



BIENNIAL BUDGET

FISCAL YEAR 2022-24



EXPLORE OUR BUDGET

The City of San Pablo's Digital Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse all the departments, agencies and projects that support our City. Please see our [Navigation Tips and FAQs](#) to help you explore the City's budget.

MISSION STATEMENT

Dedicated to developing, preserving and protecting the quality of life and cultural diversity for all its residents while maintaining high quality public services in partnership with our citizens.



CITY OF SAN PABLO
City of New Directions



GLOSSARY

[LINK](#) to the glossary for budget & financial terms

OVERVIEW PAGES

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BUDGET SUMMARY

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[Revenues](#)

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BUDGET BY FUND

General Fund

Capital Funds

Special Revenue Fund

Fiduciary Fund

Debt Service Fund

BUDGET BY DEPARTMENT

City Manager's Office

City Attorney

City Council

Community Development

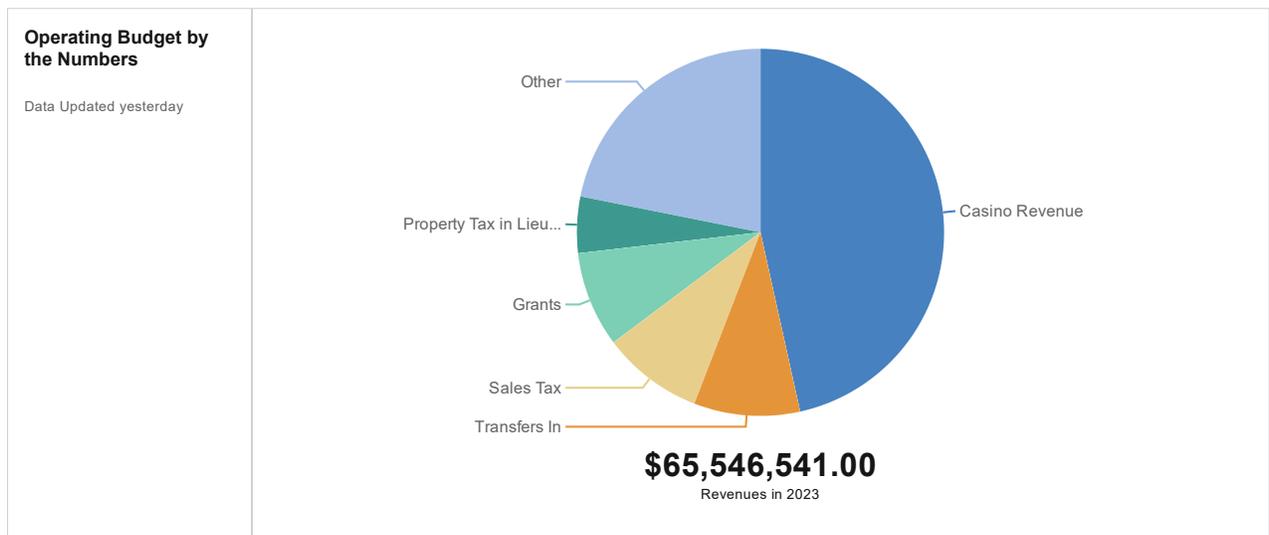
Community Services

Finance

Police Department

Public Works

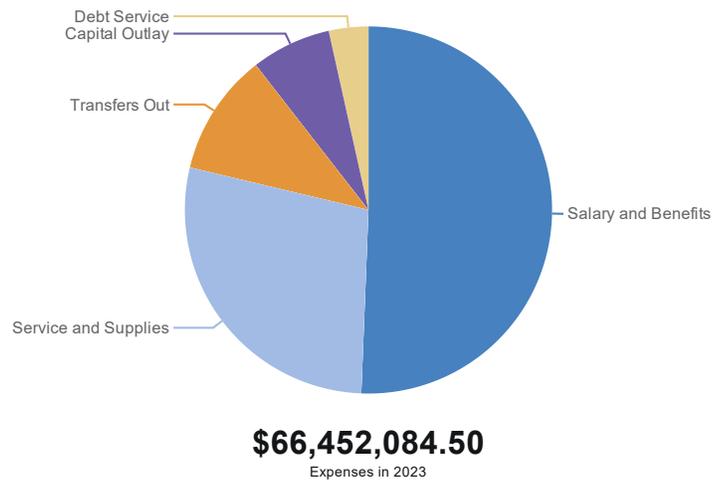
OPERATING BUDGET BY THE NUMBERS



2022-23 Budget Total: In addition to the revenues above there is special revenues fund balance applied of \$905,546 for a total revenues sources of \$66,452,087

**Operating Budget by
the Numbers Expense
Graph**

Data Updated yesterday





INTRODUCTION

[BIENNIAL BUDGET
FISCAL YEAR 2022-24](#)

CITY MANAGER'S MESSAGE

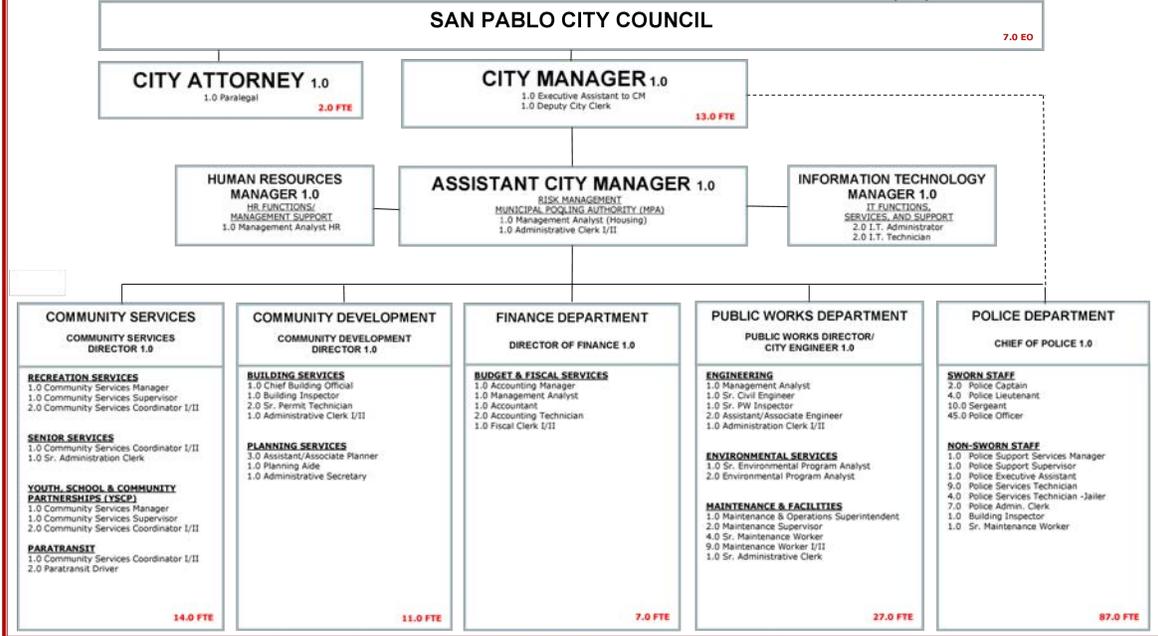
[LINK to the City Manager's Message](#)

CITY PROFILE

[LINK to the City Profile](#)

ORGANIZATIONAL CHART

CITY OF SAN PABLO ORGANIZATIONAL CHART, FY 2022/23
EFFECTIVE 7/1/22 TOTAL FTE: 161 AND 7 ELECTED OFFICIALS (EO)



ELECTED OFFICIALS



ADMINISTRATIVE PERSONNEL



POSITION COUNT FOR 2 YEARS

FTE Count by Position Name

Position Name	2023	2024
Allocated FTE Count		
City Clerk	1.00	1.00
Accounting Tech	2.00	2.00
Police Admin Clerk	7.00	7.00
Accounting Manager	1.00	1.00
Police Captain	2.00	2.00
Sr. Administration Clerk	2.00	2.00
Management Analyst	4.00	4.00
I.T. Technician	2.00	2.00
Community Servc Coord I	2.00	2.00
Director of Finance	1.00	1.00
Administrative Secretary	1.00	1.00
Environ Prog Analyst	2.00	2.00
Police Jailer	3.00	3.00
Police Executive Assist.	1.00	1.00
Building Inspector	2.00	2.00
Police Sergeant	10.00	10.00
Chief of Police	1.00	1.00
I.T. Administrator	2.00	2.00
I.T. Manager	1.00	1.00
Fiscal Clerk II	1.00	1.00

Position Name	2023	2024
Sr. Civil Engineer	1.00	1.00
Admin Clerk I	3.00	3.00
City Treasurer	1.00	1.00
Sr. PW Inspector	1.00	1.00
Assistant Planner	2.00	2.00
Associate Planner	1.00	1.00
Associate Engineer	2.00	2.00
Community Service Director	1.00	1.00
City Attorney	1.00	1.00
Police Officer	45.00	45.00
Community Service Manager	2.00	2.00
Maintenance Worker I	2.00	2.00
Deputy City Clerk	1.00	1.00
Maintenance Supervisor	2.00	2.00
Paratransit Driver	2.00	2.00
Chief Bldg Official/Plan	1.00	1.00
Maintenance Worker II	9.00	9.00
Police Services Tech	9.00	9.00
Police Support Services Supervisor	1.00	1.00
City Manager	1.00	1.00
Sr. Permit Technician	2.00	2.00
Sr. Environ Prog Analyst	1.00	1.00
Planning Aid	1.00	1.00
Police Lieutenant	4.00	4.00
Paralegal	1.00	1.00
Assistant City Manager	1.00	1.00
Accountant	1.00	1.00
PW Director / City Engin	1.00	1.00
Councilmember	5.00	5.00
Community Dev. Director	1.00	1.00
Community Service CoordII	6.00	6.00
Sr. Maintenance Worker	3.00	3.00
Maintenance & Oper Supt.	1.00	1.00
Police Support Serv. Mgr	1.00	1.00
Police Services Technician- Jailer	1.00	1.00
Human Resources Manager	1.00	1.00
Executive Assistant toCM	1.00	1.00
ALLOCATED FTE COUNT	168.00	168.00



CITY PROFILE

BIENNIAL BUDGET FISCAL YEAR 2022-24

The City of San Pablo was incorporated in 1948 as a general law city under the laws of the State of California. Located in West Contra Costa County off Interstate 80, San Pablo spans 2.6 square miles and is just minutes away from the Bay Area cultural centers of Berkeley, Oakland and San Francisco. The City is governed by a five-member City Council under the Council-Manager form of government.

Over the years, the City has become a thriving residential and business community. San Pablo is home to Contra Costa Community College and is fortunate to have a wealth of community resources, including a library, computer education center, a childcare facility, and a career center. Many multilingual nonprofits, like First 5 and Lao Family Community Development, round out the diverse support services offered to residents. The City also offers youth programs and senior services to meet a variety of needs and interests, in addition to being recognized nationally and regionally for innovative and cutting-edge programs. Historically one of the oldest Spanish settlements in the region, San Pablo's new Spanish-styled city hall, with fountains and plazas, reflects that heritage.

In the latest 2020 data released by the U.S. Census Bureau, the City of San Pablo is characterized by the following demographics:

San Pablo has a total estimated population of 31,773 as of July 1, 2021. The total population experienced a very small (-1%) reduction from the reported data in 2020. 43.1% of the population are foreign born, 473 are veterans, and 49% are female.

The majority of the population (58.4%) of San Pablo is between the ages of 18 and 64. 26.4% are under 18 years old, 10% are 65 years and over, and 5.2% are under the age of 5.

Race categories and Hispanic Origin:

- o White: 8%
- o Black or African American: 10.8%
- o Asian: 16.8%
- o Hispanic or Latino: 60.3%
- o Other: 4.1%

71.1% of the population, aged 25 or over, attained a high school diploma or higher, while 14.7% hold a bachelor's degree or higher.

The median household income is \$60,819 with a per capita income of \$22,405. 12.9% of the population of San Pablo is categorized as living in poverty.

There is a total of 9,154 households in San Pablo with an average of 3.33 persons per household. Within these households, 68.4% speak a language other than English. 38.7% of these households are owner-occupied and have a median value of \$380,700. When it comes to rentals, the median gross rent is \$1,550.

The City's departments provide a full range of services, namely: Police (emergency services and enforcement), Public Works (building, engineering and inspection), Community Development (planning), Community Services (youth and senior services, park and recreation), economic development and general administrative services. Each of these services is funded through the City's annual budget and can be found in this document.



CITY MANAGER'S MESSAGE

BIENNIAL BUDGET
FISCAL YEAR 2022-24



**CITY MANAGER BUDGET MESSAGE FOR
FINAL ADOPTED BUDGET – JUNE 21, 2022**

DATE: Tuesday, June 21, 2022
TO: MAYOR AND SAN PABLO CITY COUNCIL
FROM: Matt Rodriguez City Manager
Re: **CITY MANAGER ANNUAL BUDGET MESSAGE:
FY 2022 - 2024 BI-ENNIUAL GENERAL FUND OPERATING BUDGET
(FINAL ADOPTED BUDGET)**

To the Honorable Mayor and Members of the San Pablo City Council:

Please accept the City Manager's Budget Message presented for the General Fund (GF) Operating Budget (FINAL ADOPTED BUDGET) for Fiscal Year 2022-24 biennial period.

Pursuant to San Pablo Municipal Code (SPMC) Section 3.04.230, the FINAL ADOPTED BUDGET document enclosed herein provides detailed financial information about the policies, expenditures and revenues forecasted for the City's upcoming **two-year (2) operational period** beginning July 1, 2022 and ending June 30, 2024.

BUDGET REVIEW AND ADOPTION PROCESS

In accordance with all budget preparation requirements listed under the San Pablo Municipal Code (SPMC) Chapter 3.04, the Preliminary DRAFT BUDGET was developed under the authority of the City Manager as the City's Budget Officer, and presented for formal consideration, as follows:

- 1) On May 24, 2022, the City Manager presented the Preliminary DRAFT BUDGET for the FY 2022-24 period for review to the members of the Budget, Fiscal & Legislative Standing Committee (BFLSC) consisting of Councilmembers Patricia Ponce and Elizabeth Pabon-Alvarado.
- 2) Following the BFLSC review of all proposed expenses and revenues for the FY 2022-24 period, the Preliminary DRAFT BUDGET was recommended to be forwarded to the City Council for formal consideration for a scheduled public budget hearing set for Monday, June 6, 2022.

Scheduled Public Budget Hearing - Procedure

Following public comments received at the scheduled public budget hearing, and the City Council's deliberation, the City Council directed by majority vote that final adjustments be made to all City expenses and revenues by the City Manager to finalize the FINAL ADOPTED BUDGET for FY 2022-24, for subsequent formal adoption by the City Council. The City Manager and Finance Department staff have prepared the enabling Resolutions, which reflects these final budget adjustments, and these

CITY MANAGER BUDGET MESSAGE:

FY 2022-24 BIENNIAL GENERAL FUND OPERATING BUDGET (FINAL ADOPTED BUDGET)

June 21, 2022

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are scheduled for formal consideration and adoption on Tuesday, June 21, 2022 on Consent Calendar. Once said budget enabling Resolutions are adopted by majority vote via Resolution(s), then the FINAL ADOPTED BUDGET becomes, effective July 1, 2022.

BUDGET & FISCAL ISSUES OVERVIEW

Previously, the City Council adopted an unprecedented four-year (Quadrennial) GF Operating Budget for the period FY 2017 - 2021 which concluded on June 30, 2021. Since then, due to the slow emergence from the COVID-19 pandemic and subsequent economic recovery period, a one-year GF Budget was adopted by the City Council for the FY 2021-22 period, effective July 1, 2021 through the end of June 30, 2022.

To point out, a one-year adopted GF BUDGET was not a normal budget planning approach that would be recommended by the City Manager following the City's ongoing history and success at adopting multi-year budget expenditure plans. However, it is was EXTREMELY NECESSARY to re-establish a baseline budget for FY 2021-22 period after enduring the last 15 months of the fiscal impacts from the COVID-19 pandemic on City's annual GF revenues.

 **ONE-YEAR BUDGET vs. MULTI-YEAR BUDGET STRATEGY**

Since January 2022, when the new budget cycle was initiated by the City Manager, the development and progress on the city's budget to date has been achieved in collaboration with the City's Budget Team, and with all internal budget planning completed by the all City Departments. All essential GF spending was reviewed and developed into a two-year FINAL ADOPTED BUDGET, with all GF expenses and revenues adjusted at City Manager direction to present a balanced two-year biennial FINAL ADOPTED BUDGET for potential formal consideration and adoption by the City Council.

All previous actions taken to date to manage the fiscal impacts of COVID-19 pandemic and the economic recovery period during FY 2021-22, with no realized GF revenue shortfalls to date, enabled the City to not have to address any significant budget issues, or to counteract any anticipated deficit or revenue shortfalls by June 30, 2022. As a result, the City Manager has not yet had to recommend any budget cost reductions or FTE layoffs so that the City may end the FY 2021-22 period on a good, positive operating note.

However, while the City's ability to return to normal operating GF revenue levels prior to the emergence of the COVID-19 pandemic was initially viewed as optimistic, the City Manager recommended a potential 5-year GF Budget for consideration by the City Council at the beginning of the budget cycle. Given a number of unforeseen U.S. economic issues emerging on the horizon, a multi-year budget plan for the upcoming five-year period could NOT be realized without facing significant GF deficits or shortfalls forecasted between **(-\$2.3M to -\$5.4M)** over the next 5-year budget period under consideration.

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FY 2022-24 BIENNIAL GENERAL FUND OPERATING BUDGET (FINAL ADOPTED BUDGET)

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Final Budget Adjustments

Thus, the City Manager is recommending a **BALANCED**, two-year GF Operating Budget as **MORE ATTAINABLE** given the current analysis of City revenue growth and expense controls, with a **revised total of (-\$1.7M)** in City Manager recommended budget balancing measures implemented to present a **BALANCED** Two-Year GF Operating Budget for FY 2022-24 period. These final budget adjustments following City Council direction received includes revisions to annual Casino revenue projected during this next two-year period, revised budget balancing measures, and includes adjusted labor costs related to new, 5-year employee labor MOU agreements reached with representative employee labor groups, and subject to final ratification and City Council approval, effective July 1, 2022.

 **EMERGING U.S. ECONOMY CONCERNS AND ISSUES**

While the labor market and employment are returning to pre-COVID-19 pandemic levels, there is still widespread debate regarding the future and health of the U.S. economy. In addition, even though the worst effects of the COVID-19 pandemic are beginning to fade, the U.S. economy still faces a variety of significant challenges going forward. Deteriorating infrastructure, wage stagnation, rising income inequality, elevated insurance liability, pension and medical costs, inflation across on all consumer goods and services, as well as supply chain impacts are likely contributing to forecasted budget deficits for many public agencies across the nation. There will be critical issues facing the U.S. economy in the coming years, and the City must brace for the worse to come as the impact will not likely be known immediately as we enter a looming U.S. Recession believed to commence this Fall 2022 (2nd QTR of FY 2022-23). For more information on the state of U.S. economy, see the attached article:

<https://www.washingtonpost.com/business/2022/05/19/recession-economy-markets/>

Therefore, the FY 2022-24 period is characterized has having a **FISCALLY AUSTERE** financial outlook as the City **slowly emerges** overall from the fiscal impacts of the COVID-19 pandemic, and **braces** for the following forthcoming major U.S. economic issues emerging in 2022, and in the near future, as follows:

- 1) **U.S. Recession Looming for Fall 2022**
- 2) **U.S. Inflation Increases**
- 3) **U.S Interest Rates Fluctuations to counteract U.S. Inflation concerns**
- 4) **Ukraine War Costs**
- 5) **Supply Chain Shock/Shortages**

MAJOR U.S. ECONOMY CONCERNS!

All of these combined U.S. economic indicators will have a contributing factor to public agencies and their respective annual budgets, especially smaller municipalities. Of additional concern, the U.S. economy have many cities concerned for those who have current contractual obligations with CalPERS who are set to brace for impacts to ongoing retirement investments and rates of return which will require future modification of the CalPERS discount rate as a result of anticipated impacts of U.S. market fluctuations and volatility.

These combined economic factors noted above represent a **“PERFECT STORM”** in terms of impacts to public agencies budgets nation-wide.

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As part of the scheduled public budget hearing for June 6, 2022, the City Manager and staff reviewed these U.S. economic indicators and their impacts in more detail with the City Council as it relates to minimizing annual GF expenses to be in close alignment with forecasted GF revenue growth over the next FY 2022-24 period.

 **FY 2021-22 UNFORESEEN YEAR-END BUDGET EXPENSES**

As City staff close the FY 2021-22 budget period, an additional concern that has emerged is the amount of one-time unforeseen year-end expenses **revised** at approximately **(-\$484,000)** realized during the end of the FY 2021-22 period. As with any public agency, unforeseen expense contingencies occur each year during the course of the fiscal year period. Many of the City's unforeseen expenses resulted from impacts from employee attrition, deferment of certain operational expenses, unforeseen retirements of key Executive Management staff, and from COVID-19 fiscal impacts/economic recovery period combined with recent U.S. inflation on all goods and services across all U.S. business sectors. Unfortunately, this volatile economic activity will continue through the next FY 2022-23 period.

These unforeseen year-end expenses are intended to be mitigated with available FY 2021-22 year-end unanticipated GF revenue or savings (i.e. fund balance) prior to the period ending June 30, 2022. Future one-time unforeseen year end expenses must be minimal during the upcoming FY 2022-24 periods to avoid impacts to available year-end audited fund balance following completion of the annual CAFR which impacts the City's ability to have available one-time GFDR funds to cover one-time operating expenses, restore Budget Balance Measures (cuts), and to provide for future capital investment for City projects.

 **COVID-19 ECONOMIC RECOVERY PERIOD**

As the State of California reached 20 million vaccines administered and with COVID-19 case rates and hospitalizations stabilized, California Governor Newsom moved beyond the *Blueprint for a Safer Economy* to fully re-open the State's economy on June 15, 2021. As of this date, all industries across the State returned to usual business operations with common-sense risk reduction measures, such as masking and vaccinations in many business sectors implemented, with the State committed to continue the monitoring of hospitalization rates, vaccine access, and vaccine efficacy against subvariants with the option to revisit the June 15, 2021 State wide Re-Open date, if warranted.

Following the Governor's declaration last June 2021, and for the current FY 2021-22 period ending on June 30, 2022, the FINAL ADOPTED BUDGET does not forecast the need to address any additional COVID-19 public health impacts at this time to City GF revenues. But, we still have to remain cautious about COVID-19 subvariants.

Notably, most public agencies at the local government level were forecasting a 3-year economic recovery period from COVID-19 fiscal impacts. With ongoing analysis of current City GF revenues forecasted for FY 2022-23, the City has emerged from the COVID-19 pandemic following its dramatic fiscal impacts **virtually unscathed** unlike FY 2019-20, with no significant GF revenue shortfalls or Casino shutdowns which were experienced. However, that being said, the caveat here is that the City's major GF revenue generator, Casino San Pablo, continues to progress forward without any current closures to Casino Operations for the period ending FY 2021-22. If there is a COVID-19 unforeseen

CITY MANAGER BUDGET MESSAGE:

FY 2022-24 BIENNIAL GENERAL FUND OPERATING BUDGET (FINAL ADOPTED BUDGET)

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impact to annual Casino revenues during the upcoming FY 2022-24 period, the City will be fiscally impacted and must resort to budget deficit planning, and make any necessary GF revenue adjustments before the end of each fiscal year period (2022-24) to counteract any GF budget deficits or shortfalls realized.

COVID-19 PANDEMIC RECOVERY OUTLOOK

The City Manager indicates from Mid-Year FY 2019-20 (March 2020) through the Mid-Year of FY 2021-22 (January 2022) that most of the COVID-19 fiscal impacts were realized, and present no additional economic threat to the City's economic tax base or annual GF revenues as of January 1, 2022. This is mainly due to no additional Casino Shutdowns since June 11, 2020.

With that potential scenario does pose some **SIGNIFICANT CONCERNS** in developing a two-year PRELIMINARY DRAFT BUDGET while not over-committing to major increased operating expenditures over a longer, multi-year period to avoid any potential structural deficits or shortfalls in the future. But, again there are still fiscal risks due to any future COVID-19 subvariants, and keeping City operating expenditures in alignment with projected revenue growth each year.

A key factor to the keeping a multi-year budget policy for the City of San Pablo is to simultaneously achieve reasonable agreements with all representative employee labor groups on the City's future labor costs along with a sound, long-term General Fund Operating Expenditure Plan resulting in long-term sustainability while new capital, economic development, housing and technology investments are pursued.

Projected labor costs are the most significant annual cost factor of the City's Annual General Fund Budget process representing nearly **\$29.7M (or 59.3%)** of total projected GF costs (excludes Special Revenue Funds for the FY 2022-23 period, and nearly **\$31.9M or (60.8%)** of total projected GF costs (excludes Special Revenue Funds) for the FY 2023-24 period. In order for the FINAL ADOPTED BUDGET to remain balanced without any structural deficits, there needs to be **FISCAL DISCIPLINE** in not adding additional labor costs or FTE investments until the City emerges from the forecasted U.S. recession impacts.

AMERICAN RESCUE PLAN ALLOCATION FUNDING

On April 4, 2022, following a City Council approved Community Needs Assessment in August 2021, and Final Rule issuance by the U.S Treasury in January 2022, the City Council adopted the American Rescue Plan Act (ARPA) Funding Allocation and Appropriation of Part I Eligible Expenses as Government Services under the Public Sector Revenue Loss Category which totaled \$900,000 via Resolution #2022-055; and Part II Eligible Expenses as Government Services under the Public Sector Revenue Loss Category which totals \$6,513,466 via Resolution #2022-056, for a combined total of \$7,413,467 as a non-entitlement unit; and designated a Special Revenue Fund under the proposed FY 2022-2024 PRELIMINARY DRAFT BUDGET period, for all applicable financial compliance and reporting requirements pursuant to U.S. Treasury Final Rule Regulations. All ARPA allocations

approved to date by the City Council may be amended before December 31, 2024, with all ARPA allocations to be expended by December 31, 2026 per US Treasury Final Rule Regulations.

**Part I Eligible Expenses as Government Services
 under the Public Sector Revenue Loss Category
 (CC Resolution #2022-055)**

Community Needs Assessment Category	GOVERNMENT SERVICE	Description	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL ALLOCATION	CITY DEPARTMENT
SRI SURVEY PRIORITY #1 & COUNCIL WORKPLAN	ECONOMIC DEVELOPMENT	Back-to-Back Business (B2B) Grant Program Expansion SPEDC Contracted Services Program	\$333,000	\$242,000	\$25,000	\$0	\$600,000	CITY MANAGER'S OFFICE (VA SPEDC CONTRACT)
		Back-to-Back Business (B2B) Grants SPEDC Contracted Services Program (1) Serves an average of 15 San Pablo small businesses annually (2) Provides \$50K-\$100K-\$200K grants San Pablo Youth Interns (1) Employs 8 San Pablo youths for 13-week internships (living wage) (2) Provides core, in-demand skills to create career foundation (3) Provides small businesses a way to build & maintain online stores	\$300,000	\$210,000	\$25,000	\$0	\$535,000	
SRI SURVEY PRIORITY #3 & COUNCIL WORKPLAN	ECONOMIC DEVELOPMENT	Mini-Business Improvement Grants (Mini-BIGs) & Technical Support (TA) SPEDC Contracted Services Program	\$150,000	\$150,000	\$0	\$0	\$300,000	CITY MANAGER'S OFFICE (VA SPEDC CONTRACT)
		(1) Serves up to 30 San Pablo small businesses annually (2) Provides up to \$2,500 per business in business TA essentials grants (3) Provides up to \$2,000 per business matched improvement grant						
SRI PRIORITY #1; COUNCIL WORKPLAN & ANNUAL POLICE SURVEY NEED	CRITICAL INFRASTRUCTURE: POLICE SERVICES	Critical Infrastructure Project (First Responders/Essential Facilities) \$35M PD HQ/Public Safety Training Center; Supplemental Construction Funding Shortfall (\$3.2M) + Lease Revenue Bond Proceeds Funding	\$3,200,000	\$0	\$0	\$0	\$3,200,000	CITY MANAGER'S OFFICE, POLICE DEPARTMENT & PUBLIC WORKS
SRI PRIORITY #2; COUNCIL WORKPLAN & ANNUAL CITY SURVEY NEED	COMMUNITY SERVICES	Community Services Programs College Prep, Workforce Development, & Scholarship Pilot, Tutoring, San Pablo Preschool, Summer Exploratory/Enrichment, Summer Learning, Senior/Disabled Travel Training, Professional Development for PT staff.	\$99,000	\$203,834	\$233,333	\$223,833	\$760,000	COMMUNITY SERVICES
SRI PRIORITY #4 & COUNCIL WORKPLAN	ECONOMIC DEVELOPMENT	Wireless/Fiber/Broadband Infrastructure Project (Phase 2 Capital Development)	\$250,000	\$1,003,467	\$0	\$0	\$1,253,467	CITY MANAGER'S OFFICE & PUBLIC WORKS
COUNCIL WORKPLAN & ANNUAL CITY SURVEY NEED	CRITICAL INFRASTRUCTURE: STORMWATER NPDES	Critical Infrastructure Project (NPDES MRP Compliance Project) CalTrans Trash Capture Device Project (Church @ Willow); City funding Match (\$1M) with CalTrans \$1.65M Funding	\$1,000,000	\$0	\$0	\$0	\$1,000,000	PUBLIC WORKS
COUNCIL WORKPLAN & ANNUAL CITY SURVEY NEED	ADMINISTRATION	Additional Labor Costs	\$300,000	\$0	\$0	\$0	\$300,000	CITY MANAGER'S OFFICE & HUMAN RESOURCES
TOTALS:			\$5,332,000	\$1,599,301	\$258,333	\$223,833	\$7,413,467	

**Part II Eligible Expenses as Government Services
 under the Public Sector Revenue Loss Category
 (CC Resolution #2022-056)**

Community Needs Assessment Category	GOVERNMENT SERVICE	Description	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL ALLOCATION	CITY DEPARTMENT
SRI PRIORITY #1 & COUNCIL WORKPLAN	ECONOMIC DEVELOPMENT	Back-to-Back Business (B2B) Grant Program Expansion	\$333,000	\$242,000	\$25,000	\$0	\$600,000	CITY MANAGER'S OFFICE (VA SPEDC CONTRACT)
SRI PRIORITY #1 & COUNCIL WORKPLAN	ECONOMIC DEVELOPMENT	Mini-Business Improvement Grants (Mini-BIGs) & Technical Support (TA) SPEDC Contracted Services Program	\$150,000	\$150,000	\$0	\$0	\$300,000	CITY MANAGER'S OFFICE (VA SPEDC CONTRACT)
		Critical Infrastructure Project (First Responders/Essential Facilities) \$35M PD HQ/Public Safety Training Center; Supplemental Construction Funding Shortfall (\$3.2M) + Lease Revenue Bond Proceeds Funding (\$30M)	\$3,200,000	\$0	\$0	\$0	\$3,200,000	CITY MANAGER'S OFFICE, POLICE DEPARTMENT & PUBLIC WORKS
SRI SURVEY PRIORITY #1; COUNCIL WORKPLAN & ANNUAL POLICE SURVEY NEED	CRITICAL INFRASTRUCTURE: POLICE SERVICES	Critical Infrastructure Project (First Responders/Essential Facilities) \$35M PD HQ/Public Safety Training Center; Supplemental Construction Funding Shortfall (\$3.2M) + Lease Revenue Bond Proceeds Funding (\$30M)	\$3,200,000	\$0	\$0	\$0	\$3,200,000	CITY MANAGER'S OFFICE, POLICE DEPARTMENT & PUBLIC WORKS
SRI SURVEY PRIORITY #2; COUNCIL WORKPLAN & ANNUAL CITY SURVEY NEED	COMMUNITY SERVICES	Community Services Programs College Prep, Workforce Development, & Scholarship Pilot, Tutoring, San Pablo Preschool, Summer Exploratory/Enrichment, Summer Learning, Senior/Disabled Travel Training, Professional Development for PT staff.	\$99,000	\$203,834	\$233,333	\$223,833	\$760,000	COMMUNITY SERVICES
SRI SURVEY PRIORITY #4 & COUNCIL WORKPLAN	ECONOMIC DEVELOPMENT	Wireless/Fiber/Broadband Infrastructure Project (Phase 2 Capital Development)	\$250,000	\$1,003,467	\$0	\$0	\$1,253,467	CITY MANAGER'S OFFICE & PUBLIC WORKS
COUNCIL WORKPLAN & ANNUAL CITY SURVEY NEED	CRITICAL INFRASTRUCTURE: STORMWATER NPDES	Critical Infrastructure Project (NPDES MRP Compliance Project) CalTrans Trash Capture Device Project (Church @ Willow); City funding Match (\$1M) with CalTrans \$1.65M Funding	\$1,000,000	\$0	\$0	\$0	\$1,000,000	PUBLIC WORKS
COUNCIL WORKPLAN & ANNUAL CITY SURVEY NEED	ADMINISTRATION	Additional Labor Costs	\$300,000	\$0	\$0	\$0	\$300,000	CITY MANAGER'S OFFICE & HUMAN RESOURCES
TOTALS:			\$5,332,000	\$1,599,301	\$258,333	\$223,833	\$7,413,467	

CITY MANAGER BUDGET MESSAGE:

FY 2022-24 BIENNIAL GENERAL FUND OPERATING BUDGET (FINAL ADOPTED BUDGET)

June 21, 2022

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📌 ANNUAL GROWTH FACTOR FOR FY 2022-23

A total of +10.47% annual revenue growth is anticipated for annual revenue growth for the FY 2022-24 period. This FINAL ADOPTED BUDGET must be monitored with **FISCAL CONTROLS AND FINANCIAL DISCIPLINE** so that future projected revenues during FY 2022-24 period remain intact, and thereafter, can be managed appropriately to ensure future City operating expenses do not experience substantial "budget creep" in subsequent future years as deficits are currently looming and must be addressed after the FY 2022-24 period.

📌 ONGOING USE OF GENERAL FUND FISCAL RESILIENCY RESERVES

The City's ongoing use of Fiscal Resiliency Reserve Policies, first adopted in October 2013 and amended in March 2016, has enabled the City Council to maintain fiscal practice of allocating year-end audited fund balance (i.e. budget surplus) to the City's General Fund Designated Reserves (GFDR) Fund for major capital and service level enhancement for the last nine (9) years.

Typically, year-end audited fund balance is allocated and appropriated by Resolution by the City Council for various project and programmatic needs during the course of the fiscal operating period. Each January, these allocations have been approved by the City Council for financial programming following adoption of the Comprehensive Annual Financial Report (CAFR) for the preceding fiscal year period ending June 30th.

During FY 2018/19, prior to the COVID-19 pandemic, following adoption of the City's Independent Audit an CAFR report for period ending June 30, 2018, the City's GFDR funds peaked at \$18,855,163. Additionally, the City Manager was able to use a portion of the Budget Stabilization Reserve in FY 2019-20 to counteract the GF Revenue Shortfall of (\$7.3M) anticipated by the end of June 30, 2020. The consistent practice of fiscal discipline as directed by the City Manager placed the City in a position to mitigate the fiscal impacts of the COVID-19 pandemic on the City's GF Revenues dramatically.

However, since FY 2018-19, the City Manager has continued to warn the City Council during his previous Quadrennial 4-year FY 2017-21 CM Budget Message that **continued depletion of one-time GFDR funds for ongoing operational or project expenses needed to be curtailed.**

One of the important factors this upcoming FY 2023-24 period are the continual availability of budgetary resources available through the City's ongoing fiscal practice and adherence to the Fiscal Resiliency Reserves Policy requirements for **EMERGENCY USE ONLY**. To be clear, the City's Fiscal Reserve Funds should not be used for covering operating expenses which would trigger structural budget deficits due to the replenishment requirements for one-time use of the Catastrophic Reserve (must be replenished within three fiscal year periods), and one-time use of Budget Stabilization Reserve funds (must be replenished within one-year fiscal year period).

The City's GFDR funds generated from the Fiscal Resiliency Reserves Policy acts as a "buffer" by insulating the City from economic impacts, unforeseen financial crisis, litigation/settlement, or natural disasters. This Fiscal Resiliency Reserves structure was a critical balancing measure for dealing with dramatic, unforeseen GF Revenue shortfalls experienced during FY 2019-20 due to the COVID-19

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pandemic, and put into effective use by the City Manager when GF revenue shortfalls were truly realized by end of June 30, 2020 period.

The City Manager **HIGHLY RECOMMENDS** that the City Council continues its strong fiscal practice of not using or modifying the City's Fiscal Resiliency Reserves to cover or expand GF operating expenses. When revenue declines are **ACTUALLY EXPERIENCED**, then the City Manager will recommend an appropriate course of action to counteract any GF revenue shortfalls once realized. Fiscal Resiliency Reserves are used as a **LAST RESORT** to counteract an unanticipated decline in GF revenues realized.

CITY MANAGER FISCAL RISKS ADVISORIES FOR FY 2022-24 GF BUDGET PERIOD

📌 PROPER FISCAL MANAGEMENT AND INTERNAL CONTROLS IN EFFECT

With a two-year FINAL ADOPTED BUDGET proposed, and the uncertainty of the U.S. recession looming, it would be prudent for the City Manager to propose that all City financial operations identify, assess and manage risk for the City's financial condition over the next 12-24-month period from budget adoption. This will mean audit or financial assessment findings must be made to ensure that the City has internal capacity of key staff to effectively monitor and ensure the integrity of the City's operations as we return to normal operating levels to sustain City programs and service delivery. Additionally, it means that the City Council and City Departments remain prudent in making financial decisions in the future that **DOES NOT EXEND** beyond the City's financial capabilities and debt obligation capacity.

📌 PLAN FOR MAJOR UNFORESEEN CONTINGENCIES

The City Manager has always planned for major unforeseen contingencies that may impact the City Operating Budget and its ability provide City-wide programs and services. However, not all major unforeseen contingencies can be expected for during the economic recovery period. Resources were proposed in the FINAL ADOPTED BUDGET to get the City back on-track operationally and to plan ahead whenever practical to meet significant cost factors such as debt obligations and ongoing CalPERS and retiree health cost increases during this next two-year cycle. Ongoing labor, liability insurance, CalPERS pension (i.e. UAL liability), and retiree health are **significant cost factors** for the City going forward in future years.

📌 FOCUS ON LONG-TERM ECONOMIC VIABILITY

Following budget adoption in June 2022, the City Manager will stress the need for long-term economic sustainability for the City. This means continued prudent management of all City GF revenues and the development of new revenue sources for new economic diversification. This will encourage new private investment through capital, economic development, housing and technology investments. Emphasis over the past ten (10) years has been to transition from the dissolution of redevelopment to a new economic development paradigm using one-time audited fund balance as the financing mechanism. This has been more prevalent in the last four (4) years where substantial capital investment in a number of new City facilities and public infrastructure investment from period 2017- 2021 has totaled nearly **\$60.9M** in capital cost investment, and generated **nearly +600 jobs** during this period.

