



LINDSAY CITY COUNCIL REGULAR MEETING AGENDA

City Hall, 251 E. Honolulu St., Lindsay, CA 93247

Notice is hereby given that the Lindsay City Council will hold a Regular Meeting on **September 26, 2023**, at **6:00 PM** in person and via webinar. The webinar address for members of the public is <https://zoom.us/j/99279557087>. Those who would like to make a public comment during the public comment portion of the agenda may do so by utilizing the raise hand feature or indicating they would like to make a comment in the chat.

Persons with disabilities who may need assistance should contact the City Clerk prior to the meeting at (559) 562-7102 ext. 8034 or via email at lindsaycityclerk@lindsay.ca.us.

1. CALL TO ORDER

2. PLEDGE

Led by Mayor CERROS.

3. ROLL CALL

4. APPROVAL OF AGENDA

5. PUBLIC COMMENT

The public is invited to comment on any subject under the jurisdiction of the Lindsay City Council. Please note that speakers that wish to comment on a Regular Item or Public Hearing on tonight's agenda will have an opportunity to speak when public comment for that item is requested by the Mayor. Comments shall be limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Mayor. The public may also choose to submit a comment before the meeting via email. Public comments received via email will be distributed to the Council prior to the start of the meeting and incorporated into the official minutes; however, they will not be read aloud. Under state law, matters presented under public comment cannot be acted upon by the Council at this time.

6. COUNCIL REPORT

7. CITY MANAGER REPORT

8. INTRODUCTION ITEMS

8.1 Introduction of Lindsay High School Associated Student Body (ASB) Representative

Daisy Andrade-Lemus

Presented by Francesca Quintana, City Clerk & Assistant to the City Manager

8.2 Introduction of Maintenance Gaspar Andrade, Jonathan Gutierrez, and Rogelio Cortez (p. 4)

Presented by Marshall Chairez, Maintenance Senior III

9. DISCUSSION ITEMS

- 9.1 Discussion and Direction Regarding Approval or Denial of Councilmember Absences (p. 5)

Item Requested by Council Member Serna

Presented by Megan Dodd, City Attorney

- 9.2 City Council Contingency Fund (p. 6)

Item Requested by Mayor Cerros

Presented by Salvador Guzman, Director of Finance

- 9.3 Downtown Area Maintenance and Vacant Property Abatement (pp. 7 – 13)

Item Requested by Council Member Serna

Presented by Heidi Schoeppe, President/Managing Director of Webb Municipal Finance, LLC

10. PRESENTATION ITEMS

- 10.1 Streets Update

Item Requested by Mayor Pro Tem Flores

Presented by Neyba Amezcua, Director of City Services & Planning

- 10.2 Fiscal Year 2021 – 2022 Annual Comprehensive Financial Report (ACFR) (pp. 14 – 101)

Presented by Joseph M. Tanner, City Manager

11. CONSENT CALENDAR

Routine items approved in one motion unless an item is pulled for discussion.

- 11.1 Minutes from September 12, 2023, Regular Meeting (pp. 102 – 107)

- 11.2 Warrant List for September 01, 2023, through September 17, 2023 (pp. 108 – 117)

- 11.3 Consider Minute Order Approval Funding Reallocation of Fiscal Year 2022 – 2023 Scada Expansion Project to the Water Treatment Plant Filter Bank A & D Turbidity Meters Upgrade Project (pp. 118 – 123)

- 11.4 Consider Minute Order Approval of Letter of Support for Frontier’s Fiber Federal Funding Account (FFA) Tulare County Application (p. 124)

12. PUBLIC HEARING ITEMS

- 12.1 City of Lindsay Budget, Capital Improvement Plan, and GANN Appropriations (pp. 125 – 268)

- A. Second Public Hearing to Consider the Approval of **Resolution No. 23-38**, A Resolution of the City Council of the City of Lindsay, Adopting the Fiscal Year

2023 – 2024 Operating Budget and the Fiscal Years 2024 – 2029 Five-Year Capital Improvement Plan (pp. 125 – 264)

- B. Second Public Hearing to Consider the Approval of **Resolution No. 23-39**, A Resolution of the City Council of the City of Lindsay Approving and Adopting the Fiscal Year 2023 – 2024 GANN Appropriations Limit (pp. 265 – 268)

Presented by Salvador Guzman, Director of Finance

12.2 Sign Ordinance (pp. 269 – 301)

- A. First Reading of **Ordinance No. 611**, An Ordinance of the City Council of the City of Lindsay Amending Chapter 18.14 Home Occupations; Temporary Subdivision Signs And Sales Offices; Mobile Parks; Signs And Outdoor Advertising Structures; Manufactured And Second House Units of Title Eighteen (18) Zoning of the Lindsay Municipal Code, and Authorization to Waive Full Reading of Said Ordinance and Authorize Reading by Title Only (pp. 269 – 297)
- B. Public Hearing to Consider Approval of **Resolution No. 23-40**, A Resolution of the City Council of the City of Lindsay Amending Sign Permit Fees and Charges and Repealing all Other Resolutions Relative to Sign Permit Fees and Charges Thereto (pp. 298 – 301)

Presented by Araceli Mejia, Assistant City Planner

13. EXECUTIVE (CLOSED) SESSION

13.1 Conference With Legal Counsel – Anticipated Litigation

Significant Exposure to Litigation Pursuant to Cal. Gov. Code §54956.9(d)(2): One (1) Case

14. REQUEST FOR FUTURE ITEMS

Council requests for future agenda items, can be called for by any Councilmember during the ‘Request for Future Items’ section of a regular meeting. Immediately following the request of an item, a vote will be taken on the item. If a majority of the City Council supports further study of the item, then a full staff analysis will be prepared within a reasonable time as determined by the City Manager unless otherwise directed by a majority of the City Council. Discussion shall be limited to whether an item should be added to an agenda, not the merit of the item.

15. ADJOURNMENT

Lindsay City Council meetings are held in the City Council Chambers at 251 E. Honolulu Street in Lindsay, California beginning at 6:00 P.M. on the second and fourth Tuesday of every month unless otherwise noticed. Materials related to an Agenda item submitted to the legislative body after distribution of the Agenda Packet are available for public inspection in the office of the City Clerk during normal business hours. Complete agenda is available at www.lindsay.ca.us. In compliance with the Americans with Disabilities Act & Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the office of the City Clerk at (559) 562-7102 x 8034. Notification 48 hours prior to the meeting will enable the City to ensure accessibility to this meeting and/or provision of an alternative format of the agenda and documents in the agenda packet.

The next Regular Meeting of the Lindsay City Council is scheduled to be held on September 26, 2023.



Welcome to the Team

Maintenance Workers



GASPAR ANDRADE



JONATHAN GUTIERREZ



ROGELIO CORTEZ

Start Date September 07, 2023



STAFF REPORT

TO: Lindsay City Council
FROM: Megan Dodd, City Attorney
DEPARTMENT: City Attorney
ITEM NO.: 9.1
MEETING DATE: September 26, 2023

ACTION & RECOMMENDATION

Discussion and Direction Regarding Approval or Denial of Councilmember Absences.

BACKGROUND | ANALYSIS

At the August 08, 2023, Regular City Council Meeting, City Council directed staff to bring back an item for discussion regarding approval and denial of councilmember absences. Councilmember Serna requested to discuss whether the Council could establish a rule that all five councilmembers be present when approving or denying absences.

First, we cannot prevent a majority from voting on an item if a quorum exists.

Second, it would be impractical to require all councilmembers present when voting on an absence, because the councilmember requesting the absence most likely will not be present. This would mean the Council could never vote to approve or deny that councilmember's absences. If that councilmember's absences are never approved, then he or she will lose their seat. For example, if a councilmember has to have emergency heart surgery and is going to be in the hospital for two months, that councilmember will need to be present to vote on his or her absences, which would be impossible to do. Additionally, the Council could have a vacant seat, which would also make it impossible to vote on absences and would result in the councilmember losing his or her seat.

For those reasons stated above, we do not recommend requiring that all councilmember's be present in order to vote on councilmember absences.

FISCAL IMPACT

No fiscal impact associated with this action.

ATTACHMENTS

- None



STAFF REPORT

TO: Lindsay City Council
FROM: Salvador Guzman, Director of Finance
DEPARTMENT: Finance
ITEM NO.: 9.2
MEETING DATE: September 26, 2023

ACTION & RECOMMENDATION

Discussion on City Council Contingency Fund.

This is an informational item only at this time – the purpose of this report is to provide information to facilitate a discussion among the City Council regarding the current balance, proposed budget amount for Fiscal Year 2023 – 2024, and to provide examples of eligible ways to spend said funds.

BACKGROUND | ANALYSIS

At the September 12, 2023, Regular Meeting of the Lindsay City Council, the Council requested an agenda item regarding the City Council Contingency Fund No. 101-4010-037050 as a part of the request for future items portion of the meeting.

The City Council Contingency Fund is a designated reserve fund specifically established to offer the City Council discretionary financial resources to support projects that enhance the quality of life of Lindsay residents. The Contingency Funds primary purpose is to facilitate the Council's engagement in community-driven initiatives to overall provide a benefit to the community (i.e., Little Leagues, Civic Festivals. etc.).

For the 2023 – 2024 Fiscal Year, the fund balance is \$25,000 and the allocation is \$25,000. *While the fund provides flexibility in its utilization, it is paramount to remember that these are public funds and that ensuring transparency, accountability, and remaining aligned with the broader goals of community development and enhancement is key.*

FISCAL IMPACT

CITY COUNCIL CONTINGENCY FUND No. 101-4010-037050 is sourced from the General Fund. The proposed Fiscal Year 2023 – 2024 Operating Budget allocates \$25,000 to the fund for the financial year.

ATTACHMENTS

- None.

Downtown Area Maintenance and Vacant Property Abatement

City Downtown Area Services CFD

1. Review Proposed Boundary Area for CFD
2. Discuss Services Eligible to be provided by CFD
3. Review formation process
4. Discuss Schedule
5. Vacant Property Abatement

AGENDA

An aerial photograph of a suburban residential neighborhood. The houses are mostly two-story with light-colored siding and dark roofs. There are many green trees and well-maintained lawns. In the background, there are rolling hills and mountains under a clear blue sky. The word 'AGENDA' is overlaid in large white letters on the right side of the image.

Project Area

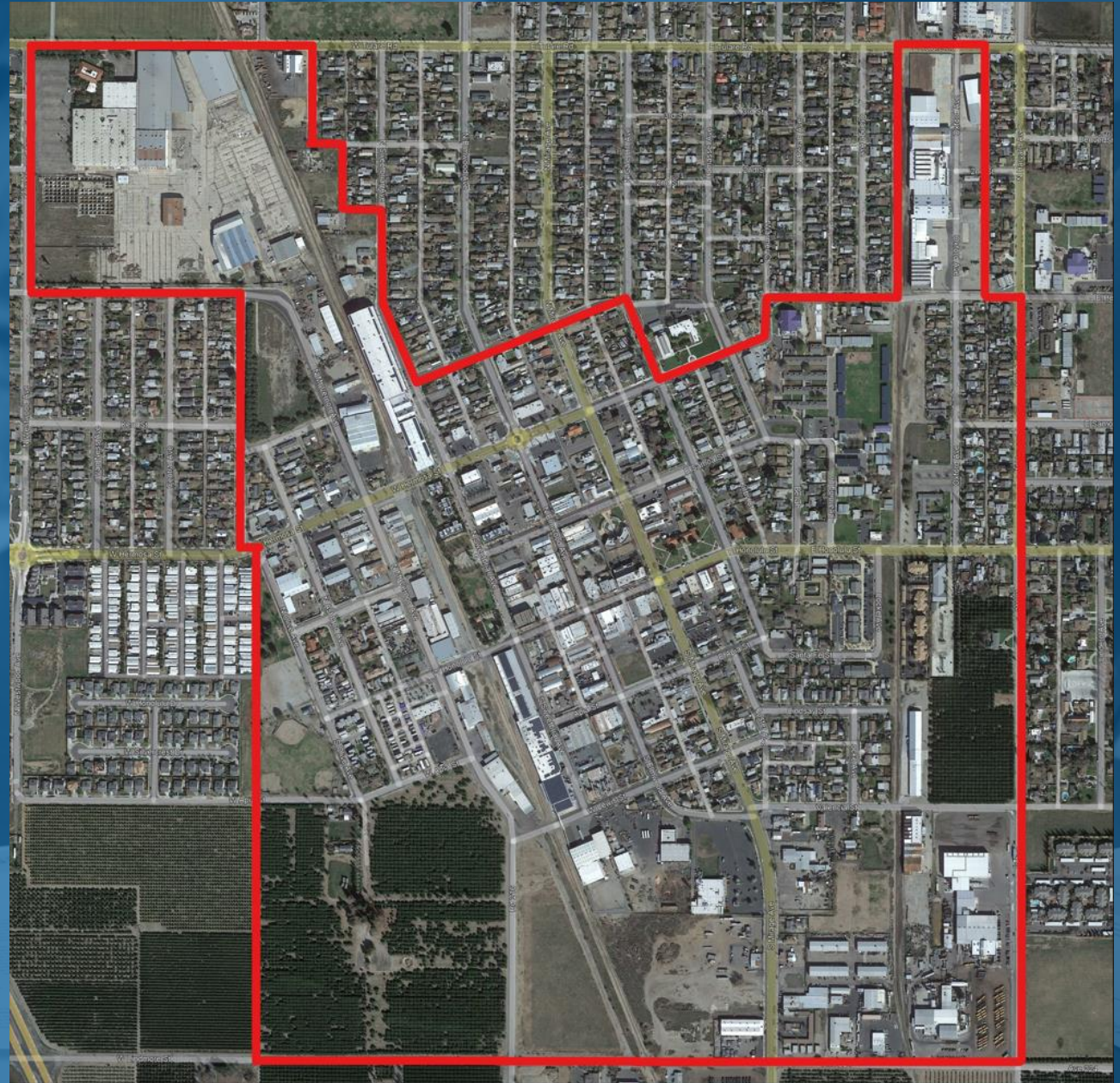
Vacant Downtown Properties

Zoning:

Commercial, retail, mixed-use, light industrial and heavy industrial

Action Requested:

Confirmation of Boundary Area



CITY DOWNTOWN SERVICES COMMUNITY FACILITIES DISTRICT

Overview:

- Finance new public improvements and/or services
- 2/3 majority vote required to form (either by acreage or registered voter election)
- Governed by Rates and Method of Apportionment
- Can be bonded for infrastructure (limited term)
- Services can currently be assessed in perpetuity



Eligible Services:

- Police protection services
- Fire protection and suppression services
- Ambulance and paramedic services
- Recreation program services
- Maintenance and lighting of parks, parkways, streets, roads, and open space
- Services for hazardous waste cleanup
- Flood and storm protection services

Action Requested:

Confirmation of Boundary Area

CFD Formation Process

Consent of legislative body required

Establish a Financing Team

Get Land Secured Debt and Disclosure Policies in place

Steps to Formation

- Step 1:
 - Petition/Local Agency Initiation
- Step 2:
 - Resolution of Intention
 - Rate and Apportionment & Boundary Map
 - Set Public Hearing and Establish Voting Procedures
- Step 3:
 - Public Hearing & Written Protest
 - Resolution of Formation
 - Set Election
- Step 4:
 - CFD Election- General or Special Election
- Step 5:
 - Certify Election Results
 - Enact Ordinance



VACANT PROPERTY ABATEMENT

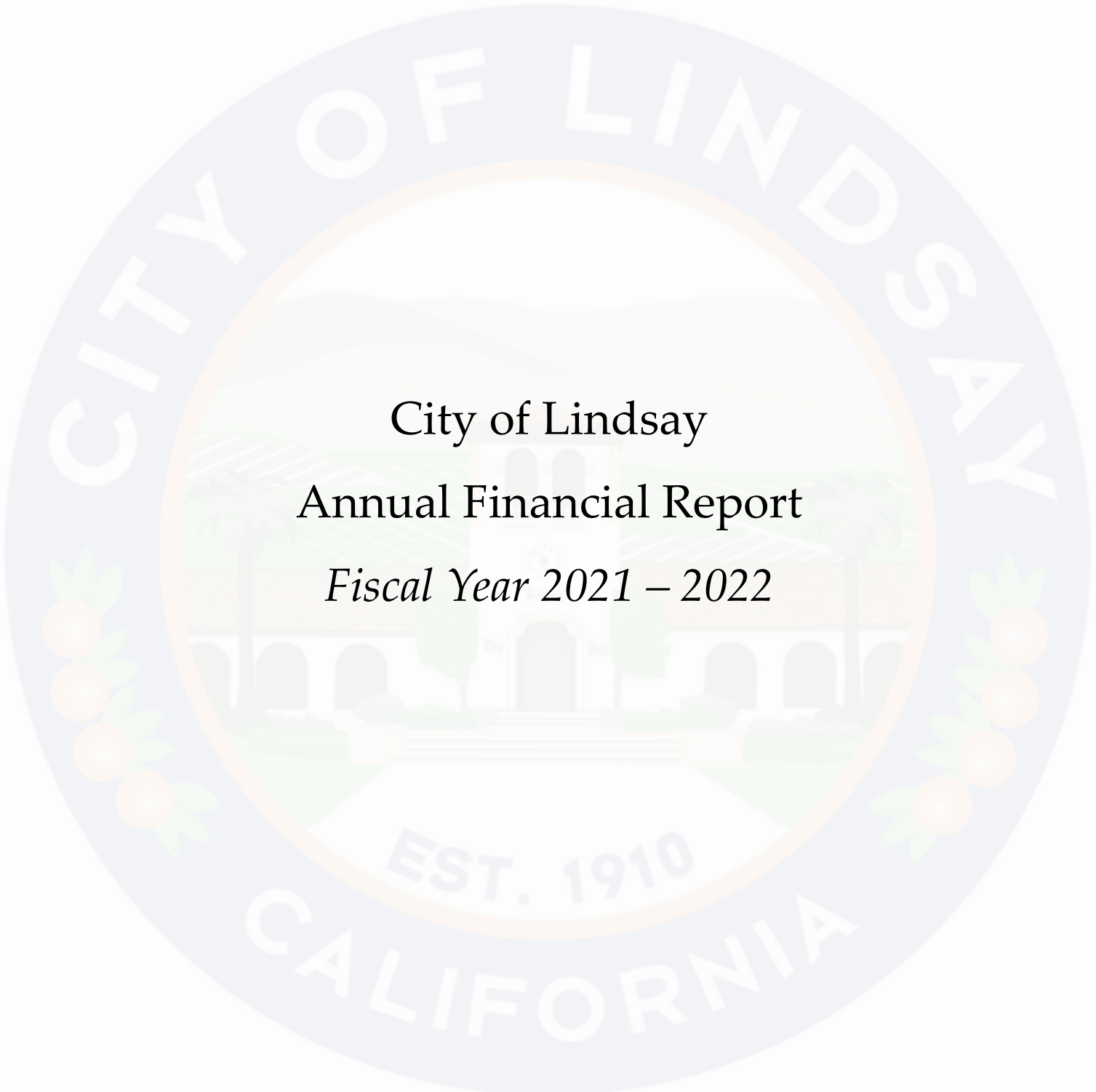
Abatement of Public Nuisances and Unlawful Acts

- Annual Public Hearing (No Vote)
- Resolution Placing delinquent Nuisance Abatement Charges on the Property Tax Bill
- Abatement of unlawful acts and public nuisance
- Annual assessment based on delinquent violations/citations and administration fees.
- Lien placed on property to recover the costs
- Lien released upon payment in full of property taxes the respective Fiscal Year

Will require Code Enforcement Citations, an update to the Municipal Code to allow for the recovery of Public Nuisance Abatement Costs and administrative expenses, and determination/definition of public nuisance.



Need more info? Let's talk.

The seal of the City of Lindsay, California, is a circular emblem. It features a central illustration of a large, classical-style building with a central archway and a portico, set against a backdrop of rolling hills and palm trees. The building is flanked by two palm trees. The entire scene is enclosed within a circular border. The words "CITY OF LINDSAY" are written in a serif font along the top inner edge of the border, and "CALIFORNIA" is written along the bottom inner edge. In the center of the bottom inner edge, the text "EST. 1910" is visible. The seal is rendered in a light, faded blue color.

City of Lindsay
Annual Financial Report
Fiscal Year 2021 – 2022

CITY OF LINDSAY
ANNUAL FINANCIAL REPORT
JUNE 30, 2022

**CITY OF LINDSAY
ANNUAL FINANCIAL REPORT
June 30, 2022**

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**CITY OF LINDSAY
ANNUAL FINANCIAL REPORT
June 30, 2022**

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FINANCIAL SECTION



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

Honorable Mayor and City Council
City of Lindsay
Lindsay, California

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lindsay, California (City) as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Substantial Doubt about the City's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the City will continue as a going concern. As discussed in Note 17 to the basic financial statements, the City has a significant deficit fund balance in its General Fund due to significant amounts owed to other funds including the City's enterprise funds. The significant portion of the City's enterprise funds' unrestricted net position consists of these receivables, and hence if not repaid would either create deficits or significantly reduce unrestricted net position of each fund. Management's evaluation of the events and conditions and management's plans regarding those matters also are described in Note 17. The basic financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Change in Accounting Principle

As discussed in Note 1 of the notes to the basic financial statements, effective July 1, 2021, the City adopted the Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that, the budgetary comparison schedules on pages 67 through 69, Schedule of the City's Proportionate Share of the Net Pension Liability, Schedule of Pension Contributions, the Schedule of Changes in the Net OPEB Liability and Related Ratios, Schedule of OPEB Contributions on pages 70 through 73, be presented to supplement the financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s financial statements as a whole. The combining nonmajor fund’s financial statements are presented for the purpose of additional analysis and are not required parts of the financial statements.

The combining nonmajor fund’s financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2023 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
September 22, 2023

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CITY OF LINDSAY
STATEMENT OF NET POSITION
June 30, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Current Assets:			
Cash and investments	\$ 11,033,042	\$ 1,625,635	\$ 12,658,677
Accounts receivable	326,359	508,224	834,583
Loans and notes receivable	61,729	-	61,729
Interest receivable	16,655	2,233	18,888
Intergovernmental receivable	1,903,918	81,556	1,985,474
Lease receivable	-	1,080,686	1,080,686
Internal balances	(4,578,072)	4,578,072	-
Total Current Assets	<u>8,763,631</u>	<u>7,876,406</u>	<u>16,640,037</u>
Non-current Assets:			
Right to use leased assets, net	-	685,767	685,767
Capital assets:			
Not being depreciated	4,339,098	464,868	4,803,966
Being depreciated, net of accumulated depreciation	40,591,948	24,427,634	65,019,582
Total Non-current Assets	<u>44,931,046</u>	<u>25,578,269</u>	<u>70,509,315</u>
Total Assets	<u>53,694,677</u>	<u>33,454,675</u>	<u>87,149,352</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	1,704,977	480,892	2,185,869
OPEB related	206,666	88,243	294,909
Total Deferred Outflows of Resources	<u>1,911,643</u>	<u>569,135</u>	<u>2,480,778</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	428,400	121,062	549,462
Accrued wages	225,224	86,190	311,414
Accrued interest	45,429	151,746	197,175
Deposits payable	275	8,920	9,195
Lease liabilities - current	-	8,395	8,395
Compensated absences - current	220,348	60,501	280,849
Bonds and other long-term debt - current	515,924	307,103	823,027
Total Current Liabilities	<u>1,435,600</u>	<u>743,917</u>	<u>2,179,517</u>
Non-current Liabilities			
Lease liabilities	-	685,541	685,541
Compensated absences	88,913	24,414	113,327
Bonds payable	671,301	10,295,170	10,966,471
COPS payable	955,054	-	955,054
Settlement payable	4,288,981	-	4,288,981
Capital lease payable	401,570	-	401,570
OPEB	1,400,476	597,972	1,998,448
Net pension liability	4,634,893	1,307,278	5,942,171
Total Non-current Liabilities	<u>12,441,188</u>	<u>12,910,375</u>	<u>25,351,563</u>
Total Liabilities	<u>13,876,788</u>	<u>13,654,292</u>	<u>27,531,080</u>
DEFERRED INFLOWS OF RESOURCES			
Leases	-	1,053,042	1,053,042
OPEB related	238,838	101,977	340,815
Pension related	3,998,605	1,127,813	5,126,418
Total Deferred Inflows of Resources	<u>4,237,443</u>	<u>2,282,832</u>	<u>6,520,275</u>
NET POSITION			
Net investment in capital assets	42,224,150	14,309,704	56,533,854
Restricted for:			
Parks and recreation	99,535	-	99,535
Community services	80,832	-	80,832
Streets and roads	8,835,926	-	8,835,926
Unrestricted	(13,748,354)	3,776,982	(9,971,372)
Total Net Position	<u>\$ 37,492,089</u>	<u>\$ 18,086,686</u>	<u>\$ 55,578,775</u>

**CITY OF LINDSAY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government	\$ 2,044,284	\$ 118,722	\$ 2,473,728	\$ -
Public safety	3,506,984	81,586	2,193	-
Parks and recreation	248,630	51,550	479	-
Public works	777,757	393,926	-	3,543
Streets and roads	1,454,987	-	1,616,179	878,312
Community development	98,782	-	8,431	-
Interest and fiscal charges	106,670	-	-	-
Unallocated depreciation	1,534,256	-	-	-
Total Governmental Activities	9,772,350	645,784	4,101,010	881,855
Business-type Activities:				
Water	2,176,447	1,864,642	-	-
Sewer	1,428,947	1,632,083	-	-
Refuse	997,471	892,538	-	-
Wellness Center	1,225,614	462,790	-	285,000
Total Business-type Activities	5,828,479	4,852,053	-	285,000
Total Primary Government	\$ 15,600,829	\$ 5,497,837	\$ 4,101,010	\$ 1,166,855

General Revenues:

Taxes:

Property taxes

Sales taxes

Measure O taxes

Utilities users' taxes

Other taxes

Use of money and property

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Fiscal Year

Prior Period Adjustments

Net Position - Beginning of Fiscal Year, Restated

Net Position - End of Fiscal Year

Net (Expenses) Revenues
and Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ 548,166	\$ -	\$ 548,166
(3,423,205)	-	(3,423,205)
(196,601)	-	(196,601)
(380,288)	-	(380,288)
1,039,504	-	1,039,504
(90,351)	-	(90,351)
(106,670)	-	(106,670)
(1,534,256)	-	(1,534,256)
<u>(4,143,701)</u>	<u>-</u>	<u>(4,143,701)</u>
-	(311,805)	(311,805)
-	203,136	203,136
-	(104,933)	(104,933)
<u>-</u>	<u>(477,824)</u>	<u>(477,824)</u>
<u>-</u>	<u>(691,426)</u>	<u>(691,426)</u>
<u>(4,143,701)</u>	<u>(691,426)</u>	<u>(4,835,127)</u>
391,653	-	391,653
1,568,150	-	1,568,150
1,689,595	-	1,689,595
996,296	-	996,296
2,181,224	-	2,181,224
(63,020)	(15,626)	(78,646)
453,098	-	453,098
<u>(210,534)</u>	<u>210,534</u>	<u>-</u>
<u>7,006,462</u>	<u>194,908</u>	<u>7,201,370</u>
<u>2,862,761</u>	<u>(496,518)</u>	<u>2,366,243</u>
34,721,997	18,560,316	53,282,313
<u>(92,669)</u>	<u>22,888</u>	<u>(69,781)</u>
<u>34,629,328</u>	<u>18,583,204</u>	<u>53,212,532</u>
<u>\$ 37,492,089</u>	<u>\$ 18,086,686</u>	<u>\$ 55,578,775</u>

**CITY OF LINDSAY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022**

	General	Special Revenue Fund		Nonmajor Governmental Funds	Total Governmental Funds
		Street Improvement Fund	Local Transportation Fund		
ASSETS:					
Cash and investments	\$ 4,657,332	\$ 1,886,203	\$ 2,867,703	\$ 1,621,804	\$ 11,033,042
Receivables:					
Accounts and taxes	295,348	30,782	-	229	326,359
Interest	9,640	2,628	3,216	1,171	16,655
Intergovernmental	760,368	12,481	866,739	264,330	1,903,918
Due from other funds	301,032	-	-	-	301,032
Advance to other funds	-	1,557,120	-	125,000	1,682,120
Loans and notes receivable	-	-	-	61,729	61,729
Total Assets	\$ 6,023,720	\$ 3,489,214	\$ 3,737,658	\$ 2,074,263	\$ 15,324,855
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 351,160	\$ 20,084	\$ -	\$ 57,156	\$ 428,400
Accrued wages	213,084	-	4,652	7,488	225,224
Deposits payable	275	-	-	-	275
Due to other funds	-	-	-	228,919	228,919
Advance from other funds	6,332,305	-	-	-	6,332,305
Total Liabilities	6,896,824	20,084	4,652	293,563	7,215,123
Deferred inflows of resources:					
Unavailable revenue	433,334	-	-	195,462	628,796
Total deferred inflows of resources	433,334	-	-	195,462	628,796
Fund balances					
Restricted	-	3,469,130	3,733,006	1,814,157	9,016,293
Unassigned	(1,306,438)	-	-	(228,919)	(1,535,357)
Total Fund Balances	(1,306,438)	3,469,130	3,733,006	1,585,238	7,480,936
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,023,720	\$ 3,489,214	\$ 3,737,658	\$ 2,074,263	\$ 15,324,855

**CITY OF LINDSAY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2022**

Fund balances for governmental funds \$ 7,480,936

Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the Governmental Funds because of the following:

Capital assets used in Governmental Activities are not current resources and, therefore, are not reported in the Governmental Funds Balance Sheet.

