted
- **Capital Outlay:** None

WATER PLANT & FACILITIES CAPACITY

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 498,592	\$ 177,874
Estimated Revenues, for Fiscal Year	40,000	40,000
Estimated Expenditures, for Fiscal Year	(360,718)	(61,254)
Estimated Funds Available End of Year	\$ 177,874	\$ 156,620

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Services	\$ 59,080	\$ 40,669	\$ 180,000	\$ 40,000	\$ 40,000
Revenue from Use of Money	(6,604)	6,320	-	-	-
Total Revenues	<u>52,476</u>	<u>46,989</u>	<u>180,000</u>	<u>40,000</u>	<u>40,000</u>

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Water Plant & Facilities Capacity	9,354	9,635	9,924	360,718	61,254
Total Expenditures	<u>\$ 9,354</u>	<u>\$ 9,635</u>	<u>\$ 9,924</u>	<u>\$ 360,718</u>	<u>\$ 61,254</u>

REVENUE DETAIL
WATER PLANT AND FACILITIES
Fund 211

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services					
211-000-4470 Plant & Facility Con. Charge	\$ 59,080	\$ 40,669	\$ 180,000	\$ 40,000	\$ 40,000
Subtotal	59,080	40,669	180,000	40,000	40,000
Revenue from Use of Money					
211-000-4651 Interest On Investments	(6,604)	6,320	-	-	-
Subtotal	(6,604)	6,320	-	-	-
Total Revenues	\$ 52,476	\$ 46,989	\$ 180,000	\$ 40,000	\$ 40,000

EXPENDITURE DETAIL
Fund 211
Department 310/340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Internal Service Charge					
5550 Administration Fee Allocation	\$ 9,354	\$ 9,635	\$ 9,924	\$ 10,718	\$ 11,254
Subtotal	9,354	9,635	9,924	10,718	11,254
Transfers					
5902 Transfers Out	-	-	-	350,000	50,000
Subtotal	-	-	-	350,000	50,000
Total Expenses	\$ 9,354	\$ 9,635	\$ 9,924	\$ 360,718	\$ 61,254

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Electric Plant and Facilities
Department
Capital Outlay (P&FCC)**

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant for the City Electric Department with P&FCC funds.

Objectives:

- None at present.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No change
- **Capital Outlay:** All requests PF&CC (212-340)

ELECTRIC PLANT AND FACILITIES CAPACITY

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 328,356	\$ 356,179
Estimated Revenues, for Fiscal Year	30,000	30,000
Estimated Expenditures, for Fiscal Year	(2,177)	(2,286)
Estimated Funds Available End of Year	\$ 356,179	\$ 383,893

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services	\$ 2,934	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Other Revenue	(5,151)	4,431	-	-	-
Total Revenues	(2,217)	4,431	30,000	30,000	30,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Electric Plant & Facilities Capacity	1,900	1,957	2,016	2,177	2,286
Total Expenditures	\$ 1,900	\$ 1,957	\$ 2,016	\$ 2,177	\$ 2,286

REVENUE DETAIL
ELECTRIC PLANT AND FACILITIES
Fund 212

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services					
212-000-4470 Plant & Facility Con. Charge	\$ 2,934	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Subtotal	2,934	-	30,000		
Revenue from Use of Money					
212-000-4651 Interest On Investments	(5,151)	4,431	-	-	-
Subtotal	(5,151)	4,431	-	-	-
Total Revenues	\$ (2,217)	\$ 4,431	\$ 30,000	\$ 30,000	\$ 30,000

EXPENDITURE DETAIL
ELECTRIC PLANT & FACILITIES
Fund 212
Department 310/340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Internal Service Charge					
5550 Administration Fee Allocation	\$ 1,900	\$ 1,957	\$ 2,016	\$ 2,177	\$ 2,286
Subtotal	1,900	1,957	2,016	2,177	2,286
Total Expenses	\$ 1,900	\$ 1,957	\$ 2,016	\$ 2,177	\$ 2,286

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Wastewater Plant and Facilities
Department
Capital Outlay (P&FCC)**

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant for the Wastewater Treatment Plant and Collection Facilities with P&FCC funds.

Objectives:

- Transfer annually to support water debt loan payments.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** All requests PF&CC (213-340)

WASTEWATER PLANT & FACILITIES CAPACITY

FUND SUMMARY	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ (8,136)	\$ 8,054
Estimated Revenues, for Fiscal Year	30,500	30,500
Estimated Expenditures, for Fiscal Year	(14,311)	(15,027)
Estimated Funds Available End of Year	\$ 8,054	\$ 23,527

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Services	\$ 49,650	\$ 35,722	\$ 246,000	\$ 29,000	\$ 29,000
Revenue from Use of Money	(866)	290	1,500	1,500	1,500
Total Revenues	<u>48,784</u>	<u>36,012</u>	<u>247,500</u>	<u>30,500</u>	<u>30,500</u>

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Wastewater Plant & Facilities Capacity	65,756	47,865	243,995	14,311	15,027
Total Expenditures	<u>\$ 65,756</u>	<u>\$ 47,865</u>	<u>\$ 243,995</u>	<u>\$ 14,311</u>	<u>\$ 15,027</u>

REVENUE DETAIL
WASTEWATER PLANT AND FACILITIES
Fund 213

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services					
213-000-4470 Plant & Facility Con. Charge	\$ 49,650	\$ 35,722	\$ 237,000	\$ 20,000	\$ 20,000
213-000-4471 Trunk Capacity Charge	-	-	9,000	9,000	9,000
Subtotal	49,650	35,722	246,000	29,000	29,000
Revenue from Use of Money					
213-000-4651 Interest On Investments	(866)	290	1,500	1,500	1,500
Subtotal	(866)	290	1,500	1,500	1,500
Total Revenues	\$ 48,784	\$ 36,012	\$ 247,500	\$ 30,500	\$ 30,500

EXPENDITURE DETAIL
WASTEWATER PLANT & FACILITIES
Fund 213
Department 310

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Internal Service Charge					
5550 Administration Fee Allocation	\$ 12,490	\$ 12,865	\$ 13,251	\$ 14,311	\$ 15,027
Subtotal	12,490	12,865	13,251	14,311	15,027
Transfers					
5902 Transfers Out	53,266	35,000	230,744	-	-
Subtotal	53,266	35,000	230,744	-	-
Total Expenses	\$ 65,756	\$ 47,865	\$ 243,995	\$ 14,311	\$ 15,027

PERSONNEL SUMMARY

Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Parks Plant and Facilities Department
(P&FCC)**

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant facilities for the City Parks System with P&FCC funds.

Objectives:

- Develop park improvement plans
- Windsor Neighborhood Park
- Actively explore existing and outside funding to complete Windsor neighborhood park
- Complete Park Master Plan Update

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (214-340)

PARKS PLANT AND FACILITIES CAPACITY

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 338,526	\$ 374,922
Estimated Revenues, for Fiscal Year	60,000	60,000
Estimated Expenditures, for Fiscal Year	(23,604)	(353,784)
Estimated Funds Available End of Year	\$ 374,922	\$ 81,138

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services	\$ 28,602	\$ 20,625	\$ 60,000	\$ 60,000	\$ 60,000
Revenue from Use of Money	(4,593)	4,286	-	-	-
Total Revenues	24,009	24,911	60,000	60,000	60,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Parks Plant & Facilities Capacity	3,146	3,240	3,337	23,604	353,784
Total Expenditures	\$ 3,146	\$ 3,240	\$ 3,337	\$ 23,604	\$ 353,784

REVENUE DETAIL
PARKS PLANT AND FACILITIES
Fund 214

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services					
214-000-4470 Plant & Facility Con. Charge	28,602	20,625	60,000	60,000	60,000
Subtotal	28,602	20,625	60,000	60,000	60,000
Revenue from Use of Money					
214-000-4651 Interest On Investments	(4,593)	4,286	-	-	-
Subtotal	(4,593)	4,286	-	-	-
Total Revenues	\$ 24,009	\$ 24,911	\$ 60,000	\$ 60,000	\$ 60,000

EXPENDITURE DETAIL
PARKS PLANT & FACILITIES
Fund 214
Department 310/340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Internal Service Charge					
5550 Administration Fee Allocation	\$ 3,146	\$ 3,240	\$ 3,337	\$ 3,604	\$ 3,784
Subtotal	3,146	3,240	3,337	3,604	3,784
Capital Outlay					
6276 Windsor Neighborhood Park	-	-	-	-	300,000
6277 Park Master Plan Update	-	-	-	-	50,000
6295 Lassen Field Bleachers	-	-	-	20,000	-
Subtotal	-	-	-	20,000	350,000
Total Expenses	\$ 3,146	\$ 3,240	\$ 3,337	\$ 23,604	\$ 353,784

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Trafficway / Transportation
Funds**

Program Description:

This program provides for the funding of capital improvements and maintenance of the sixty miles of paved streets for the City transportation system and City roadways. The Department is also responsible for installation and maintenance of all street name and regulatory signs, and pavement markings placed in the street right-of-way. Additional functions include vegetation control, snow removal, and preparation of traffic surveys and traffic control for all major community events. These funds are managed by the Public Works Department.

Objectives:

- Upgrade and maintain signage, pavement striping and marking
- Maintenance of sixty miles of paved streets
- Use of funds for cost share obligations for the Moody Creek bridge replacement
- Use of funds to assist with grant-funded roadway projects

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance** None
- **Capital Outlay:** Pavement overlay projects will be completed as funding becomes available. Various projects related to transportation and traffic will be funded by RTPA.

TRAFFICWAY FUND

FUND SUMMARY	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 1,159,072	\$ 207,341
Estimated Revenues, for Fiscal Year	1,241,784	4,150,880
Estimated Expenditures, for Fiscal Year	(2,193,515)	(4,358,221)
Estimated Funds Available End of Year	\$ 207,341	\$ 0

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Other Agencies	\$ 850,634	\$ 583,074	\$ 2,501,846	\$ 1,241,784	\$ 4,150,880
Revenue from Use of Money	(21,894)	16,491	-	-	-
Total Revenues	<u>828,740</u>	<u>599,565</u>	<u>2,501,846</u>	<u>1,241,784</u>	<u>4,150,880</u>

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Transportation/Trafficway	1,177,057	334,007	2,856,392	2,193,515	4,358,221
Total Expenditures	<u>\$ 1,177,057</u>	<u>\$ 334,007</u>	<u>\$ 2,856,392</u>	<u>\$ 2,193,515</u>	<u>\$ 4,358,221</u>

**REVENUE DETAIL
TRAFFICWAY FUND
FUND 250**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Other Agencies					
250-000-4339 Streets & Highways 2103	84,077	84,240	320,000	309,373	309,373
250-000-4340 Streets & Highways 2105	53,903	58,837	-	-	-
250-000-4341 Streets & Highways 2106	54,095	51,840	-	-	-
250-000-4342 Streets & Highways 2107	74,927	80,185	-	-	-
250-000-4343 Streets & Highways 2107.5	3,000	3,000	-	-	-
250-000-4345 SB-1 Road Maint & Rehab 2031 (RMRA)	212,978	230,674	240,000	267,698	267,698
250-000-4355 Exchange Funds	316,130	-	152,124	152,124	152,124
250-000-4370 State Grant-Bridges Moody And Pine Grove	51,523	58,100	1,789,722	512,589	3,421,685
250-000-4372 State Grant - HSIP	-	16,199	-	-	-
Subtotal	850,634	583,074	2,501,846	1,241,784	4,150,880
Revenue from Use of Money					
250-000-4651 Interest On Investments	(21,894)	16,491	-	-	-
Subtotal	(21,894)	16,491	-	-	-
Total Revenues	\$ 828,740	\$ 599,565	\$ 2,501,846	\$ 1,241,784	\$ 4,150,880