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These public facilities and infrastructure investment have characterized most of the City's short-term economic development, and the City Manager has programmed its development using a combination of public and private development strategies (i.e. Lease Revenue Bond Financing; GFDR One-time Fund Investment; Contra Costa County Public Investment; and Private Investment). The following is a list of project economic development to date throughout the City completed and ongoing during the evaluation period (2018-2021), and going forward into FY 2021-22, as follows:

CITY OF SAN PABLO MAJOR CAPITAL PROJECTS		
Period: 2018- 2022		
City Investment Project	Capital Cost	Jobs Created
CC County Women's, Infant and Children's Project • Status: Completed 2018-2019	\$3.7M	40
San Pablo Avenue Complete Streets (@ Rivers Ave) • Status: Completed 2017-2019	\$6M (\$3M City)	65
New San Pablo City Hall Project • Status: Completed 2019-2020	\$18.2M	197
CC County Fire Station #70 • Status: Completed 2019-21	\$13M (\$4.5M City)	109
City Public Fiber Project (Phase I) • Status: Completed 2020	\$1.0M	50
Block E Housing Sub-Division Project • Status: DDA/Planning Entitlements (May 2021)	Private	+/-50 (est.)
Mixed-Use Retail & Housing Project • Status: DDA/Planning Entitlements (May 2021)	Private	+/-50 (est.)
Rumrill Blvd. Corridor Project • Status: Bid Advertisement/Award (May 2021)	\$19M	+/-150 (est.)
New San Pablo PD Headquarters & Regional Law Enforcement Training Center Project • Status: Advance Planning 2021-24	\$35M (est.)	+/-200 (est.)
Total Public Investments:	\$95.9M	+/-850

In summary, the City of San Pablo has continued to develop major community projects to enhance the quality of life and build amenities for its residents which has had a positive impact on encouraging future private investment opportunities within the City's small 2.6 square miles for the future. Continued emphasis on the combination of capital, economic development, housing and technology investments will be need to be prioritize to achieve this long-term economic viability during FY 2022-24, and future years.

 **CAREFULLY MONITOR CITY REVENUE GROWTH**

Projected Casino Revenue Growth

Following budget adoption, the City Manager stresses there needs to be strict adherence to managing the City's future revenue growth so that all proposed City operational expenses which increased by +35% for FY 2022-23 period are covered and do not trigger structural deficits. Coupled with the recent parking expansion at Casino San Pablo during FY 2019/20 which was stymied by COVID-19 impacts, additional patronage of the Casino San Pablo may result in generation of additional Casino revenue

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beginning in FY 2022-23, and in future years. Additional Casino revenue growth continues to contribute meaningfully to the +10.47% in Annual City Revenue growth anticipated for the FY 2022-23 period. Compared to other small municipalities, the City's revenue growth is climbing steadily while other municipalities have zero (0%), or no annual revenue growth, with a final projected revenue adjusted for FY 2022-24 period.

CITY FISCAL RISK WARNING!

The City must keep City operating expenses in alignment with projected GF revenues at all times to eliminate the potential for GF deficits or shortfalls in subsequent years. At the same time, there are no new potential revenue sources that have been identified for City economic diversification. The City must continue to exercise fiscal restraint within the current projected GF revenue growth anticipated.

On the expenditure side, health care, insurance and labor cost increases are anticipated to increase and the City and must be managed accordingly. Additionally, there will need to be extensive evaluation of expenditure plans that result in internal investments during the FY 2022-24 period to enhance service delivery, with additional staffing resources needed for program implementation, including but not limited to the following:

- Establishment of New Code Enforcement Division from Police to Community Development
- Enhancement of IT Systems/ERP programs and Staffing Resources
- PD Mental Health Crisis Model and Staffing Resources (Post State Grant of \$2M)
- PW Department / Maintenance and Staffing Resources

📌 USE OF ONE-TIME FUNDS FOR BUDGET BALANCING MEASURE RESTORATION

Prior to the COVID-19 pandemic, the City Council's continued adherence to the Fiscal Resiliency Policy requirements adopted in October 2013 (amended June 2016) have increased the financial stability of the City. One-time revenues that materialize after each fiscal year period labeled as "Audited Fund Balance" has been used strategically to build and develop a number of successful capital projects since 2018 through 2022 period as noted above. However, the post-COVID pandemic period is immensely different.

Going forward, all annual City operational expenses must be in alignment with available City revenue growth each year which is sound, fiscal discipline and practice. However, the City must rely less on one-time funding from the City's GFDR Fund Balance for funding capital projects, programs, contract services, and equipment/vehicle replacement which should be exercised with **CAUTION AND CONSTRAINT.**

It was a desire that these one-time costs should be annually recurring in the annual GF operating budget. Unfortunately, they could not be accommodated in the final budget adoption due to the City's

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current revenue capacity for FY 2022-24, without triggering a substantial operating deficit/shortfall.

📌 ONE-TIME FUNDING AND RESTORATION/REPLENISHMENT OF BUDGET CUTS

Following budget adoption, should any one-time revenue materialize during the course of the next two-year period, the City Manager recommends that **FIRST PRIORITY** on the use of one-time funds should be used to **REPLENISH AND RESTORE** a portion or all of the **revised (-\$1.7M)** in Budget Balancing Measures directed by the City Manager to **BALANCE** the FINAL BUDGET for the FY 2022-24 period.

As the City gets back to normal GF funding operating levels and realizes positive year-end budget surplus (i.e. audited fund balance) or is able to infuse new revenues into the City's GF, new City programs, services and FTE investments can be made without exacerbating the City's current financial outlook. However, positive year-end audited fund balance may not last indefinitely over the next multi-year budget cycle if managed poorly.

CITY MANAGER FINANCIAL GOALS FOR FY 2021-22

📌 CAPITAL, ECONOMIC, HOUSING & TECHNOLOGY INVESTMENTS MUST BE FOCUS

The City is heavily dependent on annual Casino San Pablo revenues which represent **65%** of City's annual GF revenues projected for FY 2022-24 period, with a modest increase the following year. New economic development opportunities need to be fostered over the next budget cycle with major capital investments in technology (i.e. broadband/wireless) and EV infrastructure to create new economic development investments within the City's geographic constraints. Economic diversification and housing production are key and encourages private investment into in-fill development sites throughout the City which are needed to contribute to the City's economic tax base in future years.

In November 2020, the City Council adopted a new Affordable Housing Strategy which lays out a number of programs and policy strategies, identified new priorities to generate housing opportunities, and leverages existing City-owned properties to facilitate more additional affordable housing projects for the City over the next ten (10) year period. The Regional Housing Needs Allocation (RHNA) which has been in effect since 2015 as required by the State of CA HCD regulations has placed a huge daunting challenge for the City to reach affordable housing units as required by State HCD for RHNA Cycle 5 which ends in 2023.

However, during last four-year period, the City saw steady progress toward RHNA Housing Compliance by permitting a total of **99 total housing units** since Calendar Year (CY) 2018 through 2021, as follows:

(SEE FOLLOWING TABLE)

CITY OF SAN PABLO RHNA HOUSING ALLOCATIONS Period: 2018-2021				
	CY 2018	CY 2019	CY 2020	CY 2021
RHNA Cycle 5 (2015-2023):				
Total Units Required: 449 units	+46 units	+9 units	+19 units	+25 units
RHNA Units (Balance Remaining):	403 Units	394 units	375 units	350 units

Continued emphasis needs to be made as well as flexibility in the upcoming General Plan Update to enable developers to increase housing density and to accommodate additional housing uses in the City's General Plan to facilitate housing production units in San Pablo to reach RHNA compliance in future years. According to the most recent 2022 Annual Progress Report approved by the City Council in March 2022, only 74 units out of a total of 449 units are expected to be produced in San Pablo by 2023 under the Regional Housing Needs Allocation (RHNA). The 2022 APR report will increase this number to 99 units, leaving **350 units** remaining to be produced by the end of the eight-year cycle in 2023. Because the City entitled 193 units in 2021 and is processing entitlements for an additional 170 units, up to an additional 363 units could be produced in the 2023 APR report. Any unmet allocation will be carried over to the next cycle 6 (2023-2031). The City's RHNA allocation for 2023- 2031 is for an additional 746 units, including 173 at the very low-income level, 100 at the low-income level, 132 at the moderate-income level, and 341 at the above moderate-income level.

 **AVOID FRIVOLOUS GF SPENDING**

The City Manager **WARNS** the City Council that any frivolous GF spending would result in potential deficits or compounding of annual expenses in future years. There is a delicate balance of expenses and revenues forecasted for FY 2022-24 period. The City Council needs to refrain from elaborate or increasing GF spending unless a dedicated revenue source is identified (i.e. one-time GF Designated Reserves; New Revenue Source) to mitigate any impacts on the GF operating budget including increasing any annual GF subsidies which increased **+35.68%** from \$1.8M in FY 201-22 to \$2.2M forecasted for FY 2022-23. All efforts must be made to decrease or minimize GF subsidies going forward in future years.

 **INVEST IN DEFERRED MAINTENANCE (CITY INFRASTRUCTURE, VEHICLES; IT SYSTEMS) AS ANNUAL OPERATIONAL EXPENSES**

The City Manager is concerned about ongoing funding availability to address deferred maintenance with includes City infrastructure replacement, city vehicles replacement. and enhanced IT Systems and computer replacement. These are operational costs but have been best managed over the years using one-time appropriations from the GFDR Fund Balance funds. City infrastructure replacement for aging City facilities, and/or upgrades to existing City parks, lacks a consistent and dedicated funding source.

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City vehicles and IT replacement are essential items needed for City service delivery and for employee work productivity. All items must be continually budgeted operationally to be effective and resolute. As we all know, technology becomes obsolete year after year. Therefore, IT resources must be replaced periodically to maintain productivity and service levels for the City. During FY 2022-24, Enterprise Resource Planning will be implemented to enhance service delivery dramatically requiring additional IT funding capacity and resources to enhance our digital platforms and customer service using on-line services for the public and internally for bringing more operational efficiency in City service delivery.

 **MAINTAIN LONG-TERM EMPLOYEE LABOR GROUP MOUs**

The City has always had long-term (i.e. 3-year) employee labor group partnerships with representative units in the City, with exception to FY 2021-22 period when 1-year MOU extensions were needed to get through the COVID-19 economic recovery period. Typically, the City supports having long-term MOUs secured which has provided stability in managing labor costs in the City's GF Budget since FY 2011-12 period, and has resulted in **NO FTE LAYOFFS** since FY 2011-12 for all represented and non-represented groups.

Our City employees have greatly contributed to the economic stability of the City over the last ten (11) years by assisting with sustained labor costs over time, and with more employee contributions to the pension costs through CalPERS. Currently, labor negotiations with all employee labor groups are still underway at time of presentation of the Preliminary DRAFT BUDGET. However, given the current economic outlook for the FY 2022-24 period, these long-term MOUS are still achievable to provide long-term fixed labor costs to future budget planning.

Final Budget Adjustments – Labor Costs and MOUs Reached

Salaries and benefit costs are the largest, single expenditure in the City's GF Operating Budget. A total of \$29.7M in the General Fund and \$4.5M in Other Funds for a total of **\$34.3M** is budgeted for FY 2022-23 Total Salary and Benefit Costs for 170 Total FTEs. For comparison, during FY 2021-22 period, the City had a combined budget of \$33M for Salary and Benefits, an increase of **+\$1.3M** is expected in FY 2022-23.

For FINAL BUDGET ADOPTION, a +5% COLA was negotiated and labor costs adjusted for FY 2022-24 period as a result of new, 5-year MOU agreements reached with all four (4) representative employee labor groups subject to ratification, and approval by the City Council, effective July 1, 2022. These long-term Labor MOU agreements will assist in sustaining annual labor costs over the next 5-year period for future budget planning.

 **ONE-TIME SALE PROCEEDS AND RETURN ON INVESTMENT (ROI)**

With the COVID-19 economic recovery period concluded, the City Manager stresses that continued support for return on investment policies (ROI) must be an ongoing financial policy supported by the City Council when disposing of City surplus property, increasing City fees for services, and for generating one-time real estate sale proceeds. With limited new revenue opportunities, the City must take advantage of market considerations and the potential generation of future sale proceeds of City

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property for strategic investment and development opportunities given the City's geographic constraints.

Any future one-time sale proceeds and ROI proceeds should they be generated, must continue to be earmarked for future City Council allocation and appropriation in the City's GFDR and GF Operating Budgets in future years to eliminate any forecasted GF Operating deficits or shortfalls, and enhance City service delivery, projects and services.

MEETING THE FISCAL CHALLENGES

📌 BUDGET GOALS/STRATEGIES FOR FY 2022-24

As the City developed the FINAL ADOPTED BUDGET for FY 2022-24, the following financial planning goal considerations were developed and established for the next two-year budget cycle, as follows:

Budget Planning Goals/Strategies for FY 2022-24:

- (1) *Project realistic GF revenues to meet realistic GF expenditures to reduce the occurrence for GF operating deficits or shortfalls in future years; and*
- (2) *Use "one-time funds" (i.e. Surplus funds; One-time Real Estate Proceeds, Unanticipated revenues; Year-End Audited Fund Balance) to restore GFDR funds during FY 2022-24, with a **TOP PRIORITY** for restoration and replenishment of the **revised (\$1.7M) in Budget Balancing Measures** needed to BALANCE the FY 2022-24 FINAL GF BUDGET; and*
- (3) *Achieve Multi-Year MOU agreements with all employee labor groups; and*
- (4) *On the City GF expenditure side, health care, insurance/liability, labor and U.A.L. cost increases are anticipated to increase steadily due to market or investment impacts, and the City must manage these annual expenses accordingly; and*
- (5) *Conduct extensive evaluation of expenditure plans that result in internal investments during the FY 2022-24 period to enhance service delivery, with additional staffing resources needed for program implementation, including but not limited to the following:*
 - *Establishment of New Code Enforcement Division from Police to Community Development*
 - *Enhancement of IT Systems/ERP programs and Staffing Resources*
 - *PD Mental Health Crisis Model and Staffing Resources (Post-State Grant of \$2M)*
 - *PW Department / Maintenance and Staffing Resources*
- (6) *Reduce GF Subsidies of **\$3.7M** in FY 2022-23 through full cost recovery, fee adjustments and potential future funding measures to reduce reliance on the City's GF annually.*

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 **MAJOR EXPENSE FACTORS FOR FY 2022-24**

The FINAL ADOPTED BUDGET is built upon a series of assumptions needed to stabilize operating costs with forecasted GF revenues. There are major cost factors contained in the FINAL ADOPTED BUDGET to be continually monitored. Major cost increases in FY 2022-24 include the following:

- **Employee Labor Costs:** Effective July 1, 2022, a **+5%** cost-of-living increase (COLA) for all non-represented and represented miscellaneous and safety employees will be implemented following new, 5-year MOU agreements reached with all representative employee groups. Total estimated salary and labor cost factors for all City employees has been revised to **\$34.3M** (All Funds) in FY 2022-23, and **\$36.9M** (All Funds) in FY 2023-24.
- **CalPERS Pension Costs (“Normal” Costs v. “UAL”):** Unfunded actuarial liability (UAL) addresses changes to normal assumptions: longer mortality rates, updated actuarial tables, lowered discount rate, CalPERS investment smoothing, etc. In FY 2022-23, UAL totals **\$3.9M** which is a **+12.95%** increase from FY 2021-22. Based on the July 2021 valuation report, the UAL increased by **+18.05%** in FY 2022-23 compared to FY 2021-22. NOTE: Using the prepayment option, City will budget at \$3.95M in FY 2022-23 (a savings of \$136K).
- **Rising Healthcare Costs:** In FY 2021-22, a total cost of \$2.6M for all City employees plus an additional \$0.43M for City Retirees. Premiums for employer-sponsored health plans increased by **+17.63%** in FY 2022-23 as the COVID-19 pandemic caused massive premium hikes.
- **Workers’ Compensation Costs:** A significant cost factor increase for the Preliminary DRAFT BUDGET are workers compensation claims for FY 2022-23 budgeted at **\$738,196** which is a **+28.3%** increase from FY 2021-22 period.
- **MPA Insurance:** MPA’s workers’ compensation claims volume has increased along with the severity of claims in the general liability and vehicle programs. The overall estimated increase for all programs in FY 2022-23 is approximately **+29.51%** for property, general liability and worker’s comp. This follows a 55.28% rate increase that occurred for the 2021 plan year.
- **Increased Supplies & Services Costs:** An overall +35% increase City-wide of \$15.4M was projected for FY 2022-23 representing a +\$4.03M increase from FY 2021-22 period before CM directed reduction of a revised **(-3% to -8%)** to City-wide services and supplies costs to balance the FY 2022-24 period.
- **Community Grants/Special Events:** In FY 2022-23, total estimated costs are \$3.7M with a +\$1.2M increase from FY 2021-22 funding levels. Major costs include: CCCFPD EMS Agreement at \$1.69M; SPEDC Annual Operating Agreement at \$562K; County Library Lease payments at \$498K annually; County Library Services Agreement at \$106K, County Animal Control Services Agreement at \$248K)
- **Debt Services Expenses:** An increase of **+24.5% or \$441K** to cover projected debt service obligations of **\$2.2M** in FY 2022-23 for the future \$30M in 2022 Lease Revenue Bonds (LRB) combined with 2015B LRB debt refinancing for the new PD HQ Project issued the third quarter (3QTR) of FY 2021-22

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- **Utilities:** City-wide expenses are proposed at **\$443,370** in FY 2022-23 with an additional **+46.8%** increase from FY 2021-22. Diesel and gasoline costs are also rising due to inflation factors during FY 2021-22 with an anticipated **+\$84K** net increase of fuel expenses to addressed during FY 2021-22 before June 30, 2022.
- **No FTE Layoffs:** No FTE layoffs necessary as a budget reduction or cost savings strategy for FY 2022-24. Note: The last FTE reductions used for budget balancing purposes was incurred during FY 2011-12. This is a **11-year period of no FTE layoffs.**

📌 MAJOR REVENUE FACTORS FOR FY 2022-24

In preparing for General Fund revenue forecasts, the FINAL ADOPTED BUDGET includes **conservative and practical** projections to determine Total Revenues to coincide with projected GF revenue projections as noted above.

Many of the major GF revenue factors for FY 2022-23 include the following:

- **Casino Revenue:** Annual Casino Contract Revenue is budgeted at \$30.5M and the P.I.L.O.T revenue budgeted at \$2.18M with a **revised total** of **\$32.6M** for FY 2022-23, and represents a **revised** **+13.8% increase** from FY 2021-22 period. This comprises **revised** **65% of all total budgeted GF revenues annually.** Annual increases after FY 2022-23 will not be known until completion of the year-end audit for period ending June 30, 2023 to make future Casino revenue projections in FY 2023-24, and future years.
- **Sales Tax Revenue:** Total sales tax revenue (i.e. Bradley-Burns and Measure K, Q/S Measures) are projected at **\$4.7M** for FY 2021-22 representing **10% of total budgeted GF revenues annually.**
- **Property Tax Revenue:** No major adjustments in revenue from FY 2021-22 levels. Total property tax in-lieu revenue is projected at **\$3.26M** for FY 2022-23. Property Tax in-Lieu Revenue from Vehicle License Fees (VLF) represents **7% of total budgeted GF revenues annually.**
- **Utility User Tax (7%) Revenue:** Total utility users tax revenue is projected at **\$2.645M** for FY 2022-23 representing **6%** of total budgeted GF revenues.
- **Franchise Tax Revenue:** Franchise tax revenues is projected at **\$850,000** in FY 2022-23. Franchise fee revenue is generally associated with the City's Refuse and Franchise Fee with Republic Services, Inc.
- **Rental Income:** Lease revenue increases to **\$524,600** in FY 2022-23 due to the County WIC Building Agreement with Contra Costa County. A **+12.8% increase** over FY 2021-22 funding levels.

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- **Road Repair and Accountability Act (SB 1) Funds:** SB1 Legislation, enacted in 2017, will yield **\$707,569** in new revenue in FY 2022-23 which represents a **+13.8% increase** from FY 2021-22 funding levels.

FINAL BUDGET RECOMMENDATIONS:

PRELIMINARY DRAFT BUDGET SUMMARY (FY 2022-24 PERIOD)

The following table represents the Preliminary DRAFT BUDGET summary (annual expense vs. annual revenue) for the period FY 2022-24 as recommended by the City Manager for City Council review and consideration, as follows:

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ALL FUNDS BUDGET SUMMARY		FY 2022-23 PROPOSED BUDGET		
		General Fund	Special Revenue Funds	Total
Baseline Revenue	49,586,460	9,840,192	59,426,652	
Transfers In	542,000	6,061,429	6,603,429	
From Available Special Revenue Fund Balance	-	905,546	905,546	
Total Revenue Sources	50,128,460	16,807,167	66,935,627	
Personnel (including UAL)	29,775,452	4,554,138	34,329,590	
Services and Supplies	15,558,995	11,126,189	26,685,184	
Transfers Out			-	
General Funds		542,000	542,000	
Other Fund Subsidies	3,816,252		3,816,252	
Debt Service	2,245,177		2,245,177	
CIP	445,160	584,840	1,030,000	
Total Uses of Resources	51,841,036	16,807,167	68,648,203	
Surplus/(Shortfall)	(1,712,576)	-	(1,712,576)	
Less: Budget Balancing Measures			-	
1. Reduce Services & Supplies (-3 to -8%)	525,823		525,823	
2. Eliminate Multi-Dept Vehicle Replcmt Fund	500,000		500,000	
3. Reduce Police Dept OT Hours (-10%)	138,581		138,581	
4. Reduce Community Svc PT Hours (-20%)	181,310		181,310	
5. Defer Code Enforcement Move From PD to CD Dept	366,862		366,862	
Total Balancing Measures	1,712,576	-	1,712,576	
Surplus/(Shortfall)	\$ -	\$ -	\$ -	

ALL FUNDS BUDGET SUMMARY		FY 2023-24 PROPOSED BUDGET		
		General Fund	Special Revenue Funds	Total
Baseline Revenue	52,346,870	6,242,459	58,589,329	
Transfers In	157,560	6,769,848	6,927,408	
From Available Special Revenue Fund Balance	-	986,448	986,448	
Total Revenue Sources	52,504,430	13,998,755	66,503,185	
Personnel (including UAL)	31,962,836	4,984,372	36,947,208	
Services and Supplies	15,908,586	8,254,438	24,163,024	
Transfers Out			-	
General Funds		157,560	157,560	
Other Fund Subsidies	4,056,077		4,056,077	
Debt Service	2,713,771		2,713,771	
CIP	458,515	602,385	1,060,900	
Total Uses of Resources	55,099,785	13,998,755	69,098,540	
Surplus/(Shortfall)	(2,595,355)	-	(2,595,355)	
Less: Budget Balancing Measures			-	
1. Reduce Services & Supplies (-3 to -8%)	1,279,312		1,279,312	
2. Eliminate Multi-Dept Vehicle Replcmt Fund	500,000		500,000	
3. Reduce Police Dept OT Hours (-10%)	142,738		142,738	
4. Reduce Community Svc PT Hours (-20%)	186,749		186,749	
5. Defer Code Enforcement Move From PD to CD Dept	486,556		486,556	
Total Balancing Measures	2,595,355	-	2,595,355	
Surplus/(Shortfall)	\$ -	\$ -	\$ -	

CITY MANAGER BUDGET MESSAGE:

FY 2022-24 BIENNIAL GENERAL FUND OPERATING BUDGET (FINAL ADOPTED BUDGET)

June 21, 2022

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CONCLUSION AND ACKNOWLEDGEMENTS

The City Manager wishes to thank the City's Budget Team and City employees who participated in the budget planning process for the FY 2022-24 period. Without their support, the City Manager would not be able to present a two-year balanced FINAL ADOPTED BUDGET for consideration and adoption by the City Council.

I would like to acknowledge and thank the City's Executive Leadership Group for their tremendous efforts in helping to develop efficient and one-year budget spending plan for City Departments, and for the time and effort they spent in analyzing fiscal impacts and service level options to keep projected expenses in-line with projected revenue levels for FY 2021-22 as the City navigates away from the fiscal impacts of COVID-19 pandemic/economic recovery period, and into new economic challenges in the years ahead.

As reiterated again by the City Manager, there are many fiscal risks during this current period of economic recovery and rebounding of the U.S. Economy, and all economic indicators noted above. Any future fluctuations in GF revenues resulting from any future COVID-19 impacts or the looming U.S. Recession will result in a direct adjustment to expenditure plans to avoid deficit spending during the FY 2022-24 period. However, there needs to be constant monitoring of GF spending as we move through this **AUSTERE AND RESILIENCE** period into the future due to the fiscal risk warnings outlined by the City Manager in this City Budget Message.

Additionally, the City Manager recommends following the financial guidelines to the City Council to be followed during FY 2022-24 to assist in generating ample budgetary resources and staffing capacity for future years, including but not limited to, the following:

CITY MANAGER FINANCIAL GUIDELINES	
<u>GUIDELINE #1:</u>	Continue service delivery efficiencies using new emerging technologies to minimize annual GF operating costs; and
<u>GUIDELINE #2:</u>	Promote new GF revenue growth opportunities wherever feasible; and
<u>GUIDELINE #3:</u>	Promote capital, economic development, housing and technology infrastructure investments in the City to encourage private investment; and
<u>GUIDELINE #4:</u>	Exercise fiscal discipline and spend within appropriated GF revenue levels; and
<u>GUIDELINE #5:</u>	Managed restraint by City Council of the City's GFDR Fund Balance; and
<u>GUIDELINE #6:</u>	Restore and Replenish (-\$1.7M) revised budget cost reductions for FY 2022-23 as a TOP PRIORITY when one-time unexpected revenues materialize from GFDR Fund Balance during FY 2022-24 period; and

CITY MANAGER FINANCIAL GUIDELINES (continued)	
<u>GUIDELINE #7:</u>	Strive for long-term employee labor MOU agreements to sustain multi-year budget planning goals; and
<u>GUIDELINE #8:</u>	Maintain current Fiscal Resiliency Policy requirements with no changes; and
<u>GUIDELINE #9:</u>	<u>DO NOT</u> use one-time GF reserve funds to cover annual or recurring operating expenses beyond current GF revenue limits;
<u>GUIDLEINE #10:</u>	<u>AVOID</u> creating structural deficits or revenue shortfalls <u>AT ALL COSTS!</u>

👉 CITY MANAGER ACKNOWLEDGEMENTS

I also want to thank a few key staff members who significantly assisted in the preparation and timely delivery of this FY 2021-22 GF Operating Budget (FINAL ADOPTED BUDGET) which include:

- Assistant City Manager Charles Ching
- Finance Director Norman Veloso
- Viviana Toledo, Finance Management Analyst
- Ann Chang, Finance Account Technician

My sincere thanks also extend to all members of our City Executive Leadership Team and their City employee's teams for their due diligence in making this Preliminary DRAFT BUDGET even possible, and for their ongoing focus, reflections and support on our long-term economic stability for the City of San Pablo, and its quality programs and services for all of its residents.

Finally, I also want to thank the San Pablo City Council for their leadership and support of this City Administration. My staff and I look forward to working with you to set additional fiscal policy priorities during the FY 2022-24 period, and for future multi-year budget cycles to follow.

Thank you for your time and consideration.

Respectfully submitted:



Matt Rodriguez, City Manager

Date: 6/21/22

* * *



BUDGET OVERVIEW

BIENNIAL BUDGET
FISCAL YEAR 2022-24

EXECUTIVE OVERVIEW

The City's Biennial Budget serves as the foundation for planning and controlling the City's finances. As such, the City maintains extensive budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the appropriated budget approved by the City Council. Budgetary control is established at the fund level. Budgets are prepared and expenditures recorded at the object of expenditure level. The accounting records are maintained using either the accrual basis or modified accrual basis of accounting, as appropriate. The City also maintains an encumbrance accounting system as one technique for accomplishing budgetary control.

The 2022-2024 Biennial Budget spans two fiscal years with a review between years to better gauge the ongoing impact of world events and growing indicators on the economy. The effects of the war in Ukraine and the signs of both inflation and recession in the economic outlook are more accurately forecasted under a biennial budget as operational plans and long-term financial plans are assessed under a foreseeable outlook. For this period, each city department has the opportunity to prioritize and recommend their near-term funding requirements.

After departmental funding requests are submitted and reviewed by the City Manager's Office and the Finance Department, they are

balanced and prioritized to fit with current financial obligations and within the constraints of projected revenue assumptions. The balanced budget is then proposed to the Budget, Fiscal and Legislative Standing Committee before presentation to City Council at a scheduled public Budget Workshop in May or June with final budget adoption occurring at a City Council meeting in June pursuant to the City's Municipal Code requirements.

Activities of the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds are included in the biennial appropriated budget. Budget-to-actual comparisons are included in the Summary Schedules Section for the General Fund, certain Special Revenue Funds and certain Debt Service Funds.

Certain funds are not legally required to adopt biennial operating budgets as their appropriations are either: (1) established by the related bond documentation, (2) other legal agreements, or (3) are multi-year projects covered through the Capital Improvement Program (CIP) Budget whose budget cycle exceeds one fiscal year. The only City fund meeting this criteria is the Public Works Construction Capital Projects Fund.

BIENNIAL PROPOSED BUDGET

[Link to the FY 2022-23 and FY 2023-24 Proposed Budgets](#)

BASIS OF BUDGETING

The City of San Pablo budgets using the modified accrual basis plus encumbrances. Under "modified accrual," amounts are recognized as revenue when earned, as long as they are collectible within the period or soon enough afterwards to be used to pay liabilities of the current period. Encumbrances outstanding at year-end roll forward and are re-appropriated in the next fiscal year, this augmenting the baseline budget. A balanced budget is adopted annually, whereby current expenditures are funded from current revenues plus available fund balance or reserves, as appropriate and directed by Council.

BUDGET APPROPRIATIONS

Appropriations are the amounts approved for expenditure by the City Council with the adoption of the annual budget and subsequent budget amendments which are brought to the Council for their approval. Appropriations are separated by object categories within an activity budget. The object categories available are: 1) Salary and Benefits; 2) Service and Supplies; 3) and Capital Outlays. The level of control is established as follows:

The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain citizen's comments.

The budget is legally enacted no later than July 10 of each fiscal year by a resolution of the City Council passed by majority vote.

City Council has the ability to amend the budget by resolution at any time during the fiscal year (see Budget Amendments below).

The City Manager reviews all expenditures and revenue and may suggest to the governing body any mid-year or mid-cycle budget adjustments. Mid-year budget amendments do not require public notice or a public hearing. New programs and new appropriations not anticipated during the budget process require City Council approval.

As controller, the City Finance Director supervises the disbursement of all moneys, has control over all expenditures, and ensures that appropriations are not exceeded. The Finance Director exercises budgetary control over each office or department and maintains the accounting structure detailing appropriations contained in the budget, expenditures paid out, unpaid obligations against the budget and the unencumbered balance. The Finance Director will not approve any appropriation of unencumbered fund balance unless there are sufficient available funds to cover the amount.

All appropriations lapse at the end of each budget year to the extent that they have not been expended or lawfully encumbered. Thus, the budget is refreshed with new line-item appropriations at the beginning of each fiscal year.

BUDGET AMENDMENTS

The budget as adopted by the City Council can be amended at any time during the fiscal year. The need to amend or adjust the budget typically arises in response to unforeseen circumstances or events. For example, the City Council is required to formally recognize the receipt of unanticipated revenue before the City can legally accept and spend new money, such as new grant funds. In other cases, there may be a need to move budgetary funds from one fund to another to cover an unexpected expenditure. In any such cases, budget adjustments and transfers between funds and between departments must be approved by the City Council by resolution during the fiscal year. The City Manager is authorized to amend Council-approved appropriations at the activity level if, in the City Manager's opinion, such amendments are necessary and proper. The City Manager in turn designates this authority to the Finance Director. The appropriation adjustment process consists of the following steps:

The department prepares a "Budget Request/Transfer Form".

The request is submitted to the Finance Department for review and execution.

The department receives authorization to use the adjusted appropriations. If the request involves more than one department or fund, City Council and City Manager approval are required.

BUDGETARY OVERSIGHT

Budgetary oversight is maintained through monthly revenue and expenditure account reports, which are reviewed by the City Manager and department heads. Quarterly financial reports will also be provided to the City Council during the course of the fiscal year as an additional enhancement to financial transparency. A mid-year budget review and adjustment process is conducted by City Council each January after completion of the ACFR and after the audited changes in net position are known. Unallocated resources are assigned at that point, generally to capital projects and other one-time needs. Budgetary adjustments are considered within the framework of the adopted budget and the City Council directions, goals and policies.

BASIS OF ACCOUNTING

Governmental funds are reported using the current financial resources measurement focus and governmental and agency funds are reported using modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within forty-five days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures when they are paid. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and capital leases are reported as other financing sources. Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net assets may be available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Certain indirect costs are included in program expenses reported for individual functions and activities.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations.

Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

SIGNIFICANT BUDGETARY POLICIES AND PROCEDURES

Following is a summary description of important budgetary policies and procedures. Policies can be found in their entirety along with all

City financial policies on the City's intranet (N:/Resources/Policies/Finance Policies).

Debt Management and Investor Relations (BI): Guides the City regarding issuance of long-term debt and management of relations with the investment community in selecting type, size and duration of debt. The policy also provides key investment parameters, guiding principles, and permitted types of investments with City resources.

Financial Planning and the Multi-Year Budget (FP): Provides that production of the City's multi-year budget occurs consistent with the instructions and specifications codified in Chapter 3.04 of the Municipal Code, including projection of anticipated revenues and manner and presentation of the expenditure budget.

This policy also describes the process that the City will undertake to maintain a long-range financial plan. The policy further clarifies the budgeting principles and criteria to be followed during the process (e.g. presentation of a balanced budget, prioritization of public safety and infrastructure to maintain resident quality of life, etc.). Additionally, the policy dictates the need for preparing a multi-year CIP budget, how to fund CIP projects, and the need to update the CIP budget annually.

Grant Management (GM): Established to ensure proper oversight of State and US federal government grant-funded programs and activities.

Maintenance of Fiscal Resiliency Reserve Policy—Budgetary Reserves (FP 3): Describes the process to follow to maintain minimum levels of unreserved fund balance in the City's General Operating Funds to protect against unforeseen natural disasters, manmade disasters, financial calamities, etc., and how to access those funds when necessary.

Month End Close and Reporting Schedule (AF 2): Describes the monthly process that the Finance Department implements to ensure that payroll and benefits get posted timely and that budgets are up to date with accurate and current financial reporting.

Purchasing and Payables (AP): Provides guidance for the acquisition of services, supplies and capital goods and the settlement of obligations for purchases made on account.

Use of City Manager's Contingency Account (FP): Describes the process necessary for approval to access City Manager's Contingency Account funding and the process necessary for tracking use of the funds.

KEY ASSUMPTIONS IN THE PROPOSED FINANCIAL FORECASTS

The economic forecasts are based on the information available to the City and the current national and local economic conditions. As with any forecast, it is very difficult to anticipate the impact of any future events and as with all projections, uncertainties exist regarding key factors that could affect the City's financial condition.

The following are key assumptions affecting the Fiscal Year 2022-23 and Fiscal Year 2023-24 projections:

The two-year forecast does not include the impacts of a possible recession. Should a recession occur, the City could face larger deficits than what is currently projected in the forecast.

The costs of the Fiscal Year 2022-23 and Fiscal Year 2023-24 proposed Biennial Budget will be covered by projected ongoing resources without requiring the use of reserves to balance the budget.

No major changes to service levels and number of employees except for the 2.5 Police FTE funded from a grant; the projection assumes no major changes to policies, service levels, or the number of employees from previously adopted Fiscal Year 2021-22.

This projection includes recently negotiated and approved wage increases in all collective bargaining agreements.

The General Fund Catastrophic Reserve will be maintained at 50% of the Annual Total Operating Budget.

The General Fund Budget Stabilization Reserve will be maintained at 5% of the Annual Total Operating Funds Budget.

The City Manager Operating Contingency Reserve will be maintained at 1% of the Annual Total Operating Funds Budget.

As part of the Fiscal Year 2021-22 Year-End Audited Report in Fall 2022, staff will bring forward recommendations for allocating any remaining available ending unreserved fund balance to restore budget cuts and address one-time priority projects and programs.

