



Mid-Cycle Budget Update

Fiscal Year 2023-24

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CITY OF EL PASO DE ROBLES

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Mid-Cycle Budget Update

Fiscal Year 2023-24

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CITY OF EL PASO DE ROBLES

"The Pass of the Oaks"

June 20, 2023

Honorable Mayor and City Council,

I am pleased to present the mid-budget cycle update for your review and consideration. As part of the goal setting session in April 2022, the City Council directed staff to return to a two-year budget cycle beginning Fiscal Year 2022-23. The Operating and Capital Budgets for Fiscal Years 2022-23 and 2023-24 were approved by the City Council on June 21, 2022. This marks the midway point in our two-year budget cycle.

Although the budget is formally adopted at a point-in-time, it remains an evolving planning document that is amended throughout the year. Amendments are necessary to recognize changes to revenue streams, the regulatory environment, and the broader economic outlook. These factors are balanced against policy decisions made by City Council, shifting needs of departments to meet community needs, and unforeseen items that arise after the budget is adopted. This document provides a summary of proposed changes to the Fiscal Year 2023-24 budget as compared to the plan the City Council approved one year ago. Overall, the proposed changes are modest and reflective of a local economy that remains stable, but less growth-oriented than in recent years. Unanticipated events such as the winter rainstorms, and the ongoing reorganization of City departments have contributed to the need to make nominal adjustments at this juncture. Staff continue to recognize the need to maximize available taxpayer resources, while striving to provide the best customer service possible. The Fiscal Year 2023-24 proposed budget and recommended amendments aim to achieve this objective. As a result, this is not a full budget report but rather an update to the report approved by the City Council.

General Economic Outlook for Fiscal Year 2023-24

Notwithstanding broader concerns of an economic slowdown, the City remains on solid fiscal footing, with major general revenue sources meeting or exceeding projections. Inflation and the rising costs of borrowing has correlated with a reduction in local auto sales tax revenue, although demand for real estate remains strong. Hospitality, leisure, and tourism-related industries remain relatively stable, with year-over-year sales growth in these areas. Development activity continues across all sectors, with new hotels, industrial and residential permitting remaining very strong. Major private development projects such as the Gateway, The Landing, and Paso Commons are hitting key milestones in the development process. New projects such as the redevelopment of the Ennis Building by Barrelhouse Brewing have been announced. Infrastructure projects to support these and future developments are reflected in this capital improvement budget. Overall, the development outlook for Paso Robles remains bullish.

The local labor market remains very tight, with unemployment rates below the national average. The latest unemployment rate in the San Luis Obispo County was 3 percent as reported by the State. This is down from a revised 3.4 percent in March 2023, and above the year-ago estimate of 2.7 percent. This compares with an unadjusted unemployment rate of 4.3 percent for California and 3.1 percent for the nation during the same period.

Finally, the City has maintained its rainy-day fund above recommended levels set by the Government Finance Officers Association and is continuing to set aside funding into a Section 115 trust to buffer against future projected CalPERS employer cost increases. The City's general obligation bond rating was

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reaffirmed at “AA” in spring 2023 and Fiscal Year 2022-23 marked the first time the City received the GFOA Distinguished Budget Presentation Award.

Revenue Update

General Fund Update

At the time the budget was adopted, it was anticipated that General Fund revenues would total \$54.3 million for the year. Updated revenue projections now predict General Fund revenues totaling \$54.9 million, an increase of about \$631,500, or an increase of 1.2%, when compared to the original estimates. The variances of each revenue source are shown below:

	Originally Adopted	Mid-Year Update	Variance
Sales Tax	\$ 20,337,400	\$ 20,410,200	\$ 72,800
Property Tax	13,161,200	13,498,500	337,300
Transient Occupancy Tax	10,125,500	10,377,100	251,600
Other Taxes	4,213,800	4,233,500	19,700
All Other Revenue	6,421,500	6,371,600	(49,900)
Total	<u>\$ 54,259,400</u>	<u>\$ 54,890,900</u>	<u>\$ 631,500</u>

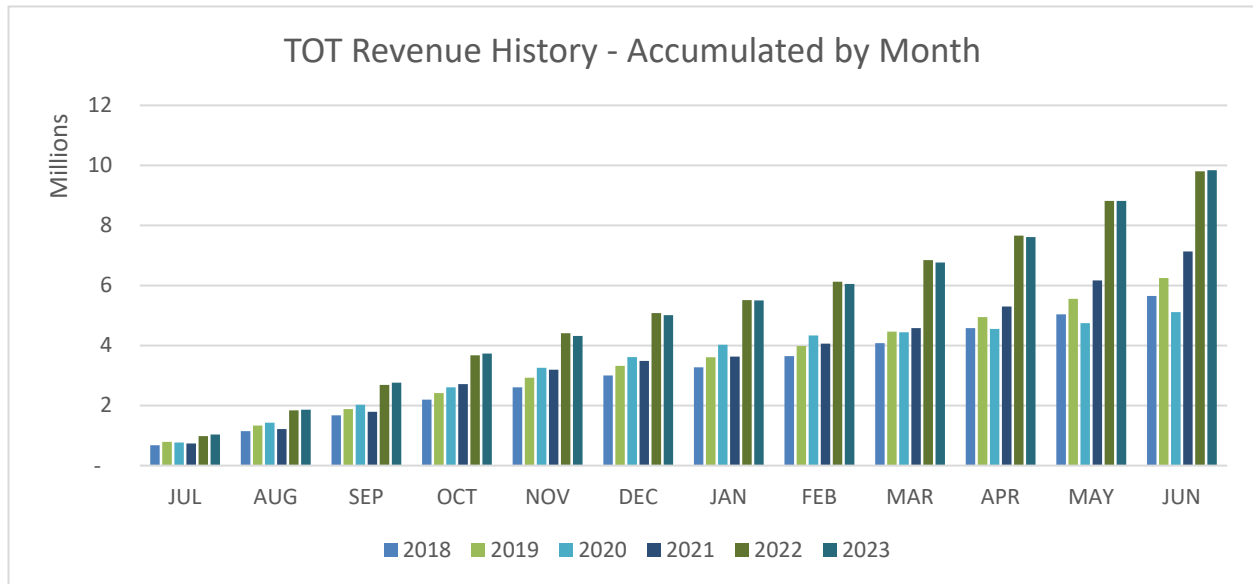
The majority of the adjustments related to property and transient occupancy tax (also known as TOT, or Hotel Tax). For property taxes, the City realized solid growth over the past couple of years (5% from FY 20-21 to FY 21-22, and another 6.4% is anticipated from FY 21-22 to FY 22-23), mainly due to sales of residential properties and property tax valuations being reset. This growth is more than what was originally anticipated, so the models now anticipate just under \$13.5 million in property tax revenue for the upcoming fiscal year, an increase of approximately \$337,000.

From a sales tax perspective, increased online sales from local big box retailer stock have attributed to an increase in revenues. This has counteracted a pattern of reduced sales activity for retail categories such as family apparel, auto sales, and winery purchases. Over the past year, there has been a notable shift in spending to travel, dining, leisure, and entertainment. That all being said, sales tax is anticipated to be relatively flat for the upcoming fiscal year. The good news is that we are not anticipating any backslide to pre-COVID revenue levels.

Moving forward, the forecasted revenue related to property tax remains positive due to the residential housing development occurring in the City. However, it should be noted that it generally takes a couple of years for the City to realize the full property tax generation when a development is occupied. For example, Arrive Paso, the 200-unit apartment complex on Creston Road, anticipates occupancy at the end of December this year. If that were to occur, the City could realize property tax revenue generation as early as FY 2024-25. But if the majority of occupancy doesn't occur until 2024, those revenues won't be seen by the City until FY 2025-26.

As previously mentioned, tourism activity in the City has been robust and appears positive moving forward. After realizing year over year loss in 2020 due to the COVID-19 pandemic, the City realized a 40% increase from FY 19-20 to FY 20-21, and another 37% from FY 20-21 to FY 21-22, where as previously, annual revenue growth was around 7% each year. As a result, growth at that pace was not sustainable, but revenues for FY 22-23 are projected to be \$9.8 million, essentially the same as the previous fiscal year,

but still significantly higher than it was prior to the COVID-19 pandemic. Below is an accumulated month over month year over year analysis of the City’s TOT revenue.



Based on recent tourism data, occupancy rates (the percentage of hotel rooms occupied citywide) are falling back to historic norms, but the room rates (the actual cost of the room) have and continue to stay well above norms. Furthermore, the voters approved Measure F-22, increasing the transient occupancy tax from 10% to 11%. As a result, the model anticipates returning to historical year over year growth at about 7% over estimated FY 22-23 amounts.

Other Funds Revenue Adjustment

There are several additional funds with updates to the revenue estimate. The most significant adjustment is related to the City’s Recycled Water Distribution System. The City was recently awarded a low interest loan to construct this system and, in accordance with Government Accounting Standards, the City records proceeds from issuance of debt as income (and the repayment of debt as an expense). As a result, there is a \$22.1 million revenue adjustment to the Sewer Fund revenue as well as a \$10 million adjustment relating to grants that will be received for constructing the recycled water line. Likewise, there is also an increase in the Capital Improvement Budget to construct the line, so there is a corresponding increase in costs to account for this.

The City’s 24th Street Bridge project anticipated a \$14 million grant award in FY 2023-24. The City was recently notified it did not get the award next year, so this grant has been postponed until future years when funding becomes available. Similar results occurred on one of the Airports CIP projects, where grant funds were not awarded and so the project is postponed until additional funding can be secured.

Lastly, the City had a sublease agreement with the “Sandbox”, the City’s economic meeting space hub. The City was simply a pass-through agency of collecting rents from the current operator of the Sandbox and paying rents to the owner of the property. Negotiations directly between the landlord and the operator have been taking place over the past couple of months and beginning on July 1, 2023, the City has removed itself from this arrangement. As a result, both revenues (proceeds from the Sandbox) and expenses (lease payments to the landlord) will be removed.

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Measure E-12 Sunset

Fiscal Year 2023-24 represents the last full fiscal year in which Measure E-12 is in place. The Measure generates over \$6 million annually, of which 100 percent is invested locally. The half-cent supplemental sales tax provides most of the funding for local street repair, maintenance, and rehabilitation projects. By 2025, over \$60 million in Measure E-12 will have been invested in local roadway repairs since the Measure was established in 2012. Nevertheless, the City continues to see cost increases, additional traffic volumes on local roadways and a high percentage of streets that need to be fully reconstructed. For Fiscal Year 2023-24, E-12 funds will be applied to several local road repair projects across the City, including Creston Road, Dallons Drive and neighborhood roads in west, southeast, central and northeast Paso Robles.

Absent the City Council placing the extension of the tax before the voters during the November 2024 general election, the Measure will sunset in early 2025. Without a locally controlled, reliable funding source, the street repair program will be significantly and negatively impacted beginning in 2025. If a measure is placed on the ballot and approved by voters, City staff is developing a new framework that is intended to repair more roadways more quickly, and implement a robust, comprehensive maintenance program to maximize life expectancy of local streets.