**EXPENDITURE DETAIL
TRAFFICWAY FUND
Fund 250
Department 340**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
6101 Capital Project Reserve Alloc.	-	-	-	996,294	-
6152 General Street Maintenance	362,006	244,518	473,221	473,221	473,221
6153 Pavement Striping	75,000	-	-	75,000	-
6154 Street Lighting	40,957	41,032	50,000	50,000	-
6157 Moody Creek Bridge Rehab	90,509	48,456	2,275,000	579,000	3,865,000
5334 Maint., Equip	18,688	-	18,171	20,000	20,000
6200 Street Paving Project 21-22 TBD	499,140	-	-	-	-
6201 Corp Yard - Slurry Seal	51,627	-	-	-	-
6219 Windsor Estates Speed Table Installation	39,130	-	-	-	-
6236 Pavement Management System Study	-	-	40,000	-	-
Subtotal	1,177,057	334,007	2,856,392	2,193,515	4,358,221
Total Expenses	\$ 1,177,057	\$ 334,007	\$ 2,856,392	\$ 2,193,515	\$ 4,358,221

PERSONNEL SUMMARY

Authorized Classifications:
None

TRANSPORTATION FUND

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 781,732	\$ 170,632
Estimated Revenues, for Fiscal Year	740,000	740,000
Estimated Expenditures, for Fiscal Year	(1,351,100)	(910,632)
Estimated Funds Available End of Year	\$ 170,632	\$ (0)

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Other Agencies	\$ 730,928	\$ 856,707	\$ 690,000	\$ 690,000	\$ 690,000
Charges for Current Services	16,801	10,236	50,000	50,000	50,000
Revenue from Use of Money	(7,643)	9,443	-	-	-
Total Revenues	<u>740,086</u>	<u>876,386</u>	<u>740,000</u>	<u>740,000</u>	<u>740,000</u>

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Transportation/Trafficway	690,721	611,854	890,632	1,351,100	910,632
Total Expenditures	<u>\$ 690,721</u>	<u>\$ 611,854</u>	<u>\$ 890,632</u>	<u>\$ 1,351,100</u>	<u>\$ 910,632</u>

**REVENUE DETAIL
TRANSPORTATION FUND
FUND 255**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Other Agencies					
255-000-4350 TDA Funds	\$ 464,273	\$ 612,204	\$ 690,000	\$ 690,000	\$ 690,000
255-000-4380 Grant-Other	266,655	244,503	-	-	-
Subtotal	730,928	856,707	690,000	690,000	690,000
Charges for Current Services					
255-000-4442 Traffic Impact Fee	16,801	10,236	50,000	50,000	50,000
Subtotal	16,801	10,236	50,000		
Revenue from Use of Money					
255-000-4651 Interest On Investments	(7,643)	9,443	-	-	-
Subtotal	(7,643)	9,443	-	-	-
Total Revenues	\$ 740,086	\$ 876,386	\$ 740,000	\$ 690,000	\$ 690,000

**EXPENDITURE DETAIL
TRANSPORTATION FUND
Fund 255
Department 340**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
5385 RABA Expense	266,655	244,503	290,000	300,000	310,000
6101 Capital Project Reserve Alloc.	-	-	-	450,468	-
6163 General Street Maintenance	408,091	367,351	373,632	373,632	373,632
6222 Ashby Rd Guardrail Repair	15,975	-	-	-	-
6267 Street Improvements 2023	-	-	227,000	227,000	227,000
Subtotal	690,721	611,854	890,632	1,351,100	910,632
Total Expenses	\$ 690,721	\$ 611,854	\$ 890,632	\$ 1,351,100	\$ 910,632

*A capital project rollover.

PERSONNEL SUMMARY

Authorized Classifications:

None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



CDBG Project Fund

Program Description:

The primary federal objective of the CDBG Program is the development of viable communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for persons of low and moderate income. “Persons of low and moderate income” defined as families, households, and individuals whose incomes do not exceed 80 percent of the county median income, with adjustments for family or household size.

Each year the CDBG program makes funds available to eligible jurisdictions through several allocations: Community Development, Economic Development, Native American, and Planning and Technical Assistance. CDBG funds are used to benefit low income persons, aid in the prevention or elimination of slums and blight, or to meet an urgent community need that poses and immediate threat to public health and welfare. The major categories of activities include housing, public improvements or facilities, public services, and economic development. The program is managed by the Community and Economic Development Manager..

Objectives:

- Housing Rehab Loan Program
- Apply for CDBG funding for Street Improvement Projects within eligible areas of the City
- Apply for CDBG Economic Development funds for projects that create eligible jobs
- Apply for CDBG Native American Allocation funding for eligible projects that benefit eligible Non-Recognized tribes
- Apply for CDBG Funding for park equipment replacement

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** To be determined

CDBG PROJECT FUND

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ (219,297)	\$ 703
Estimated Revenues, for Fiscal Year	7,818,000	1,437,127
Estimated Expenditures, for Fiscal Year	(7,598,000)	(1,339,430)
Estimated Funds Available End of Year	\$ 703	\$ 98,400

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Other Agencies	\$ 3,388,542	\$ 574,309	\$ -	\$ 7,818,000	\$ 1,437,127
Revenue from Use of Money	(4,075)	4,041	-	-	-
Total Revenues	<u>3,384,467</u>	<u>578,350</u>	<u>-</u>	<u>7,818,000</u>	<u>1,437,127</u>

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Projects	1,645,705	54,635	6,326,185	7,598,000	1,339,430
Total Expenditures	<u>\$ 1,645,705</u>	<u>\$ 54,635</u>	<u>\$ 6,326,185</u>	<u>\$ 7,598,000</u>	<u>\$ 1,339,430</u>

REVENUE DETAIL
CDBG PROJECT FUND
Fund 223

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Other Agencies					
223-000-4376 CDBG CV1/2/3 Grant	\$ -	\$ 311,498	\$ -	\$ -	\$ -
223-000-4377 CDBG Street Rehab Project	3,263,650	-	-	-	-
223-000-4378 CDBG Housing Rehab Program	124,892	82,811	-	-	-
223-000-4388 CDBG Grants	-	180,000	-	7,818,000	1,437,127
Subtotal	3,388,542	574,309	-	7,818,000	1,437,127
Revenue from Use of Money					
223-000-4651 Interest On Investments	(4,075)	4,041	-	-	-
Subtotal	(4,075)	4,041	-	-	-
Total Revenues	\$ 3,384,467	\$ 578,350	\$ -	\$ 7,818,000	\$ 1,437,127

PERSONNEL SUMMARY

Authorized Classifications:
None

EXPENDITURE DETAIL
CDBG PROJECT FUND

Projects
Fund 223
Department 620

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5840 Housing Rehab Loan Program	\$ 17,774	\$ 11,563	\$ -	\$ -	\$ -
6211 COVID-19 Utility Payment Assistance Program	326,401	-	-	-	-
6215 Street Rehabilitation 2021	650,765	-	-	-	-
6215 Street Rehabilitation 2021	650,765	-	-	-	-
6227 SL Apartments Project	-	1,415	-	98,000	234,271
6275 CDBG OTC/Playground	-	-	-	2,500,000	-
Subtotal	1,645,705	12,978	-	2,598,000	234,271
Capital Outlay					
6262 Centimudi Wtr Tank/Lake Blvd Wtr Trans Line	\$ -	\$ 41,657	\$ 6,326,185	\$ 5,000,000	\$ 1,105,159
Subtotal	-	41,657	6,326,185	5,000,000	1,105,159
CDBG Project	\$ 1,645,705	\$ 54,635	\$ 6,326,185	\$ 7,598,000	\$ 1,339,430

PERSONNEL SUMMARY

Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**CDBG Housing Rehabilitation
Fund**

Program Description:

This fund includes housing and rehabilitation program projects that are to be funded by Community Development Block Grants (CDBG) and Cal Home Program provided by the state and federal government and administered by the California Department of Housing and Community Development (HCD). The grant is for the correction of health and safety issues of low and moderate income homeowners.

This project is being administered by the Community and Economic Development Manager.

Objectives:

- To maintain the existing loan portfolio.
- To continue to utilize funds for the improvement of housing stock in the City of Shasta Lake to qualified homeowners.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** None

CDBG HOUSING REHABILITATION

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 409,100	\$ 209,100
Estimated Revenues, for Fiscal Year	-	-
Estimated Expenditures, for Fiscal Year	(200,000)	(200,000)
Estimated Funds Available End of Year	\$ 209,100	\$ 9,100

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	(3,273)	191,209	-	-	-
Total Revenues	(3,273)	191,209	-	-	-

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
CDBG Housing Rehabilitation	-	-	40,958	200,000	200,000
Total Expenditures	\$ -	\$ -	\$ 40,958	\$ 200,000	\$ 200,000

REVENUE DETAIL
CDBG HOUSING REHABILITATION
Fund 224/225/227/229

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
224/225/227/229 Interest On Investments	\$ (3,573)	\$ 4,069	\$ -	\$ -	\$ -
224/225/227/229 Interest - Program Income	300	-	-	-	-
224/225/227/229 Transfers In	-	187,140	-	-	-
Subtotal	(3,273)	191,209	-	-	-
Total Revenues	\$ (3,273)	\$ 191,209	\$ -	\$ -	\$ -

EXPENDITURE DETAIL
CDBG HOUSING REHABILITATION
Fund 224/225/227/229

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5881 Deferred Loans	-	-	40,958	200,000	200,000
Subtotal	-	-	40,958	200,000	200,000
Total Expenses	\$ -	\$ -	\$ 40,958	\$ 200,000	\$ 200,000

PERSONNEL SUMMARY

Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



HOME Grant

Program Description:

This fund was established in Fiscal Year 1999-00. It includes Homebuyer’s Program Assistance and when available, owner occupied rehabilitation program projects that are to be funded by Home program funds provided by the federal government and administered by the California Department of Housing and Community Development (HCD). This grant is for the purpose of homebuyer assistance and housing rehabilitation. It is managed by the Community and Economic Development Manager.

