



The following information comprises the minutes for a regular meeting of the City Council, a joint meeting of the Banning City Council and Banning Utility Authority and a joint meeting of the Banning City Council and the Banning City Council sitting in its capacity as the Successor Agency Board.

**MINUTES
CITY COUNCIL**

**3/28/2023
REGULAR MEETING**

COUNCIL MEMBERS PRESENT: Council Member Sheri Flynn
Council Member Reuben Gonzales
Council Member Rick Minjares
Mayor Pro Tem Colleen Wallace

COUNCIL MEMBERS ABSENT: Mayor Alberto Sanchez

OTHERS PRESENT: Doug Schulze, City Manager
Serita Young, City Attorney
Art Vela, Director of Public Works
Lincoln Bogard, Administrative Services Director
Thomas Miller, Electric Utility Director
Marie Calderon, City Clerk
Caroline Patton, Deputy City Clerk
Laurie Sampson, Assistant City Manager
John Garside, Multimedia Specialist

1. CALL TO ORDER

Mayor Pro Tem Wallace called the regular meeting to order at 5:01 p.m.

- 1.1. Invocation – Council Member Gonzales provided the invocation.
- 1.2. Pledge of Allegiance – Council Member Flynn led the Pledge of Allegiance.
- 1.3. Roll Call

| COUNCIL MEMBER | PRESENT | ABSENT |
|------------------|---------|--------|
| Flynn, Sheri | X | |
| Gonzales, Reuben | X | |
| Minjares, Rick | X | |
| Sanchez, Alberto | | X |
| Wallace, Colleen | X | |

2. AGENDA APPROVAL

2.1. Approve Agenda

Motion to approve the agenda.

Motion by Council Member Gonzales

Seconded by Council Member Minjares

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | X | | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 4-0, with 1 absence.

3. PRESENTATIONS

3.1. Gilman Ranch Lobby Displays

Maureen McFarland introduced Leslie Cattern of Gilman Ranch and Bill Lamb of the Gilman Ranch Hands in thanking the City Council for the opportunity to display historical artifacts in City Hall outside Council Chambers.

4. REPORT ON CLOSED SESSION

4.1. City Attorney Young reported on agenda items 3.1 through 3.3. For each item, there was City Council discussion, direction provided to staff by Council, and no final or reportable action for all items.

5. PUBLIC COMMENTS, CORRESPONDENCE, APPOINTMENTS, CITY COUNCIL COMMITTEE REPORTS, CITY MANAGER REPORT, AND CITY ATTORNEY REPORT

5.1. PUBLIC COMMENTS

The following individuals addressed City Council during Public Comment:

- Beaumont Council Member Mike Lara and Beaumont Mayor Julio Martinez
- Ellen Carr
- Tracy Mahoney
- Beverly Rashidd
- Diego Rose and Bianca Figueroa
- Lillian Aguilera
- Frank Burgess

- Virginia Cervantes
- Bill Hobbs
- Mary Ann Rickena
- Ron Roy

5.2. CORRESPONDENCE

Two items of correspondence were received related to Agenda Item 8.1. These items have been distributed to Council and will be attached hereto as an exhibit.

5.3. APPOINTMENTS

None

5.4. CITY COUNCIL COMMITTEE REPORTS

Council Member Minjares reported on a Banning Water Alliance meeting with a presentation from the San Geronio Pass Water Agency (SGPWA).

Council Member Flynn reported on a Western Riverside County Council of Government (WRCOG) meeting.

5.5. CITY MANAGER REPORT

City Manager Schulze reported on the current condition of the City's Animal Shelter.

5.6. CITY ATTORNEY REPORT

City Attorney Young had no report.

5.7. CITY TREASURER REPORT

Treasurer Geronimo shared that the City's OpenGov portal is online. He reported on a previous Budget and Finance Committee Meeting in which they continued every agenda item to the next meeting. He clarified that was not required under the Brown Act.

6. CONSENT ITEMS

- 6.1. Approval of Minutes of the March 14, 2023 City Council Meetings
- 6.2. Approval and Ratification of Accounts Payable and Payroll Warrants Issued in the Month of February 2023
- 6.3. Receive and File Cash, Investments and Reserve Report for the Month of February 2023
- 6.4. Receive and File Fire Protection Services Statistics for the Month of February 2023
- 6.5. Receive and File Police Department Statistics for the Month of February 2023
- 6.6. Receive and File Public Works Capital Improvement Project Tracking List

- 6.7. Consideration of Resolution 2023-51, Awarding the Professional Services Agreement (C00818) to MJ Consulting LLC, for Substation and Electrical Equipment Consulting
- 6.8. Consideration of Resolution 2023-52, Approving the Technology for the City of Banning's Zero-Emission Bus (ZEB) Rollout and Implementation Plan
- 6.9. Consideration of Resolution 2023-53, Amending Banning City Council Resolution 2012-49 which Repealed Resolution 2006-04, A Recruitment and Incentive Program for Specified Classifications of Employment in the City of Banning
- 6.10. Consideration of Resolution 2023-58, Accepting an Emergency Management Performance Grant (EMPG) Award of \$10,607
- 6.11. Accept Various Public Improvements for the Banning Distribution Center Project ("Banning One") and Authorize the 90% Bond Reduction for Affiliated Bonds
- 6.12. Approval of a Landscape Maintenance Agreement between LPC Banning, LP and the City of Banning for the Banning Distribution Center Project ("Banning One")

Council Member Flynn pulled items 6.1, 6.2, 6.6, 6.7, 6.11. Staff pulled consent agenda item 6.12, asking that it be continued to the next regular meeting.

Public Comment

- Ron Roy

Motion to approve the consent agenda items 6.3 to 6.5 and 6.8 to 6.10.

Motion by Council Member Minjares

Seconded by Council Member Gonzales

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | X | | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 4-0, with 1 absence.

- 6.1. Approval of Minutes of the March 14, 2023 City Council Meetings

Motion to approve the meeting minutes for March 14, 2023.

Motion by Council Member Minjares

Seconded by Council Member Gonzales

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | | X | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 3-1, with 1 absence.

6.2. Approval and Ratification of Accounts Payable and Payroll Warrants Issued in the Month of February 2023

Public Comment

- Ron Roy

Motion to approve and ratify the Accounts Payable and Payroll Warrants Issued in the Month of February 2023.

Motion by Council Member Minjares
Seconded by Council Member Gonzales

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | X | | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 4-0, with 1 absence.

6.6. Receive and File Public Works Capital Improvement Project Tracking List

Public Comment

- Ron Roy

6.7. Consideration of Resolution 2023-51, Awarding the Professional Services Agreement (C00818) to MJ Consulting LLC, for Substation and Electrical Equipment Consulting

Public Comment

- Laura Leindecker
- Bill Hobbs

Motion to adopt Resolution 2023-51, as amended.

Motion by Council Member Minjares
Seconded by Council Member Gonzales

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | | X | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 3-1, with 1 absence.

- 6.11. Accept Various Public Improvements for the Banning Distribution Center Project ("Banning One") and Authorize the 90% Bond Reduction for Affiliated Bonds

Public Comments

None

Motion to approve a reduction of the payments and performance bonds by 100 percent.

Motion by Council Member Minjares
Seconded by Council Member Gonzales

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | X | | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 4-0, with 1 absence.

7. PUBLIC HEARING(S)

None

8. REPORTS OF OFFICERS

- 8.1. Consideration of Resolution 2023-50, Approving the City of Banning Transit Advertising Program, Policy and Rates

Art Vela, Director of Public Works, presented the staff report.

Public Comment

None

Motion to adopt Resolution 2023-50, as amended.

Motion by Council Member Gonzales
Seconded by Council Member Minjares

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | ✗ | | | | |
| Gonzales, Reuben | ✗ | | | | |
| Minjares, Rick | ✗ | | | | |
| Sanchez, Alberto | | | | | ✗ |
| Wallace, Colleen | ✗ | | | | |

Motion approved by a vote of 4-0, with 1 absence.

Mayor Pro Tem Wallace announced a recess at 6:44 p.m. The meeting was reconvened at 6:56 p.m.

- 8.2. Consideration of Resolution 2023-59, Approving the Tentative Agreement with Teamsters Local 1932, Representing the Mid-Management and Professional Bargaining Unit

Lincoln Bogard, Administrative Services Director, presented the staff report.

Public Comment
None

Motion to adopt Resolution 2023-59.

Motion by Council Member Minjares
Seconded by Council Member Gonzales

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | ✗ | | | | |
| Gonzales, Reuben | ✗ | | | | |
| Minjares, Rick | ✗ | | | | |
| Sanchez, Alberto | | | | | ✗ |
| Wallace, Colleen | ✗ | | | | |

Motion approved by a vote of 4-0, with 1 absence.

- 8.3. Consideration of Resolution 2023-54, Approving Amendment No. 1 to the Contract with NEOGOV to obtain end-to-end Human Resources and Payroll functionality (HRIS Module)

Lincoln Bogard, Administrative Services Director, presented the staff report.

Public Comment
None

Motion to adopt Resolution 2023-54.

Motion by Council Member Gonzales
 Seconded by Council Member Minjares

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | X | | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 4-0, with 1 absence.

- 8.4. Consideration of Resolutions 2023-55 through 57, Establishing CalPERS as the City's Health Benefit Provider for Employees as of July 1, 2023

Lincoln Bogard, Administrative Services Director, presented the staff report.

Public Comment

None

Motion to adopt Resolutions 2023-55, 2023-56, and 2023-57.

Motion by Council Member Minjares
 Seconded by Council Member Flynn

| COUNCIL MEMBER | YES | NO | ABSTAIN | RECUSE | ABSENT |
|------------------|-----|----|---------|--------|--------|
| Flynn, Sheri | X | | | | |
| Gonzales, Reuben | X | | | | |
| Minjares, Rick | X | | | | |
| Sanchez, Alberto | | | | | X |
| Wallace, Colleen | X | | | | |

Motion approved by a vote of 4-0, with 1 absence.

- 8.5. Fiscal Year 2021-22 Annual Comprehensive Financial Report

Lincoln Bogard, Administrative Services Director, presented the staff report.

Public Comment

None

9. DISCUSSION ITEM(S)

None

10. ITEMS FOR FUTURE AGENDAS

10.1. New Items:


10.2. Pending Items:

1. Grow Banning (Sanchez)
2. Potential Grants to Fund Playhouse Bowl Improvements (Sanchez)
3. Food Desert Zoning Overlay (Minjares)
4. Historic Site Preservation Ordinance (Minjares)
5. Roadside Services (Minjares)
6. Beautification of San Geronio Overpass Funding (Gonzales)
7. Update to Reimbursement Policy Section D (Wallace)
8. Format of Meeting Minutes and Staff Reports (Flynn)
9. Updating Street Signage throughout the City, Replacing Street Signage on Highland Springs Avenue (Flynn)
10. Revisit the Banning Animal Shelter and Agreement Renewal (Flynn)

11. ADJOURNMENT

Mayor Pro Tem Wallace adjourned the meeting at 8:13 p.m.

Minutes Prepared by:


Caroline Patton, Deputy City Clerk

*These minutes have been prepared as **Action Minutes** in accordance with City Council Resolution 1995-21 and Government Code Sections 36814, 40801, and 54953(c)(2).*

This entire meeting may be viewed here:

<https://banninglive.viebit.com/index.php?folder=City+Council+Meetings>

All documents related to this meeting are available here:

<http://banning.ca.us/Archive.aspx?ADID=2807>

ATTACHMENTS:

Exhibit A – Public Comment

Exhibit B – Agenda Item 8.1: Staff Presentation & Amended Materials

Exhibit C – Agenda Item 8.2: Staff Presentation

Exhibit D – Agenda Item 8.3: Staff Presentation

Exhibit E – Agenda Item 8.4: Staff Presentation

Exhibit F – Agenda Item 8.5: Staff Presentation

EXHIBIT A

January 25, 2021
March 22, 2023

Dear Council Member,

Enclosed is a picture of the burned out building at 2735 Lincoln Street,
which is across the street from my home in Serrano Del Vista Senior complex.

^{Four}
This ~~two~~ year old eye sore has discouraged my prospective buyers; the reason
I am asking for your help.

Owners name : Tuan Khong

37493 Brutus Way

Beaumont, Ca. 92223

He is the proprietor of T K Auto, telephone# 951 849-5313

I spoke to Mr. Khong and he stated " I can't afford to demolish the building " !