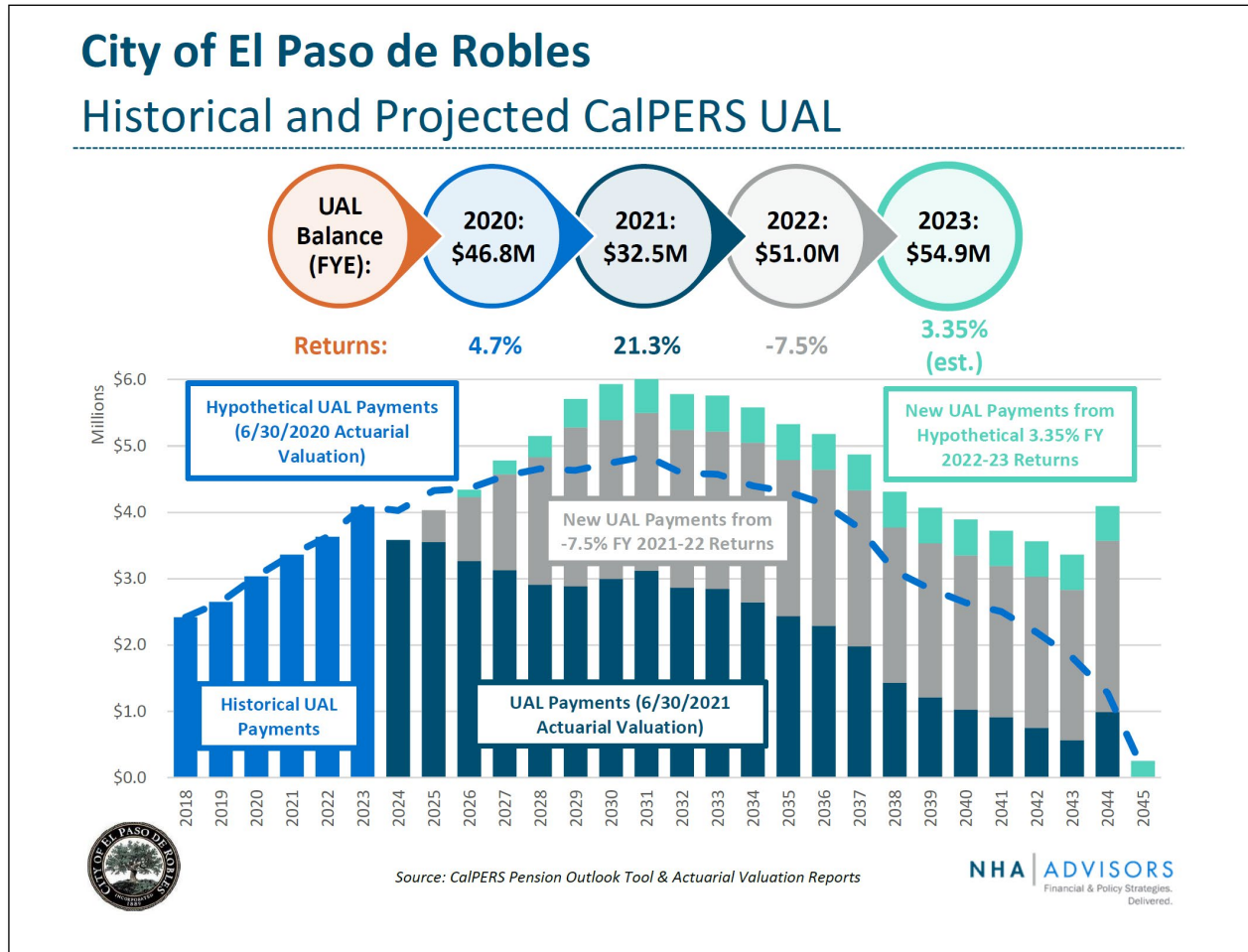
Employee Labor Contracts

On December 20, 2022, City Council approved Memorandums of Understanding with the Service Employees International Union, Paso Robles Police Association, and Paso Robles Professional Firefighters; Wage and Benefit Summaries with the Unrepresented Confidential, Professional, and Management Group, and Part-Time Employee Group, and an amendment to the City Manager Employment Agreement. Wage increases vary by labor group and is based on a combination of a guaranteed amounts, plus additional amounts should the City's revenues meet certain economic triggers. But because the budget was adopted prior to approval of the MOU's, the economic factors in these agreements were not included in the adopted budget. The FY 2023-24 budget related to action totals \$2.1 million, of which approximately \$1.6 million impacting the General and Measure J-20 Funds (given that public safety increases more impactful to those funds).

California Public Employee's Retirement System (CalPERS)

The City is a member of CalPERS which provides defined pension benefits to City employees at retirement. The system is heavily dependent not only on member and employee contributions, but also investment earnings on those contributions. When these assumptions are not made, an Unfunded Accrued Liability (UAL) is created, which is essentially the amount needed to fund past service credit earned. However, there are years where CalPERS may exceed its assumptions, thus lowering (or in some rare cases eliminating) the UAL. CalPERS assumes that the fund will earn 7% from its investments. In 2021 the system significantly exceeded the assumption and realized a 21.3% return, but it was followed in 2022 with a negative -7.5% return. This is not staggering given the volatility in the stock market in recent years. But it should also be noted that it takes a couple of years for these impacts to be realized by the City through its contributions. As an example, the required UAL payment for FY 2023-24 has actually decreased since the budget was adopted last year because the City is finally realizing the 21.3% gain from 2021. Overall, the 2021 gains actually decreased the City's total UAL from \$39.8 million to \$23.5 million, and improved the City's funding status to 86%. However, since we already known that 2022 assumptions have not been met, 2021 can be more viewed as an anomaly than a trend, and we can expect our contributions to increase

more than anticipated in future years. The City has been proactive in addressing the City's UAL and to minimize impacts to City contributions when CalPERS does not meet their assumed rate of return and/or changes their assumptions. In 2017, the City established a Section 115 Pension Trust Fund (on June 30, 2022, the Trust had a fair market value balance of \$8.1 million) which is essentially a restricted savings account that can only be used towards pension contributions. The FY 2023-24 budget had assumed a \$4.1 million contribution to CalPERS for its annual UAL payment, but given the 2021 returns, the required contribution is now \$3.5 million, thus lowering the City's required payment by \$615,000. However, given what is known in 2022, and a 3.35% return anticipated in 2023 (which is still below assumptions), it is staff's recommendation to redirect those dollars to the City's Section 115 Trust Fund. It is likely the City will utilize the Trust fund in 2027 when the full impacts of the 2022 year are realized.



Recommended Personnel Changes

The originally adopted budget authorized 295.38 FTE positions for FY 2023-24, which is an additional 16.04 FTE from FY 2022-23. Nine of these new positions are located within the City's public safety departments in the form of police officers and civilian staff to support additions. Other positions are due to the reorganization of the Public Works and Community Services Departments, as well as within the Community Development Department to prepare for the significant residential and commercial development on the immediate horizon. Finally, there are a small number of positions in the remainder of the departments that improve service levels, increase capacity or create efficiencies within the organization. However, since the budget was adopted, there are four recommended changes for the upcoming year:

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1. Reclassify the Fire Prevention Specialist I position to a Fire Prevention Specialist II: The Fire and Emergency Services currently staffs its Fire Prevention Bureau with a Fire Marshall, Administrative Captain, Fire Prevention Specialist II, and a Fire Prevention Specialist I. Staff recommends upgrading the one Fire Prevention Specialist I position to a Fire Prevention Specialist II position. The Fire Prevention Specialist II position performs the same duties as an entry-level Fire Prevention Specialist I, with additional experience, training, and education toward more complex systems. Large-scale commercial and residential development in the building process, and many more in the city's project pipeline, show a need for inspectors at the Fire Prevention Specialist II level. Currently, we utilize a contract to fill our experience and training gap. With the ability to have two Fire Prevention Specialist II's, the department would rely less on the contract employee and will better serve our developers' needs by allowing for early morning, late afternoon, and concurrent level II inspections covered five days a week.
2. Reclassify one previously authorized Police Officer position to a Records Supervisor: The Police Department currently employs one Support Services Manager, who oversees the Records and Dispatch operations of the City. The City also employs a Dispatch Supervisor, but is solely dedicated to overseeing the day-to-day operations of the just the communications division; the City currently does not have a Records Supervisor. Previously, the City had one Records and Dispatch Supervisor, but the growth of the department created the need to reclassify that position to a Management position. The City has been recruiting for a new Support Services Manager for the past year, but to-date has been unsuccessful. Regardless, the long-term vision for the department would be symmetrical where there would be a supervisor over each division (both Records and Dispatch) with those supervisors reporting to the Support Services Manager. That being said, staff recommends reclassifying one of the authorized Police Officer positions to a Records Supervisor. This would decrease the authorized additional Police Officer positions in FY 2023-24 from seven to six (bringing to the total Police Officer positions funded with Measure J-20 from 21 to 20). The additional Police Officer position is still needed, but with the current challenges in recruiting for officers, it is not anticipated that this position would be filled in the year.
3. Consolidate two part-time Community Services Officers positions to one full-time position: The Police Department currently employs two part-time Community Services Officer positions. One of the Community Services Officers is retiring from the City next year and the other is likely to enter the Police Academy in July. As such, the City has a unique opportunity to consolidate those two part-time positions into one full-time position. It is also envisioned that this consolidation will help rotate and cross-train additional staff on the downtown parking program.
4. Temporary Water Staff Assistants: The City's Water Division is in need of some temporary work related to the City's AMI (advanced metering infrastructure) and service line meter inventory. This change would bring on an additional four to five staff assistants for a 3-month period to inventory the type of materials going into and out of each water meter (as required by the State), as well as measure the water meter boxes in preparation for purchasing AMI compliant water meter lids.

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Organizational Restructure

As discussed throughout the budget preparation process, staff proposed a reorganization (hereinafter referred to as the “reorg”) impacting the City Manager’s Office, Administrative Services, Public Works, and Community Services Departments. The most significant portion of the reorganization separates the utilities functions of the City (i.e., sewer, refuse, water and utility billing) into a standalone Utilities Department and realigns specific functions under Public Works and Community Services Departments. The reorganization added six total new positions to achieve the objectives outlined above.

The City has implemented a significant portion of the reorg, with only the Utility Billing division to be transferred to the new Utilities Department to occur (City staff is waiting for the construction of new office buildings at the Fire Station No. 3 location before moving over). However, the splitting of the landscaping crews (one to park and trail maintenance under Community Services and one to right-of-way maintenance under Public Works) has been more challenging than initially anticipated. Specifically, determining baseline budget amounts as some expenditures are staying within Community Services and some are moving to Public Works. That said, there is an increase of approximately \$508,000 to Public Works operating expenses to account for this part of the reorg, and a corresponding decrease of \$231,300 in Community Services, for a net increase of \$276,700.

Community Events

There are three recommended changes to the City’s Community Events budget, two of which have already been approved by City Council, as follows:

1. On March 21, 2023, the City Council approved the July 4, 2023 Community Fireworks Celebration at Barney Schwartz Park. The total cost of the event is estimated to be \$151,000, offset in part by sponsorship outreach program, with a minimum of \$50,000 covered by Travel Paso.
2. On April 4, 2023, the City Council approved the Airport 50th Anniversary Celebration on September 23, 2023. The total cost of the event is \$52,000, split equally between the General Fund and the Airport Fund.

The third change to the Community Events budget pertains to a “Light Up the Downtown” event this holiday season. Specifically, staff recommends an additional \$90,000 appropriation to include a robust thematic lighting of the Carnegie Library as well as expanded lighting of City Park trees. This project seeks to substantially improve seasonal holiday lighting within downtown and City Park and create a unique and expanded holiday experience for the community.

Landscape and Lighting District

The Landscape and Lighting District was formed in 1989 for ongoing maintenance of streetlights, hardscapes, detention basins, parkways, median islands, open space, slopes, and other related appurtenant facilities. Each year, the City generates an Engineer’s Report, which is critical to estimating costs to maintain the District and is the basis for assessing properties within the District (each parcel is assessed proportionately for only those improvements and expenses for which the parcel receives special benefit). The maintenance, operation and servicing of the improvements associated with specific areas of the District that provide a special benefit to the properties within those areas are grouped into benefit zones that have historically been identified in this District as Sub-Areas. These Sub-Areas identify the properties within a particular commercial development or residential subdivision that benefit from improvements that were installed in connection with the development of those properties or directly benefit those properties. While many of the improvements maintained by the District provide special

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benefits to only the properties within a particular Sub-Area, some improvements installed as part of developing properties within one Sub-Area also provide a direct and special benefit to properties within nearby or adjacent Sub-Areas. In these cases, several Sub-Areas have been grouped into Zones based on these shared improvements and the cost of maintaining those shared improvements, are proportionately allocated to the properties within each of the individual benefiting Sub-Areas. However, not all Zones established within this District have improvements that are shared by each of the Sub-Areas within that Zone. Some of the District Zones represent geographical regions of the District, where the Sub-Areas may have similar improvements, but each Sub-Area is budgeted and assessed for only the improvements or that portion of an improvement that were installed and/or resulted from the development of the properties within that particular Sub-Area. In other words, the Landscape and Lighting District is quite complicated and accounting for costs by each Sub-Area level is challenging.

To help with this challenge, the City purchased a standalone database to account for all charges related to the Landscape and Lighting District; this database is an integral part of the Engineer's Report but is separate and apart from the City's Financial ERP system. Between 2019 and 2020, this database got corrupted and the reserve and expenditure amounts in the database are no longer accurate. Additionally, there is a "General Benefit" included in the Engineer's Report to account for benefits of the Landscape and Lighting District to properties outside of District boundaries. Typically, this benefit has been charged by the General Fund by not charging associated overhead costs (e.g., Finance, Payroll, City Clerk) to the District. Unfortunately, since 2017 this accounting has not taken place.

