BUDGET IN BRIEF
Fiscal Year 2021-2022

What's inside?

Mission Statement  Pg 2
Introduction  Pg 3
Property Tax  Pg 5
Dollar Allocation  Pg 5
General Fund  Pg 5
Sources  Measure X Budget  Pg 6
Appropriations by Category  Pg 6
Budget by Function  Pg 7
Capital Budget by Project Type  Pg 7
Budget by Department  Pg 8
Staffing  Pg 8
Projected Sources  Pg 9
Revenues by Year & Category  Pg 9

Message from the City Manager:

The City of Wasco has seen its fair share of change in the last several years. Our city, residents and small businesses have all been impacted by COVID-19 in many ways. Either impacted directly or indirectly, we all have made changes to our lives to adapt to the ever-evolving pandemic.

The 2021-22 Adopted Budget responds to unprecedented challenges in addressing adverse economic and fiscal circumstances resulting from COVID-19. Stated simply, the economic challenges facing the State and nation are daunting.

Small businesses have adjusted to closures, and reopenings. Yet despite the pandemic, our businesses and residents remain resilient to overcome this health crisis. The City of Wasco’s staff remains committed to be resourceful stewards of your hard-earned tax paying dollars.

Given these challenges and uncertainties, the Budget is based upon the following key principles:

• It is fiscally responsible and balanced in meeting the significant challenges ahead of us in responding to and recovering from the adverse fiscal impacts of Covid-19.

• It Preserves essential services, recognizing that delivery methods may change. This includes day-to-day operating services as well as adequately maintaining existing infrastructure and facilities.

• It Reflects Council goal-setting from the February 27, 2021 workshop, consistent with the fiscal constraints facing us.
City of Wasco
Mission and Core Values

MISSION

“We are committed to a purpose greater than ourselves. What we do makes a positive difference and leaves a proud legacy. We Serve together through these values.”

CORE VALUES

TRUST:

We build trust by providing excellent service, honoring it through accountability and effective communication.

RESPECT:

We act with kindness and empathy; embracing diversity and inclusion.

INTEGRITY:

We are honest, ethical and do the right things for the right reasons.

TEAMWORK:

We are a caring workplace made up of a team working towards a shared purpose. We collaborate and support each other.

OWNERSHIP:

This is our City, we are invested and dedicated to its continuous success. We take pride in all we do.

INNOVATION:

We are progressive thinkers who embrace the challenge of continuous improvement.
INTRODUCTION

BUDGET IN BRIEF...DESIGNED FOR YOU

The Budget in Brief was designed with you in mind. It is a summary of the City of Wasco’s budget depicted in what we hope you find is easy to understand with graphics and illustrations. Preparing the city’s budget is an intense process which requires many months of planning, programming, collaborating and public forums before the City Council adopts the following year’s budget.

The Budget in Brief does not replace the adopted Budget documentation approved by the city council. Our priorities to provide quality service, be transparent, facilitate a sense of community, timely communication, and accountable to be fiscal stewards of your tax dollars. The 2021-2022 approved operating budget and capital improvement plan documentation can be found on the city’s web-page at: https://www.cityofwasco.org/215/Budget-Documents

Below are terms that are used throughout the Budget in Brief document:

Administration - City departments that provide administrative support service for other departments. For example, City Council, City Manager, Finance and HR provide services to departments such as water, wastewater and sanitation.

Appropriations - A legal authorization to make expenditures and incur obligations for specific purposes.

Capital - Capital is a term for financial assets, such as funds held in deposit accounts and/or funds obtained from special financing sources.

CNG - Compressed Natural Gas.

Debt Services - are used to account for annual principal and interest payments owed by the city for long-term debt incurred to finance the acquisition of property or construction of buildings and improvements other than buildings.

G&A Cost Reimbursement - are charges derived from allocating the General Fund’s administrative and support service costs to specific non-General Fund Departments. For example, the Water, Wastewater and Sanitation funds pay a charge for the services rendered from the Administration, Finance, Human Resources and Public Works Departments on their behalf. The charges include allocation of a percentage of each position’s salary and benefits, and a percentage of the services and supplies provided.
**General Fund** - The fund used to account for all citywide operations except those required to be accounted for in another fund.

**Intergovernmental Revenues** - Consists of monies obtained from other governments and can include grants and shared taxes. For example, the flow of monies from the federal government to state and local governments, and from state to local governments. The flow of the Highway Users Tax Act (HUTA) where a percentage is charged each time we purchase fuel. The tax is rendered to the State and then trickles down to the City of Wasco.

**Measure X** - On November 8, 2016, the citizens of Wasco approved and authorized a 1% sales tax increase known as Measure X, or the Enhanced City Services Measure. Funds from this measure are to be used for essential general services, including but not limited to law enforcement and fire services, streets, parks and recreation, and other General Fund services.

**Non-Departmental** - The Non-Departmental budget provides for special General Fund expenditures and revenues which are not directly related to any single city department. For example, paying for our telephone lines or our postage machine are expenditures that are not related to one specific department since multiple departments benefit from the purchase/payment.

**Operating Budget** - A financial plan for the provision of direct services and support functions.
Where does my money go?

**Property Tax Dollar Allocation**

- Education: 58.7%
- County: 25.5%
- City: 9%
- Wasco Parks & Recreation: 4.7%
- Other: 2.2%

Why does my $20 purchase cost me $21.65?