Capital assets	\$81,135,590	
Less: accumulated depreciation	<u>(36,204,544)</u>	44,931,046

Long-term debt liabilities, including bonds payable and interest payable, are not due and payable in the current period and therefore are not reported in the funds.

Compensated absences	(309,261)	
Revenue bonds payable	(825,000)	
COPS	(1,067,303)	
Settlement payable	(4,480,624)	
Capital leases payable	(472,083)	
Net pension liability	(4,634,893)	
Interest payable	(45,429)	
OPEB liability	<u>(1,400,476)</u>	(13,235,069)

In governmental funds, bond discounts are recognized as other financing sources in the period they are incurred. In the government-wide statements, bond discounts are amortized over the life of the debt. 12,180

Intergovernmental receivables which are not financial resources but are revenues under the full accrual method. 628,796

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	1,704,977	
Deferred inflows of resources relating to pensions	<u>(3,998,605)</u>	(2,293,628)

Deferred outflows and inflows of resources relating to OPEB: In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net OPEB, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred inflows of resources relating to OPEB	(238,838)	
Deferred outflows of resources relating to OPEB	<u>206,666</u>	<u>(32,172)</u>

Net position of governmental activities \$ 37,492,089

CITY OF LINDSAY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	General	Special Revenue Fund		Nonmajor Governmental Funds	Total Governmental Funds
		Street Improvement Fund	Local Transportation Fund		
REVENUES					
Property taxes	\$ 391,653	\$ -	\$ -	\$ -	\$ 391,653
Sales taxes	1,568,150	-	-	-	1,568,150
Measure O taxes	1,689,595	-	-	-	1,689,595
Utilities users' taxes	996,296	-	-	-	996,296
Other taxes	2,181,224	-	-	72,628	2,253,852
Street improvement program	-	833,070	-	-	833,070
Intergovernmental	1,806,794	-	1,126,840	572,145	3,505,779
Fines and forfeitures	184,384	-	-	-	184,384
License and permits	585,683	-	-	36,250	621,933
Use of money and property	(63,020)	(17,143)	(15,283)	(1,906)	(97,352)
Charges for services	23,937	-	-	-	23,937
Other, donations, and reimbursements	268,714	-	-	9,135	277,849
Total Revenues	9,633,410	815,927	1,111,557	688,252	12,249,146
EXPENDITURES					
Current:					
General government	1,304,688	-	-	78,522	1,383,210
Public safety	3,506,984	-	-	-	3,506,984
Park and recreation	207,565	-	-	41,065	248,630
Public works	777,757	-	-	-	777,757
Streets and roads	763,683	20,084	78,746	280,107	1,142,620
Community development	97,173	-	-	1,609	98,782
Capital outlay	1,788,103	-	177,442	35,473	2,001,018
Debt service:					
Principal retirement	357,780	49,861	86,182	-	493,823
Interest and fiscal charges	68,369	-	34,186	-	102,555
Total Expenditures	8,872,102	69,945	376,556	436,776	9,755,379
Excess of Revenues over (under) Expenditures	761,308	745,982	735,001	251,476	2,493,767
OTHER FINANCING SOURCES (USES)					
Transfers in	728,602	-	-	-	728,602
Transfers out	(329,407)	(328,266)	-	(281,463)	(939,136)
Total Other Financing Sources (Uses)	399,195	(328,266)	-	(281,463)	(210,534)
Net Change in Fund Balances	1,160,503	417,716	735,001	(29,987)	2,283,233
Fund Balances (deficit), Beginning of Fiscal Year	(2,466,941)	3,051,414	2,998,005	1,707,894	5,290,372
Prior Period Adjustments	-	-	-	(92,669)	(92,669)
Fund Balances (deficit), Beginning of Fiscal Year (restated)	(2,466,941)	3,051,414	2,998,005	1,615,225	5,197,703
Fund Balances, End of Fiscal Year	\$ (1,306,438)	\$ 3,469,130	\$ 3,733,006	\$ 1,585,238	\$ 7,480,936

CITY OF LINDSAY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

Net change in fund balances - total governmental funds \$ 2,283,233

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which capital outlay exceeded depreciation in the current period as follows:

Capital outlay	\$ 1,688,651	
Depreciation	<u>(1,534,256)</u>	154,395

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. 493,823

Interest is not accrued in the governmental funds. However, it is to be accrued in the statement of activities. This is the net change. (634)

Other postemployment benefits reported in the governmental funds includes cash payments made into the trust fund and payments on behalf of retirees. In the Statement of Activities, OPEB expense includes the change in the net OPEB liability, and related change in OPEB amounts for deferred outflows of resources and deferred inflows of resources. (21,122)

In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the difference between compensated absences paid and compensated absences earned was: (43,486)

Amortization of bond discounts is not an expense of the governmental funds, but under the full accrual method is a component of interest expense. (3,481)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was: (596,466)

Some revenues reported in the Statement of Activities are not considered available to finance current expenditures and therefore are not reported as revenues in the governmental funds. 596,499

Change in net position of governmental activities \$ 2,862,761

CITY OF LINDSAY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

	Enterprise Funds		
	Water Fund	Sewer Fund	Refuse Fund
ASSETS			
Current Assets:			
Cash and investments	\$ 34,720	\$ 1,399,725	\$ 191,190
Receivables:			
Accounts and taxes	258,030	100,987	49,626
Interest	2	1,900	331
Intergovernmental	27,671	35,475	18,410
Leases	-	-	-
Total Current Assets	<u>320,423</u>	<u>1,538,087</u>	<u>259,557</u>
Noncurrent Assets:			
Advance to other funds	1,906,797	2,341,466	401,922
Right to use leased assets, net	-	685,767	-
Capital assets			
Land	68,377	202,967	-
Construction in progress	12,198	-	-
Buildings and improvements	5,104,547	6,800,531	-
Infrastructure	10,321,559	12,912,313	-
Equipment	122,908	302,437	-
Less accumulated depreciation	<u>(7,308,247)</u>	<u>(11,205,141)</u>	<u>-</u>
Total Noncurrent Assets	<u>10,228,139</u>	<u>12,040,340</u>	<u>401,922</u>
Total Assets	<u>10,548,562</u>	<u>13,578,427</u>	<u>661,479</u>
Deferred Outflows of Resources:			
OPEB related	32,544	24,705	8,408
Pension related	<u>240,446</u>	<u>87,435</u>	<u>65,576</u>
Total deferred outflows of resources	<u>272,990</u>	<u>112,140</u>	<u>73,984</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	59,768	35,972	70
Accrued wages	33,485	19,746	6,080
Accrued interest	31,279	82,550	-
Deposits payable	8,920	-	-
Due to other funds	-	-	-
Lease liabilities - current	-	8,395	-
Compensated absences - current	24,095	15,462	5,531
Bonds and other long-term debt - current	<u>61,394</u>	<u>192,420</u>	<u>-</u>
Total Current Liabilities	<u>218,941</u>	<u>354,545</u>	<u>11,681</u>
Noncurrent Liabilities			
Lease liabilities	-	685,541	-
Compensated absences	9,723	6,239	2,232
Bonds and other long-term debt	1,431,517	7,079,305	-
OPEB	220,531	167,410	56,980
Net pension liability	<u>653,639</u>	<u>237,687</u>	<u>178,265</u>
Total Noncurrent Liabilities	<u>2,315,410</u>	<u>8,176,182</u>	<u>237,477</u>
Total Liabilities	<u>2,534,351</u>	<u>8,530,727</u>	<u>249,158</u>
Deferred Inflows of Resources:			
Leases	-	-	-
OPEB related	37,609	28,550	9,717
Pension related	<u>563,906</u>	<u>205,057</u>	<u>153,793</u>
Total deferred inflows of resources	<u>601,515</u>	<u>233,607</u>	<u>163,510</u>
NET POSITION			
Net investment in capital assets	6,828,431	1,733,213	-
Unrestricted	<u>857,255</u>	<u>3,193,020</u>	<u>322,795</u>
Total Net Position	<u>\$ 7,685,686</u>	<u>\$ 4,926,233</u>	<u>\$ 322,795</u>

Wellness Center Fund	Totals
\$ -	\$ 1,625,635
99,581	508,224
-	2,233
-	81,556
1,080,686	1,080,686
<u>1,180,267</u>	<u>3,298,334</u>
-	4,650,185
-	685,767
181,326	452,670
-	12,198
9,456,043	21,361,121
-	23,233,872
48,571	473,916
<u>(2,127,887)</u>	<u>(20,641,275)</u>
<u>7,558,053</u>	<u>30,228,454</u>
<u>8,738,320</u>	<u>33,526,788</u>
22,586	88,243
<u>87,435</u>	<u>480,892</u>
<u>110,021</u>	<u>569,135</u>
25,252	121,062
26,879	86,190
37,917	151,746
-	8,920
72,113	72,113
-	8,395
15,413	60,501
<u>53,289</u>	<u>307,103</u>
<u>230,863</u>	<u>816,030</u>
-	685,541
6,220	24,414
1,784,348	10,295,170
153,051	597,972
<u>237,687</u>	<u>1,307,278</u>
<u>2,181,306</u>	<u>12,910,375</u>
<u>2,412,169</u>	<u>13,726,405</u>
1,053,042	1,053,042
26,101	101,977
205,057	1,127,813
<u>1,284,200</u>	<u>2,282,832</u>
5,748,060	14,309,704
<u>(596,088)</u>	<u>3,776,982</u>
<u>\$ 5,151,972</u>	<u>\$ 18,086,686</u>

**CITY OF LINDSAY
STATEMENT OF REVENUES,
EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022**

	Enterprise Funds		
	Water Fund	Sewer Fund	Refuse Fund
OPERATING REVENUES			
Charges for services	\$ 1,862,197	\$ 1,631,448	\$ 867,721
Intergovernmental	-	-	-
Other operating revenues	2,445	635	24,817
Total Operating Revenues	<u>1,864,642</u>	<u>1,632,083</u>	<u>892,538</u>
OPERATING EXPENSES			
Salaries and benefits	721,613	227,128	301,468
Maintenance and operations	1,094,659	578,737	696,003
Amortization	-	18,576	-
Depreciation	300,604	425,383	-
Total Operating Expenses	<u>2,116,876</u>	<u>1,249,824</u>	<u>997,471</u>
Operating Income (loss)	<u>(252,234)</u>	<u>382,259</u>	<u>(104,933)</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income (loss)	84	(12,969)	(2,759)
Interest expense	(59,571)	(179,123)	-
Total Non-operating Revenue (Expenses)	<u>(59,487)</u>	<u>(192,092)</u>	<u>(2,759)</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>(311,721)</u>	<u>190,167</u>	<u>(107,692)</u>
TRANSFERS			
Transfers in	99,647	-	-
Transfers out	(516)	(116,366)	-
Total Transfers	<u>99,131</u>	<u>(116,366)</u>	<u>-</u>
Change in Net Position	<u>(212,590)</u>	<u>73,801</u>	<u>(107,692)</u>
Net Position, Beginning of Fiscal Year	7,785,756	4,916,165	456,386
Prior Period Adjustments	<u>112,520</u>	<u>(63,733)</u>	<u>(25,899)</u>
Net Position, Beginning of Fiscal Year, restated	<u>7,898,276</u>	<u>4,852,432</u>	<u>430,487</u>
Net Position, End of Fiscal Year	<u>\$ 7,685,686</u>	<u>\$ 4,926,233</u>	<u>\$ 322,795</u>

<u>Wellness Center Fund</u>	<u>Totals</u>
\$ 410,021	\$ 4,771,387
285,000	285,000
<u>52,769</u>	<u>80,666</u>
<u>747,790</u>	<u>5,137,053</u>
399,990	1,650,199
547,857	2,917,256
-	18,576
<u>197,797</u>	<u>923,784</u>
<u>1,145,644</u>	<u>5,509,815</u>
<u>(397,854)</u>	<u>(372,762)</u>
18	(15,626)
<u>(79,970)</u>	<u>(318,664)</u>
<u>(79,952)</u>	<u>(334,290)</u>
<u>(477,806)</u>	<u>(707,052)</u>
227,769	327,416
<u>-</u>	<u>(116,882)</u>
<u>227,769</u>	<u>210,534</u>
<u>(250,037)</u>	<u>(496,518)</u>
5,402,009	18,560,316
<u>-</u>	<u>22,888</u>
<u>5,402,009</u>	<u>18,583,204</u>
<u>\$ 5,151,972</u>	<u>\$ 18,086,686</u>

CITY OF LINDSAY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Enterprise Funds		
	Water Fund	Sewer Fund	Refuse Fund
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 1,758,871	1,724,140	954,746
Receipts from other operating activities	2,445	635	24,817
Payments to suppliers	(1,037,155)	(542,765)	(915,091)
Payments to employees	(650,338)	(328,546)	(116,882)
Net Cash Provided (Used) by Operating Activities	<u>73,823</u>	<u>853,464</u>	<u>(52,410)</u>
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES			
Interfund borrowing	(40,773)	-	-
Transfers in	99,647	-	-
Transfers out	(516)	(116,366)	-
Net Cash Provided for (Used by) Non-Capital and Related Financing Activities	<u>58,358</u>	<u>(116,366)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal payments on lease liabilities	-	(10,407)	-
Interest payments on lease liabilities	-	(25,593)	-
Principal payments on debt	(59,462)	(186,255)	-
Interest paid	(57,699)	(156,871)	-
Acquisition and construction of capital assets	(12,942)	(36,255)	-
Net Cash Used by Capital and Related Financing Activities	<u>(130,103)</u>	<u>(415,381)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income (loss)	82	(14,869)	(3,090)
Net Cash Provided (Used) by Investing Activities	<u>82</u>	<u>(14,869)</u>	<u>(3,090)</u>
Increase (Decrease) in cash and cash equivalents	2,160	306,848	(55,500)
Cash and Cash Equivalents, Beginning of Fiscal Year	32,560	1,092,877	246,690
Cash and Cash Equivalents, End of Fiscal Year	<u>\$ 34,720</u>	<u>\$ 1,399,725</u>	<u>\$ 191,190</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION			
Cash and investments	\$ 34,720	\$ 1,399,725	\$ 191,190
Total Cash and Cash Equivalents	<u>\$ 34,720</u>	<u>\$ 1,399,725</u>	<u>\$ 191,190</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (252,234)	\$ 382,259	\$ (104,933)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization	300,604	443,959	
Changes in assets and liabilities:			
(Increase) decrease in accounts receivables	(75,655)	128,167	105,435
(Increase) decrease in accounts receivables - Intergovernmental	(27,671)	(35,475)	(18,410)
(Increase) decrease in lease receivables	-	-	-
(Increase) decrease in deferred outflows of resources - OPEB related	(23,847)	1,204	793
(Increase) decrease in deferred outflows of resources - pension related	(27,816)	32,921	(39,421)
Increase (decrease) in accounts payable	59,768	35,972	(219,088)
Increase (decrease) in accrued wages	7,149	5,292	2,162
Increase (decrease) in deposits payable	(2,264)	-	-
Increase (decrease) in OPEB	(16,939)	24,530	17,536
Increase (decrease) in net pension liability	(422,002)	(371,160)	45,953
Increase (decrease) in compensated absences	6,508	3,464	1,352
Increase (decrease) in deferred inflows of resources - leases	-	-	-
Increase (decrease) in deferred inflows of resources - OPEB related	33,131	24,905	8,423
Increase (decrease) in deferred inflows of resources - pension related	515,091	177,426	147,788
Net Cash Provided (Used) by Operating Activities	<u>\$ 73,823</u>	<u>\$ 853,464</u>	<u>\$ (52,410)</u>

Wellness Center Fund	Totals
591,003	\$ 5,028,760
52,769	80,666
(522,605)	(3,017,616)
(342,237)	(1,438,003)
<u>(221,070)</u>	<u>653,807</u>
72,113	31,340
227,769	327,416
-	(116,882)
<u>299,882</u>	<u>241,874</u>
-	(10,407)
-	(25,593)
(51,117)	(296,834)
(81,103)	(295,673)
-	(49,197)
<u>(132,220)</u>	<u>(677,704)</u>
18	(17,859)
18	(17,859)
(53,390)	200,118
53,390	1,425,517
<u>\$ -</u>	<u>\$ 1,625,635</u>
<u>\$ -</u>	<u>\$ 1,625,635</u>
\$ (397,854)	\$ (372,762)
197,797	942,360
(76,374)	81,573
-	(81,556)
(1,080,686)	(1,080,686)
(10,539)	(32,389)
2,837	(31,479)
25,252	(98,096)
3,286	17,889
-	(2,264)
68,102	93,229
(218,973)	(966,182)
4,298	15,622
1,053,042	1,053,042
24,409	90,868
184,333	1,024,638
<u>\$ (221,070)</u>	<u>\$ 653,807</u>

**CITY OF LINDSAY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2022**

	Private-Purpose Trust Fund	Custodial Fund
ASSETS		
Cash and investments	\$ 744,528	\$ 25,095
Receivables:		
Interest	15	1
Loans and notes receivable	846,729	11,064,506
Total Assets	1,591,272	11,089,602
LIABILITIES		
Accounts payable	\$ -	\$ 165,735
Accrued wages	754	4,481
Accrued interest	168,586	-
Noncurrent liabilities		
Due within one year	485,000	-
Due in more than one year	10,060,000	-
Total Liabilities	10,714,340	170,216
Deferred inflows of resources:		
Deferred gain on debt refunding	171,352	-
Total deferred inflows of resources	171,352	-
NET POSITION		
Net position held in trust	\$ (9,294,420)	\$ 10,919,386

CITY OF LINDSAY
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Private-Purpose Trust Fund	Custodial Fund
Additions		
Property taxes	\$ 907,711	\$ -
Use of money and property	-	54,627
Other	6,609	3,665
Total Revenues	914,320	58,292
Deductions		
Administrative expenses	21,717	-
Interest expense	309,638	-
Program income disbursement to HCD	-	1,626,593
Total Deductions	331,355	1,626,593
Change in Net Position	582,965	(1,568,301)
Net Position, beginning	(9,911,795)	12,328,954
Prior period adjustments	34,410	158,733
Net Position, beginning, restated	(9,877,385)	12,487,687
Net Position, ending	\$ (9,294,420)	\$ 10,919,386

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NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Lindsay, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Lindsay incorporated in 1910, as a general law city of the State of California, and reclassified to a Charter City January 8, 1996, filed with the State of California in April 1996. Lindsay is located in the middle of the state in the Central San Joaquin Valley. The Central Valley is considered to be a national and world leader in the agricultural industry, with dairy, citrus, and deciduous crops the primary commodity around the Lindsay area. The City of Lindsay currently occupies an incorporated area of 2.41 square miles with an urban development boundary of 3.9 square miles and serves a population of 13,493 (2021) – an increase of 14.66% since 2010.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity with its own self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column. The government-wide financial statements exclude fiduciary funds, as they are not available for City use.

These financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred inflows/outflows of resources, and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liabilities are incurred.

Certain types of transactions reported as program revenues for the City are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Government-Wide Financial Statements, Continued

Certain eliminations have been made in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advanced to/from other funds
- Transfers in/out

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that meet specific qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

The City reports the following funds as major governmental funds of the City.

General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Street Improvement Fund accounts for utility fund charges for street improvement program purposes.

Local Transportation Fund accounts for Transportation Development Act funds for the development and support of public transportation needs.

Revenues are recorded when received in cash, except that revenues subject to accrual (generally those received 60 days after fiscal year-end) are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, franchise taxes, etc.), grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Change in Net Position, and a Statement of Cash Flows for all proprietary funds.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position.

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the Water, Sewer, Refuse, and Wellness Center Funds as major enterprise funds of the City.

Water Fund accounts for the activities of the water distribution system.

Sewer Fund accounts for the activities of the sewage pumping stations, treatment plant, and laboratory.

Refuse Fund accounts for the activities of the refuse collection and recycling.

Wellness Center Fund accounts for the activities of the Wellness Center and Aquatic Center.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The City has one private-purpose trust fund and a custodial fund. The private-purpose trust fund accounts for resources of all other trust arrangements in which principal and income benefit individuals, private organizations, or other governments (i.e. unclaimed property/escheat property). Custodial funds account for fiduciary activities not required to be accounted for in a trust fund. Fiduciary funds are accounted for using the accrual basis of accounting. The City reports the following fiduciary funds:

Private-Purpose Trust Fund accounts for assets held by the City in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the City under the terms of a formal trust agreement. The funds accounts for the activities of the Redevelopment Agency Successor Agency.

Custodial Fund accounts for loans and loan repayments collected by the City on behalf of the State of California Department of Housing and Community Development (HCD). Loan repayments collected are distributed to HCD per the City’s settlement agreement with HCD.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity

Cash, Cash Equivalents, and Investments

The City pools cash and investments of all funds, except amounts held by fiscal agents. The Council invests on behalf of most funds of the City in accordance with the California State Government Code and the City's investment policy.

Investments are reported in the accompanying balance sheet at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Cash deposits are reported at carrying amount which reasonably estimates fair value. Managed funds not listed on an established market are reported at the estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities.

Participant's equity in an investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants annually. During the fiscal year ended June 30, 2022, the City had not entered into any legally binding guarantees to support the participant equity in the investment pool.

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
 - o Overall
 - o Custodial Credit Risk
 - o Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at fiscal year-end, and other disclosures.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity (Continued)

Cash, Cash Equivalents, and Investments (Continued)

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

The City participates in an investment pool managed by the State of California entitled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Asset- Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to the change in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

For the purposes of the accompanying statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as interfund receivables/interfund payables (i.e., the current portion of interfund loans) or advances to/from other funds (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as interfund receivables or interfund payables.

Lease Receivable

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the City may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity (Continued)

Prepays

Any payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$15,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, equipment, and infrastructure of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Year
Buildings and improvements	50
Public domain infrastructure	50
System infrastructure	30
Vehicle	5
Office equipment	5
Computer equipment	5

Right to Use Assets

The City has recorded right to use lease assets as a result of implementing GASB Statement No. 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity (Continued)

Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS' Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used: June 30, 2022 Valuation Date, June 30, 2022 Measurement Date, July 1, 2021 through June 30, 2022 Measurement Period. Investments are reported at fair value.

Property Taxes

Tulare County is responsible for the assessment, collection, and apportionment of property taxes for all taxing jurisdictions. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and March 1. Unsecured property taxes are payable in one installment on or before August 31. Property taxes are accounted for in the General Fund and the Private-Purpose Trust Fund (formally the City's Redevelopment Agency). Property tax revenues are recognized when they become measurable and available to finance current liabilities.

The City is permitted by Article XIII A of the State of California Constitution (Proposition 13) to levy a maximum tax of 1% of assessed value, plus other increases as approved by the voters.

Unearned revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements from federal and state projects and programs received before eligibility requirements are met are recorded as unearned revenue.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three types of items that qualify for reporting in this category. The first item is the deferred gain on debt refunding which is reported in the fiduciary funds statement of net position. A deferred gain on debt refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is the deferred assets of the City's pension plans investments as determined by California Public Employees' Retirement System (CalPERS) in accordance with GASB Statement No. 68, which is reported in the government-wide statement of net position and the proprietary fund statement of net position. The third item is the deferred inflows/outflows associated with the City's OPEB plan in accordance with GASB Statement No. 75, which is reported in the government-wide statement of net position. Please see the accompanying Notes 10 and 12 to the financial statements for more details on these amounts.

In addition to liabilities, the statement of net position and balance sheet of governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that meet the criterion for this category - property taxes receivable, leases, and pension and OPEB deferrals.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized as revenue of the current period. Revenue must also be susceptible to accrual; it must be both measurable and available to finance expenditures of the current fiscal period. If assets are recognized in connection with a transaction, but those assets are not yet available to finance expenditures of the current fiscal period, then the assets must be offset by a corresponding deferred inflow of resources. This type of deferred inflow is unique to governmental funds, since it is tied to the modified accrual basis of accounting, which is used only in connection with governmental funds.

Compensated Absences

Accumulated vested unpaid employee vacation and compensatory time-off benefits are recognized as liabilities of the City. Governmental funds recognize the current portion of the liabilities at fiscal year-end, while the non-current portion of these liabilities is recognized in the general long-term debt account group. Proprietary funds record the full liability as the vested benefits to the employees accrue.