City finance and public works staff have been working together over the past several months to transition the accounting and expenditure tracking within the City's ERP system, and not the standalone database. This will bridge any discrepancies between the Landscape and Lighting District and the Engineer's Report sooner, as the City's finances are audited each year. That all being said, in order to make the Landscape and Lighting District Fund whole, a one-time, \$1.1 million transfer, from the General Fund to the Landscape and Lighting District Fund is needed (this is not expending funds, but rather transferring monies from one fund to another). This would create a Landscape and Lighting reserve balance of \$1.5 million. Moving forward, the Landscape and Lighting District still faces fiscal challenges as the full costs to maintain the District exceeds the assessments collected. As such, finance and public works staff will continue to evaluate the District, reduce costs as much as possible, properly account for and track the General Benefit within the District, and reduce the allocation of personnel being charged directly to the District from 1.6 FTE to 0.5 FTE.

Capital Improvement Program

The City completed two major road maintenance capital projects this past year: Dry Creek Road and the Rambouillet and Nicklaus Street neighborhood. Both projects came in under budget by approximately \$1.5 million. These funds will go back to Measure E-12 fund reserves to be reprogrammed to another road maintenance project.

Additional CIP adjustments are as follows:

1. Creston Road: An additional \$3 million is being added to the project to account for a State grant the City received from Senator Laird's office.
2. 24th Street Bridge: Unfortunately, the City was not awarded a construction grant for this past grant cycle, so construction on the bridge will be delayed by at least one year. This reduced the project by \$16 million, returning approximately \$2 million of Transportation Impact Fees back to reserves

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(the remaining \$14 million was anticipated to be funded by a federal grant). However, this is simply delayed, and appropriations will be reprogrammed once grant funding becomes available.

3. Huer Huero Creek Bridge: Preliminary strategy had anticipated that construction of this bridge would occur sometime in FY 2023-24. However, based on where the preliminary design is at today, construction will not occur until FY 2024-25, if not later. As such, the construction budget has been postponed to future years.
4. Railroad Crossing Water Line Replacements: The Water Master Plan calls for the replacement of water lines at the railroad crossings throughout the City. The budget already has appropriations for the design of the project and it is not anticipated to be completed until the end of the fiscal year. As such, appropriations for the construction phase have been pushed out by one year.
5. Water and Wastewater Line Replacements: The City's road maintenance schedule calls for improvements to the segments at Sherwood, 17th Street, Sierra Bonita, and Sunset/Panorama-area. However, prior to road construction, the water and wastewater line rehabilitation are necessary. These lines have been identified in the City's Water and Wastewater Master plan, albeit ahead of schedule. As a result, additional appropriations are being made from Water and Wastewater reserves to cover the advanced work of the lines. It should be noted that if the City continues to be aggressive with road maintenance treatment, the enterprise funds will not be able to keep pace. As such, in the future, there is likely to be some interfund lending to occur as to be sure there are adequate fund reserves in the enterprise funds.
6. Recycled Water Line: The City was recently awarded a low-interest State Revolving Fund loan and a variety of grants pertaining to the City's Recycled Water Distribution System. It was unknown what funding would be made available, so it was left out of the budget. But now that we have been awarded, the project budget is being updated accordingly.
7. Stormwater Basins: The adopted budget included six stormwater basin location in need of maintenance and rehabilitation for a total of \$672,000. Design is currently underway, but preliminary engineer's estimates indicate that the project is underfunded by \$100,000.
8. Centennial Park Parking Lot Improvements: The originally adopted budget calls for the repavement of the parking lot at Centennial Park. After review of the condition, the lot will require a complete grind and overlay, and would also result in upgrading all curb ramps and sidewalks to ADA standards. This has added approximately \$120,000 to the project.

There are two underfunded capital projects that are being deferred until either a funding solution becomes available, or determination of a permanent solution can be made. One of the capital projects is the stucco repair needed on the City Hall/Library building. An analysis of the stucco revealed that the entire stucco on the building is in need of replacement, and limiting the repairs to wear the cracks are visible will not remedy the issue. This is estimated to cost more than \$225,000 (the original budget was for \$65,000). The second project is related to the arbor and shade structure at Centennial Park. The project budget was approximately \$40,000, with bid results coming in excess of \$100,000.

Emergency Repairs in Response to the 2023 Storms

The City experienced two 100-year storms this winter. As a result, on January 12, 2023, the City Council declared a local state of emergency due to a severe storm event that resulted in sustained damage to

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public and private infrastructure. The City is working with the California Office of Emergency Services and the Federal Emergency Management Agency in order to seek reimbursement for the damages caused by the storm. That being said, it is unknown how much each of these participating agencies will be contributing towards these damages, and as such, staff recommend appropriating from fund reserves to cover the cost of repair. Afterwards, should the City get reimbursement, those funds will be returned to fund reserves. Below are the location and budget pertaining to this event:

<u>Damaged Facility</u>	<u>General</u>	<u>Water</u>	<u>Wastewater</u>
Sinkhole at Bolen Drive	\$ 300,000	\$ -	\$ -
Larry Moore Park Playground, Fence, Grading	30,700	-	-
Riverwalk Trail Repair	31,000	-	-
Police Shooting Range	20,500	-	-
Fire Station No. 3 Sidewalk	18,200	-	-
Dry Creek Trail	45,400	-	-
Rambouillet/Snead Trail	14,600	-	-
Water Treatment Plant and Yard Rock Slope Protection	-	168,000	-
Ronconi Well Repairs	-	40,000	-
Wastewater Treatment Plant Ponds	-	-	200,000
Total	<u>\$ 460,400</u>	<u>\$ 208,000</u>	<u>\$ 200,000</u>

Citywide Contingency

Beginning in the FY 2018-19 and 2019-20 Adopted Budget, the City included a “Citywide Contingency” line-item for \$250,000, for the purpose of addressing unforeseen expenditures that arise throughout the fiscal year that wasn’t originally planned or expected. During the 2020-21 fiscal year, this amount was reduced to \$125,000 to mitigate the negative impacts of the COVID-19 pandemic but increased back to \$250,000 during FY 2021-22. The FY 2022-23 and 2023-24 Adopted Budget erroneously left out this line-item, so it is staff recommendation to reinstate this item.

Conclusion

Moving into Fiscal Year 2023-24, I remain optimistic about the trajectory of our organization and the vibrancy of our community. With a stable fiscal foundation, a strong vision set by the City Council, and the dedication of nearly 300 staff members, we are primed to see many achievements over the next 12 months. I greatly appreciate the leadership the City Council continues to provide, the input from the community, and the behind the scenes work of the City team to implement your direction.

In Partnership,

Ty Lewis, City Manager

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

General Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Taxes					
Sales and Use Tax	\$ 17,868,737	\$ 20,398,804	\$ 20,474,494	\$ 20,337,400	\$ 20,410,200
Property Taxes	11,723,491	12,317,408	13,109,794	13,161,200	13,498,500
Transient Occupancy Tax	7,132,691	9,803,368	9,684,219	10,125,500	10,377,100
All Other Taxes	4,928,369	5,125,133	4,406,823	4,213,800	4,233,500
Subtotal Taxes	<u>41,653,288</u>	<u>47,644,713</u>	<u>47,675,330</u>	<u>47,837,900</u>	<u>48,519,300</u>
Charges for Services	3,581,649	2,528,717	2,967,913	2,637,500	2,551,000
Licenses and Permits	561,801	786,474	1,104,064	800,000	850,000
Fines and Forfeitures	134,811	22,727	116,624	100,000	105,000
Intergovernmental Revenues	1,351,227	97,187	642,976	344,000	393,000
Use of Money and Property	2,932,242	737,707	1,560,934	1,505,000	1,539,000
Other Revenues	138,055	294,953	257,395	62,100	29,600
Interfund Transfers In	1,693,085	907,159	972,900	972,900	904,000
Total Revenues	<u>52,046,158</u>	<u>53,019,637</u>	<u>55,298,136</u>	<u>54,259,400</u>	<u>54,890,900</u>
EXPENDITURES					
City Council/City Manager's Office					
Personnel Services	1,022,041	1,062,765	1,323,004	1,368,800	1,459,400
Operating Expenses	772,111	913,118	1,294,601	933,500	1,220,100
Capital Outlay	-	-	90,000	-	-
Transfers to Replacement Funds	2,400	-	-	-	-
Total City Manager's Office	<u>1,796,552</u>	<u>1,975,883</u>	<u>2,707,605</u>	<u>2,302,300</u>	<u>2,679,500</u>
Administrative Services					
Personnel Services	1,880,565	1,256,094	1,369,809	1,464,800	1,524,000
Operating Expenses	2,951,962	934,509	1,074,587	1,053,000	1,089,000
Capital Outlay	-	-	-	30,000	30,000
Transfers to Replacement Funds	112,500	-	-	-	-
Total Administrative Services	<u>4,945,027</u>	<u>2,190,603</u>	<u>2,444,396</u>	<u>2,547,800</u>	<u>2,643,000</u>
Police					
Personnel Services	8,435,088	9,568,649	10,354,859	10,216,800	10,588,600
Operating Expenses	1,444,598	1,298,056	1,052,082	1,392,900	1,392,900
Capital Outlay	24,800	-	16,364	-	-
Transfers to Replacement Funds	491,322	-	-	-	-
Total Police	<u>10,395,808</u>	<u>10,866,705</u>	<u>11,423,305</u>	<u>11,609,700</u>	<u>11,981,500</u>
Fire and Emergency Services					
Personnel Services	6,903,397	7,066,867	6,176,837	6,766,700	7,198,900
Operating Expenses	687,063	350,169	642,106	631,400	631,400
Capital Outlay	164,687	143,662	237,000	6,500	6,500
Transfers to Replacement Funds	455,497	-	-	-	-
Total Fire and Emergency Services	<u>8,210,644</u>	<u>7,560,698</u>	<u>7,055,943</u>	<u>7,404,600</u>	<u>7,836,800</u>
Public Works					
Personnel Services	1,490,144	1,382,545	2,665,611	3,115,400	3,414,000
Operating Expenses	2,172,153	2,305,575	2,449,705	2,518,900	3,446,100
Debt Service	136,978	136,978	136,978	137,000	205,500
Capital Outlay	30,358	-	485,800	-	1,200
Transfers to Replacement Funds	204,855	-	-	-	-
Total Public Works	<u>4,034,488</u>	<u>3,825,098</u>	<u>5,738,094</u>	<u>5,771,300</u>	<u>7,066,800</u>

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

General Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
EXPENDITURES - continued					
Community Services					
Personnel Services	2,609,888	2,808,110	2,746,587	3,645,300	3,714,000
Operating Expenses	1,940,078	2,174,090	2,193,063	2,154,200	1,922,900
Debt Service	68,491	68,491	68,491	68,500	-
Capital Outlay	30,731	50,392	97,800	10,000	10,000
Transfers to Replacement Funds	154,150	-	-	-	-
Total Community Services	<u>4,803,338</u>	<u>5,101,083</u>	<u>5,105,941</u>	<u>5,878,000</u>	<u>5,646,900</u>
Community Development					
Personnel Services	2,113,914	2,429,556	2,706,383	3,546,200	3,692,400
Operating Expenses	889,287	733,637	909,345	1,157,400	1,282,400
Capital Outlay	-	-	73,657	-	-
Transfers to Replacement Funds	41,633	-	-	-	-
Total Community Development	<u>3,044,834</u>	<u>3,163,193</u>	<u>3,689,385</u>	<u>4,703,600</u>	<u>4,974,800</u>
Utilities					
Operating Expenses	309,560	437,239	-	-	-
Debt Service	69,299	-	-	-	-
Capital Outlay	-	32,325	-	-	-
Total Community Development	<u>378,859</u>	<u>469,564</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers to Other Funds					
Capital Project Fund	9,172,755	8,250,497	14,006,700	10,149,500	10,634,300
IT Central Service Fund	-	1,122,298	1,431,800	1,542,600	1,569,600
Fleet Central Service Fund	-	2,081,826	2,149,734	2,487,700	2,540,800
Risk Mgmt Central Service Fund	-	1,783,370	1,358,700	1,486,700	1,427,700
Facility Replacement Fund	895,279	655,000	750,000	750,000	750,000
Pension Trust Fund	-	421,000	-	-	-
Refuse/Landfill Closure Fund	180,000	180,000	409,411	462,700	788,600
Debt Service Fund	291,312	285,526	289,000	-	-
All Other Transfers	-	-	-	-	1,051,600
Total All Other Expenditures	<u>10,539,346</u>	<u>14,779,517</u>	<u>20,395,345</u>	<u>16,879,200</u>	<u>18,762,600</u>
Total Expenditures	<u>48,148,896</u>	<u>49,932,344</u>	<u>58,560,014</u>	<u>57,096,500</u>	<u>61,591,900</u>
Revenues Over/(Under) Expenditures	<u>3,897,262</u>	<u>3,087,293</u>	<u>(3,261,878)</u>	<u>(2,837,100)</u>	<u>(6,701,000)</u>
FUND BALANCES - END OF YEAR	<u>\$ 24,898,021</u>	<u>\$ 27,985,314</u>	<u>\$ 24,723,436</u>	<u>\$ 19,837,198</u>	<u>\$ 18,022,436</u>