I believe he has abandoned the property because he has not picked up the
trash; ^{it} people have used as a dump. Because I care about my neighborhood,
I pick up his trash.

I sincerely hope the City of Banning can resolve this problem.

Lillian Aguilera

2722 Spring Place

Banning, Ca. 92220

Tele: 951 902-9531



EXHIBIT B**Advertising Rate Sheet**

| City of Banning Transit Advertising Rates | | | |
|---|----------------|------------|-----------|
| Advertising Duration | 1 month* | 6 months** | 12 months |
| Bus Shelter Poster (22"x28") | | | |
| 1 Shelter Poster | \$300 | \$1,350 | \$2,700 |
| Bus Interior Poster (11"x14") | | | |
| 1 Bus | \$300 | \$1,350 | \$2,700 |
| Rear Bus Wrap | \$2,000 | \$10,200+ | \$20,400 |
| Full Bus Wrap | Not Applicable | \$42,600 | \$85,200 |

Notes:

* - Base Monthly Rate

** - Initial Agreement Minimum, Poster Rates Discounted at 25% for 6-month agreement or longer

+ - Initial Agreement Minimum, External Rear Wrap Rates Discounted at 15% for 6-month agreement or longer



City of Banning Public Transportation Transit Advertising Policy

The City of Banning's public transportation system (Banning Connect) will accept limited advertising on and in its vehicles and at designated bus shelters as it deems appropriate in accordance with the following guidelines:

I. Purpose and Intent

The purpose and intent of this policy is to create definite, uniform standards for the display of advertising and announcements (collectively referred to herein as "advertising") on Banning Connect Transit buses and shelters controlled or operated by the City of Banning through Banning Connect Transit. It is the City's purpose and intent that any and all forums for advertising under this policy are not public forums for political discourse or expressive activity. These areas are not intended to provide a forum for all types of advertisements but only the limited advertisements accepted under this policy. All advertising shall be subject to this uniform, viewpoint-neutral policy.

The City's intent and purpose is to take into account interests which are of importance to the operation of the Banning Connect Transit system. These interests include the following:

- A. Maintain a professional advertising environment that maximizes advertising revenues and minimizes interference with or disruption of the City's transit system.
- B. Maintain an image of neutrality on political, religious or other issues that are not the subject of commercial advertising and are the subject of public debate and concern.
- C. Continue to build community partnerships and retain transit ridership.

II. Advertising Standards and Restrictions

A. Permitted Advertising

The City's intent is to permit commercial advertising for products and services. All commercial and promotional advertising must meet or exceed high quality standards of art and design as exemplified in the industry and as determined by the City of Banning as defined herein.

1. Commercial and Promotional Advertising. Commercial and promotional advertising solely promotes or solicits the sale, rental, distribution or availability of

goods, services, food, entertainment, events, programs, transactions, donations, products or property for commercial purposes or more generally promotes an entity that engages in such activity. Commercial and promotional advertising does not include advertising that both promotes a business or offers to sell products, goods or services, and also conveys a political or religious message, or issue advocacy, and/or expresses or advocates opinions or positions related to any of the foregoing.

2. Disclaimer. The City of Banning reserves the right, in all circumstances, to require an advertisement to include a disclaimer indicating that it is not sponsored by and does not necessarily reflect the views of the City of Banning.
3. Additional Requirement. Any advertising in which the identity of the sponsor is not readily apparent or is ambiguous must include the following phrase to identify the sponsor in clearly visible letters: "Advertisement paid for by (Sponsor's Name)." Website addresses or phone numbers without more information are deemed ambiguous.
4. Government Use. The City reserves the right to utilize any areas it has deemed appropriate for advertising pursuant to this policy for its own promotional purposes, including, but not limited to, the promotion or announcement of City-sponsored events, or to permit use by other governmental agencies for the promotion or announcement of local governmental services.

B. Viewpoint Neutral Limitations on Advertising Content

The following viewpoint neutral content based on limitations permitted for placement or display on transit vehicles or shelters owned or operated by the City of Banning are established. No advertising is permitted on Banning Connect Transit buses, transit shelters, and any and all other forums owned, controlled or operated by the City of Banning through Banning Connect Transit, if it or the information contained therein falls into one or more of the following categories:

1. False, Misleading, or Deceptive Commercial Speech. This advertisement proposes a commercial transaction, and the advertisement, any material contained in it, is false, misleading, or deceptive.
2. Unlawful Goods or Services. This advertisement, or any material contained in it, promotes or encourages, or appears to promote or encourage, the use or possession of unlawful or illegal goods or services under local, state, or federal laws.

3. Unlawful Conduct. The advertisement, or any material contained in it, promotes or encourages, or appears to promote or encourage, unlawful or illegal behavior or activities under local, state or federal laws.
4. Unauthorized Endorsement. The advertisement, or any material contained in it, implies or declares an endorsement by the City of Banning or Banning Connect Transit of any service, product or point of view, without prior written authorization of the City of Banning through its Transit Manager.
5. Obscenity or Nudity. The advertising contains any nudity, obscenity, sexual content, sexual excitement, or sadomasochistic abuse as those terms defined by California Penal Code section 311, et. seq., and as such laws may from time to time be amended or supplemented.
6. Community Standards. The advertisement contains material that describes, depicts, or represents sexual activities or aspects of the human anatomy in a way that the average adult, applying contemporary or community standards, would find offensive or inappropriate for viewing by minors.
7. Prurient Interests. The advertising, or any material contained in it, contains harmful matter or any other matter that is prohibited under the provisions of California Penal Code section 313, et. seq., and as such laws may from time to time be amended or supplemented.
8. Tobacco. The advertisement promotes the sale or use of tobacco or tobacco-related products.
9. Alcohol, Marijuana, and Regulated Substances. Advertising that promotes the sale or use of beer, wine, distilled spirits, alcoholic beverages, marijuana, or any substance licensed and regulated under California law; however, this prohibition shall not prohibit advertising that includes the name of a restaurant that serves alcoholic beverages that is open to minors.
10. Firearms. Advertisement that promotes or solicits the sale, rental, distribution, availability, or use of firearms or firearms-related products.
11. Demeaning or Disparaging. Advertising that includes language, pictures, or other graphic representations that are derogatory or defamatory of any person or group because of race, color, national origin, ethnic background, age, disability, ancestry, marital or parental status, military discharge status, source of income, religion, gender or sexual orientation.

12. Profanity, Riot. The advertisement contains profane language or presents a clear and present danger of causing a riot, disorder, or other imminent threat to public peace, safety and order.
13. Violence. The advertisement contains an image or description of graphic violence or the depiction of weapons or other implements or devices associated in the advertisement with an act or acts of violence or harm on a person or animal.
14. Adult – Oriented Goods or Services. The advertisement promotes or encourages, or appears to promote or encourage, adult book stores, nude dance clubs, and other adult entertainment establishments, adult telephone services, adult Internet sites, and escort services.
15. Political. Advertisement promoting or opposing (i) a political party; (ii) the election of any candidate or group of candidates for federal, state or local government offices; (iii) any legislation, initiative, referendum or ballot measure; or (iv) a political action committee, political campaign or political philosophy.
16. Religious. Advertisement that contains any direct or indirect reference to religion, deity or includes the existence or nonexistence of any deity, religious creed, denomination, belief, tenet, cause or issue relating to religion.
17. Public Issue. Advertising expressing or advocating an opinion, position, or viewpoint on matters of public debate about economic, political, religious or social issues, that causes City owned property to become a public forum.
18. Harmful or Disruptive to Transit System. Any material in the advertisement that is so objectionable under contemporary community standards as to be reasonably foreseeable that it will result in harm to, disruption of or interference with the City's transportation system. The advertising, or any material contained in it, incorporates any rotating, revolving, or flashing devices, or other moveable parts.
19. Traffic Interference. The advertising, or any material contained in it, displays any word, phrase, symbol or character likely to interfere with, mislead, or distract traffic, or conflict with any traffic control device.

III. Advertising Program and Administration

The City shall incorporate this Policy into its advertising contracts.

A. Review by City Staff

The Public Works Director ~~City Manager~~ or designee shall review the advertisement and supporting information to determine whether or not the advertisement complies with this policy. If Public Works Director ~~City Manager~~, or designee, determines the advertisement does not comply with this policy, a written document will be prepared and forwarded to the Advertiser specifying the standard(s) with which the advertisement does not comply.

B. Notification to Advertiser

The Public Works Director ~~City Manager~~, or designee, will send the advertiser a prompt, written notification indicating advertisement rejection with specific standard(s) the advertisement failed to comply with and a copy of this policy. A copy of the rejection notification will be electronically filed for retention.

C. Appeal to City Manager ~~Public Works Director~~

Rejection of an advertisement may be appealed to the City Manager ~~Public Works Director~~, or designee, by written notification to the Public Works Director ~~City Manager~~. The City Manager ~~Public Works Director~~ will review all pertinent documents and issue a written decision. The City Manager's decision shall be final and is not subject to appeal.

D. Unilateral Amendment

The City of Banning reserves the right to unilaterally amend this policy at any time upon providing written notice to any advertiser then under contract with the City.

E. Moratorium

The City of Banning, through the City Manager, reserves the right to at any time, subject to any contractual obligations, declare a complete ban or moratorium on all advertising on any real or personal property under the City's control and direct

that no advertising of any kind, other than City advertisements or announcements, be accepted for display and posting.

G. Advertising Contract

All advertisers shall be required to execute an agreement with the City of Banning prior to installation of advertising on City owned or controlled property.

EXHIBIT B (CONT.)

BANNING CONNECT ADVERTISING PROGRAM



Art Vela, P.E.
Director of Public Works



TRANSIT FUNDING

- Local Transit Fund (LTF)
 - Derived from $\frac{1}{4}$ cent of sales tax
 - Used for operations (\$1,866,500)
- State Transit Assistance (STA)
 - Derived from sales tax on diesel fuel.
 - Used for capital improvements (\$2,595,000)
- State of Good Repair (SGR)
 - SB-1 (Road Repair and Accountability Act 2017)
 - Used for maintenance of vehicles (\$24,903)
- Local Carbon Transit Operations Program Funding (LCTOP)
 - Greenhouse Gas Reduction Fund
 - Free fare programs (\$40,000)
- Farebox Revenues (\$60,500)

TRANSIT FUNDING

- Local Transit Fund (LTF)
 - Derived from ¼ cent of sales tax
 - Used for operations (\$1,866,500)
- State Transit Assistance (STA)
 - Derived from sales tax on diesel fuel.
 - Used for capital improvements (\$2,595,000)
- State of Good Repair (SGR)
 - SB-1 (Road Repair and Accountability Act 2017)
 - Used for maintenance of vehicles (\$24,903)
- Local Carbon Transit Operations Program Funding (LCTOP)
 - Greenhouse Gas Reduction Fund
 - Free fare programs (\$40,000)
- Farebox Revenues (\$60,500)

PER TDA:
FAREBOX RECOVERY
RATIO IS
10%
(FARE REVENUES TO
OPERATIONS COST)

Rural Transit Agency

FARE BOX RECOVERY RATIO

| FISCAL YEAR | FAREBOX RECOVERY RATIO (%) |
|-------------|----------------------------------|
| 2016 | 13.5 |
| 2017 | 10.66 |
| 2018 | 10.31 |
| 2019 | 9.61 |
| 2020 | 4.28 |
| 2021 | 24.10 (4.42) |

PER TDA:
FAREBOX RECOVERY
RATIO IS
10%
(FARE REVENUES TO
OPERATIONS COST)

**Serving Non-
Urbanized Area**

PER TDA:
FAREBOX RECOVERY
RATIO IS
20%
(FARE REVENUES TO
OPERATIONS COST)

**Serving Urbanized
Area (50,000 pop.)**

FARE BOX RECOVERY RATIO

| FISCAL YEAR | FAREBOX RECOVERY RATIO (%) |
|-------------|----------------------------------|
| 2016 | 13.5 |
| 2017 | 10.66 |
| 2018 | 10.31 |
| 2019 | 9.61 |
| 2020 | 4.28 |
| 2021 | 24.10 (4.42) |