Objectives:

- First Time Homebuyer Program Assistance Program
- When feasible, assist Program Income funds toward affordable Housing Development Projects
- Utilize Program Income to offer First Time Homebuyer Assistance and Credit Counseling programs

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** None

CDBG HOME PROGRAM

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 1,383,322	\$ 580,322
Estimated Revenues, for Fiscal Year	100,000	100,000
Estimated Expenditures, for Fiscal Year	(903,000)	(103,000)
Estimated Funds Available End of Year	\$ 580,322	\$ 577,322

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	\$ (14,710)	\$ 16,708	\$ -	\$ -	\$ -
Revenue from Other Agencies	-	-	100,000	100,000	100,000
Total Revenues	(14,710)	16,708	100,000	100,000	100,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
CDBG Housing Rehabilitation	1,200	1,100	603,000	903,000	103,000
Total Expenditures	\$ 1,200	\$ 1,100	\$ 603,000	\$ 903,000	\$ 103,000

REVENUE DETAIL
CDBG HOME PROGRAM
Fund 230

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
230-000-4651 Interest On Investments	(14,710)	16,708	-	-	-
Subtotal	(14,710)	16,708	-	-	-
Revenue from Other Agencies					
230-000-4656 Principal - Program Income	-	-	100,000	100,000	100,000
Subtotal	-	-	100,000	100,000	100,000
Total Revenues	\$ (14,710)	\$ 16,708	\$ 100,000	\$ 100,000	\$ 100,000

EXPENDITURE DETAIL
CDBG HOME PROGRAM
Fund 230
Department 620

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials, Supplies & Services					
5357 General Administration	\$ 1,200	\$ 1,100	\$ 3,000	\$ 3,000	\$ 3,000
Subtotal	1,200	1,100	3,000	3,000	3,000
Capital Outlay					
5880 Loans-Dap	-	-	100,000	100,000	100,000
6202 Veterans Village Rental Housing Loan	-	-	500,000	800,000	-
Subtotal	-	-	600,000	900,000	100,000
Total Expenses	\$ 1,200	\$ 1,100	\$ 603,000	\$ 903,000	\$ 103,000

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Supplemental Law Enforcement

Program Description:

The City of Shasta Lake received moneys allocated by the State of California for Supplemental Law Enforcement Services (SLESF). These funds are governed by Section 30062 of the California Government Code and under this section all funds shall be expended exclusively to provide front line law enforcement services. In addition, these funds may only be used to supplement existing services.

Objectives:

- Program funds are currently being used to partially fund a Deputy.

Budget Impacts:

- **Personnel:** Contract with Shasta County
- **Operations and Maintenance:** Not applicable
- **Capital Outlay:** None

SUPPLEMENTAL LAW ENFORCEMENT FUND (SLESF)

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 10,365	\$ 10,365
Estimated Revenues, for Fiscal Year	100,000	100,000
Estimated Expenditures, for Fiscal Year	(100,000)	(100,000)
Estimated Funds Available End of Year	\$ 10,365	\$ 10,365

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Intergovernmental Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Revenue from Use of Money & Property	(552)	509	-	-	-
Total Revenues	<u>99,448</u>	<u>100,509</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
SLESF	100,000	100,000	100,000	100,000	100,000
Total Expenditures	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

REVENUE DETAIL

SLESF

Fund 260

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Intergovernmental Revenues					
260-000-4372 State Grant-COPS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Revenue from Use of Money:					
260-000-4651 Interest On Investments	(552)	509	-	-	-
Total	(552)	509	-	-	-
Total SLESF	99,448	100,509	100,000	100,000	100,000

EXPENDITURE DETAIL

Fund 260

Department 213

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
5110 Salaries-Regular	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Total Expenses	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

PERSONNEL SUMMARY

Authorized Classifications:

Sheriff Service Officer	-	-	-	-	-
Traffic Officer	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Grant Fund

Program Description:

Fund for keeping one-time grants separate from other funds so that historical trends are not skewed. Once projects are complete they are capitalized in the General Fixed Assets Group, as they are funded from a governmental fund, as opposed to enterprise fund projects, which are capitalized within the respective fund.

Objectives:

- Adequately track grant expenditures for accuracy and compliance
- Design and Construct grant-funded projects
- Cascade Village Affordable Housing project
- Shasta Dam Blvd. Complete Streets Project
- Commercial Center Safe Routes to School Project
- ARPA projects (Disc Golf, Skate Park, Hardenbrook frontage Improvements)
- Clean California Grant (Bathrooms, Pavilions & Spirit Parkway)
- Parks Replacement project (CDBG)
- REAP 2.0 project (Curb, gutter & sidewalk) on McConnel Ave., Main St., Front St.,) & Civic Center eastside walk path.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** None
- **Capital Outlay:** See Capital Outlay budget (270-340-62xx)

GRANT FUND

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 6,353,876	\$ 0
Estimated Revenues, for Fiscal Year	7,324,085	1,012,000
Estimated Expenditures, for Fiscal Year	(13,677,960)	(1,012,000)
Estimated Funds Available End of Year	\$ 0	\$ 0

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Intergovernmental Revenue	\$ 101,210	\$ 250,979	\$ 6,065,218	\$ 7,324,085	\$ 1,012,000
Total Revenues	101,210	250,979	6,065,218	7,324,085	1,012,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Approved FY 2024-25	Council Approved FY 2025-26
Grant Fund	155,970	1,278,683	9,781,548	13,677,960	1,012,000
Total Expenditures	\$ 155,970	\$ 1,278,683	\$ 9,781,548	\$ 13,677,960	\$ 1,012,000

REVENUE DETAIL

GRANT FUND

Fund 270

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Intergovernmental Revenues					
270-000-4347 State Grant - AHSC	\$ -	\$ -	\$ 460,000	\$ 460,000	\$ 460,000
270-000-4370 State Grant	-	-	1,000,000	4,977,052	552,000
270-000-4375 State Grant - CALTRANS	-	-	1,753,000	-	-
270-000-4381 CalFire Grant	26,000	228,275	2,852,218	-	-
270-000-4383 ARPA Grant	75,210	22,704	-	1,887,033	-
Subtotal	101,210	250,979	6,065,218	7,324,085	1,012,000
Total Grant Fund	101,210	250,979	6,065,218	7,324,085	1,012,000

EXPENDITURE DETAIL

Fund 270

Department 110/340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Grant Costs					
6253 Perm Local Hsg Alloc (PLHA) Prog	-	-	613,366	511,139	-
6254 Welcome Home Grant (S/N, Microchip, Vax)	-	17,266	7,500	3,300	-
6255 Welcome Grant (Questionnaire and Admin)	-	1,650	-	3,350	-
6265 Caltrans Clean CA Dump Day Grant	-	-	20,000	-	-
6266 CalApp	-	-	-	20,000	-
6273 Clean CA Local Grant Program - CCL-5474-021	-	-	1,753,000	1,753,000	-
5363 Outside Agency Assistance	75,210	22,704	1,874,950	1,887,033	-
6223 CalFire Wildfire Guide	26,000	-	-	-	-
6228 Per Capita Grant-Parks	53,730	2,127	175,825	-	-
6229 Hazardous Fuel Reduction Project	1,030	148,904	74,096	-	-
6250 Summit City Sewer Feasibility Study	-	144,407	105,593	17,919	-
6251 Fuel Reduction Project (Cal Fire)	-	141,802	1,477,418	700,000	200,000
6259 McConnell Foundation Grant #2022/25	-	-	165,000	-	-
6264 Downtown Revitalization Proj-K2 Predev loan	-	799,824	700,000	4,939,875	-
6268 SDB Complete Streets	-	-	460,000	2,848,344	-
6269 Fuel Reduction Project (Cal Fire)	-	-	1,374,800	500,000	812,000
6270 OTS Grant	-	-	30,000	19,000	-
6272 REAP 2.0 Grant Program (SB2 Funding)	-	-	950,000	475,000	-
Subtotal	155,970	1,278,683	9,781,548	13,677,960	1,012,000
Total Expenses	\$ 155,970	\$ 1,278,683	\$ 9,781,548	\$ 13,677,960	\$ 1,012,000

PERSONNEL SUMMARY

Authorized Classifications:

None



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Housing Authority
(Successor Agency of the Former RDA Low and Moderate
Income Fund)**

Program Description:

On January 9, 2012, the City of Shasta Lake Housing Authority resolved to become the Successor Agency to the former Redevelopment Agency Low and Moderate Housing Funds which was dissolved with all redevelopment agencies on February 1, 2012 pursuant to the California Health and Safety Code as amended by Assembly Bill x1 26 (“ABx1 26”). Under ABx1 26, the Successor Agency, by operation of law, receives all assets, properties, contracts, leases, books and records, buildings, and equipment of the former Redevelopment Agency. The purpose of the Housing Authority is to increase, improve, and preserve the community’s supply of low and moderate- income housing.

Objectives:

With the State of California’s elimination of the RDA L&M fund, the City of Shasta Lake Housing programs and projects will seek funding from PLHA, HOME, CalHOME, CDBG, or any other funding source to provide affordable housing opportunities. Projects previously funded with RDA L&M Funds include: Affordable Housing Development Subsidies, First Time Homebuyer Assistance, Owner Occupied Rehab, Paint Rebate, Code Enforcement, and Relocation Assistance are eliminated under the Housing Authority (formally the RDA Low and Moderate Fund).

- Maintain the existing loan portfolio for the former RDA L&M loans
- Maintain the assets, including property of the Housing Authority
- Work with VRDC on Shasta Lake Veterans Village

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Administration of programs performed by Housing Authority
- **Capital Outlay:** See Capital Outlay budget (240-620-62xx)

SHASTA LAKE HOUSING AUTHORITY

FUND SUMMARY

	Council Proposed FY 2024-25	Council Approved FY 2025-26
Restricted Funds, Beginning of Year	\$ 55,817	\$ 40,817
Estimated Revenues, for Fiscal Year	-	-
Estimated Expenditures, for Fiscal Year	(15,000)	(15,000)
Estimated Funds Available End of Year	\$ 40,817	\$ 25,817

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	\$ (1,054)	\$ 799	\$ -	\$ -	\$ -
Other Revenue	-	10,428	-	-	-
Total Revenues	(1,054)	11,227	-	-	-

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Low and Moderate	11,446	14,625	1,658	15,000	15,000
Total Expenditures	\$ 11,446	\$ 14,625	\$ 1,658	\$ 15,000	\$ 15,000

REVENUE DETAIL
SHASTA LAKE HOUSING AUTHORITY
Fund 240

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
240-000-4651 Interest On Investments	\$ (1,054)	\$ 799	\$ -	\$ -	\$ -
Subtotal	(1,054)	799	-	-	-
Other Revenue					
240-000-4710 Miscellaneous Revenue	-	10,428	-	-	-
Subtotal	-	10,428	-	-	-
Total Revenues	\$ (1,054)	\$ 11,227	\$ -	\$ -	\$ -

EXPENDITURE DETAIL
SHASTA LAKE HOUSING AUTHORITY
Fund 240
Department 620

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5303 Building Abatement	\$ 9,950	\$ 12,625	\$ -	\$ 10,000	\$ 10,000
5332 Special Department Expense	1,496	2,000	1,658	5,000	5,000
5841 Loans	-	-	-	-	-
Subtotal	11,446	14,625	1,658	15,000	15,000
Total Expenses	\$ 11,446	\$ 14,625	\$ 1,658	\$ 15,000	\$ 15,000

PERSONNEL SUMMARY

Authorized Classifications:
None

Total Low and Moderate	\$ 11,446	\$ 14,625	\$ 1,658	\$ 15,000	\$ 15,000
-------------------------------	------------------	------------------	-----------------	------------------	------------------



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Successor Agency Fund

Program Description:

The Successor Agency was formed after the dissolution of the City of Shasta Lake Redevelopment Agency (RDA) as required pursuant to State law. Funds formerly received by the RDA in the form of tax increment, are now received by the Successor Agency in the form of Redevelopment Property Tax Trust Fund (RPTTF) payments from Shasta County. These are for the purpose of paying off the remaining obligations of the former RDA, and are limited to those listed on the Last and Final ROPS (Recognized Obligation Payment Schedule), approved by the California Department of Finance on April 15, 2021.