Sick leave benefits are accumulated without limit for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the City since payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that the sick leave is taken.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity (Continued)

Long-Term Debt

Government-Wide Financial Statements – Long-term debt and other long-term obligations are reported as liabilities in the appropriate activities.

Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable is reported net of the applicable bond premium or discount. Bond issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

Fund Financial Statements – The governmental fund financial statements do not present long-term debt. As such, long-term debt is shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Bond premiums and discounts are recognized during the current period as other financing sources or uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Bond proceeds are reported as other financing sources.

Proprietary Fund and Fiduciary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

Self-Insurance

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The purpose of this group is to minimize liability and workers' compensation expenses for cities in the central San Joaquin Valley. CSJVRMA provides statutory coverage for the City's workers' compensation risks. The City retains liability risks up to \$25,000 and shares risk with the pool to \$10,000.

Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

In the government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements, net position is reported in three categories: net investment in capital assets, restricted, and unrestricted. Net position that is net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. Restricted net position represents the portion of net position that has external constraints placed on it by parties outside of the City, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity (Continued)

Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

Nonspendable - Amounts that are not in spendable form (such as inventory) or are required either legally or contractually to be maintained intact.

Restricted - Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional or enabling legislation.

Committed - Amounts constrained to specific purposes by the City itself, using the City's highest level of decision-making authority (the City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

Assigned - Amounts the City *intends* to use for a specific purpose. Intent can be expressed by the City at either the highest level of decision-making authority or by an official or body to which the City delegates the authority. This is also the classification for residual funds in the City's special revenue funds.

Unassigned - The residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The City establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved construction contracts. Assigned fund balance is established by the City through adoption or amendment of the budget or future year budget plan as intended for a specific purpose.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted committed, assigned, and unassigned resources as they are needed.

The City believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain unrestricted fund balance in its funds sufficient to fund cash flows of the City and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The City strives to achieve and maintain unrestricted fund balance in the General Fund sufficient to cover approximately 6 months of working capital at the close of each fiscal year, which exceeds the recommended level (approximately 60 days working capital) promulgated by the Government Finance Officers Association (GFOA). However, as of June 30, 2022, the City had a deficit fund balance in its General Fund.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows, Net Position, or Equity (Continued)

Use of Estimates

The preparation of the Basic Financial Statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amounts of revenues and expenses. Actual results could differ from these estimates and assumptions.

New Accounting Pronouncements

Governmental Accounting Standard Board Statement No. 87 “Leases”

GASB issued Statement No. 87, “Leases” to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease asset and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. The City implemented GASB No. 87 “Leases” as of July 1, 2021, resulting in the recognition of a lease receivable of \$1,162,460, a deferred inflow lease receivable of \$1,162,460, right to use leased assets of \$704,343, and a lease liability of \$704,343. There was no impact upon net position. The City has elected not to restate the prior period financial statements.

Future Accounting Pronouncements

The City will implement the following GASB pronouncements in future fiscal years:

The provisions of Statement Number 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” are effective for fiscal years beginning after June 15, 2022.

The provisions of Statement Number 96 “Subscription-Based Information Technology Arrangements” are effective for fiscal years beginning after June 15, 2022.

The provisions of Statement Number 99 “Omnibus 2022” are effective for fiscal years beginning after June 15, 2023.

The provisions of Statement Number 100 “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62” are effective for fiscal years beginning after June 15, 2023.

The provisions of Statement No. 101 “Compensated Absences” are effective for fiscal years beginning after December 15, 2023.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Control and Accounting

The City Council is required to adopt an annual budget resolution by July 1st of each fiscal year for the General Fund, special revenue, capital projects, debt service, and enterprise funds. These budgets are adopted and presented for reporting purposes on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the department level. The City Council made several supplemental budgetary appropriations throughout the fiscal year.

Budgeted appropriations for various governmental funds become effective each July 1. The City Council may amend the budget during the fiscal year. Appropriations generally lapse at the end of the fiscal year to the extent they have not been expended or encumbered.

Excess Expenditures over Appropriations

Excess of expenditures over appropriations in individual funds are as follows:

	Final Budget	Expenditures	Excess
Major Fund:			
General fund:			
Current:			
General government	\$ 971,111	\$ 1,304,688	\$ 333,577
Public safety	3,168,100	3,506,984	338,884
Public works	540,058	777,757	237,699
Streets and roads	643,900	763,683	119,783
Community development	59,300	97,173	37,873
Capital outlay	1,757,383	1,788,103	30,720
Principal retirement	281,400	357,780	76,380

Deficit Fund Balances

The General Fund has a deficit fund balance of \$1,306,438, the City’s plan to address the deficit is described in Note 17.

The State parks special revenue fund has a deficit fund balance of \$228,919 that should be alleviated as reimbursement received from the State.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

3. CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of net position:		
Cash and investments	\$	12,658,677
Fiduciary funds:		
Cash and investments		<u>769,623</u>
	Total cash and investments	<u>\$ 13,428,300</u>

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$	700
Deposits with financial institutions		5,171,280
Investments		<u>8,256,320</u>
	Total cash and investments	<u>\$ 13,428,300</u>

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California government Code or the City’s investment policy.

A. Investments Authorized by the California Government Code and the City’s Investment Policy

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment In One Issuer</u>
U.S. Treasury Obligations	5 years	Unlimited	None
U.S. Government Agency Issues	5 years	Unlimited	None
Certificates of Deposits	5 years	25%	25%
State of California Local Agency Investment Fund (State Pool)	N/A	Unlimited	\$ 75,000,000
Rated Debt Security of State of California or California Local Agency	5 years	25%	25%

The investment policy allows for the above investments which have equal safety and liquidity as all other allowed investments. Maturity depends on the cash needs of the City.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

3. CASH AND INVESTMENTS (Continued)

B. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the Investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment In One Issuer</u>
U.S. Treasury Obligations	None	None	None
U.S. Government Sponsored			
Enterprise Securities	None	None	None
Bankers Acceptances	180 days	40%	10%
Commercial Paper	270 days	25%	10%
Money Market Funds	N/A	None	None
Investment Contracts	30 years	None	None
Tulare County Pooled Fund	N/A	10%	None
State of California Local Agency Investment Fund (State Pool)	N/A	Unlimited	None

C. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City’s investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investments by maturity:

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>	<u>More Than 60 Months</u>
Certificates of Deposit	\$ 2,444,561	\$ -	\$ 2,444,561	\$ -	\$ -
State Investment Pool	5,811,759	5,811,759	-	-	-
Total	\$ 8,256,320	\$ 5,811,759	\$ 2,444,561	\$ -	\$ -

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

3. CASH AND INVESTMENTS (Continued)

D. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

E. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City’s investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Rating as of Fiscal Year End			
			AAA	AA	A	Not Rated
Certificates of Deposit	\$ 2,444,561	N/A	\$ -	\$ -	\$ -	\$ 2,444,561
State Investment Pool	5,811,759	N/A	-	-	-	5,811,759
Total	<u>\$ 8,256,320</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,256,320</u>

F. Concentration of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments. Since the City pooled all of its investments, there were no investments in any one issuer that represented 5% or more of total investments by reporting unit.

G. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the City’s deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, all of the City’s deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

3. CASH AND INVESTMENTS (Continued)

H. Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City’s investment in this pool is reported in the accompanying financial statements at amounts based upon the City’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

I. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and,
- Level 3: Investments reflect prices based upon unobservable sources.

The City has the following recurring fair value measurements as of June 30, 2022:

Investments by fair value	Totals	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Certificates of deposit	\$ 2,444,561	\$ -	\$ 2,444,561	\$ -

The City also had investments in LAIF, however, these investments are not required to be measured under Level 1, 2, or 3.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

4. INTERFUND TRANSACTIONS

The following represents the interfund activity of the City for the fiscal year ended June 30, 2022:

A. Due To/ From Other Funds

Current interfund balances arise in the normal course of business and to assist funds with negative cash balance at the fiscal year end. They are expected to be repaid shortly after the end of the fiscal year.

The City allocates negative interest to funds that have a negative cash balance.

Fund	Interfund Receivables	Interfund Payables
Major governmental fund		
General fund	\$ 301,032	\$ -
Major enterprise fund		
Wellness center fund	-	72,113
Nonmajor governmental funds		
State park special revenue fund	-	228,919
Totals	<u>\$ 301,032</u>	<u>\$ 301,032</u>

B. Transfers

With council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditures on behalf of another fund.

Fund	Transfers-in	Transfers-out
Major governmental funds		
General fund	\$ 728,602	\$ 329,407
Street improvement fund	-	328,266
Major enterprise funds		
Water fund	99,647	516
Sewer fund	-	116,366
Wellness center fund	227,769	-
Nonmajor governmental funds		
Gas Tax special revenue fund	-	86,001
State park special revenue fund	-	195,462
Totals	<u>\$ 1,056,018</u>	<u>\$ 1,056,018</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

4. INTERFUND TRANSACTIONS (Continued)

C. Advances To/ From Other Funds

As of June 30, 2022, the City had the following advances to/from other funds.

Fund	Advance to other funds	Advance from other funds
Major governmental funds		
General fund	\$ -	\$ 6,332,305
Street improvement fund	1,557,120	-
Major enterprise funds		
Water fund	1,906,797	-
Sewer fund	2,341,466	-
Electric fund	401,922	-
Nonmajor governmental funds		
Park improvement special revenue fund	90,000	-
Curb and Gutter capital projects fund	35,000	-
Totals	<u>\$ 6,332,305</u>	<u>\$ 6,332,305</u>

On August 26, 2021, the State Auditor issued Report 2020-804 regarding the City of Lindsay which was conducted as part of the high-risk local government agency audit program. The report recommends that by February 2022, the City should address the \$6.3 million transferred to its general fund, re-establish the loans to its restricted funds, and develop and implement a plan to fully repay those funds.

In response to the State Audit Report and in accordance with the City of Lindsay Corrective Action Plan, City staff have prepared a Formal Repayment Plan for consideration of the Lindsay City Council. This plan will record the advances to and from previously vacated at their originally vacated amounts. While the total amount remains unchanged, the amortization terms and schedules have been modified to allow the City to begin making annual payments based on priority beginning in Fiscal Year 2022-2023.

The City Council adopted Resolution 22-09 to formalize the advances and repayment schedules for funds borrowed prior to 2017.

The advances bear no interest and are expected to be repaid in the following priority: 1) Water Fund 2) Sewer Fund 3) Street Improvement Fund 4) Refuse Fund 5) Wastewater Capital Reserve Fund (included with Sewer Fund in the financial statements) 6) Storm Drain Fund (included with Sewer Fund in the financial statements) 7) Parks Fund and 8) Curb and Gutter Fund.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

5. LOANS AND NOTES RECEIVABLE

A. Notes Receivable

At June 30, 2022, the City’s loans and notes receivable consisted of the following:

	Non-Major Governmental Funds		Fiduciary Funds		Total
	Community Development Fund	Curb and Gutter Fund	Private-Purpose Trust Fund	Custodial Fund	
Individuals 7% unsecured notes with annual principal and interest payments	\$ -	\$ 3,769	\$ -	\$ -	\$ 3,769
Non-interest and below market rate secured notes with deferred payments of monthly principal and interest. Collateralized by trust deeds on improved property.	57,960	-	846,729	11,064,506	11,969,195
	<u>\$ 57,960</u>	<u>\$ 3,769</u>	<u>\$ 846,729</u>	<u>\$ 11,064,506</u>	<u>\$ 11,972,964</u>

B. Loans Assigned to State of California Department of Housing and Community Development

The City previously used Housing and Community Development Block Grant funds to provide housing rehabilitation loans and HOME Investment Partnerships Program (HOME) grant funds to provide first- time homebuyer assistance loans and housing rehabilitation loans to eligible applicants. Rehabilitation loans are used to improve, rehabilitate, or replace residences. All loans were made to low and moderate income persons or landlords benefiting these same persons. As part of a settlement agreement with the State of California Department of Housing and Community Development (HCD), the outstanding balances of these loans were assigned to HCD, and the City is responsible for collecting and distributing loan repayments to HCD.

The City accounts for these loans in the custodial fund. This fund’s primary assets consist of notes receivable from participants, which originated from U.S. Department of Housing and Urban Development (HUD) funds.

C. Related Party Transactions

The City has entered into various loan agreements with City employees and relatives of City employees, under its First-Time Homebuyer and Micro-Loan Programs. The various loan types provided included Deferred Payment Loans (DPL), Deferred No Interest Loans (DNIL), No Interest Loans (NIL), and Below Market Interest Rate Loans (BMIR). All of the loan types mentioned are allowed under the programs. However, as discussed in Note 8(A), some of the loans were not compliant with the programs requirements, the loans are now assigned to HCD.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

6. CAPITAL ASSETS

The City has reported all capital assets including infrastructure in the government-wide Statement of Net Position. The City elected to use the basic approach as defined by GASB Statement No. 34 for all infrastructure reporting, whereby depreciation expense and accumulated depreciation have been recorded.

A summary of changes in capital assets for the City’s governmental activities for the fiscal year ended June 30, 2022 is as follows:

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 2,934,112	\$ -	\$ -	\$ 2,934,112
Construction in progress	-	1,404,986	-	1,404,986
Total capital assets, not being depreciated	<u>2,934,112</u>	<u>1,404,986</u>	<u>-</u>	<u>4,339,098</u>
Capital assets, being depreciated:				
Buildings	26,972,939	-	-	26,972,939
Infrastructure	43,566,752	63,210	-	43,629,962
Machinery and equipment	5,973,136	220,455	-	6,193,591
Total capital assets, being depreciated	<u>76,512,827</u>	<u>283,665</u>	<u>-</u>	<u>76,796,492</u>
Less accumulated depreciation for:				
Buildings	(7,080,849)	(539,890)	-	(7,620,739)
Infrastructure	(22,294,595)	(855,281)	-	(23,149,876)
Machinery and equipment	(5,294,844)	(139,085)	-	(5,433,929)
Total accumulated depreciation	<u>(34,670,288)</u>	<u>(1,534,256)</u>	<u>-</u>	<u>(36,204,544)</u>
Total capital assets, being depreciated, net	<u>41,842,539</u>	<u>(1,250,591)</u>	<u>-</u>	<u>40,591,948</u>
Governmental activities capital assets, net	<u>\$ 44,776,651</u>	<u>\$ 154,395</u>	<u>\$ -</u>	<u>\$ 44,931,046</u>

Depreciation was charged to functions/programs of the primary government as follows:

Governmental Activities	Amount
Unallocated	\$ 1,534,256

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

6. CAPITAL ASSETS (Continued)

A summary of changes in capital assets for the City’s business-type activities for the fiscal year ended June 30, 2022 is as follows:

	<u>Balance at July 1, 2021</u>	<u>Prior period adjustment</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2022</u>
Business-types activities:					
Capital assets, not being depreciated:					
Land	\$ 479,846	\$ (27,176)	\$ -	\$ -	\$ 452,670
Construction in progress	12,198	-	-	-	12,198
Total capital assets, not being depreciated	<u>492,044</u>	<u>(27,176)</u>	<u>-</u>	<u>-</u>	<u>464,868</u>
Capital assets, being depreciated:					
Buildings	20,536,861	-	-	-	20,536,861
Infrastructure	24,042,722	-	15,410	-	24,058,132
Machinery and equipment	440,129	-	33,787	-	473,916
Total capital assets, being depreciated	<u>45,019,712</u>	<u>-</u>	<u>49,197</u>	<u>-</u>	<u>45,068,909</u>
Less accumulated depreciation for:					
Buildings	(7,824,206)	-	(411,468)	-	(8,235,674)
Infrastructure	(11,611,309)	-	(459,250)	-	(12,070,559)
Machinery and equipment	(281,976)	-	(53,066)	-	(335,042)
Total accumulated depreciation	<u>(19,717,491)</u>	<u>-</u>	<u>(923,784)</u>	<u>-</u>	<u>(20,641,275)</u>
Total capital assets, being depreciated, net	<u>25,302,221</u>	<u>-</u>	<u>(874,587)</u>	<u>-</u>	<u>24,427,634</u>
Business-type activities capital assets, net	<u>\$ 25,794,265</u>	<u>\$ (27,176)</u>	<u>\$ (874,587)</u>	<u>\$ -</u>	<u>\$ 24,892,502</u>

Depreciation was charged to functions/programs of the primary government as follows:

<u>Business-type Activities</u>	<u>Amount</u>
Water	\$ 300,604
Sewer	425,383
Wellness Center	197,797
Total	<u>\$ 923,784</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

7. RIGHT TO USE LEASED ASSETS

The City has recorded one right to use leased asset. The asset is right to use asset for leased equipment. The related lease is discussed in the Leases subsection of the Liabilities section of this note. The right to use lease asset is amortized on a straight-line basis over the term of the related lease.

Right to use asset activity for the Primary Government for the fiscal year ended June 30, 2022, was as follows:

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022
Right to use assets				
Leased properties	\$ -	\$ 704,343	\$ -	\$ 704,343
Total right to use assets	<u>-</u>	<u>704,343</u>	<u>-</u>	<u>704,343</u>
Less accumulated amortization for:				
Leased properties	-	(18,576)	-	(18,576)
Total accumulated amortization	<u>-</u>	<u>(18,576)</u>	<u>-</u>	<u>(18,576)</u>
Right to use assets, net	<u>\$ -</u>	<u>\$ 685,767</u>	<u>\$ -</u>	<u>\$ 685,767</u>

8. LONG-TERM DEBT

A schedule of changes in long-term debt for the fiscal year ended June 30, 2022, is shown below.

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022	Due Within One Year
Governmental activities:					
Direct borrowings and direct placements					
Certificates of Participation (COP)					
2008 USDA RD Roads COP	\$ 802,786	\$ -	\$ (86,182)	\$ 716,604	\$ 89,844
2010 USDA RD Library COP	372,242	-	(21,543)	350,699	22,405
Capital leases payable	539,643	-	(67,560)	472,083	70,513
Total direct borrowings and direct placements	<u>1,714,671</u>	<u>-</u>	<u>(175,285)</u>	<u>1,539,386</u>	<u>182,762</u>
Other debt					
Bonds					
2012 Taxable Lease Revenue Refunding Bonds	965,000	-	(140,000)	825,000	145,000
Bond Issuance Discounts	(15,661)	-	3,481	(12,180)	(3,481)
Total bonds	<u>949,339</u>	<u>-</u>	<u>(136,519)</u>	<u>812,820</u>	<u>141,519</u>
TCTA settlement	629,066	-	(39,317)	589,749	52,422
Caltrans settlement	249,310	-	(49,861)	199,449	49,861
HCD settlement	3,780,786	-	(89,360)	3,691,426	89,360
Total other debt	<u>5,608,501</u>	<u>-</u>	<u>4,978,387</u>	<u>5,293,444</u>	<u>333,162</u>
Total governmental long-term debt	<u>\$ 7,323,172</u>	<u>\$ -</u>	<u>\$ 4,803,102</u>	<u>\$ 6,832,830</u>	<u>\$ 515,924</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

	Balance at July 1, 2021	Additions	Deletions	Balance at June 30, 2022	Due Within One Year
Business-type activities:					
Direct borrowings and direct placements					
Certificates of Participation (COP)					
2007 USDA RD Wellness Center COP	\$ 1,888,754	\$ -	\$ (51,117)	\$ 1,837,637	\$ 53,289
Bonds					
1999 USDA RD Wastewater Expansion	4,530,492	-	(176,229)	4,354,263	181,956
2000 USDA RD Water Line Project	1,552,373	-	(59,462)	1,492,911	61,394
2004 USDA RD Wastewater Project	356,507	-	(10,026)	346,481	10,464
Total direct borrowings and direct placements	8,328,126	-	(296,834)	8,031,292	307,103
Other debt					
Lindsay Olive Growers Pond Closure	2,570,981	-	-	2,570,981	-
Lease liabilities	-	704,343	(10,407)	693,936	8,395
Total other debt	2,570,981	704,343	(10,407)	3,264,917	8,395
 Total business-type long-term debt	 \$ 10,899,107	 \$ 704,343	 \$ (307,241)	 \$ 11,296,209	 \$ 315,498

A. Governmental Activities

Revenue Bonds Payable

On November 1, 2012, the City entered into a refunding bond with US Bank National Association for refunding of the City's \$1,500,000 Mid Valley Services, Inc., promissory note dated November 19, 2009. The annual principal payments are due annually beginning on January 1, 2014. Interest ranging from 4.0% to 6.4% on the bonds is payable on January 1st and July 1st of each fiscal year, commencing on July 1, 2013. As of June 30, 2022, the balance due was \$825,000. These bonds were reclassified from business-type activities to governmental activities due to the transfer of assets and liabilities held in the McDermont Sports Complex Fund.

The annual service debt service requirements for the 2012 Taxable Lease Revenue Refunding Bonds are as follow:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 145,000	\$ 50,813	\$ 195,813
2024	155,000	42,113	197,113
2025	165,000	32,813	197,813
2026	175,000	22,500	197,500
2027	185,000	11,563	196,563
 Totals	 \$ 825,000	 \$ 159,802	 \$ 984,802

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

A. Governmental Activities (Continued)

Certificates of Participation (COP)

On October 1, 2008, the City entered into a COP with the United States Department of Agriculture Rural Development Agency (USDA RD) for Tulare Road in the amount of \$1,600,000. The COP has annual principal and interest approximately \$120,000 a year at 4.5% through 2029. As of June 30, 2022, the balance of the COP was \$716,604.

The annual debt service requirements for the 2008 USDA RD Roads COP are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 89,844	\$ 32,248	\$ 122,092
2024	93,663	28,204	121,867
2025	97,643	23,990	121,633
2026	101,793	19,596	121,389
2027	106,119	15,014	121,133
2028-2029	227,542	15,502	243,044
Totals	<u>\$ 716,604</u>	<u>\$ 134,554</u>	<u>\$ 851,158</u>

On May 12, 2010, the City entered into a COP with the USDA RD for the construction of the Library Project in the amount of \$750,000. The COP has annual principal and interest payments of approximately \$37,000 a year at 4.125% through 2036. As of June 30, 2022, the balance of the COP was \$350,699.

The annual debt service requirements for the 2010 USDA RD Library COP are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 22,405	\$ 14,466	\$ 36,871
2024	23,301	13,542	36,843
2025	24,233	12,581	36,814
2026	25,202	11,581	36,783
2027	26,210	10,542	36,752
2028-2032	147,642	35,600	183,242
2033-2035	81,706	2,613	84,319
Totals	<u>\$ 350,699</u>	<u>\$ 100,925</u>	<u>\$ 451,624</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

A. Governmental Activities (Continued)

Finance Purchase Agreement – Fire Truck

On January 25, 2018, the City entered into a master purchase agreement with PNC Equipment Finance for purchase of a fire truck. The total amount financed by the bank was approximately \$725,819 with interest rate of 4.37%. The payments will be made over a 10-year period. As of June 30, 2022, the balance of the lease was \$472,083.

The annual debt service requirements for the lease are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 70,513	\$ 20,630	\$ 91,143
2024	73,594	17,549	91,143
2025	76,810	14,333	91,143
2026	80,167	10,976	91,143
2027	83,670	7,473	91,143
2028	87,329	3,814	91,143
Totals	<u>\$ 472,083</u>	<u>\$ 74,775</u>	<u>\$ 546,858</u>

TCTA Settlement Liability

On April 24, 2012, the City reached a settlement with the Tulare County Transportation Authority (TCTA) in the total amount of \$1,048,443 for repayment of improperly accounted for Measure R funds. Pursuant to the settlement, the City agreed to a 21-year repayment plan. The agreement was later revised in 2019 to remove required interest payments, and require 80 installment payments of \$13,105 to be made on a quarterly basis. As of June 30, 2022, the balance of the TCTA settlement liability was \$589,749.

The annual payment requirements for the agreement are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 52,422	\$ -	\$ 52,422
2024	52,422	-	52,422
2025	52,422	-	52,422
2026	52,422	-	52,422
2027	52,422	-	52,422
2028-2032	262,110	-	262,110
2033-2034	65,529	-	65,529
Totals	<u>\$ 589,749</u>	<u>\$ -</u>	<u>\$ 589,749</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

A. Governmental Activities (Continued)

Caltrans Settlement Liability

Caltrans provides state funding for construction projects. The City did multiple projects in the 2000's. Caltrans alleged the City did not properly account for Downtown project and the Safe Routes to School project, and it demanded repayment of approximately \$1,000,000. On October 7, 2019, the City reached a settlement with the California Department of Transportation (Caltrans) in the total amount of \$349,032 for repayment of improperly accounted for funds. Pursuant to the settlement, the City agreed to a 7-year repayment plan based on the apportionment of fuel tax revenues from the State to the City, with annual payments calculated to approximately 10 percent of those fuel tax apportionments. As of June 30, 2022, the balance of the Caltrans settlement liability was \$199,449.

The annual payment requirements for the agreement are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 49,861	\$ 326	\$ 50,187
2024	49,861	1,451	51,312
2025	49,861	1,451	51,312
2026	49,866	1,452	51,318
Totals	<u>\$ 199,449</u>	<u>\$ 4,681</u>	<u>\$ 204,130</u>

HCD Settlement Liability

The City provides home and business loans using grant funds from the Housing and Urban Development (HUD) department, specifically Community Development Block Grants (CDBG) and HOME Program grant funds through the California Housing and Community Development Department, a sub-division of HUD. Based on monitoring visits conducted and previous audits, the City had three distinct issues related to grant funds from HUD via HCD. These matters are discussed below.

Issue #1 Borrowing of grant funds for the City's general operations: Between 2008 and 2018, the City experienced annual deficits in its General Fund, McDermont Sports Complex Fund, and the Wellness Center Fund. In order to fund the overspending, the City borrowed grant funds from HCD programs through due to/from transactions at the end of each fiscal year. This was common practice between fiscal year 2003 and fiscal year 2009, but the transactions were not reversed, compounding and confusing the actual balances. In fiscal year 2015, the City reversed the transactions and established temporary transactions. These transactions were reversed each fiscal year, but the funds were not repaid. As a result, the cash balances in the General Fund, McDermont Sports Complex Fund, and the Wellness Center Fund continued to increase in the negative direction.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

A. Governmental Activities (Continued)

HCD Settlement Liability (Continued)

Issue #2 Home Loans to City employees and relatives of employees: Prior to May 2011, the City did not have a formal loan committee to review home and business loans thru the HCD program funding. During the administration that ended November 9, 2010, the City authorized home loans to some City employees and relatives of employees who did not qualify for the program. The following administration requested the District Attorney investigate to determine if there was criminal wrongdoing. The District Attorney found no criminal wrongdoing. The City then (1) created a loan committee to review each loan prior to funding and (2) contracted with Self Help Enterprises to manage the loan application process to ensure full transparency and program compliance. As a result, there have been no new issues. The City complies with all new related-party transactions. The City considers this matter to no longer be an issue. The reference to this past issue is contained in this disclosure note to give context to the reader.