2023

TRANSIT ADVERTISING PROGRAM

5

OPERATIONS COSTS WILL CONTINUE TO INCREASE

COST INCREASES

- Salary and benefits
- Fuel costs
- Maintenance costs
- Cost allocation (Inter Fund Transfers)
- Zero Emission Bus (ZEB) rollouts

INCREASE IN OPERATING COSTS
WILL INCREASE THE AMOUNT TO
COVER IN FARE REVENUES

ADDITIONAL REVENUE

- CNG STATION PUBLIC FUEL SALES
- FARE INCREASES
- TRANSIT ADVERTISING PROGRAM

2023

TRANSIT ADVERTISING PROGRAM

6

TRANSIT ADVERTISING PROGRAM

ADVERTISING LOCATIONS

- 9 BUSES
 - 36 Interior Bus Posters
 - 11" x 14"
 - Full/Partial Bus Wraps
- 11 BUS SHELTERS
 - Two Posters Per Shelter
 - 22"x28"



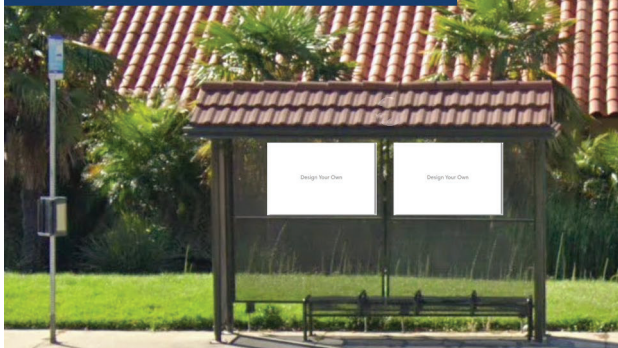
ADVERTISING POLICY

1. Commercial and promotional advertising
2. Government uses for the promotion of services and/or events
3. NO
 1. False, misleading speech
 2. Unlawful good/services or conduct
 3. Unauthorized endorsements
 4. Obscenities
 5. Tobacco, alcohol, marijuana and other regulated substances
 6. Firearms and/or violence
 7. Political or religious

7

ADVERTISING

Banning Connect Advertising Space
Bus Shelter 22" x 28" Framed



Banning Connect Advertising Space
Bus Interior 11" x 14" Framed



ADVERTISING



2023

9

RATES (REVISED)

| Advertising Duration | 1 Month | 6 Months | 12 Months |
|--|----------------|----------|-----------|
| <u>Bus Shelter Posters (22" x 28")</u> | | | |
| Per Poster | \$300 | \$1,350 | \$2,700 |
| <u>Bus Interior Poster (11" x 14")</u> | | | |
| Per Poster | \$300 | \$1,350 | \$2,700 |
| <u>Bus Wraps</u> | | | |
| Rear Bus Wrap | \$2,000 | \$10,200 | \$20,400 |
| Full Bus Wrap | Not Applicable | \$42,600 | \$85,200 |

2023

TRANSIT ADVERTISING PROGRAM

10

REVENUE PROJECTIONS

TRANSIT ADVERTISING REVENUE

- ❖ Full capacity of advertising filled = \$269,600/year
- ❖ Goal is \$53,920 within the 1st year of full rollout and increasing approximately 10% per year thereafter

2022/2023 FAREBOX RECOVERY

- ❖ Budgeted Operating Expense: \$1,866,500
- ❖ 10% Farebox Recovery: \$186,650
- ❖ Projected Farebox Revenues: \$60,500
- ❖ **Estimated Farebox Recovery = 3.24%**

11

SUMMARY

- ✓ Meeting the Farebox Recovery Ratio will become challenging over time.
- ✓ Additional revenue sources will help supplement fare box revenues.
- ✓ A transit advertising program can provide additional revenues while enhancing community outreach and engagement.





RESOLUTION 2023-50



1. APPROVING THE PROPOSED TRANSIT ADVERTISING PROGRAM, POLICY AND RATES
2. AUTHORIZING THE CITY MANAGER TO MAKE REVISIONS TO THE PROGRAM AND POLICY AS NEEDED



Teamsters Local 1932 Tentative Agreement

LINCOLN BOGARD – ADMINISTRATIVE SERVICES DIRECTOR
MARCH 28, 2023 CITY COUNCIL MEETING

Agreed Upon Changes to Existing Memorandum of Understanding (MOU)

- ▶ Two-year term through June 30, 2024
- ▶ Fair Labor Standards Act (FLSA) cleanup
- ▶ Base Wage Increases
 - ▶ 3 percent increase retroactive to July 1, 2022 (in Mid-Year Budget)
 - ▶ 3 percent increase as of July 1, 2023
- ▶ Irrevocable Leave Cash Out option for Sick, Personal, and Vacation
 - ▶ Cleanup due to Constructive Receipt requirements
- ▶ Auto Allowance increase from \$250/month to \$350/month
- ▶ Targeted Equity Adjustments
- ▶ Cleanup of other legal language and clarifications as needed

| Position Name* | Proposed | Final Step | New Rate | Budget Adjust | Additional Budget | FY 2023-24 |
|---|----------|------------|----------|---------------|-------------------|------------|
| ASSISTANT CITY MANAGER | T90 | 1 | 57.5698 | 7.69% | 6,226.55 | 9,207.48 |
| ASSISTANT PUBLIC WORKS DIRECTOR/CITY ENGINEER | T100 | 3 | 77.5015 | 10.00% | 10,902.12 | 16,121.46 |
| ASSISTANT WATER/WASTEWATER SUPERINTENDENT | T85 | 7 | 59.1839 | 5.06% | 1,535.72 | 6,232.46 |
| ASSOCIATE ENGINEER | T79 | 12 | 57.8834 | 5.06% | 4,121.61 | 6,094.81 |
| ASSOCIATE ENGINEER W/CERTIF. | T79 | 11 | 56.4438 | 2.45% | 1,944.49 | 2,875.40 |
| ASSOCIATE PLANNER | T68 | 6 | 37.9277 | 0.00% | - | - |
| BUSINESS SUPPORT MANAGER | T90 | 6 | 65.2959 | 7.48% | 6,867.49 | 10,155.27 |
| CIP MANAGER | T85 | 9 | 62.2415 | 10.49% | 4,499.25 | 13,581.42 |
| CORE MANAGER | T85 | 3 | 53.5120 | 2.50% | 1,881.31 | 2,781.97 |
| CUSTOMER SERVICE SUPERVISOR | T79 | 1 | 43.8767 | 0.00% | - | - |
| CUSTOMER SVC & BILLING MANAGER | T85 | 12 | 67.1266 | 2.45% | 2,313.05 | 3,420.41 |
| DEPUTY FINANCE DIRECTOR | T90 | 4 | 62.0883 | 2.40% | 2,095.15 | 3,098.19 |
| ECONOMIC DEVELOPMENT MANAGER | T85 | 9 | 62.2415 | 0.00% | - | - |
| ELECTRIC OPERATIONS MANAGER | T100 | 7 | 85.7162 | 13.25% | 15,978.37 | 23,627.93 |
| ELECTRICAL ENGINEERING SPVSR | T90 | 9 | 70.4207 | 7.48% | 7,406.49 | 10,952.31 |
| FINANCE MANAGER | T85 | 4 | 54.8768 | 2.45% | 1,890.95 | 2,796.23 |
| FLEET MANAGER | T85 | 9 | 62.2415 | 10.49% | 9,184.43 | 13,581.42 |
| GRANTS PROGRAM MANAGER | T73 | 11 | 48.6710 | 7.58% | 5,191.72 | 7,677.23 |
| HUMAN RESOURCES MANAGER | T85 | 12 | 67.1266 | 0.00% | - | - |
| INFORMATION TECHNOLOGY MANAGER | T85 | 7 | 59.1839 | 0.00% | - | - |
| MANAGEMENT ANALYST | T73 | 2 | 38.7995 | 0.00% | - | - |
| PUBLIC WORKS PROGRAM MANAGER | T85 | 4 | 54.8768 | 5.06% | 3,907.98 | 5,778.90 |
| PUBLIC WORKS SUPERINTENDENT | T85 | 12 | 67.1266 | 2.45% | 2,313.05 | 3,420.41 |
| PURCHASING MANAGER | T85 | 4 | 54.8768 | 2.45% | 1,255.53 | 2,796.23 |
| PWR RESOURCES & REV ADMINISTRA | T100 | 2 | 75.5739 | 5.01% | 5,326.44 | 7,876.44 |
| RECREATION MANAGER | T81 | 1 | 46.0980 | 0.00% | - | - |
| SENIOR CIVIL ENGINEER | T86 | 12 | 68.8048 | 5.06% | 4,898.91 | 7,244.24 |
| SENIOR CIVIL ENGINEER | T86 | 7 | 60.6635 | 10.38% | 1,040.03 | 13,099.01 |
| SENIOR PLANNER | T81 | 10 | 57.8264 | 2.45% | 1,992.46 | 2,946.35 |
| TRANSIT MANAGER | T85 | 1 | 50.8832 | 5.06% | 3,623.57 | 5,358.34 |
| WATER/WASTEWATER SUPERINTENDENT | T90 | 11 | 74.0588 | 4.96% | 5,165.96 | 7,639.14 |

| Funds | FY 2022-23 Budget Adj | FY 2022-23 With Benefits |
|-------|-----------------------|--------------------------|
| 001 | 31,434.91 | 36,150.15 |
| 100 | 1,318.29 | 1,516.04 |
| 111 | 270.70 | 311.31 |
| 600 | 698.31 | 803.05 |
| 610 | 3,623.57 | 4,167.11 |
| 660 | 8,373.37 | 9,629.38 |
| 670 | 37,460.09 | 43,079.11 |
| 680 | 5,579.03 | 6,415.88 |
| 690 | 2,590.08 | 2,978.59 |
| 700 | - | - |
| 702 | 9,184.43 | 10,562.09 |
| 703 | - | - |
| 761 | 2,313.05 | 2,660.00 |
| Funds | FY 2023-24 Budget Adj | FY 2023-24 With Benefits |
| 001 | 49,502.00 | 56,927.30 |
| 100 | 1,949.42 | 2,241.83 |
| 111 | 400.30 | 460.35 |
| 600 | 1,032.62 | 1,187.51 |
| 610 | 5,358.34 | 6,162.09 |
| 660 | 21,299.48 | 24,494.40 |
| 670 | 55,393.92 | 63,703.01 |
| 680 | 14,277.09 | 16,418.66 |
| 690 | 3,830.06 | 4,404.57 |
| 700 | - | - |
| 702 | 13,581.42 | 15,618.64 |
| 703 | - | - |
| 761 | 3,420.41 | 3,933.47 |

Council Alternatives

- ▶ Approve Resolution 2023-59, Tentative Agreement with Teamsters Local 1932, Representing the Mid-Management and Professional Bargaining Unit, as written
- ▶ Approve Resolution 2023-59 with modifications
- ▶ Do not approve Resolution 2023-59 and provide staff with alternative direction



NEOGOV

NEOGOV

Why so we need a new Human Resources and Payroll Solution?

1. Integrate Systems (HRIS/Payroll with Oracle NetSuite for Governments)
2. Audit Trails and Timestamped changes
3. Automatic calculation of retroactive pay
4. Reporting
5. Year End Processes, Reports and Documentation
6. System Automation
7. FLSA Complexities
8. Employee Reimbursements
9. Position Control
10. ESS/MSS
11. Benefits Calculations
12. CALPERS Integrations

HRIS Overview

Core HR, payroll, benefits, and time & attendance in one integrated system, built for complex public sector processes.

What makes HRIS different?

- **Exception based payroll processes:** Only focus on fixing errors rather than manually reviewing everything.
- **One solution:** One record and single point of entry for Core HR, payroll, benefits, and time & attendance.
- **Integrated:** Data flows seamlessly between Insight, Onboard, and eForms.
- **Easy-to-use:** Modern interface, report builder that doesn't require coding, automation lets you "set it and forget it" (put things on autopilot).
- **Built for the public sector:** An out-of-the-box solution that accommodates the complexities of the public sector.
- **Employee mobile app:** Employees can clock in/out, request time off, view pay stubs, and more from anywhere, anytime.

Benefits of HRIS



Consolidate Systems

Centralize Core HR, benefits, payroll, and time & attendance into one, easy-to-use software.



Save Time

Automate tedious data entry and processing tasks that are time-consuming and prone to errors.