Objectives:

Administer RPTTF monies to pay remaining obligations listed on the Last and Final ROPS

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Annual debt, interest and bond trustee payments
- **Capital Outlay:** None

SHASTA LAKE SUCCESSOR AGENCY

FUND SUMMARY

	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 169,311	\$ 168,858
Estimated Revenues, for Fiscal Year	411,703	408,000
Estimated Expenditures, for Fiscal Year	(412,156)	(412,156)
Estimated Funds Available End of Year	\$ 168,858	\$ 164,702

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Taxes	\$ 409,531	\$ 412,781	\$ -	\$ 411,703	\$ 408,000
Revenue from Use of Money	(4,448)	3,922	-	-	-
Total Revenues	405,083	416,703	-	411,703	408,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Successor Agency	85,202	67,830	412,156	412,156	412,156
Total Expenditures	\$ 85,202	\$ 67,830	\$ 412,156	\$ 412,156	\$ 412,156

REVENUE DETAIL
SHASTA LAKE SUCCESSOR AGENCY
Fund 710

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Taxes					
Revenue from Use of Money					
710-000-4106 RPTTF Revenue (RDA)	\$ 409,531	\$ 412,781	\$ -	\$ 411,703	\$ 408,000
Subtotal	409,531	412,781	-	411,703	408,000
710-000-4651 Interest On Investments	\$ (4,448)	\$ 3,922	\$ -	\$ -	\$ -
Subtotal	(4,448)	3,922	-	-	-
Total Revenues	\$ 405,083	\$ 416,703	\$ -	\$ 411,703	\$ 408,000

EXPENDITURE DETAIL
SHASTA LAKE SUCCESSOR AGENCY
Fund 710
Department 610

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Material, Supplies & Services					
5400 Services - Consulting	\$ 5,025	\$ 4,486	\$ 5,000	\$ 5,000	\$ 5,000
5720 Interest Expense	80,177	63,344	47,156	47,156	47,156
5730 Debt Repayment-Principal	-	-	360,000	360,000	360,000
Subtotal	85,202	67,830	412,156	412,156	412,156
Total Expenses	\$ 85,202	\$ 67,830	\$ 412,156	\$ 412,156	\$ 412,156

PERSONNEL SUMMARY
Authorized Classifications:
None

Total Successor Agency	\$ 85,202	\$ 67,830	\$ 412,156	\$ 412,156	\$ 412,156
-------------------------------	------------------	------------------	-------------------	-------------------	-------------------



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Motor Pool Department

Program Description:

Motor Pool is responsible for the maintenance and repair of all City vehicles and equipment. Additional responsibilities include maintaining records of all repairs, parts utilized in this repair process and total labor hours required and record keeping associated with CHP Biannual Inspection Terminal (BIT) Program. Motor Pool is also responsible for maintaining and inspecting the City's various generators for all Departments.

Objectives:

- Manage Master Vehicle Maintenance Schedule
- Assist departments with the purchasing and outfitting of vehicle
- Replace aging equipment in Motor Pool Department
- Manage the State of California Advanced Clean Fleet regulations

Budget Impacts:

- **Personnel:** 2 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** Capital outlay budget (610-58xx)

MOTOR POOL INTERNAL SERVICE FUND

FUND SUMMARY	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 1,079,503	\$ 1,247,769
Estimated Revenues, for Fiscal Year	1,516,872	1,516,872
Estimated Expenditures, for Fiscal Year*	(1,628,606)	(1,230,329)
Add back depreciation	280,000	280,000
Estimated Funds Available End of Year	\$ 1,247,769	\$ 1,814,312

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services	\$ 862,714	\$ 883,764	\$ 1,516,872	\$ 1,516,872	\$ 1,516,872
Revenue from Use of Money	(3,812)	3,124	-	-	-
Other Revenue	90,093	22,688	-	-	-
Total Revenues	948,995	909,576	1,516,872	1,516,872	1,516,872

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Motor Pool	483,721	1,176,092	1,044,562	1,063,606	1,070,329
Motor Pool Capital	(54)	920	755,000	565,000	160,000
Total Expenditures	\$ 483,667	\$ 1,177,012	\$ 1,799,562	\$ 1,628,606	\$ 1,230,329

REVENUE DETAIL
MOTOR POOL INTERNAL SERVICE FUND
Fund 610

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services					
610-000-4481 Cost Trans. In-Motor Pool	\$ 862,714	\$ 883,764	\$ 1,516,872	\$ 1,516,872	\$ 1,516,872
Subtotal	862,714	883,764	1,516,872	1,516,872	1,516,872
Revenue from Use of Money					
610-000-4651 Interest On Investments	(3,812)	3,124	-	-	-
Subtotal	(3,812)	3,124	-	-	-
Other Revenue					
610-000-4710 Miscellaneous Revenue	7,722	22,688	-	-	-
610-000-4705 Sales Of Assets	82,371	-	-	-	-
Subtotal	90,093	22,688	-	-	-
Total Revenues	\$ 948,995	\$ 909,576	\$ 1,516,872	\$ 1,516,872	\$ 1,516,872

EXPENDITURE DETAIL
MOTOR POOL
Fund 610
Department 315

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 140,881	\$ 151,502	\$ 155,332	\$ 155,332	\$ 155,332
Benefits	(258,261)	346,626	\$ 129,525	\$ 134,653	\$ 138,013
Subtotal	(117,380)	498,127	284,857	289,985	293,345
Material, Supplies & Services					
5210 Janitorial Supplies	1,858	2,057	1,500	1,500	1,500
5310 Utilities	3,178	4,919	4,000	5,000	5,000
5330 Alarms	485	1,187	600	1,000	1,000
5205 General Operating Supplies	1,296	658	2,000	2,000	2,000
5326 Services - Janitorial	2,082	2,640	1,500	2,500	2,500
5440 Services-Miscellaneous	1,671	9,055	28,000	20,000	20,000
5229 Outside Repairs-Labor & Equip	18,853	19,461	55,000	40,000	40,000
5254 Repair Parts - Patrol Cars	27,491	38,618	80,000	80,000	80,000
5255 Repair Parts	76,734	89,818	75,000	90,000	90,000
5256 Fuel	103,876	110,230	75,000	100,000	100,000
5257 Fuel - Patrol Cars	86,806	77,630	70,000	75,000	75,000
5367 Training	480	-	1,500	1,500	1,500
5826 Small Tools & Equipment	1,594	1,751	2,500	7,500	7,500
5375 Maintenance Agreements	(171)	-	2,000	2,000	2,000
5390 Insurance-General	5,997	9,128	7,388	8,127	8,940
5394 Safety	509	2,091	1,500	1,500	1,500
5316 Building Maintenance	426	23,897	25,000	5,000	5,000
5720 Interest Expense	223	87	-	-	-
Subtotal	333,388	393,227	432,488	442,627	443,440
Internal Service Charges					
5510 Depreciation Expense	223,206	238,895	280,000	280,000	280,000
5550 Administration Fee Allocation	44,507	45,842	47,217	50,994	53,544
Subtotal	267,713	284,737	327,217	330,994	333,544
*Depreciation is not a funded item.					
Total Expenses	\$ 483,721	\$ 1,176,092	\$ 1,044,562	\$ 1,063,606	\$ 1,070,329

PERSONNEL SUMMARY

Authorized Classifications:

Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic Lead Worker	-	1.00	1.00	1.00	1.00
Equipment Mechanic	1.00	-	-	-	-
Total FTE	2.00	2.00	2.00	2.00	2.00

MOTOR POOL CAPITAL PROJECTS
Fund 610
Department 340

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Capital Outlay					
5821 Vehicle Replacement	\$ (54)	\$ 920	\$ 640,000	\$ 325,000	\$ -
5824 Police Vehicle Replacement	-	-	115,000	240,000	160,000
Subtotal	(54)	920	755,000	565,000	160,000
Total Capital Outlay	(54)	920	755,000	565,000	160,000

PERSONNEL SUMMARY

Authorized Classifications:

None

Motor Pool	\$ 483,667	\$ 1,177,012	\$ 1,799,562	\$ 1,628,606	\$ 1,230,329
------------	------------	--------------	--------------	--------------	--------------



**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



**Public Works Maintenance
Department**

Program Description:

The Public Works Department is responsible for maintenance of the sixty miles of paved streets throughout the City, as well as installation and maintenance of all street name and regulatory signs placed in the street right-of-way. Additional functions include administration and maintenance of the storm water management program, vegetation control, snow removal, and traffic control for all major community events. Public Works assists Water and Wastewater Departments with various capital outlay projects and repair and maintenance.

Objectives:

- Administration and Maintenance of Storm Water Management Program.
- Respond to requests for pavement repairs.
- Maintain vegetation control on major streets.
- Install and maintain street name and regulatory signs.

Budget Impacts:

- **Personnel:** 12.25 FTE / 1 PTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay (620-310-62xx)

PUBLIC WORKS INTERNAL SERVICE FUND

FUND SUMMARY	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Restricted Funds, Beginning of Year	\$ 2,182,191	\$ 2,029,127
Estimated Revenues, for Fiscal Year	2,666,220	2,666,220
Estimated Expenditures, for Fiscal Year*	(2,826,984)	(2,751,249)
Add back depreciation	7,700	7,700
Estimated Funds Available End of Year	\$ 2,029,127	\$ 1,951,798

REVENUE SUMMARY	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Charges for Current Services	\$ -	\$ 3,336	\$ -	\$ -	\$ -
Charges for Current Services	2,391,349	2,554,214	2,666,220	2,666,220	2,666,220
Other Revenue	(24,883)	24,199	-	-	-
Total Revenues	2,366,466	2,581,750	2,666,220	2,666,220	2,666,220

EXPENDITURE SUMMARY	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Public Works	542,340	3,743,289	2,597,268	2,826,984	2,751,249
Total Expenditures	\$ 542,340	\$ 3,743,289	\$ 2,597,268	\$ 2,826,984	\$ 2,751,249

REVENUE DETAIL
PUBLIC WORKS
Fund 620

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenues from Other Agencies					
620-000-4390 FEMA Proceeds	-	3,336	-	-	-
Subtotal	-	3,336	-	-	-
Charges for Current Services					
620-000-4482 Cost Trans. In-Public Works	\$ 2,391,349	\$ 2,554,214	\$ 2,666,220	\$ 2,666,220	\$ 2,666,220
Subtotal	2,391,349	2,554,214	2,666,220	2,666,220	2,666,220
Other Revenue					
620-000-4651 Interest On Investments	(26,644)	22,301	-	-	-
620-000-4710 Miscellaneous Revenue	1,761	1,898	-	-	-
Subtotal	(24,883)	24,199	-	-	-
Total Revenues	\$ 2,366,466	\$ 2,581,750	\$ 2,666,220	\$ 2,666,220	\$ 2,666,220