Issue #3 Freeze Relief Funds: In 2005, the City experienced a devastating freeze, which damaged the orange crops that are vital to the economy. HCD sent the City freeze relief funds, which the City used to put people to work with permission from HCD. After the City spent the money as approved by HCD, HCD reversed its permission and demanded the City repay \$900,000 in the freeze relief funds. Due to a fire that destroyed important records associated with the use of the freeze relief funds and turnover at HCD, the City does not have a complete record to demonstrate its compliance with HCD authorized uses.

On September 8, 2020, the City reached a settlement with the California Housing and Community Development Department (HCD) in the total amount of \$3,790,786 for repayment of improperly accounted for funds.

Significant terms and conditions of the agreement are as follows:

- The City is required to make an initial payment of \$10,000 on the date of the agreement, and will make annual payments of \$89,360 until the balance outstanding on the agreement equals \$1,100,000.
- Interest on the outstanding balance will accrue at an annual rate of 9%.
- If all payments are made timely, the outstanding balance of \$1,100,000 and any accrued interest will be forgiven by HCD.
- In breach of contract (either due to failure to make payments or other), the City and HCD will meet and confer to resolve the breach, otherwise HCD will seek judicial enforcement of the agreement.
- All unspent program funds held as cash as of the date of the agreement will be remitted to HCD.
- Any program income received subsequent to the date of the agreement will be remitted to HCD.
- Any equipment acquired with program funds will be returned to HCD.
- Loans receivable related to the programs will be assigned to HCD.
- The City is temporarily barred from participating in any HCD programs for a period of five years.

As of June 30, 2022, the balance of the HCD settlement liability was \$3,691,426. \$1,100,000 is forgivable contingent on timely payments. Annual interest accrued on outstanding principal is forgivable.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

A. Governmental Activities (Continued)

HCD Settlement Liability (Continued)

The annual payment requirements for the agreement are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 89,360	\$ -	\$ 89,360
2024	89,360	-	89,360
2025	89,360	-	89,360
2026	89,360	-	89,360
2027	89,360	-	89,360
2028-2032	446,800	-	446,800
2033-2037	446,800	-	446,800
2038-2042	446,800	-	446,800
2043-2047	446,800	-	446,800
2048-2052	446,800	-	446,800
2053-2057	446,800	-	446,800
2058-2062	446,800	-	446,800
2063-2066	117,026	-	117,026
Totals	<u>\$ 3,691,426</u>	<u>\$ -</u>	<u>\$ 3,691,426</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

B. Business-Type Activities

Certification of Participation (COP)

On June 20, 2007, the City entered into a COP with USDA RD for the Wellness Center in the amount of \$1,130,689. The total amount of the COP will be \$3,000,000 if totally drawn. The Wellness Center Fund has annual principal and interest payments of approximately \$129,000 a year at 4.25% through 2047. As of June 30, 2022, the balance of the COP was \$1,837,637.

The annual debt service requirements for the 2007 USDA RD Wellness Center COP are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 53,289	\$ 75,835	\$ 129,124
2024	55,554	73,474	129,028
2025	57,915	71,012	128,927
2026	60,376	68,446	128,822
2027	62,942	65,771	128,713
2028-2032	357,186	284,578	641,764
2033-2037	439,820	198,432	638,252
2038-2042	541,571	92,357	633,928
2043-2047	208,984	38,258	247,242
Totals	<u>\$ 1,837,637</u>	<u>\$ 968,163</u>	<u>\$ 2,805,800</u>

Revenue Bonds Payable

On November 5, 1999, the City entered into a revenue bond with the USDA RD for the Waste Water Treatment Plant Project for \$7,000,000. The annual principal and interest payments of \$323,470 at 3.25% are through November 27, 2039. As of June 30, 2022, the balance due was \$4,354,263.

The annual debt service requirements for the 1999 USDA RD Waste Water expansion bond are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 181,956	\$ 141,514	\$ 323,470
2024	187,870	135,600	323,470
2025	193,976	129,494	323,470
2026	200,280	123,190	323,470
2027	206,789	116,681	323,470
2028-2032	1,139,232	478,118	1,617,350
2033-2037	1,336,787	280,563	1,617,350
2038-2040	907,373	59,495	966,868
Totals	<u>\$ 4,354,263</u>	<u>\$ 1,464,655</u>	<u>\$ 5,818,918</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

B. Business-Type Activities (Continued)

Revenue Bonds Payable (Continued)

On December 11, 2000, the City entered into a revenue bond with the USDA RD for the Water Line Project for \$2,440,000. The annual principal and interest payments of \$109,874 at 3.25% are through December 11, 2040. As of June 30, 2022, the balance due was \$1,492,911.

The annual debt service requirements for 2000 USDA RD Water Line Project bond are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 61,394	\$ 48,480	\$ 109,874
2024	63,389	46,485	109,874
2025	65,449	44,425	109,874
2026	67,577	42,297	109,874
2027	69,773	40,101	109,874
2028-2032	384,389	164,981	549,370
2033-2037	451,046	98,324	549,370
2038-2040	329,894	18,140	348,034
Totals	<u>\$ 1,492,911</u>	<u>\$ 503,233</u>	<u>\$ 1,996,144</u>

On June 22, 2004, the City entered into a revenue bond with the USDA RD for the Waste Water Project for \$480,000. The annual principal and interest payments of \$25,623 at 4.375% are through June 28, 2044. As of June 30, 2022, the balance due was \$346,481.

The annual debt service requirements for 2004 USDA RD Waste Water Project are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 10,464	\$ 15,159	\$ 25,623
2024	10,922	14,701	25,623
2025	11,400	14,223	25,623
2026	11,899	13,724	25,623
2027	12,419	13,204	25,623
2028-2032	70,739	57,376	128,115
2033-2037	87,627	40,488	128,115
2038-2042	108,548	19,567	128,115
2043-2044	22,463	983	23,446
Totals	<u>\$ 346,481</u>	<u>\$ 189,425</u>	<u>\$ 535,906</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

8. LONG-TERM DEBT (Continued)

B. Business-Type Activities (Continued)

Leases

The City has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB Statement No. 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The first agreement was executed on October 8, 2008 to lease 144 acres of land and requires 455 monthly payments of \$3,000. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4%. As a result of the lease, the City has recorded a right to use asset with a net book value of \$693,936 at June 30, 2022. The right to use asset is discussed in more detail in Note 1.C.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 8,395	\$ 27,605	\$ 36,000
2024	8,737	27,263	36,000
2025	9,093	26,907	36,000
2026	9,464	26,536	36,000
2027	9,849	26,151	36,000
2028-2032	55,603	124,397	180,000
2033-2037	67,891	112,109	180,000
2038-2042	82,895	97,105	180,000
2043-2047	101,215	78,785	180,000
2048-2052	123,583	56,417	180,000
2053-2057	150,894	29,106	180,000
2058-2062	66,317	2,683	69,000
Totals	<u>\$ 693,936</u>	<u>\$ 635,064</u>	<u>\$ 1,329,000</u>

Remediation Liability

The City's Sewer Fund is responsible for the contamination of two water basins at the City's sewer plant. The preliminary cost of the clean-up referred to as the Lindsay Olive Growers (LOG) Pond Closure liability is estimated at \$2,570,981. This amount has been accrued as of June 30, 2022. However, additional amounts might be needed in the future in order to clean up the site, and the issue will be reviewed in fiscal year 2022-23 to ascertain if any additional amounts should be accrued.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

9. COMPENSATED LEAVES PAYABLE

Employees accrue vacation, annual leave, earned time off, and holiday leave up to certain maximums, based on the employee's bargaining unit.

The City accrues the liability for compensated leave as it is earned by employees. The amount of compensated leave payable outstanding was \$394,176 as of June 30, 2022.

The amount due within one year of \$220,348 for Governmental Activities and \$60,501 for Business-Type Activities represents the estimated amount for anticipated retirees. The City typically uses the General Fund to liquidate the liability for compensated absences for governmental funds.

10. CITY EMPLOYEES' RETIREMENT PLAN

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost- Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors four rate plans (two miscellaneous and two safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS' website.

Benefit Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

10. CITY EMPLOYEES' RETIREMENT PLAN (Continued)

Benefit Provided (Continued)

The rate plan provisions and benefits in effect at June 30, 2022 are summarized as follows:

	Miscellaneous Classic Member	Miscellaneous PEPRA
Hire date	Prior to December 16, 2012	On or after January 1, 2013
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	2.7%	2%
Required employee contribution rates	8%	6.25%
Required employer contribution rates	14.02%	7.59%
Required unfunded liability payment	\$407,958	\$5,035

	Safety	Safety PEPRA
Hire date	Prior to January 1, 2013	On and after January 1, 2013
Benefit formula	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	57
Monthly benefits, as a % of eligible compensation	3%	2.7%
Required employee contribution rates	9%	11.5%
Required employer contribution rates	21.79%	13.13%
Required unfunded liability payment	\$328,247	\$2,163

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are to be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Miscellaneous and safety Plan employees agreed to pay an additional three and five percentage points, respectively, towards the City's contributions to the Plan. The City has not updated its contract with CalPERS to reflect these changes, hence these payments are considered to be employer contributions.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

10. CITY EMPLOYEES' RETIREMENT PLAN (Continued)

For the fiscal year ended June 30, 2022, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contributions - employer	\$ 501,029	\$ 528,530	\$ 1,029,559

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the City reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 3,421,071
Safety	2,521,100
Total	<u>\$ 5,942,171</u>

The City's net pension liability for the Plan is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportionate share of the net pension liability was based on the City's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available. The City's proportionate share of the net pension liability for each Plan as of June 30, 2020 and 2021 were as follows:

Proportion - June 30, 2020	0.08955%
Proportion - June 30, 2021	<u>0.10987%</u>
Change - Increase (Decrease)	<u>0.02032%</u>

For the fiscal year ended June 30, 2022, the City recognized pension expense of \$1,782,134. At June 30, 2022, the City reported deferred outflow of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ -	\$ -
Differences between Expected and Actual Experience	814,364	-
Net differences between projected and actual earnings on plan investments	-	4,486,953
Differences between employer's contributions and the employer's proportionate share of contributions	23,636	479,253
Change in Employer's Proportion	189,168	160,212
Pension Contributions Made Subsequent to Measurement Date	<u>1,158,701</u>	<u>-</u>
Total	<u>\$ 2,185,869</u>	<u>\$ 5,126,418</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

10. CITY EMPLOYEES' RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Deferred outflows of resources were reported as \$1,158,701 related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended	Amount
June 30	
2023	\$ (891,157)
2024	(950,307)
2025	(1,019,567)
2026	(1,238,219)
Total	<u>\$ (4,099,250)</u>

Actuarial Assumptions - The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies By Age & Length of Service (1)
Investment Rate of Return	7.50% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2015, including updates to salary increase, mortality, and retirement rates. The experience study report can be obtained at CalPERS' website under Forms and Publications.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

10. CITY EMPLOYEES' RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1-10(b)	Real Return Years 11+(c)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

- (a) In the CalPERS's system, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (b) An expected inflation of 2.0% was used for this period
- (c) An expected inflation of 2.92% was used for this period

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

10. CITY EMPLOYEES’ RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	6.15%	7.15%	8.15%
Net Pension Liability - Misc	\$ 5,980,835	\$ 3,421,071	\$ 1,304,950
Net Pension Liability - Safety	4,959,750	2,521,100	518,051
Net Pension Liability - Total	<u>\$ 10,940,585</u>	<u>\$ 5,942,171</u>	<u>\$ 1,823,001</u>

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS’ financial reports.

Payable to the Pension Plan

At June 30, 2022 the City reported no amount payable for outstanding amount of contributions to the pension plan required for the fiscal year ended June 30, 2022.

11. JOINT VENTURE – SELF-INSURANCE PROGRAM

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA). CSJVRMA is a consortium of fifty-four (54) cities in the San Joaquin Valley, California, established under the provisions of California Government Code Section 6500, et seq. CSJVRMA provides risk coverage for its members through the pooling of risks and purchased insurance. This coverage extends to workers’ compensation and general liability. CSJVRMA is governed by a board consisting of one board member appointed by each member agency and meets three to four times a year. The board has contracted with a management group to supervise and conduct CSJVRMA affairs.

The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes.

In the event of termination and after all claims have been settled, any excess or deficit will be divided among the agencies in accordance with an approved formula.

General Liability Insurance: Annual deposits are paid by member cities and are adjusted retrospectively to cover costs. The City is covered for the first \$1,000,000 of each general liability claim. The City has the right to receive dividends or the obligation to pay assessments based on a formula, which among other expenses, charges the City’s account for liability under \$25,000. CSJVRMA participates in an excess pool that provides general liability coverage from \$1,000,000 to \$10,000,000.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

11. JOINT VENTURE – SELF-INSURANCE PROGRAM (Continued)

Workers’ Compensation: The workers’ compensation program includes pooling of retained losses plus excess insurance. Annual deposits are paid by member cities and are adjusted retrospectively on an annual basis to cover costs and reflect claims experience of both the individual member and the pool. The City is covered for the first \$250,000 of each workers’ compensation claim through CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula, which among other expenses, charges the City’s account for workers’ compensation losses under \$250,000. CSJVRMA participates in an excess pool that provides workers’ compensation coverage from \$250,000 to \$500,000 and purchases excess insurance above the statutory limit.

There have been no significant changes in insurance coverage as compared to last year, and settlements have not exceeded coverage in each of the past three fiscal years.

12. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN

The City reports the following total OPEB liability as of the June 30, 2022 measurement date:

	Governmental Activities	Business-type Activities
Total OPEB liability:	\$ 1,400,476	\$ 597,972
Total total OPEB liability	<u>\$ 1,400,476</u>	<u>\$ 597,972</u>
Deferred outflows of resources:		
Differences between expected and actual experiences	\$ 93,915	\$ 40,096
Changes in assumptions	\$ 112,751	\$ 48,147
Total deferred outflows of resources	<u>\$ 206,666</u>	<u>\$ 88,243</u>
Deferred inflows of resources:		
Differences between expected and actual experiences	\$ 1,204	\$ 521
Changes in assumptions	\$ 237,634	\$ 101,456
Total deferred inflows of resources	<u>\$ 238,838</u>	<u>\$ 101,977</u>

A. Plan Description

The City administers the City’s retired employees’ healthcare plan, a single employer defined benefit health care plan. The plan provides continuation of medical, dental, and vision coverage to qualifying retiring employees. City resolutions and agreements assign the authority to establish and amend benefit provisions to the City. A separate OPEB trust account has not been established by the City for the plan.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

12. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN (Continued)

B. Employees Covered

As of the June 30, 2022 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	39
Inactive employees or beneficiaries currently receiving benefits	3
Total	42

C. Contribution

The contribution requirements of plan members and the City are established and may be amended by the City. The required contribution is based on a projected pay-as-you-go financing requirements, with additional amounts to prefund benefits determined annually by the City Council. For the fiscal year ended June 30, 2022, the City contributed \$49,617 (including implicit subsidy) and zero to prefund benefits. Plan members receiving benefits contributed no amounts to the total premiums. The General Fund has typically been used to liquidate OPEB liabilities for governmental funds.

D. Total OPEB Liability

The City’s total OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the total OPEB liability was determined by actuarial valuation dated June 30, 2022. The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:	June 30, 2022 Measurement Date
Discount Rate	3.54% (Bond Buyer 20-Bond Index)
Inflation	2.50% annually
Salary Increases	2.75% per annum, in aggregate
Mortality Rate	CalPERS 2017 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Medical Participation at Retirement	Currently covered - 50%, Currently waived - 0%
Healthcare Trend Rate	4% per annum

Discount Rate

The discount rate estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the real rate of return expected for plan assets plus long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20-year General Obligation municipal bonds. For partially funded plans, the discount rate is a blend of the funded and unfunded rates. The discount rate used to measure the total OPEB liability was 3.54 percent.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

12. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN (Continued)

D. Total OPEB Liability

Changes in Total OPEB Liability as of June 30, 2022

	Total OPEB Liability
Balance at June 30, 2021	\$ 2,161,090
Service Cost	161,511
Interest	47,888
Assumption Changes	(322,425)
Benefit Payments	(49,617)
Net Change during 2021-22	(162,643)
Balance at June 30, 2022	<u>\$ 1,998,447</u>

Sensitivity to the total OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate

The following presents the total OPEB liability of the City if it were calculated using discount rate and health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for the measurement period ending June 30, 2022:

	Discount Rate		
	Current Discount Rate		
	1% Lower	(3.54%)	1% Higher
Total OPEB Liability	\$ 2,234,229	\$ 1,998,447	\$ 1,820,167

	Healthcare Trend Rate		
	Current Trend		
	1% Lower	(4%)	1% Higher
Total OPEB Liability	\$ 1,686,902	\$ 1,998,447	\$ 2,362,077

Recognition of Deferred Outflows and Deferred Inflows of Resources and OPEB expense

For the fiscal year ended June 30, 2022, the City recognized OPEB expense of \$222,446. The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumption	\$ 160,898	\$ 339,090
Differences between expected and actual experience	134,011	1,725
Total	<u>\$ 294,909</u>	<u>\$ 340,815</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

12. POST-RETIREMENT HEALTH CARE DEFINED BENEFIT PLAN (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB and will be recognized as pension expense as follows:

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resource
2023	\$ 13,047
2024	13,047
2025	13,047
2026	13,047
2027	13,047
Thereafter	<u>(111,141)</u>
Total	<u>\$ (45,906)</u>

13. NET POSITION AND FUND BALANCES

GASB Statement No. 34, modified by GASB Statement No. 63, adds the concept of Net Position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

Net Position

Net position is divided into three captions under GASB Statement No. 34. These captions apply only to net position as determined at the government-wide level, and are described below:

Net Investment in Capital Assets describes the portion of net assets which is represented by the current net book value of the City’s capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include debt service requirements, and redevelopment funds restricted to low and moderate income housing purposes.

Unrestricted describes the portion of net position which is not restricted as to use.

The government-wide statement of net position reports \$9,016,293 of restricted net position.

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

13. NET POSITION AND FUND BALANCES (Continued)

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	Street				Total
	General	Improvement Fund	Local Transportation Fund	Nonmajor Governmental Funds	
<u>Restricted for:</u>					
Road construction and maintenance	\$ -	\$ 3,469,130	\$ 3,733,006	\$ -	\$ 7,202,136
Community development	-	-	-	80,832	80,832
Curb and gutter	-	-	-	48,681	48,681
Transit	-	-	-	7,457	7,457
Park projects	-	-	-	99,535	99,535
Street and roads	-	-	-	1,577,652	1,577,652
Total Restricted	-	3,469,130	3,733,006	1,814,157	9,016,293
Unassigned:	(1,306,438)	-	-	(228,919)	(1,535,357)
Total Fund Balances	\$ (1,306,438)	\$ 3,469,130	\$ 3,733,006	\$ 1,585,238	\$ 7,480,936

14. COMMITMENTS AND CONTINGENCIES

There are pending claims and litigation against the City other than what has been accrued, which are considered normal to the City’s operation. City management is of the opinion that potential claims against the City not covered by insurance resulting from such litigation would not materially affect the basic financial statements of the City beyond funded reserves.

Under certain circumstances, such as default or bankruptcy of other participants, the City may also be liable to pay a portion of the debt of these joint ventures on behalf of the other participants.

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill X1 26 (the Bill) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the City that previously had reported a redevelopment agency blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the county or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. On January 10, 2012, the Lindsay City Council adopted a resolution affirming that the City would serve as the successor agency to the former Lindsay Redevelopment Agency (the Agency).

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations, or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (Continued)

In future fiscal years, successor agencies are only to be allocated tax increment revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as legal entities as of February 1, 2012.

After the date of dissolution, as allowed under Section 341716(a) of the Bill, the City elected to transfer the housing assets and functions previously performed by the Agency. The remaining assets, liabilities, and activities of the dissolved Agency are reported in the Successor Agency fiduciary fund (private- purpose trust fund) in the financial statements of the City.

Successor Agency Long-Term Debt

In accordance with the provisions of the Bill and the court case, the obligations of the former redevelopment agency became vested with the funds established for the successor agency upon the date of dissolution, February 1, 2012. Tax increment revenue is pledged to fund the debts of the Successor Agency Trust subject to the reapportionment of such revenues as provided by the Bill.

Successor Agency long-term debt activity for the fiscal year ended June 30, 2022 was as follows:

	<u>Balance at</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>June 30, 2022</u>	<u>Due Within</u> <u>One Year</u>
Tax Allocation Bonds:					
2015 Refunding	\$ 11,010,000	\$ -	\$ (465,000)	\$ 10,545,000	\$ 485,000
Total other long-term debt	<u>\$ 11,010,000</u>	<u>\$ -</u>	<u>\$ (465,000)</u>	<u>\$ 10,545,000</u>	<u>\$ 485,000</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

15. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (Continued)

A. Tax Allocation Bonds Payable

On June 1, 2015, the Successor Agency refunded the 2005, 2007, and 2008 tax allocation bonds in the amounts of \$3,925,000, \$6,895,000, and \$3,270,000, respectively, with the refunding issue of 2015 in the amount of \$13,000,000. The bonds have principal payments each August 1 through 2037 and accrue interest at 3.0% – 5.0%, which is payable semiannually. The bonds are payable solely from pledged tax revenues allocated and paid to the Successor Agency from properties in the project area. As of June 30, 2022, the balance on the bonds was \$10,545,000.

The annual debt service requirements for 2015 Tax Allocation Refunding Bond are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 485,000	\$ 392,381	\$ 877,381
2024	510,000	367,606	877,606
2025	535,000	341,481	876,481
2026	565,000	319,631	884,631
2027	585,000	302,016	887,016
2028-2032	3,190,000	1,204,426	4,394,426
2033-2037	3,815,000	561,476	4,376,476
2038	860,000	17,200	877,200
Totals	<u>\$ 10,545,000</u>	<u>\$ 3,506,217</u>	<u>\$ 14,051,217</u>

16. PRIOR PERIOD ADJUSTMENTS

The City restated its Net Position and Fund Balances at July 1, 2021 as follows:

Reason for adjustments	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Overstatement of land	\$ -	\$ (27,176)
Understatement (Overstatement) of accounts receivable	(92,669)	50,064
	<u>\$ (92,669)</u>	<u>\$ 22,888</u>

Reason for adjustments	<u>Proprietary Funds</u>			<u>Governmental Nonmajor Fund</u>	<u>Fiduciary Funds</u>	
	<u>Water Enterprise Fund</u>	<u>Sewer Enterprise Fund</u>	<u>Refuse Enterprise Fund</u>	<u>Curb and Gutter Capital Project Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Custodial Fund</u>
Overstatement of land	\$ -	\$ (27,176)	\$ -	\$ -	\$ -	\$ -
Understatement (Overstatement) of accounts receivable	112,520	(36,557)	(25,899)	(92,669)	-	-
Understatement of loans and notes receivable	-	-	-	-	34,410	158,733
	<u>\$ 112,520</u>	<u>\$ (63,733)</u>	<u>\$ (25,899)</u>	<u>\$ (92,669)</u>	<u>\$ 34,410</u>	<u>\$ 158,733</u>

City of Lindsay
Notes to Basic Financial Statements
June 30, 2022

17. GOING CONCERN

The accompanying financial statements have been prepared assuming the City will continue as a going concern. The City's General Fund after reinstatement of interfund loans has a deficit fund balance of \$1,306,438. In addition, the City's enterprise unrestricted net position mostly derives from the significant receivables owed by the General Fund, which are to be collected over a lengthy period. The ability of the City to continue as a going concern and meet its obligations as they become due is dependent on the City's ability to develop and implement a plan that will successfully eliminate the current deficit in the General Fund and repay amounts owed to the enterprise funds. The financial statements do not include any adjustments that might be necessary if the City is unable to continue as a going concern.

Staff is dedicated to continuing the work needed to correct the financial position of the City, which continues to be negatively impacted by the damaging effects of operational mismanagement from decades prior. Successful tax revenue generating measures in recent years have helped to bring needed resources to the City. Additional tax revenue is expected in future years with the addition of a second retail cannabis location and the completion of a 54-unit low-income housing development. Cost studies are underway for all City fees and rates, including fees and rates for the water and sewer enterprise funds.

Staff is also working with the State Auditor's Office to follow a formal Corrective Action Plan for the City that will meet both short-term operating needs and build long term fiscal sustainability. To this end, Management has agreed to follow all recommendations made by the State Auditor and has already implemented several financial policies including policies for grant management and fund reserve levels.

The City has adopted a long-range financial plan in conformity with GFOA best practices to provide a guide for dealing with future financial matters systematically.

18. SUBSEQUENT EVENTS

The City sold McDermont Fieldhouse on December 27, 2022 in the amount of \$900,000.