Simplify Operations

The drag-and-drop report builder and modern interface makes managing HR operations easy.



Meet Unique Needs

An out-of-the-box solution that meets the compliance and operational needs of the public sector.



Reduce Keying

Make manager, wage, and position updates in bulk to save time and reduce data entry errors.



Improve Accuracy

Checks and balances prevent employees from updating their information until accurate.



Provide Self-Service

Employees can print pay stubs, update personal information, and more – anytime, anywhere.

“


Our payroll team previously spent an enormous amount of time manually processing payroll. Now that we've got everything integrated, we've seen tremendous savings in manpower hours.”

Andrew Esposito, HR Director
Pascua Yaqui Tribe


Core HR Features and Functionality

This is an overview of the key features and functionality. New capabilities are added quarterly.


Last updated 12/1/22

| Core HR | Feature | Description |
|--|---------------------------|--|
|  <p>Core HR: Umbrella term to describe managing basic information and processes pertaining to employees.</p> | Salary administration | The process of compensating employees according to the agency's policies and procedures. Includes mass salary updates (e.g., union renegotiations or COLA increases) as well as bulk rate changes. |
| | Approvals and workflows | Can configure approval steps and automated email notifications to meet unique business process needs. |
| | Effective dating | Can back-date when an employee started working for your agency or future-date future changes. |
| | Union contracts | We capture relevant aspects of union contracts (e.g., step and scale rates) and take them into account when running processes or providing employees with enrollment options. |
| | Employee Self-Service | Employees can update their address or contact info. |
| | Flexible and configurable | FTE tracking, scales/steps, and ranges, premiums, and distribution codes can all be customized for your agency. |


Benefits Features and Functionality

| Benefits | Feature | Description |
|--|---------------------------------|---|
|  <p>Benefits: Managing perks provided to employees in addition to their pay.</p> | Flexible and customizable | Define plan, coverage, and rate data. Can accommodate a variety of benefit plans. Schedules can be created based on employee group, type, and union. Can handle complex contributions calculations. |
| | Overrides at the employee level | The system will accommodate administrative overrides for deduction or contribution amounts. Common example is the need to maintain grandfathered rates. |
| | Benefits enrollment | Manage open enrollment, new hire enrollment, and qualifying life events. |
| | Integrated with payroll | |
| | 834 Carrier Exchange | The standard electronic format; employers can communicate employee health insurance enrollment and changes to their carriers. |
| | Employee Self Service | Employees can enroll in benefits. |

Payroll Features and Functionality

| Payroll | Feature | Description |
|---|---|---|
|  <p>Payroll: Tracking the hours employees work, calculating pay, and distributing payments.</p> | Tax compliant | Federal, state, and local taxation and statutory limits. |
| | FLSA and retro calculations | Automatically calculate blended rates for overtime and calculate retro pay per employee, or in bulk. The retro calculator can be configured to factor in premiums, supplemental pays, and blended rates for overtime. |
| | General ledger and costing | Make bulk updates per employee and positions, as well as easily account for exceptions such as project, grant, or event work. |
| | Vendor and wage order payments | Configure withholding logic for garnishments, child support, Retirement, or company loans. Align withholdings to vendors and for clients contracted for Payroll Services. |
| | Online pay stubs | Employees can review summaries and charts by date range for their own pay, download individual stubs, or select multiple stubs and retrieve them on a single file. |
| | Taxable, fringe benefits, and imputed income | Track taxable wages for benefits that require imputed income throughout the year so that they don't need to be calculated and processed manually at year-end. |
| | Integrated with benefits and attendance | Receive payroll transactions from Benefits and Time & Attendance in a single system. Payroll processors start payroll with transactions maintained throughout the pay period. |
| | Shift differentials and premiums | Track premiums in Core HR at the speed of need, and Payroll will automatically calculate them to your specifications. |
| | Data extracts including GL & Bank integrations | Configure files that will transfer payroll data from NEOGOV to other vendors including your financial system of record and bank. |
| | W2s, 1095s/1094s creation and distribution | Generate digital copies of W2s, 1095s, and/or 1094s. NEOGOV will also facilitate the delivery of physical copies of these forms. |
| | Tax filing and payment | NEOGOV will transfer tax liabilities to your tax agencies, as well as complete timely filings. |
| | ACH services | Direct deposit in employee's bank accounts. |
| | Employee Self Service | Employees can: <ul style="list-style-type: none"> • Print pay stubs and W2s • Make direct deposit and tax elections |

Time & Attendance Features and Functionality

| Time & Attendance | Feature | Description |
|---|---|--|
|  <p>Time & Attendance: Tracking when employees start and stop work.</p> | Attendance/Time-off tracking | Enroll employees in time-off plans and manage accruals, usage, and balances (e.g. PTO, vacation, sick, and comp time). |
| | FMLA tracking | Manage employee use of FMLA entitlements and if the time should be compensated. |
| | 9/80s, 4/10s, etc. | Track any schedule pattern of days on/off and start/end times. |
| | FLSA calculations | Define overtime rules for daily, weekly, or other to dynamically calculate overtime hours. |
| | Timesheets | Central timesheet to capture all time for the period from clocking, manual entry, and auto-generation. Separate views and functionality for employee, manager, and admin. |
| | Mobile device | Employees can clock in/out, view time-off balances, and request time-off from their mobile device. |
| | Approval workflows and email reminders | Configure workflows for approving timesheets and time-off requests, to include auto-generate email notifications of updates. |
| | Exception-based timesheets | For exempt or other staff, generate pre-populated timesheets (e.g. 80 regular hrs) so employee only needs to enter exceptions. |
| | Clocking | Clock in/out from several possible methods – time clock, mobile device, and Employee Self-Service. Can also load clock transactions from external sources. |
| | Geo-Fencing | Employees are flagged if they attempt to clock in at locations outside their working location (e.g. can't clock in at home when they are required to work from an office location) |
| | Job/fund costing | Define cost centers to represent funds, programs, projects, etc., and then cost centers can be assigned when clocking or timesheet entry. |
| | Employee Self Service | Employees can clock in and out. |

NEOGOV Solutions City Already Contracted

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GOVERNMENTJOBS.COM

Public sector job board

It's hard to find candidates interested in the public sector who also meet our minimum job requirements.

With GovernmentJobs.com we will be able to:

- **Cast a wider net** by advertising to 20+ million public sector job seekers.
- **Get more qualified candidates** with a tool that's 67% more effective than LinkedIn for public sector hiring.
- **Meet candidate expectations** by giving applicants the ability to self-schedule interviews, tests, and drug screenings.

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Applicant tracking system

Manual hiring processes are inefficient, slow, and cause us to lose out on top talent.

With Insight we will be able to:

- **Automate manual tasks** with candidate scoring, screening, and reporting tools.
- **Reduce our time-to-hire** by bringing our most qualified applicants to the fore front.
- **Meet candidate expectations** with mobile-friendly job applications, online background checks, and text message updates.

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Employee onboarding

Paper-based onboarding is inefficient and makes our organization look outdated and unattractive.

With Onboarding we will be able to:

- **Reduce turnover and increase retention** with an organized onboarding process that meets new hire expectations (easy, paperless, on-demand).
- **Reduce time-to-onboard** with checklists and milestones for new hires.
- **Create organization -wide consistency** with streamlined processes that every manager can follow.

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Electronic forms and routing workflows

Shuffling paper forms or sending them via email is slow and often means things get lost in the process.

With eForms we will be able to:

- **Increase efficiency** with digital forms that automatically route through the proper approval processes.
- **Save thousands of dollars** by eliminating the cost of paper and improving our business processes.
- **Improve visibility** with reporting on where each request is in the process.

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NEOGOV Solutions City Implementing Now

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All-in-one Core HR, payroll, benefits, and time & attendance

Employees are managed in multiple systems that don't work together.

With HRIS we will be able to:

- **Consolidate systems and save time** with one solution that automates tedious data entry and processing tasks.
- **Reduce manual keying and errors** with bulk updates and automatic error checking.
- **Improve employee satisfaction** with anytime, anywhere access to pay stubs, benefits, personal information, and more.

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Candidate relationship manager (CRM)

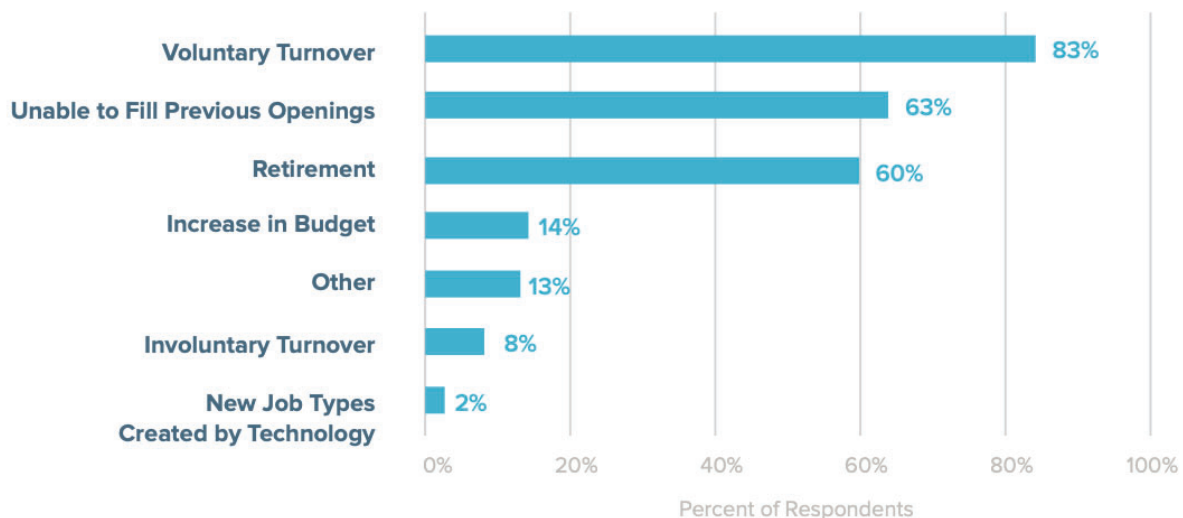
Not enough candidates are applying for public sector jobs, and we are facing a hiring crisis.

With Attract we will be able to:

- **Stand out as an employer of choice** with branded pages that tell candidates the benefits of working for us.
- **Get more qualified candidates** with automated outreach to 1.5 million candidates looking for a job in the public sector.
- **Measure which efforts lead to more applicants and hires** so we can better invest our advertising dollars and attract the most candidates.

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Retirements and voluntary turnover are having a big impact



Source: NEOGOV survey of 299 public sector HR directors.