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Measure J-20 Supplemental Sales Tax Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Measure J-20 Supplemental Tax	\$ 3,080,064	\$ 13,142,001	\$ 13,391,118	\$ 13,206,000	\$ 13,480,300
Intergovernmental Revenues	96,160	358,764	365,730	283,300	283,300
Use of Money and Property	7,246	(250,162)	69,124	8,000	8,000
Total Revenues	3,183,470	13,250,603	13,825,972	13,497,300	13,771,600
EXPENDITURES					
Police					
Personnel Services	57,507	357,887	930,464	4,986,100	5,364,800
Operating Expenses	-	62,403	40,586	-	-
Debt Service	-	-	-	-	-
Capital Outlay	100,455	-	217,200	30,900	30,900
Total Police	157,962	420,290	1,188,250	5,017,000	5,395,700
Fire and Emergency Services					
Personnel Services	95,096	670,067	1,926,651	2,216,200	2,475,900
Operating Expenses	7,074	12,345	3,400	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	30,672	53,418	-	-
Total Fire and Emergency Services	102,170	713,084	1,983,469	2,216,200	2,475,900
Street Maintenance					
Personnel Services	13,436	153,119	118,966	208,400	160,300
Operating Expenses	51	70	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Public Works	13,487	153,189	118,966	208,400	160,300
Transfers to Other Funds					
Fleet Central Service Fund	-	-	587,000	2,504,000	2,504,000
Capital Project Fund					
911 System/Radio Upgrade	1,216,570	143,972	140,000	-	-
Substation/Evidence Storage	-	-	2,447,028	-	-
Safety Center Camera Upgrade	-	-	180,000	-	-
Fire Station No. 3	-	1,741,151	5,208,849	-	-
Safety Training Facility/Tower	-	-	-	1,000,000	1,000,000
J-20 Funded Street Repair	-	1,133,813	11,159,687	3,037,300	3,037,300
Total Transfers to Other Funds	1,216,570	3,018,936	19,722,564	6,541,300	6,541,300
Total Expenditures	1,490,189	4,305,499	23,013,249	13,982,900	14,573,200
Revenues Over/(Under) Expenditures	1,693,281	8,945,104	(9,187,277)	(485,600)	(801,600)
FUND BALANCES - END OF YEAR	\$ 1,693,281	\$ 10,638,385	\$ 1,451,108	\$ 1,380,627	\$ 649,508

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Information Technology Central Service Fund

	Replacement Fund		Central Service Fund		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24
	Actual	Actual	Projected	Adopted	Updated
REVENUES					
Use of Money and Property	\$ -	(33,194)	\$ 3,756	\$ -	\$ -
Transfers From:					
General Fund	208,700	1,122,298	1,431,800	1,542,600	1,569,600
L&L District Fund	300	4,000	5,000	5,500	-
Water Fund	-	348,900	246,900	267,100	271,000
Wastewater Fund	-	325,400	238,100	258,400	262,400
Airport Fund	-	80,600	90,200	99,000	100,700
Total Revenues	209,000	1,848,004	2,015,756	2,172,600	2,203,700
EXPENDITURES					
Information Technology Operations					
Personnel Services	-	807,293	890,727	991,800	1,002,900
Operating Expenses	12,331	749,582	772,537	783,500	803,500
Debt Service	-	-	-	-	-
Capital Outlay	-	15,321	24,728	-	-
Total IT Operations	12,331	1,572,196	1,687,992	1,775,300	1,806,400
Equipment Replacement:					
City Manager's Office	10,032	7,582	3,689	1,200	1,200
Administrative Services	237,727	7,858	2,046	85,800	85,800
Police	28,305	17,106	75,224	56,600	56,600
Fire and Emergency Services	36,011	16,837	13,803	114,800	114,800
Public Works	8,791	3,137	960	21,100	21,100
Community Services	20,578	22,613	22,245	32,700	32,700
Community Development	16,070	10,720	5,744	18,100	18,100
Landscape and Lighting District	-	-	-	1,200	1,200
Water Operations	-	4,101	6,000	52,400	52,400
Wastewater Operations	-	21,654	5,384	14,100	14,100
Airport Operations	-	3,072	6,215	2,900	2,900
Total IT Replacements	357,514	114,680	141,310	400,900	400,900
Total Expenditures	369,845	1,686,876	1,829,302	2,176,200	2,207,300
Revenues Over/(Under) Expenditures	(160,845)	161,128	186,454	(3,600)	(3,600)
RESERVE BALANCES - END OF YEAR	\$ 1,163,724	\$ 1,324,852	\$ 1,511,306	\$ 1,470,930	\$ 1,507,706

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Fleet Central Service Fund

	Replacement Fund		Central Service Fund		
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24
	Actual	Actual	Projected	Adopted	Updated
REVENUES					
Use of Money and Property	\$ 22	\$ 12,671	\$ 29,365	\$ -	\$ -
Transfers From:					
General Fund	1,253,657	2,081,826	2,149,733	2,487,700	2,540,800
Supplemental Sales Tax Fund	-	-	587,000	2,504,000	2,504,000
IT Central Service Fund	-	7,386	76	-	-
L&L District Fund	5,405	5,400	9,783	5,400	-
Water Fund	-	749,645	408,008	512,200	521,000
Wastewater Fund	-	141,032	813,938	267,100	274,500
Airport Fund	-	49,344	99,633	30,900	31,600
Total Revenues	<u>1,259,084</u>	<u>3,047,304</u>	<u>4,097,536</u>	<u>5,807,300</u>	<u>5,871,900</u>
EXPENDITURES					
Fleet Operations					
Personnel Services	-	303,730	422,530	525,900	486,100
Operating Expenses	-	720,650	866,337	698,600	803,000
Total Fleet Operations	<u>-</u>	<u>1,024,380</u>	<u>1,288,867</u>	<u>1,224,500</u>	<u>1,289,100</u>
Fleet Debt Service					
Fire and Emergency Services	118,551	118,551	118,552	59,800	59,800
Public Works	8,331	19,267	19,267	8,300	8,300
Community Services	14,059	3,124	3,124	14,100	14,100
Community Development	7,811	7,811	7,811	7,800	7,800
Water Operations	-	9,373	9,373	9,400	9,400
Wastewater Operations	-	7,811	7,811	7,800	7,800
Airport Operations	-	4,686	4,686	4,700	4,700
Total Fleet Debt Service	<u>148,752</u>	<u>170,623</u>	<u>170,624</u>	<u>111,900</u>	<u>111,900</u>
Fleet Replacement					
Administrative Services	35,808	-	-	-	-
Police	74,250	-	1,075,200	1,436,700	1,436,700
Fire and Emergency Services	3,600	-	134,581	3,900,000	3,900,000
Public Works	54,187	149,433	309,600	360,000	360,000
Community Services	84,995	90,080	77,000	101,200	101,200
Community Development	-	30,702	-	31,700	31,700
Water Operations	-	498,560	225,900	269,200	269,200
Wastewater Operations	-	-	731,500	22,500	22,500
Airport Operations	-	-	73,600	-	-
Total Fleet Replacements	<u>252,840</u>	<u>768,775</u>	<u>2,627,381</u>	<u>6,121,300</u>	<u>6,121,300</u>
Total Expenditures	<u>401,592</u>	<u>1,963,778</u>	<u>4,086,872</u>	<u>7,457,700</u>	<u>7,522,300</u>
Revenues Over/(Under) Expenditures	<u>857,492</u>	<u>1,083,526</u>	<u>10,664</u>	<u>(1,650,400)</u>	<u>(1,650,400)</u>
RESERVE BALANCES - END OF YEAR	<u>\$ 3,849,032</u>	<u>\$ 4,932,558</u>	<u>\$ 4,943,222</u>	<u>\$ 3,076,968</u>	<u>\$ 3,292,822</u>

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Risk Management Central Service Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Insurance Reimbursements	\$ -	\$ 59,645	\$ 76,641	\$ -	\$ -
Use of Money and Property	-	(3,670)	(14,282)	-	-
Transfers From:					
General Fund	-	1,783,369	1,358,700	1,486,700	1,427,700
Downtown Parking Fund	-	-	9,600	10,500	-
L&L District Fund	-	62,863	65,800	72,200	-
Water Fund	-	340,177	408,500	448,400	403,100
Wastewater Fund	-	235,246	234,800	257,800	231,700
Airport Fund	-	17,585	24,500	26,900	24,200
Total Revenues	-	2,495,215	2,164,259	2,302,500	2,086,700
EXPENDITURES					
Risk Management Operations					
Personnel Services	-	-	83,529	89,900	92,300
Operating Expenses	-	1,879,600	1,753,881	2,212,600	1,994,400
Total Risk Management Operations	-	1,879,600	1,837,410	2,302,500	2,086,700
Revenues Over/(Under) Expenditures	-	615,615	326,849	-	-
RESERVE BALANCES - END OF YEAR	\$ -	\$ 615,615	\$ 942,464	\$ 12,100	\$ 942,464

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Downtown Parking Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Permit Revenue	\$ 17,294	\$ 32,630	\$ 36,348	\$ 30,000	\$ 30,000
Parking Revenue	64,863	133,467	145,056	198,100	198,100
Parking Fines	13,661	242,543	524,740	189,700	189,700
Use of Money and Property	-	(744)	-	-	-
Other Revenues	70	-	-	-	-
Total Revenues	95,888	407,896	706,144	417,800	417,800
EXPENDITURES					
Police					
Personnel Services	120,971	155,976	239,755	272,800	270,600
Operating Expenses	115,453	211,182	273,354	129,500	129,500
Debt Service	-	27,286	-	-	-
Capital Outlay	-	435	-	5,000	5,000
Total Police Services	236,424	394,879	513,109	407,300	405,100
Transfers to Other Funds					
Risk Mgmt Central Service Fund	-	-	-	10,500	-
Total Transfers Out	-	-	-	10,500	-
Total Expenditures	236,424	394,879	513,109	417,800	405,100
Revenues Over/(Under) Expenditures	(140,536)	13,017	193,035	-	12,700
FUND DEFICIT - END OF YEAR	\$ (661,235)	\$ (648,218)	\$ (455,183)	\$ (769,524)	\$ (442,483)

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Landscape and Lighting District Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Property Assessments	\$ 1,781,139	1,885,012	\$ 1,865,356	\$ 2,163,400	\$ 2,230,700
Use of Money and Property	4,593	(20,987)	(3,486)	10,000	10,000
Other Revenues	-	110	-	-	-
Transfers In	-	-	-	-	1,051,600
Total Revenues	1,785,732	1,864,135	1,861,870	2,173,400	3,292,300
EXPENDITURES					
Public Works					
Personnel Services	282,258	286,450	193,740	310,200	245,500
Operating Expenses	1,543,251	1,834,567	1,652,495	1,711,200	1,995,200
Transfers to Replacement Funds	5,705	-	-	-	-
Total Community Services	1,831,214	2,121,017	1,846,235	2,021,400	2,240,700
Transfers to Other Funds					
General Fund	77,912	66,784	66,800	68,900	-
IT Central Service Fund	-	4,000	2,650	5,500	-
Fleet Central Service Fund	-	5,400	14,166	5,400	-
Risk Mgmt Central Service Fund	-	62,863	65,800	72,200	-
Total Transfers Out	77,912	139,047	149,416	152,000	-
Total Expenditures	1,909,126	2,260,064	1,995,651	2,173,400	2,240,700
Revenues Over/(Under) Expenditures	(123,394)	(395,929)	(133,781)	-	1,051,600
FUND BALANCES - END OF YEAR	\$ 825,693	\$ 429,764	\$ 295,983	\$ 451,723	\$ 1,347,583