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REQUIRED SUPPLEMENTAL INFORMATION

CITY OF LINDSAY
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Property taxes	\$ 452,600	\$ 452,600	\$ 391,653	\$ (60,947)
Sales taxes	1,279,400	1,279,400	1,568,150	288,750
Measure O taxes	1,316,700	1,316,700	1,689,595	372,895
Utilities users' taxes	1,050,000	1,050,000	996,296	(53,704)
Other taxes	1,728,000	1,728,000	2,181,224	453,224
Intergovernmental	486,600	486,600	1,806,794	1,320,194
Fines and forfeitures	110,000	110,000	184,384	74,384
License and permits	224,700	224,700	585,683	360,983
Use of money and property	600	600	(63,020)	(63,620)
Charges for services	6,800	6,800	23,937	17,137
Other, donations, and reimbursements	1,271,800	1,271,800	268,714	(1,003,086)
Total Revenues	7,927,200	7,927,200	9,633,410	1,706,210
EXPENDITURES				
Current:				
General government	971,111	971,111	1,304,688	(333,577)
Public safety	3,168,100	3,168,100	3,506,984	(338,884)
Parks and recreation	209,800	209,800	207,565	2,235
Public works	540,058	540,058	777,757	(237,699)
Streets and roads	643,900	643,900	763,683	(119,783)
Community development	59,300	59,300	97,173	(37,873)
Capital outlay	1,757,383	1,757,383	1,788,103	(30,720)
Debt service:				
Principal retirement	281,400	281,400	357,780	(76,380)
Interest and fiscal charges	101,600	101,600	68,369	33,231
Total Expenditures	7,732,652	7,732,652	8,872,102	(1,139,450)
Excess of Revenues over (under) Expenditures	194,548	194,548	761,308	566,760
OTHER FINANCING SOURCES (USES)				
Transfers in	925,883	925,883	728,602	(197,281)
Transfers out	(1,480,000)	(1,480,000)	(329,407)	1,150,593
Total Other Financing Sources (Uses)	(554,117)	(554,117)	399,195	953,312
Net Change in Fund Balance	(359,569)	(359,569)	1,160,503	1,520,072
Fund Balance (deficit), Beginning of Fiscal Year	(2,466,941)	(2,466,941)	(2,466,941)	
Fund Balance (deficit), End of Fiscal Year	<u>\$ (2,826,510)</u>	<u>\$ (2,826,510)</u>	<u>\$ (1,306,438)</u>	<u>\$ 1,520,072</u>

CITY OF LINDSAY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
STREET IMPROVEMENT SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Street improvement program	\$ 925,883	\$ 925,883	\$ 833,070	\$ (92,813)
Use of money and property	1,500	1,500	(17,143)	(18,643)
Total Revenues	<u>927,383</u>	<u>927,383</u>	<u>815,927</u>	<u>(111,456)</u>
EXPENDITURES				
Current:				
Streets and roads	20,084	20,084	20,084	-
Debt service:				
Principal retirement	49,861	49,861	49,861	-
Total Expenditures	<u>69,945</u>	<u>69,945</u>	<u>69,945</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	<u>857,438</u>	<u>857,438</u>	<u>745,982</u>	<u>(111,456)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(855,938)</u>	<u>(855,938)</u>	<u>(328,266)</u>	<u>527,672</u>
Total Other Financing Sources (Uses)	<u>(855,938)</u>	<u>(855,938)</u>	<u>(328,266)</u>	<u>527,672</u>
Net Change in Fund Balance	1,500	1,500	417,716	416,216
Fund Balance, Beginning of Fiscal Year	<u>3,051,414</u>	<u>3,051,414</u>	<u>3,051,414</u>	
Fund Balance, End of Fiscal Year	<u>\$ 3,052,914</u>	<u>\$ 3,052,914</u>	<u>\$ 3,469,130</u>	<u>\$ 416,216</u>

CITY OF LINDSAY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL TRANSPORTATION FUND
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$ 1,596,657	\$ 1,596,657	\$ 1,126,840	\$ (469,817)
Use of money and property	850	850	(15,283)	(16,133)
Total Revenues	1,597,507	1,597,507	1,111,557	(485,950)
EXPENDITURES				
Current:				
Streets and roads	121,811	121,811	78,746	43,065
Capital outlay	200,000	200,000	177,442	22,558
Debt service:				
Principal retirement	86,182	86,182	86,182	-
Interest and fiscal charges	36,126	36,126	34,186	1,940
Total Expenditures	444,119	444,119	376,556	67,563
Excess of Revenues over (under) Expenditures	1,153,388	1,153,388	735,001	(418,387)
OTHER FINANCING SOURCES (USES)				
Transfers out	(919,000)	(919,000)	-	919,000
Total Other Financing Sources (Uses)	(919,000)	(919,000)	-	919,000
Net Change in Fund Balance	234,388	234,388	735,001	500,613
Fund Balance, Beginning of Fiscal Year	2,998,005	2,998,005	2,998,005	-
Fund Balance, End of Fiscal Year	\$ 3,232,393	\$ 3,232,393	\$ 3,733,006	\$ 500,613

City of Lindsay
Required Supplementary Information
For the fiscal year ended June 30, 2022

Schedule of the Local Government’s Proportionate Share of the Net Pension Liability – Last 10 Years*

<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a % of Payroll</u>	<u>Plan Fiduciary Net Position as a % of the Total Pension Liability</u>
2021	0.10987%	\$ 5,942,171	\$ 2,717,288	218.68%	69.89%
2020	0.08955%	9,743,120	2,489,675	391.34%	75.10%
2019	0.09039%	9,262,536	2,385,716	388.25%	75.26%
2018	0.09174%	8,840,660	2,572,760	343.63%	75.26%
2017	0.09245%	9,168,480	2,907,772	315.31%	73.31%
2016	0.09544%	8,258,639	2,689,271	307.10%	74.06%
2015	0.09928%	6,814,687	2,799,950	243.39%	78.40%
2014	0.09999%	6,216,207	2,769,950	224.42%	79.82%

Notes to the Schedule:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2016 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in Assumptions: In 2017, the discount rate changed from 7.65% to 7.15%.

*Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

City of Lindsay
Required Supplementary Information
For the fiscal year ended June 30, 2022

Schedule of Pension Contributions – Last 10 Years*

<u>Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Actuarially Determined Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>Covered Payroll</u>	<u>Contribution as a % of Covered Payroll</u>
2022	\$ 4,808,270	\$ (4,808,270)	\$ -	\$ 3,094,614	155.38%
2021	1,029,559	(1,029,559)	-	2,717,288	37.89%
2020	922,615	(922,615)	-	2,489,675	37.06%
2019	1,128,405	(1,128,405)	-	2,385,716	47.30%
2018	1,021,760	(1,021,760)	-	2,572,760	39.71%
2017	1,207,603	(1,207,603)	-	2,907,772	41.53%
2016	726,038	(726,038)	-	2,689,271	27.00%
2015	700,907	(700,907)	-	2,799,950	25.03%

*Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

City of Lindsay
Required Supplementary Information
For the fiscal year ended June 30, 2022

Schedule of the Change in Net OPEB Liability and Related Ratios - Last 10 Fiscal Years*

MEASUREMENT PERIOD	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
TOTAL OPEB LIABILITY					
Service Cost	\$ 161,511	\$ 102,491	\$ 99,506	\$ 76,602	\$ 79,370
Interest on the Total OPEB Liability	47,888	43,900	42,590	58,378	52,405
Difference between Expected and Actual Experience	-	98,985	73,023	(2,879)	1,127
Changes of Assumptions	(322,425)	(14,499)	175,866	72,921	(52,488)
Benefit Payments	(49,617)	(28,027)	(40,536)	(37,872)	(31,041)
Net Change in Total OPEB Liability	<u>(162,643)</u>	<u>202,850</u>	<u>350,449</u>	<u>167,150</u>	<u>49,373</u>
Total OPEB Liability - Beginning	<u>2,161,090</u>	<u>1,958,240</u>	<u>1,607,791</u>	<u>1,440,641</u>	<u>1,391,268</u>
Total OPEB Liability - Ending	<u>\$ 1,998,447</u>	<u>\$ 2,161,090</u>	<u>\$ 1,958,240</u>	<u>\$ 1,607,791</u>	<u>\$ 1,440,641</u>
Plan Net OPEB Liability - Ending	<u>\$ 1,998,447</u>	<u>\$ 2,161,090</u>	<u>\$ 1,958,240</u>	<u>\$ 1,607,791</u>	<u>\$ 1,440,641</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Covered Payroll	\$ 16,715,521	\$ 2,897,502	\$ 2,912,375	\$ 2,637,580	\$ 2,560,757
Net OPEB liability as a percentage of covered payroll	11.96%	74.58%	67.24%	60.96%	56.26%

*Fiscal year 2018 was the first year of implementation, therefore only five years are shown.

City of Lindsay
Required Supplementary Information
For the fiscal year ended June 30, 2022

Schedule of OPEB Contribution - Last 10 Fiscal Years

Per GASB 75 paragraph 57c., these disclosures are only required if the employer calculates an Actuarially Determined Contribution (ADC). The City does not currently calculate an ADC.

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OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Special Assessment Districts Fund accounts for the activities of the special assessment housing districts in the City. Property owners in these districts pay additional property tax to fund special landscaping and other services in the district.

Community Development Fund accounts for all financial transactions having to do with CHFA-HELP LHBP mortgage assistance loans.

Gas Tax Fund accounts for transportation funding from the State's gas tax. It includes funds for construction, maintenance, engineering, congestion relief, and road rehabilitation. The City uses Gas Tax funds on streets and transportation projects.

Park Improvement Fund accounts for monies received from developers restricted for park improvements.

Transit Fund accounts for revenues from bus fare token. The City does not operate the bus system in Lindsay, but does sell bus fare tokens. Transit Funds are used in conjunction with transit projects.

State Parks Fund accounts for state grant revenues restricted for parks.

CAPITAL PROJECTS FUND

Curb and Gutter Fund is part of Sewer Fund. It accounts for funds for some street and sidewalk repairs.

**CITY OF LINDSAY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022**

	Special Revenue Funds					
	Special Assessment Districts	Community Development	Gas Tax	Park Improvement	Transit	State Parks
ASSETS						
Cash and investments	\$ 92,161	\$ 22,872	\$ 1,439,170	\$ 50,474	\$ 7,457	\$ -
Receivables:						
Accounts and taxes	-	-	-	-	-	-
Interest	-	-	1,158	-	-	-
Intergovernmental	925	-	67,943	-	-	195,462
Advance to other funds	-	-	-	90,000	-	-
Loans and notes receivable	-	57,960	-	-	-	-
Total Assets	<u>\$ 93,086</u>	<u>\$ 80,832</u>	<u>\$ 1,508,271</u>	<u>\$ 140,474</u>	<u>\$ 7,457</u>	<u>\$ 195,462</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 7,892	\$ -	\$ 8,325	\$ 40,939	\$ -	\$ -
Accrued wages	-	-	7,488	-	-	-
Due to other funds	-	-	-	-	-	228,919
Total Liabilities	<u>7,892</u>	<u>-</u>	<u>15,813</u>	<u>40,939</u>	<u>-</u>	<u>228,919</u>
Deferred inflow of resources:						
Unavailable revenue	-	-	-	-	-	195,462
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,462</u>
Fund Balances:						
Restricted	85,194	80,832	1,492,458	99,535	7,457	-
Unassigned	-	-	-	-	-	(228,919)
Total Fund Balances (Deficits)	<u>85,194</u>	<u>80,832</u>	<u>1,492,458</u>	<u>99,535</u>	<u>7,457</u>	<u>(228,919)</u>
Total Liabilities, Deferred inflows of Resources and Fund Balances	<u>\$ 93,086</u>	<u>\$ 80,832</u>	<u>\$ 1,508,271</u>	<u>\$ 140,474</u>	<u>\$ 7,457</u>	<u>\$ 195,462</u>

Capital Projects Fund	Total Nonmajor Governmental Funds
Curb and Gutter	
\$ 9,670	\$ 1,621,804
229	229
13	1,171
-	264,330
35,000	125,000
<u>3,769</u>	<u>61,729</u>
<u>\$ 48,681</u>	<u>\$ 2,074,263</u>

\$ -	\$ 57,156
-	7,488
<u>-</u>	<u>228,919</u>
<u>-</u>	<u>293,563</u>
<u>-</u>	<u>195,462</u>
<u>-</u>	<u>195,462</u>
48,681	1,814,157
<u>-</u>	<u>(228,919)</u>
<u>48,681</u>	<u>1,585,238</u>
<u>\$ 48,681</u>	<u>\$ 2,074,263</u>

CITY OF LINDSAY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds					
	Special Assessment Districts	Community Development	Gas Tax	Park Improvement	Transit	State Parks
REVENUES						
Other taxes	\$ 72,628	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	572,145	-	-	-
License and permits	-	-	-	36,250	-	-
Use of money and property	-	3,288	(5,147)	30	9	-
Other, donations, and reimbursements	-	5,143	-	-	-	449
Total Revenues	<u>72,628</u>	<u>8,431</u>	<u>566,998</u>	<u>36,280</u>	<u>9</u>	<u>449</u>
EXPENDITURES						
Current:						
General government	78,522	-	-	-	-	-
Parks and recreation	-	-	-	41,065	-	-
Streets and roads	-	-	280,107	-	-	-
Community development	-	-	-	-	-	1,609
Capital outlay	-	-	25,097	-	-	-
Total Expenditures	<u>78,522</u>	<u>-</u>	<u>305,204</u>	<u>41,065</u>	<u>-</u>	<u>1,609</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,894)</u>	<u>8,431</u>	<u>261,794</u>	<u>(4,785)</u>	<u>9</u>	<u>(1,160)</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	-	-	(86,001)	-	-	(195,462)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(86,001)</u>	<u>-</u>	<u>-</u>	<u>(195,462)</u>
Net Change in Fund Balances	<u>(5,894)</u>	<u>8,431</u>	<u>175,793</u>	<u>(4,785)</u>	<u>9</u>	<u>(196,622)</u>
Fund Balances (deficits), Beginning of Fiscal Year	91,088	72,401	1,316,665	104,320	7,448	(32,297)
Prior Period Adjustments	-	-	-	-	-	-
Fund Balances (deficits), Beginning of Fiscal Year(restated)	<u>91,088</u>	<u>72,401</u>	<u>1,316,665</u>	<u>104,320</u>	<u>7,448</u>	<u>(32,297)</u>
Fund Balances (deficits), End of Fiscal Year	<u>\$ 85,194</u>	<u>\$ 80,832</u>	<u>\$ 1,492,458</u>	<u>\$ 99,535</u>	<u>\$ 7,457</u>	<u>\$ (228,919)</u>

Captial Projects		Total	
Fund		Nonmajor	
Curb and		Governmental	
Gutter		Funds	
\$ -	\$	72,628	
-		572,145	
-		36,250	
(86)		(1,906)	
<u>3,543</u>		<u>9,135</u>	
<u>3,457</u>		<u>688,252</u>	
-		78,522	
-		41,065	
-		280,107	
-		1,609	
<u>10,376</u>		<u>35,473</u>	
<u>10,376</u>		<u>436,776</u>	
<u>(6,919)</u>		<u>251,476</u>	
<u>-</u>		<u>(281,463)</u>	
<u>-</u>		<u>(281,463)</u>	
<u>(6,919)</u>		<u>(29,987)</u>	
148,269		1,707,894	
<u>(92,669)</u>		<u>(92,669)</u>	
<u>55,600</u>		<u>1,615,225</u>	
<u>\$ 48,681</u>	<u>\$</u>	<u>1,585,238</u>	



**LINDSAY CITY COUNCIL
REGULAR MEETING AGENDA
MINUTES**

City Hall, 251 E. Honolulu St., Lindsay, CA 93247

Notice is hereby given that the Lindsay City Council will hold a Regular Meeting on **September 12, 2023**, at **6:00 PM** in person and via webinar. The webinar address for members of the public is <https://zoom.us/j/99279557087>. Those who would like to make a public comment during the public comment portion of the agenda may do so by utilizing the raise hand feature or indicating they would like to make a comment in the chat.

Persons with disabilities who may need assistance should contact the City Clerk prior to the meeting at (559) 562-7102 ext. 8034 or via email at lindsaycityclerk@lindsay.ca.us.

- 1. CALL TO ORDER**
- 2. PLEDGE**

Led by Council Member SERNA.

- 3. ROLL CALL**

Present	Mayor Cerros Mayor Pro Tem Flores ¹ Council Member Sanchez Council Member Serna Council Member Caudillo
----------------	--

- 4. APPROVAL OF AGENDA**

Motion to Approve Agenda with Item 8.2 Pushed to a Future Meeting							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	CAUDILLO	(5-0)	AYE	AYE	AYE	AYE	ABSENT

- 5. PUBLIC COMMENT**

The public is invited to comment on any subject under the jurisdiction of the Lindsay City Council. Please note that speakers that wish to comment on a Regular Item or Public Hearing on tonight’s agenda will have an opportunity to speak when public comment for that item is requested by the Mayor. Comments shall be

¹ Noted for the record that Council Member SANCHEZ arrived at 6:43 PM.

limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Mayor. The public may also choose to submit a comment before the meeting via email. Public comments received via email will be distributed to the Council prior to the start of the meeting and incorporated into the official minutes; however, they will not be read aloud. Under state law, matters presented under public comment cannot be acted upon by the Council at this time.

- No public comment was received in-person or via teleconference.

6. COUNCIL REPORT

- Council Member SERNA stated that it was good to see everyone, a packed house this evening, looking forward to thanking honorees.
- Council Member CAUDILLO congratulated Mayor CERROS on his successful CBS 47 interview.
- Mayor Pro Tem FLORES had to report.
- Mayor CERROS attended the EKGSA Mariposa Basin Ribbon Cutting Event, is happy that the basin will increase water capacity and recognizes the project as a big win for the City. Met with Healthy Start and hopes to work with them more in the future.

7. CITY MANAGER REPORT

- CITY MANAGER reported that as a part of the joint venture with the City's new insurance PRISM, department heads were provided training in risk management and the City also plans to apply for funding through a PRISM grant for a camera surveillance system.
- CITY MANAGER shared that Staff met with Webb Municipal Finance to discuss the downtown Community Facilities District (CFD) and hopes to move forward and discuss the CFD more with the Council.
- CITY MANAGER shared that the City met with its water consultant regarding the outstanding Bureau of Reclamation bill and plans to contest it.
- CITY MANAGER shared that the Lindmore Street Project is pending County approval and the permit with CalTrans and the Railroad still need to happen. Construction can hopefully happen soon.

8. RECOGNITION ITEMS

8.1 Proclamation in Honor of Loyalty Car Club (p. 5)

Requested by Council Member Caudillo

Presented by Mayor Cerros

Presented to Loyalty Car Club

8.2 Proclamation in Honor of 50th Anniversary of the Lindsay Sister City Relationship (p. 6)

Presented by Mayor Cerros

8.3 Proclamation in Honor of the Lindsay Recharge Basin (p. 7)

Presented by Mayor Cerros

Presented to Mike Hagman, Lindmore Irrigation District General Manager

8.4 Proclamation in Honor of Constitution Week (p. 8)

Presented by Mayor Cerros

Presented to National Society of the Daughters of the American Revolution

- 8.5 Quarterly Employee Spotlight Award
Presented by Joseph M. Tanner, City Manager
Presented to Administrative Supervisor Sandy Perez

9. PRESENTATION ITEMS

- 9.1 Introduction of Executive Assistant/Deputy City Clerk Nancy Pineda
Presented by Joseph M. Tanner, City Manager
- 9.2 Introduction of Public Safety Officer Joseph Chaidez, Public Safety Officer Zachary Martinez, Volunteer Firefighter Alejandro Cisneros, Volunteer Firefighter Guadalupe Cabrera, and Volunteer Firefighter Dino Rodriguez
Presented by Ryan Heinks, Public Safety Lieutenant

10. DISCUSSION ITEMS

- 10.1 Recreation Update (pp. 9 – 22)
Presented by Armando da Silva, Recreation Services Director
- 10.2 City Water Update
Presented by Neyba Amezcua, Director of City Services & Planning

11. CONSENT CALENDAR

Routine items approved in one motion unless an item is pulled for discussion.

- 11.1 Minutes from August 08, 2023, Regular Meeting (pp. 23 – 29)
- 11.2 Warrant List for July 31, 2023, through August 31, 2023 (pp. 30 – 46)
- 11.3 Treasurer’s Report for August 2023 (p. 47)
- 11.4 Second Reading of **Ordinance No. 606**, An Ordinance of the City Council of the City of Lindsay Amending Titles Five (5), Eight (8), and Eighteen (18) In Regards to the Special Event Permit and Authorization to Waive Full Reading of Said Ordinance and Authorize Reading by Title Only (pp. 48 – 63)
- 11.5 Consider Minute Order Approval of Amendments and Revisions to the City Lindsay Personnel Rules and Regulations (pp. 64 – 186)
- 11.6 Consider the Approval of **Resolution No. 23-36**, A Resolution of the City Council of the City of Lindsay Providing Observed Holidays (pp. 187 – 190)
- 11.7 Consider the Approval of Request for City Council Authorization to Rebid the Olive Bowl/Kaku Park Expansion Project Following its Redesign and Reevaluation (pp. 191 – 198)

11.8 Notification of Participation in the Federal Excess Property Acquisition Program (1033 Program) through the Defense Logistic Agency’s Law Enforcement Support Office (LESO) (pp. 199 – 201)

11.9 Second Reading of **Ordinance No. 612**, An Ordinance of the City Council of the City of Lindsay Amending the Zoning Designation From R-1-7 To RM-3 for a 2.5-Acre Portion of a Site Bound to the North By West Hickory Street, to the East by Parkside Avenue, to the South by Ono City Parkway, and the West by Sequoia Avenue/Road 214 (APNs 201-230-003 To -009), and the Lindsay Zoning Map as Adopted by Ordinance 437 of the City of Lindsay and Authorization to Waive Full Reading of Said Ordinance and Authorize Reading by Title Only (pp. 202 – 208)

- Item 11.3 pulled for discussion. CITY MANAGER and CITY CLERK clarified questions regarding PRISM insurance expenditures.
- Item 11.5 pulled for discussion. CITY ATTORNEY clarified concerns regarding a provision in the Personnel Rules & Regulations. CITY COUNCIL requested that item be removed from the consent calendar.

Motion to Approve Consent Calendar with Item 11.5 Removed							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	SANCHEZ	(5-0)	AYE	AYE	AYE	AYE	AYE

- Mayor CERROS made a motion to approve Item 11.5, receiving no second, the motion failed.
- No action taken on Item 11.5. CITY COUNCIL provided direction to revise the item and bring back to the Council to consideration at a later date.

12. PUBLIC HEARING ITEMS

12.1 Public Hearing to Consider the Approval of **Resolution No. 23-37**, A Resolution of the City Council of the City of Lindsay Approving **Tentative Parcel Map No. 23-02**, A Request by LAV/Pinnacle Engineering On Behalf of Property Owner Nagi Moshen for the Property Located at 1467 West Tulare Road Off of Highway 65 (APN 199-050-067-000) in the Highway Commercial (CH) and Residential Multifamily (RM-3) Zones, and Finding that the that the Project is Exempt from Review Under the California Environmental Quality Act (CEQA) Pursuant to Section 15315 (pp. 209 – 247)

Presented by Araceli Mejia, Assistant City Planner

- Mayor opened public hearing at 7:32 PM.
- Receiving no public comment, Mayor closed public hearing at 7:33 PM.

Motion to Approve Item 12.1							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	CAUDILLO	(5-0)	AYE	AYE	AYE	AYE	AYE

12.2 Public Hearing to Consider the Approval of **Resolution No. 23-38**, A Resolution of the City Council of the City of Lindsay, Adopting the Fiscal Year 2023 – 2024 Operating Budget and the Fiscal Years 2024 – 2029 Five-Year Capital Improvement Plan (pp. 248 – 387)

Presented by Salvador Guzman, Director of Finance

- Mayor opened public hearing at 8:22 PM.
- Receiving no public comment, Mayor closed public hearing at 8:23 PM.
- Mayor CERROS made motion to approve Item 12.2, receiving no second, the motion failed.

Motion to Continue Item 12.2 & 12.3 to Next Regular Meeting on September 26, 2023							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	FLORES	(5-0)	AYE	AYE	AYE	AYE	AYE

12.3 Public Hearing to Consider the Approval of **Resolution No. 23-39**, A Resolution of the City Council of the City of Lindsay Approving and Adopting the Fiscal Year 2023 – 2024 GANN Appropriations Limit (pp. 388 – 391)

Presented by Salvador Guzman, Director of Finance

13. EXECUTIVE (CLOSED) SESSION

13.1 Conference with Labor Negotiators Pursuant to Cal Gov. Code § 54957.6

Agency Designated Representative: Joseph M. Tanner, City of Lindsay

Employee Organization: Lindsay Public Safety Officers’ Association (LPOA)

13.2 Conference with Labor Negotiators Pursuant to Cal Gov. Code § 54957.6

Agency Designated Representative: Joseph M. Tanner, City of Lindsay

Employee Organization: Lindsay Professional Firefighters’ Association (LPFFA)

13.3 Public Employee Performance Evaluation – City Manager

Pursuant to Cal Gov. Code § 54957(b)(1)

13.4 Threat to Public Services or Facilities Pursuant to Cal Gov. Code § 54957(a)

Consultation with: Joseph M. Tanner, City of Lindsay, City Manager

- No reportable action taken out of closed session.

14. REQUEST FOR FUTURE ITEMS

Council requests for future agenda items, can be called for by any Councilmember during the ‘Request for Future Items’ section of a regular meeting. Immediately following the request of an item, a vote will be taken on the item. If a majority of the City Council supports further study of the item, then a full staff analysis will be prepared within a reasonable time as determined by the City Manager unless otherwise directed by a majority of the City Council. Discussion shall be limited to whether an item should be added to an agenda, not the merit of the item.

Discussion and Review of City Council Contingency Fund							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
CERROS	SANCHEZ	(4-1)	AYE	AYE	NAY	AYE	AYE

City Street Projects Update							
1 st	2 nd	Result	SERNA	FLORES	CAUDILLO	CERROS	SANCHEZ
FLORES	CERROS	(5-0)	AYE	AYE	AYE	AYE	AYE

15. ADJOURNMENT

Lindsay City Council meetings are held in the City Council Chambers at 251 E. Honolulu Street in Lindsay, California beginning at 6:00 P.M. on the second and fourth Tuesday of every month unless otherwise noticed. Materials related to an Agenda item submitted to the legislative body after distribution of the Agenda Packet are available for public inspection in the office of the City Clerk during normal business hours. Complete agenda is available at www.lindsay.ca.us. In compliance with the Americans with Disabilities Act & Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the office of the City Clerk at (559) 562-7102 x 8034. Notification 48 hours prior to the meeting will enable the City to ensure accessibility to this meeting and/or provision of an alternative format of the agenda and documents in the agenda packet.

- Mayor adjourned the meeting at 8:53 PM.

The next Regular Meeting of the Lindsay City Council is scheduled to be held on September 26, 2023.