STRATEGIC GOALS AND OBJECTIVES



San Pablo City Council Priority Work Plan - Major Policy Goals



TOP CITY COUNCIL PRIORITIES (By Major Policy Goal)

(IN ALPHABETIC ORDER)

1. **100-199 BUILD A HEALTHY COMMUNITY**
2. **200-299 ENHANCE COMMUNITY RESILIENCE**
3. **300-399 EXPAND HOUSING OPTIONS**
4. **400-499 FOCUS ON ECONOMIC DEVELOPMENT AND DIVERSIFICATION**
5. **500-599 IMPROVE PUBLIC SAFETY**

MAJOR POLICY GOAL: BUILD A HEALTHY COMMUNITY:		
PRIORITIES	DEPARTMENT	FUNDING
100. BUILD OPPORTUNITY TO PARTICIPATE IN THE LOCAL ECONOMY	All	TBD
101. CONTINUE DEVELOPMENT OF MULTI-ETHNIC DIVERSITY AND AWARENESS IN CITY PROGRAMS AND SERVICES	CS, PD	GF
102. FOSTER COLLEGE AND CAREER READINESS, EDUCATION, YOUTH LEADERSHIP, AND CITY/CONTRA COSTA COLLEGE/WCCUSD PARTNERSHIPS	All	TBD
103. IMPROVE CONNECTIONS TO HEALTHY EATING AND ACTIVE LIVING	CS & EDC	GF
104. FOSTER YOUTH LEADERSHIP/CULTIVATION OF THE NEXT GENERATION OF CIVIC LEADERS	CS	GF
105. EXPAND SAFE, FAMILY-FRIENDLY PARK SPACE	CS & PW	TBD
106. BUILD COMMUNITY-POLICE RELATIONSHIPS	PD	GF
107. TRANSIT-ORIENTED DEVELOPMENT POLICIES AND STRATEGIES	CM, CD & PW	TBD
108. SUPPORT LIFELONG MEDICAL CARE, INC. IN PROVIDING ENHANCED MEDICAL SERVICES	CS	TBD
109.1 SUPPORT ONGOING REGIONAL DISCUSSION OF A NEW WEST COUNTY HOSPITAL OR EMERGENCY ACUTE CARE FACILITY	CM & CS	TBD
109. DEVELOP PUBLIC FACILITIES FOR ACTIVE LIVING (PARKS, OPEN SPACE, SIDEWALKS, TRAILS, BIKE LANES, ETC.)	PW	GRANTS
110. ADA TRANSITION PLAN (UPDATE/IMPLEMENTATION)	PW	GF; GRANTS
111. RH&S PROGRAM IMPROVEMENTS WITH INCREASED INSPECTIONS	CD	
112. SAN PABLO BEACON COMMUNITY SCHOOLS (FBSCS) INITIATIVE (ALL ELEMENTARY AND HELMS MIDDLE SCHOOLS)	CM & CS	MQ
113. HISTORIC PRESERVATION PARK FOR CITY-OWNED BUILDINGS	CM & CD	GF
114. EXPLORE FEASIBILITY OF DEVELOPING A NEW COLLEGE PREPARATORY AND WORKFORCE DEVELOPMENT PROGRAM WITH ANALYSIS OF FUTURE CITY-INITIATED FUNDING MECHANISMS FOR ELIGIBLE SAN PABLO STUDENTS	CS	TBD
115. RESEARCH AND EXPLORE EFFORTS AT THE FEDERAL, STATE AND LOCAL LEVEL REGARDING A MINIMUM/LIVING WAGE INCREASE FOR SAN PABLO WORKERS AND BUSINESSES	CM	GF
116. PARTNER WITH EBMUD TO JOINTLY PROMOTE COMMUNITY ACTIVITIES, EVENTS AND PROGRAMS ON WATER CONSERVATION AND DROUGHT AVAILABLE TO SAN PABLO BUSINESSES, RESIDENTS AND SCHOOLS.	CM, & PW	GF
117. RESEARCH AND EXPLORE TEMPORARY HERO/HAZARD PAY FOR SAN PABLO GROCERY WORKERS AS COVID-19 ESSENTIAL WORKERS	CM, EDC	GF
MAJOR POLICY GOAL: ENHANCE COMMUNITY RESILIENCE		
PRIORITIES	DEPARTMENT	FUNDING
200. ESTABLISH EMERGENCY RESPONSE AND RECOVERY	PD	GF
201. CREATE COMMUNITY-INCLUSIVE EMERGENCY PREPAREDNESS AND RECOVERY PLANS	PD	GF
202. DEVELOP AND IMPLEMENT LONG-TERM ENVIRONMENTAL STEWARDSHIP GOALS	CD & PW	GF
203. ASSESS ENVIRONMENTAL IMPACTS OVER THE LONG-TERM TO ASSIST RESILIENCY PLANNING	CD & PW	GF
204. VOLUNTEER SERVICE ACADEMY OR PROGRAMS	ALL	GF
205. CIVIC ENGAGEMENT	CM	GF
206. IMMIGRATION INTEGRATION LEGISLATION, PROJECTS & SERVICES	CM	GF

207.	FXPI ORF NFW INFORMATION KIOSKS/SIGNAGE FOR ALL CITY FACILITIES TO EXPAND CITY INFORMATION AND TRANSPARENCY	CM	TBD
208.	CREEKSIDE SETBACK STUDY	PW	GF
209.	EXPLORE FINANCIAL ASSISTANCE OR GRANT PROGRAMS FOR LOCAL SAN PABLO BUSINESSES FROM CURRENT COVID-19 PANDEMIC IMPACTS [IN COLLABORATION WITH SAN PABLO ECONOMIC DEVELOPMENT CORPORATION]	CM, CD	TBD
210.	COVID-19 PANDEMIC: PROMOTE TESTING AND VACCINATION ROLL-OUT; COMMUNITY EDUCATION AND OUTREACH ACTIVITIES FROM COUNTY PUBLIC HEALTH OFFICIALS	CM	TBD
211.	SUPPORT RESIDENTIAL SOLAR PERMITTING AUTOMATION (I.E. NREL SOLARAPP+ PROGRAM)	CM, CD, & PW	TBD
MAJOR POLICY GOAL: EXPAND HOUSING OPTIONS			
PRIORITIES		DEPARTMENT	FUNDING
300.	INCREASE HOMEOWNERSHIP	CM	TBD
301.	UPDATE THE GENERAL PLAN AND HOUSING ELEMENT	CD & CM	TBD
301.1.	EXPAND HOUSING PRODUCTION THROUGH ZONING		
302.	EXPAND/EXPLORE AFFORDABLE HOUSING PROGRAMS (I.E. FIRST-TIME HOMEBUYER PROGRAM; TECHNICAL CAREERS, VETERANS, ETC.)	CD & CM	LSA
303.	DIVERSIFY AND IMPROVE THE QUALITY OF HOUSING STOCK	CM	LSA
304.	ENHANCE RESIDENTIAL HEALTH AND SAFETY PROGRAM	CD	GF
305.	EVALUATE ADOPTING A MICRO-HOUSING OR TINY HOUSE ORDINANCE (PROVIDING FOR APPROPRIATE SOCIAL SERVICES REFERRALS)	CM & CD	TBD
306.	CONTRA COSTA COLLEGE TRANSIT CENTER/VILLAGE DEVELOPMENT	CM, CD, & PW	GF
307.	EXPLORE PROTECTIONS FOR TENANTS WHO MAY BE POTENTIALLY DISPLACED FROM CURRENT COVID-19 PANDEMIC IMPACTS	CM	TBD
308.	DEDICATE RESOURCES TO CREATE A NEW RENTAL REGISTRY (W/ FEES TO OFFSET CITY COSTS) FOR AVAILABLE SAN PABLO HOUSING OPPORTUNITIES	CM	TBD
309.	CITY BEAUTIFICATION: EXPLORE GRANT OR LOAN ASSISTANCE WITH NECESSARY ELIGIBILITY AND FUNDING CRITERIA FOR SINGLE-FAMILY RESIDENTIAL & COMMERCIAL BUSINESS FAÇADE IMPROVEMENT PROGRAM	CM, CD, & PW	TBD
MAJOR POLICY GOAL: ECONOMIC DEVELOPMENT AND DIVERSIFICATION			
PRIORITIES		DEPARTMENT	FUNDING
400.	DIVERSIFY REVENUE STREAM USING NEW 5G EMERGING TECHNOLOGIES	ADM, CMO & EDC	TBD
401.	SUPPORT THE SAN PABLO EDC EFFORTS	CM	GF
402.	FIND CREATIVE WAYS OF ATTRACTING NEW BUSINESS AND DEVELOPMENT	CM & EDC	TBD
403.	CREATE A SUSTAINABLE ECONOMIC ECOSYSTEM	CM & EDC	TBD
404.	CITY LANDMARK SIGNAGE (ARCHWAY & HILLSIDE SIGN)	CM, CD & PW	TBD
405.	NEW REVENUE ENHANCEMENTS	CM	GF
406.	CITY-WIDE G.I.S. MAPPING	PW	GF
407.	CITY-WIDE FIBER OPTIC/WIDE AREA NETWORK PROJECT (PHASE I & II)	CM, IT, CD, & PW	GF, MISC
408.	SUPPORT STRATEGIC POLICY OBJECTIVES OUTLINED IN SAN PABLO ENVIRONMENT FOR EVERYTHING DIGITAL (S.P.E.E.D) POLICY FRAMEWORK (2020-2030)	CM, IT, CD, PW	TBD
410.1	FACILITATE FUTURE SMART CITY 5G S.P.E.E.D. NETWORK PROJECTS, POLICIES AND SERVICES	CM, IT, CD, PW	TBD
409.	DEVELOP MASTER PLAN FOR LANDSCAPING, LIGHTING, AND ART AT GATEWAY ENTRANCES	PW	TBD
410.	EXPLORE AND RESEARCH CANNABIS COMMERCIAL USES AND IMPACTS	CM, CD & PW	TBD
MAJOR POLICY GOAL: IMPROVE PUBLIC SAFETY			
PRIORITIES		DEPARTMENT	FUNDING
500.	EMPLOY INTEGRATED EFFORTS TO REDUCE BLIGHT	ALL	TBD
501.	STRENGTHEN TECHNOLOGICAL INFRASTRUCTURE TO ENHANCE LAW ENFORCEMENT, COMMUNITY POLICING, AND TRAINING PROGRAMS USING NEW 5G EMERGING TECHNOLOGIES	CM, IT & PD	GF
502.	PRIORITIZE PROGRESSIVE TRAINING	PD	GF
503.	COMMUNITY POLICING	PD	GF
503.1.	ESTABLISHED BUSINESS WATCH AND NEIGHBORHOOD WATCH PARTNERSHIPS	PD	TBD
504.	PRESERVE REGIONAL APPROACH	PD	TBD
505.	KEEP SAN PABLO CLEAN LITTER AND ILLEGAL DUMPING INITIATIVE	PW	TBD
506.	ILLEGAL DUMPING/MULTI-FAMILY COMPLEXES (EDUCATION & ENFORCEMENT)	PW	GF

507.	ESTABLISH PROFESSIONAL STANDARDS AND TRAINING UNIT	PD	GF
508.	INCREASE AND PRIORITIZE GANG ENFORCEMENT AND PREVENTION	PD	GF
509.	PRIORITY ORIENTED POLICING PROGRAM	PD	GF
509.1.	ENHANCE YOUTH ENGAGEMENT THROUGH JEWEL AND POLICE ACTIVITIES PROGRAM	PD	TBD
510.	TRAFFIC SAFETY PROGRAM	PD & PW	GF
510.1.	IMPROVE TRAFFIC AND PEDESTRIAN SAFETY THROUGH ENFORCEMENT, OUTREACH, AND ENVIRONMENTAL DESIGN	PD	TBD
510.2.	DEVELOP A NEW STREET LIGHTING MASTER PLAN	PD & PW	TBD
511.	ENHANCE HOMELESS SERVICES, AND ILLEGAL ENCAMPMENT STRATEGY AND IMPLEMENTATION	PD & PW	GF
512.	DEVELOP REGIONAL COMMUNITY RESPONSE TEAM JOINT EFFORT WITH MENTAL HEALTH AND LAW ENFORCEMENT	PD	TBD
513.	CONTROLLED SUBSTANCE AND TOBACCO ENFORCEMENT	PD	TBD
514.	EXPLORE FEASIBILITY OF AMENDING SPMC (VIA ORDINANCE) TO INCREASE ENFORCEMENT ACTIONS (WITH FEASIBLE OPTIONS) AGAINST THE USE OF ILLEGAL FIREWORKS TO MINIMIZE IMPACTS TO PUBLIC HEALTH AND SAFETY.	PD	TBD
- END -			

KEY/SYMBOLS:

ADM	= ADMINISTRATIVE SERVICES DEPARTMENT (FINANCE)	GF	= GENERAL FUND
CA	= CITY ATTORNEY	IT	= INFO. TECHNOLOGY (ADMIN. SVCS.)
CD	= COMMUNITY DEVELOPMENT	MC	= MEASURE C FUNDING
CM	= CITY MANAGER	MJ	= MEASURE J FUNDING
CS	= COMMUNITY SERVICES	MQ	= MEASURE Q FUNDING (CITY)
EDC	= ECONOMIC DEVELOPMENT CORPORATION	PW	= PUBLIC WORKS
TBD	= TO BE DETERMINED		

BUDGET CALENDAR



BUDGET CALENDAR
FY 2022-24 Biennial Operating Budget & CIP Budget

Dec. 15, 2021	<p>Begin Process Kickoff</p> <ul style="list-style-type: none"> • Overview of budget goals and objectives • City Manager provides general direction to ELG
Dec. 1 – Dec. 28, 2021	<p>Budget Process Prep Work</p> <ul style="list-style-type: none"> • Finance completes prep in OpenGov for departmental input • Budget Team develops budget parameters and instructions • HR confirms FTE counts to Finance for Workforce Planning Module
Jan. 19 – Feb. 28, 2022	<p>Departmental Line-item Budgeting (due March 1)</p> <ul style="list-style-type: none"> • OpenGov refresher training on how to use the software • Department Narratives due February 3 • Departments prepare supplies and services budget requests • Public Works calls for CIP projects and distributes forms. CIP input and rating forms due to Public Works by March 4 • Finance begins revenue forecasting and updates labor costing
Mar. 1, 2022	<p>Departmental & CIP Budgets Due (Supplies, Services and Capital)</p> <ul style="list-style-type: none"> • Public Works Assessment Team begins ranking CIP projects
Mar. 7 - 17, 2022	<p>City Manager/Budget Team Meetings with Department Heads</p>
Mar. 21 – Apr. 14, 2022	<p>Finance Completes Analytical Review & Balances Budget</p> <ul style="list-style-type: none"> • Finance completes revenue forecast, labor cost and balances budget • Public Works presents CIP Project Ranking to CMO by April 14 • Budget Message from CMO
Apr. 18 – May 19, 2022	<p>Finance Completes Layout and Publication of Draft Document</p> <ul style="list-style-type: none"> • CIP goes to Planning Commission for conformance review in April.
May 16, 2022	<p>City Council Sets the Public Hearing</p> <ul style="list-style-type: none"> • Set the Public Hearing and send public notice at least 5 days prior
Week of May 23, 2022	<p>Budget Review with Budget, Fiscal & Legislative Standing Cmte.</p> <ul style="list-style-type: none"> • Present Proposed FY 2022-24 Budget with CIP
Jun. 6, 2022	<p>City Council Budget Workshop (Public Budget Hearing)</p> <ul style="list-style-type: none"> • Present Proposed FY 2022-24 Budget with CIP
Jun. 7 – Jun. 14, 2022	<p>Finance prepares Final Proposed Budget</p> <ul style="list-style-type: none"> • Finance makes any appropriate budget adjustments
Jun. 21, 2022	<p>Present Final Proposed Budget and Adopt by Resolution</p> <ul style="list-style-type: none"> • Adopt the FY 2022-2024 Operating Budget, CIP Budget and Classification and Compensation Plan by Resolution of the City Council
Jul. 1, 2022	<p>New Fiscal Year Begins</p>

*** ALL DATES SUBJECT TO CHANGE BY CITY MANAGER ***



PROPOSED BUDGET SUMMARY & ESTIMATED FUND BALANCE

BIENNIAL BUDGET
FISCAL YEAR 2022-24

FISCAL YEAR 2022-23 PROPOSED BIENNIAL BUDGET - ALL FUNDS

FY 2022-23 PROPOSED BUDGET SUMMARY						
ALL FUNDS BUDGET SUMMARY	FY 2021-22 Adopted (Combined)	FY 2022-23 Proposed				% Change
		General Funds	Special Revenue Funds	Total	FY22 to FY23 Delta	
Baseline Revenue	50,111,338	49,586,460	9,840,192	59,426,652	9,315,314	19%
Transfers In	2,908,195	542,000	5,577,889	6,119,889	3,211,694	110%
From Available Special Revenue Fund Balance	-	-	905,546	905,546	905,546	0%
Total Revenue Sources	53,019,533	50,128,460	16,323,627	66,452,087	13,432,554	25%
Personnel (including UAL)	32,992,024	29,569,122	4,070,598	33,639,720	647,696	2%
Services and Supplies	16,119,314	14,536,288	11,126,189	25,662,477	9,543,163	59%
Transfers Out						
General Funds	145,139		542,000	542,000	396,861	0%
Other Fund Subsidies	2,763,056	3,332,712		3,332,712	569,656	0%
Debt Service		2,245,177		2,245,177	2,245,177	0%
CIP	1,000,000	445,160	584,840	1,030,000	30,000	3%
Total Uses of Resources	53,019,531	50,128,459	16,323,627	66,452,086	13,432,553	25%
Surplus/(Shortfall)	-	-	-	-	-	-

BASELINE REVENUE DETAILS	FY 2021-22 Adopted (Combined)	FY 2022-23 Proposed				
		General Funds	Special Revenue Funds	Total	FY22 to FY23 Delta	% Change
Casino Pilot	2,100,567	2,185,215	-	2,185,215	84,648	4%
Casino Revenue	26,596,265	30,500,000	-	30,500,000	3,903,735	15%
Fees and Fees	383,222	397,250	-	397,250	3,928	1%
Grants	1,154,171	1,069,232	4,449,004	5,518,236	4,364,065	376%
Intergovernmental	1,724,492	250,000	1,627,043	1,877,043	152,551	9%
Licenses and Permits	317,931	37,355	287,230	324,585	6,654	2%
Miscellaneous Revenue	99,954	-	99,000	99,000	(954)	-1%
Other Taxes (incl. Franchise Fees)	1,637,756	1,780,000	-	1,780,000	142,244	9%
Property Taxes (incl. RPTTF)	2,774,706	1,071,103	1,173,832	2,244,935	(529,771)	-19%
Sales Tax (incl. Meals Q/S/Bradley Burns)	4,673,158	4,670,696	1,156,000	5,826,696	1,153,538	25%
Use of Property and Money	1,296,784	1,174,600	-	1,174,600	(122,184)	-9%
Utility Users Tax	2,636,725	2,645,000	-	2,645,000	8,275	0%
Property Taxes in Lieu of VLF	3,026,173	3,254,890	-	3,254,890	228,717	8%
Charges for Services	1,542,398	551,119	1,048,083	1,599,202	56,804	4%
Note Repayment	136,956	-	-	-	(136,956)	-100%
Total	50,111,338	49,586,460	9,840,192	59,426,652	9,315,314	19%

TRANSFERS IN	FY 2021-22 Adopted (Combined)	FY 2022-23 Proposed				
		General Funds	Special Revenue Funds	Total	FY22 to FY23 Delta	% Change
General Fund	2,763,056	-	5,577,889	5,577,889	2,814,833	102%
Special Revenue Funds:						
Other Funds:						
Fund 120 ARPA		300,000	-	300,000	300,000	0%
Fund 203 Public Safety	145,139	156,000	-	156,000	10,861	7%
Fund 230 Measure J		86,000	-	86,000	86,000	0%
Total Other Funds		542,000	-	542,000	542,000	0%
Total	2,908,195	542,000	5,577,889	6,119,889	3,211,694	110%

PERSONNEL EXPENSE DETAILS	FY 2021-22 Adopted (Combined)	FY 2022-23 Proposed				
		General Funds	Special Revenue Funds	Total	FY22 to FY23 Delta	% Change
CY Baseline Salary & Benefits wo/UAL	29,495,324	25,619,710	4,070,598	29,690,308	194,984	1%
PERS UAL	3,496,700	3,949,412	-	3,949,412	452,712	13%
Total	32,992,024	29,569,122	4,070,598	33,639,720	647,696	2%

SERVICE AND SUPPLIES EXPENSE DETAILS	FY 2021-22 Adopted (Combined)	FY 2022-23 Proposed					
		General Funds	Special Revenue Funds	Total	FY22 to FY23 Delta	% Change	
		FY 2022-23 Proposed					
Division	Departments	General Funds	Special Funds	Total	FY22 to F23 Delta	% Change	
1110	City Council	3,548,336	2,236,300	1,693,440	3,929,740	381,404	11%
1210	City Attorney	99,100	112,876	-	112,876	13,776	14%
1310	City Manager	467,800	816,160	-	816,160	348,360	74%
1320	City Manager-ED	143,320	211,630	483,000	694,630	551,310	385%
1741	City Manager-Housing Admin.	50,000	-	51,500	51,500	1,500	3%
1510	City Manager-I.T.	361,779	372,063	-	372,063	10,284	3%
1420	Finance	363,203	389,570	-	389,570	26,367	7%
1430	Multi-Dept-Gen. Gov.	2,028,851	3,750,444	-	3,750,444	1,721,593	85%
1450	Multi-Dept-Debt Serv.	1,803,415	85,864	2,245,177	2,331,041	527,626	29%
	Multi-Dept-Cap Asset & Equip	-	535,669	3,450,000	3,985,669	3,985,669	0%
	Multi-Dept-EBRCS	-	75,705	-	75,705	75,705	0%
1755	Development Services	394,830	-	516,030	516,030	121,200	31%
2110	Police	3,530,382	3,777,589	-	3,777,589	247,207	7%
3310	PW Engineering	157,824	276,072	-	276,072	118,248	75%
3410	PW-Building Maintenance	404,408	424,128	-	424,128	19,720	5%
3510	PW-Environmental Serv.	101,410	-	1,178,353	1,178,353	1,076,943	1062%
3610	PW-Street Lighting	726,482	-	821,212	821,212	94,730	13%
3710	PW-Street Maintenance	462,741	-	535,388	535,388	72,647	16%
5110	CS-YSCP	845,026	1,105,540	99,000	1,204,540	359,514	43%
5210	CS-Recreation	559,590	366,678	-	366,678	(192,912)	-34%
5310	CS-Senior Services	-	-	-	-	-	0%
5410	CS-Paratransit	70,817	-	53,089	53,089	(17,728)	-25%
Total	16,119,314	14,536,288	11,126,189	25,662,477	9,543,163	59%	

TRANSFERS OUT	FY 2021-22 Adopted (Combined)	FY 2022-23 Proposed				
		General Funds	Special Revenue Funds	Total	FY22 to FY23 Delta	% Change
General Fund	145,139	-	542,000	542,000	396,861	273%
Special Revenue Funds:						
Other Funds Subsidies:						
Fund 200 Gas Tax		143,960	-	143,960	(917,373)	0%
Fund 201 Measure K	1,061,333	693,440	-	693,440	693,440	0%
Fund 212 Development Services	836,720	724,273	-	724,273	(112,447)	0%
Fund 237 Street Lighting	518,920	1,236,002	-	1,236,002	717,082	0%
Fund 255 NPDES Environmental Svcs	240,012	535,037	-	535,037	295,025	0%
Fund 263 Paratransit	106,071	-	-	-	(106,071)	0%
Total Other Funds Subsidies	2,763,056	3,332,712	-	3,332,712	3,332,712	0%
Debt Service:						
Fund 315 LRB-2015A	921,838	132,379	-	132,379	(789,459)	-86%
Fund 419 Series 2022	-	1,303,430	-	1,303,430	1,303,430	0%
Fund 469 Series 2018	808,213	809,368	-	809,368	1,155	0%
Total Debt Service	1,730,051	2,245,177	-	2,245,177	2,245,177	0%
Total Special Revenue Funds	4,493,107	5,577,889	-	5,577,889	5,577,889	0%
CIP:						
Fund 320	1,000,000	445,160	584,840	1,030,000	30,000	3%
Total	5,638,246	6,023,049	1,126,840	7,149,889	1,511,643	27%

SUMMARY OF ACTIVITIES BY FUND GOVERNMENTAL FUND FY 2022-23 PROPOSED							
	General Fund	Public Works Construction	2015 Lease Revenue Bonds	2018 JPFA Lease Revenue Bonds	2022 Revenue Bonds	Special Revenue Funds	Total Governmental Funds
Revenues							
Casino Pilot	2,185,215	-	-	-	-	-	2,185,215
Casino Revenue	30,500,000	-	-	-	-	-	30,500,000
Fines and Fees	397,250	-	-	-	-	-	397,250
Grants	1,069,232	-	-	-	-	4,449,004	5,518,236
Intergovernmental	250,000	-	-	-	-	1,627,043	1,877,043
Licenses and Permits	37,355	-	-	-	-	287,230	324,585
Miscellaneous Revenue	-	-	-	-	-	99,000	99,000
Other Taxes	1,780,000	-	-	-	-	-	1,780,000
Property Taxes	1,071,103	-	-	-	-	1,173,832	2,244,935
Sales Tax	4,670,696	-	-	-	-	1,156,000	5,826,696
Use of Property and Money	1,174,600	-	-	-	-	-	1,174,600
Utility Users Tax	2,645,000	-	-	-	-	-	2,645,000
Property Taxes in Lieu of VLF	3,254,890	-	-	-	-	-	3,254,890
Charges for Services	551,119	-	-	-	-	1,048,083	1,599,202
Note Repayment	-	-	-	-	-	-	-
Total Revenues	49,586,460	-	-	-	-	9,840,192	59,426,652
Transfers In	542,000	1,030,000	132,379	809,368	1,303,430	3,332,712	7,149,889
Bond Proceeds	-	-	-	-	-	-	-
Total Resources	50,128,460	1,030,000	132,379	809,368	1,303,430	13,172,904	66,576,541
Expenditures							
Salary and Benefits	25,619,710	-	-	-	-	4,070,598	29,690,308
PERS Smoothing-Annual Payment	3,949,412	-	-	-	-	-	3,949,412
CIM Contingency Account	500,000	-	-	-	-	-	500,000
Community Grants & Spec Events	2,774,102	-	-	-	-	1,693,440	4,467,542
Dues & Subscriptions	474,832	-	-	-	-	19,805	494,637
Insurance	2,736,235	-	-	-	-	-	2,736,235
Maintenance & Repair	470,710	-	-	-	-	93,983	564,693
Misc. Expense	35,864	-	-	-	-	824	36,688
Office Expenses, Supplies & Materials	918,407	-	-	-	-	478,699	1,397,106
Professional Services	5,197,445	-	2,060	6,180	6,180	1,672,325	6,884,190
Special Department Expense	665,055	-	-	-	-	5,000	670,055
Travel & Training	367,419	-	-	-	-	55,132	422,551
Utilities & Communications	701,530	-	-	-	-	320,604	1,022,134
Budget Balancing Measures	(522,707)	-	-	-	-	-	(522,707)
Total Expenditures	43,888,014	-	2,060	6,180	6,180	8,410,410	52,312,844
Transfers Out	6,023,049	-	-	-	-	1,126,840	7,149,889
Debt Service	85,964	-	130,319	803,188	1,297,250	-	2,316,621
Capital Outlay	131,531	-	-	-	-	4,541,200	4,672,731
Total Use of Resources	50,128,458	-	132,379	809,368	1,303,430	14,078,450	66,452,085
Annual Surplus (Shortfall)	-	1,030,000	-	-	-	(905,546)	124,454

SUMMARY OF ACTIVITIES BY FUND SPECIAL REVENUE FUNDS FY 2022-23 PROPOSED									
	ARPA (120)	Gas Tax (200)	Measure K (201)	Public Safety (203)	Development Services (212)	RMRA (221)	Measure J (230)	Street Lighting (237)	Total (Continue on Pg 2)
Revenues									
Casino Pilot	-	-	-	-	-	-	-	-	-
Casino Revenue	-	-	-	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Grants	3,706,733	-	-	-	3,618	-	463,000	-	4,173,351
Intergovernmental	-	909,474	-	-	-	707,569	-	-	1,617,043
Licenses and Permits	-	-	-	-	287,230	-	-	-	287,230
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	843,832	843,832
Sales Tax	-	-	1,000,000	156,000	-	-	-	-	1,156,000
Use of Property and Money	-	-	-	-	-	-	-	-	-
Utility Users Tax	-	-	-	-	-	-	-	-	-
Property Taxes in Lieu of VLF	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	1,026,583	-	-	-	1,026,583
Note Repayment	-	-	-	-	-	-	-	-	-
Total Revenues	3,706,733	909,474	1,000,000	156,000	1,317,431	707,569	463,000	843,832	9,104,039
Transfers In	-	143,960	693,440	-	724,273	-	-	1,236,002	2,797,675
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	3,706,733	1,053,434	1,693,440	156,000	2,041,704	707,569	463,000	2,079,834	11,901,714
Expenditures									
Salary and Benefits	-	527,712	-	-	1,525,673	-	-	1,066,735	3,120,120
CIM Contingency Account	-	-	-	-	-	-	-	-	-
Community Grants & Spec Events	-	-	1,693,440	-	-	-	-	-	1,693,440
Dues & Subscriptions	-	-	-	-	4,830	-	-	1,103	5,933
Insurance	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	16,842	-	-	-	-	-	53,051	69,893
Misc. Expense	-	-	-	-	-	-	-	-	-
Office Expenses, Supplies & Materials	99,000	82,652	-	-	74,900	-	-	144,272	400,824
Professional Services	483,000	395,635	-	-	395,000	-	-	246,190	1,619,825
Special Department Expense	-	-	-	-	5,000	-	-	-	5,000
Travel & Training	-	6,289	-	-	33,600	-	-	3,691	43,760
Utilities & Communications	-	3,090	-	-	2,500	-	-	-	5,680
Total Expenditures	582,000	1,032,200	1,693,440	-	2,041,704	-	-	1,827,648	7,176,990
Transfers Out	300,000	-	-	156,000	-	584,840	86,000	-	1,126,840
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	4,450,000	30,900	-	-	-	-	-	60,300	4,541,200
Total Use of Resources	5,332,000	1,063,100	1,693,440	166,000	2,041,704	584,840	86,000	1,897,948	12,945,030
Annual Surplus (Shortfall)	(1,625,267)	(6,666)	-	-	-	122,729	377,000	191,888	(943,316)
Estimated Beginning Fund Balance	3,706,733	9,666	-	16,525	976,942	1,146,080	3,383,809	151,014	11,480,769
Estimated Ending Fund Balance	2,081,466	(0)	-	16,525	976,942	1,268,809	3,760,809	342,902	10,537,453

SUMMARY OF ACTIVITIES BY FUND SPECIAL REVENUE FUNDS FY 2022-23 PROPOSED (Continued)									
	Total (From Page 1)	Dump Voucher (241)	Low Mod Inc Housing (256)	Environmental Services (265)	Paratransit Measure C (283)	Senior Nutrition (730)	Senior Bingo (733)	Davis Park Bingo (738)	Total Special Revenue Funds
Revenues									
Casino Ploot	-	-	-	-	-	-	-	-	-
Casino Revenue	-	-	-	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Grants	4,173,351	-	-	-	275,653	-	-	-	4,449,004
Intergovernmental	1,617,043	-	-	-	10,000	-	-	-	1,627,043
Licenses and Permits	287,236	-	-	-	-	-	-	-	287,236
Miscellaneous Revenue	-	-	-	-	-	-	93,000	6,000	99,000
Other Taxes	-	-	-	-	-	-	-	-	-
Property Taxes	843,832	-	-	330,000	-	-	-	-	1,173,832
Sales Tax	1,156,000	-	-	-	-	-	-	-	1,156,000
Use of Property and Money	-	-	-	-	-	-	-	-	-
Utility Users Tax	-	-	-	-	-	-	-	-	-
Property Taxes in Lieu of VLF	-	-	-	-	-	-	-	-	-
Charges for Services	1,026,583	-	-	-	-	2,500	19,000	-	1,048,083
Note Repayment	-	-	-	-	-	-	-	-	-
Total Revenues	9,194,039	-	-	330,000	285,653	2,500	112,000	6,000	9,840,192
Transfers In	2,797,675	-	-	535,037	-	-	-	-	3,332,712
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	11,991,714	-	-	865,037	285,653	2,500	112,000	6,000	13,172,904
Expenditures									
Salary and Benefits	3,120,120	-	-	688,228	262,250	-	-	-	4,070,598
ISM Contingency Account	-	-	-	-	-	-	-	-	-
Community Grants & Spec Events	1,693,440	-	-	-	-	-	-	-	1,693,440
Dues & Subscriptions	5,933	-	-	4,820	9,052	-	-	-	19,805
Insurance	-	-	-	-	-	-	-	-	-
Maintenance & Repair	69,893	-	-	-	24,090	-	-	-	93,983
Misc. Expense	-	-	-	-	524	-	-	-	524
Office Expenses, Supplies & Materials	400,824	1,545	-	84,065	12,265	-	-	-	478,699
Professional Services	1,519,825	-	51,500	101,000	-	-	-	-	1,672,325
Special Department Expense	5,000	-	-	-	-	-	-	-	5,000
Travel & Training	43,760	-	-	6,514	4,758	-	-	-	55,132
Utilities & Communications	318,195	-	-	359	2,100	-	-	-	320,654
Total Expenditures	7,176,990	1,545	51,500	865,037	315,339	-	-	-	8,410,410
Transfers Out	1,126,840	-	-	-	-	-	-	-	1,126,840
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	4,541,200	-	-	-	-	-	-	-	4,541,200
Total Uses of Resources	12,845,030	1,545	51,500	865,037	315,339	-	-	-	14,078,400
Annual Surplus (Shortfall)	(943,316)	(1,545)	(51,500)	0	(29,686)	2,500	112,000	6,000	(905,546)
Estimated Beginning Fund Balance	171,104	-	8,748,300	-	545,433	61,977	525,989	95,822	9,822,623
Estimated Ending Fund Balance	169,559	-	8,696,800	0	515,747	64,477	637,989	101,822	9,520,377

FISCAL YEAR 23-24 PROPOSED BIENNIAL BUDGET - ALL FUNDS

FY 2023-2024 PROPOSED BUDGET SUMMARY						
ALL FUNDS BUDGET SUMMARY	FY 2022-23 Proposed (Combined)	FY 2023-24 Proposed				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
Baseline Revenue	59,426,652	52,346,870	6,242,459	58,589,329	(837,323)	-1%
Transfers In	6,119,889	157,560	6,161,476	6,319,036	199,147	3%
From Available Special Revenue Fund Balance	905,546	-	986,448	986,448	80,902	9%
Total Revenue Sources	66,452,087	52,504,430	13,390,383	65,894,813	(557,274)	-1%
Personnel (including UAL)	33,639,720	31,593,157	4,376,000	35,969,157	2,329,437	7%
Services and Supplies	25,662,477	14,291,282	8,254,438	22,545,720	(3,116,757)	-12%
Transfers Out						
General Funds	542,000	-	157,560	157,560	(384,440)	-71%
Other Fund Subsidies	3,332,712	3,447,705	-	3,447,705	114,993	3%
Debt Service	2,245,177	2,713,771	-	2,713,771	468,594	21%
CIP	1,030,000	458,515	-	1,000,000	(30,000)	3%
Total Uses of Resources	66,452,066	52,504,431	13,390,383	65,894,813	(557,273)	-1%
Surplus/(Shortfall)	-	(0)	-	(0)	(0)	-

BASELINE REVENUE DETAILS	FY 2022-23 Proposed (Combined)	FY 2023-24 Proposed				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
Casino Pilot	2,185,215	2,228,920	-	2,228,920	43,705	2%
Casino Revenue	30,500,000	31,500,000	-	31,500,000	1,000,000	3%
Fines and Fees	397,250	402,018	-	402,018	4,768	1%
Grants	5,518,236	2,080,309	759,910	2,840,219	(2,678,017)	-49%
Intergovernmental	1,877,043	250,000	1,659,263	1,909,263	32,220	2%
Licenses and Permits	324,585	38,476	295,847	334,323	9,738	3%
Miscellaneous Revenue	99,000	-	99,000	99,000	-	0%
Other Taxes (incl. Franchise Fees)	1,780,000	1,860,300	-	1,860,300	80,300	5%
Property Taxes (incl. RPTTF)	2,244,935	1,082,537	1,165,000	2,247,537	2,602	0%
Sales Tax (incl. Meas Q/Bradley Burns)	5,638,696	5,047,294	1,183,560	6,230,844	404,148	7%
Use of Property and Money	1,174,600	1,180,720	-	1,180,720	6,120	1%
Utility Users Tax	2,645,000	2,706,000	-	2,706,000	61,000	2%
Property Taxes In Lieu of VLF	3,254,890	3,405,592	-	3,405,592	150,702	5%
Charges for Services	1,599,202	564,714	1,079,879	1,644,593	45,391	3%
Note Repayment	-	-	-	-	-	0%
Total	59,426,652	52,346,870	6,242,459	58,589,329	(837,323)	-1%

TRANSFERS IN	FY 2022-23 Proposed (Combined)	FY 2023-24 Proposed				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
General Fund	5,577,889	-	6,161,476	6,161,476	583,587	10%
Special Revenue Funds:						
Other Funds:						
Fund 120 ARPA	300,000	-	-	-	(300,000)	-100%
Fund 203 Public Safety	156,000	157,560	-	157,560	1,560	1%
Fund 230 Measure J	86,000	-	-	-	(86,000)	-100%
Total Other Funds	542,000	157,560	-	157,560	-	0%
Total	6,119,889	157,560	6,161,476	6,319,036	199,147	3%

PERSONNEL EXPENSE DETAILS	FY 2022-23 Proposed (Combined)	FY 2023-24 Proposed				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
CY Baseline Salary & Benefits wo/UAL	29,690,308	27,196,157	4,376,000	31,572,157	1,881,849	6%
PERS UAL	3,949,412	4,397,000	-	4,397,000	447,588	11%
Total	33,639,720	31,593,157	4,376,000	35,969,157	2,329,437	7%

SERVICE AND SUPPLIES EXPENSE DETAILS	FY 2022-23 Proposed (Combined)	FY 2023-24 Proposed						
		Division	Departments	General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
				General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
1110	City Council	3,929,740	-	2,315,276	4,093,388	163,648	4%	
1210	City Attorney	112,876	-	110,451	110,451	(2,425)	-2%	
1310	City Manager	816,160	-	782,822	782,822	(33,338)	-4%	
1320	City Manager-ED	694,630	-	202,427	392,000	594,427	(100,203)	-14%
1741	City Manager-Housing Admin.	51,500	-	53,045	53,045	1,545	3%	
1510	City Manager-I.T.	372,063	-	373,035	373,035	972	0%	
1420	Finance	389,570	-	340,416	340,416	(49,154)	-13%	
1430	Multi-Dept-Gen. Gov.	3,750,444	-	3,669,808	3,669,808	(80,636)	-2%	
1450	Multi-Dept-Debt Serv.	2,331,941	85,864	-	2,713,771	2,739,035	468,594	20%
	Multi-Dept-Cap Asset & Equip	3,985,669	-	1,003,467	1,003,467	(2,982,202)	-75%	
	Multi-Dept-EBRCS	75,705	-	77,976	77,976	2,271	3%	
1755	Development Services	516,030	-	500,130	500,130	(15,900)	-3%	
2110	Police	3,777,589	-	4,101,640	4,101,640	324,051	9%	
3310	PW Engineering	276,072	-	276,205	276,205	133	0%	
3410	PW-Building Maintenance	424,128	-	472,568	472,568	48,440	11%	
3510	PW-Environmental Serv.	1,178,353	-	151,500	151,500	(1,026,853)	-87%	
3610	PW-Street Lighting	821,212	-	852,447	852,447	31,235	4%	
3710	PW-Street Maintenance	535,388	-	551,448	551,448	16,060	3%	
5110	CS-YSCP	1,204,540	-	1,112,720	203,834	1,316,554	112,014	9%
5210	CS-Recreation	366,678	-	370,074	370,074	3,396	1%	
5310	CS-Senior Services	-	-	-	-	-	0%	
5410	CS-Paratransit	53,089	-	54,684	54,684	1,595	3%	
Total	25,662,477	14,291,282	8,254,438	22,545,720	(3,116,757)	-12%		

TRANSFERS OUT	FY 2022-23 Proposed (Combined)	FY 2023-24 Proposed				
		General Funds	Special Revenue Funds	Total	FY23 to FY24 Delta	% Change
General Fund	542,000	-	157,560	157,560	(384,440)	-71%
Special Revenue Funds:						
Other Funds Subsidies:						
Fund 200 Gas Tax	143,960	187,249	-	187,249	43,289	30%
Fund 201 Measure K	693,440	752,112	-	752,112	58,672	8%
Fund 212 Development Services	724,273	790,088	-	790,088	65,815	9%
Fund 237 Street Lighting	1,236,002	1,158,114	-	1,158,114	(77,888)	-6%
Fund 255 NPDES Environmental Svcs	535,037	560,142	-	560,142	25,105	5%
Fund 263 Paratransit	-	-	-	-	-	0%
Total Other Funds Subsidies	3,332,712	3,447,705	-	3,447,705	-	0%
Debt Service:						
Fund 315 LRB-2015A	132,379	132,441	-	132,441	62	0%
Fund 419 Series 2022	1,303,430	1,774,715	-	1,774,715	471,285	36%
Fund 469 Series 2018	809,368	806,615	-	806,615	(2,753)	0%
Total Debt Service	2,245,177	2,713,771	-	2,713,771	468,594	21%
Total Special Revenue Funds	5,577,889	6,161,476	-	6,161,476	-	0%
CIP:						
Fund 320	1,030,000	458,515	602,385	1,060,900	30,900	3%
Total	7,149,889	6,619,991	759,845	7,379,936	230,047	3%