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Water Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Charges for Water Service	\$ 16,486,832	\$ 16,544,059	\$ 17,122,334	\$ 17,130,000	\$ 17,130,000
Water Connection Fees	495,526	1,008,013	1,378,328	500,000	500,000
All Other Charges	66,382	64,032	321,359	168,500	168,500
Use of Money & Property	(112,847)	(309,867)	56,498	55,000	55,000
Grant Revenues	52,470	320,210	-	-	-
Other Revenues	20,725	12,315	20,925	5,000	5,000
Total Revenues	17,009,088	17,638,762	18,899,444	17,858,500	17,858,500
EXPENDITURES					
Utility Billing					
Personnel Services	176,797	192,201	209,442	209,700	222,000
Operating Expenses	185,919	208,744	257,469	230,100	230,100
Capital Outlay	-	-	-	-	-
Total Utility Billing	362,716	400,945	466,911	439,800	452,100
Water Production					
Personnel Services	1,153,186	1,112,292	1,433,442	1,510,100	1,960,600
Operating Expenses	2,351,619	2,401,792	1,861,986	2,599,900	2,771,700
Nacimiento Operations	6,381,106	5,496,958	5,527,888	6,190,000	6,190,000
Debt Service	679,446	669,583	678,955	677,000	677,000
Capital Outlay	181,127	-	340,000	85,000	85,000
Total Water Production	10,746,484	9,680,625	9,842,271	11,062,000	11,684,300
Water Treatment					
Personnel Services	581,205	673,474	698,707	806,100	744,800
Operating Expenses	425,496	772,921	810,307	793,700	894,700
Capital Outlay	-	-	-	120,000	120,000
Total Water Treatment	1,006,701	1,446,395	1,509,014	1,719,800	1,759,500
Water Conservation					
Personnel Services	93,167	67,995	167,001	223,100	180,100
Operating Expenses	15,699	22,284	24,651	79,900	79,900
Total Water Conservation	108,866	90,279	191,652	303,000	260,000
Groundwater Management					
Personnel Services	-	-	-	187,700	-
Operating Expenses	-	-	-	-	-
Total Groundwater Management	-	-	-	187,700	-
Capital Improvement Program	3,816,469	728,825	6,287,416	4,890,000	8,007,500
Transfers to Other Funds					
General Fund	771,782	429,680	484,900	484,900	484,900
Capital Improvement Fund	-	-	-	2,616,000	2,616,000
IT Central Service Fund	-	348,900	267,100	267,100	271,000
Fleet Central Service Fund	-	749,645	408,008	512,200	521,000
Risk Mgmt Central Service Fund	-	340,177	408,500	448,400	403,100
Total Transfers	771,782	1,868,402	1,568,508	4,328,600	4,296,000

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Water Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
EXPENDITURES - continued					
Total Expenditures	16,813,018	14,215,471	19,865,772	22,930,900	26,459,400
Revenues Over/(Under) Expenditures	196,070	3,423,291	(966,328)	(5,072,400)	(8,600,900)
FUND BALANCES - END OF YEAR	<u>\$ 9,324,498</u>	<u>\$ 12,747,789</u>	<u>\$ 11,781,461</u>	<u>\$ 3,797,118</u>	<u>\$ 3,180,561</u>

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Wastewater Fund

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24
	Actual	Actual	Projected	Adopted	Updated
REVENUES					
Charges for Wastewater Service	\$ 9,422,390	\$ 11,819,561	\$ 13,498,591	\$ 12,981,000	\$ 12,981,000
Wastewater Connection Fees	215,805	361,504	554,276	560,000	560,000
All Other Charges	36,519	88,435	193,322	100,000	105,000
Use of Money & Property	12,369	(167,280)	31,028	302,000	302,000
Proceeds from Debt Issuance	-	-	-	-	22,130,000
Grant Revenues	4,491	105,170	-	3,500,000	13,230,000
Other Revenues	1,374	-	1,413	-	-
Total Revenues	9,692,948	12,207,390	14,278,630	17,443,000	49,308,000
EXPENDITURES					
Utility Billing					
Personnel Services	176,802	192,057	209,449	209,700	222,000
Operating Expenses	179,697	201,483	252,551	230,100	230,100
Total Utility Billing	356,499	393,540	462,000	439,800	452,100
Stormwater Management					
Personnel Services	225,919	237,490	46,990	3,300	-
Operating Expenses	68,832	50,500	144,658	95,000	95,000
Debt Service	1,562	-	1,562	1,600	1,600
Total Stormwater Management	296,313	287,990	193,210	99,900	96,600
Sewer Collection					
Personnel Services	736,931	858,950	825,447	824,600	903,400
Operating Expenses	291,159	226,324	242,360	327,000	392,600
Debt Service	6,249	-	6,249	6,300	6,300
Capital Outlay	198,606	2,135	185,000	198,000	198,000
Total Sewer Collection	1,232,945	1,087,409	1,259,056	1,355,900	1,500,300
Sewer Treatment					
Personnel Services	1,660,076	1,686,196	1,798,645	2,403,300	2,239,200
Operating Expenses	1,535,648	1,776,990	1,473,344	1,934,500	1,735,500
Debt Service	3,616,061	3,620,048	3,406,648	3,624,000	3,624,000
Capital Outlay	-	7,584	119,822	96,000	96,000
Total Sewer Treatment	6,811,785	7,090,818	6,798,459	8,057,800	7,694,700
Source Control					
Personnel Services	231,771	241,676	182,970	182,700	193,800
Operating Expenses	11,467	16,357	8,092	75,400	75,400
Total Source Control	243,238	258,033	191,062	258,100	269,200
Capital Improvement Program	1,293,406	558,165	4,555,459	5,844,000	37,404,000
Transfers to Other Funds					
General Fund	613,883	374,723	374,000	374,000	374,000
Capital Improvement Fund	-	-	-	2,180,000	2,180,000
IT Central Service Fund	-	325,400	238,100	258,400	262,400
Fleet Central Service Fund	-	141,032	813,938	267,100	274,500
Risk Mgmt Central Service Fund	-	235,246	234,800	257,800	231,700
Total Transfers	613,883	1,076,401	1,660,838	3,337,300	3,322,600

Attachment 3

CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Wastewater Fund

	<u>FY 2020-21</u> Actual	<u>FY 2021-22</u> Actual	<u>FY 2022-23</u> Projected	<u>FY 2023-24</u> Adopted	<u>FY 2023-24</u> Updated
EXPENDITURES - continued					
Total Expenditures	<u>10,848,069</u>	<u>10,752,356</u>	<u>15,120,084</u>	<u>19,392,800</u>	<u>50,739,500</u>
Revenues Over/(Under) Expenditures	<u>(1,155,121)</u>	<u>1,455,034</u>	<u>(841,454)</u>	<u>(1,949,800)</u>	<u>(1,431,500)</u>
FUND BALANCES - END OF YEAR	<u>\$ 5,075,501</u>	<u>\$ 6,530,535</u>	<u>\$ 5,689,081</u>	<u>\$ 1,189,936</u>	<u>\$ 4,257,581</u>

Attachment 3

CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Airport Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Charges for Services	\$ 213,649	\$ 116,000	\$ 170,803	\$ 145,000	\$ 165,000
Property Taxes	61,505	70,482	83,798	69,500	80,000
Use of Money & Property	743,490	632,647	804,473	805,000	805,000
Grant Revenues	-	1,153,658	581,892	4,536,000	1,008,400
Other Revenues	1,962	1,308	2,848	-	-
Total Revenues	1,020,606	1,974,095	1,643,814	5,555,500	2,058,400
EXPENDITURES					
Airport Operations					
Personnel Services	259,895	323,051	342,403	368,100	358,500
Operating Expenses	211,814	162,560	368,036	168,500	255,400
Debt Service	54,151	54,151	54,151	54,200	54,200
Capital Outlay	8,967	-	-	-	-
Total Airport Operations	534,827	539,762	764,590	590,800	668,100
Capital Improvement Program	211,566	1,070,975	3,102,447	5,300,000	1,207,000
Transfers to Other Funds					
General Fund	144,098	35,972	33,712	45,100	45,100
IT Central Service Fund	-	80,600	90,200	99,000	100,700
Fleet Central Service Fund	-	49,344	101,589	30,900	31,600
Risk Mgmt Central Service Fund	-	17,585	24,500	26,900	24,200
Total Transfers	144,098	183,501	250,001	201,900	201,600
Total Expenditures	890,491	1,794,238	4,117,038	6,092,700	2,076,700
Revenues Over/(Under) Expenditures	130,115	179,857	(2,473,224)	(537,200)	\$ (18,300)
FUND BALANCES - END OF YEAR	\$ 3,201,188	\$ 3,381,045	\$ 907,821	\$ (214,755)	\$ 889,521

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CITY OF EL PASO DE ROBLES

FUND OVERVIEW

Solid Waste Fund

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
REVENUES					
Charges for Service	\$ -	\$ -	\$ -	\$ 233,100	\$ -
Interfund Transfers In	-	-	718,313	462,700	788,600
Total Revenues	-	-	718,313	695,800	788,600
EXPENDITURES					
Recycling and Waste Reduction					
Personnel Services	-	-	17,875	115,100	177,900
Operating Expenses	-	-	-	-	-
Total Recycling and Waste Reduction	-	-	17,875	115,100	177,900
Landfill Maintenance					
Personnel Services	-	-	-	-	-
Operating Expenses	-	-	252,838	357,700	387,700
Capital Outlay	-	-	153,800	43,000	43,000
Total Landfill Maintenance	-	-	406,638	400,700	430,700
Capital Improvement Program	-	-	113,800	-	-
Transfers to Other Funds					
Landfill Closure, Postclosure	-	-	180,000	180,000	180,000
Total Transfers	-	-	180,000	180,000	180,000
Total Expenditures	-	-	718,313	695,800	788,600
Revenues Over/(Under) Expenditures	-	-	-	-	-
FUND BALANCES - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment 3

CITY OF EL PASO DE ROBLES

AUTHORIZED POSITIONS

Summary of Positions by Department and Fund

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24
	Actual	Actual	Projected	Adopted	Update
BY DEPARTMENT					
City Manager's Office	5.12	5.12	6.00	6.00	6.00
Administrative Services	14.05	14.00	15.00	16.00	16.00
Police Department	60.82	67.82	79.41	88.41	88.47
Emergency Services	37.00	41.00	43.00	43.00	43.00
Public Works	29.00	29.00	34.00	35.00	35.00
Community Services	28.30	28.13	33.07	36.11	36.11
Community Development	14.90	16.43	20.86	22.86	22.86
Utilities	46.00	46.00	48.00	48.00	48.00
Citywide Total	<u>235.19</u>	<u>247.50</u>	<u>279.34</u>	<u>295.38</u>	<u>295.44</u>
BY FUND					
General Fund					
City Manager's Office	4.12	5.12	6.00	6.00	6.00
Administrative Services	13.95	8.90	9.50	9.50	9.50
Police Department	56.41	56.41	56.94	56.94	57.47
Emergency Services	34.00	34.00	28.00	28.00	28.00
Public Works	20.15	16.40	23.55	24.55	24.55
Community Services	27.65	27.48	33.07	36.11	36.11
Community Development	14.90	16.43	20.86	22.86	22.86
Subtotal General Fund	<u>171.18</u>	<u>164.74</u>	<u>177.92</u>	<u>183.96</u>	<u>184.49</u>
J-20 Supplemental Sales Tax Fund					
Police Department	2.00	9.00	20.00	29.00	29.00
Emergency Services	3.00	7.00	15.00	15.00	15.00
Public Works	2.00	2.00	2.00	2.00	2.00
Subtotal Supplemental Sales Tax Fund	<u>7.00</u>	<u>18.00</u>	<u>37.00</u>	<u>46.00</u>	<u>46.00</u>
Economic Vitality Fund					
IT Central Service Fund	1.00	0.00	0.00	0.00	0.00
Fleet Central Service Fund	0.00	5.00	5.00	6.00	6.00
Risk Management Central Service Fund	0.00	3.30	3.75	3.75	3.75
Downtown Parking Fund	0.00	0.00	0.50	0.50	0.50
Landscape & Lighting District Fund	2.41	2.41	2.47	2.47	2.00
Water Fund	2.15	2.15	2.30	2.30	2.30
Sewer Fund	21.50	21.95	22.00	22.00	22.00
Airport Fund	27.95	27.95	25.00	25.00	25.00
Solid Waste Fund	2.00	2.00	2.40	2.40	2.40
Citywide Total	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Citywide Total	<u>235.19</u>	<u>247.50</u>	<u>279.34</u>	<u>295.38</u>	<u>295.44</u>