Check#	Fund	Date	Vendor #	Vendor Name	Description	Amount
23925						(\$4,044.00)
	660 - RDA OBLIGATION RETIREMENT	06/23/23	2468	URBAN FUTURES INC.	2012 TAX REFUND BON	(1,906.00)
	660 - RDA OBLIGATION RETIREMENT	06/23/23	2468	URBAN FUTURES INC.	2015 TAX REFUND BON	(2,138.00)
24343						\$34.00
	101 - GENERAL FUND	09/01/23	4877	ADAM ROMERO	COMPUTER CRIME COURSE	34.00
24344						\$137.65
	101 - GENERAL FUND	09/01/23	5236	ADRIANA NAVE	PEER SUPPORT NIGHT- REIMBURSMENT	137.65
24345						\$231.90
	101 - GENERAL FUND	09/01/23	007	AG IRRIGATION SALES	GARDEN VALVE	7.67
	101 - GENERAL FUND	09/01/23	007	AG IRRIGATION SALES	JAR TOP VALVE,TIMER	82.79
	101 - GENERAL FUND	09/01/23	007	AG IRRIGATION SALES	24 VAC SOLENOID	52.85
	101 - GENERAL FUND	09/01/23	007	AG IRRIGATION SALES	FUSE FRN-R-30 (250V	54.57
	552 - WATER	09/01/23	007	AG IRRIGATION SALES	SHOVEL	34.02
24346						\$51.00
	400 - WELLNESS CENTER	09/01/23	7145	ANDREA TORRES	MAY-JULY MEMBERSHIP REFUND	51.00
24347						\$2,149.94
	553 - SEWER	09/01/23	5493	AQUA NATURAL SOLUTI	QTY 54 MICROBE LIFT INDUSTRIAL BLEND	2,149.94
24348						\$143.10
	101 - GENERAL FUND	09/01/23	5457	AUTO ZONE COMMERCIA	BLUE THREADLOCKER	37.80
	101 - GENERAL FUND	09/01/23	5457	AUTO ZONE COMMERCIA	DURALAST WATER PUMP RETURN	(119.61)
	101 - GENERAL FUND	09/01/23	5457	AUTO ZONE COMMERCIA	DURALAST WATER PUMP	119.61
	101 - GENERAL FUND	09/01/23	5457	AUTO ZONE COMMERCIA	LIGHT TOWER-BATTERY	52.65
	552 - WATER	09/01/23	5457	AUTO ZONE COMMERCIA	LIGHT TOWER-BATTERY	52.65
24349						\$585.30
	101 - GENERAL FUND	09/01/23	7111	BELMAN BROS TIRES	4 NEW TIRES 2019 RAM	585.30
24351						\$8,100.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	HR-#2UL13500 2/1-2/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	HR-#2UL13500 3/1-3/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	HR-#2UL13500 4/1-4/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	HR-#2UL13500 5/1-5/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	HR-#2UL13500 7/1-7/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CM-#2UL13336 2/1-2/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CM-#2UL13336 3/1-3/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CM-#2UL13336 4/1-4/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CM-#2UL13336 5/1-5/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CM-#2UL13336 7/1-7/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	FD-#2XK04886 2/1-2/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	FD-#2XK04886 3/1-3/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	FD-#2XK04886 4/1-4/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	FD-#2XK04886 5/1-5/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	FD-#2XK04886 7/1-7/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#2XK04493 2/1-2/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#2XK04493 3/1-3/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#2XK04493 4/1-4/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#2XK04493 5/1-5/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#2XK04493 7/1-7/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#4QV00754 2/1-2/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#4QV00754 3/1-3/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#4QV00754 4/1-4/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#4QV00754 5/1-5/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	PS-#4QV00754 7/1-7/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CS-#2YJ16699 2/1-2/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CS-#2YJ16699 3/1-3/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CS-#2YJ16699 4/1-4/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CS-#2YJ16699 5/1-5/	270.00
	101 - GENERAL FUND	09/01/23	6351	CANON FINANCIAL SER	CS-#2YJ16699 7/1-7/	270.00
24352						\$1,447.86
	101 - GENERAL FUND	09/01/23	7144	CATAPULTK12	MEMBER SETUP	1,447.86
24353						\$625.00
	101 - GENERAL FUND	09/01/23	7146	CHESNEY ENTERPRISES	TU.CO.CHIEF'S SEMINAR	625.00

24356						\$1,371.45
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	7/19/23 ASHLEY'S BOOTS		35.04
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVC		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVCS		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	SANT SVC,PAPER,MAT		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	SANT SVCS,MATPAPER		14.50
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	UNIFORMS/CLEAN SUPP		89.20
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	7/19/23 ASHLEY'S BOOTS		35.04
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVC		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVCS		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	SANT SVC,PAPER,MAT		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	SANT SVCS,MATPAPER		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	UNIFORMS/CLEAN SUPP		89.20
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	7/19/23 ASHLEY'S BO		35.04
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVC		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVCS		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	SANT SVC,PAPER,MAT		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	SANT SVCS,MATPAPER		14.49
101 - GENERAL FUND	09/01/23	5832	CINTAS CORPORATION	UNIFORMS/CLEAN SUPP		89.20
261 - GAS TAX FUND	09/01/23	5832	CINTAS CORPORATION	7/19/23 ASHLEY'S BOOTS		35.04
305 - EMERGENCY OPERATIONS	09/01/23	5832	CINTAS CORPORATION	3X5 WELLNESS AF ONY		96.00
552 - WATER	09/01/23	5832	CINTAS CORPORATION	7/19/23 ASHLEY'S BOOTS		35.05
552 - WATER	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVC		14.49
552 - WATER	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVCS		14.49
552 - WATER	09/01/23	5832	CINTAS CORPORATION	SANT SVC,PAPER,MAT		14.49
552 - WATER	09/01/23	5832	CINTAS CORPORATION	SANT SVCS,MATPAPER		14.49
552 - WATER	09/01/23	5832	CINTAS CORPORATION	UNIFORMS/CLEAN SUPP		89.20
553 - SEWER	09/01/23	5832	CINTAS CORPORATION	7/19/23 ASHLEY'S BOOTS		35.05
553 - SEWER	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVC		14.49
553 - SEWER	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVCS		14.49
553 - SEWER	09/01/23	5832	CINTAS CORPORATION	SANT SVC,PAPER,MAT		14.49
553 - SEWER	09/01/23	5832	CINTAS CORPORATION	SANT SVCS,MATPAPER		14.49
553 - SEWER	09/01/23	5832	CINTAS CORPORATION	UNIFORMS/CLEAN SUPP		89.20
554 - REFUSE	09/01/23	5832	CINTAS CORPORATION	7/19/23 ASHLEY'S BOOTS		35.05
554 - REFUSE	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVC		14.49
554 - REFUSE	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVCS		14.49
554 - REFUSE	09/01/23	5832	CINTAS CORPORATION	SANT SVC,PAPER,MAT		14.49
554 - REFUSE	09/01/23	5832	CINTAS CORPORATION	SANT SVCS,MATPAPER		14.49
554 - REFUSE	09/01/23	5832	CINTAS CORPORATION	UNIFORMS/CLEAN SUPP		89.20
556 - VITA-PAKT	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVC		14.50
556 - VITA-PAKT	09/01/23	5832	CINTAS CORPORATION	MAT,PAPER,SANT SVCS		14.50
556 - VITA-PAKT	09/01/23	5832	CINTAS CORPORATION	SANT SVC,PAPER,MAT		14.50
556 - VITA-PAKT	09/01/23	5832	CINTAS CORPORATION	SANT SVCS,MATPAPER		14.49
556 - VITA-PAKT	09/01/23	5832	CINTAS CORPORATION	UNIFORMS/CLEAN SUPP		89.18
24357						\$484.49
101 - GENERAL FUND	09/01/23	6672	COLBY'S TIRE,TOWING	#1226627 WINDOW ROLL		55.50
101 - GENERAL FUND	09/01/23	6672	COLBY'S TIRE,TOWING	#1400762 ROTATE TIRES		20.00
101 - GENERAL FUND	09/01/23	6672	COLBY'S TIRE,TOWING	#1405531 ABS SENSOR		248.49
101 - GENERAL FUND	09/01/23	6672	COLBY'S TIRE,TOWING	#1405532 -POWER WIRE		160.50
24358						\$2,040.00
600 - CAPITAL IMPROVEMENT	09/01/23	091	CONSOLIDATED TESTIN	COMPACTION TESTING LINDA VISTA & VALENCIA		2,040.00
24359						\$744.67
101 - GENERAL FUND	09/01/23	102	CULLIGAN	#154799-LATE FEE		1.71
101 - GENERAL FUND	09/01/23	102	CULLIGAN	#178442-LATE FEE		0.50
101 - GENERAL FUND	09/01/23	102	CULLIGAN	#3301-LATE FEE		0.63
101 - GENERAL FUND	09/01/23	102	CULLIGAN	#53249-LATE FEE		1.00
101 - GENERAL FUND	09/01/23	102	CULLIGAN	55962-LATE FEE		2.03
101 - GENERAL FUND	09/01/23	102	CULLIGAN	185 GALE HILL #5596		280.00
400 - WELLNESS CENTER	09/01/23	102	CULLIGAN	860 N SEQUOIA-#1784		78.00
552 - WATER	09/01/23	102	CULLIGAN	18829 AVE 240-#1548		32.58
552 - WATER	09/01/23	102	CULLIGAN	18899 AVE 240-#1547		125.72
552 - WATER	09/01/23	102	CULLIGAN	251 HONOLULU-#53249		129.00
553 - SEWER	09/01/23	102	CULLIGAN	23611 RD 196-#3301		93.50
24360						\$689.00
101 - GENERAL FUND	09/01/23	316	DEPT OF JUSTICE	JULY 2023 LIVE SCAN H.R		299.00
101 - GENERAL FUND	09/01/23	316	DEPT OF JUSTICE	JULY 2023 LIVE SCAN P.S		390.00
24361						\$262.90
781 - CAL HOME RLF	09/01/23	2540	DEPT.OF HOUSING & C	8/15/23CALHOME TO HCD		262.90
24362						\$254.08
700 - CDBG REVOLVING LN FUND	09/01/23	2540	DEPT.OF HOUSING & C	8/15/23 CDBG TO HCD		254.08
24363						\$2,679.94
720 - HOME REVOLVING LN FUND	09/01/23	2540	DEPT.OF HOUSING & C	8/15/23 HOME TO HCD		2,679.94
24364						\$5,615.96
553 - SEWER	09/01/23	5978	DOMINO SOLAR LTD	JB-9325693-00 JULY		5,615.96
24365						\$220.48
552 - WATER	09/01/23	119	DOUG DELEO WELDING	WP-TUBING & ADAPTER		175.35
553 - SEWER	09/01/23	119	DOUG DELEO WELDING	WW-CAP SCREW&WASHER		4.00
553 - SEWER	09/01/23	119	DOUG DELEO WELDING	WW-CUT OFF WHEELS		41.13

24366						\$1,250.00
101 - GENERAL FUND	09/01/23	7115	FLOCK SAFETY	FLOCK SAFETY FALCON		1,250.00
24367						\$61.29
101 - GENERAL FUND	09/01/23	1450	FRESNO OXYGEN & WEL	D,E,SML, MED CYLIND		61.29
24368						\$1,347.14
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2650		21.51
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2652		43.03
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2656		43.04
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2662		56.91
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-188-3200		5.10
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	562-2512		176.22
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2650		21.51
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-188-3200		5.10
101 - GENERAL FUND	09/01/23	6010	FRONTIER COMMUNICAT	209-042-9309		1.99
552 - WATER	09/01/23	6010	FRONTIER COMMUNICAT	209-150-2936		78.33
552 - WATER	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2650		21.51
552 - WATER	09/01/23	6010	FRONTIER COMMUNICAT	209-188-3200		5.10
552 - WATER	09/01/23	6010	FRONTIER COMMUNICAT	562-1552		126.67
552 - WATER	09/01/23	6010	FRONTIER COMMUNICAT	562-7131		158.27
553 - SEWER	09/01/23	6010	FRONTIER COMMUNICAT	209-150-3621		111.41
553 - SEWER	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2650		21.51
553 - SEWER	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2654		43.03
553 - SEWER	09/01/23	6010	FRONTIER COMMUNICAT	209-151-2655		43.04
553 - SEWER	09/01/23	6010	FRONTIER COMMUNICAT	209-188-3200		5.10
553 - SEWER	09/01/23	6010	FRONTIER COMMUNICAT	562-7132		358.76
24369						\$326.32
101 - GENERAL FUND	09/01/23	1925	FRUIT GROWERS SUPPL	CHAIN 20" STIHL		68.72
101 - GENERAL FUND	09/01/23	1925	FRUIT GROWERS SUPPL	SPARK PLUG BOSCH		19.93
101 - GENERAL FUND	09/01/23	1925	FRUIT GROWERS SUPPL	STIHL CHAIN,FILTER,		311.03
101 - GENERAL FUND	09/01/23	1925	FRUIT GROWERS SUPPL	STIHL CHAIN,SPARK P		(73.36)
24370						\$190.00
101 - GENERAL FUND	09/01/23	149	GOVERNMENT FINANCE	MEMBER#125322005		190.00
24371						\$345.99
101 - GENERAL FUND	09/01/23	151	GRAINGER INC	ECHO TRIMMER LID		75.37
101 - GENERAL FUND	09/01/23	151	GRAINGER INC	TRIMMER STRING		270.62
24372						\$1,536.02
101 - GENERAL FUND	09/01/23	1391	HOME DEPOT	GAS ENGINE ARTICULATI		652.49
101 - GENERAL FUND	09/01/23	1391	HOME DEPOT	GAS POWERED TRIMMER		119.93
101 - GENERAL FUND	09/01/23	1391	HOME DEPOT	HIGH WHEEL BRIGGS		577.93
101 - GENERAL FUND	09/01/23	1391	HOME DEPOT	TRIMMER LINE SPOOL		28.26
101 - GENERAL FUND	09/01/23	1391	HOME DEPOT	WOOD SCREWS ZINC		157.41
24373						\$26,237.73
305 - EMERGENCY OPERATIONS	09/01/23	180	INGRAM EQUIPMENT CO	DRAIN PUMP REPAIRS		22,240.00
305 - EMERGENCY OPERATIONS	09/01/23	180	INGRAM EQUIPMENT CO	LIFT STATION-FLANGE		3,997.73
24374						\$89.00
101 - GENERAL FUND	09/01/23	6687	JOSEPH TANNER	MEAL STPEND 8/22,8/23		89.00
24375						\$2,450.00
101 - GENERAL FUND	09/01/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00900		2,450.00
24376						\$1,413.77
400 - WELLNESS CENTER	09/01/23	5788	LINCOLN AQUATICS	LIQUID CHLORINE		1,413.77
24377						\$897.32
101 - GENERAL FUND	09/01/23	4067	LINCOLN NAT'L INSUR	SEPT. 2023 LIFE PLAN		897.32
24378						\$896.71
101 - GENERAL FUND	09/01/23	1422	LINDSAY TRUE VALUE	JULY-PUBLIC SAFETY		51.94
101 - GENERAL FUND	09/01/23	1422	LINDSAY TRUE VALUE	JULY 2023-BUILDING		72.87
101 - GENERAL FUND	09/01/23	1422	LINDSAY TRUE VALUE	JULY 2023-PARKS		123.77
101 - GENERAL FUND	09/01/23	1422	LINDSAY TRUE VALUE	JULY-CITY SERVICE		22.05
101 - GENERAL FUND	09/01/23	1422	LINDSAY TRUE VALUE	JULY 2023-STREETS		34.30
101 - GENERAL FUND	09/01/23	1422	LINDSAY TRUE VALUE	JULY 2023-LANDSCAPI		134.45
261 - GAS TAX FUND	09/01/23	1422	LINDSAY TRUE VALUE	JULY-STREET SIGNS		160.73
400 - WELLNESS CENTER	09/01/23	1422	LINDSAY TRUE VALUE	JULY-WELLNESS CENTE		45.96
552 - WATER	09/01/23	1422	LINDSAY TRUE VALUE	JULY 2023-WATER		125.62
553 - SEWER	09/01/23	1422	LINDSAY TRUE VALUE	JULY 2023-WWTP		125.02
24379						\$483.00
101 - GENERAL FUND	09/01/23	5424	LINDSAY VETERINARY	7/27/23 ANIMAL SVC		45.00
101 - GENERAL FUND	09/01/23	5424	LINDSAY VETERINARY	AUG. ANIMAL SVC		113.00
101 - GENERAL FUND	09/01/23	5424	LINDSAY VETERINARY	JULY&AUG ANIMAL SVC		325.00
24380						\$100.00
400 - WELLNESS CENTER	09/01/23	7142	MARIBEL LOPEZ	CLEANING DEPOSIT REFUND		100.00
24381						\$5,349.62
101 - GENERAL FUND	09/01/23	6550	MARIO SAGREDO ELECT	CITY HALL CLOCK		588.22
101 - GENERAL FUND	09/01/23	6550	MARIO SAGREDO ELECT	LIBRARY LIGHTS		765.68
101 - GENERAL FUND	09/01/23	6550	MARIO SAGREDO ELECT	CROSS WALK BUTTON		212.11
553 - SEWER	09/01/23	6550	MARIO SAGREDO ELECT	HICKORY LIFT STATIO		833.06
553 - SEWER	09/01/23	6550	MARIO SAGREDO ELECT	WASTE WATER/RAZ PUM		2,077.35
553 - SEWER	09/01/23	6550	MARIO SAGREDO ELECT	WWTP-SCUM PUMP		873.20
24382						\$1,000.00
101 - GENERAL FUND	09/01/23	5964	MARY VALENTI, PH.D.	JOSEH C-PREEMPLOYMENT		500.00
101 - GENERAL FUND	09/01/23	5964	MARY VALENTI, PH.D.	ZACHARY M-PREEMPLOYMENT		500.00

24383						\$436.95
	101 - GENERAL FUND	09/01/23	5852	MID VALLEY DISPOSAL	LATE FEE	6.46
	554 - REFUSE	09/01/23	5852	MID VALLEY DISPOSAL	40Y SERVICE LOCATION: 915 OLIVEWOOD	430.49
24384						\$524.27
	101 - GENERAL FUND	09/01/23	5625	NGLIC-SUPERIOR VISI	SEPT 2023 VISION PLAN	524.27
24385						\$105.00
	101 - GENERAL FUND	09/01/23	4323	OASIS	SECURITY SYSTEM @ 476 MT VERNON	105.00
24386						\$2,139.02
	552 - WATER	09/01/23	6498	PACWEST DIRECT	8/7/23 UB BILLS-LASER PRINTING	830.81
	552 - WATER	09/01/23	6498	PACWEST DIRECT	8/9/23 DELINQUENT BILL LASER PRINTING	238.69
	553 - SEWER	09/01/23	6498	PACWEST DIRECT	8/7/23 UB BILLS -LASER PRINTING	830.82
	553 - SEWER	09/01/23	6498	PACWEST DIRECT	8/9/23 DELINQUENT BILL LASER PRINTING	238.70
24387						\$887.65
	101 - GENERAL FUND	09/01/23	276	PORTERVILLE RECORDE	AMEND#2023-01	227.60
	101 - GENERAL FUND	09/01/23	276	PORTERVILLE RECORDE	CUP#22-01	150.66
	101 - GENERAL FUND	09/01/23	276	PORTERVILLE RECORDE	CUP#23-03	132.03
	101 - GENERAL FUND	09/01/23	276	PORTERVILLE RECORDE	ORDINANCE 606	126.41
	101 - GENERAL FUND	09/01/23	276	PORTERVILLE RECORDE	PARCEL MAP#23-02	127.09
	101 - GENERAL FUND	09/01/23	276	PORTERVILLE RECORDE	PUBLIC NOTICE AD#222898	123.86
24388						\$3,330.54
	101 - GENERAL FUND	09/01/23	6991	PREMIER ACCESS INSU	SEPT 2023 DENTAL PL	3,330.54
24389						\$1,094.80
	552 - WATER	09/01/23	4618	PROVOST & PRITCHARD	WATER ANALYSIS RATE	547.40
	553 - SEWER	09/01/23	4618	PROVOST & PRITCHARD	SEWER ANALYSIS RATE	547.40
24390						\$5,801.40
	101 - GENERAL FUND	09/01/23	399	QUAD KNOPF, INC.	GEN PLANNING SERVICE	284.00
	101 - GENERAL FUND	09/01/23	399	QUAD KNOPF, INC.	GP & ZC MISSION EST	5,517.40
24391						\$1,308.83
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	HEAVY DUTY LARGE BINDER C.M	20.43
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	WIRELESS COMBO,WIRELES MOUSE,PUSH PINS	81.30
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	CABLE TIES	44.57
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	DIVIDERS,LABELS,TAB	80.56
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	ENVELOPES,FILE FOLD	165.80
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	HANGING FILE FOLDER	59.79
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	CIRCLE TEMPLATE	4.51
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	COMPASS MASTERBOW	5.91
	101 - GENERAL FUND	09/01/23	285	QUILL CORPORATION	TRASH BAGS	413.20
	400 - WELLNESS CENTER	09/01/23	285	QUILL CORPORATION	BATTERIES,COFFE CREAMER W.C	80.66
	400 - WELLNESS CENTER	09/01/23	285	QUILL CORPORATION	CABLE TIES	15.00
	400 - WELLNESS CENTER	09/01/23	285	QUILL CORPORATION	FRONT DESK CHAIR W.C	173.99
	400 - WELLNESS CENTER	09/01/23	285	QUILL CORPORATION	DISINFECTING WIPES	163.11
24392						\$5,000.00
	552 - WATER	09/01/23	6095	RALPH GUTIERREZ WAT	AUG. CPO WATER TREA	2,500.00
	553 - SEWER	09/01/23	6095	RALPH GUTIERREZ WAT	AUG. CPO SEWER TREA	2,500.00
24393						\$168,001.84
	600 - CAPITAL IMPROVEMENT	09/01/23	7119	SEAL RITE PAVING AN	VALENCIA&LINDA VISTA	168,001.84
24394						\$476.00
	101 - GENERAL FUND	09/01/23	7143	SEQUOIA HEALTH CARE	JULY 2023 CLAIMS	476.00
24395						\$100.00
	400 - WELLNESS CENTER	09/01/23	7141	SERINA DIAZ	CLEANING DEPOSIT REFUND	100.00
24397						\$63,888.26
	101 - GENERAL FUND	09/01/23	310	SOUTHERN CA. EDISON	600001505934	251.33
	101 - GENERAL FUND	09/01/23	310	SOUTHERN CA. EDISON	700152858405-LATE F	0.32
	101 - GENERAL FUND	09/01/23	310	SOUTHERN CA. EDISON	700470455603-LATE F	58.73
	101 - GENERAL FUND	09/01/23	310	SOUTHERN CA. EDISON	600001505934	3,141.55
	101 - GENERAL FUND	09/01/23	310	SOUTHERN CA. EDISON	600001505934	4,675.03
	101 - GENERAL FUND	09/01/23	310	SOUTHERN CA. EDISON	600001505934	45.63
	101 - GENERAL FUND	09/01/23	310	SOUTHERN CA. EDISON	600001505934	1,718.59
	261 - GAS TAX FUND	09/01/23	310	SOUTHERN CA. EDISON	600001505934	6,293.74
	400 - WELLNESS CENTER	09/01/23	310	SOUTHERN CA. EDISON	740 SEQUOIA	10,768.48
	552 - WATER	09/01/23	310	SOUTHERN CA. EDISON	600001505934	34,426.46
	553 - SEWER	09/01/23	310	SOUTHERN CA. EDISON	598 MONTE VISTA LP	118.49
	553 - SEWER	09/01/23	310	SOUTHERN CA. EDISON	600001505934	664.96
	556 - VITA-PAKT	09/01/23	310	SOUTHERN CA. EDISON	600001505934	437.06
	883 - SIERRA VIEW ASSESSMENT	09/01/23	310	SOUTHERN CA. EDISON	600001505934	288.98
	884 - HERITAGE ASSESSMENT DIST	09/01/23	310	SOUTHERN CA. EDISON	600001505934	94.82
	886 - SAMOA	09/01/23	310	SOUTHERN CA. EDISON	600001505934	15.86
	887 - SWEETBRIER TOWNHOUSES	09/01/23	310	SOUTHERN CA. EDISON	600001505934	25.74
	888 - PARKSIDE	09/01/23	310	SOUTHERN CA. EDISON	600001505934	96.68
	889 - SIERRA VISTA ASSESSMENT	09/01/23	310	SOUTHERN CA. EDISON	600001505934	204.11
	890 - MAPLE VALLEY ASSESSMENT	09/01/23	310	SOUTHERN CA. EDISON	600001505934	40.15
	891 - PELOUS RANCH	09/01/23	310	SOUTHERN CA. EDISON	1209 N BELLAH LDSCP	14.38
	891 - PELOUS RANCH	09/01/23	310	SOUTHERN CA. EDISON	351 HICKORY LDSCP	14.67
	891 - PELOUS RANCH	09/01/23	310	SOUTHERN CA. EDISON	600001505934	492.50
24398						\$209.91
	101 - GENERAL FUND	09/01/23	6703	STERICYCLE INC	FD-JULY SHRED IT SV	132.34
	101 - GENERAL FUND	09/01/23	6703	STERICYCLE INC	PS-JULY SHRED IT SV	77.57
24399						\$550.00
	101 - GENERAL FUND	09/01/23	7053	STEWART TITLE OF CA	REPLACED CK#23600	550.00

24400						\$537.00
101 - GENERAL FUND	09/01/23	5792	THOMSON REUTERS - W	ONLINE/SOFTWARE CHA		537.00
24401						\$354.93
400 - WELLNESS CENTER	09/01/23	3396	TK ELEVATOR CORPORA	W.C.-FULL MAINTENAN		354.93
24402						\$89.88
101 - GENERAL FUND	09/01/23	6413	TRANS UNION LLC	6/26/23-7/25/23 SVC		89.88
24403						\$1,185.00
779 - 00-HOME-0487	09/01/23	4922	TRAVELERS INDEMNITY	MAGANA 609675633633		1,185.00
24404						\$2,170.00
101 - GENERAL FUND	09/01/23	3152	TUL.CO.JAIL IND.ENG	VINYL SIGNS-FORD VE		2,170.00
24405						\$95,809.00
101 - GENERAL FUND	09/01/23	3511	TULARE COUNTY SHERI	FY 23-24 DISPATCH		95,809.00
24406						\$23,258.00
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	7/30/23 ARTESIA SER		501.84
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/13/23 ARTESIA SER		677.36
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/20/23 ARTESIA SER		428.40
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/6/23 ARTESIA SER		367.20
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/20/23 MARIA MORAL		217.62
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/13/23 DANA GONZAL		892.80
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/20/23 DANA GONZAL		892.80
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/6/23 DANA GONZALE		937.44
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/13/23 CITY SERVIC		403.20
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/20/23 CITY SERVIC		1,083.60
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/6/23 CITY SERVICE		1,008.00
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/13/23 STREETS		1,808.64
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/20/23 STREETS		1,843.20
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/6/23 STREETS		1,843.20
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/13/23 PARKS		3,317.76
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/20/23 PARKS		2,764.80
101 - GENERAL FUND	09/01/23	5747	USA STAFFING INC.	8/6/23 PARKS		3,617.28
552 - WATER	09/01/23	5747	USA STAFFING INC.	8/20/23 MARIA MORAL		217.62
553 - SEWER	09/01/23	5747	USA STAFFING INC.	8/20/23 MARIA MORAL		217.62
554 - REFUSE	09/01/23	5747	USA STAFFING INC.	8/20/23 MARIA MORAL		217.62
24407						\$4,044.00
660 - RDA OBLIGATION RETIREMENT	09/01/23	2468	URBAN FUTURES INC.	2012 TAX REFUND BON		1,906.00
660 - RDA OBLIGATION RETIREMENT	09/01/23	2468	URBAN FUTURES INC.	2015 TAX REFUND BON		2,138.00
24408						\$1,256.20
101 - GENERAL FUND	09/01/23	368	VOLLMER EXCAVATION,	LOAD OF COLD MIX		1,256.20
24409						\$1,072.89
101 - GENERAL FUND	09/01/23	612	WEISENBERGERS ACE H	REPLACED CK#23413		1,072.89
24410						\$300.00
101 - GENERAL FUND	09/08/23	6604	HIPOLITO CERROS	SEP. COUNCIL STIPEND		300.00
24411						\$250.00
101 - GENERAL FUND	09/08/23	6602	RAMIRO SERNA	SEP. COUNCIL STIPEND		250.00
24412						\$250.00
101 - GENERAL FUND	09/08/23	6603	RAMONA CAUDILLO	SEP. COUNCIL STIPEND		250.00
24413						\$250.00
101 - GENERAL FUND	09/08/23	5511	ROSAENA SANCHEZ	SEP. COUNCIL STIPEND		250.00
24414						\$275.00
101 - GENERAL FUND	09/08/23	4068	YOLANDA FLORES	SEP. COUNCIL STIPEND		275.00
24415						\$316.62
101 - GENERAL FUND	09/08/23	4660	CITY OF LINDSAY	DED:052 WELLNESS		16.62
101 - GENERAL FUND	09/08/23	4660	CITY OF LINDSAY	DED:CDBG CDBG PMT		300.00
24416						\$485.72
101 - GENERAL FUND	09/08/23	4660	CITY OF LINDSAY	DED:L203 CDBG LOAN		485.72
24417						\$293.48
101 - GENERAL FUND	09/08/23	3192	SEIU LOCAL 521	DED:COPE COPE SEIU		1.00
101 - GENERAL FUND	09/08/23	3192	SEIU LOCAL 521	DED:DUES UNION DUES		292.48
24418						\$8,270.34
101 - GENERAL FUND	09/08/23	6452	GREAT-WEST TRUST	DED:0500 DEF COMP		3,006.80
101 - GENERAL FUND	09/08/23	6452	GREAT-WEST TRUST	DED:0555 DC LOANPAY		1,248.06
101 - GENERAL FUND	09/08/23	6452	GREAT-WEST TRUST	DED:151 DEFERCOMP		3,479.94
101 - GENERAL FUND	09/08/23	6452	GREAT-WEST TRUST	DED:ROTH ROTH		535.54
24419						\$41.58
101 - GENERAL FUND	09/08/23	2325	LINDSAY PUBLIC SAFE	DED:LPOA LPOA DUES		41.58
24420						\$89.97
101 - GENERAL FUND	09/08/23	6246	MCDERMONT VENTURE I	DED:051 MCDERMONT		89.97
24421						\$468.47
101 - GENERAL FUND	09/08/23	1955	TEAMSTERS LOCAL 856	DED:0508 TEAMSTERS		468.47
24422						\$149.92
553 - SEWER	09/15/23	4259	AAA TRUCK SERVICE I	UNI-CRIMP HOSE		149.92
24423						\$15,058.07
101 - GENERAL FUND	09/15/23	7096	AEP CALIFORNIA LLC	RADIO CONTROL,SPEAK		15,058.07
24424						\$15.00
101 - GENERAL FUND	09/15/23	6362	AMERICAN BUSINESS M	P.S.-#17685 TONER		15.00
24425						\$982.24
101 - GENERAL FUND	09/15/23	6600	AMERICAN HERITAGE L	AUG. ACCIDENT PLAN		982.24
24426						\$175.00
400 - WELLNESS CENTER	09/15/23	6950	ANA CARRETERO	AUG. ZUMBA CLASSES		175.00