SUMMARY OF ACTIVITIES BY FUND GOVERNMENTAL FUND FY 2023-24 PROPOSED							
	General Fund	Public Works Construction	2015 Lease Revenue Bonds	2018 JPFA Lease Revenue Bonds	2022 Revenue Bonds	Special Revenue Funds	Total Governmental Funds
Revenues							
Casino Pilot	2,228,920	-	-	-	-	-	2,228,920
Casino Revenue	31,500,000	-	-	-	-	-	31,500,000
Fines and Fees	402,018	-	-	-	-	-	402,018
Grants	2,080,309	-	-	-	-	759,910	2,840,219
Intergovernmental	250,000	-	-	-	-	1,659,263	1,909,263
Licenses and Permits	38,476	-	-	-	-	295,847	334,323
Miscellaneous Revenue	-	-	-	-	-	99,000	99,000
Other Taxes	1,860,300	-	-	-	-	-	1,860,300
Property Taxes	1,082,537	-	-	-	-	1,165,000	2,247,537
Sales Tax	5,047,284	-	-	-	-	1,183,560	6,230,844
Use of Property and Money	1,180,720	-	-	-	-	-	1,180,720
Utility Users Tax	2,706,000	-	-	-	-	-	2,706,000
Property Taxes in Lieu of VLF	3,405,592	-	-	-	-	-	3,405,592
Charges for Services	564,714	-	-	-	-	1,079,879	1,644,593
Note Repayment	-	-	-	-	-	-	-
Total Revenues	52,346,870	-	-	-	-	6,242,459	58,589,329
Transfers In	157,560	1,060,900	132,441	806,615	1,774,715	3,447,705	7,379,936
Bond Proceeds	-	-	-	-	-	-	-
Total Resources	52,504,430	1,060,900	132,441	806,615	1,774,715	9,690,164	65,969,265
Expenditures							
Salary and Benefits	27,196,157	-	-	-	-	4,376,000	31,572,157
PERS Smoothing-Annual Payment	4,397,000	-	-	-	-	-	4,397,000
CM Contingency Account	500,000	-	-	-	-	-	500,000
Community Grants & Spec Events	2,990,053	-	-	-	-	1,778,112	4,768,165
Dues & Subscriptions	520,200	-	-	-	-	20,655	540,855
Insurance	2,818,321	-	-	-	-	-	2,818,321
Maintenance & Repair	484,831	-	-	-	-	96,803	581,634
Misc. Expense	36,941	-	-	-	-	849	37,790
Office Expenses, Supplies & Materials	980,341	-	-	-	-	563,895	1,544,236
Professional Services	4,872,112	-	2,122	6,365	6,365	1,605,991	6,492,955
Special Department Expense	904,007	-	-	-	-	3,600	907,607
Travel & Training	357,925	-	-	-	-	43,212	401,137
Utilities & Communications	722,518	-	-	-	-	330,147	1,052,665
Budget Balancing Measures	(1,117,306)	-	-	-	-	-	(1,117,306)
Total Expenditures	45,663,100	-	2,122	6,365	6,365	8,819,264	54,497,216
Transfers Out	6,619,991	-	-	-	-	759,945	7,379,936
Debt Service	85,964	-	130,319	800,250	1,768,350	-	2,784,783
Capital Outlay	135,477	-	-	-	-	1,097,403	1,232,880
Total Use of Resources	52,504,432	-	132,441	806,615	1,774,715	10,676,612	65,894,815
Annual Surplus (Shortfall)	(0)	1,060,900	-	-	-	(986,448)	74,452

SUMMARY OF ACTIVITIES BY FUND SPECIAL REVENUE FUNDS FY 2023-24 PROPOSED									
	ARPA (120)	Gas Tax (200)	Measure K (201)	Public Safety (203)	Development Services (212)	RMRA (221)	Measure J (230)	Street Lighting (237)	Total (Continue on Pg 2)
Revenues									
Casino Pilot	-	-	-	-	-	-	-	-	-
Casino Revenue	-	-	-	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	3,727	-	472,260	-	475,987
Intergovernmental	-	927,543	-	-	-	721,720	-	-	1,649,263
Licenses and Permits	-	-	-	-	295,847	-	-	-	295,847
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	845,000	845,000
Sales Tax	-	-	1,026,000	157,960	-	-	-	-	1,183,960
Use of Property and Money	-	-	-	-	-	-	-	-	-
Utility Users Tax	-	-	-	-	-	-	-	-	-
Property Taxes in Lieu of VLF	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	1,057,379	-	-	-	1,057,379
Note Repayment	-	-	-	-	-	-	-	-	-
Total Revenues	-	927,543	1,026,000	157,960	1,356,953	721,720	472,260	845,000	5,507,636
Transfers In	-	187,249	752,112	-	790,088	-	-	1,158,114	2,887,563
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Resources	-	1,114,792	1,778,112	157,960	2,147,041	721,720	472,260	2,003,114	8,394,599
Expenditures									
Salary and Benefits	-	863,343	-	-	2,255,283	-	-	1,150,668	3,969,294
CM Contingency Account	-	-	-	-	-	-	-	-	-
Community Grants & Spec Events	-	-	1,778,112	-	-	-	-	-	1,778,112
Dues & Subscriptions	-	-	-	-	4,830	-	-	1,136	5,966
Insurance	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	17,347	-	-	-	-	-	54,643	71,990
Misc. Expense	-	-	-	-	-	-	-	-	-
Office Expenses, Supplies & Materials	203,834	85,131	-	-	70,900	-	-	155,132	514,997
Professional Services	392,000	407,504	-	-	395,000	-	-	253,642	1,448,146
Special Department Expense	-	-	-	-	3,600	-	-	-	3,600
Travel & Training	-	6,456	-	-	23,500	-	-	3,862	33,818
Utilities & Communications	-	3,193	-	-	2,500	-	-	321,983	327,676
Total Expenditures	595,834	1,082,964	1,778,112	-	2,755,413	-	-	1,941,006	8,153,329
Transfers Out	-	-	-	157,960	-	602,385	-	-	789,945
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	1,003,467	31,827	-	-	-	-	-	82,109	1,097,403
Total Use of Resources	1,599,301	1,114,791	1,778,112	157,960	2,755,413	602,385	-	2,003,115	10,010,677
Annual Surplus (Shortfall)	(1,599,301)	1	-	-	(608,372)	119,335	472,260	(1)	(1,616,078)
Estimated Beginning Fund Balance	2,081,466	-	-	16,525	976,942	1,288,809	3,760,809	342,802	
Estimated Ending Fund Balance	482,165	1	-	16,525	368,570	1,388,144	4,233,069	342,801	

SUMMARY OF ACTIVITIES BY FUND SPECIAL REVENUE FUNDS FY 2023-24 PROPOSED (Continued)									
Total (From Page 1)	Dump Voucher (241)	Low Mod Inc Housing (250)	Environmental Services (255)	Paratransit Measure C (263)	Senior Nutrition (730)	Senior Bingo (733)	Davis Park Bingo (738)	Total Special Revenue Funds	
Revenues									
Casino Pled	-	-	-	-	-	-	-	-	-
Casino Revenue	-	-	-	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-	-	-	-
Grants	475,987	-	-	293,923	-	-	-	-	769,910
Intergovernmental	1,649,263	-	-	10,000	-	-	-	-	1,659,263
Licenses and Permits	295,847	-	-	-	-	-	-	-	295,847
Miscellaneous Revenue	-	-	-	-	-	-	93,000	6,000	99,000
Other Taxes	-	-	-	-	-	-	-	-	-
Property Taxes	845,000	-	-	320,000	-	-	-	-	1,165,000
Sales Tax	1,183,560	-	-	-	-	-	-	-	1,183,560
Use of Property and Money	-	-	-	-	-	-	-	-	-
Utility Users Tax	-	-	-	-	-	-	-	-	-
Property Taxes in Lieu of VLF	-	-	-	-	-	-	-	-	-
Charges for Services	1,057,379	-	-	-	2,500	20,000	-	-	1,079,879
Note Repayment	-	-	-	-	-	-	-	-	-
Total Revenues	5,907,036	-	-	320,000	293,923	2,500	113,000	6,000	6,242,459
Transfers In									
	2,887,583	-	-	580,142	-	-	-	-	3,467,725
Bond Proceeds									
	-	-	-	-	-	-	-	-	-
Total Resources	8,394,599	-	-	880,142	293,923	2,500	113,000	6,000	9,680,164
Expenditures									
Salary and Benefits	3,969,294	-	-	730,233	284,845	-	-	-	4,984,372
CAF Contingency Account	-	-	-	-	-	-	-	-	-
Community Grants & Spec Events	1,778,112	-	-	-	-	-	-	-	1,778,112
Dues & Subscriptions	5,866	-	-	5,364	9,325	-	-	-	20,555
Insurance	-	-	-	-	-	-	-	-	-
Maintenance & Repair	71,990	-	-	-	24,813	-	-	-	96,803
Misc. Expenses	-	-	-	-	949	-	-	-	949
Office Expenses, Supplies & Materials	514,597	1,591	-	34,674	12,633	-	-	-	563,895
Professional Services	1,448,146	-	53,045	104,800	-	-	-	-	1,605,991
Special Department Expense	3,600	-	-	-	-	-	-	-	3,600
Travel & Training	33,558	-	-	4,753	4,901	-	-	-	43,212
Utilities & Communications	327,656	-	-	319	2,153	-	-	-	330,147
Total Expenditures	8,153,329	1,591	53,045	880,142	339,629	-	-	-	9,427,636
Transfers Out									
	759,945	-	-	-	-	-	-	-	759,945
Debt Service									
	1,097,403	-	-	-	-	-	-	-	1,097,403
Capital Outlay									
	-	-	-	-	-	-	-	-	-
Total Use of Resources	10,010,877	1,591	53,045	880,142	339,629	-	-	-	11,284,984
Annual Surplus (Shortfall)	(1,616,078)	(1,591)	(53,045)	0	(45,606)	2,500	113,000	6,000	(1,594,820)
Estimated Beginning Fund Balance	169,559	-	8,696,800	-	515,747	64,477	637,989	101,822	101,822
Estimated Ending Fund Balance	167,968	-	8,643,755	0	470,141	66,977	750,989	107,822	107,822

FISCAL YEAR 22/23 ESTIMATED FUND BALANCE

ESTIMATED FUND BALANCE BY FUND AND DIVISION FY 2022/23								
FUNDS	6/30/2022 Estimated Fund Balance	Adopted Revenue 2022/23	Transfers In	Total Available	Adopted Expenditures 2022/23	Transfers Out	Increase/ (Decrease) Reserve	6/30/2023 Estimated Fund Balance
General Fund								
General Fund (100, 102)	32,744,900	49,586,460	542,000	82,873,360	(44,105,410)	(6,023,049)	(3,184,513)	29,560,388
Reserve Funds								
Catastrophic Reserve - 50% Annual Total	-	-	-	-	-	-	-	-
Operating Funds Budget Incl Trsf to CIP (150)	22,169,218	-	-	22,169,218	-	-	2,895,012	25,064,230
Budget Stabilization Reserve - 5% Annual Total	-	-	-	-	-	-	-	-
Operating Funds Budget Incl Trsf to CIP (170)	2,216,922	-	-	2,216,922	-	-	289,501	2,506,423
Designated Reserves (180)	8,575,779	-	-	8,575,779	-	-	-	8,575,779
Total General Fund	63,706,819	49,586,460	542,000	113,935,279	(44,105,410)	(6,023,049)	-	65,766,820
Special Revenue Funds								
American Rescue Plan Act - ARPA (120)	3,706,733	3,706,733	-	7,413,466	(5,032,000)	(300,000)	-	2,081,466
Gas Tax (200)	9,666	809,474	143,903	1,063,100	(1,063,100)	-	-	-
Measure K (201)	-	1,000,000	993,440	1,993,440	(1,993,440)	-	-	-
Public Safety (203)	16,525	196,000	-	172,525	-	(166,000)	-	16,525
Development Services (212)	976,942	1,317,431	724,273	3,018,646	(2,041,704)	-	-	976,942
Road Maintenance and Rehab Act - RMRA (221)	1,146,080	707,559	-	1,853,639	-	(584,840)	-	1,268,799
Measure J (230)	3,383,809	463,000	-	3,846,809	-	(86,000)	-	3,760,809
Street Lighting (237)	151,014	843,832	1,236,002	2,230,848	(1,887,946)	-	-	342,902
Dump Voucher (241)	171,104	-	-	171,104	(1,545)	-	-	169,559
Low Mod Income Housing (250)	8,748,300	-	-	8,748,300	(51,500)	-	-	8,696,800
Environmental Services - NPDES (255)	-	330,000	535,037	865,037	(865,037)	-	-	-
Paratransit Measure C (263)	545,433	285,653	-	831,086	(315,339)	-	-	515,747
Senior Nutrition (730)	61,977	2,500	-	64,477	-	-	-	64,477
Senior Bingo (733)	525,989	112,000	-	637,989	-	-	-	637,989
Davis Park Bingo (738)	95,822	6,000	-	101,822	-	-	-	101,822
Total Special Revenue Funds	19,539,384	9,846,192	3,332,712	32,712,298	(12,961,611)	(1,126,840)	-	18,633,847
Capital Funds								
Public Works Construction (320)	-	-	1,030,000	1,030,000	-	-	-	1,030,000
Total Capital Funds	-	-	1,030,000	1,030,000	-	-	-	1,030,000
GRAND TOTAL - ALL FUNDS	83,246,213	59,432,652	4,964,712	149,677,577	(57,067,021)	(7,149,889)	-	85,370,667

FISCAL YEAR 23/24 ESTIMATED FUND BALANCE

ESTIMATED FUND BALANCE BY FUND AND DIVISION								
FY 2023/24								
FUNDS	6/30/2023 Estimated Fund Balance	Adopted Revenue 2023/24	Transfers In	Total Available	Adopted Expenditures 2023/24	Transfers Out	Increase/ (Decrease) Reserve	6/30/2024 Estimated Fund Balance
General Fund								
General Fund (100, 102)	29,560,368	52,346,670	157,560	82,064,618	(45,884,439)	(8,619,991)	(1,306,784)	28,253,604
Reserve Funds								
Catastrophic Reserve - 50% Annual Total Operating Funds Budget Incl Trsf to CIP (150)	25,064,230			25,064,230			1,187,985	26,252,215
Budget Stabilization Reserve - 5% Annual Total Operating Funds Budget Incl Trsf to CIP (170)	2,506,423			2,506,423			118,799	2,625,222
Designated Reserves (180)	8,575,779			8,575,779				8,575,779
Total General Fund	65,706,619	52,346,670	157,560	110,211,249	(45,884,439)	(8,619,991)	-	65,706,619
Special Revenue Funds								
American Rescue Plan Act - ARPA (120)	2,081,466	-	-	2,081,466	(1,599,301)	-	-	482,165
Gas Tax (200)	-	927,543	187,249	1,114,792	(1,114,791)	-	-	1
Measure K (201)	-	1,029,000	752,112	1,778,112	(1,778,112)	-	-	-
Public Safety (203)	16,525	157,560	-	174,085	-	(157,560)	-	16,525
Development Services (212)	976,942	1,356,953	790,088	3,123,983	(2,755,413)	-	-	368,570
Road Maintenance and Rehab Acct - RMRA (221)	1,268,809	721,720	-	1,990,529	-	(802,385)	-	1,388,144
Measure J (230)	3,760,809	472,260	-	4,233,069	-	-	-	4,233,069
Street Lighting (237)	342,902	845,000	1,158,114	2,346,016	(2,003,115)	-	-	342,901
Dump Voucher (241)	169,559	-	-	169,559	(159,151)	-	-	16,968
Low Mod Income Housing (250)	8,696,800	-	-	8,696,800	(53,045)	-	-	8,643,755
Environmental Services - NPDES (255)	-	320,000	560,142	880,142	(880,142)	-	-	-
Recreation Measure C (263)	515,747	293,953	-	809,670	(339,529)	-	-	470,141
Senior Nutrition (730)	64,477	2,500	-	66,977	-	-	-	66,977
Senior Bingo (733)	637,989	113,000	-	750,989	-	-	-	750,989
Dave Park Bingo (736)	107,822	6,000	-	107,822	-	-	-	107,822
Total Special Revenue Bonds	18,633,847	6,342,489	3,447,705	28,324,011	(18,825,839)	(789,945)	-	17,839,027
Capital Funds								
Public Works Construction (300)	1,030,000	-	1,060,900	2,090,900	-	-	-	2,090,900
Total Capital Funds	1,030,000	-	1,060,900	2,090,900	-	-	-	2,090,900
GRAND TOTAL - ALL FUNDS	65,370,666	59,689,329	4,666,165	149,626,150	(66,409,475)	(7,379,936)	-	84,636,745



DEPARTMENTS

BIENNIAL BUDGET FISCAL YEAR 2022-24

DEPARTMENT SUMMARY

Revenues by Department

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Non Departmental	\$78,861,211	\$52,347,995	\$63,287,332	\$62,615,015
RDA	\$8,283,496	\$0	\$0	\$0
Community Services	\$957,656	\$1,014,059	\$959,833	\$977,363
Police	\$488,534	\$866,285	\$722,319	\$743,989
Public Works	\$735,701	\$521,245	\$577,057	\$571,998
WCCIWMA	\$1,466,659	\$0	\$0	\$0
Debt Service	\$5,002	\$0	\$0	\$0
Community Development	\$887	\$0	\$0	\$0
TOTAL	\$90,799,145	\$54,749,584	\$65,546,541	\$64,908,365

2022-23 Budget Total: In addition to the revenues above there is special revenues fund balance applied of \$905,546 for a total revenues sources of \$66,452,087

2023-24 Budget Total: In addition to the revenues above there is special revenues fund balance applied of \$986,448 for a total revenues sources of \$65,894,813

Expenses by Department

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Police	\$20,159,348	\$21,612,406	\$21,713,656	\$23,158,893
Non Departmental	\$18,766,366	\$5,638,246	\$7,063,889	\$7,379,936
Finance				
Multi Department	\$4,811,693	\$6,101,655	\$11,761,230	\$9,148,251

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Finance	\$1,114,892	\$1,397,743	\$1,413,831	\$1,435,770
FINANCE TOTAL	\$5,926,585	\$7,499,398	\$13,175,061	\$10,584,021
City Manager's Office				
City Council	\$5,932,670	\$2,816,510	\$4,088,212	\$4,258,466
City Manager	\$1,633,413	\$2,220,462	\$2,348,003	\$2,423,214
IT	\$998,477	\$1,188,630	\$1,168,530	\$1,223,149
Economic Development	\$320,921	\$143,320	\$694,630	\$594,427
Housing Administration	\$67,708	\$50,000	\$51,500	\$53,045
CITY MANAGER'S OFFICE TOTAL	\$8,953,189	\$6,418,922	\$8,350,875	\$8,552,302
Public Works				
Street Lighting & Landscaping	\$1,117,128	\$1,778,244	\$1,887,947	\$2,003,115
Engineering	\$1,285,717	\$1,373,855	\$1,221,986	\$1,280,533
Street Maintenance	\$1,150,460	\$950,398	\$1,063,100	\$1,114,791
NPDES	\$469,537	\$847,311	\$1,866,581	\$881,733
Bldg & Fleet Maintenance	\$704,635	\$596,362	\$877,812	\$964,414
PUBLIC WORKS TOTAL	\$4,727,477	\$5,546,171	\$6,917,427	\$6,244,586
Community Services				
Youth, Schools & Community Partnerships (YSCP)	\$1,254,171	\$1,363,425	\$2,195,347	\$2,344,330
Recreation	\$895,507	\$2,023,170	\$1,200,246	\$1,236,662
Senior Services	\$318,165	\$497,536	\$473,210	\$497,574
Paratransit	\$479,550	\$445,248	\$401,339	\$339,529
COMMUNITY SERVICES TOTAL	\$2,947,393	\$4,329,378	\$4,270,141	\$4,418,095
Debt Service	\$3,615,076	\$1,815,915	\$2,331,041	\$2,799,635
RDA	\$9,467,086	\$0	\$0	\$0
Community Development	\$1,419,705	\$2,239,372	\$2,041,703	\$2,147,041
City Attorney	\$538,080	\$589,447	\$588,292	\$610,304
WCCIWMA	\$1,606,922	\$0	\$0	\$0
WCCTAC	\$1,169,950	\$0	\$0	\$0
Boards & Commissions	\$7,767	\$0	\$0	\$0
TOTAL	\$79,304,944	\$55,689,256	\$66,452,085	\$65,894,813

FTE Count by Departments

Departments	2023	2024	2025	2026	2027
Allocated FTE Count					
Community Development	11.00	11.00	11.00	11.00	11.00
Public Works	27.00	27.00	27.00	27.00	27.00
City Attorney	2.00	2.00	2.00	2.00	2.00
Community Services	14.00	14.00	14.00	14.00	14.00
City Manager's Office	20.00	20.00	20.00	20.00	20.00
Finance	7.00	7.00	7.00	7.00	7.00
Police	87.00	87.00	87.00	87.00	87.00
ALLOCATED FTE COUNT	168.00	168.00	168.00	168.00	168.00

DEPARTMENT PAGES

CITY MANAGER'S OFFICE



CITY ATTORNEY



CITY COUNCIL



COMMUNITY DEVELOPMENT



COMMUNITY SERVICES



FINANCE



POLICE DEPARTMENT



PUBLIC WORKS





FUNDING SOURCES

BIENNIAL BUDGET FISCAL YEAR 2022-24

Note: The revenues reported in this section are from the General and Special Funds

PROPERTY TAX

Property Taxes – Secured

Taxes on real and personal property located upon that property of the same owner.

Property Taxes – Unsecured

Taxes on property for which the value of the lien is not sufficient to assure payment of the tax.

Property Tax Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Special Assessments	\$1,154,501	\$1,163,886	\$1,173,832	\$1,165,000
Current Secured Property Taxes	\$738,840	\$1,244,601	\$346,156	\$350,321
Property Tax- RDA	\$403,018	\$250,000	\$715,451	\$722,606
Current Unsecured Property Tax	\$55,486	\$51,200	\$9,496	\$9,610
Supplemental Property Taxes	\$32,405	\$42,400	\$0	\$0
Property Taxes UAONU	\$13,149	\$13,400	\$0	\$0
Property Taxes HOPTR	\$11,796	\$12,249	\$0	\$0
TOTAL	\$2,409,195	\$2,777,736	\$2,244,935	\$2,247,537

SALES TAX

The City receives one percent of the 8.75% of taxes assessed on retail sales or leases of tangible personal property in the City.

Sales Tax Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Sales Taxes	\$2,868,659	\$2,833,890	\$3,058,781	\$3,136,700
Sales Tax Measure K	\$965,232	\$918,000	\$1,000,000	\$1,026,000
Sales Taxes - Measure S	\$0	\$0	\$1,510,770	\$2,068,144
Sales Taxes - Measure Q	\$965,220	\$918,000	\$257,145	\$0
Sales Tax	\$2,004	\$3,268	\$0	\$0
TOTAL	\$4,801,115	\$4,673,158	\$5,826,696	\$6,230,844

CASINO REVENUE

The Lytton Band of Pomo Indians (Lytton Band) revenues are essential to the City of San Pablo. Currently the Municipal Services Agreement (MSA) with the Lytton Band provides about 60% in general fund revenue to the City. This revenue funds Police, Recreation, Information Technology, Public Works, Code Enforcement and Building Plan Check and Inspection functions.

Casino Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Casino Business License	\$26,442,053	\$26,596,265	\$30,500,000	\$31,500,000
TOTAL	\$26,442,053	\$26,596,265	\$30,500,000	\$31,500,000

CASINO PILOT

In accordance to the Municipal Services Agreement signed in September 1999 between the Lytton Band of Pomo Indians (the "Band") and the City of San Pablo (the "City"), the Band will make an annual Minimum Municipal Services Payment of One Million Five Hundred Thousand Dollars (\$1,500,000) to the City semi annually with one-half due and payable on the 15th of December and the 15th of April and shall increase or decrease annually in the same amount as real property taxes otherwise paid by owners of commercial property within the City. At the date of the execution of the Agreement, both the Band and the City acknowledge the amount of 2% per year.

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
PILOT - Casino Fees	\$2,100,360	\$2,100,567	\$2,185,215	\$2,228,920
TOTAL	\$2,100,360	\$2,100,567	\$2,185,215	\$2,228,920

FRANCHISE TAX

A 7% tax paid by franchisees (utilities) for the right to operate exclusively in the City.

Franchise Tax Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Franchise Tax	\$927,262	\$925,000	\$850,000	\$875,500
TOTAL	\$927,262	\$925,000	\$850,000	\$875,500

UTILITY USERS TAX

Utility Users Tax (UUT). A 7% general tax on cable television, telephone, electricity, natural gas and water service.

Utility User Tax Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
UUT Energy	\$1,609,643	\$1,422,165	\$1,545,000	\$1,591,000
UUT Water	\$526,304	\$408,727	\$515,000	\$530,000
UUT Phone	\$280,105	\$489,019	\$325,000	\$325,000
UUT Cable	\$315,542	\$316,814	\$260,000	\$260,000
TOTAL	\$2,731,595	\$2,636,725	\$2,645,000	\$2,706,000



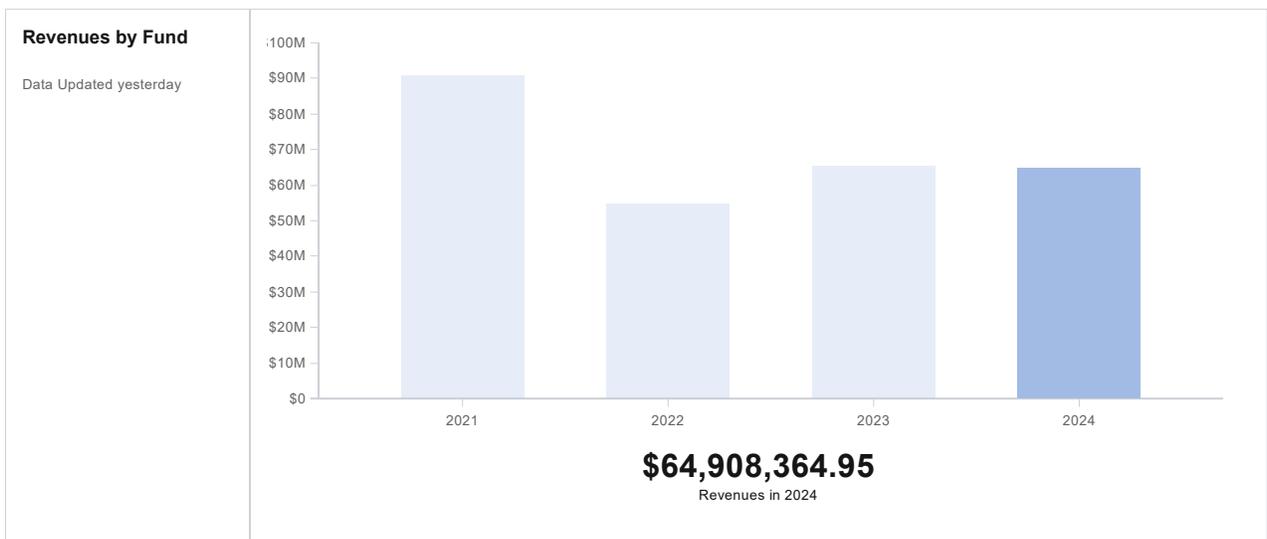
FUND SUMMARIES

BIENNIAL BUDGET FISCAL YEAR 2022-24

ALL FUNDS

This page is a summary of all of the City Operations as included within the budget book including fund summaries.

REVENUES BY FUND



Revenues by Fund

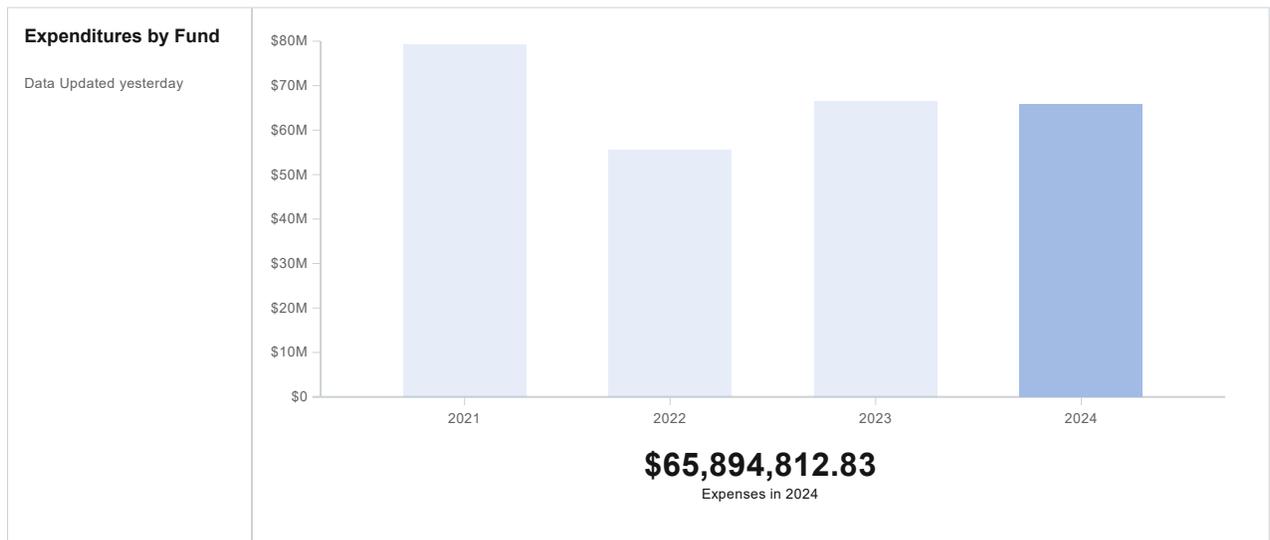
	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
General Fund	\$51,142,927	\$44,338,437	\$50,128,460	\$52,504,429

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Non-Major Governmental Funds				
Special Revenue Fund	\$9,999,277	\$8,681,096	\$13,052,404	\$9,568,664
NON-MAJOR GOVERNMENTAL FUNDS TOTAL	\$9,999,277	\$8,681,096	\$13,052,404	\$9,568,664
Fiduciary Funds				
RDA	\$17,433,446	\$0	\$0	\$0
Fiscal Agent	\$6,612,490	\$0	\$0	\$0
Trust & Agency	\$3,880,061	\$0	\$120,500	\$121,500
FIDUCIARY FUNDS TOTAL	\$27,925,997	\$0	\$120,500	\$121,500
Bonds	\$1,730,943	\$1,730,051	\$2,245,177	\$2,713,771
TOTAL	\$90,799,145	\$54,749,584	\$65,546,541	\$64,908,365

2022-23 Budget Total: In addition to the revenues above there is special revenues fund balance applied of \$905,546 for a total revenues sources of \$66,452,087

2023-24 Budget Total: In addition to the revenues above there is special revenues fund balance applied of \$986,448 for a total revenues sources of \$65,894,813

EXPENDITURES BY FUND



Expenditures by Fund

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
General Fund	\$43,652,212	\$45,561,831	\$50,128,458	\$52,504,430
Non-Major Governmental Funds				
Special Revenue Fund	\$9,888,981	\$8,397,373	\$14,078,449	\$10,676,612
NON-MAJOR GOVERNMENTAL FUNDS TOTAL	\$9,888,981	\$8,397,373	\$14,078,449	\$10,676,612
Fiduciary Funds				
RDA	\$11,367,830	\$0	\$0	\$0
Fiscal Agent	\$2,776,872	\$0	\$0	\$0
Trust & Agency	\$556,916	\$0	\$0	\$0
FIDUCIARY FUNDS TOTAL	\$14,701,619	\$0	\$0	\$0
Bonds	\$7,387,475	\$1,730,051	\$2,245,177	\$2,713,771
Account Groups	\$3,674,658	\$0	\$0	\$0

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
TOTAL	\$79,304,944	\$55,689,256	\$66,452,085	\$65,894,813

FUND PAGES

GENERAL FUND

SPECIAL REVENUE FUNDS

FIDUCIARY FUNDS

CAPITAL FUND

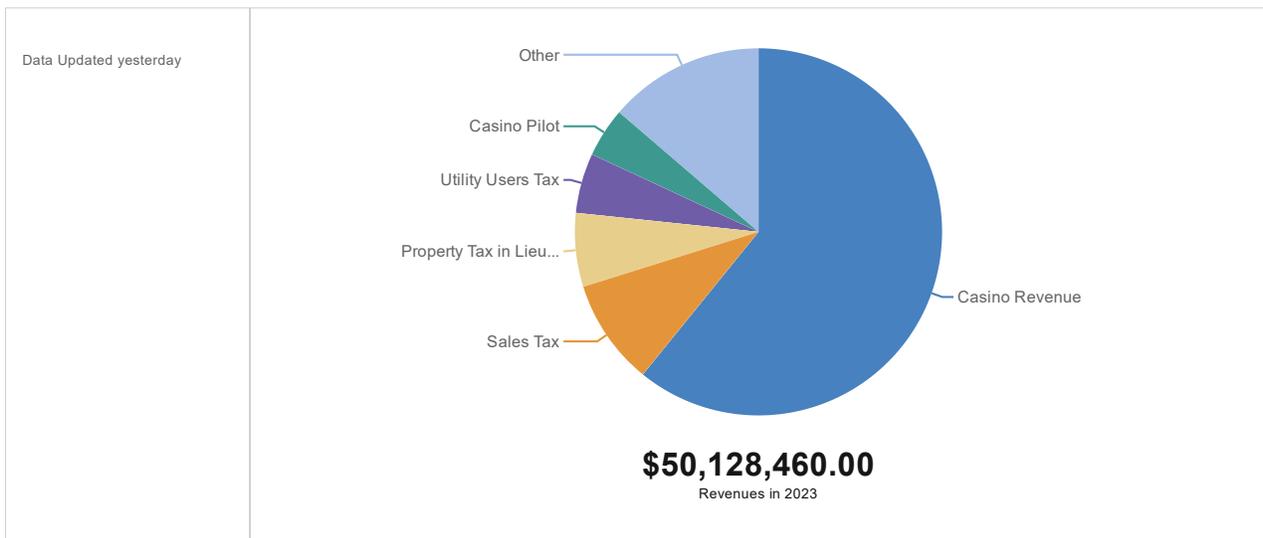
DEBT SERVICES FUND



REVENUES

**BIENNIAL BUDGET
FISCAL YEAR 2022-24**

GENERAL FUND REVENUE SUMMARY



REVENUE DETAIL TABLE BY FUND

Revenue Detail Table by Fund

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
General Fund				
General Fund	\$49,862,574	\$44,338,437	\$50,128,460	\$52,504,429
Budget Stabilization Reserve	\$1,280,353	\$0	\$0	\$0
GENERAL FUND TOTAL	\$51,142,927	\$44,338,437	\$50,128,460	\$52,504,429
Non-Major Governmental Funds				

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Special Revenue Fund				
Gas Tax	\$3,050,127	\$2,502,241	\$1,053,434	\$1,114,792
Development Services	\$1,655,705	\$1,855,357	\$2,041,704	\$2,147,041
Street Lighting	\$1,111,104	\$1,341,020	\$2,079,834	\$2,003,114
Measure K Sales Tax	\$1,258,486	\$923,340	\$1,693,440	\$1,778,112
American Rescue Plan Act (ARPA)	\$0	\$0	\$3,706,733	\$0
NPDES	\$429,603	\$581,798	\$865,037	\$880,142
Measure J	\$566,987	\$487,089	\$463,000	\$472,260
RMRA	\$0	\$0	\$707,569	\$721,720
Low Mod Income Housing Fund	\$1,110,230	\$242,662	\$0	\$0
Paratransit	\$323,315	\$396,970	\$285,653	\$293,923
Public Safety 1/2% All-Prop172	\$138,043	\$145,139	\$156,000	\$157,560
PD Grants	\$163,569	\$158,484	\$0	\$0
Traffic Congestion Relief	\$148,723	\$3,278	\$0	\$0
Solid Waste Management Fund	\$28,784	\$29,136	\$0	\$0
LMIHF Legacy	\$11,464	\$11,989	\$0	\$0
Asset Seizure	\$1,774	\$1,162	\$0	\$0
HCD Grants	\$1,363	\$1,431	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$9,999,277	\$8,681,096	\$13,052,404	\$9,568,664
NON-MAJOR GOVERNMENTAL FUNDS TOTAL	\$9,999,277	\$8,681,096	\$13,052,404	\$9,568,664
Fiduciary Funds				
RDA	\$17,433,446	\$0	\$0	\$0
Fiscal Agent	\$6,612,490	\$0	\$0	\$0
Trust & Agency				
OPEB Trust Fund Cash/ICMA	\$3,801,255	\$0	\$0	\$0
Senior Bingo Fund	\$77,716	\$0	\$112,000	\$113,000
Davis Park Bingo Fund	\$344	\$0	\$6,000	\$6,000
Senior Nutrition Fund	\$191	\$0	\$2,500	\$2,500
San Pablo Community Foundation	\$474	\$0	\$0	\$0
San Pablo Advisory on Aging	\$81	\$0	\$0	\$0
TRUST & AGENCY TOTAL	\$3,880,061	\$0	\$120,500	\$121,500
FIDUCIARY FUNDS TOTAL	\$27,925,997	\$0	\$120,500	\$121,500
Bonds				
Series 2018 Bond	\$808,999	\$808,213	\$809,368	\$806,615
Bond Series 2022	\$0	\$0	\$1,303,430	\$1,774,715
LRB-2015A (Tax-Exmpt)	\$134,476	\$921,838	\$132,379	\$132,441
LRB-2015B Taxable	\$787,467	\$0	\$0	\$0
BONDS TOTAL	\$1,730,943	\$1,730,051	\$2,245,177	\$2,713,771
TOTAL	\$90,799,145	\$54,749,584	\$65,546,541	\$64,908,365

2022-23 Budget Total: In addition to the revenues above there is special revenues fund balance applied of \$905,546 for a total revenues sources of \$66,452,087

2023-24 Budget Total: In addition to the revenues above there is special revenues fund balance applied of \$986,448 for a total revenues sources of \$65,894,813



CAPITAL PROGRAM

BIENNIAL BUDGET
FISCAL YEAR 2022-24

Proposed Projects (2 YR) (FY 2022-24)



Project Name	Total Project Cost	Previous GF Appropriated	FY 2022-23 (Proposed)	FY 2023-24 (Proposed)	Other Funding Source
2600 Moraga Ave. Building Demo	\$1,100,000	\$0	\$500,000	\$300,000	GFDR
Full Trash Capture Device	\$3,000,000	\$0	\$0	\$150,000	Federal (ARPA), State, GFDR
Streetlight Upgrade (various locations)	\$600,000	\$0	\$50,000	\$60,000	SL&LAD
Pavement Rehab. FY 2022-23 - Manchester Ave. (Trenton Blvd. - Road 20) - Stone St. (San Pablo Ave. - end) - 16 th St. (Broadway - Rivers St.)	\$1,000,000	\$0	\$300,000	\$0	State, Regional, GFDR

Proposed Projects (2 YR) (FY 2022-24)



Project Name	Total Project Cost	Previous GF Appropriated	FY 2022-23 (Proposed)	FY 2023-24 (Proposed)	Other Funding Source
Pavement Rehab. FY 2023-24 - Sutter Ave. (Rumrill Blvd - 23 rd St) - Bush Ave. (17 th St - 23 rd St) - 18 th St. (Alfreda Blvd. - Sanford Ave.)	\$1,000,000	\$0	\$0	\$100,000	State, Regional, GFDR
Traffic Signal Battery Backup	\$100,000	\$0	\$50,000	\$0	GFDR
Total	\$6,800,000	\$0	\$900,000	\$610,000	



2600 Moraga Building Demolition



Full Trash Capture (FTC) Device

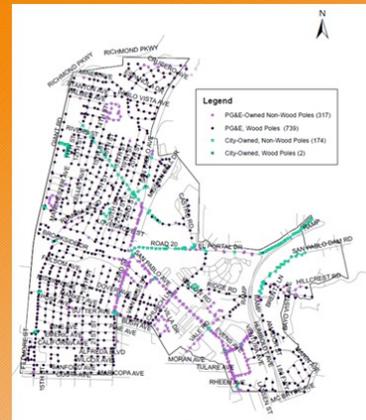
Proposed Projects



Pavement Rehabilitation



Traffic Signal Battery Backup



Streetlight Upgrades

Summary



Project Name	Total Project Cost	Previous GF Appropriated	FY 2022-23 (Proposed)	FY 2023-24 (Proposed)
Active Projects	\$89,532,295	\$3,088,196	\$100,000	\$390,000
(1) 0001 ADA Transition Plan		\$100,000	\$100,000	\$100,000
(2) 0300 Sutter Ave Greening Project		\$0	\$0	\$290,000
Proposed Projects (2 YR)	\$6,800,000	\$0	\$900,000	\$610,000
(3) 2600 Moraga Building Demolition		\$0	\$500,000	\$300,000
(4) FTC Device		\$0	\$0	\$150,000
(5) Streetlight Upgrades		\$0	\$50,000	\$60,000
(6) Pavement Rehab. FY 2022-23		\$0	\$300,000	\$0
(7) Pavement Rehab. FY 2023-24		\$0	\$0	\$100,000
(8) Traffic Signal Battery Backup		\$0	\$50,000	\$0
Total	\$96,332,295	\$3,088,196	\$1,000,000	\$1,000,000



DEBT

BIENNIAL BUDGET
FISCAL YEAR 2022-24

GOVERNMENT-WIDE DEBT OVERVIEW

Bond Debt (Debt Instrument)

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Debt Service

Payment of interest, and repayment of principal to holders of the City's debt instruments.