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NATIONAL TREND: JOB POSTINGS & APPLICATIONS

THE NUMBER OF
OPEN JOBS ARE UP BY

45%

IN THE LAST YEAR FOR
THE PUBLIC SECTOR

NUMBER OF
APPLICATIONS PER
OPEN JOB ARE DOWN BY

-56%

IN THE PUBLIC SECTOR

BANNING, CITY OF (CA)

TREND: JOB POSTINGS & APPLICATIONS

THE NUMBER OF
OPEN JOBS ARE
TRENDING UP BY

28.9%

FROM LAST YEAR

THE NUMBER OF
APPLICATIONS PER
OPEN JOB ARE DOWN BY

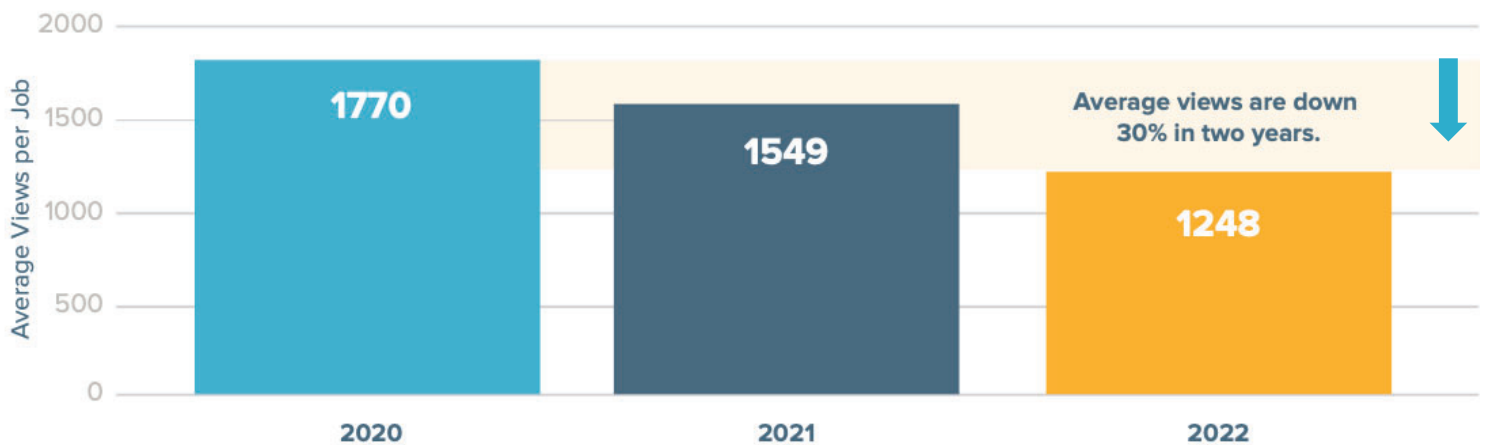
-19.8%

FROM LAST YEAR

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NATIONAL TREND:

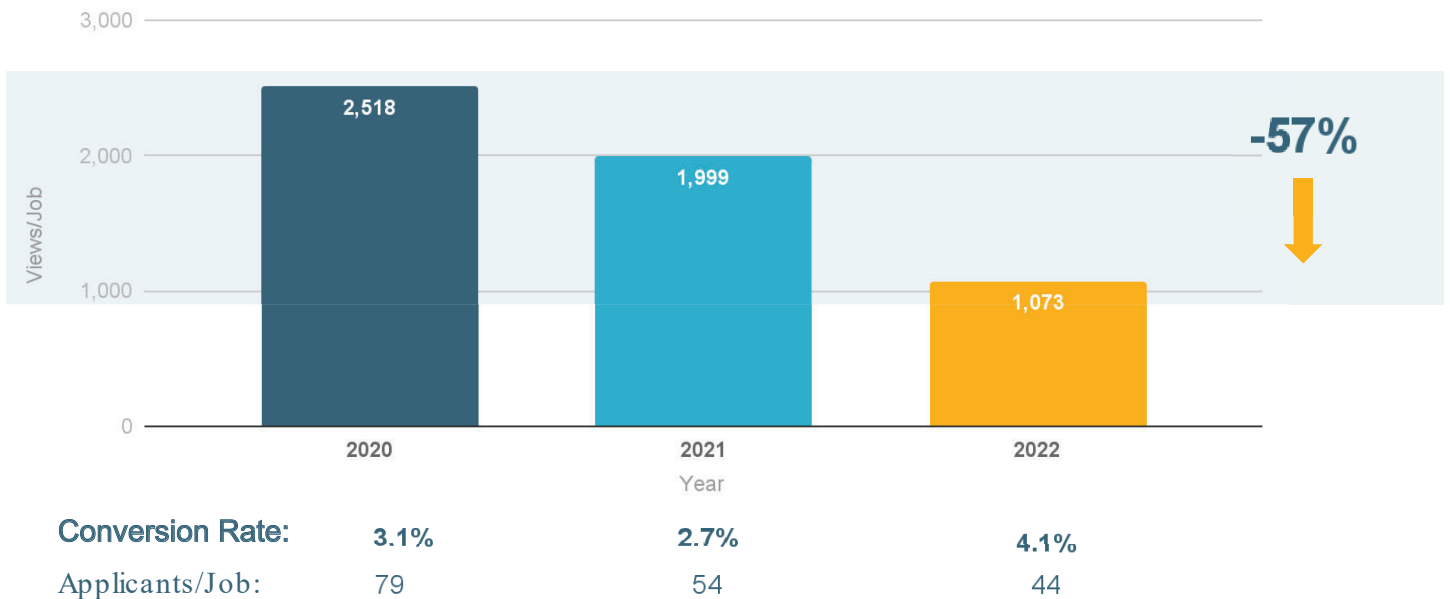
AVERAGE VIEWS PER JOB POSTING/AGENCY



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BANNING, CITY OF (CA)

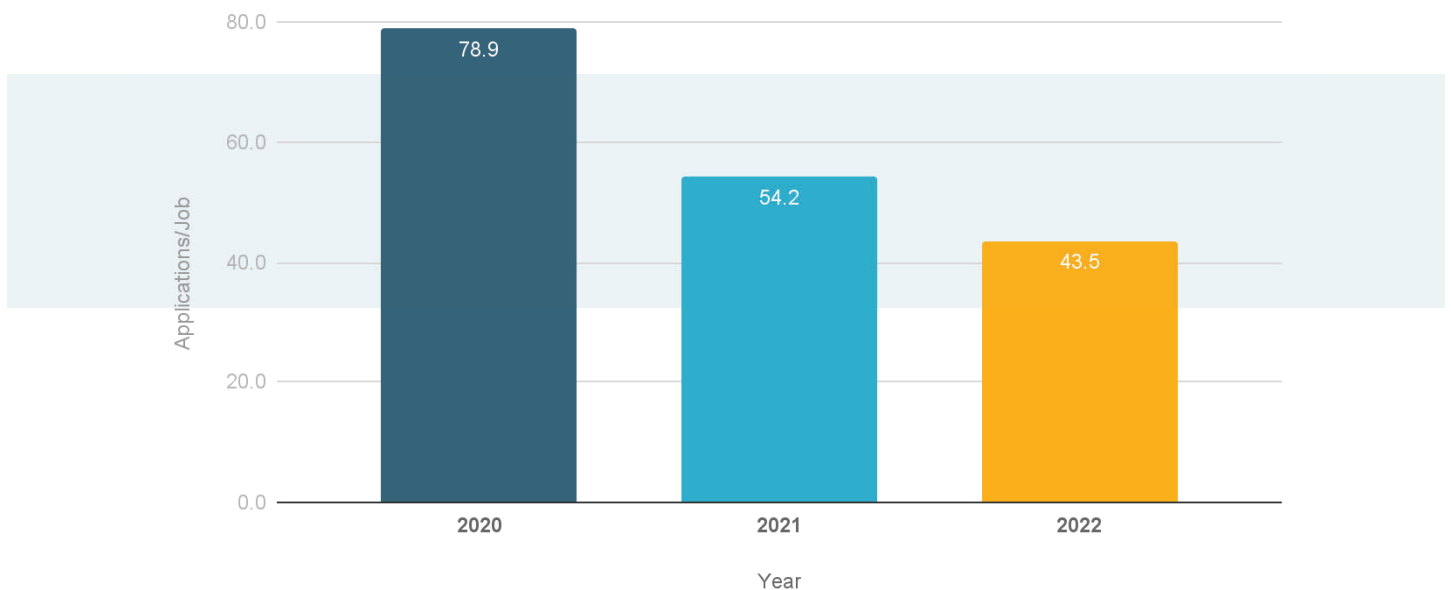
VIEWS PER JOB POSTING, PER YEAR



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BANNING, CITY OF (CA)

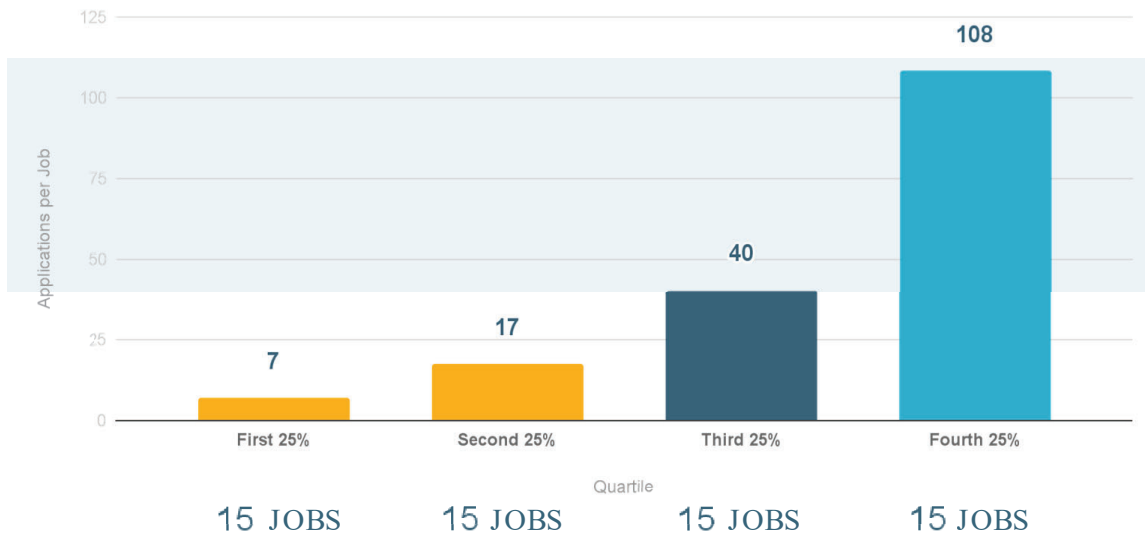
APPLICATIONS PER JOB, PER YEAR



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BANNING, CITY OF (CA)

2022 APPLICATIONS PER JOB POSTING BY QUARTILE



50% of open jobs have
17
or fewer applicants

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PE

PERFORM

Employee performance and feedback

Manual reviews are inconsistent and negatively impact employee reviews, raises, and promotions.

With Perform we will be able to:

- **Create organization -wide consistency** around how reviews, raises, and promotion are done.
- **Promote fairness** with objective tracking and data collection across departments.
- **Improve employee engagement** with clear expectations, frequent feedback, and measurements of success.

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NEOGOV Solutions City Has Not Implemented To Date

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LEARN

Online employee training

Our employees do complete all legally-required training, but we have a gap in professional development opportunities to encourage employee growth.

With Learn we will be able to:

- **Maintain compliance** with approved, pre-built courses for legally-required training.
- **Cultivate growth** with 1,500+ established professional development courses and the ability to create our own.
- **Improve employee retention** with learning plans and on-demand course access to grow their skills.

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Policy and critical document management

Manual and paper processes introduce a lot of risk and uncertainty into our organization.

With Policy we will be able to:

- **Reduce risk** with documented evidence that staff have read, understood, and signed all critical policies and procedures.
- **Save thousands of dollars** by eliminating the cost of paper and revising policies and documentation 4x faster (staff time savings).
- **Empower staff** by keeping them well informed with anytime/anywhere access to job critical documentation.

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Why NEOGOV?



Experience

Used by over 6,000 agencies across all levels of government.



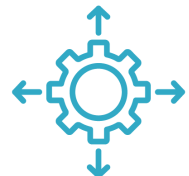
Focus

Built for the public sector with over 20 years experience.



Community

Shared resources and network of thousands of HR leaders.



Comprehensive

Best in class solutions that integrate with one another.

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NEOGOV

Additional Benefits



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Unified SelfService

One place for employees and managers to access tasks and actions for all NEOGOV products

Multiple logins cause systems to go unused because it's too much hassle to access.

With Unified SelfService we will be able to:

- **Centralize access** so employees only have to remember one login.
- **Task list** to make it easy for employees to see what's outstanding and when it's due.
- **Shortcuts** to take quick actions within different products.

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Dashboards and Reports

Piecemeal data doesn't show the entire employee lifecycle and gaps in our processes.

With Analytics and Reporting we will be able to:

- **Get actionable insights** with dashboards showcasing time to hire, EEO reporting, and candidate metrics
- **Understand the entire employee lifecycle** with cross-product reporting.
- **Build custom reports** and auto-export data for use in business intelligence tools.

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NEOGOV Our Success Plan



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Implementation Process

Support from NEOGOV

- Dedicated Implementation Consultants (ICs) simplify setup and ensure project success.
- Ongoing support is available 24/7 via chat, phone, and email at no additional cost.

Our team's role

We have identified administrators on our team as points of contact to ensure a successful implementation.