**FY 2021-2022 General Fund Sources**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase</td>
<td>$20.00</td>
</tr>
<tr>
<td>California State Sales Tax (6.00%)</td>
<td>$1.20</td>
</tr>
<tr>
<td>Kern County Sales Tax (0.25%)</td>
<td>$0.05</td>
</tr>
<tr>
<td>Wasco Tax (1.00%)</td>
<td>$0.20</td>
</tr>
<tr>
<td>Special Tax – Measure X (1.00%)</td>
<td>$0.20</td>
</tr>
<tr>
<td><strong>Total Cost</strong></td>
<td><strong>$21.65</strong></td>
</tr>
</tbody>
</table>
Where does Measure X money go?

**Measure X Budget**
Projected Expenditures

- Public Safety: $2.55M (76.72%)
- Streets: $690K (20.37%)
- Administration: $65K (1.95%)
- Transit: $20K (0.60%)

Total: $3.3M

**FY 2021-2022**

**General Fund Appropriations** by Category

<table>
<thead>
<tr>
<th>Category</th>
<th>FY2020-21</th>
<th>FY2021-22</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$3.2M</td>
<td>$3.2M</td>
<td>$0.0M</td>
</tr>
<tr>
<td>Operating</td>
<td>$6.6M</td>
<td>$8.0M</td>
<td>$1.4M</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>$5.3M</td>
<td>$4.8M</td>
<td>($0.5M)</td>
</tr>
<tr>
<td>Transfers and G&amp;A Allocations</td>
<td>$0.76M</td>
<td>$0.83M</td>
<td>$0.07M</td>
</tr>
<tr>
<td>Total Appropriations</td>
<td>$15.8M</td>
<td>$16.9M</td>
<td>$1.1M</td>
</tr>
</tbody>
</table>
What is the money being used for?

FY 2021-2022

**BUDGET by Function** | **Total $28.3M**

- **Streets & Transportation**: $3.3M
- **City Buildings & Facilities**: $788K
- **Water**: $2.5M
- **Sanitation**: $554K
- **Parks & Recreation**: $795K
- **Wastewater & Storm Water**: $625K

FY 2021-2022

**CAPITAL BUDGET by Project Type** | **Total $8.6M**

- **Streets & Transportation**: $3.3M
- **Water**: $2.5M
- **City Buildings & Facilities**: $788K
- **Sanitation**: $554K
- **Wastewater & Storm Water**: $625K
- **Parks & Recreation**: $795K

City of Wasco Budget in Brief | FY 2021 - 22
FY 2021-2022

General Fund Budget by Department

Total $16.9M

- SHERIFF, 27.6%
- ANIMAL CONTROL, 3.2%
- ENGINEERING, 5.7%
- STREETS, 22.7%
- FIRE, 6.1%
- CODE COMPLIANCE, 2.2%
- BUILDING INSPECTION, 3.0%
- PLANNING, 9.9%
- NON-DEPARTMENTAL, 1.0%
- CITY ATTORNEY, 1.5%
- HUMAN RESOURCES, 0.5%
- FINANCE, 2.5%
- CITY CLERK, 0.9%
- CITY MANAGER, 2.60%
- SHOP, 3.0%
- MEASURE X, 1.9%
- CITY COUNCIL, 0.8%
- SPECIAL PROJECTS, 0.6%
- IT, 2.1%
- FACILITIES, 2.0%
- BUILDING INSPECTION, 3.0%
- CODE COMPLIANCE, 2.2%
- PLANNING, 9.9%
- NON-DEPARTMENTAL, 1.0%
- CITY ATTORNEY, 1.5%
- HUMAN RESOURCES, 0.5%
- FINANCE, 2.5%
- CITY CLERK, 0.9%
- CITY MANAGER, 2.60%
- SHOP, 3.0%
- MEASURE X, 1.9%
- CITY COUNCIL, 0.8%
- SPECIAL PROJECTS, 0.6%
- IT, 2.1%
- FACILITIES, 2.0%

Total $16.9M

FY 2021-2022

Staffing by Department City Employees | Total 74.5

- Elected Officials 7
- Public Works 9
- Wastewater 6
- Sanitation 12
- City Administration 5.5
- Water 5
- Transit 2.5
- Community Development 6
- Streets 7
- Animal Control 2.5
- Finance 9
- Human Resources 1
- Code Compliance 2
How do we pay for our services?

FY 2021-2022

**General Fund Projected Sources** | Total $12.1M

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Charges for Services</td>
<td>$45K</td>
<td>0.38%</td>
</tr>
<tr>
<td>G&amp;A Cost Reimbursement</td>
<td>$2.6M</td>
<td>21.8%</td>
</tr>
<tr>
<td>Taxes</td>
<td>$8.6M</td>
<td>71.2%</td>
</tr>
<tr>
<td>Use of Money &amp; Property</td>
<td>$135K</td>
<td>1.11%</td>
</tr>
<tr>
<td>Miscellaneous &amp; Fines</td>
<td>$241K</td>
<td>1.99%</td>
</tr>
<tr>
<td>Licenses, Permits, &amp; Fees</td>
<td>$412K</td>
<td>3.40%</td>
</tr>
</tbody>
</table>

FY 2021-2022

**Revenues by Year & Category**