Debt Service Fund

Used to account for the accumulation of resources for, and payment of, general long-term debt.

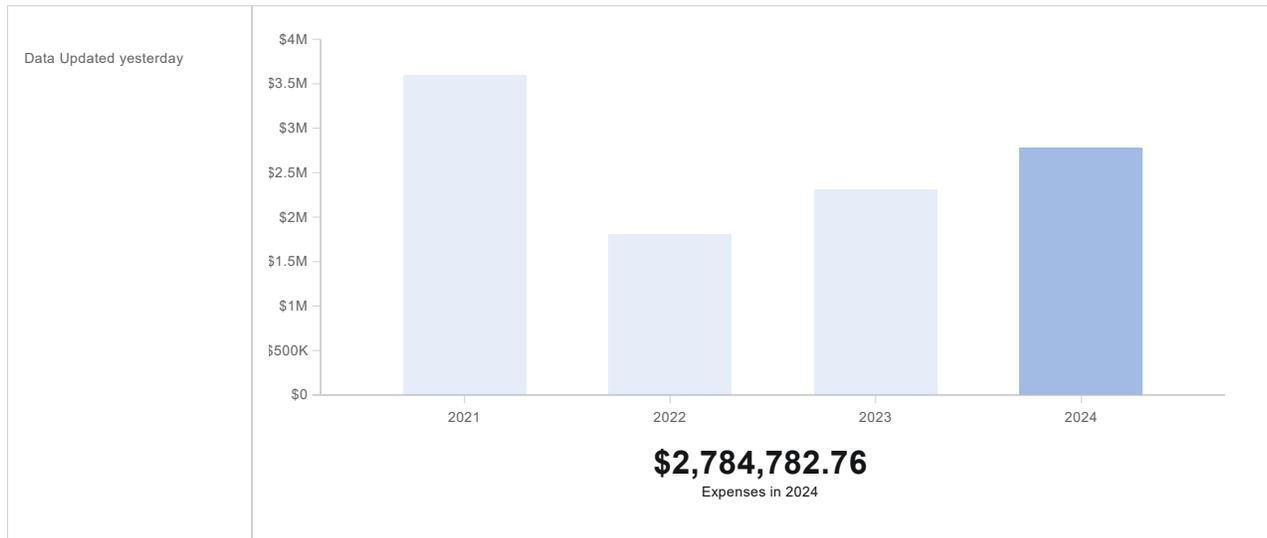
DEBT SERVICE

DEBT	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Fund 315 - LRB - 2015A Tax Exempt	921,838	132,379	132,441	132,505	132,571	132,639
Fund 317 - LRB- 2015B *	572,627					
Fund 469 - Series 2018	808,213	809,368	806,615	808,056	808,253	807,594
Fund 419 - Series 2022	-	1,303,430	1,774,715	1,775,206	1,774,703	1,778,106
TOTAL	\$2,302,678	\$2,245,177	\$2,713,771	\$2,715,767	\$2,715,527	\$2,718,339

GENERAL FUND SUBSIDIES: DEBT SERVICE EXPENDITURES

The 2022 lease revenue bond will increase an additional debt service payment of \$400K a year

FUTURE DEBT PAYMENTS





NAVIGATION TIPS & FREQUENTLY ASKED QUESTIONS

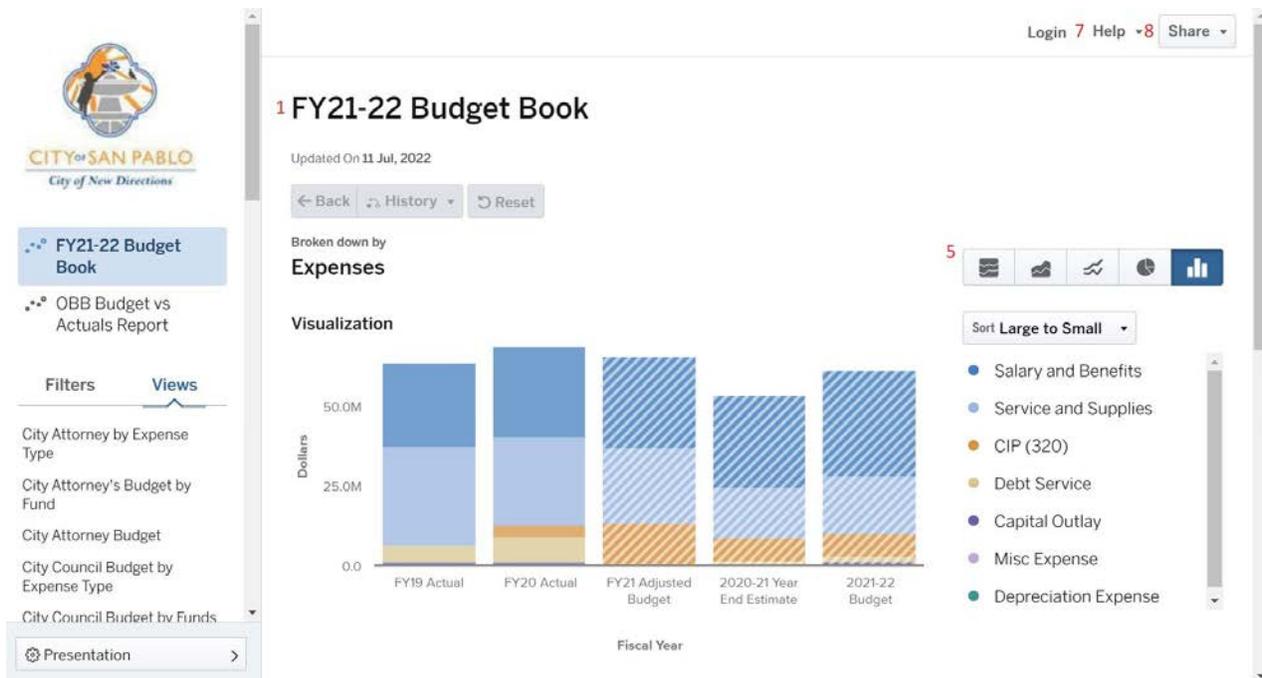
BIENNIAL BUDGET FISCAL YEAR 2022 - 2024

NAVIGATION TIPS

All graphs and tables in the Biennial Budget can be found in our Transparency Portal. OpenGov allows you to explore budget and historical finances in a simple graphical user interface.

1. You'll notice the title of the chart or graph you are viewing in the top left corner.
2. You can use the Show drop-down to see the data that is of most interest to you or explore the prepopulated filters under Views.
3. Use the Broken Down By drop-down to specify the category you would like the data organized by in your chart or graph.
4. Select the Filtered By option to view the data filters. These filters will allow you to select exactly which data you want to include, or exclude, from your graph or chart.
 - Use the Search function within each filter to find exactly what you are looking for.
5. There are five different types of visual representations of the data you may select:
 - A stacked percentage graph to see percentage changes over time

- A stacked line graph to visualize overall trends over time
 - A line graph overlaying each trend over time
 - A pie chart to view percentage breakdowns by year
 - A bar chart comparing trends and percentage breakdowns over time
6. Below any chart or graph, you can view a Table detailing the financial information in the visualization above.
7. Use the Help drop-down in the top right corner to:
- View a short How-To Guide with tips on navigating the platform
 - Recall the Welcome button
 - View a short Budget 101 Primer with basic information on multi-fund accounting.
 - Contact the administrators of the account (listed below).
8. Use the Share drop-down in the top right corner to:
- Share your customized graph or chart through social media.
 - Send a link to your customized graph or chart through email.
 - Download an image of the graph or table as a .png file.
 - Download a spreadsheet as a .csv file.





FREQUENTLY ASKED QUESTIONS

Q: What is OpenGov?

A: OpenGov is a financial transparency website which displays government finances over a multi-year period. The default view usually displays expenses broken down by department.

Q: How do I select the data I want to see?

A. To focus on specific data — like a fund, department, expense type, or any combination — use the menu on the left side panel. The “Broken Down By” drop-down allows you to specify which breakdown you want the graphs and table rows to represent on the graph. You can analyze the expense and revenues data by fund, department, or type.

Q: Can I select more than fund or departments?

A. Yes. Use the Data Filter on the left side panel to make specific selections within the data. The Data Filter shows you the hierarchical relationships of Funds, Departments, and Account Types. You'll notice the title of the graph you are viewing on top along with the account type selector. You can use the filter to see the data of most interest to you.

Q: How do I see the actual numbers within the graph?

A. Hover over any area of the graph to see the actual or budgeted amounts for that period. Or, just scroll down to see a table with detailed information below the graph.

Q: Can I see the data in a different graph?

A. In the upper right hand corner, you will see options for the different graphs and tables. There are five graph types: an area graph, an area graph by percentage, a line graph, a pie graph, and a bar chart. Additionally, there is always a table view below any graph. The table allows you to zoom-in on the detailed financial data selected in the chart or graph above.

Q: Can I save the data I am looking at?

A. Yes, there are Share and Download buttons in the upper right corner. You can share any view on a social network or by email. There are also options to download the displayed data in .csv spreadsheet and .png image formats. Additionally, you can copy and paste the url at the top of the page you are viewing.

Q: Where is the Table of Contents located?

A: The Home Page is where links to all parts of the Onlin Budget Book live. To navigate to the Home Page, click the "HOME" Button in the top ribbon.

Q: Can you Print?

A: Yes, users have the ability to print individual pages of the Budget Book, or bulk print the entire Budget Book into PDF Form, if they would like a physical copy for reference.

CONTACTS

If any problems or questions arise, please contact one of the following San Pablo Employees:

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GLOSSARY OF BUDGET & FINANCIAL TERMS

BIENNIAL BUDGET FISCAL YEAR 2022-24

AB 1600

This law codifies the legal requirement that fees on new development have the proper nexus to any project on which they are imposed. The fees must be segregated from the general fund and from other funds or accounts containing fees collected for other impacts or departments.

Accounting System

The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Accounting

Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows.

ACFR

The Annual Comprehensive Financial Report is a report on assets, liabilities, revenues and expenditures in a standardized format that

must conform to the Government Accounting Standards Board (GASB) accounting and financial reporting standards.

Activity

A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the City is responsible.

Adopted Budget

The budget document formally approved by the City Council.

Allocated Costs

A method for allocating overhead time and other expenses to activities that provide direct services.

Appropriation

An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources for a specific purpose within the budget year, July 1 through June 30.

Appropriations Limit

State law which limits growth in government spending to changes in population and inflation. Passed by California voters in 1979, this is known by several names, including Proposition 4, the Gann Initiative, the Gann Appropriations Limit and the Spending Limit.

Assessed Valuation

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

Asset Forfeiture Fund

This fund accounts for the proceeds from sale of assets seized primarily from illegal narcotics activities. Asset Forfeiture funds are used for law enforcement purposes.

Assets

Property owned by the City which has monetary value.

Assigned Fund Balances

Amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed and may be changed at the discretion of the City Council or its designee.

Audit

A systematic examination of the City's financial records and processes which concludes in a written financial report. It includes test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed; and,
- Identify areas for possible improvements in accounting practices and procedures

Authorized Positions

Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

Balance Sheet

A statement which presents the financial position of an entity by disclosing its assets, liabilities, and fund equities as of a specific date.

Balanced Budget

Budgeted revenue levels are equivalent to budgeted expenditure levels.

Base Budget

Those resources necessary to meet an established and existing service level.

Basis of Budgeting

Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified

accrual basis of accounting for budgetary purposes in which income is recognized as revenue when earned, only so long as it is collectible within the period or soon enough afterwards to be used to pay liabilities of the current period. Encumbrances outstanding at year-end are re-appropriated in the next year and reported as reservations of fund balance.

Beginning Fund Balance

Fund balance available in a fund from the end of the prior year for use in the following year.

Biennial Budget

A budget that spans over two fiscal years.

Bond Debt (Debt Instrument)

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget (Operating)

A plan of financial operation listing an estimate of proposed expenditures (appropriations) for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

Budget Adjustment

A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year Adjusted Budget and are approved by the City Council.

Budget Calendar

The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Budget Cycle

The process and timeframe through which the budget is prepared, proposed, adopted, adjusted, expended and closed. San Pablo operates on a two-year budget cycle.

Budget Document

The official written statement prepared by City staff documenting the City Council-approved spending plan.

Budget Message

A discussion of the proposed budget presented by the City Manager in writing as a part of, or supplement to, the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made.

Budgeted Positions

The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position.

Budget Supplement

A request for an increase or decrease in an existing service level (over and above the base budget).

Capital Asset

Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget

A plan of proposed capital project expenditures and the means of financing them for a given period of time.

Carry-over Balance

Balance of funds brought forward from prior years.

CIP

Capital Improvement Plan or Program. A five-year plan for expenditures setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures. Expenditures may include the design, construction, or purchase of land, buildings, or facilities.

Capital Outlay

Expenditures used for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools and rolling and stationary equipment.

Capital Projects

Projects for the purchase or construction of capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Project Fund

Used to account for financial resources used for the acquisition or construction of major capital facilities.

CDBG

Community Development Block Grant. The CDBG program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at the US Department of Housing and Urban Development (HUD). The CDBG program provides annual grants on a formula basis to 1180 general units of local government and states.

Certificate of Deposit

A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period at a specified rate of interest.

Committed Fund Balances

Fund balances having constraints imposed by formal action of the City Council which may be altered only by formal action (resolution) of the City Council.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

C.O.P.

Certificate of Participation. Provides long-term financing through a lease or installment sale agreement that does not constitute indebtedness under the state constitutional debt limit and does not require voter approval.

DDR

Due Diligence Review. In terms of the dissolution of redevelopment, the State requires each Successor Agency to employ a licensed accountant, approved by the county auditor-controller and with experience and expertise in local government accounting, to determine the unobligated balances available for transfer to taxing entities.

Debt Service

Payment of interest, and repayment of principal to holders of the City's debt instruments.

Debt Service Fund

Used to account for the accumulation of resources for, and payment of, general long-term debt.

Deficit

The excess of an entity's liabilities over its assets (see Fund Balance); or the excess of expenditures or expenses over revenues during an accounting period.

Department

An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Division

A functional grouping of related activities within a department. There are usually several activities within a division.

Encumbrance

Obligations in the form of purchase orders or contract commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when a liability is recorded. Carry-forward encumbrances are obligations and appropriations which are transferred to the subsequent fiscal year.

Expenditures

The payment against an appropriation for goods received or services rendered.

Fair Market Value

The value of a piece of real estate in the open market. Used to determine the assessed value of property for taxing purposes.

Fees

A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

Fiscal Year

The twelve-month period beginning July 1st and ending the following June 30th.

Fixed Asset

A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000.

Franchise Tax

A 7% tax paid by franchisees (utilities) for the right to operate exclusively in the City.

FTE

Full Time Equivalent. One or more employee positions totaling one full year of service or approximately 2080 hours a year.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

Remaining balance available following the reduction for resources not available for spending or “legal restrictions” (reservation) and intended future use of resources (designation).

GAAP

Generally Accepted Accounting Principles. The standard framework of guidelines for financial accounting. It includes the standards, conventions, and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.

Gas Tax Fund

This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets

General Fund

The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources except those required to be accounted for in another fund. This fund accounts for the general operating programs of the City.

General Obligation Bond

When the City pledges its full faith and credit to repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues. In California, G.O.

bonds issued after 1977 must be authorized by public referenda with two-thirds voter approval.

General Plan

The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

GFOA

Government Finance Officers Association. The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada.

Grant

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal Governments, and must be used for specified purposes and within a specified time period.

Interfund Transfers

Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Impact Fees

Fees imposed in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project.

Infrastructure

All city-owned facilities supporting the operation of the governmental unit. Infrastructure includes streets, roads, bridges, curbs and gutters, parks, water and sewer lines, storm drains, sewer lift stations, all government buildings and related facilities.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City.

Investments

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Liability

A debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. NOTE: The term does not include encumbrances.

Liquidity

The extent to which one form of an asset can be exchanged into another form with minimal loss of value (e.g. the sale of real property for cash). Liquid assets have some or all of the following features: they can be sold rapidly, with minimal loss of value, any time within market hours.

LSA

Local Successor Agency. An entity designated to serve as the successor to the dissolved redevelopment agency. The LSA is charged, generally, with carrying out the enforceable obligations of the former redevelopment agency, repaying outstanding debts of the former redevelopment agency, and disposing of the former redevelopment agency's non-housing property and assets.

Mandate (Mandated Services)

A legal requirement, usually imposed by State or Federal law. This term is used to refer to City services, which are provided to comply with State or Federal laws

Maturities

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Measure C

A one-half cent sales tax measure passed in Contra Costa County in 1988 for transportation projects. Expired in March 2009, this measure provided for a BART extension, freeway improvements, better bus service, enhanced bicycle facilities and more transportation options for senior citizens and people with disabilities.

Measure J

Passed in November 2004, this measure provided for the continuation of the Measure C one half-cent transportation sales tax for 25 more years beyond the original expiration date of 2009.

Measure Q

A General (not Special) Tax approved by City of San Pablo voters in June 2012. Authorizes a temporary (10-year), tiered increase in the City's sales tax rate, earmarked for public safety, youth services, economic development and other general purposes. Increases the State/County sales tax rate (currently 9.25%) by 1/2-cent for 5 years (9.75%), then reduces by 1/4-cent for the next 5 years (9.5%). The tax sunsets (expires) after 10 years and reverts back to the State/County rate.

Measure S

A General (not Special) Tax approved by City of San Pablo voters in November 2020. Measure S is a "reenactment" (continuation) of Measure Q funding for another 10 years. This Sales Tax reverts back to a 1/2-cent (total of 8.75% for 5 years, then be reduced by 1/4-cent (to a total rate of 8.5%) for the next 5 years.

Mission

A unifying statement of why an organization exists.

Modified Accrual

Recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows and outflows of cash. Amounts are recognized as revenue when earned, only so long as they are collectible within the period or soon enough afterwards—generally 45 days—to be used to pay liabilities of the current period.

MOU

Memorandum of Understanding. The City of San Pablo uses an MOU to define the relationship between the City and its represented employees. The MOU creates a platform for a clear understanding of each party's commitments/purpose.

Municipal Code

A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.

Net Assets

The excess of all City assets over all liabilities, regardless of fund. Generally a fund's cash and receivables, less its liabilities.

Objectives

Identifies the specific, desired results of the activities of a program.

Operating Budget

A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include projects funded in the capital improvement budget.

Operating Expenses

Expenses incurred as a result of day-to-day operations.

Operating Fund

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital expenses.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.

Performance Measures

Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned), or a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

PERS

Public Employees Retirement System. A pension plan administered by the State of California for government agencies, also referred to as "Cal-PERS."

Program

A group of people working together to deliver a discrete service to identifiable users as part of an operational service.

Property Taxes – secured

Taxes on real and personal property located upon that property of the same owner.

Property Taxes – unsecured

Taxes on property for which the value of the lien is not sufficient to assure payment of the tax.

Proposed Budget

The working document for the fiscal year under discussion.

Proposition 111

State measure (1990) increasing gasoline and diesel fuel tax rates by 9 cents per gallon over a five-year period. Since 1994 this tax has been assessed at 18 cents per gallon.

Purchase Order

Authorizes the delivery of specific goods or services, and incurrence of debt for them.

Purpose/Goal

This element explains the need for the activity and the reason for its existence.

Re-appropriation

A governing body action that transfers spending authority from a completed fiscal year to the subsequent spending plan.

Redevelopment Agency (RDA)

A financial and operation tool dedicated to remove blight and breathe new life into deteriorated areas of the city. The RDA is responsible for many of the improvements to the city's infrastructure (street and sewer improvements), renewal of the downtown area, construction of community facilities, affordable housing, and economic development. California State Governor Jerry Brown dissolved all RDA's statewide in 2011 and required their dismantling through Local Successor Agencies.

Reserves

An account used to indicate that a portion of fund equity that is legally restricted for a specific purpose.

Resolution

A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Resources

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Restricted Use Funds

Funds having external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Includes encumbrances and non-spendable amounts subject to restrictions.

Revenues

Total dollars received from taxes, fees, permits, licenses, interest, and intergovernmental sources including grants within the fiscal year.

Revenue Bonds

Bonds which pledge one specific revenue source to repayment. In addition to a pledge of revenues, such bonds some-times may be secured by a lien against property.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

ROPS

Recognized Obligation Payment Schedule. The schedule used by successor agencies to report enforceable obligations to the State.

Salary Savings

That percentage or dollar amount of salaries which can be expected to be unspent during the fiscal year due to vacancies and employees receiving less than the top-step pay of the classification.

SALES TAX

The City receives one percent of the 8.75% of taxes assessed on retail sales or leases of tangible personal property in the City.

Service level

Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.

Special revenue fund

Separate fund used to account for the proceeds of special revenue sources that are restricted by law (or administrative action) to expenditures for specific purposes.

Strategic goals/objectives

Representing elements or sub-elements of a strategic plan, the City's planned response to address service delivery needs and priorities.

Structural deficit

The amount by which a government's spending is more than it receives in taxes in a particular period, whether the economy is performing well or not. Structural deficit issues can only be addressed by explicit and direct government policies, such as reducing service levels, cutting spending, increasing the tax base, and/or increasing tax rates. This problem can be characterized as more "chronic" or long-term in nature.

TOT

Transient Occupancy Tax. Also known as "hotel tax" on persons staying in a hotel, inn, motel, tourist home, or other lodging facility. San Pablo's TOT is currently 12%.

Transfers

The movement of funds from one budgeted line-item account to another.

UI

Unemployment Insurance.

Unassigned fund balance

Represents residual amounts that have not been restricted, committed, or assigned.

Unit cost

Cost of producing one unit of product or service, usually based on averages. Unit costs may be stated in terms of gallons, feet, tons, individual units, etc.

Unrestricted funds

The portion of Net Assets which is not designated for a specific purpose.

User charges

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

UUT

Utility Users Tax. A 7% general tax on cable television, telephone, electricity, natural gas and water service.

Year-end

Refers to the end of the fiscal year, meaning "as of June 30th."

Yield

The rate earned on an investment based on the price paid.



GENERAL FUND

BIENNIAL BUDGET
FISCAL YEAR 2022-24

FUND DESCRIPTION

One of the most commonly heard terms in municipal budget discussions is the General Fund. The General Fund is the largest fund that the City maintains and its primary operating fund. The General Fund is an unrestricted fund, and its resources can be used for any City service or governmental purpose.

The General Funds provides for the cost of operating the City government and includes the City Council, City Manager, Legal Services, Administrative Services (Finance, Risk Management, Human Resources, Information Technology), Public Safety, Community Development, Public Works(Engineering, Facilities, Parks and Street Maintenance), and Community Services (Youth, School and Community Partnerships, Recreation, Senior Services, and Paratransit).

FUND SUMMARY

General Fund (100, 150, 170, 910, 901)

Major revenue sources of the General Fund are business licenses, property taxes, sales taxes, utility users' tax, franchise fees, unrestricted revenues from the State, fines and forfeitures and

interest income. Expenditures from this fund support all functional areas of the City, including public safety, recreation, public works, planning, general administration, and other essential city services.

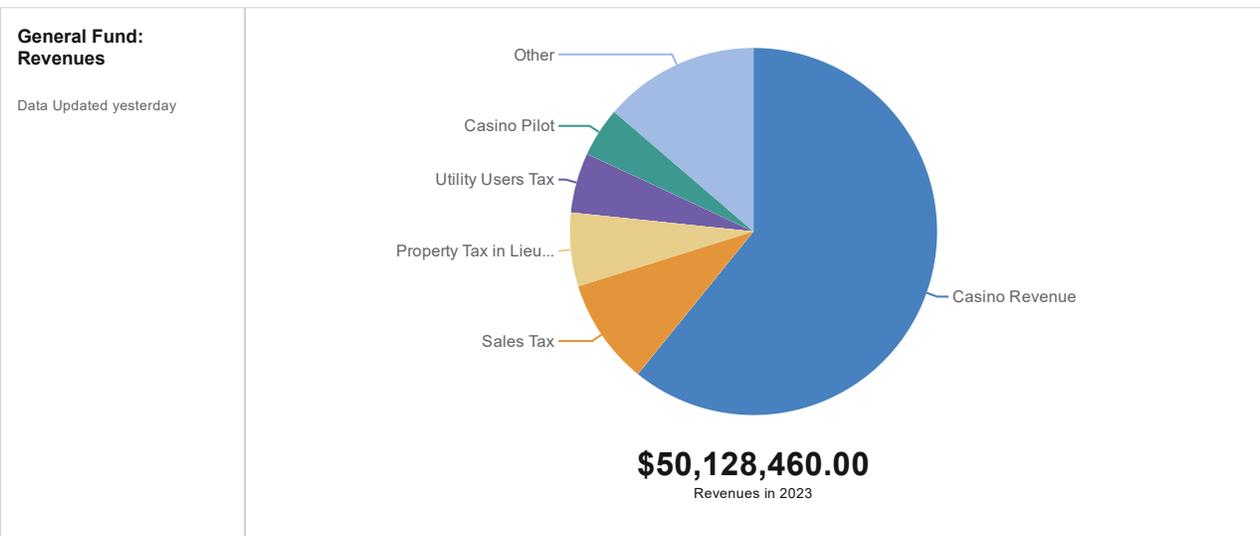
General Fund: Consolidated Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Property Taxes	\$1,254,694	\$1,613,850	\$1,071,103	\$1,082,537
Sales Tax	\$3,699,106	\$3,610,019	\$4,670,696	\$5,047,284
Utility Users Tax	\$2,731,595	\$2,636,725	\$2,645,000	\$2,706,000
Other Taxes	\$1,714,175	\$1,637,756	\$1,780,000	\$1,860,300
Licenses and Permits	\$34,604	\$39,067	\$37,355	\$38,476
Casino Revenue	\$26,442,053	\$26,596,265	\$30,500,000	\$31,500,000
Casino Pilot	\$2,100,360	\$2,100,567	\$2,185,215	\$2,228,920
Charges for Services	\$497,978	\$806,138	\$551,119	\$564,714
Grants	\$627,142	\$253,695	\$1,069,232	\$2,080,309
Intergovernmental	\$299,410	\$270,000	\$250,000	\$250,000
Property Tax in Lieu of VLF	\$2,971,747	\$3,026,173	\$3,254,890	\$3,405,592
Fines and Fees	\$298,258	\$393,322	\$397,250	\$402,018
Miscellaneous Revenue	\$241,248	\$96,924	\$0	\$0
Use of Property and Money	\$5,430,166	\$1,112,797	\$1,174,600	\$1,180,720
Transfers In	\$1,520,039	\$145,139	\$542,000	\$157,560
TOTAL	\$49,862,574	\$44,338,437	\$50,128,460	\$52,504,429

General Fund: Consolidated Expenses

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits	\$24,592,734	\$29,239,220	\$29,569,122	\$31,593,157
Service and Supplies	\$11,901,828	\$11,183,746	\$14,318,892	\$14,069,942
Debt Service	\$559,082	\$85,864	\$85,864	\$85,864
Capital Outlay	\$102,963	\$127,700	\$131,531	\$135,477
Transfers Out	\$6,512,300	\$4,925,301	\$6,023,049	\$6,619,991
TOTAL	\$43,668,907	\$45,561,831	\$50,128,458	\$52,504,430

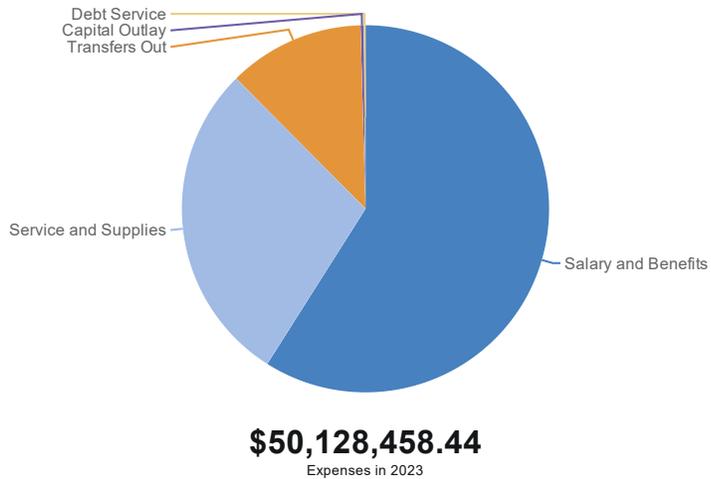
REVENUES



EXPENDITURES

**General Fund:
Consolidated Expenses**

Data Updated yesterday





CAPITAL FUNDS

BIENNIAL BUDGET
FISCAL YEAR 2022-24

FUND DESCRIPTION

Capital Projects Funds account for the acquisition, construction or improvement of major capital facilities, other than those financed by proprietary funds for individuals, private organizations, or other governments.

FUND SUMMARY

Public Works Construction (320)

These funds account for the City's major capital improvement projects (CIP) and specifically for projects related to city-owned buildings. It's accounts for public works projects citywide and specifically for projects related to city-owned buildings. Project descriptions and details are contained in the City's CIP budget.

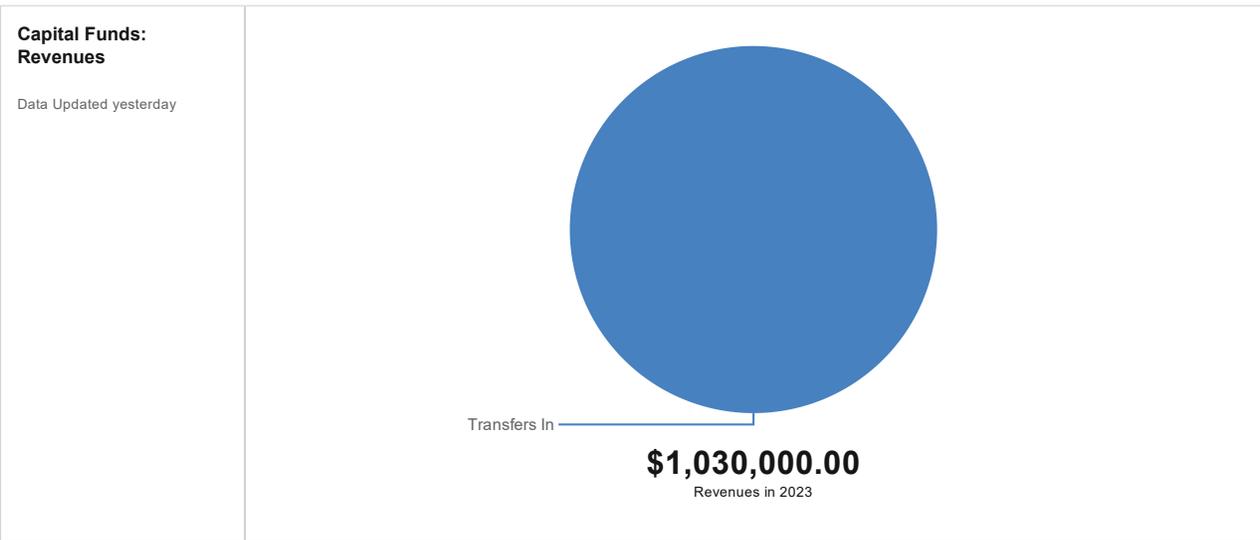
Capital Funds: Consolidated Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Transfers In	\$7,078,035	\$1,000,000	\$1,030,000	\$1,060,900
Grants	\$2,383,898	\$0	\$0	\$0
TOTAL	\$9,461,934	\$1,000,000	\$1,030,000	\$1,060,900

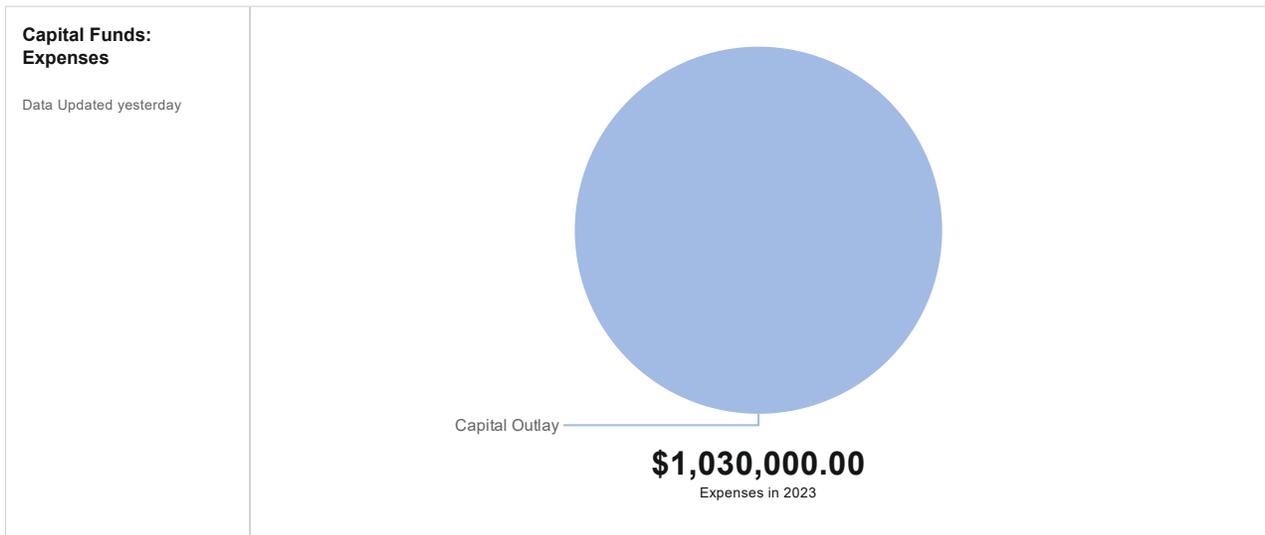
Capital Funds: Consolidated Expenses

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
CIP (320)	\$4,749,142	\$0	\$0	\$0
Capital Outlay	\$38,137	\$1,000,000	\$1,030,000	\$1,060,900
Service and Supplies	\$911,875	\$0	\$0	\$0
Transfers Out	\$72,223	\$0	\$0	\$0
Salary and Benefits	\$114	\$0	\$0	\$0
TOTAL	\$5,771,492	\$1,000,000	\$1,030,000	\$1,060,900

REVENUES



EXPENDITURES





SPECIAL REVENUE FUNDS

BIENNIAL BUDGET
FISCAL YEAR 2022-24

FUND DESCRIPTION

Special Revenue Funds are the most common of all the governmental fund types. Special Revenue Funds are intended to be used to report specific revenue sources that are restricted by law to being used for a particular purpose. These funds are established to collect money that must be used for a specific purpose. Special Revenue Funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

FUND SUMMARY

American Rescue Plan Act (120)

This fund accounts for revenues received from the American Rescue Plan Act (ARPA) of 2021. ARPA was passed on March 11, 2021 to provide a \$1.9 trillion stimulus and provide relief to address the continued impact of COVID-19 and provide aid to states and local governments. ARPA funds are intended to replenish revenue losses and cover COVID-related expenses incurred during the pandemic to enable jurisdictions to continue to provide services without interruption. ARPA funding can also be used to invest in stormwater infrastructure.

Asset Seizures (225, 226)

This fund accounts for revenues received from both adjudicated and un-adjudicated sales of assets seized during drug-related arrests, and disburses these funds for authorized public safety activities.

Development Services (212)

This fund accounts for revenues generated from permit and inspection fees associated with building construction and development and disburses funds to support these activities.

Gas Tax (200)

This fund accounts for revenues and expenditures received from the State of California under Street and Highways Code Section 2105, 2106, 2107 and 2107.5. The allocations must be spent for street maintenance and construction with a limited amount available for engineering.

Housing and Community Development (HCD) Grant (245)

This fund accounts for revenues received under State Housing and Community Development programs and CALHOME activities approved and subject to State regulations.

Law Enforcement Services (210)

This fund accounts for revenues received from the Supplemental Law Enforcement Services Grant, COPS-CHRP Hiring Recovery Prgm, JAG, the Local Law Enforcement Block Grant, and court fines.

Low and Moderate Income Housing Assets (250, 280)

These funds account for the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency. The activities are governed by California redevelopment law, and all revenues from the collection of loan repayments must be used to provide housing for people with low and moderate incomes.

Measure C / J (230)

This fund accounts for the City portion of the one-half cent County-wide sales tax levied to fund transportation improvements to local streets.

Measure K (201)

This fund accounts for the Transactions and Use (Sales) Tax Ordinance to fund approximately one-half of the cost to provide enhanced emergency medical services from San Pablo Fire Station #70.

National Pollution Discharge Elimination System (NPDES, 255)

This fund accounts for revenues and expenditures from assessments levied on all real property in the City in compliance with the provisions of the National Pollution Discharge Elimination System.

Paratransit (263)

This fund accounts for revenues received from the City-portion of the one-half cent County-wide sales tax levied to fund expenditures for paratransit service.

Public Safety (203)

This fund accounts for sales tax allocations required pursuant to Proposition 172. These monies are used to fund public safety activities.