24427						\$125.00
	400 - WELLNESS CENTER	09/15/23	5819	ANITA GUTIERREZ	AUG. ZUMBA CLASSES	125.00
24428						\$495.66
	101 - GENERAL FUND	09/15/23	3428	AT&T MOBILITY	H.R. 287297286867 S	40.24
	101 - GENERAL FUND	09/15/23	3428	AT&T MOBILITY	C.M. 287297286867 S	40.24
	101 - GENERAL FUND	09/15/23	3428	AT&T MOBILITY	F.D. 287297286867 S	40.24
	101 - GENERAL FUND	09/15/23	3428	AT&T MOBILITY	P.S. 287297286867 S	80.48
	101 - GENERAL FUND	09/15/23	3428	AT&T MOBILITY	C.S. 287297286867 S	40.24
	101 - GENERAL FUND	09/15/23	3428	AT&T MOBILITY	C.S. 287297286867MI	213.98
	400 - WELLNESS CENTER	09/15/23	3428	AT&T MOBILITY	W.C. 287297286867 S	40.24
24429						\$16.18
	101 - GENERAL FUND	09/15/23	5457	AUTO ZONE COMMERCIA	GLASS CLEANER,CAR W	16.18
24430						\$464.30
	101 - GENERAL FUND	09/15/23	5381	AWAKE SKATE SHOP	POLO SHIRTS & JACKE	292.21
	400 - WELLNESS CENTER	09/15/23	5381	AWAKE SKATE SHOP	ASSORTED TEES W/LOG	172.09
24431						\$1,115.00
	101 - GENERAL FUND	09/15/23	7111	BELMAN BROS TIRES	NEW TIRES	315.00
	101 - GENERAL FUND	09/15/23	7111	BELMAN BROS TIRES	TRUCK#28-NEW TIRES	800.00
24432						\$7,493.75
	552 - WATER	09/15/23	051	BSK	DRINKING WATER-DBP	5,397.50
	553 - SEWER	09/15/23	051	BSK	WASTE WATER WELL14/	1,062.50
	556 - VITA-PAKT	09/15/23	051	BSK	VITA-PAKT WASTE WAT	1,033.75
24433						\$565.50
	101 - GENERAL FUND	09/15/23	7131	BUCHALTER	8/31/23 ATTORNEY FEE	565.50
24434						\$2,250.00
	101 - GENERAL FUND	09/15/23	6689	BUILDING MAINTENANC	AUG. CLEANING SERVI	321.42
	101 - GENERAL FUND	09/15/23	6689	BUILDING MAINTENANC	AUG. CLEANING SERVI	321.43
	101 - GENERAL FUND	09/15/23	6689	BUILDING MAINTENANC	AUG. CLEANING SERVI	321.43
	101 - GENERAL FUND	09/15/23	6689	BUILDING MAINTENANC	AUG. CLEANING SERVI	321.43
	552 - WATER	09/15/23	6689	BUILDING MAINTENANC	AUG. CLEANING SERVI	321.43
	553 - SEWER	09/15/23	6689	BUILDING MAINTENANC	AUG. CLEANING SERVI	321.43
	554 - REFUSE	09/15/23	6689	BUILDING MAINTENANC	AUG. CLEANING SERVI	321.43
24435						\$413.00
	101 - GENERAL FUND	09/15/23	5013	BUZZ KILL PEST CONT	157 N. MIRAGE	33.00
	101 - GENERAL FUND	09/15/23	5013	BUZZ KILL PEST CONT	476 MT VERNON	50.00
	101 - GENERAL FUND	09/15/23	5013	BUZZ KILL PEST CONT	911 N. PARKSIDE	27.00
	101 - GENERAL FUND	09/15/23	5013	BUZZ KILL PEST CONT	PARKS-174 SWEET BRI	34.00
	101 - GENERAL FUND	09/15/23	5013	BUZZ KILL PEST CONT	PARKS-801 ELMWOOD	25.00
	400 - WELLNESS CENTER	09/15/23	5013	BUZZ KILL PEST CONT	W.C.-AUG PEST CONTR	87.00
	552 - WATER	09/15/23	5013	BUZZ KILL PEST CONT	WTP-729 W HONOLULU	28.00
	553 - SEWER	09/15/23	5013	BUZZ KILL PEST CONT	WWTP-23611 RD 196	33.00
	886 - SAMOA	09/15/23	5013	BUZZ KILL PEST CONT	SAMOA TOWN HOMES	43.00
	887 - SWEETBRIER TOWNHOUSES	09/15/23	5013	BUZZ KILL PEST CONT	HERMOSA TOWN HOMES	53.00
24436						\$4,422.27
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	HR-#2UL13500 8/1-8/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	HR-#2UL13500 9/1-9/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	HR#3FW01164 6/1-9/3	527.53
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	CM-#2UL13336 8/1-8/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	CM-#2UL13336 9/1-9/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	CC-#3FW01164 6/1-9/	527.54
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	FD-#2XK04886 8/1-8/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	FD-#2XK04886 9/1-9/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	WC-#732446-2 LATE F	45.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	PS-#2XK04493 8/1-8/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	PS-#2XK04493 9/1-9/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	PS-#4QV00754 8/1-8/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	PS-#4QV00754 9/1-9/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	CS-#2YJ16699 8/1-8/	270.00
	101 - GENERAL FUND	09/15/23	6351	CANON FINANCIAL SER	CS-#2YJ16699 9/1-9/	270.00
	400 - WELLNESS CENTER	09/15/23	6351	CANON FINANCIAL SER	W.C. 8/1/23-8/31/23	82.20
24437						\$4,800.00
	261 - GAS TAX FUND	09/15/23	1702	SCA OF CA, LLC	AUG. STREET SWEEPING	4,800.00
24438						\$100.00
	101 - GENERAL FUND	09/15/23	5619	CENTRO CRISTIANO LA	REFUND FIREWORKS DEPOSIT	100.00
24439						\$426.40
	400 - WELLNESS CENTER	09/15/23	5832	CINTAS CORPORATION	W.C.-DISINFECT/CLEAN	426.40
24440						\$747.50
	887 - SWEETBRIER TOWNHOUSES	09/15/23	6090	CLEAN CUT LANDSCAPE	SWEETBRIER EXTRA WO	747.50
24441						\$826.15
	101 - GENERAL FUND	09/15/23	2989	CNA SURETY	BOND#69414753 FY23/	826.15
24442						\$499.78
	101 - GENERAL FUND	09/15/23	6672	COLBY'S TIRE,TOWING	LIC1342693-OIL CHAN	148.21
	101 - GENERAL FUND	09/15/23	6672	COLBY'S TIRE,TOWING	LIC1361780-OIL CHAN	129.62
	101 - GENERAL FUND	09/15/23	6672	COLBY'S TIRE,TOWING	LIC1405530 OIL CHAN	221.95
24443						\$1,704.00
	101 - GENERAL FUND	09/15/23	2319	COMPUTER SYSTEMS PL	3/31/23 ANTIVIRUS	284.00
	101 - GENERAL FUND	09/15/23	2319	COMPUTER SYSTEMS PL	4/28/23 ANTIVIRUS	284.00
	101 - GENERAL FUND	09/15/23	2319	COMPUTER SYSTEMS PL	5/31/23 ANTIVIRUS	284.00
	101 - GENERAL FUND	09/15/23	2319	COMPUTER SYSTEMS PL	6/30/23 ANTIVIRUS	284.00
	101 - GENERAL FUND	09/15/23	2319	COMPUTER SYSTEMS PL	7/31/23 ANTIVIRUS	284.00
	101 - GENERAL FUND	09/15/23	2319	COMPUTER SYSTEMS PL	8/31/23 ANTIVIRUS	284.00

24444						\$1,760.00
	600 - CAPITAL IMPROVEMENT	09/15/23	091	CONSOLIDATED TESTIN	LINDA VISTA&VALENCI	935.00
	600 - CAPITAL IMPROVEMENT	09/15/23	091	CONSOLIDATED TESTIN	VALENCIA&LINDA VIST	825.00
24445						\$186.25
	101 - GENERAL FUND	09/15/23	102	CULLIGAN	HR-#53249 AUGUST	10.50
	101 - GENERAL FUND	09/15/23	102	CULLIGAN	CM-#53249 AUGUST	10.50
	101 - GENERAL FUND	09/15/23	102	CULLIGAN	FD-#53249 AUGUST	36.25
	101 - GENERAL FUND	09/15/23	102	CULLIGAN	#156018-150 N MIRAG	35.50
	101 - GENERAL FUND	09/15/23	102	CULLIGAN	#3301-23611 RD 196	46.75
	400 - WELLNESS CENTER	09/15/23	102	CULLIGAN	860 N SEQUOIA	46.75
24446						\$850.00
	552 - WATER	09/15/23	6118	CVIN LLC D.B.A. VAS	9/1/23-9/30/23	283.34
	553 - SEWER	09/15/23	6118	CVIN LLC D.B.A. VAS	9/1/23-9/30/23	283.33
	554 - REFUSE	09/15/23	6118	CVIN LLC D.B.A. VAS	9/1/23-9/30/23	283.33
24447						\$4,255.17
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	2022 CCR TEMPLATE	37.50
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	CCR PREPARATION	50.00
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	CONSUMER CONFIDENCE	27.70
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	REVIEW BSK & TESTIN	210.00
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	REVIEW WELL&WTP OPS	563.00
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	UPDATE TOC DATA	767.13
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	USBR CAPITAL ACCOUN	1,762.84
	552 - WATER	09/15/23	6761	DENNIS R. KELLER CI	USBR CONTRACT&CCR W	837.00
24448						\$309.02
	552 - WATER	09/15/23	119	DOUG DELEO WELDING	MOUNT SUPPLY TOOL B	309.02
24449						\$350.00
	400 - WELLNESS CENTER	09/15/23	6973	ELIZABETH GUND	AUG-YOGA,RESET&REWI	350.00
24450						\$33,068.75
	101 - GENERAL FUND	09/15/23	6446	ELK GROVE AUTO GROU	C.S.-2023 RAM 1500	33,068.75
24451						\$33,068.75
	101 - GENERAL FUND	09/15/23	6446	ELK GROVE AUTO GROU	C.S.-2023 RAM 1500	33,068.75
24452						\$6,693.55
	101 - GENERAL FUND	09/15/23	5803	EMD NETWORKING SERV	SEPT. MONTHLY BILLI	6,501.50
	101 - GENERAL FUND	09/15/23	5803	EMD NETWORKING SERV	SONICWALL VPN LICEN	192.05
24453						\$1,707.00
	779 - 00-HOME-0487	09/15/23	5284	FARMERS	L302 AVINA-77361112	1,707.00
24454						\$1,435.00
	779 - 00-HOME-0487	09/15/23	6084	FARMERS INSURANCE E	M. SAID 92224-14-65	1,435.00
24455						\$1,357.17
	552 - WATER	09/15/23	137	FRIANT WATER AUTHOR	WY23/ADJ WY22 SLDMW	1,357.17
24456						\$123.12
	553 - SEWER	09/15/23	6010	FRONTIER COMMUNICAT	559-562-6317	123.12
24457						\$3,687.02
	101 - GENERAL FUND	09/15/23	148	GOMEZ AUTO & SMOG	#1405532 HAZARD MAT	2.00
	101 - GENERAL FUND	09/15/23	148	GOMEZ AUTO & SMOG	LIC1366705 OIL CHAN	81.99
	101 - GENERAL FUND	09/15/23	148	GOMEZ AUTO & SMOG	LIC1389807 OIL CHAN	319.49
	101 - GENERAL FUND	09/15/23	148	GOMEZ AUTO & SMOG	LIC1051245 FRONT PA	154.75
	101 - GENERAL FUND	09/15/23	148	GOMEZ AUTO & SMOG	WOOD CHIPER-DISASSE	1,871.41
	552 - WATER	09/15/23	148	GOMEZ AUTO & SMOG	LIC1456093 FRONT PA	189.33
	552 - WATER	09/15/23	148	GOMEZ AUTO & SMOG	WATER TRAILER-CARBU	164.41
	553 - SEWER	09/15/23	148	GOMEZ AUTO & SMOG	2011 TRACTOR-STARTE	903.64
24458						\$11,875.32
	101 - GENERAL FUND	09/15/23	5647	GRISWOLD,LASALLE,CO	#22752.002-CITY SER	5,030.25
	101 - GENERAL FUND	09/15/23	5647	GRISWOLD,LASALLE,CO	#22752.003-COUNCIL	1,553.75
	101 - GENERAL FUND	09/15/23	5647	GRISWOLD,LASALLE,CO	#22752.006-CITY CLE	2,183.75
	101 - GENERAL FUND	09/15/23	5647	GRISWOLD,LASALLE,CO	#22752.007-CITY MAN	1,806.25
	101 - GENERAL FUND	09/15/23	5647	GRISWOLD,LASALLE,CO	#22752.012-PLANNING	1,301.32
24459						\$293.34
	101 - GENERAL FUND	09/15/23	6604	HIPOLITO CERROS	TRAVEL EXPENSE REFUND	293.34
24460						\$425.00
	101 - GENERAL FUND	09/15/23	6346	JEFF PFEIFFER	SEP. SQUIRREL TREAT	425.00
24461						\$150.00
	101 - GENERAL FUND	09/15/23	6687	JOSEPH TANNER	LEAGUE OF CA CITIES	150.00
24462						\$72,440.92
	101 - GENERAL FUND	09/15/23	6100	KEENAN & ASSOCIATES	SEP. PPO 250 RETIRE	2,892.93
	101 - GENERAL FUND	09/15/23	6100	KEENAN & ASSOCIATES	SEP. PPO 250 ACTIVE	61,812.28
	101 - GENERAL FUND	09/15/23	6100	KEENAN & ASSOCIATES	SEP. PPO 500 ACTIVE	7,735.71
24463						\$135.00
	400 - WELLNESS CENTER	09/15/23	730	LINDSAY KIWANIS CLU	KIWANIS MEMBERSHIP	135.00
24464						\$20,506.00
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	9/1/23 HARASSMENT	1,925.00
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00001	2,031.00
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00001J	435.00
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00007	1,087.50
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00007J	436.50
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00008	5,307.00
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00008J	7,134.00
	101 - GENERAL FUND	09/15/23	4076	LIEBERT CASSIDY WHI	MATTER:LI012-00900	2,150.00
24465						\$480.00
	101 - GENERAL FUND	09/15/23	078	LINDSAY CHAMBER OF	BAKED POTATO SALE TICKETS	480.00

24466						\$700.00
	101 - GENERAL FUND	09/15/23	1008	LINDSAY COMMUNITY T	STATE OF THE CITY	700.00
24467						\$100.00
	101 - GENERAL FUND	09/15/23	6663	LINDSAY CULTURAL AR	REFUND FIREWORKS DEPOSIT	100.00
24468						\$431.25
	101 - GENERAL FUND	09/15/23	7090	LINDSAY SISTER CITY	ONO CITY OFFERINGS	431.25
24469						\$130.00
	101 - GENERAL FUND	09/15/23	5424	LINDSAY VETERINARY	8/17/23 ANIMAL SERVICE	105.00
	101 - GENERAL FUND	09/15/23	5424	LINDSAY VETERINARY	8/23/23 ANIMAL SERVICE	25.00
24470						\$1,800.00
	400 - WELLNESS CENTER	09/15/23	6260	LLEON SERVICES	WC-CHEMICAL BALANCING	1,800.00
24471						\$250.00
	400 - WELLNESS CENTER	09/15/23	6599	MARIA EDWARDS	AUG. ZUMBA CLASSES	250.00
24472						\$1,716.21
	552 - WATER	09/15/23	6550	MARIO SAGREDO ELECT	WATER PLANT AIR COM	830.00
	553 - SEWER	09/15/23	6550	MARIO SAGREDO ELECT	LIFT STATION-BREAK	886.21
24473						\$300.00
	400 - WELLNESS CENTER	09/15/23	6807	MARISOL DIAZ VELASQ	AUG. SPIN, POUND, ZUM	300.00
24474						\$20.00
	400 - WELLNESS CENTER	09/15/23	7149	MIREYA CEBALLOS	MEMBERSHIP REFUND	20.00
24475						\$674.56
	400 - WELLNESS CENTER	09/15/23	7148	MONIC REYES	FACILITY DEPOSIT REFUND	100.00
	400 - WELLNESS CENTER	09/15/23	7148	MONIC REYES	FACILITY RENTAL	574.56
24476						\$10,000.00
	101 - GENERAL FUND	09/15/23	6947	MOSS, LEVY & HARTZH	FIELDWORK 6/30/22	10,000.00
24477						\$16,960.00
	101 - GENERAL FUND	09/15/23	6579	MV CHENG & ASSOCIAT	AUG 2023 FINANCE CONSULTING	16,960.00
24478						\$6,214.39
	101 - GENERAL FUND	09/15/23	6956	NOTED TECHNOLOGY SO	CITY WIDE ADOBE LIC	6,214.39
24479						\$13,413.50
	552 - WATER	09/15/23	1991	NTU TECHNOLOGIES, I	WTP-1,000 GALLONS	13,413.50
24480						\$13.95
	101 - GENERAL FUND	09/15/23	1565	OACYS.COM INC	DOMAIN PARKING & DN	13.95
24481						\$3,045.00
	552 - WATER	09/15/23	6513	WILLIAM A. OROSCO	BACKFLOW DEVICE TES	3,000.00
	890 - MAPLE VALLEY ASSESSMENT	09/15/23	6513	WILLIAM A. OROSCO	FEBCO RUBBER KIT	45.00
24482						\$1,491.40
	552 - WATER	09/15/23	6673	PACE SUPPLY CORP	BOX CONCRETE W/KNOC	250.86
	552 - WATER	09/15/23	6673	PACE SUPPLY CORP	COMPRESSOR PEP BRAS	1,185.29
	552 - WATER	09/15/23	6673	PACE SUPPLY CORP	FULL FACE GASKET, HY	55.25
24483						\$297.00
	101 - GENERAL FUND	09/15/23	3260	PACIFIC EMPLOYERS	QTRLY MEMBERSHIP	297.00
24484						\$2,000.00
	101 - GENERAL FUND	09/15/23	272	PITNEY BOWES INC.	POSTAGE METER REFILL	2,000.00
24485						\$523.51
	552 - WATER	09/15/23	276	PORTERVILLE RECORDE	WTP BANK D-AD#23769	523.51
24486						\$24,131.19
	552 - WATER	09/15/23	4618	PROVOST & PRITCHARD	DBP DESIGN	45.40
	552 - WATER	09/15/23	4618	PROVOST & PRITCHARD	JULY-ENGINEER REPOR	3,402.90
	553 - SEWER	09/15/23	4618	PROVOST & PRITCHARD	GWM&R EAST PONDS	1,929.50
	556 - VITA-PAKT	09/15/23	4618	PROVOST & PRITCHARD	VITA-PAKT CONSULTIN	3,106.59
	600 - CAPITAL IMPROVEMENT	09/15/23	4618	PROVOST & PRITCHARD	VARIOUS RD IMPROVEMENT	15,646.80
24487						\$19,527.93
	101 - GENERAL FUND	09/15/23	399	QUAD KNOPF, INC.	JOSE MENCHACA-SURVE	2,163.10
	101 - GENERAL FUND	09/15/23	399	QUAD KNOPF, INC.	O'HARA TRACT MAP	138.60
	101 - GENERAL FUND	09/15/23	399	QUAD KNOPF, INC.	2021 GEN. ENGINEERI	972.40
	101 - GENERAL FUND	09/15/23	399	QUAD KNOPF, INC.	GEN ENGINEERING SVC	1,182.50
	101 - GENERAL FUND	09/15/23	399	QUAD KNOPF, INC.	GEN ENGINEER-SITE P	2,811.20
	263 - TRANSPORTATION	09/15/23	399	QUAD KNOPF, INC.	TRANSIT CENTER HERM	59.20
	553 - SEWER	09/15/23	399	QUAD KNOPF, INC.	SEQUOIA BASIN&DRAIN	3,366.25
	600 - CAPITAL IMPROVEMENT	09/15/23	399	QUAD KNOPF, INC.	LINDA VISTA LOOP-DE	1,004.68
	600 - CAPITAL IMPROVEMENT	09/15/23	399	QUAD KNOPF, INC.	LINDA VISTA LOOP-ST	7,830.00
24488						\$1,685.50
	101 - GENERAL FUND	09/15/23	5684	QUIK-ROOTER	CLOGGED DRAIN-801 E	1,685.50
24489						\$442.56
	101 - GENERAL FUND	09/15/23	285	QUILL CORPORATION	COPY PAPER, PAPER CL	93.71
	101 - GENERAL FUND	09/15/23	285	QUILL CORPORATION	COPY PAPER	23.91
	101 - GENERAL FUND	09/15/23	285	QUILL CORPORATION	PENS, PAPER CUTTER	112.62
	101 - GENERAL FUND	09/15/23	285	QUILL CORPORATION	DESKTOP COPY HOLDER	25.87
	101 - GENERAL FUND	09/15/23	285	QUILL CORPORATION	PADS, DSNFCT WIPES, P	59.24
	400 - WELLNESS CENTER	09/15/23	285	QUILL CORPORATION	COPY PAPER, AIR FRES	36.96
	400 - WELLNESS CENTER	09/15/23	285	QUILL CORPORATION	W.C.-DSFCT WIPES	180.50
	400 - WELLNESS CENTER	09/15/23	285	QUILL CORPORATION	WC-DSFCT WIPES	(90.25)
24490						\$1,896.43
	552 - WATER	09/15/23	6788	RESOURCE ENVIRONMEN	METER FEE	(102.55)
	552 - WATER	09/15/23	6788	RESOURCE ENVIRONMEN	WATER CHARGES	(1.02)
	552 - WATER	09/15/23	6788	RESOURCE ENVIRONMEN	WATER METER DEPOSIT	2,000.00
24491						\$165.00
	400 - WELLNESS CENTER	09/15/23	3622	RLH FIRE PROTECTION	ANNUAL/QTR FIRE INS	165.00
24492						\$100.00
	101 - GENERAL FUND	09/15/23	6664	ROTARY CLUB OF LIND	REFUND FIREWORKS DEPOSIT	100.00