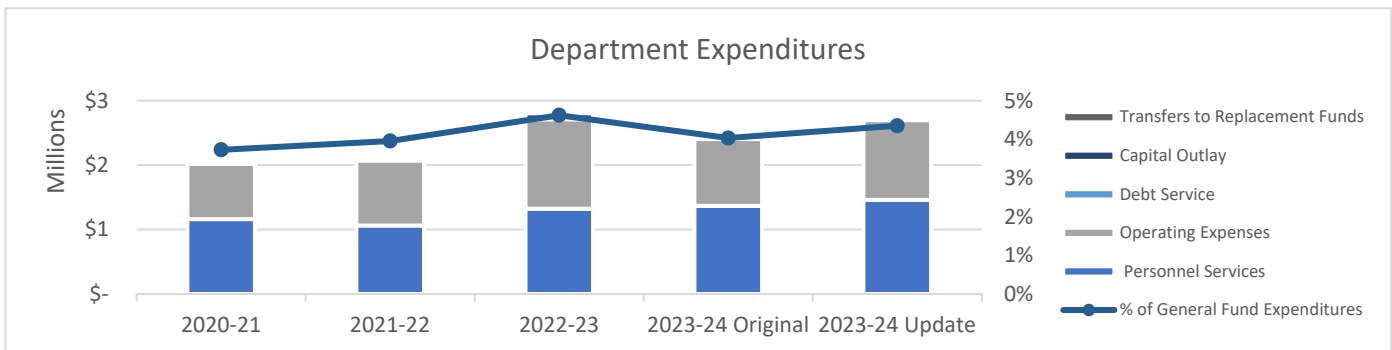
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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

City Council/City Manager's Office

FINANCIAL OVERVIEW



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Civic Engagement Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Bilingual Intern	0.12	0.12	0.00	0.00	0.00
Total Positions	5.12	5.12	6.00	6.00	6.00
FUNDING SOURCES					
General Fund	\$ 1,796,552	\$ 1,975,883	\$ 2,707,605	\$ 2,302,300	\$ 2,679,500
Economic Vitality Fund	223,818	92,716	94,160	100,000	15,700
Total Funding Sources	2,020,370	2,068,599	2,801,765	2,402,300	2,695,200
EXPENDITURES BY CATEGORY					
Personnel Services	1,161,119	1,062,765	1,323,004	1,368,800	1,459,400
Operating Expenses	856,851	1,005,834	1,388,761	1,033,500	1,235,800
Capital Outlay	-	-	90,000	-	-
Transfers to Replacement Funds	2,400	-	-	-	-
Total Expenditures	2,020,370	2,068,599	2,801,765	2,402,300	2,695,200
EXPENDITURES BY DIVISION/PROGRAM					
City Manager's Office	1,301,926	793,635	1,076,654	957,100	1,061,000
City Council	227,359	166,617	187,862	292,500	534,400
Civic Engagement	59,293	106,452	153,620	265,300	272,700
City Clerk	207,974	395,314	341,588	260,400	271,900
Economic Development	223,818	606,581	1,042,041	627,000	555,200
Total Expenditures	\$ 2,020,370	\$ 2,068,599	\$ 2,801,765	\$ 2,402,300	\$ 2,695,200

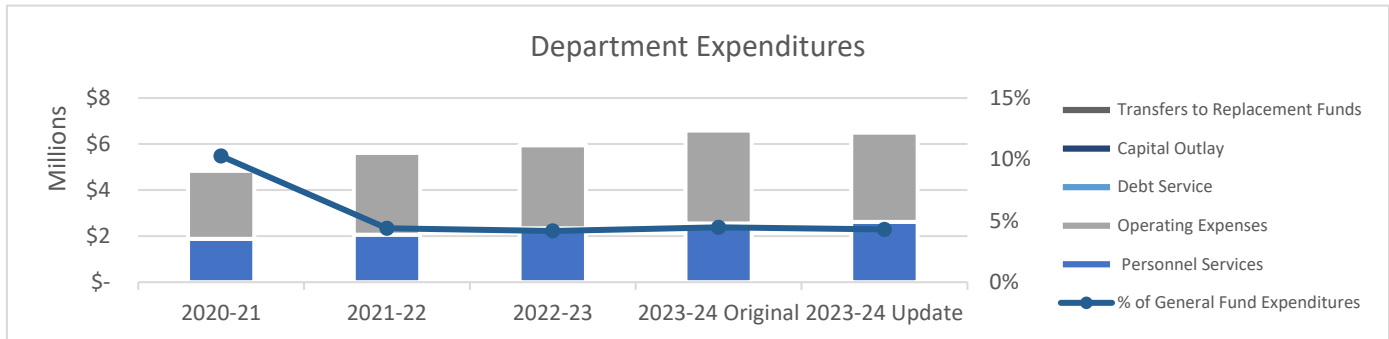
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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Administrative Services

FINANCIAL OVERVIEW



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
<u>Finance</u>					
Finance Manager	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Finance Administrative Assistant	2.00	2.00	2.00	2.00	2.00
<u>Human Resources/Risk Management</u>					
Human Resources/Risk Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	2.00	2.00	3.00	3.00	3.00
Payroll/Risk Coordinator	1.00	1.00	1.00	1.00	1.00
<u>Information Technology (IT)</u>					
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Information Technology Technician	3.00	3.00	3.00	4.00	4.00
Geographic Info. Systems Analyst	1.00	1.00	1.00	1.00	1.00
Geographic Info. Systems Intern	0.05	0.00	0.00	0.00	0.00
Total Positions	14.05	14.00	15.00	16.00	16.00
FUNDING SOURCES					
General Fund	\$ 4,945,027	\$ 2,190,603	\$ 2,444,396	\$ 2,547,800	\$ 2,643,000
IT Central Service Fund	12,331	1,572,196	1,687,992	1,775,300	1,806,400
Risk Mgmt Central Service Fund	-	1,879,600	1,837,410	2,302,500	2,086,700
Total Funding Sources	4,957,358	5,642,399	5,969,798	6,625,600	6,536,100
EXPENDITURES BY CATEGORY					
Personnel Services	1,880,565	2,063,387	2,344,065	2,546,500	2,619,200
Operating Expenses	2,964,293	3,563,691	3,601,005	4,049,100	3,886,900
Debt Service	-	-	-	-	-
Capital Outlay	-	15,321	24,728	30,000	30,000
Transfers to Replacement Funds	112,500	-	-	-	-
Total Expenditures	4,957,358	5,642,399	5,969,798	6,625,600	6,536,100

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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Administrative Services

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24
	Actual	Actual	Projected	Adopted	Updated
EXPENDITURES BY DIVISION/PROGRAM					
Department Administration	\$ 395,841	\$ 433,849	\$ 513,771	\$ 450,200	\$ 477,000
Accounting & Finance	666,398	766,622	836,475	769,400	810,300
Treasury	82,048	80,392	-	-	-
Human Resources	836,075	909,740	1,094,150	1,328,200	1,355,700
Risk Management	1,763,818	1,879,600	1,837,410	2,302,500	2,086,700
Information Technology	1,213,178	1,572,196	1,687,992	1,775,300	1,806,400
Total Expenditures	<u>\$ 4,957,358</u>	<u>\$ 5,642,399</u>	<u>\$ 5,969,798</u>	<u>\$ 6,625,600</u>	<u>\$ 6,536,100</u>

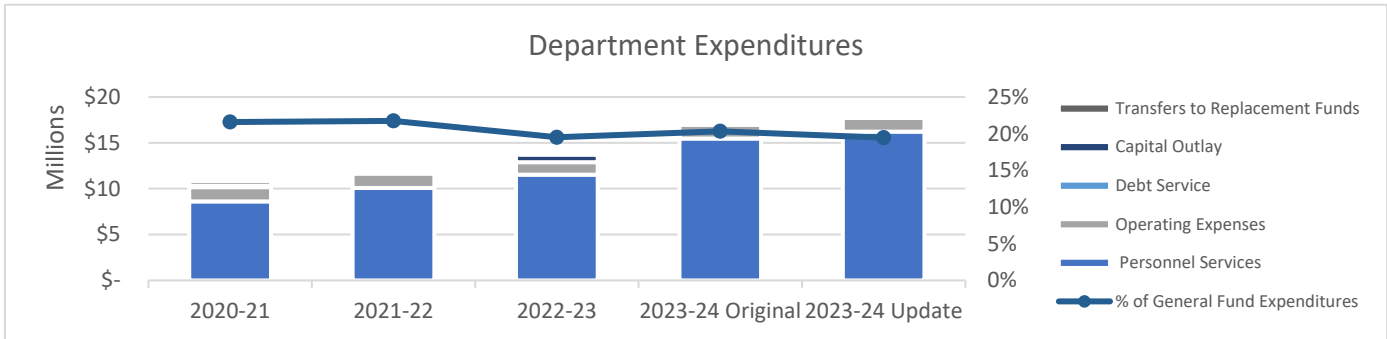
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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Police Services

FINANCIAL OVERVIEW



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	0.00	0.00	0.00	1.00	1.00
Commander	2.00	2.00	3.00	3.00	3.00
Support Services Manager	1.00	1.00	1.00	1.00	1.00
Sergeant	7.00	7.00	8.00	9.00	9.00
Police Officer	29.00	36.00	43.00	50.00	49.00
Parking Coordinator	1.00	1.00	1.00	1.00	1.00
Community Services Officer	4.88	4.88	4.94	4.94	5.00
Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00
Dispatcher	8.00	8.00	10.00	10.00	10.00
Records Supervisor	0.00	0.00	0.00	0.00	1.00
Records Clerk	4.47	4.47	3.47	3.47	3.47
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00	1.00
Training Coordinator	0.47	0.47	1.00	1.00	1.00
Total Positions	60.82	67.82	79.41	88.41	88.47
FUNDING SOURCES					
General Fund	\$ 10,395,808	\$ 10,866,705	\$ 11,423,305	\$ 11,609,700	\$ 11,981,500
Supplemental Sales Tax Fund	157,962	420,290	1,188,250	5,017,000	5,395,700
Downtown Parking Fund	236,424	394,879	513,109	407,300	405,100
Supp. Law Enforce. Services Fund	36,586	249,335	573,792	2,200	2,200
Total Funding Sources	10,826,780	11,931,209	13,698,456	17,036,200	17,784,500
EXPENDITURES BY CATEGORY					
Personnel Services	8,613,566	10,082,512	11,525,078	15,475,700	16,224,000
Operating Expenses	1,560,051	1,581,788	1,366,022	1,522,400	1,522,400
Capital Outlay	161,841	239,623	807,356	38,100	38,100
Transfers to Replacement Funds	491,322	-	-	-	-
Total Expenditures	10,826,780	11,931,209	13,698,456	17,036,200	17,784,500

Attachment 3

CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Police Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
EXPENDITURES BY DIVISION/PROGRAM					
Department Administration	\$ 1,126,352	\$ 1,053,003	\$ 1,163,811	\$ 1,628,000	\$ 1,919,800
Patrol	6,522,586	6,759,603	7,923,611	10,335,800	10,632,300
Investigations	542,524	755,897	895,499	936,300	1,046,400
Community Action Team	639,368	640,662	697,306	774,600	789,500
School Resources	-	274,945	340,326	371,600	387,500
Special Weapons and Tactics (SWAT)	-	-	8,570	34,000	34,000
Community Services	370,866	362,838	385,313	402,700	421,500
Records	283,760	394,508	323,325	412,000	413,600
Communications/Dispatch	1,104,900	1,294,874	1,447,586	1,733,900	1,734,800
Parking	236,424	394,879	513,109	407,300	405,100
Total Expenditures	<u>\$ 10,826,780</u>	<u>\$ 11,931,209</u>	<u>\$ 13,698,456</u>	<u>\$ 17,036,200</u>	<u>\$ 17,784,500</u>