Road Maintenance and Rehabilitation Account (221)

This fund accounts for the revenues received from the State of California under Senate Bill 1 (SB 1). SB 1, Statutes of 2017, created the Road Maintenance and Rehabilitation Program (RMRP) to address deferred maintenance on the State Highway System and the local street and road system.

Street Lighting and Landscaping (237)

This fund accounts for assessments made upon parcels of land within the Street Lighting and Landscaping District and disburses funds in accordance with the provisions of the State of California Streets and Highway Code.

Traffic Congestion Relief (233)

This fund accounts for the revenues received from the State of California under AB 2928. The allocations must be spent on local streets and roads maintenance, rehabilitation and reconstruction projects according to the State's Traffic Congestion Relief Plan.

Special Revenue Fund: Consolidated Revenues

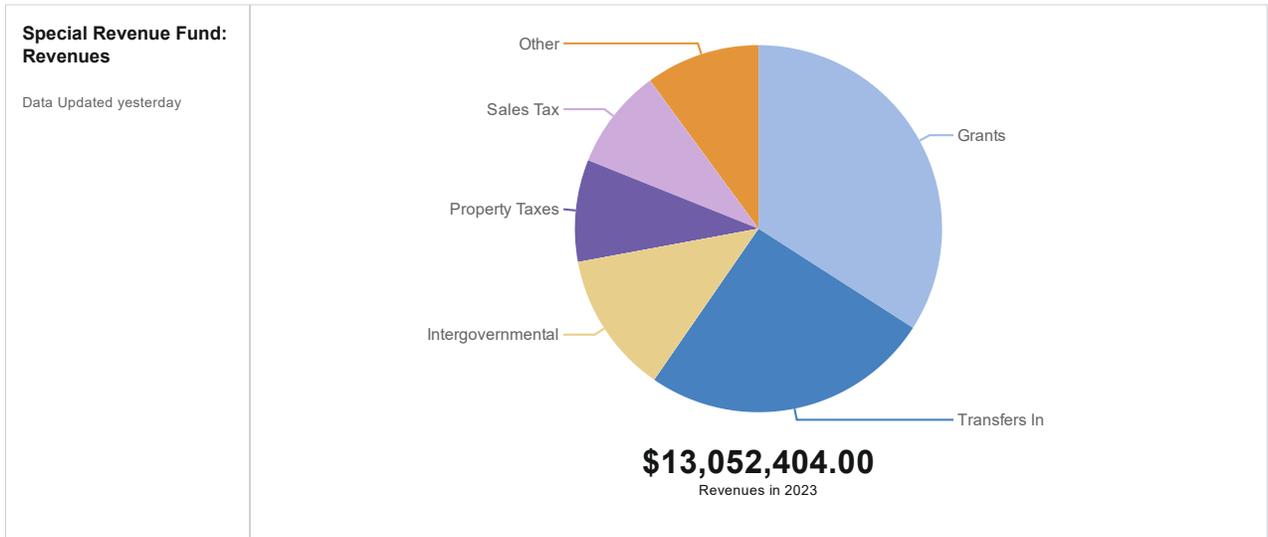
	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Transfers In	\$3,173,921	\$2,763,056	\$3,332,712	\$3,447,705

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Grants	\$995,847	\$900,476	\$4,449,004	\$759,910
Intergovernmental	\$1,424,740	\$1,454,492	\$1,627,043	\$1,659,263
Property Taxes	\$1,154,501	\$1,163,886	\$1,173,832	\$1,165,000
Sales Tax	\$1,102,010	\$1,063,139	\$1,156,000	\$1,183,560
Charges for Services	\$904,487	\$736,260	\$1,026,583	\$1,057,379
Licenses and Permits	\$258,202	\$278,864	\$287,230	\$295,847
Note Repayment	\$810,321	\$136,956	\$0	\$0
Use of Property and Money	\$175,249	\$183,967	\$0	\$0
TOTAL	\$9,999,277	\$8,681,096	\$13,052,404	\$9,568,664

Special Revenue Fund: Consolidated Expenses

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits	\$4,373,630	\$5,740,904	\$4,070,597	\$4,376,000
Service and Supplies	\$2,934,568	\$1,856,024	\$4,339,812	\$4,443,264
Capital Outlay	\$47,645	\$87,500	\$4,541,200	\$1,097,403
Transfers Out	\$2,540,906	\$712,945	\$1,126,840	\$759,945
TOTAL	\$9,896,748	\$8,397,373	\$14,078,449	\$10,676,612

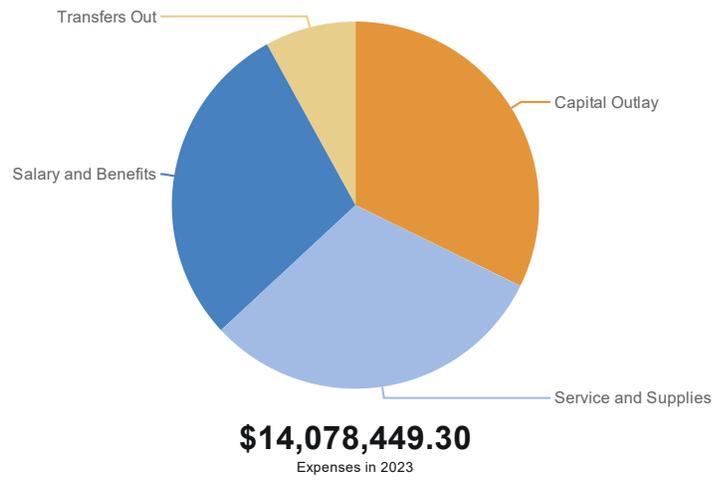
REVENUES



EXPENDITURES

**Special Revenue Fund:
Expenses**

Data Updated yesterday





FIDUCIARY FUNDS

BIENNIAL BUDGET
FISCAL YEAR 2022 - 2024

FUND DESCRIPTION

Fiduciary funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

FUND SUMMARY

Trust and Agency Fund (730, 733, 738)

Fiduciary Funds: Consolidated Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Transfers In	\$9,515,694	\$0	\$0	\$0
Property Taxes	\$8,247,483	\$0	\$0	\$0
Licenses and Permits	\$4,074,305	\$0	\$0	\$0
Use of Property and Money	\$3,279,654	\$0	\$0	\$0
Miscellaneous Revenue	\$2,179,862	\$0	\$99,000	\$99,000
Grants	\$608,962	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$21,500	\$22,500
Note Repayment	\$20,039	\$0	\$0	\$0
TOTAL	\$27,925,997	\$0	\$120,500	\$121,500

Fiduciary Funds: Consolidated Expenses

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Transfers Out	\$9,515,694	\$0	\$0	\$0
Salary and Benefits	\$2,093,612	\$0	\$0	\$0
Debt Service	\$1,872,878	\$0	\$0	\$0
Service and Supplies	\$1,153,683	\$0	\$0	\$0
Depreciation Expense	\$65,752	\$0	\$0	\$0
TOTAL	\$14,701,619	\$0	\$0	\$0

REVENUES





DEBT SERVICE FUNDS

BIENNIAL BUDGET
FISCAL YEAR 2022-24

FUND DESCRIPTION

Debt service funds account for the repayment of debt. If a government is accumulating resources for the purpose of the making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other government funds.

FUND SUMMARY

Lease Revenue Bonds Series 2015 (315)

In February 2015, the City of San Pablo Joint Powers Financing Authority issued \$4,255,000 Lease Revenue Bonds Series 2015A to provide funds to finance certain capital projects within the City. The Lease Revenue Bonds Series 2015A are tax-exempt bonds. Security for the bonds includes lease of the City of San Pablo City Hall Complex and the City of San Pablo Police Department building. Use of bond proceeds must have a governmental purpose, therefore, making interest earnings tax-exempt to the investors. The schedule payment of principal and interest on the 2015 Bonds maturing on November 1, 2044, when due will be guaranteed under an insurance

policy to be issued concurrently with the delivery of the 2015 Bonds by Assured Guaranty Municipal Corp.

Lease Revenue Bonds Series 2018 (469)

In January 2018, the City’s Joint Powers Financing Authority issued \$15,325,000 Lease Revenue Bonds, Series 2018 to finance the City Hall Project. The schedule payment of principal and interest on the 2018 Bonds maturing on November 1, 2045 and November 1, 2052 (the “Insured Bonds”), when due will be guaranteed under an insurance policy to be issued concurrently with the delivery of the Insured Bonds by Assured Guaranty Municipal Corp.

Lease Revenue Bonds Series 2022 (419)

In February 2022, the City’s Joint Powers Financing Authority issued \$30,470,000 Lease Revenue Bonds, Series 2022 to finance the Police Headquarters and Public Safety Training Center Project, refund and defease all of the Authority’s outstanding Lease Revenue Bonds Series 2015B. The schedule payment of principal and interest on the 2022 Bonds maturing on November 1, 2052, when due will be guaranteed under an insurance policy to be issued concurrently with the delivery of the 2022 Bonds by Assured Guaranty Municipal Corp.

Debt Service Funds: Consolidated Revenues

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Transfers In	\$1,730,249	\$1,730,051	\$2,245,177	\$2,713,771
Use of Property and Money	\$693	\$0	\$0	\$0
TOTAL	\$1,730,943	\$1,730,051	\$2,245,177	\$2,713,771

Debt Service Funds: Consolidated Expenses

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Debt Service	\$1,716,907	\$1,717,551	\$2,230,757	\$2,698,919
Transfers Out	\$5,657,168	\$0	\$0	\$0
Service and Supplies	\$13,400	\$12,500	\$14,420	\$14,852
TOTAL	\$7,387,475	\$1,730,051	\$2,245,177	\$2,713,771

REVENUES

**Debt Service Funds:
Revenues**

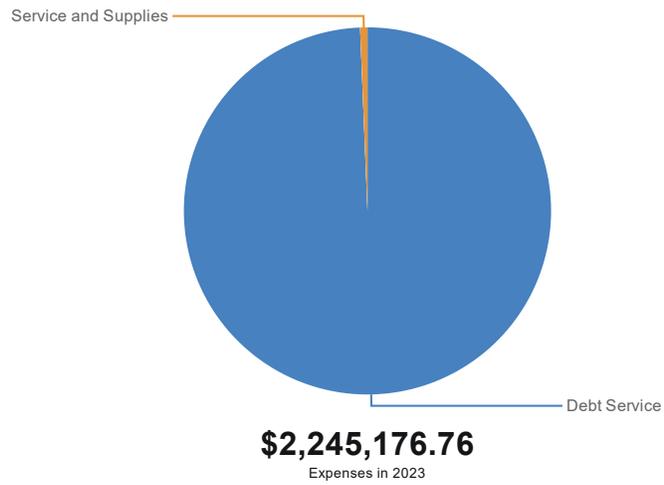
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EXPENDITURES

**Debt Service Funds:
Expenses**

Data Updated yesterday





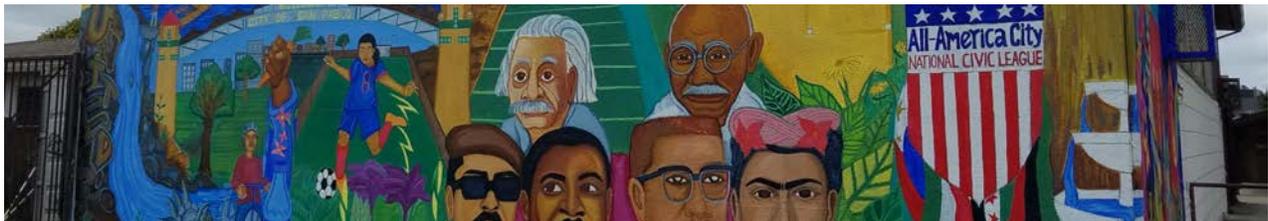
CITY MANAGER'S OFFICE

BIENNIAL BUDGET
FISCAL YEAR 2022-24



MISSION STATEMENT

To provide leadership and direction for the implementation of City Council policy objectives under the City Council Priority Workplan (Workplan). To administer City services and programs, develop and prepare an annual budget, ensure appropriate staffing to support high-performance, ethical and transparent management, accountability, community service excellence, and responsiveness.



DESCRIPTION

The City Manager's Office includes the Office of the City Manager, Human Resources, Economic Development, Housing, Information Technology, and the City Clerk's Office. These units work together to provide the organizational infrastructure to maintain effective and efficient operations. The City Manager's Office works directly with

City Council to ensure successful implementation of community priorities and policy objectives, including economic development and housing efforts, while Human Resources works to ensure that appropriate labor resources are available to execute policy goals and objectives in the Workplan.

The City Manager's Office also provides the framework for citywide organizational structure, leadership, and service delivery. In an effort to be more efficient, operational leadership has been placed under the direction of an Assistant City Manager who oversees all City Departmental operations.

ACCOMPLISHMENTS

The City Manager's Office has continued to implement priorities under the City Council's Priority Workplan and to sustain City municipal services to its residents through the post-COVID 19 pandemic economic recovery period. Despite challenges presented by the COVID-19 pandemic, the City has adopted a balanced two-year budget, and continues to incorporate all provisions under binding multi-year Memoranda of Understanding (MOUs) with all its employee labor represented groups, and ensure a safe workplace environment for its employees, and members of the public.



GOALS, OBJECTIVES AND PERFORMANCE MEASURES

City Managers Office

Adopt the City's first Online Budget Book

Administer Council-adopted City budget, including the annual Capital Improvement Program

Continue progress and implementation of the City Council's Annual Priority Workplan

Continue to provide executive leadership to City Staff

Guide San Pablo's municipal operations, including those of the San Pablo Redevelopment Agency (now Local Successor Agency/Housing Successor Agency) and coordinating City-wide organizational programs and activities

Represent the City in community affairs, generating public information, and encouraging civic engagement and participation

Providing administrative support for Council members in their legislative capacities, as well as in their activities with other agencies

Ensure operational functionality through the COVID-19 pandemic economic recovery period

Ensure the City's continued fiscal health

Ensure a culture of Diversity, Equity, Inclusion and Belonging (DEIB) throughout the City and support the efforts of its DEIB Officers

Human Resources

Engage in the collective bargaining process and adopt labor MOU's

Recruit and retain a diverse workforce of excellence

Explore technology that best supports Human Resources functions that will allow for more efficient electronic processing of documents and information

Assist Supervisors and Managers with the completion of performance appraisals for fulltime employees

Continue to monitor compliance and ensure completion of mandatory employee trainings

Economic Development

Construction of a new Police Department and Regional Training Facility

Continued collaboration with the San Pablo Economic Development Corporation

Business recruitment and retention

Build-out of Plaza San Pablo

Adopt and last and final ROPS for the San Pablo Local Successor Agency

Housing

Strive to meet the housing production requirements set under the Regional Housing Needs Allocation.

Redevelopment of the old City Hall site

Development of 1820 Rumrill site

Successful implementation of the SPLASH Program

Continued implementation of the adopted Affordable Housing Strategy Plan

Information Technology

Complete migration to Office 365

Reconfiguration of CAD/RMS network

Implement CAD/RMS high availability

Modernize desktop imaging and endpoint configuration

Build out secondary compute environments

City Clerk

Provide Administrative Support for City Council/LSA/Oversight Board and Standing Committee Public meetings

Explore a more comprehensive software for Agenda Management system

Continue to provide public assistance for Public Records Requests PRA

Act as Elections Officer for Municipal Elections

Maintain city records

Continue to act as filing office for campaign statements



WORKFORCE PLAN SUMMARY

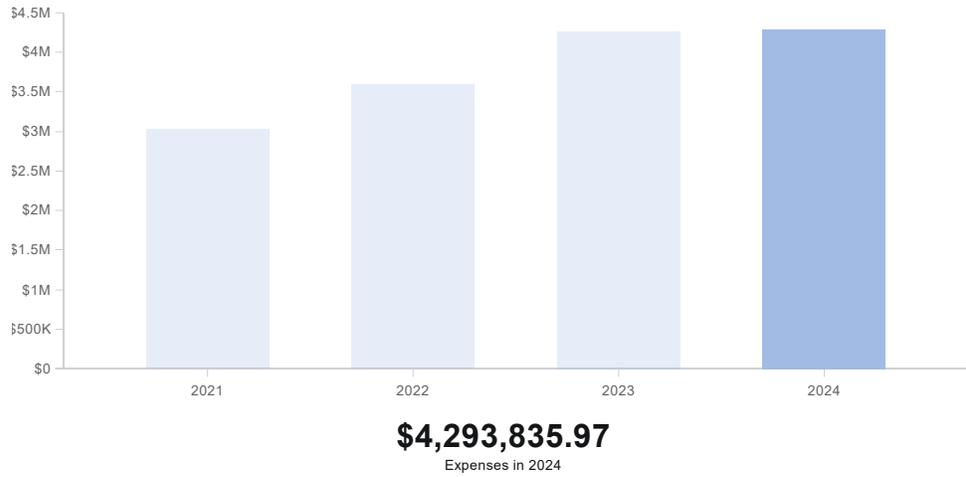
City Manager's Office FTE

Position Name	2023	2024
Allocated FTE Count		
Admin Clerk I	1.00	1.00
Assistant City Manager	1.00	1.00
City Manager	1.00	1.00
Deputy City Clerk	1.00	1.00
Executive Assistant toCM	1.00	1.00
Human Resources Manager	1.00	1.00
I.T. Administrator	2.00	2.00
I.T. Manager	1.00	1.00
I.T. Technician	2.00	2.00
Management Analyst	2.00	2.00
ALLOCATED FTE COUNT	13.00	13.00

EXPENDITURES

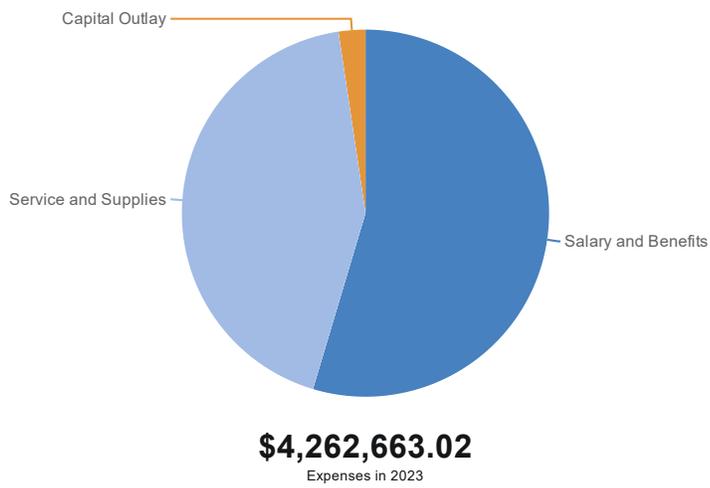
**City Manager's Office:
Expenditure Detail**

Data Updated yesterday



**City Manager's Office:
Expenditure Detail**

Data Updated yesterday



City Manager's Office: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits				
Salary and Benefits	\$1,904,727	\$2,580,856	\$2,328,310	\$2,490,507
SALARY AND BENEFITS TOTAL	\$1,904,727	\$2,580,856	\$2,328,310	\$2,490,507
Service and Supplies				
Professional Services	\$379,991	\$383,970	\$987,586	\$906,081
CM Contingency Account	\$206,432	\$250,000	\$500,000	\$500,000
Dues & Subscriptions	\$138,558	\$203,166	\$203,462	\$240,912
Special Dept Expenses	\$181,343	\$15,500	\$40,800	\$42,024
Office Exp, Supplies & Materials	\$109,971	\$47,900	\$53,920	\$55,531
Travel & Training	\$7,050	\$8,500	\$30,114	\$30,059
Misc Expense	\$4,402	\$10,000	\$11,600	\$11,948
Utilities & Communications	\$6,707	\$4,820	\$6,240	\$6,428
Budget Balancing Measures	\$0	\$0	\$0	-\$93,303
SERVICE AND SUPPLIES TOTAL	\$1,034,454	\$923,856	\$1,833,722	\$1,699,679
Capital Outlay				
Capital Outlay	\$81,338	\$97,700	\$100,631	\$103,650
CAPITAL OUTLAY TOTAL	\$81,338	\$97,700	\$100,631	\$103,650
TOTAL	\$3,020,519	\$3,602,412	\$4,262,663	\$4,293,836

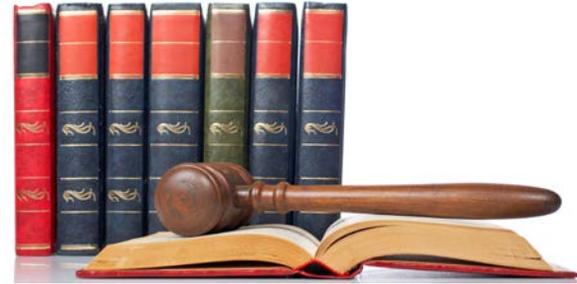
City Manager's Office by Division

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
City Manager	\$1,633,413	\$2,220,462	\$2,348,003	\$2,423,214
IT	\$998,477	\$1,188,630	\$1,168,530	\$1,223,149
Economic Development	\$320,921	\$143,320	\$694,630	\$594,427
Housing Administration	\$67,708	\$50,000	\$51,500	\$53,045
TOTAL	\$3,020,519	\$3,602,412	\$4,262,663	\$4,293,836



CITY ATTORNEY

BIENNIAL BUDGET
FISCAL YEAR 2022-24



MISSION STATEMENT

To provide proactive legal advice to help the City achieve its goals in a lawful manner including both the **Council's Priority Workplan** and the everyday ongoing operations of the City.



DESCRIPTION

The City Attorney provides legal advice to the City Council, City Boards and Commissions, and City officials and employees on the Brown Act (open meetings), Public Records Act, land use, CEQA, public contracting, conflict of interests, real property, employment, finance, elections, utilities and other issues for a general law city. The City Attorney drafts and reviews ordinances, resolutions, opinions, contracts, releases, development agreements, reports, easements,

deeds, and leases. The City Attorney manages the claims process and represents the City in legal actions.

The City Attorney's client is the City itself and she cannot represent San Pablo citizens directly. The City's website provides many links to helpful legal resources, as does the staff when asked.

ACCOMPLISHMENTS

Responding to the COVID-19 pandemic and various legal issues that have been raised dominates the efforts during the past year, including but not limited to continuing declarations of emergency, revised operations plans, virtual meetings, sick leave and testing/vaccination policies, agreements with the County for facilities and services, FEMA reimbursements, digital signatures, hero pay ordinances and eviction moratoriums. In addition, the following legal matters were addressed during the FY 2021-22:

City Council:

Met with new Council Member to review legal issues and conducted annual litigation briefing for the City Council; provided advice regarding conflict of interest laws, Brown Act, and parliamentary procedure; and updated the City's Conflict of Interest Code.

City Manager's Office:

Provided advice and prepared ordinance and Impartial Analysis for sales tax measure extension; advised on disposition of Block E at Plaza San Pablo, former City Hall site, and Lifelong Medical building; advised regarding City Hall construction issues; updated telecommunications ordinance and prepared template telecommunications license agreement; advised regarding implementation of SPLASH first-time homebuyer program; advised on employment law issues including disciplinary actions; and reviewed or drafted temporary employment agreements.

City Clerk's Office:

Provided legal advice on elections, Public Records Act requests (which have more than doubled over the past two years, from 102 requests in 2019 to 241 in 2021), Brown Act/agenda issues, records retention, and filling of City Clerk vacancy.

Community Services Department:

Drafted and reviewed contracts, waivers and policies, including agreements for Team for Youth and Public Profit.

Development Services Department:

Reviewed agenda and reports to the Planning Commission and attended Planning Commission meetings; advised on various land use matters including application for adult mental health facility and self-storage at 2600 El Portal; reviewed ordinances on accessory dwelling units, Zoning, and Residential Health and Safety program; assisted with orientation of new Planning Commissioners; and participated in monthly Development Review meetings.

Finance Department:

Prepared comprehensive letter to the auditors and advised on EBMUD Utility Users Tax Billing agreement.

Police Department:

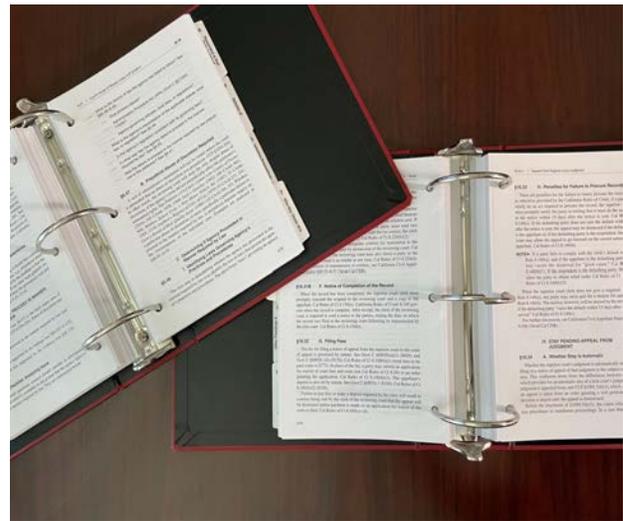
Reviewed policy and procurement of drones; prepared staff report and ordinance for fireworks ban; advised on the hearing process for suspension of tobacco retailer's license; drafted oppositions for six (6) Pitchess motions in FY21-22 to date (up from a total of five in FY 20-21) and attended court hearings; drafted petitions and attended court hearing on weapons confiscation matters; advised regarding illegal dumping issues; drafted and reviewed contracts including ShotSpotter, CAD/RMS and dispatch, and video cameras.

Public Works Department:

Updated bidding and contract documents for public works projects and maintenance projects; advised on consultant contract and insurance issues, bid protest, regional stormwater compliance project, and Soofa digital signs; reviewed and revised solid waste ordinance; and advised on implementing agreements.

Litigation

Managed or oversaw approximately 25 open claims and lawsuits that are filed against the City (and successfully reduced the number of open claims and lawsuits by over 40% over the past two years, from 39 open claims in March 2020 to 22 as of March 2022), as well as approximately 30 restitution claims against those who damage City property; and successfully pursued claims in PG&E bankruptcy.



GOALS, OBJECTIVES AND PERFORMANCE MEASURES

The work of the City Attorney's Office is primarily determined by external factors: changes in legislation and case law affecting City operations; the needs of other City departments for legal advice, drafting, and representation; policy decisions made by the City Council; and the nature and number of claims and lawsuits filed against or by the City. Thus, the following objectives describe when and how legal services are provided:

Attend all meetings of the City Council and review all items prepared for City Council consideration before agenda material is distributed.

Attend all meetings of the Planning Commission and review significant matters before agenda material is distributed.

Attend all Executive Committee meetings to identify legal issues as early as possible.

Review the final form of every contract, resolution, or ordinance within one week of referral and either approve the form or indicate to the initiating department the reasons that the contract, resolution, or ordinance cannot be approved.

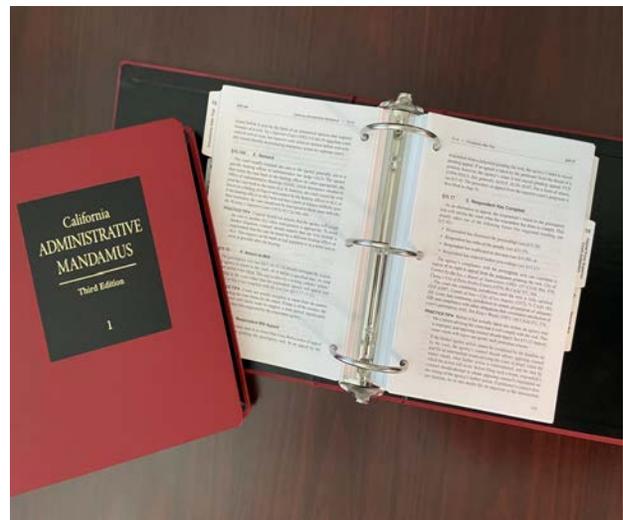
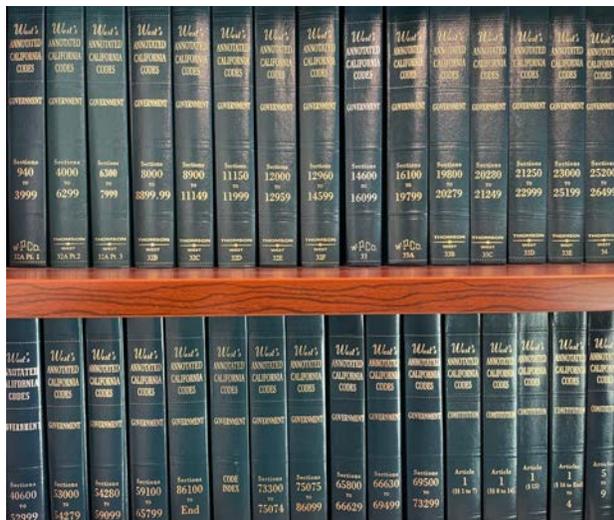
Respond to all written inquiries or requests to draft contracts and other legal documents within two weeks with either a completed response or an estimate of the date upon which a response will be completed, an indication of further information that is needed to

prepare a response, or confirmation that a written response is no longer required.

The City Attorney's Office is beginning an effort to track statistics such as numbers of contracts reviewed or drafted; number of agendas, resolutions or ordinances reviewed or drafted; number of Public Records Act responses; conflict of interest advice; litigation matters including subpoenas, Pitchess motions, weapons confiscations, claims, lawsuits and restitution claims.

An additional overarching objective for FY 2021/22 is to assist with the recruitment of a new City Attorney and the transition process.

The all-encompassing goal of all of these objectives is to support and promote the mission of the City Attorney's Office, which is to provide proactive legal advice to help the City achieve its goals in a lawful manner including both the Council's Priority Workplan and the everyday ongoing operations of the City.



WORKFORCE PLAN SUMMARY

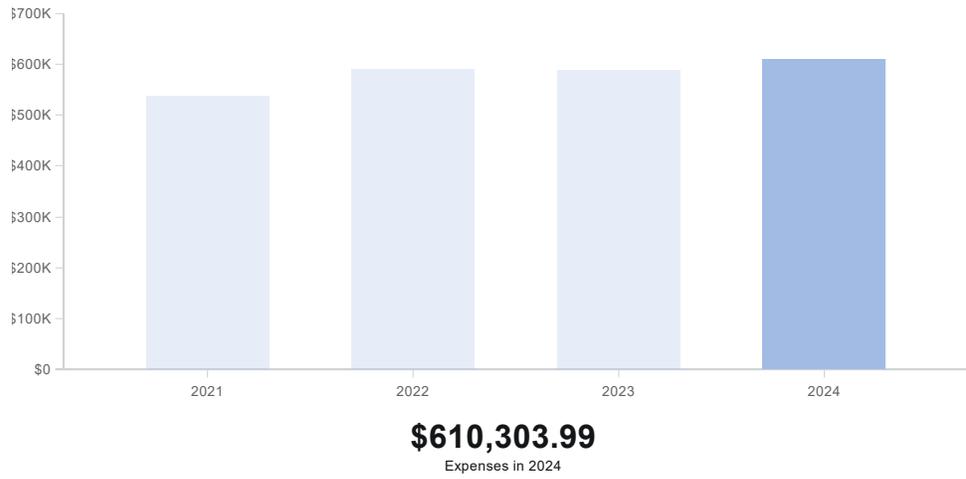
City Attorney FTE

Position Name	2023	2024
Allocated FTE Count		
City Attorney	1.00	1.00
Paralegal	1.00	1.00
ALLOCATED FTE COUNT	2.00	2.00

EXPENDITURES

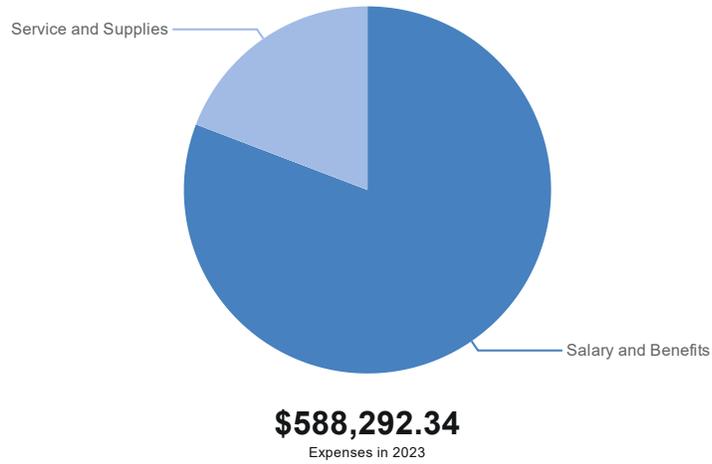
**City Attorney:
Expenditure Detail**

Data Updated yesterday



**City Attorney:
Expenditure Detail**

Data Updated yesterday



City Attorney: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits				
Salary and Benefits	\$496,163	\$490,347	\$475,416	\$499,853
SALARY AND BENEFITS TOTAL	\$496,163	\$490,347	\$475,416	\$499,853
Service and Supplies				
Professional Services	\$35,712	\$85,000	\$97,850	\$100,787
Travel & Training	\$1,496	\$7,500	\$8,000	\$8,240
Dues & Subscriptions	\$3,598	\$4,500	\$4,863	\$5,009
Office Exp, Supplies & Materials	\$685	\$1,100	\$1,133	\$1,167
Utilities & Communications	\$426	\$1,000	\$1,030	\$1,061
Budget Balancing Measures	\$0	\$0	\$0	-\$5,813
SERVICE AND SUPPLIES TOTAL	\$41,918	\$99,100	\$112,876	\$110,451
TOTAL	\$538,080	\$589,447	\$588,292	\$610,304



CITY COUNCIL

BIENNIAL BUDGET
FISCAL YEAR 2022-24



MISSION STATEMENT

To establish comprehensive goals and objectives for the City; to provide leadership in establishing policies for the conduct of **Municipal Affairs**; to formulate priorities for allocation of **City Resources**; to support other special legislative bodies in **Public Policy Development**; to represent the City at local, regional, state and nationwide organizations; and to hold regularly scheduled meetings, hearings, and study sessions to receive citizens' input and conduct the City's business in a public forum.



DESCRIPTION

San Pablo is a General Law City incorporated in 1948 with a Council/Manager form of government. Under this form of government, the City Council makes policies and adopts ordinances,

which become the governing rules of the City, also known as the San Pablo Municipal Code (SPMC). The City Council hires the City Manager, who is responsible for the day-to-day management and operations of all City-wide service delivery, and includes policy implementation of the City Council, with adherence to the City's Municipal Code requirements. Additionally, the City Council hires the City Attorney, who is responsible for the interpretation of the City's Municipal Code, and manages all municipal legal affairs for the City.

All members of the City Council are elected from the city at-large and must be residents of the City at the time of their election or appointment. The term of each member of the City Council is four years and commences on the first Monday of December after the municipal general election. All powers of the City are vested in the City Council.

Each calendar year, the Mayor and Vice-Mayor (Mayor Pro Tempore) serve on an annual, rotational basis with said appointments affirmed by majority vote of the City Council per SPMC requirements. The duties of the Mayor include presiding at all meetings of the Council and maintaining order and decorum in meetings (e.g. deciding questions of speaking order, enforcing time limits on speakers, etc.). The Vice-Mayor has all the powers and duties of the Mayor in the absence of the Mayor.

The Office of the City Clerk is also part of the City Council Department Budget. The functional role of the elected City Clerk is primarily ceremonial which provides administrative functions to the Mayor, City Council, and City Manager during regular and special meetings of the City Council. The City Clerk is elected every four years and reports directly to the City Council and attends council meetings, and serves as a liaison between the citizens and their government. The City Manager's staff fulfills the day to day needs of the office by maintaining custody of records, conducting elections, recording minutes, administering oaths, and preparing agendas.

ACCOMPLISHMENTS

Since March 2020, the COVID-19 pandemic has affected the City and its operations immensely, from dealing with budget shortfalls, managing health and safety risks for staff and residents, addressing new priorities during the health crisis, as well as maintaining services despite staffing shortages during mandatory quarantines. The City Council has continued to successfully lead and conduct municipal

affairs by pivoting and finding new ways to deliver services as well as developing and adjusting programs to mitigate health risks and best sustain City services to its residents.



GOALS, OBJECTIVES AND PERFORMANCE MEASURES

The City Council establishes overall goals and objectives for the City through the adoption of policies aimed at enhancing the quality of life for all residents in the community. The City Council is responsible for determining the overall needs of the community and setting priorities for the development and implementation of programs and services, in large part informed by the City's General Plan. The City Council also sets and monitors financial and other City administrative activities. Additionally, Councilmembers build relationships with officials from other public agencies and associations to further the goals of the City, the region, and municipal government in general.

The COVID-19 pandemic is not over and City Council will continue to lead the City through these challenging times by being nimble, innovative, and adaptable during the pandemic economic recovery period.

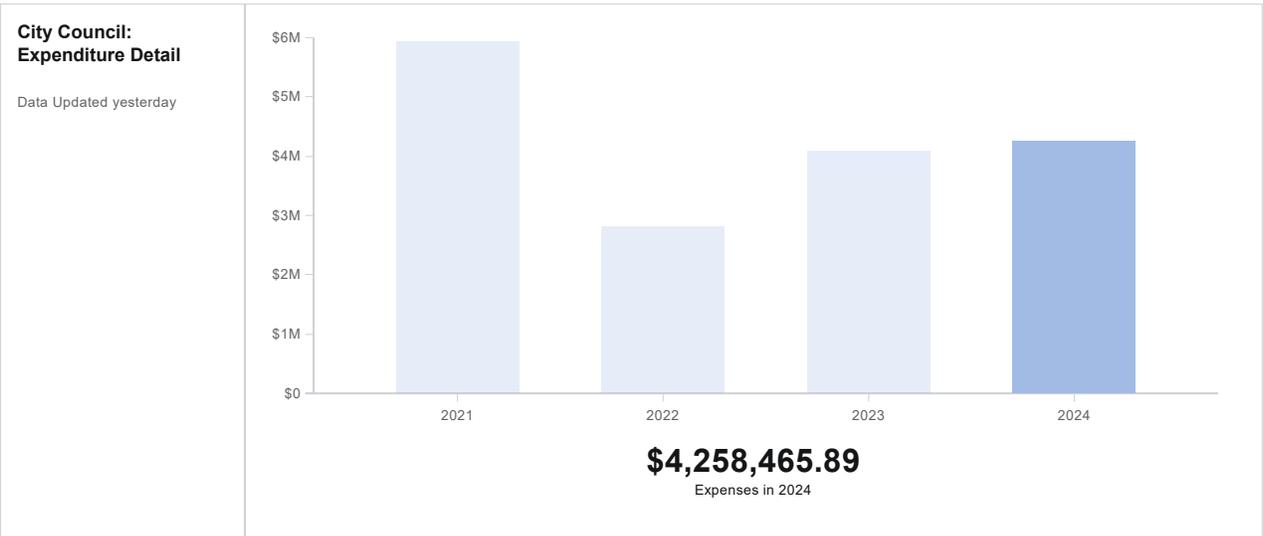


WORKFORCE PLAN SUMMARY

City Manager Office FTE

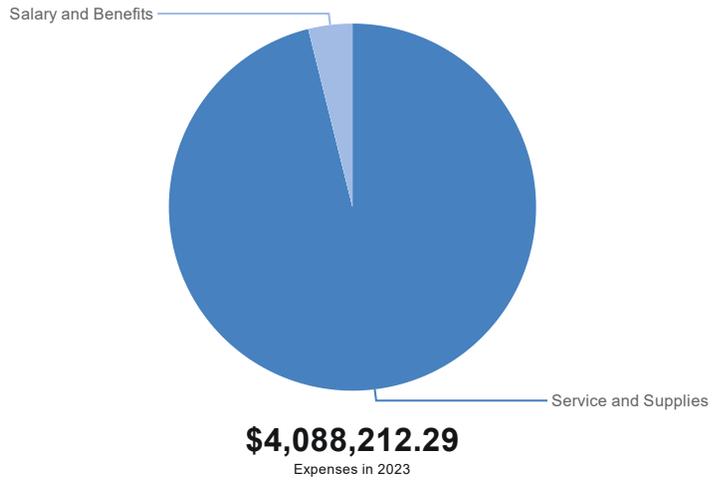
Position Name	2023	2024
Allocated FTE Count		
City Clerk	1.00	1.00
City Treasurer	1.00	1.00
Councilmember	5.00	5.00
ALLOCATED FTE COUNT	7.00	7.00

EXPENDITURES



**City Council:
Expenditure Detail**

Data Updated yesterday



City Council: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Service and Supplies				
Community Grants & Spec Events	\$2,635,968	\$2,528,005	\$3,766,124	\$4,045,704
Special Dept Expenses	\$2,500,000	\$0	\$0	\$0
Professional Services	\$617,621	\$32,900	\$37,900	\$38,482
Dues & Subscriptions	\$31,139	\$30,094	\$80,691	\$83,111
Travel & Training	\$460	\$22,500	\$22,500	\$22,500
Office Exp, Supplies & Materials	\$1,108	\$5,497	\$20,525	\$5,025
Utilities & Communications	\$0	\$6,000	\$2,000	\$2,000
Budget Balancing Measures	\$0	\$0	\$0	-\$103,434
SERVICE AND SUPPLIES TOTAL	\$5,786,296	\$2,624,996	\$3,929,740	\$4,093,388
Salary and Benefits				
Salary and Benefits	\$146,374	\$191,514	\$158,473	\$165,078
SALARY AND BENEFITS TOTAL	\$146,374	\$191,514	\$158,473	\$165,078
TOTAL	\$5,932,670	\$2,816,510	\$4,088,212	\$4,258,466



COMMUNITY DEVELOPMENT

BIENNIAL BUDGET
FISCAL YEAR 2022-24



MISSION STATEMENT

To ensure land use **Policy, Zoning Administration, Development Review,** and **Construction Plans** are consistent with City Council adopted rules and regulations creating a safe, healthy, attractive, and vibrant place to live, work, and play.