- **Executive Sponsor:** [insert name here]
- **Project Manager:** [insert name here]
- **Technical Support:** [insert name here]

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Q&A

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Alternatives

1. Adopt Resolution 2023 -54 to implement Amendment 1 to add NEOGOV HRIS Module for end-to-end Human Resources and Payroll solution for an Amendment total of \$371,537.71 and a total contract not-to-exceed amount of \$421,537.71 through June 30, 2026.
2. Adopt Resolution 2023 -54 to implement Amendment 1 to add NEOGOV HRIS Module for end-to-end Human Resources and Payroll solution for an Amendment total of \$371,537.71 and a total contract not-to-exceed amount of \$421,537.71 through June 30, 2026, with modifications.
3. Do NOT Adopt Resolution 2023 -54 to implement Amendment 1 to add NEOGOV HRIS Module for end -to-end Human Resources and Payroll solution for an Amendment total of \$371,537.71 and a total contract not-to-exceed amount of \$421,537.71 through June 30, 2026, and provide staff alternative direction.

CalPERS Health Plans

Lincoln Bogard, Administrative Services Director
March 28, 2023, City Council Meeting



Overview

- Same Health Plan Lineup (except High Deductible Kaiser Permanente)
- CalPERS Economies of Scale
- Lower cost health plans
- Implementation of Employee and Retiree Health Care Subsidy

Current Plans versus CalPERS

| Current Plan | EE-Only Cost | CalPERS Health Plans | EE-Only Cost |
|-------------------------|------------------|------------------------|----------------|
| ◦ Blue Shield Trio HMO | \$586.00/month | ◦ Blue Shield Trio HMO | \$661.49/month |
| ◦ Blue Shield Access + | \$912.99/month | ◦ Blue Shield Access + | \$738.29/month |
| ◦ Blue Shield PPO | \$1,074.57/month | ◦ Kaiser HMO | \$754.64/month |
| ◦ Kaiser HMO | \$746.85/month | ◦ PERS Gold PPO | \$680.37/month |
| ◦ Kaiser Deductible HMO | \$565.76/month | ◦ PERS Platinum PPO | \$992.59/month |
| | | ◦ PORAC PPO | \$820.00/month |

Current Plans versus CalPERS

| Current Plan | EE+1 Cost | CalPERS Health Plans | EE+1 Cost |
|-------------------------|------------------|------------------------|------------------|
| ◦ Blue Shield Trio HMO | \$1,224.75/month | ◦ Blue Shield Trio HMO | \$1,322.99/month |
| ◦ Blue Shield Access + | \$1,917.09/month | ◦ Blue Shield Access + | \$1,476.58/month |
| ◦ Blue Shield PPO | \$2,245.85/month | ◦ Kaiser HMO | \$1,509.28/month |
| ◦ Kaiser HMO | \$1,493.70/month | ◦ PERS Gold PPO | \$1,360.74/month |
| ◦ Kaiser Deductible HMO | \$1,131.53/month | ◦ PERS Platinum PPO | \$1,985.18/month |
| | | ◦ PORAC PPO | \$1,600.00/month |

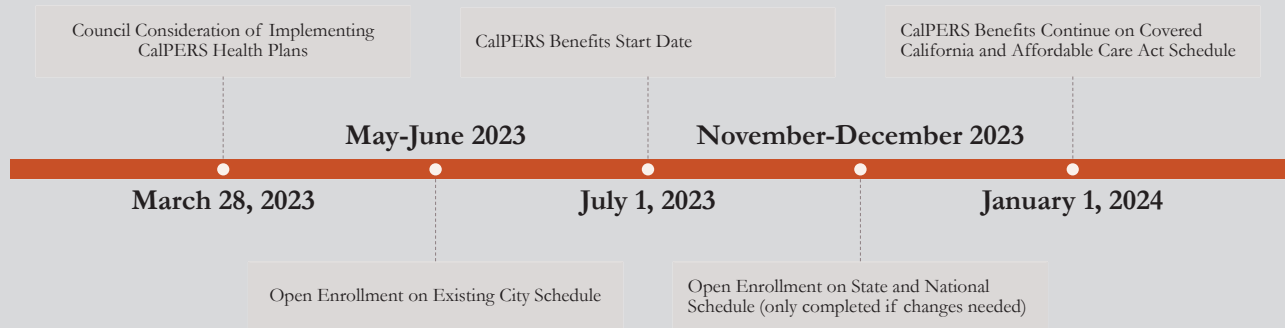
Current Plans versus CalPERS

| Current Plan | Family (3+) Cost | CalPERS Health Plans | Family (3+) Cost |
|-------------------------|------------------|------------------------|------------------|
| ◦ Blue Shield Trio HMO | \$1,752.22/month | ◦ Blue Shield Trio HMO | \$1,719.87/month |
| ◦ Blue Shield Access + | \$2,738.78/month | ◦ Blue Shield Access + | \$1,919.55/month |
| ◦ Blue Shield PPO | \$3,212.95/month | ◦ Kaiser HMO | \$1,962.06/month |
| ◦ Kaiser HMO | \$2,113.57/month | ◦ PERS Gold PPO | \$1,768.96/month |
| ◦ Kaiser Deductible HMO | \$1,601.09/month | ◦ PERS Platinum PPO | \$2,580.73/month |
| | | ◦ PORAC PPO | \$2,100.00/month |

Current Plans versus CalPERS

| Current Plan | Average Cost | CalPERS Health Plans | Average Cost |
|-------------------------|------------------|------------------------|------------------|
| ◦ Blue Shield Trio HMO | \$1,187.66/month | ◦ Blue Shield Trio HMO | \$1,234.78/month |
| ◦ Blue Shield Access + | \$1,856.29/month | ◦ Blue Shield Access + | \$1,378.14/month |
| ◦ Blue Shield PPO | \$2,177.79/month | ◦ Kaiser HMO | \$1,408.66/month |
| ◦ Kaiser HMO | \$1,451.38/month | ◦ PERS Gold PPO | \$1,270.03/month |
| ◦ Kaiser Deductible HMO | \$1,099.46/month | ◦ PERS Platinum PPO | \$1,852.84/month |
| | | ◦ PORAC PPO | \$1,506.77/month |

Proposed Timeline



Alternatives

- Approve Resolutions 2023-55, 2023-56, and 2023-57 to establish CalPERS as the City Health Benefit Provider as of July 1, 2023, as written
- Do Not Approve Resolutions 2023-55, 2023-56, and 2023-57 to establish CalPERS as the City Health Benefit Provider as of July 1, 2023, and provide alternative direction to staff

EXHIBIT F



GENERAL FUND

Does NOT Include Long-Term Items

Summary of General Fund Results

- Net Loss of (\$139,735) for Fiscal Year 2021-22
- Fair Value Adjustment for Cash and Investments was (\$158,910)
- Net Income not including Fair Value Book Entry is \$19,175
- Overall Revenues increased 6.65% and Expenditures decreased 0.56%
- Sales Tax was the largest growth category in both dollars and percent
- Public Safety expenditures increased 3.87 percent or \$513,414 to \$13.8 million primarily due to wage increases to maintain employees and the purchase of new vehicles
- Community Development expenditures increased by \$378,575 or 9.3 percent, which is due primarily to the increased development activity of the Atwell project
- Transfers Out decreased to \$471,589, a reduction of 70.52 percent, which resulted due to prior year one-time funds subsidizing the streets and transit funds

Table 7 - General Fund Revenues

| | 2019-20 | 2020-21 | 2021-22 | % of Total | \$ Increase / (Decrease) to Last Year | % Change |
|-------------------------|-------------------|-------------------|-------------------|----------------|---|--------------|
| Property Tax | 5,383,240 | 5,584,212 | 6,082,624 | 24.58% | 498,412 | 8.93% |
| Sales Tax | 3,672,949 | 3,854,823 | 5,857,884 | 23.68% | 2,003,061 | 51.96% |
| Transient Occupancy Tax | 804,389 | 1,119,765 | 1,290,574 | 5.22% | 170,809 | 15.25% |
| Franchise | 919,373 | 922,932 | 535,461 | 2.16% | (387,471) | -41.98% |
| Other Taxes | 659,301 | 753,873 | 846,914 | 3.42% | 93,041 | 12.34% |
| License & Permits | 3,362,718 | 2,975,991 | 3,096,461 | 12.51% | 120,470 | 4.05% |
| Intergovernmental | 197,054 | 2,364,405 | 1,413,937 | 5.71% | (950,468) | -40.20% |
| Charges for Services | 2,422,355 | 2,728,036 | 2,986,735 | 12.07% | 258,699 | 9.48% |
| Use of Money & Property | 705,142 | 265,746 | (43,924) | 0.18% | (309,670) | -116.53% |
| Fines & Forfeitures | 169,833 | 180,425 | 114,948 | 0.46% | (65,477) | -36.29% |
| Transfers In | 651,980 | 1,090,159 | 905,947 | 3.66% | (184,212) | -16.90% |
| Contributions | 256,759 | 255,850 | 255,363 | 1.03% | (487) | -0.19% |
| Lease Proceeds | - | - | 56,146 | 0.23% | 56,146 | 100.00% |
| Miscellaneous | 603,466 | 1,103,474 | 1,343,653 | 5.43% | 240,179 | 21.77% |
| TOTALS | 19,808,559 | 23,199,691 | 24,742,723 | 100.00% | 1,543,032 | 6.65% |

Note: Details can be found in the "Budgetary Comparison Schedule, General Fund"

Table 8 - General Fund Expenditures

| | 2019-20 | 2020-21 | 2021-22 | % of Total | \$ Increase / (Decrease) to Last Year | % Change |
|-----------------------|-------------------|-------------------|-------------------|----------------|---|--------------|
| General Government | 2,972,421 | 4,484,323 | 4,510,023 | 18.13% | 25,700 | 0.57% |
| Public Safety | 12,898,273 | 13,282,214 | 13,795,628 | 55.44% | 513,414 | 3.87% |
| Community Development | 3,207,789 | 4,068,730 | 4,447,305 | 17.87% | 378,575 | 9.30% |
| Culture & Leisure | 1,263,614 | 1,372,529 | 1,527,287 | 6.14% | 154,758 | 11.28% |
| Capital Outlay | - | - | 56,146 | 0.23% | 56,146 | 0.00% |
| Debt Service | 435,466 | 216,212 | 74,480 | 0.30% | (141,732) | 65.55% |
| Transfers Out | 354,723 | 1,599,606 | 471,589 | 1.90% | (1,128,017) | 70.52% |
| TOTALS | 21,132,286 | 25,023,614 | 24,882,458 | 100.00% | (141,156) | 0.56% |

Note: Details can be found in the "Budgetary Comparison Schedule, General Fund"

GOVERNMENTAL

Does NOT Include Long-Term Items

Governmental Fund Balances

- At the close of the fiscal year, the City's governmental funds reported a combined ending fund balance of \$22.92 million, a decrease of \$3.2 million or 12.39 percent compared to last fiscal year
- GASB 54 requires governments to classify fund balances according to the spending constraints defined by GASB 54. For the General Fund, \$4.88 million of the \$9.82 million fund balance is Unassigned, meaning those funds do not have restrictions on use. However, the remaining \$4.94 million is in the categories of Non-spendable, Restricted, Committed or Assigned.
- The remaining \$13.23 million in Governmental Funds' fund balance are restricted for specific purposes reported by governmental category plus a separate capital projects category. Negative restricted funds' fund balances are reported as unassigned (\$133 thousand).