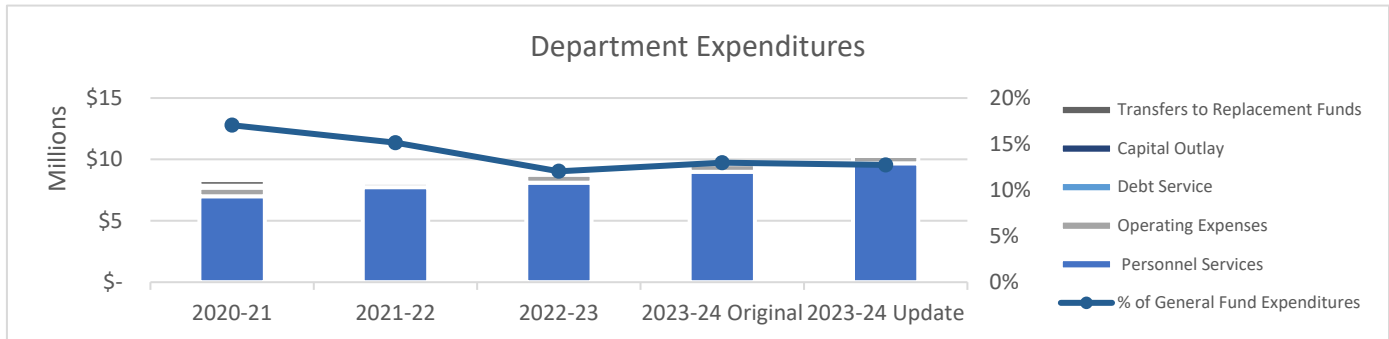
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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Fire and Emergency Services

FINANCIAL OVERVIEW



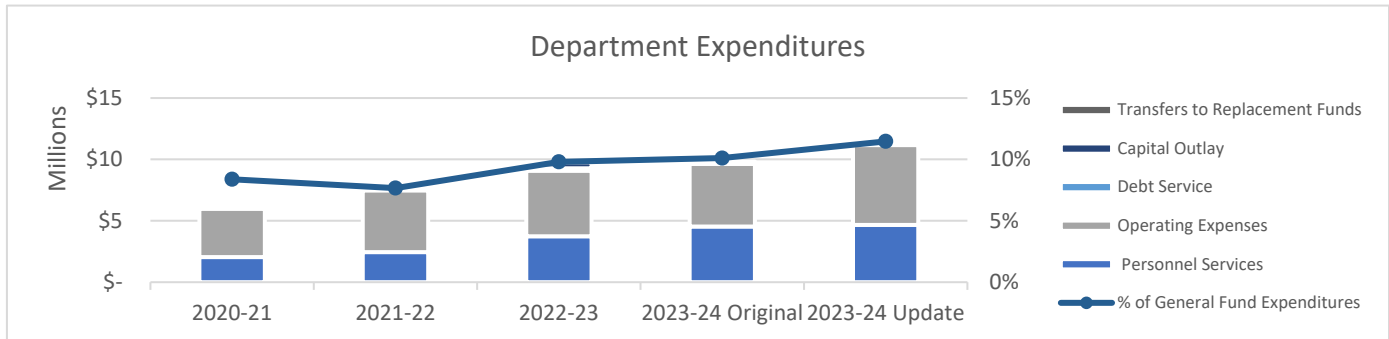
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
Fire and Emergency Services Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	0.00	0.00	1.00	1.00	1.00
Emergency Services Coordinator	1.00	1.00	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Engineer	9.00	9.00	9.00	9.00	9.00
Firefighter	12.00	15.00	15.00	15.00	15.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Administrative Captain	0.00	1.00	1.00	1.00	1.00
Fire Prevention Specialist	1.00	1.00	2.00	2.00	2.00
Total Positions	37.00	41.00	43.00	43.00	43.00
FUNDING SOURCES					
General Fund	\$ 8,210,644	\$ 7,560,698	\$ 7,055,943	\$ 7,404,600	\$ 7,836,800
Supplemental Sales Tax Fund	102,170	713,084	1,983,469	2,216,200	2,475,900
Total Funding Sources	8,312,814	8,273,782	9,039,412	9,620,800	10,312,700
EXPENDITURES BY CATEGORY					
Personnel Services	6,998,493	7,736,934	8,103,488	8,982,900	9,674,800
Operating Expenses	694,137	362,514	645,506	631,400	631,400
Capital Outlay	164,687	174,334	290,418	6,500	6,500
Transfers to Replacement Funds	455,497	-	-	-	-
Total Expenditures	8,312,814	8,273,782	9,039,412	9,620,800	10,312,700
EXPENDITURES BY DIVISION/PROGRAM					
Department Administration	535,401	488,996	679,807	813,800	872,700
Fire Prevention	592,463	566,784	750,886	957,600	1,014,000
Emergency Operations Center	124,750	6,101	113,312	6,000	6,000
Emergency Response	6,408,055	6,812,967	7,270,924	7,303,200	7,879,800
State OES Response	652,145	398,934	224,483	540,200	540,200
Total Expenditures	\$ 8,312,814	\$ 8,273,782	\$ 9,039,412	\$ 9,620,800	\$ 10,312,700

CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Public Works

FINANCIAL OVERVIEW



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
<u>Airport Operations</u>					
Airport Manager	1.00	1.00	1.00	1.00	1.00
Airport Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
<u>Capital Projects</u>					
Capital Projects Engineer	1.00	1.00	1.00	1.00	1.00
Assistant Capital Projects Engineer	0.00	0.00	1.00	1.00	1.00
Staff Engineer	1.00	1.00	0.00	0.00	0.00
<u>Hardscape Maintenance</u>					
Public Works Operations Manager	0.00	0.00	1.00	1.00	1.00
Stormwater Manager	1.00	1.00	1.00	1.00	1.00
Stormwater Inspector	1.00	1.00	1.00	1.00	1.00
Street Maintenance Supervisor	0.00	1.00	1.00	1.00	1.00
Street Maintenance Specialist	7.00	6.00	6.00	6.00	6.00
<u>Landscape, Property & Equipment Maintenance</u>					
Public Works Operations Manager	1.00	1.00	1.00	1.00	1.00
Landscape Maintenance Superviso	0.00	0.00	1.00	1.00	1.00
Landscape Maintenance Specialist	3.00	3.00	6.00	6.00	6.00
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Specialist	5.00	5.00	5.00	6.00	6.00
Fleet Supervisor	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	2.00	2.00	2.00	2.00	2.00
Total Positions	29.00	29.00	34.00	35.00	35.00
FUNDING SOURCES					
General Fund	\$ 4,034,488	\$ 3,825,098	\$ 5,738,094	\$ 5,771,300	\$ 7,066,800
Supplemental Sales Tax Fund	13,487	153,189	118,966	208,400	160,300
Fleet Central Service Fund	-	1,024,380	1,288,867	1,224,500	1,289,100
Landscape & Lighting District Fund	1,831,214	2,121,017	1,846,235	2,021,400	2,240,700
Airport Fund	534,827	539,762	764,590	590,800	668,100
Total Funding Sources	6,414,016	7,663,446	9,756,752	9,816,400	11,425,000

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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Public Works

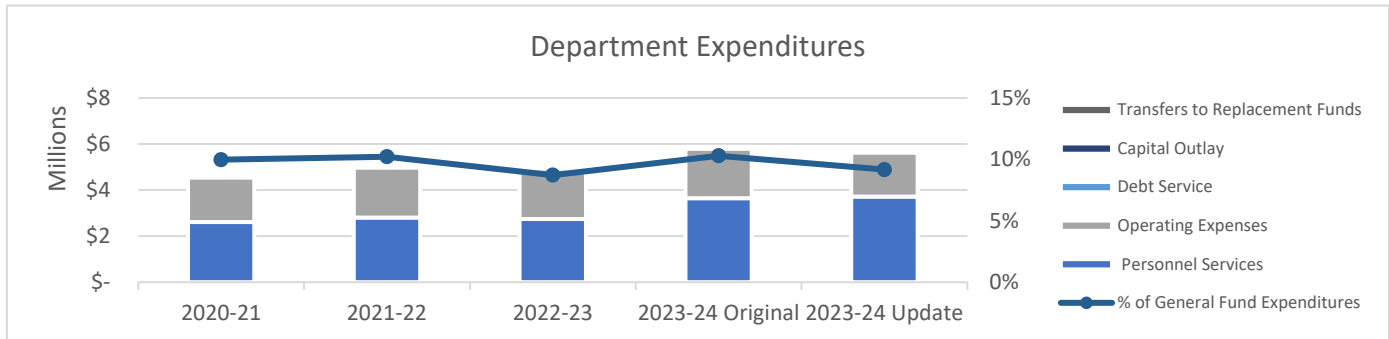
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
EXPENDITURES BY CATEGORY					
Personnel Services	\$ 2,045,733	\$ 2,448,895	\$ 3,743,250	\$ 4,528,000	\$ 4,664,400
Operating Expenses	3,927,269	5,023,422	5,336,573	5,097,200	6,499,700
Debt Service	191,129	191,129	191,129	191,200	259,700
Capital Outlay	39,325	-	485,800	-	1,200
Transfers to Replacement Funds	210,560	-	-	-	-
Total Expenditures	6,414,016	7,663,446	9,756,752	9,816,400	11,425,000
EXPENDITURES BY DIVISION/PROGRAM					
Department Administration	173,326	190,908	400,658	929,700	460,800
Airport Operations	534,827	539,762	764,590	590,800	668,100
Capital Projects	96,451	177,461	341,101	473,700	481,100
Drainage Maintenance	178,643	136,139	547,001	508,300	629,700
Street and Sidewalk Maintenance	1,094,876	1,225,101	1,595,431	1,484,700	1,591,100
Community Events	-	33,222	199,535	17,500	306,100
Facility Maintenance	1,240,504	1,775,880	2,044,537	1,598,400	2,543,900
Fleet Maintenance	886,555	1,024,380	1,288,867	1,224,500	1,289,100
Landscape Maintenance	2,208,834	2,560,593	2,575,032	2,988,800	3,455,100
Total Expenditures	\$ 6,414,016	\$ 7,663,446	\$ 9,756,752	\$ 9,816,400	\$ 11,425,000

CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Community Services

FINANCIAL OVERVIEW



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
Community Services Director	1.00	1.00	1.00	1.00	1.00
<u>Library Services</u>					
City Librarian	1.00	1.00	1.00	1.00	1.00
Librarian	2.00	2.00	3.00	4.00	4.00
Volunteer Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	2.00	2.00	2.00
Part-time (PT) Staff Assistant	5.28	5.28	5.28	5.28	5.28
<u>Recreation Services</u>					
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Marketing Coordinator	1.00	1.00	1.00	1.00	1.00
Volunteer Coordinator	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	2.00	3.00	3.00	3.00	3.00
PT Staff Assistant	3.05	1.88	2.82	3.29	3.29
Aquatics Pool Manager	0.43	0.43	0.43	1.00	1.00
Aquatics Assist. Pool Manager	0.68	0.68	0.68	0.68	0.68
Lifeguard/Swim Instructor	2.47	2.47	2.47	2.47	2.47
Aquatics Office Assistant	0.39	0.39	0.39	0.39	0.39
<u>Park and Trail Maintenance</u>					
Park Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Park Maintenance Specialists	5.00	5.00	6.00	7.00	7.00
Total Positions	28.30	28.13	33.07	36.11	36.11
FUNDING SOURCES					
General Fund	\$ 4,803,338	\$ 5,101,083	\$ 5,105,941	\$ 5,878,000	\$ 5,646,900
Total Funding Sources	4,803,338	5,101,083	5,105,941	5,878,000	5,646,900
EXPENDITURES BY CATEGORY					
Personnel Services	2,609,888	2,808,110	2,746,587	3,645,300	3,714,000
Operating Expenses	1,940,078	2,174,090	2,193,063	2,154,200	1,922,900
Debt Service	68,491	68,491	68,491	68,500	-
Capital Outlay	30,731	50,392	97,800	10,000	10,000
Transfers to Replacement Funds	154,150	-	-	-	-
Total Expenditures	4,803,338	5,101,083	5,105,941	5,878,000	5,646,900