DESCRIPTION

The Community Development Department includes the Planning and Building Divisions. These units work together to provide public and private property owners with land use, zoning, and development review expertise, including construction guidance on design concept through building occupancy. The Planning Department works directly with the Planning Commission and City Council to develop and implement land use, housing, open space, and health and safety

priorities and objectives, including economic development efforts. The Building Services Division issues building permits on new construction and remodeling and ensures the overall safety of construction in San Pablo. The Department also runs the Residential Health & Safety inspection program and Business License registrations.

Major Services

Planning Division

The Planning Division updates and implements the City of San Pablo's General Plan and relevant portions of the Municipal Code; reviews development proposals for zoning, general plan, subdivision, and environmental compliance, and obtains public input on those proposals; supports the Planning Commission; and administers a variety of grants.

Building Division

The Building Division conducts plan reviews, performs inspections for public and private projects for building code compliance, issues building permits, oversees the issuance and renewal of business licenses, provides lead management of the Residential Health and Safety Program, and ensures rental units meet a minimum occupancy standard.

Combined Services

The Planning and Building Divisions work cooperatively with Code Enforcement to ensure business and residential compliance with City zoning, building, and health and safety codes, assessing the construction of tenant improvements for compliance with safety requirements, as well as coordinating with other state and regional licensing agencies. The Community Development Department works closely with the Public Works Department, and the City Manager's Office on major development projects, economic development initiatives, and housing projects and programs to provide coordinated services for the community.

ACCOMPLISHMENTS

Planning Division

Hired new Assistant Planner and continued recruitment for second Planner position

Continued work with consulting team on updates to the General Plan/Housing Element

Received REAP and PDA grants from ABAG/MTC to help fund the Housing Element Update along with a Master Plan for Rumrill Boulevard as part of the General Plan Update

Conducted community outreach survey for the General Plan Update

Prepared Housing Element annual report for State HCD certification

Provided information on SB 9 duplex legislation to Planning Commission and the public

Issued over 40 administrative planning approvals (July – Jan only)

Presented 9 planning cases to the Planning Commission, including the following projects:

- 20-lot single family residential subdivision with 8 accessory dwelling units
- 54-unit permanent supportive housing facility
- 91-unit with 3 commercial tenant mixed use development
- Reconstruction and expansion of a 91,560 square foot personal storage facility
- 64-unit multi-family project (forthcoming)
- Major Design Review for a 100-unit affordable housing project with 7,000 square feet of retail space (forthcoming)

Building Division

Administered COVID Housing Grant program

Opened combined Permit Center in new City Hall in October 2021

Restarted Residential Health & Safety program on January 1, 2022

Updated City Code to revise RH&S program and establish Building Board of Appeals

Took over Floodplain Manager duties from PW staff

Assumed coordination and tracking for the CD/Code Enforcement Team meeting

Continued investigation process for code violations requiring building corrections

Completed 2,500+ Building, RH&S and business license inspections; 300+ plan checks for new construction and remodels; and renewed or issued 1,200+ business licenses

Combined Services

Promoted Planning Manager to Community Development Director position

Initiated internal Development Review Team for review of new development

Participated on Police Training Facility contract review team

Participated in City Hall evacuation training program



GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Short-Term Objectives (FY 2022-23)

Increase housing production consistent with Regional Housing Needs Allocation. Aim for approval of at least 33% of 375 units remaining in current cycle, or 125 units.

Update City of San Pablo General Plan and Housing Element per State requirements and successfully submit for certification by HCD by January 1, 2023.

Conduct 3,000+ inspections of new construction, business licenses, RH&S, enforcement

Upgrade or purchase software to manage on-line building permits, allow public tracking of building permits, and execute in-field

inspection reports by June 30, 2023.

Long-Term Goals

Upgrade user interface services and mapping capabilities

Inspect at least 1,000 units per year under the RH&S program

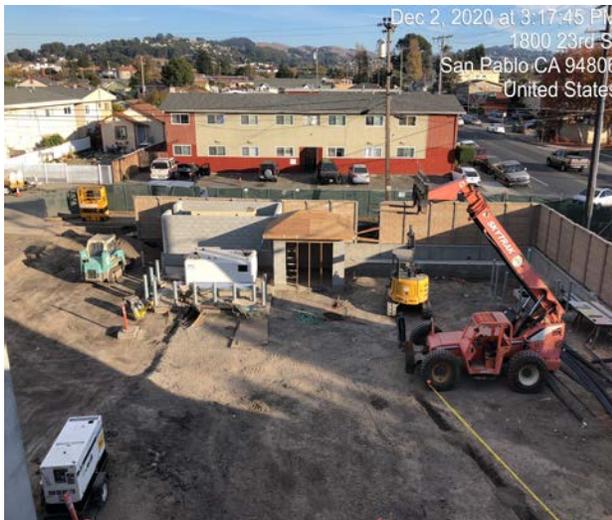
Complete transition to full electronic submittal, filing, and tracking procedures

Process backlog of filing and records updates

Expand public educational efforts on building safety and code compliance

Expand systematic inspections of housing units.

Assume additional code enforcement duties from Police Department as part of future realignment.



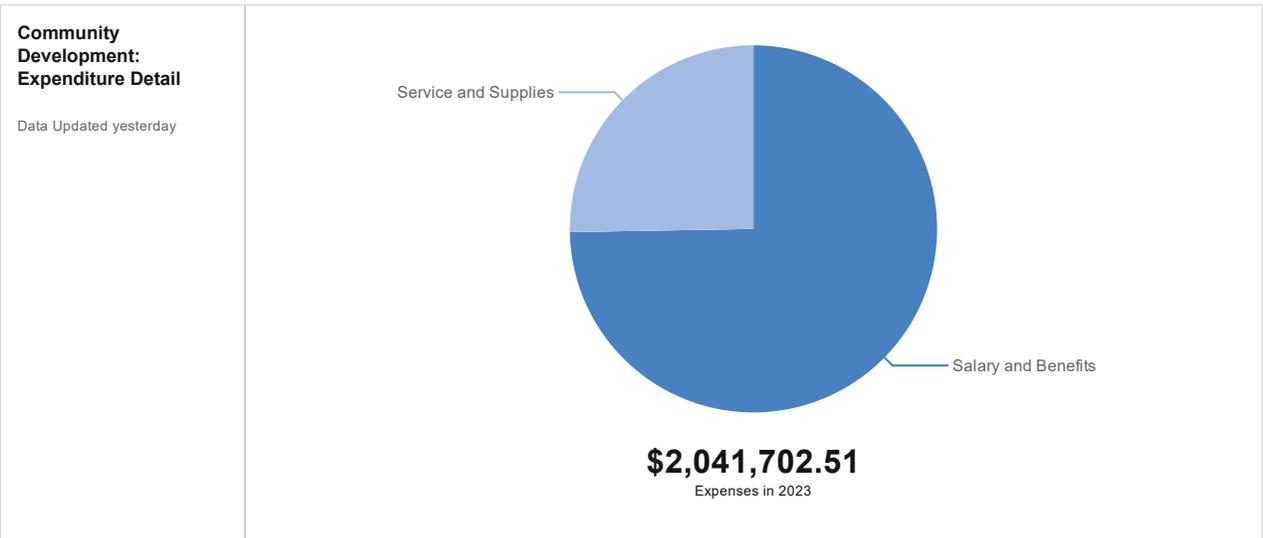
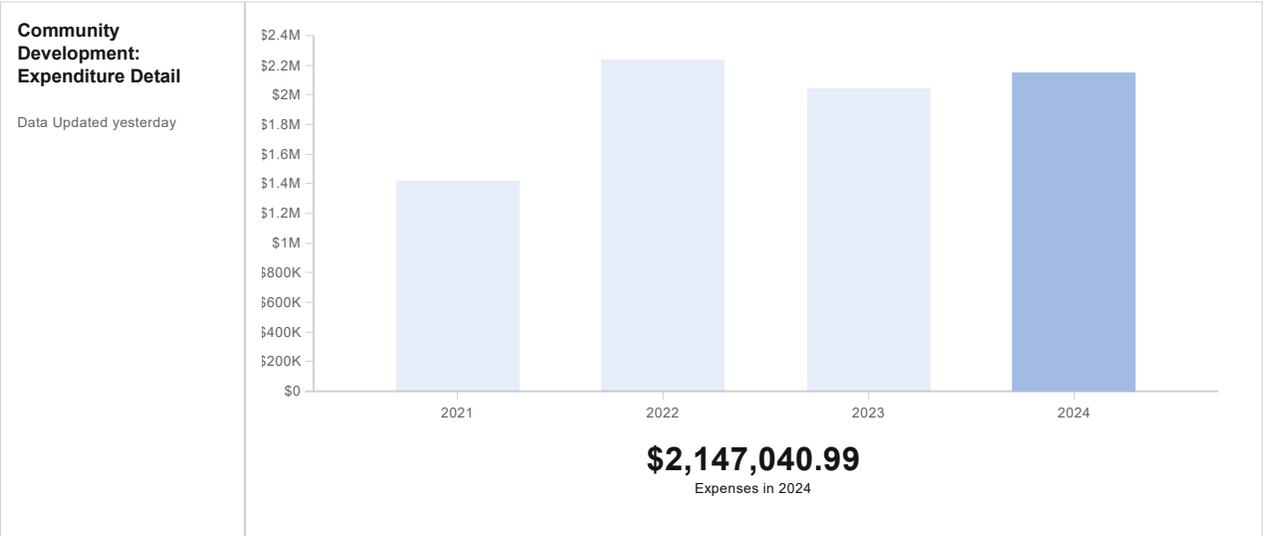
WORKFORCE PLAN SUMMARY

Community Development FTE

Position Name	2023	2024
Allocated FTE Count		
Admin Clerk I	1.00	1.00
Administrative Secretary	1.00	1.00
Assistant Planner	2.00	2.00
Associate Planner	1.00	1.00
Building Inspector	1.00	1.00
Chief Bldg Official/Plan	1.00	1.00
Community Dev. Director	1.00	1.00
Planning Aid	1.00	1.00
Sr. Permit Technician	2.00	2.00

Position Name	2023	2024
ALLOCATED FTE COUNT	11.00	11.00

EXPENDITURES



Community Development: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits				
Salary and Benefits	\$1,393,065	\$1,844,762	\$1,525,673	\$1,646,911
SALARY AND BENEFITS TOTAL	\$1,393,065	\$1,844,762	\$1,525,673	\$1,646,911
Service and Supplies				
Professional Services	\$14,500	\$355,500	\$395,000	\$395,000
Office Exp, Supplies & Materials	\$4,736	\$21,750	\$74,900	\$70,900
Travel & Training	\$4,992	\$13,800	\$33,800	\$23,300
Dues & Subscriptions	\$2,413	\$3,560	\$4,830	\$4,830
Special Dept Expenses	\$0	\$0	\$5,000	\$3,600
Utilities & Communications	\$0	\$0	\$2,500	\$2,500
SERVICE AND SUPPLIES TOTAL	\$26,640	\$394,610	\$516,030	\$500,130

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
TOTAL	\$1,419,705	\$2,239,372	\$2,041,703	\$2,147,041



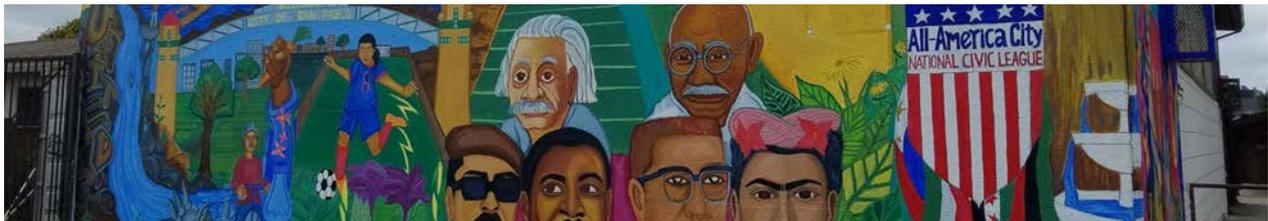
COMMUNITY SERVICES



BIENNIAL BUDGET
FISCAL YEAR 2022-24

MISSION STATEMENT

To work passionately and collaboratively to create **Safe, Healthy, Quality Services** that help enhance the San Pablo community.



DESCRIPTION

The Community Services Department (CSD) focuses on providing residents with a variety of services designed to enhance the physical, social, cultural, mental, leadership development, and meaningful engagement opportunities, while connecting individuals and families to valued community resources. Organized into four main service divisions: Recreation, Seniors, Paratransit, and Youth, School, & Community Partnerships—CSD collaborates with other City departments, the local school district, community-based

organizations, resident leaders, and other local entities benefiting the San Pablo community to achieve its mission.

The Recreation Division aims to create community through people, parks, and programs. “Parks Make Life Better” is the vision which is also the recognized vision of the California Parks and Recreation Society (CPRS). Recreation provides year-round recreational opportunities, special events and enrichment programs and services, including out-of-school time programs for elementary and middle-school aged children, sports leagues and summer day camps; fee classes and programs for youth and adults; facility rentals; and special community events such as Valentine’s Day Dance, Spring Egg Hunt, 4th of July, outdoor movie nights; Halloween, Veteran’s Day Celebration and Tree Lighting and winter festival.

The Senior Services Division provides programs, services and facilities that enhance the quality of life for the 50+ community. The Church Lane Senior Center serves as the focal point for linking seniors with much needed nutrition, social and transportation services and an inviting and safe space that fosters community, social interaction and volunteer/work opportunities.

Paratransit offers low cost rides to San Pablo residents ages 50 and up or anyone with a disability. They offer rides to the city programs as well as doctor visits, grocery stores, banks or other social gatherings within San Pablo City limits and parts of Richmond. Senior Transportation and Paratransit services are funded by Contra Costa County Measure J funds.

The Youth Services & Community Partnerships (YSCP) Division is committed to the healthy development of youth and is focused on developing positive opportunities, programs and partnerships that will provide children and youth with skills, knowledge, support and resources that lead to healthy and productive lives. The Youth Services Division core program and projects include the San Pablo Beacon Community Schools Initiative (SPBCSI), Team for Youth (TFY) and Childhood Obesity Prevention (COP) grant programs, the San Pablo Youth Commission (SPYC), and college, career, and workforce supports for youth/young adults (college application and financial aid supports, career and mentor days, and school year and summer internships).

ACCOMPLISHMENTS

Recreation

The San Pablo Rumrill Sports Park continues to be a community asset. All sports fields reopened in July of 2021 and were at 90% capacity by Aug 2021.

The Recreation Division successfully hosted virtual preschool and youth cooking programs as well as in person sports programs during the COVID-19 Pandemic.

Although most events were cancelled due to COVID, CSD was able to host multiple successful drive-through events, including Eggstravaganza and the Unity Day event at the Community Center.

Seniors

During the COVID-19 Pandemic, the number of participants in the Contra Costa Café Meals Program increased from an average of 50 lunch meals per day to over 100 meals per day. Staff continued with weekly frozen meal pick-up and delivery.

Also during the COVID-19 Pandemic, the division provided wellness check-in calls to senior center members. Staff reached out to all 400 members at least once per month with more vulnerable population getting calls up to three times per week.

Paratransit

During the COVID-19 Pandemic, with funding from Measure J, staff provided free delivery of County frozen meals and Brown Bag groceries to approximately 65 seniors on a weekly basis.

During the COVID-19 Pandemic shutdowns, Paratransit operated for essential services providing rides to medical appointments, the bank and grocery store.

Youth, School, & Community Partnerships (YSCP)

Staff continued to work with the West Contra Costa Unified School District (WCCUSD) in developing and rolling out a Full Service Community School Initiative districtwide, with San Pablo leading the effort as a model city with West County. The division secured \$90,000 in match funding from WCCUSD to continue to maintain six Beacon Community School Directors for FY20-21 and FY21-22.

In continued partnership with the Family Giving Tree Agency, YSCP was able to distribute 700 new backpacks filled with supplies to all six of the San Pablo Beacon Community Schools and to San Pablo students at Richmond High School for the FY21-22 school year. In addition, the Family Giving Tree and YSCP were able to distribute 300

gifts to students in the same schools and 200 gifts to our San Pablo seniors.

In connection with multiple community partners, the San Pablo Youth Commission (SPYC) continued their Back-to-School Closet in 2021. Commissioners were able to provide over 300 bundles of shirts, pants, coats, shoes, new books, and community resources to students most impacted by the COVID-19 pandemic. SPYC was also able to provide 200 new re-usable water bottles to a school site, and new masks to a school site to address an emergent need.

Staff provided college and career supports to San Pablo youth, primarily through partnerships that provided virtual programs, as well as some in-person activities including West Contra Costa College Application Day, Financial Education Workshop, Richmond High School Law Academy Mentor Day, and City Hall Career Day workshops. Several of these activities were made possible by cross-departmental support of City staff who volunteered their time to be mentors.

Unable to organize an in-person event due to COVID restrictions, SPYC promoted COVID-19 vaccination information in San Pablo to empower youth to become leaders in their community. By creating banners with vaccination facts posted around the city, partnering with Helms Middle School to support youth vaccination clinics, and teaming up with Contra Costa County Youth and Young Adult Ambassadors to share resources during the Helms Vaccination Event, the Youth Commissioners stretched their creativity and voice to encourage youth COVID-19 vaccinations in our city.

The Division continued the implementation of the Local Government Internship Program, which provides college students with exposure to careers in public service and converted it to a paid internship opportunity.

YSCP announced and reported on the 10-year anniversary of the Division, highlighting its positive impact on the San Pablo community over the years. A feature on YSCP's 10-year anniversary was published in the annual San Pablo Beacon Community Schools evaluation report, released in October 2021.



GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Department

Objectives

FY 22-23: Convert two Community Services Coordinator positions into two Community Services Supervisor positions and obtain budgetary approval. (City Council Workplan Priority 104)

FY 22-23: Complete an internal recruitment for Community Services Supervisor. (City Council Workplan Priority 104)

FY 22-23: Complete full time staff transition and training. (City Council Workplan Priority 104)

Goals

FY 22-24: Reorganize the Department into a more efficient and program-centered structure. (City Council Workplan Priority 104)

Recreation

Objectives

FY 22-23: Create a new facility rental brochure (City Council Workplan Priority 100)

FY 22-23: Take updated facility pictures and post on line for interactive viewing (City Council Workplan Priority 100)

FY 22-23: Develop plans for all special events held at new City Hall location and recommend potential alternative locations as needed. (City Council Workplan Priority 101)

FY 22-23: Bring the Kiddie Korner school-year preschool program and summer programs back to Wanlass Park after COVID Pandemic restrictions lift. (City Council Workplan Priority 105)

FY 22-23: When the County returns the use of the Davis Park Multi-Purpose Room back to the City (June 2022), offer summer camp programs at both facilities in Davis Park. (City Council Workplan Priority 105)

FY 22-23: Return to offering classes and facility rentals at both facilities in Davis Park. (City Council Workplan Priority 105)

FY 22-24: Develop three new tailored, promotion strategies in an effort to expand community participation at City-sponsored multicultural events by using needs assessment information (City Council Workplan Priority 101)

FY 22-24: Update internal and external rental policies and procedures (City Council Workplan Priority 100)

FY 22-24: Look into the feasibility of offering Community Garden programs at Wanlass Park and Davis Park. (City Council Workplan Priority 105 & 109)

FY 22-24: Meet with the community to assess the types of programs they would like to see at Wanlass and Davis Park through a public meeting and surveying program participants using the current programs. (City Council Workplan Priority 105)

FY 24-25: Assess the possibilities of programming at the Rollingwood Community Center and make suggestions for future uses. (City Council Workplan Priority 109)

Goals

FY 22-27: Develop and implement plans to increase the utilization of existing City facilities through needs-based programming as well as increasing private and/or corporate facility rentals. (City Council Workplan Priority 101)

FY 22-27: Survey current participants about needs and additional interests; implement new programs or change existing programs to meet the needs identified through surveys. On-going. (City Council Workplan Priority 101)

FY 22-27: Develop a systematic way of gathering community feedback to improve existing events, programs, and services offered by the division. (City Council Workplan Priority 101)

FY 22-27: Solicit new contract instructors that could expand programs and events based upon an analysis of community needs. On-going. (City Council Workplan Priority 101)

FY 22-25: Continue to increase park programming at Davis and Wanlass Parks to reduce vandalism and increase community participation and presence in those parks. (City Council Workplan Priority 105)

FY 22-27: Develop a consistent evaluative process of current programs and events by and review results quarterly. On-going. (City Council Workplan Priority 101)

FY 22-27: Continue to support the youth football program (San Pablo Cowboys) and San Pablo baseball programs held seasonally at Davis Park through fee waivers and park field maintenance. (City Council Workplan Priority 100, 103, 104, 109).

Paratransit

Objectives

FY 22-23: Assess adding RouteMatch's navigation module to enhance Paratransit services. (City Council Workplan Priority 107)

FY 22-24: Evaluate current Measure J funding and identify new revenue streams to increase the program's sustainability and longevity. (City Council Workplan Priority 405)

FY 22-26: Develop funding partners for paratransit funds. (City Council Workplan Priority 107 & 205)

Goals

FY 22-27: Prepare the Paratransit Program for sustainability and longevity. (City Council Workplan Priority 107, 108, 110, 405)

FY 22-27: In collaboration with the Seniors Division, and Contra Costa County Travel Programs, increase knowledge of the Travel Training Program to enhance accessibility and knowledge of local and regional travel options available to our community. (City Council Workplan Priority 100, 103, 107)

Seniors

Objectives

FY 22-23: Evaluate the current offerings of multi-cultural programs and events and determine if they meet current needs. Make changes accordingly. (City Council Workplan Priority 101)

FY 22-24: Increase revenue by implementing an annual membership fee for residents and increasing non-resident membership fees. (City Council Workplan Priority 405)

FY 23-24: Solicit new contract instructors that could expand programs and events based upon an analysis of community needs. On-going. (City Council Workplan Priority 100, 101)

Goals

FY 22-27: Develop a systematic way of gathering community feedback to improve existing events, programs, and services offered by the division. (City Council Workplan Priority 100, 101)

FY 22-27: Prepare for the program's financial sustainability and longevity. (City Council Workplan Priority 103, 101, 405)

FY 22-23: Develop a consistent evaluative process of current programs and events and review results quarterly. (City Council Workplan Priority 100, 101)

FY 24-27: Work closely with the Paratransit program to identify ways to financially support the Paratransit program which serves the senior population. (City Council Workplan Priority 100, 103, 107)

FY 22-24: In collaboration with the Paratransit Division, increase knowledge of the Travel Training Program to enhance accessibility and knowledge of local and regional travel options available to our community. (City Council Workplan Priority 100, 103, 107)

Youth, School, & Community Partnerships (YSCP)

Objectives

FY 22-23: Extend existing contracts with grantees and the evaluation consultant for FY 21-22 and launch several multi-year Requests for Proposals: Team For Youth Grant Program, Childhood Obesity Prevention Grant Program, and Grant Program Evaluation. (City Council Workplan Priority 112)

FY 22-23: Build out and launch SPYC's Youth-to-Youth Mini Grant Program. (City Council Workplan Priority 104)

FY 22-25: Pilot college exploration and workforce development programs and explore the feasibility and potential funding mechanism for a San Pablo scholarship program that addresses post-

secondary educational and workforce needs of youth. (City Council Workplan Priority 114)

Goals

FY 22-27: Pilot and build out an SPYC Alumni Network. (City Council Workplan Priority 104)

FY 22-27: Continue to build capacity of San Pablo Beacon Directors and grantee agencies through technical assistance with a focus on data and evaluation. (City Council Workplan Priority 112)

FY 22-27: Expand youth employment opportunities by growing and deepening existing city internship programs, and working with local businesses to provide youth employment and internship opportunities. (City Council Workplan Priority 114)

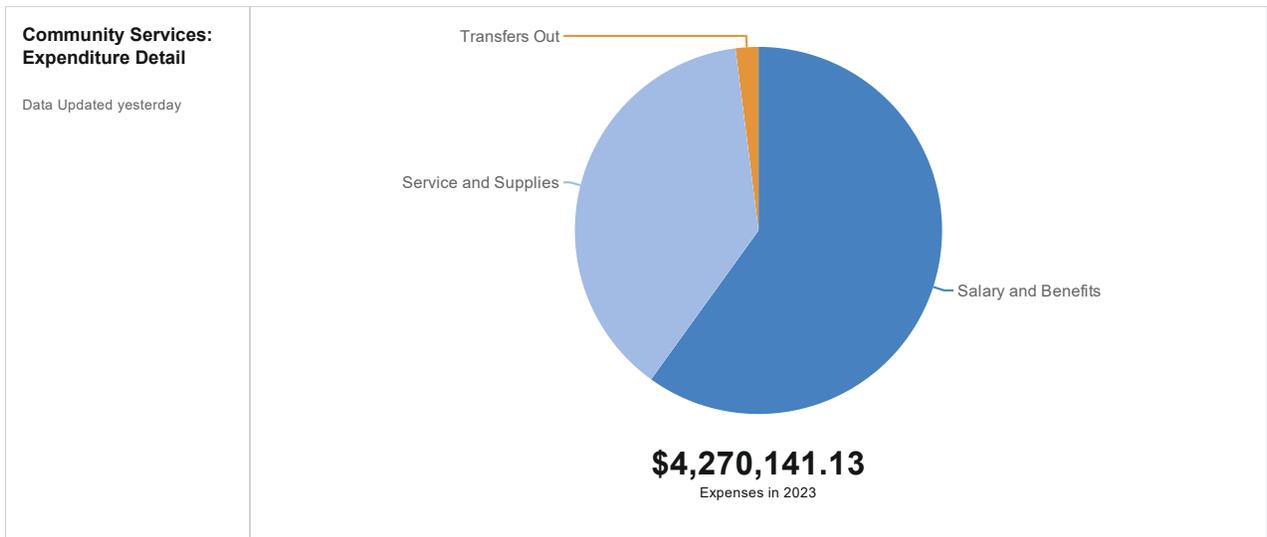
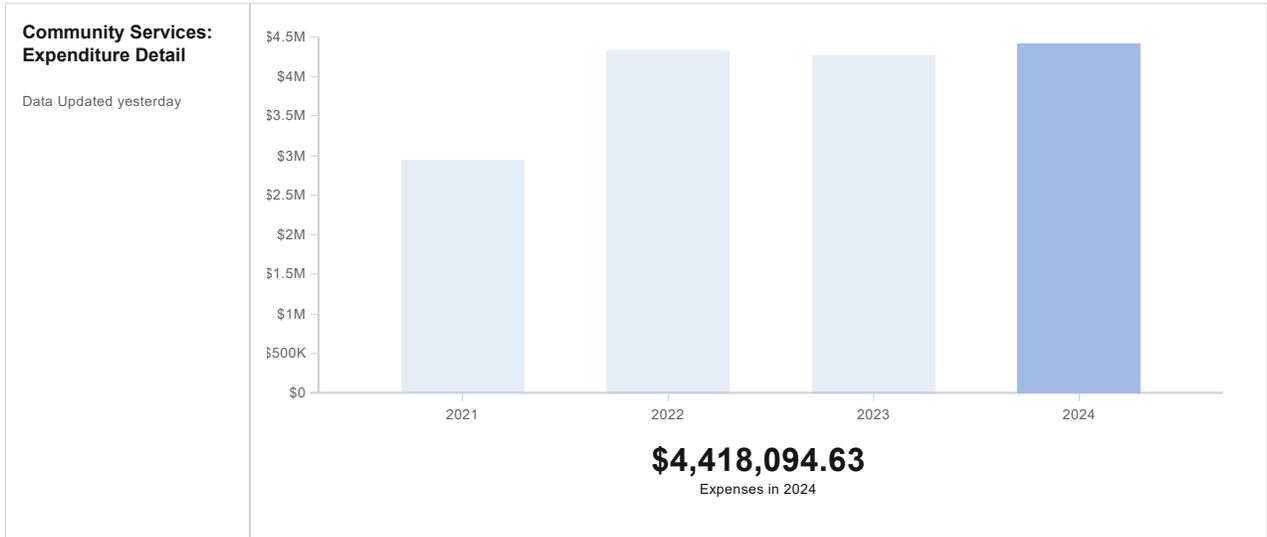


WORKFORCE PLAN SUMMARY

Community Services FTE

Job Title	2023	2024
Allocated FTE Count		
Community Servc Coord I	2.00	2.00
Community Servc CoordII	6.00	6.00
Community Servc Manager	2.00	2.00
Community ServcDirector	1.00	1.00
Paratransit Driver	2.00	2.00
Sr. Administration Clerk	1.00	1.00
ALLOCATED FTE COUNT	14.00	14.00

EXPENDITURES



Community Services: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits				
Salary and Benefits	\$1,755,137	\$2,904,630	\$2,559,834	\$2,676,783
SALARY AND BENEFITS TOTAL	\$1,755,137	\$2,904,630	\$2,559,834	\$2,676,783
Service and Supplies				
Community Grants & Spec Events	\$700,799	\$743,260	\$701,418	\$722,461
Professional Services	\$135,521	\$296,526	\$380,822	\$390,565
Office Exp, Supplies & Materials	\$20,813	\$119,615	\$323,835	\$435,416
Special Dept Expenses	\$0	\$0	\$200,000	\$200,000
Service and Supplies	\$90,271	\$145,000	\$0	\$0
Maintenance & Repair	\$11,823	\$58,700	\$74,090	\$76,313
Travel & Training	\$3,315	\$32,250	\$37,852	\$43,278
Dues & Subscriptions	\$13,095	\$17,097	\$21,511	\$22,159
Utilities & Communications	\$5,283	\$5,250	\$8,150	\$8,395
Misc Expense	\$143	\$7,050	\$7,261	\$7,480
Budget Balancing Measures	\$0	\$0	-\$130,632	-\$164,755

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
SERVICE AND SUPPLIES TOTAL	\$981,064	\$1,424,748	\$1,624,307	\$1,741,312
Transfers Out				
Transfers Out	\$211,191	\$0	\$86,000	\$0
TRANSFERS OUT TOTAL	\$211,191	\$0	\$86,000	\$0
TOTAL	\$2,947,393	\$4,329,378	\$4,270,141	\$4,418,095

Community Services: Expenditures by Division

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Youth, Schools & Community Partnerships (YSCP)	\$1,254,171	\$1,363,425	\$2,195,347	\$2,344,330
Recreation	\$895,507	\$2,023,170	\$1,200,246	\$1,236,662
Senior Services	\$318,165	\$497,536	\$473,210	\$497,574
Paratransit	\$479,550	\$445,248	\$401,339	\$339,529
TOTAL	\$2,947,393	\$4,329,378	\$4,270,141	\$4,418,095



FINANCE



BIENNIAL BUDGET
FISCAL YEAR 2022-24

MISSION STATEMENT

To assist the City Council, City Manager and operating departments in prudently **managing financial resources** and **assets** by providing accurate information and high-quality business and financial planning and management advisory services including budgeting, debt management, accounting, purchasing, revenue collection and management, payables processing, investments and cash handling.



DESCRIPTION

The Finance Department is responsible for overseeing the fiscal health of the City. The Department accomplishes this by providing financial information, policy analysis, and recommendations that help the City Council, Standing Committees, and all City departments make decisions on how to best allocate and manage the City's financial

resources. The Department supports the organization's immediate as well as long-range resource allocation decisions and responds to both economic fluctuations and changes in the State's fiscal outlook. Finance Department staff evaluate the effects of budget changes on service, assist departments with business planning, support citywide economic development projects, and provide recommendations on proposals that have a financial impact. Finance also manages all financial activities and reporting of the Local Successor Agency, Oversight Board, Joint Powers Financing Authority, and by contract the West Contra Costa Transportation Advisory Committee.

Major Services

Accounting: Account for the City's resources and disclose the financial condition of the City and the results of its operations in the year-end Annual Comprehensive Financial Report (ACFR).

Budget: Manage preparation of the biennial operating budget and short- and long-range financial forecasts to ensure that resources are allocated appropriately, are adequate to meet financial obligations, and that the financial plan reflects the City Council Priority Workplan and policy directives.

Purchasing/Accounts Payable: Manage accounts payable and oversee procurement processes to ensure City departments have resources necessary to accomplish their mission while adhering to City and State purchasing regulations.

Revenue/Accounts Receivable: Collect and audit all locally-controlled revenues to ensure compliance with applicable laws and application of best safekeeping practices. Complete citywide invoicing and accounts receivable processing to ensure receipt of all monies due.

Treasury: Manage the City's investments, debt financing, and banking functions.



ACCOMPLISHMENTS

Achieved favorable outcome and resolution for the City and the City of San Pablo Successor Agency with the California Department of Finance for \$1.997M in RPTTF funding for Fiscal Year 2016-17 through 2019-20 under a successful Meet and Confer process.

Secured funding for construction of the new San Pablo Police Department Headquarters and Public Safety Training Center Project through the issuance of 30-yr City of San Pablo Joint Powers Financing Authority Lease Revenue Bonds, Series 2022, on May 17, 2022.

COVID-19 Pandemic created challenges for continued operation under a City mandate to close government offices. Finance was able to continue remote operations by utilizing digital and cloud-based platforms such as OneSpan to maintain work flow.

Stabilized staffing issues raised in the Memorandum on Internal Control (MOIC) with the hiring of a highly experienced Finance Director, qualified Accounting Manager, Accountant, and Accounting Technician.

Completed Federal, State, regional and local financial reporting requirements, including Cities Annual State Controller's Report, Street and Road Annual Report, Special District Report, Single Audit Report, and Employee Compensation Report.

For the 25th consecutive year, the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers

Association (GFOA) was awarded for the City's Comprehensive Annual Financial Report, FYE June 30, 2020.

Completed the Annual Comprehensive Financial Report (ACFR) for FYE June 30, 2021 and submitted application to the Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award recognition.

Administered the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding allocation for COVID-19 response, implemented the City Council approved expenditure plan and submitted the required quarterly reports.

Created an online portal for public access and transparency to the Biennial Budget Book, FY 2022-24, detailing information by department to include services provided, budget data, accomplishments and goals.

Established Remote Deposit Capture services with Mechanics Bank to efficiently, timely, and safely transmit check payments received to the bank.

Assisted in labor negotiations with the City's four bargaining groups.

GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Completion of the Annual Comprehensive Financial Report (ACFR) for FYE June 30, 2022 and all other audits as required.

Utilize existing modules in the Springbrook ERP system to increase the efficiency of processing payroll time sheets along with the implementation of a self-service feature that promotes greater confidentiality and accessibility to personal payroll data and settings to all City employees.

Continue to review and evaluate staff duties, assess and identify training needs, initiate cross-training to provide backup support, enforce segregation of duties and otherwise address the concerns raised in the Memorandum on Internal Control (MOIC).

Establish Positive Pay services with Mechanics Bank and contract with armored services to reduce liability and increase productivity and efficiency relating to physical cash and check deposits.

Utilize the American Rescue Plan Act (ARPA) funds in compliance with Federal regulations and as determined by the City Council expenditure plan, and establish recording and reporting per requirements.