EXPENDITURE DETAIL
PUBLIC WORKS
Fund 620
Department 310

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Personnel Costs					
Salaries	\$ 1,091,630	\$ 1,141,067	\$ 1,117,047	\$ 1,222,458	\$ 1,153,857
Benefits	(1,117,097)	2,009,575	\$ 848,209	\$ 904,174	\$ 917,790
Subtotal	(25,467)	3,150,641	1,965,256	2,126,632	2,071,647
Material, Supplies & Services					
5210 Janitorial Supplies	-	-	1,200	1,200	1,200
5310 Utilities	10,436	12,331	14,000	14,000	14,000
5320 Telephone	5,630	6,356	5,000	5,000	5,000
5330 Alarms	1,327	863	1,000	1,000	1,000
5205 General Operating Supplies	5,810	6,963	7,500	7,500	7,500
5213 Permits & Fees	10,602	14,501	11,000	20,000	20,000
5400 Services - Consulting	-	300	10,000	10,000	10,000
5325 Generator Maintenance	-	-	-	2,500	2,500
5326 Services - Janitorial	2,082	2,420	5,000	5,000	5,000
5440 Services-Miscellaneous	14,941	8,140	20,000	20,000	20,000
5365 Travel, Meetings, Dues	217	279	1,000	1,000	1,000
5367 Training	1,508	250	2,500	6,500	2,500
5825 Equipment Rental Fees	2,959	1,635	10,000	10,000	10,000
5826 Small Tools & Equipment	6,508	6,826	7,500	7,500	7,500
5873 Signs	3,315	8,258	8,500	8,500	8,500
5375 Maintenance Agreements	14,368	20,722	20,000	22,000	22,000
5390 Insurance-General	14,875	15,565	12,548	13,803	15,183
5394 Safety	6,731	10,028	8,000	10,000	10,000
5306 General Maintenance	2,972	5,080	7,500	7,500	7,500
5316 Building Maintenance	4,508	2,425	15,000	15,000	15,000
Subtotal	108,788	122,942	167,248	188,003	185,383
Internal Service Charges					
5510 Depreciation Expense	11,954	3,635	7,700	7,700	7,700
5550 Administration Fee Allocation	207,195	213,411	219,813	237,398	249,268
5560 Motor Pool	237,251	237,251	237,251	237,251	237,251
Subtotal	456,400	454,297	464,764	482,349	494,219
Debt Service					
5720 Interest Expense	2,619	1,026	-	-	-
Subtotal	2,619	1,026	-	-	-
Capital Outlay					
6201 Corp Yard - Slurry Seal	-	-	-	-	-
6248 PW Office Renovations	-	2,400	-	30,000	-
6249 PW Warehouse Renovations	-	11,983	-	-	-
Total	-	14,383	-	30,000	-
PUBLIC WORKS					
	\$ 542,340	\$ 3,743,289	\$ 2,597,268	\$ 2,826,984	\$ 2,751,249

PERSONNEL SUMMARY

Authorized Classifications:

Public Works Director/Engineer	0.75	0.75	0.75	0.75	0.75
Associate Civil Engineer	0.75	0.75	0.75	0.75	0.75
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00
Public Works Leadworker	1.00	1.00	1.00	1.00	1.00
GIS Program Coordinator	0.75	0.75	0.75	0.75	0.75
Engineer Tech II	1.00	1.00	1.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I & II	5.00	5.00	5.00	5.00	5.00
Retired Annuitant - City Engineer	-	-	0.25	0.25	0.25
Total FTE	12.25	12.25	12.50	12.50	12.50

**TWO-YEAR BUDGET
FISCAL YEARS 2024-25 AND 2025-26**



Community Facilities Districts

Program Description:

The Community Facilities Districts were formed in 2000 to maintain designated open space and storm water retention facilities in the Windsor Estates, Deer Creek and Hazelwood/Oakridge Estates Subdivisions. The Shasta Gateway Industrial Park Landscape Maintenance District was formed in 2024.

Objectives:

- Maintain weed and sediment control in and around storm water retention facilities.
- Maintain weed control and tree care in designated open space areas within the subdivisions.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** None

COMMUNITY FACILITIES DISTRICT FUNDS

COMMUNITY FACILITIES DISTRICT #1 (WINDSOR)

FUND SUMMARY

	Council Proposed	Council Proposed
Restricted Funds, Beginning of Year	\$ 119,433	\$ 119,433
Estimated Revenues, for Fiscal Year	16,000	16,000
Estimated Expenditures, for Fiscal Year	(16,000)	(16,000)
Estimated Funds Available End of Year	\$ 119,433	\$ 119,433

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	\$ 14,575	\$ 18,557	\$ -	\$ 16,000	\$ 16,000
Total Revenues	14,575	18,557	-	16,000	16,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Community Facilities District #1 (Windsor)	19,498	19,497	16,000	16,000	16,000
Total Expenditures	\$ 19,498	\$ 19,497	\$ 16,000	\$ 16,000	\$ 16,000

REVENUE DETAIL

COMMUNITY FACILITIES DISTRICT

Fund 820

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
820-000-4651 Interest On Investments	\$ (1,520)	\$ 1,380	\$ -	\$ -	\$ -
820-000-4750 Assessments	16,095	17,177	-	16,000	16,000
Subtotal	14,575	18,557	-	16,000	16,000
Total Revenues	\$ 14,575	\$ 18,557	\$ -	\$ 16,000	\$ 16,000

EXPENDITURE DETAIL

COMMUNITY FACILITIES DISTRICT #1 (WINDSOR)

Fund 820

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials, Supplies & Services					
5400 Services - Consulting	\$ 2,820	\$ 4,400	\$ -	\$ -	\$ -
5440 Services-Miscellaneous	16,678	15,097	16,000	16,000	16,000
Subtotal	19,498	19,497	16,000	16,000	16,000
Total Expenses	\$ 19,498	\$ 19,497	\$ 16,000	\$ 16,000	\$ 16,000

COMMUNITY FACILITIES DISTRICT #2 (WINDSOR)

FUND SUMMARY

		Council Proposed	Council Proposed
Restricted Funds, Beginning of Year		\$ 307,868	\$ 315,868
Estimated Revenues, for Fiscal Year		25,000	25,000
Estimated Expenditures, for Fiscal Year		(17,000)	(17,000)
Estimated Funds Available End of Year		\$ 315,868	\$ 323,868

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	\$ 25,756	\$ 34,841	\$ -	\$ 25,000	\$ 25,000
Total Revenues	25,756	34,841	-	25,000	25,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Community Facilities District #2 (Windsor)	6,905	3,022	17,000	17,000	17,000
Total Expenditures	\$ 6,905	\$ 3,022	\$ 17,000	\$ 17,000	\$ 17,000

REVENUE DETAIL

**COMMUNITY FACILITIES DISTRICT
Fund 825**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
825-000-4651 Interest On Investments	\$ (3,671)	\$ 3,414	\$ -	\$ -	\$ -
825-000-4750 Assessments	29,427	31,427	-	25,000	25,000
Subtotal	25,756	34,841	-	25,000	25,000
Total Revenues	\$ 25,756	\$ 34,841	\$ -	\$ 25,000	\$ 25,000

EXPENDITURE DETAIL

**COMMUNITY FACILITIES DISTRICT #2 (WINDSOR)
Fund 825**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials, Supplies & Services					
5400 Services - Consulting	\$ 2,898	\$ 3,022	\$ -	\$ -	\$ -
5440 Services-Miscellaneous	4,007	-	17,000	17,000	17,000
Subtotal	6,905	3,022	17,000	17,000	17,000
Total Expenses	\$ 6,905	\$ 3,022	\$ 17,000	\$ 17,000	\$ 17,000

COMMUNITY FACILITIES DISTRICT #3 - DRAINAGE MAINTENANCE DISTRICT (DEER CREEK)

FUND SUMMARY

	Council Proposed	Council Proposed
Restricted Funds, Beginning of Year	\$ 29,061	\$ 29,061
Estimated Revenues, for Fiscal Year	3,000	3,000
Estimated Expenditures, for Fiscal Year	(3,000)	(3,000)
Estimated Funds Available End of Year	\$ 29,061	\$ 29,061

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	\$ 2,657	\$ 3,290	\$ -	\$ 3,000	\$ 3,000
Total Revenues	2,657	3,290	-	3,000	3,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Community Facilities District #3 - Deer Creek DMD	750	500	3,000	3,000	3,000
Total Expenditures	\$ 750	\$ 500	\$ 3,000	\$ 3,000	\$ 3,000

REVENUE DETAIL

**COMMUNITY FACILITIES DISTRICT
Fund 830**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
830-000-4651 Interest On Investments	\$ (342)	\$ 290	\$ -	\$ -	\$ -
830-000-4750 Assessments	2,999	3,000	-	3,000	3,000
Subtotal	2,657	3,290	-	3,000	3,000
Total Revenues	\$ 2,657	\$ 3,290	\$ -	\$ 3,000	\$ 3,000

EXPENDITURE DETAIL

**COMMUNITY FACILITIES DISTRICT #3 (Deer Creek DMD)
Fund 830**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials, Supplies & Services					
5400 Services - Consulting	\$ 750	\$ 500	\$ -	\$ -	\$ -
5440 Services-Miscellaneous	-	-	3,000	3,000	3,000
Subtotal	750	500	3,000	3,000	3,000
Total Expenses	\$ 750	\$ 500	\$ 3,000	\$ 3,000	\$ 3,000

COMMUNITY FACILITIES DISTRICTS #4 - LANDSCAPING AND LIGHTING DISTRICT (DEER CREEK)

FUND SUMMARY

	Council Proposed	Council Proposed
Restricted Funds, Beginning of Year	\$ 64,078	\$ 65,078
Estimated Revenues, for Fiscal Year	21,000	21,000
Estimated Expenditures, for Fiscal Year	(20,000)	(20,000)
Estimated Funds Available End of Year	\$ 65,078	\$ 66,078

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	\$ 20,714	\$ 21,819	\$ -	\$ 21,000	\$ 21,000
Total Revenues	20,714	21,819	-	21,000	21,000

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Community Facilities District #4 - Deer Creek LLD	12,412	15,924	19,255	20,000	20,000
Total Expenditures	\$ 12,412	\$ 15,924	\$ 19,255	\$ 20,000	\$ 20,000

REVENUE DETAIL

**COMMUNITY FACILITIES DISTRICT
Fund 835**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
835-000-4651 Interest On Investments	\$ (706)	\$ 654	\$ -	\$ -	\$ -
835-000-4750 Assessments	21,420	21,165	-	21,000	21,000
Subtotal	20,714	21,819	-	21,000	21,000
Total Revenues	\$ 20,714	\$ 21,819	\$ -	\$ 21,000	\$ 21,000

EXPENDITURE DETAIL

**COMMUNITY FACILITIES DISTRICT #4 (DEER CREEK LLD)
Fund 835**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials, Supplies & Services					
5400 Services - Consulting	\$ 500	\$ 500	\$ -	\$ -	\$ -
5440 Services-Miscellaneous	11,912	15,424	19,255	20,000	20,000
Subtotal	12,412	15,924	19,255	20,000	20,000
Total Expenses	\$ 12,412	\$ 15,924	\$ 19,255	\$ 20,000	\$ 20,000

COMMUNITY FACILITIES DISTRICT #5 (SHASTA GATEWAY INDUSTRIAL PARK LANDSCAPE MAINTENANCE)