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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Community Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
EXPENDITURES BY DIVISION/PROGRAM					
Library Services					
Division Administration	\$ 619,793	\$ 710,263	\$ 629,844	\$ 1,055,100	\$ 981,600
Study Center	11,702	9,029	9,726	11,500	11,500
Circulation	111,910	114,295	116,237	121,200	240,300
Adult Services	150,226	160,484	167,963	169,000	176,100
Youth Services	138,653	147,141	147,148	159,200	167,700
Volunteer Services	121,684	127,126	133,226	131,500	139,300
Total Library Services	<u>1,153,968</u>	<u>1,268,338</u>	<u>1,204,144</u>	<u>1,647,500</u>	<u>1,716,500</u>
Recreation Services					
Division Administration	747,330	718,101	813,064	989,100	1,004,500
Leisure Classes	111,614	260,299	313,340	275,500	280,600
Senior Citizens	8,123	49,320	58,260	53,000	53,500
Community Events	7,776	11,690	7,594	11,000	11,000
Aquatics	50,641	141,631	149,114	250,500	296,500
Total Recreation Services	<u>925,484</u>	<u>1,181,041</u>	<u>1,341,372</u>	<u>1,579,100</u>	<u>1,646,100</u>
Homeless Services					
Emergency Warming Center	81,999	-	-	-	-
Support Services	-	26,000	223,501	222,000	251,000
Total Homeless Services	<u>81,999</u>	<u>26,000</u>	<u>223,501</u>	<u>222,000</u>	<u>251,000</u>
Park and Trail Maintenance					
Division Administration	684,162	471,912	646,431	128,600	926,100
Centennial Park	346,810	491,038	477,051	350,500	207,500
City Park	178,919	211,026	135,941	202,400	66,000
Pioneer Park	146,211	31,734	49,443	91,600	45,100
Sherwood Park	145,416	166,291	126,415	171,400	109,000
Robinson's Field	36,359	38,429	19,530	40,100	21,800
Neighborhood Parks	351,588	348,852	244,299	383,900	120,500
Barney Schwartz Park	613,089	729,715	565,039	883,500	493,400
Uptown Park	48,549	41,587	23,505	57,500	12,900
Sherwood Forest	44,401	42,801	16,383	50,700	1,500
Larry Moore Park	46,383	52,319	32,887	69,200	29,500
Total Park and Trail Maintenance	<u>2,641,887</u>	<u>2,625,704</u>	<u>2,336,924</u>	<u>2,429,400</u>	<u>2,033,300</u>
Total Expenditures	<u>\$ 4,803,338</u>	<u>\$ 5,101,083</u>	<u>\$ 5,105,941</u>	<u>\$ 5,878,000</u>	<u>\$ 5,646,900</u>

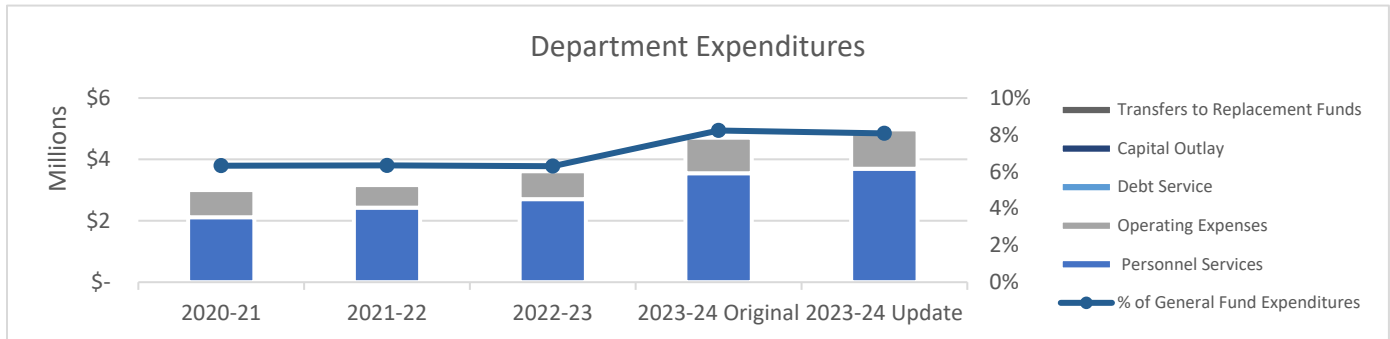
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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Community Development

FINANCIAL OVERVIEW



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
Community Development Director	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Development Review Engineer	0.00	1.00	1.00	1.00	1.00
Engineering Inspector	1.00	1.00	2.00	2.00	2.00
City Planner	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	2.00	2.00	2.00
Assistant Planner	2.00	2.00	2.00	2.00	2.00
Planning Technician	0.00	0.00	0.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	2.00	2.00	2.00
Senior Building Inspector	2.00	2.00	2.00	3.00	3.00
Development Services Manager	0.00	0.00	1.00	1.00	1.00
Development Services Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.47	3.00	3.00	3.00	3.00
Community Development Intern	0.43	0.43	0.86	0.86	0.86
Total Positions	14.90	16.43	20.86	22.86	22.86
FUNDING SOURCES					
General Fund	\$ 3,044,834	\$ 3,163,193	\$ 3,689,385	\$ 4,703,600	\$ 4,974,800
Total Funding Sources	3,044,834	3,163,193	3,689,385	4,703,600	4,974,800
EXPENDITURES BY CATEGORY					
Personnel Services	2,113,914	2,429,556	2,706,383	3,546,200	3,692,400
Operating Expenses	889,287	733,637	909,345	1,157,400	1,282,400
Transfers to Replacement Funds	41,633	-	-	-	-
Total Expenditures	3,044,834	3,163,193	3,689,385	4,703,600	4,974,800
EXPENDITURES BY DIVISION/PROGRAM					
Planning	1,358,937	1,302,998	1,502,830	1,813,400	1,886,300
Engineering	579,976	679,205	823,322	1,016,900	1,118,900
Building	1,105,921	1,180,990	1,363,233	1,873,300	1,969,600
Total Expenditures	\$ 3,044,834	\$ 3,163,193	\$ 3,689,385	\$ 4,703,600	\$ 4,974,800

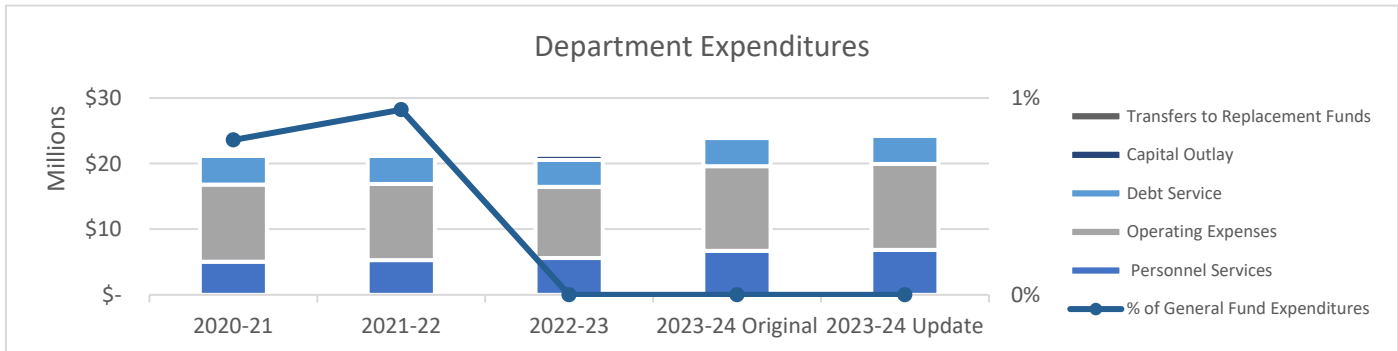
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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Utilities

FINANCIAL OVERVIEW



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
POSITIONS					
Director of Utilities	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<u>Solid Waste</u>					
Solid Waste Manager	0.00	0.00	1.00	1.00	1.00
<u>Utility Billing</u>					
Utility Billing Supervisor	1.00	1.00	1.00	1.00	1.00
Utility Billing Specialist	3.00	3.00	3.00	3.00	3.00
<u>Wastewater</u>					
Wastewater (WW) Manager	1.00	1.00	1.00	1.00	1.00
Recycled Water Manager	0.00	0.00	1.00	1.00	1.00
WW Trtmt Plant Chief Operator	1.00	1.00	1.00	1.00	1.00
WW Treatment Plant Operator	8.00	8.00	8.00	8.00	8.00
WW Treatment Maint. Specialist	3.00	3.00	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00	1.00	1.00
Laboratory Technician	2.00	2.00	2.00	2.00	2.00
WW Collections Supervisor	1.00	1.00	1.00	1.00	1.00
WW Collections Maint. Specialist	5.00	5.00	5.00	5.00	5.00
Industrial Waste Manager	1.00	1.00	1.00	1.00	1.00
<u>Water Resources</u>					
Water Resources Manager	1.00	1.00	1.00	1.00	1.00
Water Conservation Manager	1.00	1.00	0.00	0.00	0.00
Water Trtmt Plant Chief Operator	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Operator	4.00	2.00	2.00	2.00	2.00
Water Quality Supervisor	0.00	1.00	1.00	1.00	1.00
Water Quality Technician	0.00	1.00	1.00	1.00	1.00
Water Resources Supervisor	1.00	1.00	1.00	1.00	1.00
Water Maintenance Specialists	10.00	10.00	10.00	10.00	10.00
<u>Planning and Engineering</u>					
Utilities Planning/Engineering Mgr	0.00	0.00	1.00	1.00	1.00
Utility Engineer	0.00	0.00	1.00	1.00	1.00
Total Positions	46.00	46.00	48.00	48.00	48.00

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CITY OF EL PASO DE ROBLES

DEPARTMENT AND PROGRAM OVERVIEW

Utilities

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Adopted	FY 2023-24 Updated
FUNDING SOURCES					
General Fund	\$ 378,859	\$ 469,564	\$ -	\$ -	\$ -
Water Fund	12,224,767	11,618,244	12,009,848	13,712,300	14,155,900
Wastewater Fund	8,940,780	9,117,790	8,903,787	10,211,500	10,012,900
Solid Waste Fund	-	-	424,513	515,800	608,600
Total Funding Sources	<u>21,544,406</u>	<u>21,205,598</u>	<u>21,338,148</u>	<u>24,439,600</u>	<u>24,777,400</u>
EXPENDITURES BY CATEGORY					
Personnel Services	5,035,854	5,262,331	5,589,968	6,675,400	6,843,800
Operating Expenses	5,375,096	6,114,634	5,328,256	6,723,300	6,892,700
Nacimiento Operations	6,381,106	5,496,958	5,527,888	6,190,000	6,190,000
Debt Service	4,372,617	4,289,631	4,093,414	4,308,900	4,308,900
Capital Outlay	379,733	42,044	798,622	542,000	542,000
Total Expenditures	<u>21,544,406</u>	<u>21,205,598</u>	<u>21,338,148</u>	<u>24,439,600</u>	<u>24,777,400</u>
EXPENDITURES BY DIVISION/PROGRAM					
Solid Waste Division					
Recycling and Waste Reduction	-	-	17,875	115,100	177,900
Landfill Maintenance	378,859	469,564	406,638	400,700	430,700
Total Solid Waste Division	<u>378,859</u>	<u>469,564</u>	<u>424,513</u>	<u>515,800</u>	<u>608,600</u>
Utility Billing Division					
Utility Billing	719,215	794,485	928,911	879,600	904,200
Total Utility Billing Division	<u>719,215</u>	<u>794,485</u>	<u>928,911</u>	<u>879,600</u>	<u>904,200</u>
Wastewater Division					
Stormwater Regulation	296,313	287,990	193,210	99,900	96,600
Collection	1,232,945	1,087,409	1,259,056	1,355,900	1,500,300
Treatment	6,811,785	7,090,818	6,798,459	8,057,800	7,694,700
Source Control	243,238	258,033	191,062	258,100	269,200
Total Wastewater Division	<u>8,584,281</u>	<u>8,724,250</u>	<u>8,441,787</u>	<u>9,771,700</u>	<u>9,560,800</u>
Water Resources Division					
Production	10,746,484	9,680,625	9,842,271	11,062,000	11,684,300
Treatment	1,006,701	1,446,395	1,509,014	1,719,800	1,759,500
Conservation	108,866	90,279	191,652	303,000	260,000
Groundwater Management	-	-	-	187,700	-
Total Water Resources Division	<u>11,862,051</u>	<u>11,217,299</u>	<u>11,542,937</u>	<u>13,272,500</u>	<u>13,703,800</u>
Total Expenditures	<u>\$ 21,544,406</u>	<u>\$ 21,205,598</u>	<u>\$ 21,338,148</u>	<u>\$ 24,439,600</u>	<u>\$ 24,777,400</u>