Analysis of Governmental Revenues

- Charges for Services were increased 9.48 percent to \$2.99 million, or 10.05 percent of total revenues
- Intergovernmental revenues increased 24.08 percent to \$5.63 million, or 24.08 percent of total revenues
- Revenues from overall tax sources totaled \$15.59 million, an increase of 18.54 percent, accounting for 52.44 percent of total revenues
- The two largest taxes sources were Property Taxes and Sales Taxes, \$6.55 million and \$6.80 million, respectively
 - *Property Taxes increased 9.17 percent from \$6.00 million, which is attributable to an increase in assessed property values of 5.10 percent, assessed value increases from changes of ownership during 2020, and Proposition 8 Recaptures*
 - *Sales Taxes increased 47.83 percent from \$4.63 million due primarily to a 9.00 percent increase in overall major business groups with businesses continuing to open back up, a 27.28 percent increase in Proposition 172 Public Safety Sales Tax, and 5.2 percent increase in receipts from the County pool, which can be attributed to on-line sales*
- Other General Revenues fell from \$4.39 million in fiscal year 2020-21 to \$2.16 million for this fiscal year due to the impact of one-time funding received last fiscal year

Analysis of Governmental Expenditures

- Total expenditures increased by 14.69 percent or \$4.31 million over last year
 - *General Government expenses increased 8.01 percent or \$359,189 due to cost-of-living adjustments to salaries as well as the addition of four new positions; two animal control officers to provide services previously contracted out, one Budget & Financial Analyst, and one Management Analyst in Engineering*
 - *Public Safety increased 16.60 percent or \$2.25 million due to significant overtime pay due to staffing shortages, plus increases in salaries to retain employees and vehicle purchases*
 - *Community Development increased 6.36 percent or \$283,057 due to continued development of residential homes in the Atwell project as well as various other development projects*
 - *Culture and Leisure increased 16.19 percent or \$222,430 due to resumption of services that had been discontinued during the Coronavirus pandemic*
 - *Public Works/Transportation expenses decreased 4.87 percent or \$91,564 and is primarily related to the Ramsey-Hathaway Improvement Project*

| | 2021 | % of Total Revenues | 2022 | % of Total Revenues | \$ Increase / (Decrease) | % Change |
|-------------------------|-------------------|------------------------|-------------------|------------------------|-----------------------------|--------------|
| Taxes | 13,149,520 | 46.15% | 15,587,711 | 52.44% | 2,438,191 | 18.54% |
| Licenses & Permits | 2,975,991 | 10.44% | 3,096,461 | 10.42% | 120,470 | 4.05% |
| Intergovernmental | 4,535,311 | 15.92% | 5,627,325 | 18.93% | 1,092,014 | 24.08% |
| Charges for Services | 2,728,036 | 9.57% | 2,986,735 | 10.05% | 258,699 | 9.48% |
| Use of Money & Property | 267,821 | 0.94% | (106,464) | 0.36% | (374,285) | 139.75% |
| Fines and Forfeitures | 180,425 | 0.63% | 114,948 | 0.39% | (65,477) | 36.29% |
| Contributions | 12,350 | 0.04% | 10,042 | 0.03% | (2,308) | 18.69% |
| Successor Agency Admin | 250,000 | 0.88% | 250,000 | 0.84% | - | 0.00% |
| Miscellaneous | 4,394,609 | 15.42% | 2,157,876 | 7.26% | (2,236,733) | 50.90% |
| TOTAL | 28,494,063 | 100.00% | 29,724,634 | 100.00% | 1,230,571 | 4.32% |

Note: Details can be found in the "Statement of Revenues, Expenditures and Changes in Fund Balances"

Table 6 - Comparison of Governmental Expenditures

| | 2021 | % of Total Expenditures | 2022 | % of Total Expenditures | \$ Increase / (Decrease) | % Change |
|-----------------------------|-------------------|-------------------------|-------------------|-------------------------|--------------------------|---------------|
| General Government | 4,484,323 | 15.29% | 4,843,512 | 14.40% | 359,189 | 8.01% |
| Public Safety | 13,563,927 | 46.26% | 15,814,927 | 47.03% | 2,251,000 | 16.60% |
| Community Development | 4,449,247 | 15.17% | 4,732,304 | 14.07% | 283,057 | 6.36% |
| Parks and Recreation | 1,374,080 | 4.69% | 1,596,510 | 4.75% | 222,430 | 16.19% |
| Public Works/Transportation | 1,879,755 | 6.41% | 1,788,191 | 5.32% | (91,564) | -4.87% |
| Operating Expenditures | 25,751,332 | 87.82% | 28,775,444 | 85.57% | 3,024,112 | 11.74% |
| Capital Outlay | 3,353,979 | 11.44% | 4,734,064 | 14.08% | 1,380,085 | 41.15% |
| Debt Service | 216,212 | 0.74% | 120,363 | 0.36% | (95,849) | -44.33% |
| TOTAL | 29,321,523 | 100.00% | 33,629,871 | 100.00% | 4,308,348 | 14.69% |

Note: Details can be found in the "Statement of Revenues, Expenditures and Changes in Fund Balances"

Table 3 - Program Net Cost: Government Activities

| | Program Revenues | | | Total Cost of Services | | | Net Revenues (Expenses) | | |
|----------------------------|-------------------|-------------------|-----------|------------------------|-------------------|------------|-------------------------|--------------------|-------------|
| | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg |
| General Government | 2,895,491 | 2,860,666 | 1% | 5,248,275 | 5,938,773 | 13% | (2,352,784) | (3,078,107) | 31% |
| Public Safety | 1,508,347 | 3,247,702 | 115% | 15,220,931 | 17,674,930 | 16% | (13,712,584) | (14,427,228) | 5% |
| Community Development | 4,340,989 | 3,895,060 | 10% | 4,732,112 | 5,214,463 | 10% | (391,123) | (1,319,403) | 237% |
| Culture & Leisure | 123,830 | 206,262 | 67% | 1,850,782 | 2,214,493 | 20% | (1,726,952) | (2,008,231) | 16% |
| Transportation | 7,324,263 | 4,933,155 | 33% | 4,223,640 | 6,080,185 | 44% | 3,100,623 | (1,147,030) | 137% |
| Interest on long-term debt | - | - | - | 2,606 | 5,170 | 98% | (2,606) | (5,170) | 98% |
| Government Subtotal | 16,192,920 | 15,142,845 | 6% | 29,528,217 | 37,128,014 | 26% | (15,085,426) | (21,985,169) | 46% |
| General Revenues* | 16,783,610 | 15,907,333 | 5% | - | - | - | 16,783,610 | 15,907,333 | 5% |
| Transfers | 177,439 | 607,820 | 243% | - | - | 100% | 177,439 | 607,820 | 243% |
| TOTAL | 33,153,969 | 31,657,998 | 5% | 29,528,217 | 37,128,014 | 26% | 1,875,623 | (5,470,016) | 392% |

Note: Details can be found in the "Statement of Activities"

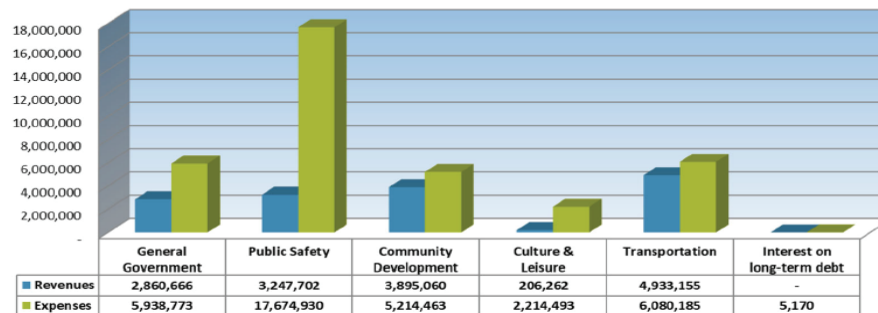
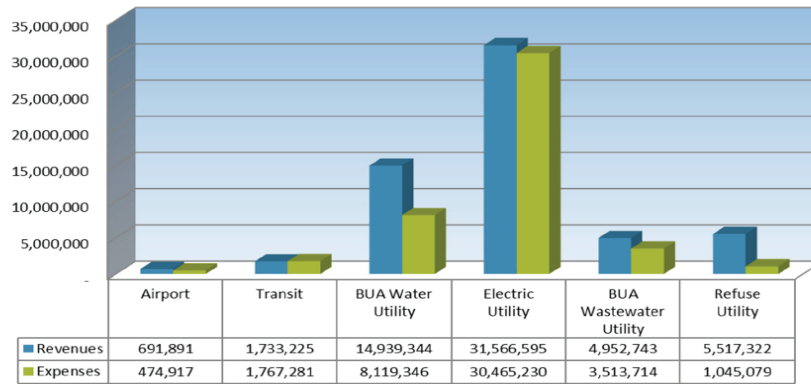


Chart 3: Details can be found in the "Statement of Activities"

Table 4 - Program Net Cost: Business-Type Activities

| | Program Revenues | | | Total Cost of Services | | | Net Revenues (Expenses) | | |
|------------------------|------------------|------------|-------|------------------------|------------|-------|-------------------------|------------|--------|
| | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg |
| Airport | 324,479 | 691,891 | 113% | 432,421 | 474,917 | 10% | (107,942) | 216,974 | 301% |
| Transit | 2,519,622 | 1,733,225 | 31% | 2,312,227 | 1,767,281 | 24% | 207,395 | (34,056) | 116% |
| BUA Water Utility | 14,807,955 | 14,939,344 | 1% | 8,143,196 | 8,119,346 | 0% | 6,664,759 | 6,819,998 | 2% |
| Electric Utility | 32,442,297 | 31,566,595 | 3% | 30,352,036 | 30,465,230 | 0% | 2,090,261 | 1,101,365 | 47% |
| BUA Wastewater Utility | 3,825,766 | 4,952,743 | 29% | 3,440,848 | 3,513,714 | 2% | 384,918 | 1,439,029 | 274% |
| Refuse Utility | 4,840,340 | 5,517,322 | 14% | 4,863,174 | 1,045,079 | 79% | (22,834) | 4,472,243 | 19686% |
| Business Subtotal | 58,760,459 | 59,401,120 | 1% | 49,543,902 | 45,385,567 | 8% | 9,216,557 | 14,015,553 | 52% |
| General Revenues | 128,240 | (416,291) | 425% | - | - | 0% | 128,240 | (416,291) | 425% |
| SUBTOTAL | 58,888,699 | 58,984,829 | 0% | 49,543,902 | 45,385,567 | 8% | 9,344,797 | 13,599,262 | 46% |
| Transfers | - | - | 0% | 177,439 | 607,820 | 243% | (177,439) | (607,820) | 243% |
| TOTAL | 58,888,699 | 58,984,829 | 0% | 49,721,341 | 45,993,387 | 7% | 9,167,358 | 12,991,442 | 42% |

Note: Details can be found in the "Statement of Activities"



Note: Details can be found in the "Statement of Activities"

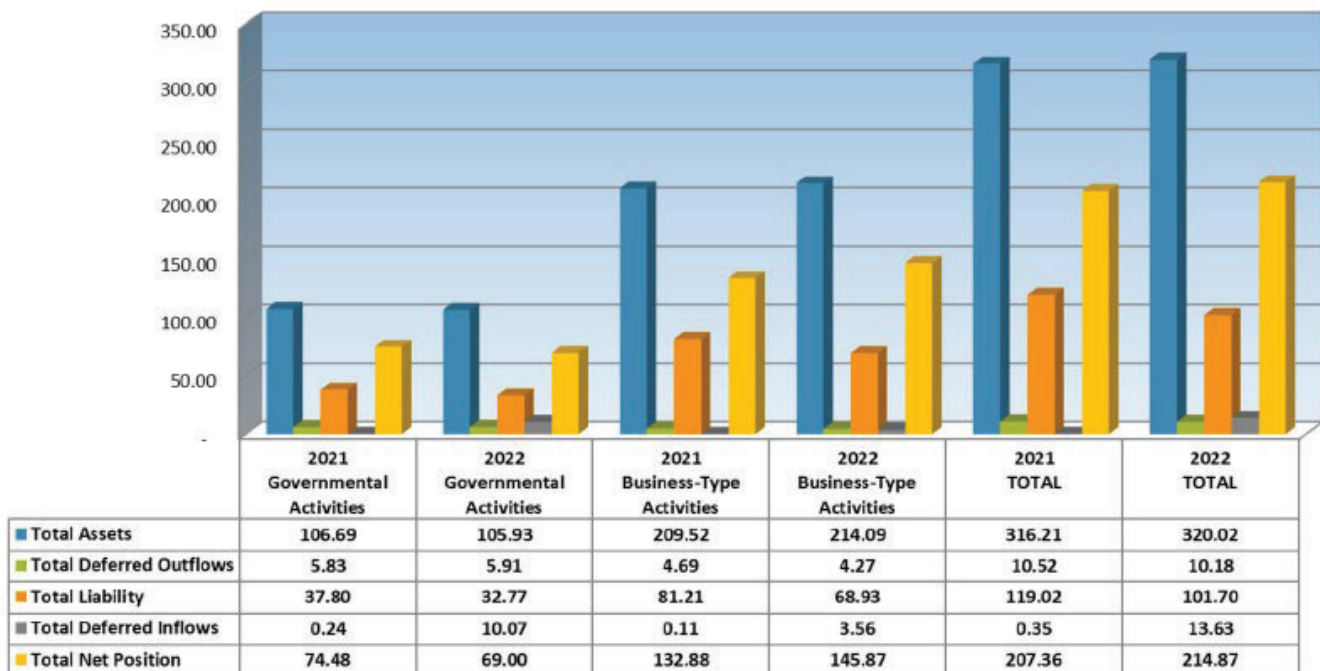
GOVERNMENTWIDE

Includes Short- and Long-Term Items

Table 1 - Summary of Net Position (In Millions)