FUND SUMMARY

	Council Proposed	Council Proposed
Restricted Funds, Beginning of Year	\$ -	\$ 5,804
Estimated Revenues, for Fiscal Year	52,907	52,907
Estimated Expenditures, for Fiscal Year	(47,103)	(47,103)
Estimated Funds Available End of Year	\$ 5,804	\$ 11,608

REVENUE SUMMARY

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money	\$ -	\$ -	\$ -	\$ 52,907	\$ 52,907
Total Revenues	-	-	-	52,907	52,907

EXPENDITURE SUMMARY

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Community Facilities District - SGIP Landscape Maint	-	-	20,000	47,103	47,103
Total Expenditures	\$ -	\$ -	\$ 20,000	\$ 47,103	\$ 47,103

REVENUE DETAIL

**COMMUNITY FACILITIES DISTRICT
Fund 840**

	Actual Revenue FY 2021-22	Actual Revenue FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Revenue from Use of Money					
840-000-4651	0 \$ -	\$ -	\$ -	\$ -	\$ -
840-000-4750 Assessments	-	-	-	52,907	52,907
Subtotal	-	-	-	52,907	52,907
Total Revenues	\$ -	\$ -	\$ -	\$ 52,907	\$ 52,907

EXPENDITURE DETAIL

**COMMUNITY FACILITIES DISTRICT #5 (SHASTA GATEWAY INDUSTRIAL PARK LANDSCAPE MAINTENANCE)
Fund 840**

	Actual Expended FY 2021-22	Actual Expended FY 2022-23	Council Approved FY 2023-24	Council Proposed FY 2024-25	Council Proposed FY 2025-26
Materials, Supplies & Services					
5400 Services - Consulting	\$ -	\$ -	20,000	40,903	40,903
5440 Services-Miscellaneous	-	-	-	6,200	6,200
Subtotal	-	-	20,000	47,103	47,103
Total Expenses	\$ -	\$ -	\$ 20,000	\$ 47,103	\$ 47,103

Glossary of Terms (Note: Authority Statement is included after definition, if applicable)

Appropriated Budget. The expenditure authority created by resolution that is approved by the City Council, which includes related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriation and other legally authorized Council changes. (NCGA Interpretation 10)

Basis of Accounting. The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transaction or events take place), or on a cash basis (that is, when cash is received or paid). (SGAS 11)

Comparative Data. Information from prior fiscal periods provided to enhance the analysis of financial data for the current fiscal period.

Component Unit. A legally separate organization for which the elected officials of the government are financially accountable. For example, the City of Shasta Lake and the Shasta Lake Redevelopment Agency. (SGAS 14)

Connection Fee. Fees charged to join or to extend an existing utility system.

Consistency. The principle according to which once an accounting principal or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. (SGAC 1)

Debt Service Fund. Governmental fund type used to account for accumulation of resources for, and the payment of, general long-term debt principal and interest. (NCGA Statement 1)

Developer Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g. parks, sidewalks).

Encumbrances. Commitments related to unperformed contracts for goods and services. (NCGA Statement 1)

Enterprise Fund. Propriety fund type used to report an activity for which a fee is charged to external users for goods or services. (SGAS 34)

Fiduciary Fund. Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. (SGAS 34)

Final Amended Budget. Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable to the fiscal year. (SGAS 34)

Financial Reporting Entity. A primary government, organizations for which the primary government is financial accountable, and other organizations for which the nature and significance

of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Financial Resources. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash.

Fiscal Accountability. The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year). (SGAS 34)

Fixed Budget. Budgets that embody estimates of specific (fixed) dollar amounts. (NCGA Statement 1)

Flexible Budget. Budgets that embody dollar estimates that vary according to demand for the goods or services provided. (NCGA Statement 1)

Function. A group of related activities aimed at accomplishing a major service for which a government is responsible (e.g. public safety).

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are separated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. (NCGA Statement 1)

Fund Balance. The difference between assets and liabilities reported in a governmental fund.

Fund Classifications. One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

General Fund. The general fund is one of five governmental fund types and typically services as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. (NCGA Statement 1)

Generally Accepted Accounting Principles (GAAP). The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of

GAAP for state and local government are set forth by SAS No. 60, the *Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report.*

Governmental Funds. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent fund.

Internal Financial Reporting. Financial reporting specifically designed to meet the needs of management.

Internal Service Funds. Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the City and its component units, or to other governments, on a cost-reimbursement basis. (SGAS 34)

Legal Level of Budgetary Control. The level at which a government's management may not reallocate resources without special approval from the City Council.

Original Budget. The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized Council changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. (SGAS 34)

Proprietary Funds. Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Reserved (Restricted) Fund Balance. The portion of a governmental fund's net assets that is not available for appropriation.

Restricted Assets/Funds. Assets whose use is subject to constraints that are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of the other governments or (b) imposed by law through constitutional provisions or enabling legislation. (SGAS 34)

Rollover Funds. Funds that were adopted in a previous year budget (spending plan) into the current fiscal period for spending. This is a result of not completing a project in the year it was budgeted.

Special Assessment. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund. A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. (NCGA Statement 1)

Supplemental Appropriation. The method/process in which the City Council authorizes additional spending in a fiscal year, not included in the original budget.

Undesignated Unreserved Fund Balance. Available expendable financial resources in a government fund that are not the object of tentative management plans.

Commonly Used Acronyms

- CAFR-Comprehensive Annual Financial Report
- CDBG-Community Development Block Grant
- CMAS-California Multiple Award Schedule
- COPS-Community Oriented Policing Services
- CSMFO-California Society of Municipal Finance Officers
- ERAF-Educational Revenue Augmentation Fund
- GAAFR-Governmental, Accounting, Auditing, and Financial Reporting
- GAAP-Generally accepted account principles
- GASB-Government Account Standards Board
- GFOA-Government Finance Officers Association
- HOME-Home Investment Partnership Program
- MFOA-Municipal Finance Officers Association
- MPO- Metropolitan Planning Organization
- NCGA-National Council on Governmental Accounting
- PARS-Public Agency Retirement Services
- PERS-Public Employee Retirement System
- PF&CC-Plant, Facility, and Capacity Charge
- RAWC-Redding Area Water Council
- SRTA-Shasta Regional Transportation Agency
- SCORE-Small Cities Organized Risk Effort
- SGAS-Statement on Government Accounting Standards
- SLESF-Supplemental Law Enforcement Services Funds
- TDA-Transit Development Act
- VLF-Vehicle License Fee
- USBR-United States Bureau of Reclamation
- WAPA-Western Area Power Administration



CITY OF SHASTA LAKE
2024-25 Salary & Benefit Budget
By Fund/Department

Rates:

IBEW
 Teamsters
 Management
 Non-permanent

		(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		5010:5040	5050	5150	5210	5230	5220	5140	5110, 5120, 5130		
	CLASS	ANNUAL	OVERTIME/ TEMP./ACCR/ CASHOUT	17.30% PERS UAL: 791,222	MEDICARE 1.45%	12.5551% WKRS COMP	SUI (7,000 * 6.2%)	LIFE & DISABILITY	MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (C+G+N)
WATER; 510-330											
Overtime			20,000		290					290	20,290
Public Works Superintendent - Water	M	129,002	2,481	22,317	1,907	12,746	434	2,059	32,844	72,307	203,790
Senior Plant Operator	T	87,235	1,678	15,092	1,289	8,619	434	2,059	32,844	60,337	149,250
Water Treatment Plant Operator II	T	75,670	1,455	13,091	1,118	7,476	434	2,059	32,844	57,022	134,147
Water Treatment Plant Operator I/II	T	71,282	1,371	12,332	1,053	7,043	434	2,059	32,844	55,765	128,418
Finance & General Services Manager	M	32,188	2,476	5,569	503	3,301	109	515	8,211	18,208	52,872
Position Upgrade/Standby Pay		10,000		1,730	765	976				3,471	13,471
Annual Unfunded PERS				54,009						54,009	54,009
WATER TOTAL:		405,377	29,461	124,140	6,925	40,161	1,845	8,751	139,587	321,409	756,247
ELECTRIC; 520-320											
Overtime			25,000	-	363	-	-			363	25,363
Electric Utilities Director	M	293,717	5,648	50,813	4,341	29,020	434	2,059	32,844	119,511	418,876
Electric Operations Manager	M	225,930	4,345	39,086	3,339	22,323	434	2,059	32,844	100,085	330,360
Assistant Electric Director	M	225,930	4,345	39,086	3,339	22,323	434	2,059	32,844	100,085	330,360
Electric Leadworker	I	176,738	3,399	30,576	2,612	17,462	434	2,059	32,844	85,987	266,124
Electric Lineman	I	164,798	3,169	28,510	2,436	16,283	434	2,059	32,844	82,566	250,533
Electric Lineman	I	164,798	3,169	28,510	2,436	16,283	434	2,059	32,844	82,566	250,533
Electric Lineman	I	164,798	3,169	28,510	2,436	16,283	434	2,059	32,844	82,566	250,533
Electric Lineman	I	164,798	3,169	28,510	2,436	16,283	434	2,059	32,844	82,566	250,533
Electric Troublemens	I	172,474	3,317	29,838	2,549	17,041	434	2,059	32,844	84,765	260,556
Line Staking Technician	I	131,830	2,535	22,807	1,948	13,025	434	2,059	32,844	73,117	207,482
Position Upgrade/Standby Pay		20,000		3,460	290	1,617				5,367	25,367
Annual Unfunded PERS				248,085						248,085	248,085
ELECTRIC TOTAL:		1,905,811	61,265	577,791	28,525	187,943	4,340	20,590	328,440	1,147,629	3,114,705
WASTEWATER; 530-330											
Overtime			40,000	-	580	559	-			1,139	41,139
Public Works Superintendent-Wastewater	M	123,594	2,377	21,382	1,827	12,212	434	2,059	32,844	70,758	196,729
Senior WW Treatment Operator	T	87,235	1,678	15,092	1,289	8,619	434	2,059	32,844	60,337	149,250
Wastewater Treatment Plant Operator II	T	75,670	1,455	13,091	1,118	7,476	434	2,059	32,844	57,022	134,147
Wastewater Treatment Plant Operator II	T	75,670	1,455	13,091	1,118	7,476	434	2,059	32,844	57,022	134,147
Position Upgrade/Standby Pay		10,000		1,730	145	976		-	-	2,851	12,851
Annual Unfunded PERS				49,585						49,585	49,585
WASTEWATER TOTAL:		372,169	46,965	113,971	6,077	37,318	1,736	8,236	131,376	298,714	717,848
CITY COUNCIL; 110-101											
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
CITY COUNCIL TOTAL:		57,000	-	-	4,361	351	3,534	-	61,325	69,570	126,570

Rates:

IBEW
Teamsters
Management
Non-permanent

		(C) 5010:5040	(G) 5050	(H) 5150	(I) 5210	(J) 5230	(K) 5220	(L) 5140	(M) 5110, 5120, 5130	(N)	(O)
	CLASS	ANNUAL	OVERTIME/ TEMP./ACCR/ CASHOUT	17.30% PERS UAL: 791,222	MEDICARE 1.45%	12.5551% WKRS COMP	SUI (7,000 * 6.2%)	LIFE & DISABILITY	MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (C+G+N)
CITY MANAGER; 110-102											
City Manager	M	241,301	4,640	41,745	3,566	23,841	434	2,059	32,844	104,489	350,430
Permit Center Manager/Dep City Clerk	M	50,222	1,932	8,688	756	5,025	217	1,030	16,422	32,138	84,292
Executive Assistant	M	68,557	1,318	11,860	1,013	6,774	434	2,059	32,844	54,984	124,859
CD/ED Manager	M	104,790	2,015	18,129	1,549	10,354	434	2,059	32,844	65,369	172,174
Retired Annuitant - 960 Hours	N	43,766			635	4,270		-			43,766
Annual Unfunded PERS				67,767					-	67,767	67,767
CITY MANAGER TOTAL:		508,636	9,905	148,189	7,519	50,264	1,953	7,207	114,954	324,747	843,288
FINANCE & CUSTOMER SERVICE; 110-103											
Finance Director	M	156,499	6,019	27,074	2,357	15,658	434	2,059	32,844	80,426	242,944
Finance & General Services Manager	M	96,564	2,476	16,706	1,436	9,581	326	1,544	24,633	54,226	153,266
Utility Billing & Customer Service Supervisor	M	83,034	1,597	14,365	1,227	8,204	434	2,059	32,844	59,133	143,764
Accounting Technician - AP	M	71,011	1,366	12,285	1,049	7,016	434	2,059	32,844	55,687	128,064
Accounting Technician - PR/HR	M	75,920	1,460	13,134	1,122	7,501	434	2,059	32,844	57,094	134,474
Accounting Technician - Utilities	M	71,011	1,366	12,285	1,049	7,016	434	2,059	32,844	55,687	128,064
Account Clerk II	T	57,699	1,110	9,982	853	5,701	434	2,059	32,844	51,873	110,682
Account Clerk II	T	57,699	1,110	9,982	853	5,701	434	2,059	32,844	51,873	110,682
Meter Reader/Service and Warehouse Worker	T	65,790	1,265	11,382	972	6,500	434	2,059	32,844	54,191	121,246
On-Call Meter Reader/Part-time Assistance		10,000	-	-	145	62	434			641	10,641
Annual Unfunded PERS				99,288						99,288	99,288
FINANCE & CUSTOMER SERVICE TOTAL:		745,227	17,769	226,483	11,063	72,940	4,232	18,016	287,385	620,119	1,383,115
DEVELOPMENT SERVICES; 110-410											
Senior Planner	M	106,288	2,044	18,388	1,571	10,502	434	2,059	32,844	65,798	174,130
Permit Center Manager/Dep City Clerk	M	50,222	1,932	8,688	756	5,025	217	1,030	16,422	32,138	84,292
Building Official	M	58,531	2,251	10,126	881	5,856	217	1,030	16,422	34,532	95,314
Development Services Technician II	T	50,315	968	8,704	744	4,971	434	2,059	32,844	49,756	101,039
Deputy Building Official	M	89,960	1,730	15,563	1,330	8,888	217	1,030	16,422	43,450	135,140
Code Enforcement Officer	T	44,054	1,130	7,621	655	4,371	434	2,059	32,844	47,984	93,168
Retired Annuitant - 960 Hours	N	69,197			1,003	6,750	434			8,187	77,384
Retired Annuitant - 960 Hours	N	54,029			783	5,271	434			6,488	60,517
Planning Commission Stipends (\$100/meeting)		-			-		434			434	434
Annual Unfunded PERS				62,428						62,428	62,428
DEVELOPMENT SERV. TOTAL:		522,596	10,055	131,518	7,723	51,634	3,255	9,267	147,798	351,195	883,846
ANIMAL CONTROL; 110-210											
Animal Control Officer-Supervisor*	M	79,102	1,521	13,685	1,169	7,816	434	2,059	32,844	58,007	138,630
Animal Control Officer	T	52,853	1,016	9,144	781	5,222	434	2,059	32,844	50,484	104,353
Animal Control Officer	T	52,853	1,016	9,144	781	5,222	434	2,059	32,844	50,484	104,353
Annual Unfunded PERS				24,622						24,622	24,622
ANIMAL CONTROL TOTAL:		184,808	3,553	56,595	2,731	18,260	1,302	6,177	98,532	183,597	371,958

Rates:

IBEW
Teamsters
Management
Non-permanent

		(C) 5010:5040	(G) 5050	(H) 5150	(I) 5210	(J) 5230	(K) 5220	(L) 5140	(M) 5110, 5120, 5130	(N)	(O)
	CLASS	ANNUAL	OVERTIME/ TEMP./ACCR/ CASHOUT	17.30% PERS UAL: 791,222	MEDICARE 1.45%	12.5551% WKRS COMP	SUI (7,000 * 6.2%)	LIFE & DISABILITY	MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (C+G+N)
ENGINEER; 110-314											
Public Works Director/Engineer 25%	M	51,168	3,936	8,852	799	5,248	109	515	8,211	23,734	78,838
Associate Civil Engineer 25%	M	32,744	2,519	5,665	511	3,358	109	515	8,211	18,369	53,632
GIS Program Coordinator 25%	M	28,283	2,176	4,893	442	2,901	109	515	8,211	17,071	47,530
Retired Annuitant - 480 Hours	N	77,837			1,129	7,593	434				77,837
Annual Unfunded PERS				14,948						14,948	14,948
ENGINEER TOTAL:		190,032	8,631	34,358	2,881	19,100	761	1,545	24,633	74,122	272,785
PARKS; 110-510											
Parks Maintenance Worker	T	49,837	958	8,622	737	4,924	434	2,059	32,844	49,620	100,415
Parks Maintenance Worker	T	49,837	958	8,622	737	4,924	434	2,059	32,844	49,620	100,415
Annual Unfunded PERS				13,280						13,280	13,280
PARKS TOTAL:		99,674	1,916	30,524	1,474	9,848	868	4,118	65,688	112,520	214,110
MOTOR POOL; 610-315											
Senior Mechanic	T	79,893	1,536	13,821	1,181	7,894	434	2,059	32,844	58,233	139,662
Equipment Mechanic Lead Worker	T	72,509	1,394	12,544	1,072	7,164	434	2,059	32,844	56,117	130,020
Annual Unfunded PERS				20,305						20,305	20,305
MOTOR POOL. TOTAL:		152,402	2,930	46,670	2,253	15,058	868	4,118	65,688	134,655	289,987
PUBLIC WORKS; 620-310											
Overtime		-	25,000	-	363	-	-	-	-	363	25,363
Public Works Director/Engineer 75%	M	153,504	3,936	26,556	2,283	15,231	326	1,544	24,633	70,573	228,013
Associate Civil Engineer 75%	M	98,233	2,519	16,994	1,461	9,747	326	1,544	24,633	54,705	155,457
GIS Program Coordinator 75%	M	84,848	2,176	14,679	1,262	8,419	326	1,544	24,633	50,863	137,887
Public Works Supervisor	M	117,978	2,269	20,410	1,744	11,657	434	2,059	32,844	69,148	189,395
Public Works Leadworker	T	77,730	1,495	13,447	1,149	7,680	434	2,059	32,844	57,613	136,838
Public Works Engineer Tech II	T	78,458	1,509	13,573	1,160	7,752	434	2,059	32,844	57,822	137,789
Public Works Equipment Operator	T	71,282	1,371	12,332	1,053	7,043	434	2,059	32,844	55,765	128,418
Public Works Equipment Operator	T	71,282	1,371	12,332	1,053	7,043	434	2,059	32,844	55,765	128,418
Public Works Maintenance Worker II	T	64,688	1,244	11,191	956	6,391	434	2,059	32,844	53,875	119,807
Public Works Maintenance Worker II	T	64,688	1,244	11,191	956	6,391	434	2,059	32,844	53,875	119,807
Public Works Maintenance Worker II	T	64,688	1,244	11,191	956	6,391	434	2,059	32,844	53,875	119,807
Public Works Maintenance Worker II	T	64,688	1,244	11,191	956	6,391	434	2,059	32,844	53,875	119,807
Public Works Maintenance Worker II	T	64,688	1,244	11,191	956	6,391	434	2,059	32,844	53,875	119,807
Retired Annuitant - 480 Hours	N	77,837			1,129	7,593	434				77,837
Position Upgrade/Standby		20,000		3,460	290	1,951				5,701	25,701
Annual Unfunded PERS				156,494						156,494	156,494
*PUBLIC WORKS TOTAL:		1,174,592	47,866	346,232	17,727	116,071	5,752	25,222	402,339	904,187	2,126,645
GENERAL FUND TOTALS		2,307,973	51,829	627,667	37,752	222,396	15,905	46,330	800,315	1,735,870	4,095,672
COMBINED TOTALS		6,318,324	240,316	1,836,471	99,258	618,947	30,446	113,247	1,867,745	4,542,462	11,101,102

CITY OF SHASTA LAKE
2025-26 Salary & Benefit Budget
By Fund/Department

Rates:

IBEW
 Teamsters
 Management
 Non-permanent

		(C) 5010:5040	(G) 5050	(H) 5150	(I) 5210	(J) 5230	(K) 5220	(L) 5140	(M) 5110, 5120, 5130	(N)	(O)
	CLASS	ANNUAL	OVERTIME/ TEMP./ACCR/ CASHOUT	17.33% PERS UAL: 791,222	MEDICARE 1.45%	12.5551% WKRS COMP	SUI (7,000 * 6.2%)	LIFE & DISABILITY	MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (C+G+N)
WATER; 510-330											
Overtime			20,000		290					290	20,290
Public Works Superintendent - Water	M	132,870	2,555	23,026	1,964	13,128	434	2,265	34,488	75,305	210,730
Senior Plant Operator	T	87,235	1,678	15,118	1,289	8,619	434	2,265	34,488	62,213	151,126
Water Treatment Plant Operator II	T	75,670	1,455	13,114	1,118	7,476	434	2,265	34,488	58,895	136,020
Water Treatment Plant Operator I/II	T	71,282	1,371	12,353	1,053	7,043	434	2,265	34,488	57,636	130,289
Finance & General Services Manager	M	33,155	2,550	5,746	518	3,400	109	566	8,622	18,961	54,666
Position Upgrade/Standby Pay		10,000		1,733	765	976				3,474	13,474
Annual Unfunded PERS				53,615						53,615	53,615
WATER TOTAL:		410,212	29,609	124,705	6,997	40,642	1,845	9,626	146,574	330,389	770,210
ELECTRIC; 520-320											
Overtime			25,000	-	363	-	-			363	25,363
Electric Utilities Director	M	302,536	5,818	52,429	4,471	29,892	434	2,265	34,488	123,979	432,333
Electric Operations Manager	M	232,710	4,475	40,329	3,439	22,993	434	2,265	34,488	103,948	341,133
Assistant Electric Director	M	232,710	4,475	40,329	3,439	22,993	434	2,265	34,488	103,948	341,133
Electric Leadworker	I	185,578	3,569	32,161	2,743	18,336	434	2,265	34,488	90,427	279,574
Electric Lineman	I	173,035	3,328	29,987	2,557	17,097	434	2,265	34,488	86,828	263,191
Electric Lineman	I	173,035	3,328	29,987	2,557	17,097	434	2,265	34,488	86,828	263,191
Electric Lineman	I	173,035	3,328	29,987	2,557	17,097	434	2,265	34,488	86,828	263,191
Electric Lineman	I	173,035	3,328	29,987	2,557	17,097	434	2,265	34,488	86,828	263,191
Electric Troublemens	I	181,106	3,483	31,386	2,677	17,894	434	2,265	34,488	89,144	273,733
Line Staking Technician	I	138,424	2,662	23,989	2,046	13,677	434	2,265	34,488	76,899	217,985
Position Upgrade/Standby Pay		20,000		3,466	290	1,617				5,373	25,373
Annual Unfunded PERS				253,575						253,575	253,575
ELECTRIC TOTAL:		1,985,204	62,794	597,612	29,696	195,790	4,340	22,650	344,880	1,194,968	3,242,966
WASTEWATER; 530-330											
Overtime			40,000	-	580	559	-			1,139	41,139
Public Works Superintendent-Wastewater	M	132,870	2,555	23,026	1,964	13,128	434	2,265	34,488	75,305	210,730
Senior WW Treatment Operator	T	87,235	1,678	15,118	1,289	8,619	434	2,265	34,488	62,213	151,126
Wastewater Treatment Plant Operator II	T	75,670	1,455	13,114	1,118	7,476	434	2,265	34,488	58,895	136,020
Wastewater Treatment Plant Operator II	T	75,670	1,455	13,114	1,118	7,476	434	2,265	34,488	58,895	136,020
Position Upgrade/Standby Pay		10,000		1,733	145	976		-	-	2,854	12,854
Annual Unfunded PERS				49,855						49,855	49,855
WASTEWATER TOTAL:		381,445	47,143	115,960	6,214	38,234	1,736	9,060	137,952	309,156	737,744
CITY COUNCIL; 110-101											
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
Councilmember		11,400	-	-	872	70	707	-	12,265	13,914	25,314
CITY COUNCIL TOTAL:		57,000	-	-	4,361	351	3,534	-	61,325	69,570	126,570