WORKFORCE PLAN SUMMARY

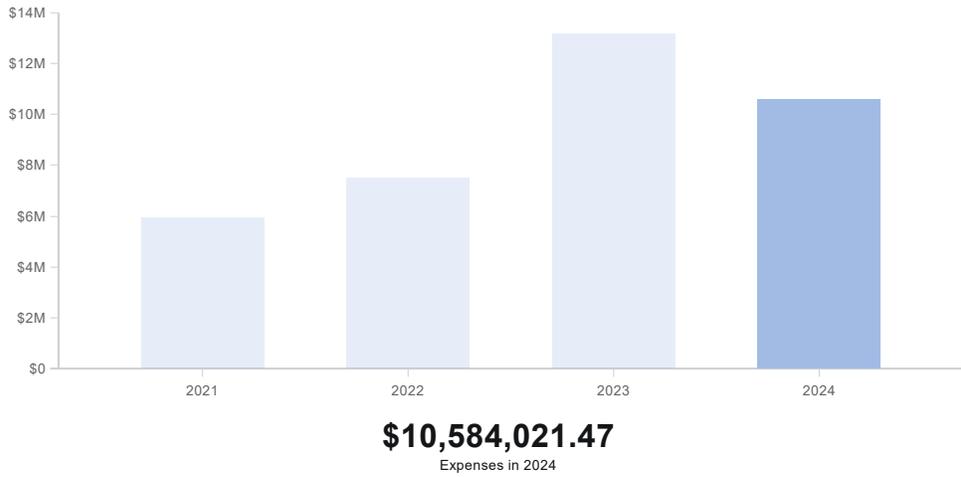
Finance FTE

Position Name	2023	2024
Allocated FTE Count		
Accountant	1.00	1.00
Accounting Manager	1.00	1.00
Accounting Tech	2.00	2.00
Director of Finance	1.00	1.00
Fiscal Clerk II	1.00	1.00
Management Analyst	1.00	1.00
ALLOCATED FTE COUNT	7.00	7.00

EXPENDITURES

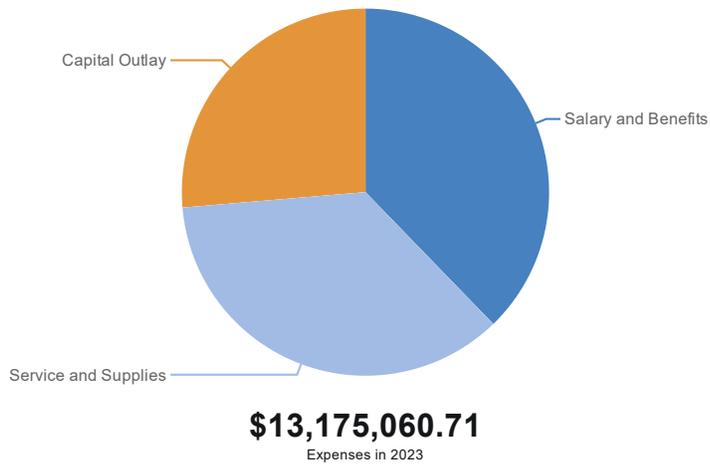
Finance: Expenditure Detail

Data Updated yesterday



Finance: Expenditure Detail

Data Updated yesterday



Finance: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits				
Salary and Benefits	\$3,778,628	\$5,102,229	\$4,973,673	\$5,492,354
SALARY AND BENEFITS TOTAL	\$3,778,628	\$5,102,229	\$4,973,673	\$5,492,354
Service and Supplies				
Insurance	\$971,793	\$1,176,534	\$2,736,235	\$2,818,321
Utilities & Communications	\$493,628	\$390,097	\$534,010	\$550,031
Professional Services	\$287,196	\$358,638	\$879,533	\$332,080
Office Exp, Supplies & Materials	\$194,649	\$223,025	\$229,717	\$236,607
Maintenance & Repair	\$136,684	\$123,600	\$220,000	\$226,600
Dues & Subscriptions	\$1,526	\$91,395	\$94,354	\$96,960
Travel & Training	\$1,435	\$13,880	\$36,939	\$17,448
Budget Balancing Measures	\$0	\$0	\$0	-\$211,065
SERVICE AND SUPPLIES TOTAL	\$2,086,910	\$2,377,169	\$4,730,788	\$4,066,982
Capital Outlay				
Capital Outlay	\$18,115	\$20,000	\$3,470,600	\$1,024,685
CAPITAL OUTLAY TOTAL	\$18,115	\$20,000	\$3,470,600	\$1,024,685
Debt Service	\$42,932	\$0	\$0	\$0
TOTAL	\$5,926,585	\$7,499,398	\$13,175,061	\$10,584,021

Finance: Expenditures by Division

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Finance	\$1,114,892	\$1,397,743	\$1,413,831	\$1,435,770
Multi Department	\$4,811,693	\$6,101,655	\$11,761,230	\$9,148,251
TOTAL	\$5,926,585	\$7,499,398	\$13,175,061	\$10,584,021



POLICE DEPARTMENT

BIENNIAL BUDGET
FISCAL YEAR 2022-24

MISSION STATEMENT

The San Pablo Police Department is committed to safeguarding our communities through successful and collaborative strategies in **Community Policing, Progressive Training, and Technology**.

Community Policing is the foundation of our mission. We have dedicated full-time staff to coordinate events which offer opportunities for the community and officers to engage and share perspectives in reaching the common goal of creating a safer San Pablo.

We will continue to prioritize the latest in **Progressive Training** for our staff to maximize the service we provide. We pursue research-based training which aligns with our community's expectations and the 21st Century Policing model.

We are committed to providing our community with cutting edge **Technology** to keep our City safe. Gunshot detection software and our comprehensive Public Safety Camera system continue to play a huge role in reducing violence and property crimes. We will always strive to use the latest technology to enhance the abilities of our staff and keep our community safe. We enjoy building relationships with our youth and providing mentoring. We encourage all members of our community to participate in the collective success of our

community. We will focus our future efforts through our collaborative strategies.



DESCRIPTION

The San Pablo Police Department is a full-service community-based law enforcement agency, consisting of fifty-nine (59) sworn police officers, and twenty-eight (28) full or part-time civilian employees through FY 21-22. The agency is separated into two divisions: Operations, and Support Services. The Police Department is managed by Chief Ron Raman, two (2) Captains, four (4) Lieutenants, and ten (10) Sergeants.

ACCOMPLISHMENTS

The successful application of the Crime Reduction Strategy has resulted in a 4-year crime reduction of 32% in Part-1 crimes and a 30% reduction in violent crime. During this time, the Police Department increased FTE positions from 79 to 88.

Community Relationships through Outreach & Education

Since 2017, the Community Outreach Unit remained active in delivering curriculum in the Community Police Academy, CERT, and Parent Project classes to more than 200 students. Community events such as Coffee with a Cop and National Night Out were successfully carried out regularly each year until the impacts of COVID-19 necessitated a temporary interruption. The Police Department looks forward to bringing those events back soon.

The Police Department implemented the Business Watch program in conjunction with the Neighborhood Watch program. Since 2017, more than 75 meetings have been held. During the pandemic, staff met the community virtually to ensure consistent dialogue was upheld.

In an effort to build trust and legitimacy with community stakeholders, the Police Department formed the Clergy Coalition in 2018, consisting of pastors and leadership from local religious organizations, to meet with the Office of the Chief to dialogue on relevant community issues. During times of social unrest, members from the Clergy Coalition have responded in support of the PD and our community's safety.

In 2018, after applying for and receiving the largest grant award in Contra Costa County from the California Department of Justice, the Police Department created the Tobacco Enforcement & Outreach Unit with the mission of educating our community and youth on the dangers of tobacco use. Two FTE's (one Police Officer and one Police Services Technician) have worked to deliver more than 200 classes to the youth in our schools and have conducted more than 350 retail inspections to ensure compliance with local and state laws. Additionally, staff has conducted more than 40 special tobacco enforcement operations in and around our retail establishments to curb the illegal sales of tobacco to minors.

The Police Department successfully implemented the Juvenile Education Welfare Liaison (JEWL) program, which is the evolution from the successful School Resource Officer program previously established. JEWL Officers continue prioritizing safety, education, principles of restorative justice, and mentorship through ongoing curriculum such as the G.R.E.A.T. Program. Additionally, JEWL Officers act as a resource for school faculty as well as for families on and off school sites.

The SPPD Social Media Team utilized virtual outreach and engagement resources on all platforms to increase community engagement, resulting in an increase in engagement of nearly 10% over the past budget cycle (FY18-21), with more than 18,600 followers from Facebook, Instagram, Twitter, and Next Door by 2021.

Beginning in 2018, the Police Department released four Annual Reports highlighting community engagement and transparency, which assisted in recruitment. Contained in the reports are details underscoring the service the Police Department provides on a daily basis. Included is information on organizational accomplishments, divisions within the department, new staff members, community programs, technology, and statistical data.

In 2018 and 2019, the Police Department partnered with Community Services to deliver the annual National Night Out event at the San Pablo Community Center. This centralized event garnered more than 1,200 attendees and included activities and games for the youth

facilitated by Police Department officers and personnel. Stakeholders from our Business Watch and Neighborhood Watch were also on hand to celebrate our community with PD staff. The COVID-19 pandemic has necessitated the scaling down of National Night Out celebrations in 2020 and 2021 respectively. Staff looks forward to bringing this community event back at full scale soon.

Progressive Training

Making its debut in 2019, the SPPD Training Facility hosted over 6,000 hours of training, including law enforcement professional development for staff, as well as classes for the community to enhance engagement. This site is also a popular choice for ceremonial events such as promotional and swearing-in events.

Utilizing grant funding, Crisis Intervention Training was delivered to all sworn staff, aiding in responses to critical incidents involving individuals suffering from mental health emergencies.

Crisis911 Consulting assisted staff in updating training and procedures for emergency management to enhance community resiliency in cases of crisis or disaster situations. This was imperative during the extended activation of the Emergency Operations Center within SPPD at the onset of the Coronavirus Pandemic and regional lockdown in 2020.

Implementation of the Ti Force Option Simulator in conjunction with the defensive tactics mat room incorporated within the SPPD Training Facility has allowed staff to facilitate and prioritize de-escalation principles to officers. Historically, these trainings were only intermittently available due to lack of available training space. The Training Facility with modern tools and software allow delivery of these principles at a much higher frequency to all staff. Additionally, these systems have been utilized to provide Active Shooter and Police Tactics training to the community and City staff annually.

Since 2018, there have been 15 promotions to leadership positions in the Sergeant, Lieutenant, and Captain ranks. Every member of the leadership team will attend specified leadership courses to ensure progressive growth and development. In the past four years there have been four graduates from the Sherman Block Leadership Institute and the first graduate from Command College. Both California POST certified courses are intensive commitments by staff which will benefit the organization and community moving forward.

Technology

The SPPD Drone Team expanded and successfully began responding to in-progress calls for service in 2021. The Police Department is one of few agencies in the country to be actively pursuing a Drone-As-A-First Responder (DFR) program. The Police Department was also recognized as the first agency to successfully integrate a drone response with ShotSpotter technology.

In 2018, the Public Safety Equipment Project enhanced our Public Safety Camera Program to over 250 situational awareness cameras and 82 ALPR cameras. This technology has been integrated into daily use as staff engages with the software thousands of times a day on average.

In an effort to minimize the risk to public safety in vehicle pursuits, the Police Department began equipping each vehicle in the patrol fleet with Starchase technology. This tool utilizes a GPS launching system allowing officers to track wanted vehicles at safer distances and speeds. The Police Department experienced year-over-year reductions in high-speed pursuits since 2019.



GOALS AND OBJECTIVES

Community Engagement through Outreach & Education

Community Engagement Events

Neighborhood Watch- The PD's Community Outreach Division actively engages with all of the established Neighborhood Watch communities within San Pablo. The objective is to increase the number of Neighborhood Watch communities by 25% and the number of Neighborhood Watch meetings by 25%.

Business Watch- Created in 2018 to improve communication between businesses and PD to combat crime and blight. PD hosts yearly trainings for Business Watch Groups pertaining to theft, homelessness, property security, and crime trends. This program is highly successful, and increasing this program within San Pablo's business community is a priority. PD's goal is to grow this program while increasing the number of group meetings and trainings and deployment of resources.

National Night Out- This program takes place annually on the first Tuesday in August. NNO enhances the relationship between neighbors and PD while bringing back a true sense of community. PD's goal is to increase community participation for NNO.

Juvenile Education Welfare Liaison (J.E.W.L.) officers focus on youth welfare, education and mentoring. PD's objective is to staff 1 vacant J.E.W.L. position.

Community Police Academy- CPA is a 12-week training program where community members learn and experience all aspects of law enforcement. PD's objective is to continue hosting annual Academies.

Listos- Listos is a basic emergency and disaster readiness public education program with a grass-roots approach that specifically targets Spanish-speaking community members. PD's objective is to increase the number of Listos courses offered throughout the year.

Open House event- PD's Open House event invites community members into the PD to tour the facility and meet PD staff. PD's objective is to host 1 Open House event annually.

Community Emergency Response Team (CERT) is a training program that gives community members the basic disaster response skills to offer vital support to their family, associates and neighborhood while awaiting help from first responders. This 8-week course is hosted by the Police Department in Spanish and English. PD's objective is to increase CERT participation and training on a year over year basis.

Loving Solutions & Parent Project- This program teaches concrete prevention, identification, and intervention strategies for the most destructive of behaviors (i.e. poor school attendance and performance, alcohol and other drug use, gangs, runaways and violent teens). PD's objective is to host increased in-person trainings throughout the year.

Coffee with a Cop- This program brings community members and police officers together, over coffee, to discuss issues and learn more

about each other. PD's goal is to host 4-6 Coffee with a Cop events throughout the year each year.

Volunteer Program- Volunteers with the PD are making meaningful contributions to the community every day through their selfless donation of their time and talents. PD's objective is to increase the Volunteer Program by 50 %.

Explorer Program- PD's Explorer Program focuses on youth community members who wish to learn more about law enforcement and/or have an interest in entering the public safety field. PD's goal is to expand this program by increased youth participation.

GREAT Summer Program- This PD program focuses on at-risk youth through mentorship and education. PD's objective is to reestablish the GREAT Summer Program .

Priority Oriented Policing Division

The Police Department plans to reorganize and add FTE positions to create a centralized team under the Priority Oriented Policing Division in an effort to address specific strategies impacting priority matters related to mental health, homelessness, and quality of life issues in our community. SPPD Command staff has been heavily involved in the vision and design of a West County Behavioral Health Response Team as a resource to alternate policing methods to achieve long-term results in the discovery of and service to individuals experiencing a behavior health crisis. In this model, officers will work with county clinicians and staff to triage and respond to service needs in San Pablo and the surrounding communities. Additionally, a dedicated Homeless Outreach Officer will work proactively to build rapport with our homeless population, thereby increasing their ability to assess needs and attain proper resources. This Homeless Outreach Officer will also be committed to establishing a point of contact for our community and stakeholders to build relationships and connect resources. These positions will work collaboratively with professional and sworn staff to address right-of-way blight, illegal dumping, parking, and traffic priorities impacting the quality of life in San Pablo.

CORE Services

The Police Department collaborated with County and regional partners to bring the Coordinated Outreach Referral Engagement (CORE) Team services to San Pablo on a weekly basis in 2019. Currently this translates to two dedicated eight-hour service days

within the City of San Pablo. In conjunction with the mission and efforts of the POP Unit, the SPPD wishes to expand CORE services to increase exposure to resource opportunities for individuals in San Pablo.

Progressive Training

Immersive Police Training

California Police Officer Standards and Training (POST) announced a commitment to researching and certifying immersive virtual reality systems for utilization in use-of-force and de-escalation training. SPPD has experienced success in the utilization of the Ti Force Option Simulator, which encompasses measured responses by officers to a projected large screen and software. Virtual reality is the evolution of these training principles, and will be highly functional within the planned regional training center.

New Public Safety Building & Regional Training Facility

The current Police Department building was originally constructed as a retail space in 1984 and has been used by the PD for 25 years. Since 2003, SPPD staffing has increased nearly 40% between sworn and professional staff as police services have expanded. This growth necessitates a transition into a new facility located in the Plaza San Pablo development across from City Hall. The new San Pablo Police facility will also serve as a regional training center with state-of-the-art firearms range, classroom, and immersive simulator/virtual reality training tools available.

Technology

Public Safety Cameras

The PD maintains more than 250 situational awareness cameras. Some hardware has been maintained since 2011. This hardware has fluctuating operational life expectancy and requires upgrades. Additionally, camera technology continues to evolve and expand functionality to include data mining features for increased investigative use. A hardware replacement program should be implemented beyond general maintenance

Cybercrime Investigations Unit

A report from McAfee estimated that global losses from cybercrime topped \$1-trillion in 2020 with expectations of increasing into the future. This level of criminal sophistication requires targeted strategies beyond traditional investigative means to protect the San Pablo Community. The PD wishes to establish a unit of investigators with specialized training and equipment within the Special Investigations Unit within the new Police Department to combat this growing trend of cybercrime.

Emergency Operations Center

An emergency operations center (EOC) is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level during an emergency, and ensuring the continuity of essential services operations. Currently the EOC is located within the existing PD. Although functional, the current EOC lacks capacity and resources for an all-encompassing activation. There is opportunity for the creation of a West County Regional EOC as surrounding jurisdictions also lack sufficient resources for independent activations. In design and preparation of the new Police Department, considerations of state-of-the-art technology should be implemented within the facility for the opportunity to create a regional EOC.

Green Fleet

The Police Department maintains a fleet in continuous 24/7 operation, consisting of marked and unmarked emergency vehicles. Continuous operation of vehicles requires the Police Department to replace vehicles routinely with the last fleet purchase made in 2021. The Police Department's 5-year fleet plan is focused on the disposal of surplus vehicles, replacing vehicles that have far exceeded their intended purpose, introducing green/clean/energy-efficient vehicles, and emphasizing the importance of staff safety.

The goal is to replace 3 marked police units and 1 unmarked police unit every year. This will allow the Police Department to dispose of vehicles that are 15 or more years old, decrease yearly fleet maintenance costs, and beautify the highly visible police vehicles to the public eye.

SPPD Drone Team

The SPPD Drone Team currently consists of eight (8) specially trained pilots. There is currently one Nightingale base station located on top of the sallyport of the Police Department which can rapidly launch and deploy to priority calls-for-service. As the Police Department expands the wireless mesh network for increased connectivity, the pursuit of a beyond-visual-line-of-site waiver from the FAA is likely to come to fruition. The PD plans on identifying strategic locations within San Pablo to install additional base stations for increased coverage of air support response with the SPPD Drones.

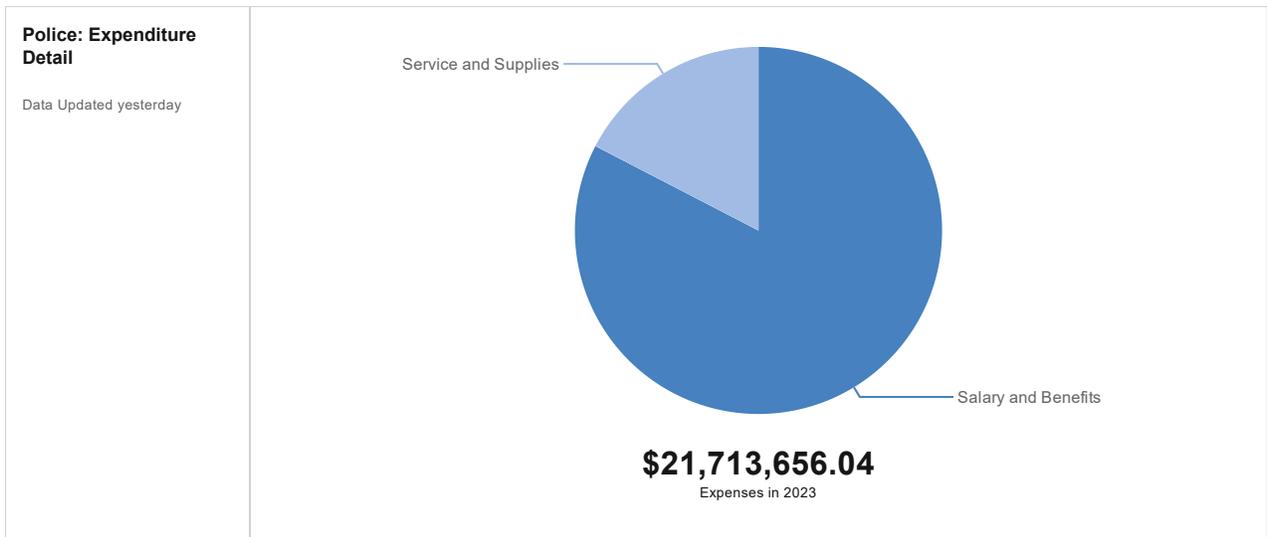
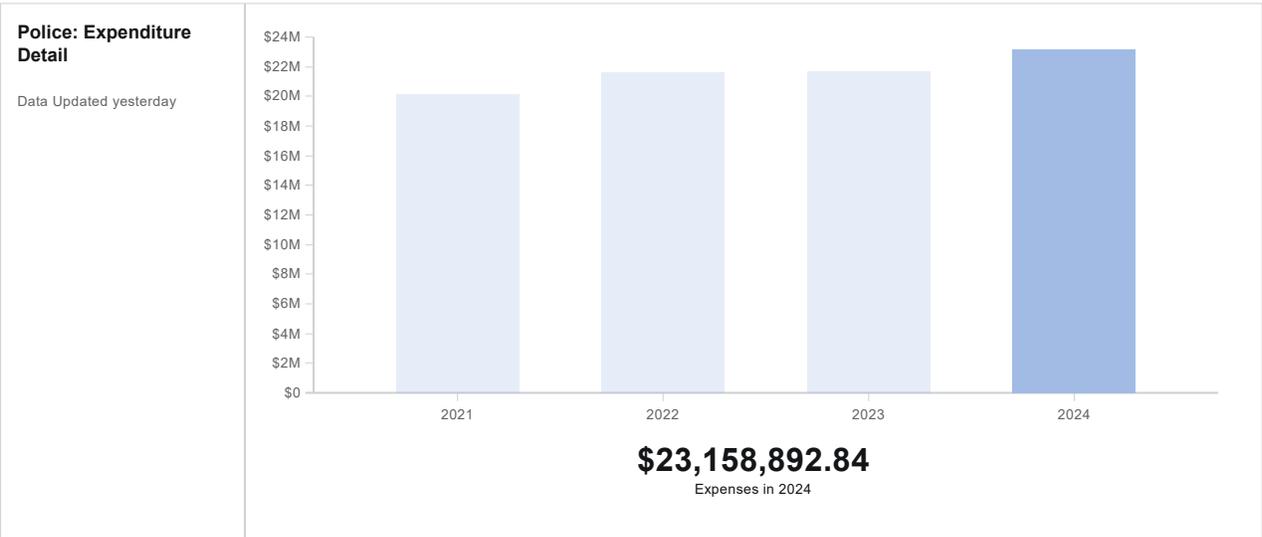


WORKFORCE PLAN SUMMARY

Police Department FTE

Position Name	2023	2024
Allocated FTE Count		
Building Inspector	1.00	1.00
Chief of Police	1.00	1.00
Police Admin Clerk	7.00	7.00
Police Captain	2.00	2.00
Police Executive Assist.	1.00	1.00
Police Jailer	3.00	3.00
Police Lieutenant	4.00	4.00
Police Officer	45.00	45.00
Police Sergeant	10.00	10.00
Police Services Tech	9.00	9.00
Police Services Technician- Jailer	1.00	1.00
Police Support Serv. Mgr	1.00	1.00
Police Support Services Supervisor	1.00	1.00
Sr. Maintenance Worker	1.00	1.00
ALLOCATED FTE COUNT	87.00	87.00

EXPENDITURES



Police Department: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits				
Salary and Benefits	\$16,510,877	\$18,079,370	\$17,936,067	\$19,057,253
SALARY AND BENEFITS TOTAL	\$16,510,877	\$18,079,370	\$17,936,067	\$19,057,253
Service and Supplies				
Professional Services	\$2,088,853	\$2,271,442	\$2,763,620	\$2,947,528
Dues & Subscriptions	\$14,352	\$18,000	\$18,540	\$19,096
Maintenance & Repair	\$180,392	\$176,278	\$181,566	\$187,013
Misc Expense	\$4,938	\$17,308	\$17,827	\$18,362
Office Exp, Supplies & Materials	\$210,110	\$315,087	\$328,076	\$338,536
Special Dept Expenses	\$415,227	\$372,154	\$424,255	\$661,983
Travel & Training	\$126,702	\$215,000	\$221,450	\$228,094
Utilities & Communications	\$108,240	\$147,767	\$152,200	\$156,766
Budget Balancing Measures	\$0	\$0	-\$329,945	-\$455,738
SERVICE AND SUPPLIES TOTAL	\$3,148,813	\$3,533,036	\$3,777,589	\$4,101,640
Debt Service	\$516,150	\$0	\$0	\$0

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Capital Outlay				
Capital Outlay	-\$16,492	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	-\$16,492	\$0	\$0	\$0
TOTAL	\$20,159,348	\$21,612,406	\$21,713,656	\$23,158,893

Police Department: Expenditures by Division

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Police Ops	\$20,176,043	\$21,612,406	\$21,713,656	\$23,158,893
PD Vehicle & Capital Replacemnt	-\$16,695	\$0	\$0	\$0
TOTAL	\$20,159,348	\$21,612,406	\$21,713,656	\$23,158,893



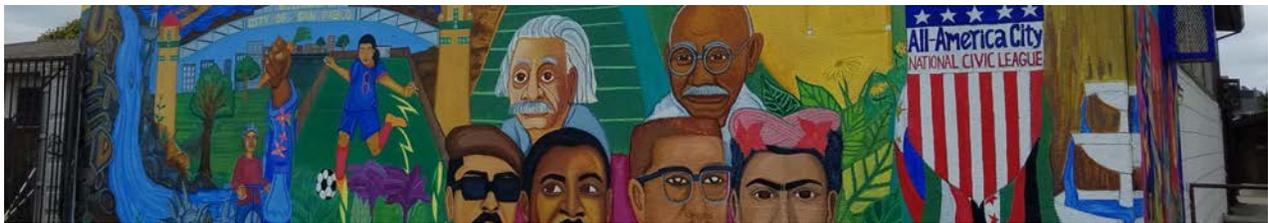
PUBLIC WORKS

BIENNIAL BUDGET
FISCAL YEAR 2022-24



MISSION STATEMENT

To **Create, Improve** and **Maintain Public Places** and facilities that support a healthy, vibrant, and diverse community through the efficient use of available resources.



DESCRIPTION

Public Works is responsible for the daily maintenance and upkeep of City properties and infrastructure; design and construction of new or improved public facilities; managing a safe and efficient Citywide transportation network; and the expedient review of development projects in accordance with the San Pablo Municipal Code and standards. Public Works also manages the City's efforts to be a good steward of the environment by reducing the impact on air, water and land resources. To achieve these objectives, the Public Works

Department is organized into three major service areas: Engineering, Maintenance, and Environmental Services. Public Works partners with regional transportation, environmental, regulatory, and other agencies to ensure San Pablo's interests are considered.

Major Services

Engineering and Administrative Services

Primarily funded by the General Fund, the Engineering and Administrative Services Division (3310) manages three core areas: the municipal Capital Improvement Program (CIP), Plan Review and Permits, and City Engineering. The CIP program incorporates planning, administering and managing capital improvement projects, such as the street pavement management program, storm drainage system, traffic signals, sidewalks, trails and parks, and construction of new public facilities. The Plan Review and Permits function includes the review of development projects and the issuance of grading, encroachment and transportation permits. Engineering involves the design and review of the City's physical assets, such as transportation corridors, watershed management, etc.

Maintenance Services

The Maintenance Division is also comprised of three functional areas: Property Maintenance; Streetlights and Parks; and Street Maintenance. Property Maintenance (3410) is funded primarily by the General Fund and provides security, repairs and major maintenance of City-owned properties, buildings, and associated vehicles, including city buildings' grounds and landscaping. Graffiti abatement on private property is included in 3410. The Streetlights and Parks functional group (3610) maintains City-owned street lights; maintains landscaping in the public right-of-way, parks, and trails; and provides security, repairs, and major maintenance of park and recreational facilities. Streetlights and Parks is funded primarily by the Lighting & Landscaping Assessment District, but also receives a generous subsidy from the General Fund. Lastly, Street Maintenance (3710) provides general street maintenance, abatement of graffiti on public property along main thoroughfares, and removal of litter and illegal dumping from public areas. Street Maintenance is funded primarily by Gas Tax.

Environmental Services

Three core functions of the Environmental Services Division (3510) are the National Pollution Discharge Elimination System (NPDES), Solid Waste, and Climate Action. Mandated by the federal Clean Water Act, the purpose of NPDES in the City of San Pablo is to utilize

available funding efficiently to reduce storm water pollution that ends up in creeks and the San Francisco Bay. The solid waste program reflects the City's efforts to meet State diversion requirements through solid waste reduction, recycling, and composting programs. The purpose of Climate Action is to aid the City in meeting greenhouse gas emission targets outlined in AB 32, the California Global Warming Solutions Act. Environmental Services is funded by a citywide Stormwater Utility Assessment, Solid Waste Franchise Fee revenues, and General Fund.

ACCOMPLISHMENTS

Engineering and Administrative Services

Started construction of the Rumrill Complete Streets Project, providing improvements on 1.7 miles of Rumrill Boulevard.

Started construction of the Intersection Improvements on Church at Willow and on El Portal at Mission Bell.

Designed annual paving project on Giant Road including Giant Road Bridge Repair and new Cycletrack.

Designed and bid the Citywide Slurry Seal Project.

Started design of the Sutter Avenue Urban Greening Project.

Resumed the Litter and Illegal Dumping Task Force activities (post COVID).

Completed Safe Routes to School Master Plan

Started design of the San Pablo Avenue Bridge Repair and Road Realignment at the intersection of San Pablo Avenue/Road 20/23rd Avenue.

Participated in the Interagency Rail Safety group looking at Giant Avenue railroad quiet zone area.

Maintenance Services

Evaluated and installed large-scale disinfection system to city building air-handling systems.

Repaired sewer line at Davis Park.

Purchased first all-electric piece of heavy equipment – the new trash truck for collecting trash from the City-owned trash cans at the city

facilities and on main thoroughfares.

Purchased street sweeper to augment contract street sweeping

Environmental Services

Completed and adopted the Bicycle and Pedestrian Corridor Study and the Citywide Safe Routes to School Master Plan.

Updated the Municipal Code to comply with SB 1383 and updated the purchasing policy to include the procurement of recovered organic waste in compliance with SB 1383

Secured grant funding for Old Town Pocket Park and Illegal Dumping Outreach Program

Received \$1.76 million from California Natural Resources Agency through Proposition 68 and \$1.56 million from the State Water Board through Proposition 1 to implement the Sutter Avenue Greening Project.

Secured \$ 1.9 million in grant funding for bike and pedestrian planning and capital improvement projects, the 1701 Bush Avenue pocket park, litter and illegal dumping removal, and COVID education.

Coordinated the operations more than a dozen new EV charging ports to provide EV charging access to the City's constituents.



GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Short-Term Objectives (FY 2023-24)

Engineering and Administrative Services

Install large full trash capture device in cooperation with CalTrans near Church and Willow.

Update the City's ADA Transition Plan.

Complete design of the San Pablo Avenue Bridge and Intersection Realignment project.

Design and install Sutter Green Street CIP

Maintenance Services

Continue implementation of the City's Electrification Program of city fleet and equipment.

Evaluate, and implement if warranted, staff resumption of citywide street sweeping.

Environmental Services

Complete and adopt the Local Road Safety Plan and Transit Village Master Plan.

Complete the Regional Alternative Compliance Project for a cost-effective way to implement Green Stormwater Infrastructure across Contra Costa County.

Long-Term Objectives

Engineering and Administrative Services

Review and update City Standard Plans and Specifications as necessary.

Coordinate with WCCTAC on corridor-wide improvements.

Implement online plan review and permitting.

Maintenance Projects

Continue retrofit of City Residential Street lights to LED.

Upgrade Citywide traffic signs on an ongoing basis for the next four years.

Add battery backup systems to traffic signals throughout the City.

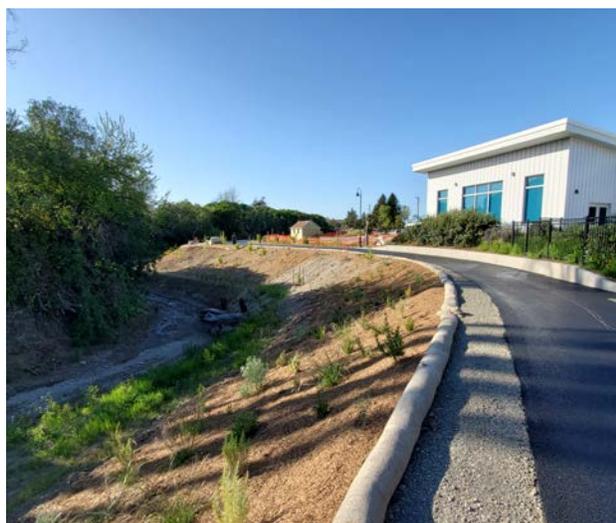
Develop a regional Public Works Mutual Aid program.

Environmental Services

Secure grant funding to implement the bicycle and pedestrian street improvements identified in the Bicycle and Pedestrian Corridor Study

Implement the recommendations from the Litter and Illegal Dumping Task Force

Leverage geographic information system (GIS) and other online software to improve workflow efficiency, comply with regulatory reporting, reduce paper waste and support better resident access.

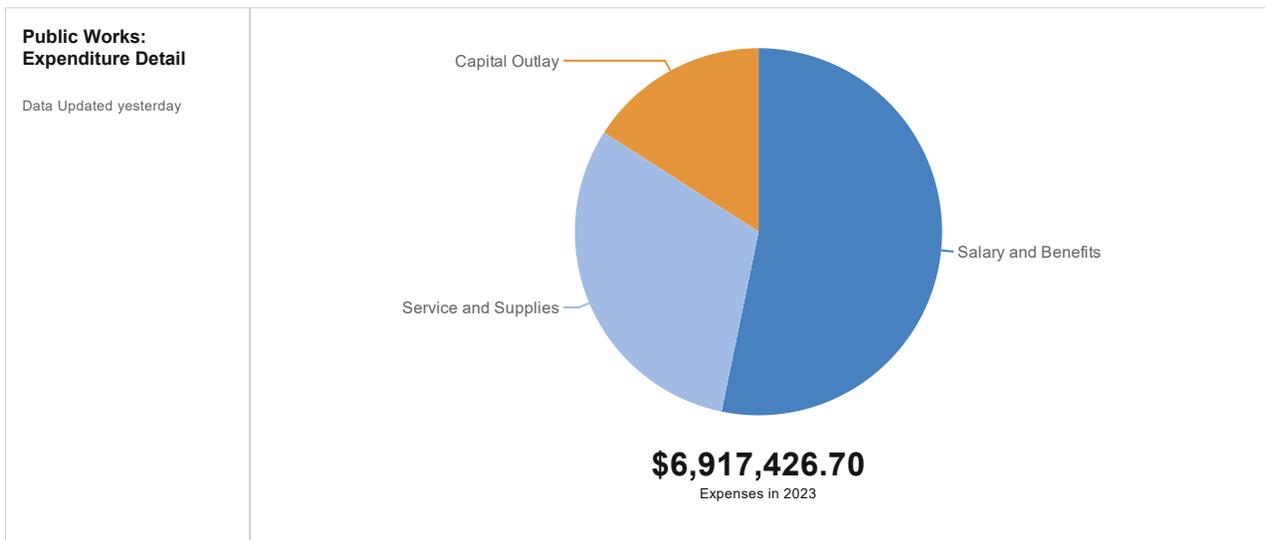
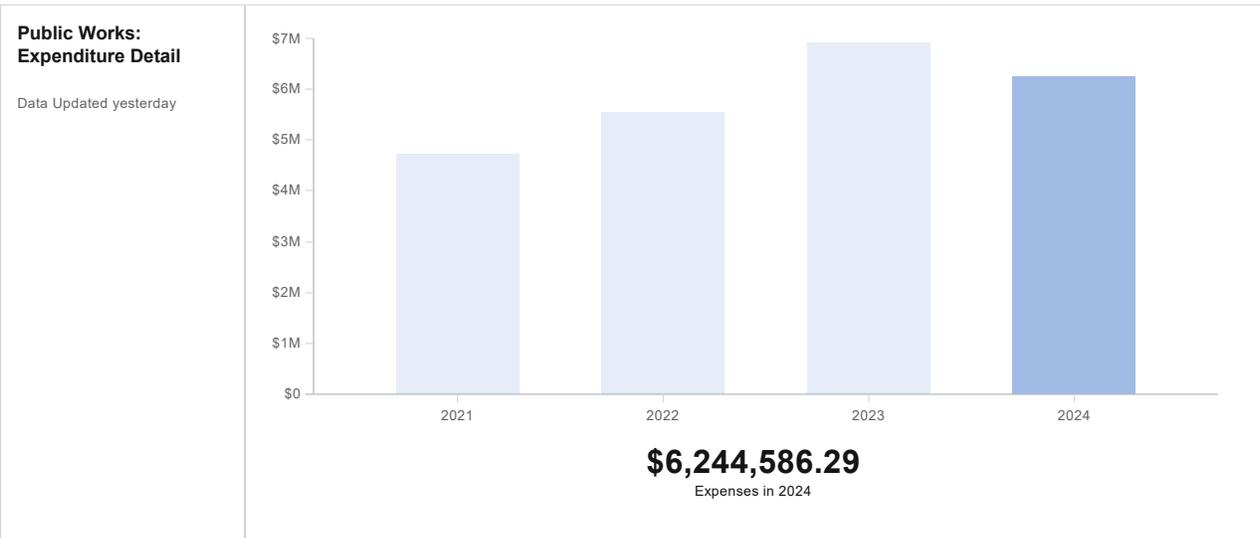


WORKFORCE PLAN SUMMARY

Public Works FTE

Position Name	2023	2024
Allocated FTE Count		
Admin Clerk I	1.00	1.00
Associate Engineer	2.00	2.00
Environ Prog Analyst	2.00	2.00
Maintenance & Oper Supt.	1.00	1.00
Maintenance Supervisor	2.00	2.00
Maintenance Worker I	2.00	2.00
Maintenance Worker II	9.00	9.00
Management Analyst	1.00	1.00
PW Director / City Engin	1.00	1.00
Sr. Administration Clerk	1.00	1.00
Sr. Civil Engineer	1.00	1.00
Sr. Environ Prog Analyst	1.00	1.00
Sr. Maintenance Worker	2.00	2.00
Sr. PW Inspector	1.00	1.00
ALLOCATED FTE COUNT	27.00	27.00

EXPENDITURES



Public Works: Expenditure Detail

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Salary and Benefits				
Salary and Benefits	\$2,956,731	\$3,786,416	\$3,682,274	\$3,940,418
SALARY AND BENEFITS TOTAL	\$2,956,731	\$3,786,416	\$3,682,274	\$3,940,418
Service and Supplies				
Professional Services	\$1,132,757	\$922,146	\$1,327,459	\$1,367,580
Office Exp, Supplies & Materials	\$238,685	\$298,589	\$365,000	\$401,054
Utilities & Communications	\$250,441	\$306,800	\$316,004	\$325,484
Maintenance & Repair	\$28,632	\$62,172	\$89,037	\$91,708
Dues & Subscriptions	\$59,091	\$61,871	\$66,387	\$68,777
Travel & Training	\$10,187	\$10,677	\$31,896	\$28,218
Budget Balancing Measures	\$0	\$0	-\$62,130	-\$83,198
SERVICE AND SUPPLIES TOTAL	\$1,719,794	\$1,662,255	\$2,133,653	\$2,199,623
Capital Outlay				
Capital Outlay	\$50,952	\$97,500	\$1,101,500	\$104,545
CAPITAL OUTLAY TOTAL	\$50,952	\$97,500	\$1,101,500	\$104,545

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
TOTAL	\$4,727,477	\$5,546,171	\$6,917,427	\$6,244,586

Public Works: Expenditures by Division

	2020 - 21 Actual	2021-22 YE Estimates	2022-23 Budget	2023-24 Budget
Street Lighting & Landscaping	\$1,117,128	\$1,778,244	\$1,887,947	\$2,003,115
Engineering	\$1,285,717	\$1,373,855	\$1,221,986	\$1,280,533
Street Maintenance	\$1,150,460	\$950,398	\$1,063,100	\$1,114,791
NPDES	\$469,537	\$847,311	\$1,866,581	\$881,733
Bldg & Fleet Maintenance	\$704,635	\$596,362	\$877,812	\$964,414
TOTAL	\$4,727,477	\$5,546,171	\$6,917,427	\$6,244,586