| | Governmental Activities | | Business-Type Activities | | Government-Wide Totals | | |
|----------------------------------|-------------------------|------------------|--------------------------|------------------|------------------------|------------------|----------------|
| | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | % CHG |
| Assets: | | | | | | | |
| Current and other assets | 38.39 | 35.25 | 86.75 | 79.00 | 125.14 | 114.25 | 8.7% |
| Capital assets | 68.30 | 70.68 | 122.77 | 135.09 | 191.07 | 205.77 | 7.7% |
| TOTAL ASSETS | \$ 106.69 | \$ 105.93 | \$ 209.52 | \$ 214.09 | \$ 316.22 | \$ 320.02 | 1.2% |
| Deferred outflows on refunding | - | - | 2.59 | 2.42 | 2.59 | 2.42 | 6.6% |
| Deferred pension related items | 5.83 | 5.90 | 2.10 | 1.83 | 7.92 | 7.73 | 2.4% |
| Deferred OBE related items | - | 0.01 | - | 0.02 | - | 0.03 | 100.0% |
| TOTAL DEFERRED OUTFLOWS | \$ 5.83 | \$ 5.91 | \$ 4.69 | \$ 4.27 | \$ 10.51 | \$ 10.18 | 3.1% |
| Liabilities: | | | | | | | |
| Current and other liabilities | 5.58 | 10.00 | 13.76 | 9.24 | 19.35 | 19.25 | 0.5% |
| Long-term liabilities* | 32.22 | 22.77 | 67.45 | 59.69 | 99.66 | 82.46 | 17.3% |
| TOTAL LIABILITIES | \$ 37.80 | \$ 32.77 | \$ 81.21 | \$ 68.93 | \$ 119.01 | \$ 101.71 | 14.5% |
| Deferred inflows on refunding | - | - | 0.10 | 0.09 | 0.10 | 0.09 | 10.0% |
| Deferred pension related items | 0.24 | 10.07 | 0.01 | 3.47 | 0.25 | 13.53 | 5312.0% |
| Deferred OPEB related items | - | - | - | - | - | - | 0.0% |
| TOTAL DEFERRED INFLOWS | \$ 0.24 | \$ 10.07 | \$ 0.11 | \$ 3.56 | \$ 0.35 | \$ 13.62 | 3791.4% |
| Net Position: | | | | | | | |
| Net investment in capital assets | 68.30 | 70.29 | 69.31 | 86.36 | 137.62 | 156.65 | 13.8% |
| Restricted for: | | | | | | | |
| Community Development Projects | 2.65 | 2.58 | - | - | 2.65 | 2.58 | 2.6% |
| Public Safety | 0.02 | 0.02 | - | - | 0.02 | 0.02 | 0.0% |
| Culture and Leisure | 0.05 | 0.07 | - | - | 0.05 | 0.07 | 40.0% |
| Transportation | 2.85 | 2.29 | - | - | 2.85 | 2.29 | 19.6% |
| Capital Projects | 5.91 | 4.24 | 3.42 | 3.53 | 9.32 | 7.77 | 16.6% |
| Debt Service | - | - | - | - | - | - | 0.0% |
| SCPPA Projects | - | - | 0.85 | 0.98 | 0.85 | 0.98 | 15.3% |
| SCPPA Project Stabilization Fund | - | - | 2.90 | 2.91 | 2.90 | 2.91 | 0.3% |
| Unrestricted | (5.30) | (10.48) | 56.41 | 52.10 | 51.11 | 41.62 | 18.6% |
| TOTAL NET POSITION | \$ 74.48 | \$ 69.01 | \$ 132.89 | \$ 145.88 | \$ 207.37 | \$ 214.89 | 3.6% |

Note: Details can be found in the "Statement of Net Position"



Note: Details can be found in the "Statement of Net Position"

Table 2 - Statement of Activities (In Millions)

| | Governmental Activities | | Business-Type Activities | | Government-Wide Totals | |
|------------------------------------|-------------------------|--------------|--------------------------|--------------|------------------------|--------------|
| | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | 7.22 | 7.33 | 51.08 | 50.58 | 58.30 | 57.91 |
| Operating Contributions and Grants | 4.17 | 4.99 | 3.12 | 3.90 | 7.29 | 8.88 |
| Capital Contributions and Grants | 4.80 | 2.82 | 4.56 | 4.92 | 9.36 | 7.75 |
| Subtotal Program Revenues | 16.19 | 15.14 | 58.76 | 59.40 | 74.95 | 74.54 |
| General Revenues: | | | | | | |
| Property Taxes | 6.00 | 6.54 | - | - | 6.00 | 6.55 |
| Sales Taxes | 4.63 | 6.80 | - | - | 4.63 | 6.80 |
| Business Licenses Taxes | 0.18 | 0.18 | - | - | 0.18 | 0.18 |
| Franchise Taxes | 0.92 | 0.54 | - | - | 0.92 | 0.54 |
| Transient Occupancy Taxes | 1.12 | 1.29 | - | - | 1.12 | 1.29 |
| Other Taxes | 0.57 | 0.67 | - | - | 0.57 | 0.67 |
| Motor Vehicle In-Lieu | 0.02 | 0.03 | - | - | 0.02 | 0.04 |
| Use of Money and Property | 0.04 | (0.16) | 0.02 | (0.45) | 0.06 | (0.61) |
| Other | 3.27 | 0.01 | - | - | 3.27 | 0.01 |
| Gain on sale of capital asset | 0.03 | - | 0.11 | 0.03 | 0.13 | 0.04 |
| Subtotal General Revenues | 16.78 | 15.90 | 0.13 | (0.42) | 16.90 | 15.52 |
| TOTAL REVENUES | 32.97 | 31.04 | 58.89 | 58.98 | 91.85 | 90.06 |

| | | | | | | |
|--|--------------|---------------|---------------|---------------|---------------|---------------|
| Expenses | | | | | | |
| General Government | 5.25 | 5.94 | - | - | 5.25 | 5.94 |
| Public Safety | 15.22 | 17.67 | - | - | 15.22 | 17.67 |
| Community Development | 4.73 | 5.21 | - | - | 4.73 | 5.21 |
| Culture and Leisure | 1.85 | 2.21 | - | - | 1.85 | 2.21 |
| Transportation | 4.22 | 6.08 | - | - | 4.22 | 6.08 |
| Interest on Long-term debt | - | 0.01 | - | - | - | 0.01 |
| Airport | - | - | 0.43 | 0.47 | 0.43 | 0.47 |
| Transit | - | - | 2.31 | 1.77 | 2.31 | 1.77 |
| Electric Utility | - | - | 30.35 | 30.46 | 30.35 | 30.47 |
| BUA Water | - | - | 8.14 | 8.12 | 8.14 | 8.12 |
| BUA Wastewater | - | - | 3.44 | 3.51 | 3.44 | 3.51 |
| Refuse | - | - | 4.87 | 1.04 | 4.86 | 1.05 |
| TOTAL EXPENSES | 31.27 | 37.12 | 49.54 | 45.37 | 80.80 | 82.51 |
| Increase/(Decrease) in Net Position | | | | | | |
| Before Transfers and Special Items | 1.69 | (6.08) | 9.35 | 13.60 | 11.04 | 7.52 |
| Transfers | 0.18 | 0.61 | (0.18) | (0.61) | - | - |
| Increase/(Decrease) in Net Position | 1.87 | (5.47) | 9.17 | 12.99 | 11.04 | 7.52 |
| Net Position at Beginning of Year | 72.61 | 74.48 | 124.07 | 132.89 | 196.68 | 207.37 |
| Restatement of Net Position | - | - | (0.35) | - | (0.35) | - |
| Net Position at End of Year | 74.48 | 69.01 | 132.89 | 145.88 | 200.77 | 214.89 |

Note: Details can be found in the "Statement of Activities"

CAPITAL ASSETS

Net of Accumulated Depreciation

Table 9 - Capital Assets by Activity

| | Governmental Activities | | | Business-Type Activities | | | Totals | | |
|--------------------------|-------------------------|-------------------|-----------|--------------------------|--------------------|------------|--------------------|--------------------|-----------|
| | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg |
| Land | 4,561,753 | 4,763,064 | 4% | 5,217,688 | 5,615,491 | 8% | 9,779,441 | 10,378,555 | 6% |
| Construction in Progress | 794,068 | 4,470,154 | 463% | 11,550,859 | 16,166,975 | 40% | 12,344,927 | 20,637,129 | 67% |
| Building and Structures* | 7,386,502 | 6,842,131 | 7% | 92,407 | 83,618 | 10% | 7,478,909 | 6,925,749 | 7% |
| Land Improvements* | 3,321,332 | 3,418,528 | 3% | 1,506,140 | 1,859,363 | 23% | 4,827,472 | 5,277,891 | 9% |
| Machinery and Equipment* | 744,278 | 740,009 | 1% | 3,373,869 | 3,147,740 | 7% | 4,118,147 | 3,887,749 | 6% |
| Vehicles* | 576,830 | 365,562 | 37% | - | - | 0% | 576,830 | 365,562 | 37% |
| Utility Plant | - | - | 0% | 101,024,669 | 107,729,144 | 7% | 101,024,669 | 107,729,144 | 7% |
| Infrastructure* | 50,918,887 | 49,664,481 | 2% | - | - | 0% | 50,918,887 | 49,664,481 | 2% |
| Leased Assets | - | 415,175 | 0% | - | 490,257 | 0% | - | 905,432 | 0% |
| TOTAL | 68,303,650 | 70,679,104 | 3% | 122,765,632 | 135,092,588 | 10% | 191,069,282 | 205,771,692 | 8% |

Note: Details can be found in "Note 4 (Changes in Capital Assets)"

* Net of accumulated depreciation

LONG-TERM DEBT

Table 10 - Long Term Debt/Liability Recap

| | Governmental Activities | | | Business-Type Activities | | | Totals | | |
|-------------------------------------|-------------------------|------------|-------|--------------------------|------------|-------|-------------|------------|-------|
| | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg | 2021 | 2022 | % Chg |
| Compensated Absences | 1,450,694 | 1,454,829 | 0% | 843,618 | 891,542 | 6% | 2,294,312 | 2,346,371 | 2% |
| Refunding Lease | 212,276 | - | 100% | - | - | 0% | 212,276 | - | 100% |
| Vehicle Lease | - | - | 0% | - | - | 0% | - | - | 0% |
| Revenue Bonds | - | - | 0% | 49,190,011 | 46,620,000 | 5% | 49,190,011 | 46,620,000 | 5% |
| Claims & Judgements | 2,039,415 | 2,556,226 | 25% | - | - | 0% | 2,039,415 | 2,556,226 | 25% |
| Loans | - | - | 0% | - | - | 0% | - | - | 0% |
| Leases | 471,287 | 389,729 | 17% | 565,103 | 457,987 | 19% | 1,036,390 | 847,716 | 18% |
| SUBTOTAL | 4,173,672 | 4,400,784 | 5% | 50,598,732 | 47,969,529 | 5% | 54,772,404 | 52,370,313 | 4% |
| Less: | | | | | | | | | |
| Unamortized original issue premium | | | | 4,262,472 | 3,984,316 | 7% | 4,262,472 | 3,984,316 | 7% |
| Unamortized original issue discount | | | | | | 0% | - | - | 0% |
| Net Business-Type Activities | | | | 54,861,204 | 51,953,845 | 5% | 59,034,876 | 56,354,629 | 5% |
| Net Pension Liability | 29,371,861 | 20,070,019 | 32% | 15,721,007 | 10,452,228 | 34% | 45,092,868 | 30,522,247 | 32% |
| Total OPEB Liability | - | 479,093 | 100% | - | 589,230 | 100% | - | 1,068,323 | 100% |
| TOTAL | 33,545,533 | 24,949,896 | 26% | 70,582,211 | 62,995,303 | 11% | 104,127,744 | 87,945,199 | 16% |

Note: Details can be found in Note 8 (Long Term Debt) and in Note 12 (City Employees Retirement Plan)