Rates:

IBEW
Teamsters
Management
Non-permanent

		(C) 5010:5040	(G) 5050	(H) 5150 17.33% PERS UAL: 791,222	(I) 5210 MEDICARE 1.45%	(J) 5230 12.5551% WKRS COMP	(K) 5220 SUI (7,000 * 6.2%)	(L) 5140 LIFE & DISABILITY	(M) 5110, 5120, 5130 MEDICAL	(N) TOTAL BENEFITS (SUM H...M)	(O) TOTAL SAL. & BEN. (C+G+N)
CLASS		ANNUAL	OVERTIME/ TEMP./ACCR/ CASHOUT								
CITY MANAGER; 110-102											
City Manager	M	241,301	4,640	41,817	3,566	23,841	434	2,265	34,488	106,411	352,352
Permit Center Manager/Dep City Clerk	M	51,730	1,990	8,965	779	5,176	217	1,133	17,244	33,514	87,234
Executive Assistant	M	70,616	1,358	12,238	1,044	6,977	434	2,265	34,488	57,446	129,420
CD/ED Manager	M	107,931	2,076	18,704	1,595	10,664	434	2,265	34,488	68,150	178,157
Retired Annuitant - 960 Hours	N	45,082			654	4,398	434	-			45,082
Auto Allowance		6,600									6,600
Annual Unfunded PERS				68,390						68,390	68,390
CITY MANAGER TOTAL:		523,260	10,064	150,114	7,638	51,056	1,953	7,928	120,708	333,911	867,235
FINANCE & CUSTOMER SERVICE; 110-103											
Finance Director	M	172,141	6,621	29,832	2,592	17,223	434	2,265	34,488	86,834	265,596
Finance & General Services Manager	M	99,466	2,550	17,237	1,479	9,869	326	1,699	25,866	56,476	158,492
Utility Billing & Customer Service Supervisor	M	85,530	1,645	14,822	1,264	8,451	434	2,265	34,488	61,724	148,899
Accounting Technician - AP	M	73,133	1,406	12,674	1,081	7,226	434	2,265	34,488	58,168	132,707
Accounting Technician - PR/HR	M	78,208	1,504	13,553	1,156	7,727	434	2,265	34,488	59,623	139,335
Accounting Technician - Utilities	M	73,133	1,406	12,674	1,081	7,226	434	2,265	34,488	58,168	132,707
Account Clerk II	T	57,699	1,110	9,999	853	5,701	434	2,265	34,488	53,740	112,549
Account Clerk II	T	57,699	1,110	9,999	853	5,701	434	2,265	34,488	53,740	112,549
Meter Reader/Service and Warehouse Worker	T	65,790	1,265	11,401	972	6,500	434	2,265	34,488	56,060	123,115
On-Call Meter Reader/Part-time Assistance		10,000	-	-	145	62	434			641	10,641
Annual Unfunded PERS				101,005						101,005	101,005
FINANCE & CUSTOMER SERVICE TOTAL:		772,799	18,617	233,196	11,476	75,686	4,232	19,819	301,770	646,179	1,437,595
DEVELOPMENT SERVICES; 110-410											
Senior Planner	M	109,470	2,105	18,971	1,618	10,816	434	2,265	34,488	68,592	180,167
Permit Center Manager/Dep City Clerk	M	51,730	1,990	8,965	779	5,176	217	1,133	17,244	33,514	87,234
Building Official	M	-	-	-	-	-	-	-	-	-	-
Development Services Technician II	T	50,315	968	8,720	744	4,971	434	2,265	34,488	51,622	102,905
Deputy Building Official	M	92,664	1,782	16,059	1,369	9,156	434	2,265	34,488	63,771	158,217
Code Enforcement Officer	M	62,629	1,204	10,854	926	6,188	434	2,265	34,488	55,155	118,988
Retired Annuitant - 960 Hours	N	71,270			1,033	6,953	434			8,420	79,690
Retired Annuitant - 960 Hours	N	55,651			807	5,429	434			6,670	62,321
Planning Commission Stipends (\$100/meeting)		-			-		434			434	434
Annual Unfunded PERS				47,942						47,942	47,942
DEVELOPMENT SERV. TOTAL:		493,729	8,049	111,511	7,276	48,689	3,255	10,193	155,196	336,120	837,898
ANIMAL CONTROL; 110-210											
Animal Control Officer-Supervisor*	M	81,474	1,567	14,119	1,204	8,050	434	2,265	34,488	60,560	143,601
Animal Control Officer	T	52,853	1,016	9,159	781	5,222	434	2,265	34,488	52,349	106,218
Animal Control Officer	T	52,853	1,016	9,159	781	5,222	434	2,265	34,488	52,349	106,218
Annual Unfunded PERS				24,464						24,464	24,464
ANIMAL CONTROL TOTAL:		187,180	3,599	56,901	2,766	18,494	1,302	6,795	103,464	189,722	380,501

Rates:

IBEW
Teamsters
Management
Non-permanent

		(C) 5010:5040	(G) 5050	(H) 5150	(I) 5210	(J) 5230	(K) 5220	(L) 5140	(M) 5110, 5120, 5130	(N)	(O)
	CLASS	ANNUAL	OVERTIME/ TEMP./ACCR/ CASHOUT	17.33% PERS UAL: 791,222	MEDICARE 1.45%	12.5551% WKRS COMP	SUI (7,000 * 6.2%)	LIFE & DISABILITY	MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (C+G+N)
ENGINEER; 110-314											
Public Works Director/Engineer 25%	M	51,168	3,936	8,867	799	5,248	109	566	8,622	24,211	79,315
Associate Civil Engineer 25%	M	33,727	2,594	5,845	527	3,459	109	566	8,622	19,128	55,449
GIS Program Coordinator 25%	M	29,130	2,241	5,048	455	2,987	109	566	8,622	17,787	49,158
Retired Annuitant - 960 Hours	N	80,170			1,162	7,821	434				80,170
Annual Unfunded PERS				14,903						14,903	14,903
ENGINEER TOTAL:		194,195	8,771	34,663	2,943	19,515	761	1,698	25,866	76,029	278,995
PARKS; 110-510											
Parks Maintenance Worker	T	49,837	958	8,637	737	4,924	434	2,265	34,488	51,485	102,280
Parks Maintenance Worker	T	49,837	958	8,637	737	4,924	434	2,265	34,488	51,485	102,280
Annual Unfunded PERS				13,027						13,027	13,027
PARKS TOTAL:		99,674	1,916	30,301	1,474	9,848	868	4,530	68,976	115,997	217,587
MOTOR POOL; 610-315											
Senior Mechanic	T	79,893	1,536	13,845	1,181	7,894	434	2,265	34,488	60,107	141,536
Equipment Mechanic Lead Worker	T	72,509	1,394	12,566	1,072	7,164	434	2,265	34,488	57,989	131,892
Annual Unfunded PERS				19,919						19,919	19,919
MOTOR POOL. TOTAL:		152,402	2,930	46,330	2,253	15,058	868	4,530	68,976	138,015	293,347
PUBLIC WORKS; 620-310											
Overtime		-	25,000	-	363	-	-	-	-	363	25,363
Public Works Director/Engineer 75%	M	153,504	3,936	26,602	2,283	15,231	326	1,699	25,866	72,007	229,447
Associate Civil Engineer 75%	M	101,182	2,594	17,535	1,505	10,039	326	1,699	25,866	56,970	160,746
GIS Program Coordinator 75%	M	87,391	2,241	15,145	1,300	8,671	326	1,699	25,866	53,007	142,639
Public Works Supervisor	M	121,514	2,337	21,058	1,796	12,006	434	2,265	34,488	72,047	195,898
Public Works Leadworker	T	77,730	1,495	13,471	1,149	7,680	434	2,265	34,488	59,487	138,712
Public Works Engineer Tech II	T	78,458	1,509	13,597	1,160	7,752	434	2,265	34,488	59,696	139,663
Public Works Equipment Operator	T	71,282	1,371	12,353	1,053	7,043	434	2,265	34,488	57,636	130,289
Public Works Equipment Operator	T	71,282	1,371	12,353	1,053	7,043	434	2,265	34,488	57,636	130,289
Public Works Maintenance Worker II	T	64,688	1,244	11,210	956	6,391	434	2,265	34,488	55,744	121,676
Public Works Maintenance Worker II	T	64,688	1,244	11,210	956	6,391	434	2,265	34,488	55,744	121,676
Public Works Maintenance Worker II	T	64,688	1,244	11,210	956	6,391	434	2,265	34,488	55,744	121,676
Public Works Maintenance Worker II	T	64,688	1,244	11,210	956	6,391	434	2,265	34,488	55,744	121,676
Public Works Maintenance Worker II	T	64,688	1,244	11,210	956	6,391	434	2,265	34,488	55,744	121,676
Position Upgrade/Standby		20,000		3,466	290	1,951			-	5,707	25,707
Annual Unfunded PERS				144,526						144,526	144,526
*PUBLIC WORKS TOTAL:		1,105,783	48,074	336,156	16,732	109,371	5,318	27,747	422,478	917,802	2,071,659
GENERAL FUND TOTALS		2,327,837	51,016	616,686	37,934	223,638	15,905	50,963	837,305	1,767,528	4,146,381
COMBINED TOTALS		6,362,883	241,566	1,837,449	99,825	622,733	30,012	124,576	1,958,165	4,657,856	11,262,305