24493						\$300.00
	400 - WELLNESS CENTER	09/15/23	3208	SHANNON PATTERSON	AUG. CHAIR,STRENGTH	300.00
24494						\$9,493.83
	552 - WATER	09/15/23	4555	THATCHER COMPANY IN	2023250111553CHLORI	11,143.83
	552 - WATER	09/15/23	4555	THATCHER COMPANY IN	2023250903487-CYL D	(1,650.00)
24495						\$380.32
	101 - GENERAL FUND	09/15/23	1776	SMART & FINAL	NNO-PATTIES,BUNS,MA	380.32
24496						\$2,169.22
	261 - GAS TAX FUND	09/15/23	310	SOUTHERN CA. EDISON	113 W HICKORY	40.90
	553 - SEWER	09/15/23	310	SOUTHERN CA. EDISON	WWTP-23611 ROAD 196	2,113.94
	891 - PELOUS RANCH	09/15/23	310	SOUTHERN CA. EDISON	1250 PARKSIDE AVE I	14.38
24497						\$2,601.79
	263 - TRANSPORTATION	09/15/23	518	TCAG	1ST HALF FY23/24 DU	2,601.79
24498						\$2,601.79
	263 - TRANSPORTATION	09/15/23	518	TCAG	2ND HALF FY23/24 DU	2,601.79
24499						\$3,594.00
	552 - WATER	09/15/23	1921	TELSTAR INSTRUMENTS	T/S CHLORINE ANALYZ	911.00
	552 - WATER	09/15/23	1921	TELSTAR INSTRUMENTS	T/S CHLORINE METER	580.00
	552 - WATER	09/15/23	1921	TELSTAR INSTRUMENTS	T/S&CALIBRATE PH ME	1,346.00
	552 - WATER	09/15/23	1921	TELSTAR INSTRUMENTS	WELL#15 HACH COLORI	757.00
24500						\$725.60
	101 - GENERAL FUND	09/15/23	144	THE GAS COMPANY	185 N GALE HILL	15.16
	101 - GENERAL FUND	09/15/23	144	THE GAS COMPANY	140 N MIRAGE	15.16
	101 - GENERAL FUND	09/15/23	144	THE GAS COMPANY	251 E HONOLULU	15.16
	101 - GENERAL FUND	09/15/23	144	THE GAS COMPANY	139 N SWEETBRIER BB	15.16
	400 - WELLNESS CENTER	09/15/23	144	THE GAS COMPANY	740 SEQUOIA BLDG	54.76
	400 - WELLNESS CENTER	09/15/23	144	THE GAS COMPANY	740 SEQUOIA POOL	610.20
24501						\$336.10
	101 - GENERAL FUND	09/15/23	5792	THOMSON REUTERS - W	ONLINE/SOFTWARE CHA	336.10
24502						\$354.93
	400 - WELLNESS CENTER	09/15/23	3396	TK ELEVATOR CORPORA	WC-AUG ELEVATOR MAI	354.93
24503						\$79.92
	101 - GENERAL FUND	09/15/23	6413	TRANS UNION LLC	7/26/23-8/25/23 SVC	79.92
24504						\$58.00
	101 - GENERAL FUND	09/15/23	6015	TULARE COUNTY CLERK	NOTICE OF EXEMPTION	58.00
24505						\$273.68
	400 - WELLNESS CENTER	09/15/23	5401	ULINE	WALL MOUNT&WIPE DIS	273.68
24506						\$15,231.05
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	8/27/23 HR-ARTESIA	410.04
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	9/3/23 ARTESIA SERN	558.88
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	8/27/23 FD-MARIA M.	214.38
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	9/3/23 FD-MARIA M.	223.20
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	8/27/23 CITY SERVICE	1,794.24
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	9/3/23 CITY SERVICE	1,726.20
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	8/27/23 STREETS	1,658.88
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	9/3/23 STREETS	1,843.20
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	8/27/23 PARKS	2,724.48
	101 - GENERAL FUND	09/15/23	5747	USA STAFFING INC.	9/3/23 PARKS	2,764.80
	552 - WATER	09/15/23	5747	USA STAFFING INC.	8/27/23 FD-MARIA M.	214.39
	552 - WATER	09/15/23	5747	USA STAFFING INC.	9/3/23 FD-MARIA M.	223.20
	553 - SEWER	09/15/23	5747	USA STAFFING INC.	8/27/23 FD-MARIA M.	214.38
	553 - SEWER	09/15/23	5747	USA STAFFING INC.	9/3/23 FD-MARIA M.	223.20
	554 - REFUSE	09/15/23	5747	USA STAFFING INC.	8/27/23 FD-MARIA M.	214.38
	554 - REFUSE	09/15/23	5747	USA STAFFING INC.	9/3/23 FD-MARIA M.	223.20
24507						\$10,727.20
	552 - WATER	09/15/23	2960	UNITED STATES BUREA	5-07-20 W428-LTR1-P	10,727.20
24508						\$85.60
	552 - WATER	09/15/23	356	USA BLUEBOOK	PH BUFFERS YELLOW,R	85.60
24509						\$682.09
	101 - GENERAL FUND	09/15/23	6988	UTILITY COST MANAGE	#8000585610 SWEETBR	5.53
	101 - GENERAL FUND	09/15/23	6988	UTILITY COST MANAGE	#8001165691 BALLPAR	314.30
	101 - GENERAL FUND	09/15/23	6988	UTILITY COST MANAGE	#8002267441 139 SWE	326.58
	101 - GENERAL FUND	09/15/23	6988	UTILITY COST MANAGE	#8002734502 BALLPAR	29.65
	887 - SWEETBRIER TOWNHOUSES	09/15/23	6988	UTILITY COST MANAGE	#8000022220 275 SWE	6.03
24510						\$175.13
	101 - GENERAL FUND	09/15/23	1041	VERIZON WIRELESS	642065758-00003 AUG	41.98
	101 - GENERAL FUND	09/15/23	1041	VERIZON WIRELESS	642065758-00003 AUG	22.19
	101 - GENERAL FUND	09/15/23	1041	VERIZON WIRELESS	642065758-00003 AUG	22.19
	101 - GENERAL FUND	09/15/23	1041	VERIZON WIRELESS	642065758-00003 AUG	22.19
	552 - WATER	09/15/23	1041	VERIZON WIRELESS	642065758-00003 AUG	22.19
	553 - SEWER	09/15/23	1041	VERIZON WIRELESS	642065758-00003 AUG	22.19
	554 - REFUSE	09/15/23	1041	VERIZON WIRELESS	642065758-00003 AUG	22.20
24511						\$393.29
	261 - GAS TAX FUND	09/15/23	368	VOLLMER EXCAVATION,	TRUCK LOAD OF DG	393.29
24512						\$100.00
	400 - WELLNESS CENTER	09/15/23	5912	YVETTE DURAN	AUGUST POUND CLASSE	100.00
EDD908						\$4,340.43
	101 - GENERAL FUND	09/08/23	687	STATE OF CALIFORNIA	EDD PR PD 9/08/2023	4,340.43
IRS908						\$33,746.22
	101 - GENERAL FUND	09/08/23	2011	INTERNAL REVENUE SE	941 PR PD 9/08/2023	11,909.12
	101 - GENERAL FUND	09/08/23	2011	INTERNAL REVENUE SE	941 PR PD 9/08/2023	21,837.10

NAV772					\$217.23
101 - GENERAL FUND	07/07/23	4924	NAVIA BENEFIT SOLUT	NAVIA FSA 7/7/23	217.23
SRV823					\$33,715.77
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	25354 CTPD 8/6-8/19	539.07
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	25354 MBPD 8/6-8/19	547.43
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	25355 CTPD 8/6-8/19	2,321.60
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	25355 MBPD 8/6-8/19	2,357.61
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	26330 CTPD 8/6-8/19	2,322.11
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	26330 MBPD 8/6-8/19	2,343.27
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	433 CTPD 8/6-8/19	7,160.16
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	433 MBPD 8/6-8/19	3,517.47
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	434 CTPD 8/6-8/19	9,224.69
101 - GENERAL FUND	09/13/23	457	PUBLIC EMPLOYEES RE	434 MBPD 8/6-8/19	3,382.36
SUMMARY BY FUNDING SOURCE					
101 - GENERAL FUND					524,570.50
261 - GAS TAX FUND					11,723.70
263 - TRANSPORTATION					5,262.78
305 - EMERGENCY OPERATIONS					26,333.73
400 - WELLNESS CENTER					20,014.92
552 - WATER					101,276.93
553 - SEWER					29,328.82
554 - REFUSE					1,894.86
556 - VITA-PAKT					4,724.57
600 - CAPITAL IMPROVEMENT					196,283.32
700 - CDBG REVOLVING LN FUND					254.08
720 - HOME REVOLVING LN FUND					2,679.94
779 - 00-HOME-0487					4,327.00
781 - CAL HOME RLF					262.90
883 - SIERRA VIEW ASSESSMENT					288.98
884 - HERITAGE ASSESSMENT DIST					94.82
886 - SAMOA					58.86
887 - SWEETBRIER TOWNHOUSES					832.27
888 - PARKSIDE					96.68
889 - SIERRA VISTA ASSESSMENT					204.11
890 - MAPLE VALLEY ASSESSMENT					85.15
891 - PELOUS RANCH					535.93
TOTAL					\$ 931,134.85



STAFF REPORT

TO: Lindsay City Council
FROM: Neyba Amezcua, Director of City Services & Planning
DEPARTMENT: City Services & Planning
ITEM NO.: 11.3
MEETING DATE: September 26, 2023

ACTION & RECOMMENDATION

Consider Minute Order Approval Funding Reallocation of Fiscal Year 2022 – 2023 Scada Expansion Project to the Water Treatment Plant Filter Bank A & D Turbidity Meters Upgrade Project.

City Staff recommends that the City Council transfer the Fiscal Year 2022 – 2023 funding approved and allocated to the Scada Expansion Project *to* the Water Treatment Plant Filter Bank A & D Turbidity Meters Upgrade Project based on the urgency project identified by the California State Water Resources Control Board, Division of Drinking Water.

BACKGROUND | ANALYSIS

On June 12, 2023, the California State Water Resources Control Board, Division of Drinking Water (Division) staff conducted an inspection of the City of Lindsay water system. The Domestic Water Supply Permit No. 03-24-23P-023 was issued and includes specific conditions which the City must fulfill within the specified timeline. The individual turbidity readings condition has been out of compliance since 2016 and was identified in the 2019 Past Due Deadlines.

The Water System has several directives that were included in the 2019 Sanitary Survey Report that are overdue. The Division does not establish new deadlines for the directives and the Water System is required to address the below identified directives immediately to avoid enforceable actions:

- **Due immediately**, the Water System must begin including individual filter effluent turbidity readings in the monthly surface water treatment report submitted to the Division.

The individual turbidity meters in filter bank A & D have not worked for several years and therefore must all be replaced.

City Staff requests that the City Council reallocate the \$60,000 funding approved and allocated to the Scada Expansion Project (*ARPA Funded Project*) *instead to* the Water Treatment Plant Filter Bank A & D Turbidity Meters Upgrade Project.

FISCAL IMPACT

Fiscal Year 2022 – 2023 American Rescue Plan Act Funding in amount of \$60,000 for the Scada Expansion Project to be reallocated to the Water Treatment Plant Filter A & D Turbidity Meters Upgrade Project.

ATTACHMENTS

- Water Supply Permit No. 03-24-23P-03 Letter of Conditions
- Water Treatment Plant Layout



State Water Resources Control Board Division of Drinking Water

August 28, 2023

Ms. Neyba Amezcua, City Services Director
City of Lindsay – CA5410006
P.O. Box 369
Lindsay, CA 93247

2023 REVISED DOMESTIC WATER SUPPLY PERMIT NO. 03-24-23P-023 TO UPDATE PERMIT CONDITIONS

Dear Ms. Amezcua:

On June 12, 2023, the State Water Resources Control Board, Division of Drinking Water (Division) staff conducted an inspection of the City of Lindsay water system (Water System). Attached to this letter is a revised Domestic Water Supply Permit No. 03-24-23P-023, which includes specific conditions. Please review the revised permit and let us know if there are any comments.

After evaluation of the Water System and completion of the enclosed sanitary survey report, the Division finds that the items below are required to be addressed by the Water System.

The Water System has several directives that were included in the 2019 Sanitary Survey Report that are past due. The Division does not establish new deadlines for the directives and the Water System is required to address these directives immediately to avoid enforceable actions:

1. **Due immediately**, the Water System must begin including individual filter effluent turbidity readings in the monthly surface water treatment report submitted to the Division.
2. **Due immediately**, the Water System must provide the Division with a plan for addressing the secondary maximum contaminant level (MCL) exceedances at Well 15.

The Water System must also address the following issues that were noted during the inspection and subsequent file review:

E. JOAQUIN ESQUIVEL, CHAIR | EILEEN SOBECK, EXECUTIVE DIRECTOR

265 West Bullard Avenue, Suite 101, Fresno, CA 93704 | www.waterboards.ca.gov

3. By **September 10, 2023** and every month thereafter, the Water System must include a copy of the chart recorders of the finished water free chlorine residual readings in the monthly SWT reports submitted to the Division.
5. By **December 31, 2023**, the Water System must install a functional online pH analyzer and corresponding chart recorder for the SWTP finished water.
6. By **October 16, 2024**, the Water System must identify the material of the 910 fittings and update the Lead Service Line Inventory Form and complete and submit their lead service line inventory compliant with the 2021 Lead & Copper Rule Revisions.
7. By **December 31, 2023**, the Water System must provide a status update for completing the cross-connection control survey recommendations.
8. By **September 30, 2023**, the Water System must submit to the Division the LT2ESWTR Monitoring Plan to include the monitoring schedule and timeline, sampling location, and laboratory name and analytical method for *Cryptosporidium*. The LT2ESWTR Monitoring Plan must be approved by the Division prior to initiating sampling.

The Water System is required to collect *Cryptosporidium*, *E. coli* and turbidity grab samples from the untreated FKC water twice per month for 12 months while the SWTP is operating. At least 24 samples sets must be available to calculate the bin classification as the initial round of sampling was incomplete (only 12 sample sets were collected).

If you have any questions regarding the information contained in the permit amendment or sanitary survey report, please contact the Tulare District office at (559) 447-3300 or by email at DWPDIST24@waterboards.ca.gov.

Sincerely,

Kristin Willet, P.E.
Senior Water Resource Control Engineer, Tulare District
Division of Drinking Water
Southern California Field Operations Branch

Ms. Amezcua
City of Lindsay

- 3 -

August 28, 2023

KW/ORM/ER

cc: [all email only]

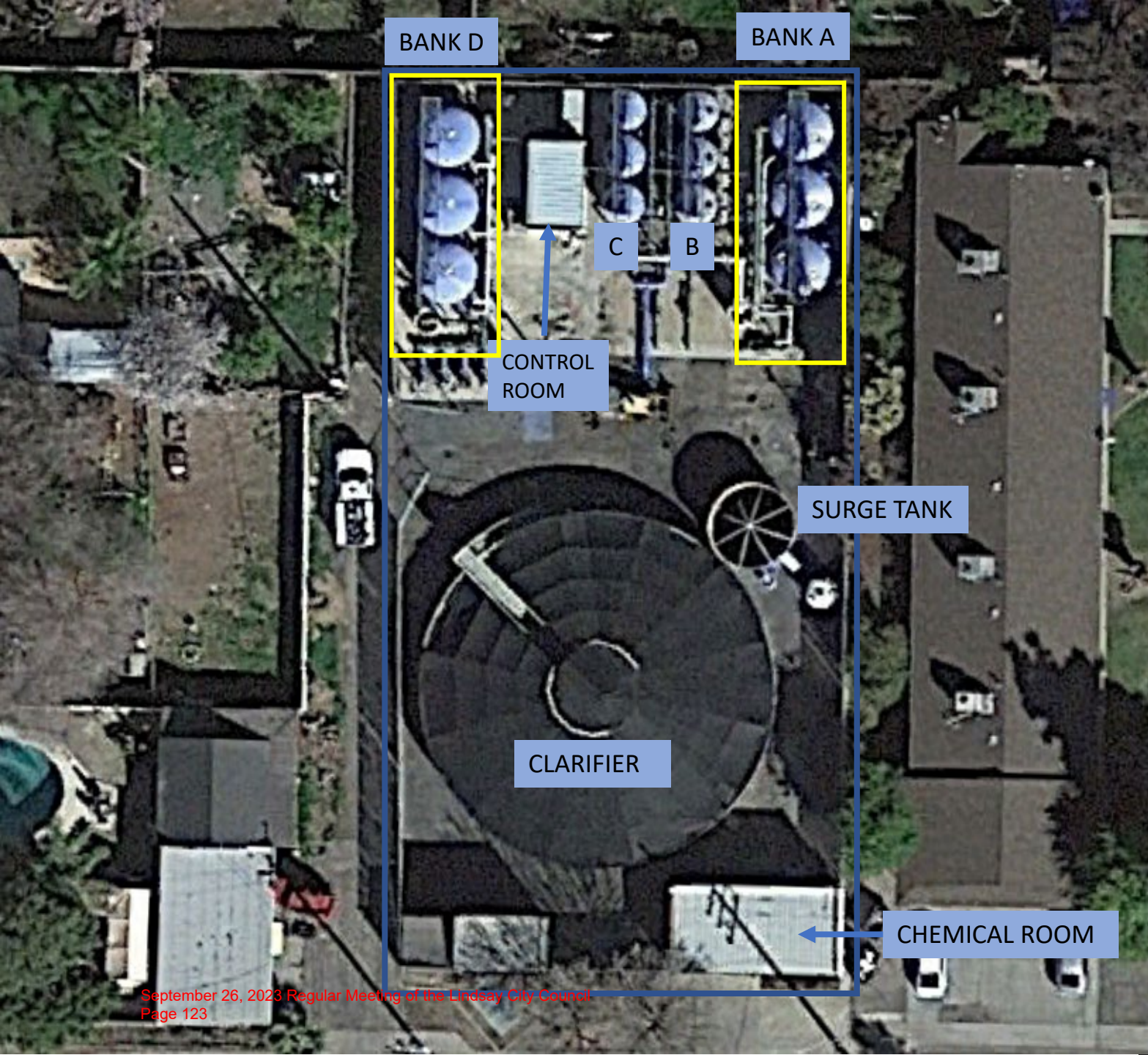
Nilsa Gonzalez

ngonzale@tularecounty.ca.gov

Ralph Gutierrez, Designated Operator

woodvillerg@yahoo.com

Water Treatment Plant Layout
729 E Honolulu St





City of Lindsay

P.O. Box 369 — Lindsay, California 93247 — 251 Honolulu Street

September 26, 2023

California Public Utilities Commission
Federal Funding Account
505 Van Ness Avenue
San Francisco, CA 94102

RE: Support for Frontier’s Fiber Federal Funding Account (FFA) Tulare County Application

To Whom it May Concern:

The City of Lindsay is pleased to support Frontier’s Federal Funding Account (FFA) applications for its key projects in Tulare County and its request for grant funding to reach unserved and underserved locations that are in critical need of fiber connectivity. Many communities in the County, including Lindsay, will stand to benefit from the funding investment Frontier is requesting. It will allow more telehealth, remote learning as well as economic development that will bring jobs to our community. Over the years Frontier has shown the commitment and expertise to make its expansion projects a success. Critical funding allocated to Frontier’s proposed fiber projects is a wise investment for our City that will deliver a positive return for our communities as well other Californians for decades to come.

Our support is founded on an ongoing working relationship with Frontier through the months leading up to FFA and the upcoming BEAD allocations. Since 2021, Frontier has undertaken a major, privately financed initiative to bring fiber to the premises facilities to hundreds of thousands of Californians. Frontier has shared its project plans for applications to the Federal Funding Account (FFA) which we are excited about and look forward to having come to fruition. We are confident that these projects will make meaningful contributions to closing the digital divide in our communities across the County of Tulare and benefit the City of Lindsay.

We firmly support Frontier’s fiber expansion plans and encourage selection of their proposed projects for funding to ensure fiber reaches more unserved and underserved communities in the most needy and remote areas of the City of Lindsay and County-wide.

Thank you for allowing us to provide this support letter on behalf of Frontier and its proposed projects and urge for the funding of those projects.

Sincerely,

Hipolito A. Cerros, *Lindsay Mayor*





STAFF REPORT

TO: Lindsay City Council
FROM: Salvador Guzman, Director of Finance
DEPARTMENT: Finance
ITEM NO.: 12.1A
MEETING DATE: September 26, 2023

ACTION & RECOMMENDATION

Second Public Hearing to Consider the Approval of Resolution No. 23-38, A Resolution of the City Council of the City of Lindsay, Adopting the Fiscal Year 2023 – 2024 Operating Budget and the Fiscal Years 2024 – 2029 Five-Year Capital Improvement Plan.

Staff recommends that the City Council pass and adopt Resolution No. 23-38, adopting the Fiscal Year 2023 – 2024 Operating Budget and the Fiscal Years 2024 – 2029 Five-Year Capital Improvement Plan to establish funded operations for the fiscal year, met payroll and contractual obligations, and to continue to provide necessary services to the community.

BACKGROUND | ANALYSIS

On June 13, 2023, City Staff provided the City Council with a financial update and requested that the Council pass and adopt Resolution No. 23-19, to continue expenditures and revenues for sixty-days (60) in accordance with the adopted Fiscal Year 2022 – 2023 Operating Budget and Fiscal Year 2023 – 2027 Five-Year Capital Improvement Plan Budget in lieu of a Fiscal Year 2023-2024 Budget and Five-Year Capital Improvement Plan Budget. The extension request was made due to the disaster declaration that was in effect at that time as well as flood recovery demands, staff turnover, prolonged vacant positions, and other unforeseen extenuating and emergency circumstances which made the June 30, 2023, budget adoption date not feasible. At the June 13, 2023, meeting, the City Council passed and adopted Resolution No. 23-19 to ensure that the City met its payroll and contractual obligations as well as continued to provide necessary services to the community.

At this time, staff is presenting a proposed Fiscal Year 2023 – 2024 Operating Budget and Fiscal Years 2024-2029 Capital Improvement Plan (CIP), both of which are attached to this report, to the Lindsay City Council for consideration and making said reports available for public inspection and comment.

The total proposed operating budget for the 2023 – 2024 Fiscal Year is \$23.9 million dollars. The proposed general fund budget is \$10.2 million dollars. The proposed budget for the Wellness Center, Water, Sewer, and Refuse Enterprise Funds is \$1.3 million dollars, \$3 million dollars, \$1.6 million dollars, and \$967,149 dollars, respectively.

The total proposed budget for the Fiscal Year 2023 – 2024 Funded Capital Improvement Plan Projects is \$9.1 million dollars for projects identified and funded through available fund balances, local, regional, State, Federal, and grant funds. The total proposed budget for Fiscal Years 2024 – 2029 Unfunded Capital Improvement Plan Projects is \$46,304,300 million dollars.

It is important to note that proposed Operating Budget and CIP project values are based upon the best available data. Updates to the budget will be presented on a quarterly basis to the City Council and the public to ensure transparency in fiscal operations.

At the September 12, 2023, Regular Meeting of the Lindsay City Council, the City Council requested to continue the public hearing for this item to the next regular meeting.

FISCAL IMPACT

Approval of the Budget and CIP establishes funded operations for the fiscal year. Should the City Council pass and adopt the proposed Fiscal Year 2023 – 2024 Operating Budget and the Fiscal Years 2024 – 2029 Five-Year Capital Improvement Plan, the below will be committed to for the coming fiscal year.

- Operating budget of \$23.9 million dollars.
- Capital Improvement Plan budget of \$9.1 million dollars.

ATTACHMENTS

- Proof of Published Public Hearing Notice
- Fiscal Year 2023 – 2024 Operating Budget and Fiscal Years 2024 – 2029 Five-Year Capital Improvement Plan
- Resolution No. 23-38

*In the Superior Court of the State of California
In and for the County of Tulare*

**PUBLIC NOTICE
CITY OF LINDSAY PUBLIC
HEARING NOTICE**

Date: Tuesday,
September 12, 2023
Time: 6:00 PM or
as soon thereafter
Location:
Council Chambers City Hall
251 East Honolulu Street,
Lindsay, CA 93247

BY ORDER OF THE CITY
COUNCIL OF THE CITY OF
LINDSAY
Dated: August 29, 2023
Sept. 2, 1-T
#241964

NOTICE IS HEREBY GIVEN that the City Council of the City of Lindsay, California, will hold a public hearing on September 12, 2023, beginning at 6:00 PM (or as soon thereafter as the matter can be heard) to solicit public comments relating to the following matter:

**CITY COUNCIL ADOPTION OF:
(1) THE CITY OF LINDSAY'S
FISCAL YEAR 2023-2024
OPERATING BUDGET, (2)
THE FISCAL YEAR 2023-2024
GANN APPROPRIATIONS LIM-
IT AS REQUIRED BY ARTICLE
XIII-B OF THE CALIFORNIA
CONSTITUTION, AND (3) THE
CITY'S FIVE-YEAR CAPITAL
IMPROVEMENT PLAN.**

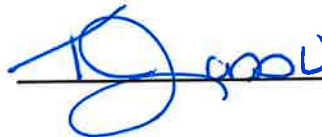
FURTHER information on this matter and the full text of the proposed documents may be obtained from the City Clerk at 251 East Honolulu Street, Lindsay, CA 93247 during normal business hours 9:00AM-5:00PM Monday through Friday. ALL INTERESTED PARTIES are encouraged to attend said PUBLIC HEARING to ask questions, express opinions and/or submit evidence for or against the matter. Written comments should reference the purpose of the hearing and be submitted via mail to the City Clerk at P.O. Box 369, Lindsay, CA 93247, or in person at 251 East Honolulu Street, Lindsay, CA 93247, or via email to lindsaycityclerk@lindsay.ca.us prior to the meeting.

State of California SS.

County of Tulare

Declarant says:

That at all times herein mentioned Declarant is and was a resident of said County of Tulare, over the age of twenty-one years; not a party to nor interested in the within matter; that Declarant is now and was at all times herein mentioned the Principal Clerk of the Porterville Recorder, a daily newspaper, which said newspaper was adjudged a newspaper of general circulation on October 15, 1951, by Superior Court Order No. 42369 as entered in Book 57 Page 384 of said Court; and that said newspaper is printed and published every day except Sunday published LEGAL NOTICE in said newspaper, **Sept. 2, 2023** and that such publication was made in the regular issues of said paper (and not in any supplemental edition or extra there of). I declare under penalty of perjury that the forgoing is true and correct. Executed **Sept. 2, 2023** at Porterville, California.



Declarant TERESA JASSO

CITY OF LINDSAY



Lindsay

City

Hall



Proposed Operating Budget Fiscal Year 2023-2024

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How to Use this Budget

The details provided in this budget document are a snapshot of the financial health and community priorities of the City of Lindsay. This budget has been designed to deliver information clearly and concisely regarding the management of public funds. This document explains the services, objectives and spending plan for the 2023 – 2024 fiscal year and including all debt obligations and other vital information about the operations of the City. This document provides the design by which resources have been allocated to meet the needs of Lindsay residents in a manner that balances City revenues with community priorities and municipal requirements.

To help in your search for information, this budget document has been separated into the individual sections listed below. The following is a brief description of each prominent section:

Message from the City Manager

This section includes an Executive Summary presented by the City Manager to the Lindsay City Council and Lindsay Residents which provides an overview of the recommended budget and provides a narrative description of the fiscal health of the City as well as the general economic outlook for the upcoming fiscal year.

Community Overview

This section provides general information about the City of Lindsay.

City Organization

This section outlines department staffing levels and organizational impacts by department.

Personnel Information

The Personnel Section includes various charts and graphs that provide a detailed list of all employee positions and allocations for the upcoming fiscal year.

Annual Report

The Annual Report summarizes the forecasted revenues, expenses, debt, and personnel for the coming fiscal year.

Financials

The Financials section provides a detailed account of each fund's estimated resources and appropriations for the 2023 – 2024 fiscal year. The City's estimates for revenues are conservative and make assumptions based on current knowledge of impending circumstances. Appropriations for expenditures are similarly conservative and are based on current service

levels and known obligations.

Appendix

Included in the budget document as an appendix is **the City of Lindsay's Five-Year Capital Improvement Plan.**

Message from the City Manager

July 1, 2023

Esteemed Mayor, Members of the Council and the General Public,

It is my honor to present the Fiscal Year 2023 – 2024 Operating Budget. Before we begin, I want to thank all the staff, reserves, and volunteers for the City of Lindsay. It is because of them that the City can provide essential services and support to the community. Their commitment and dedication to the job is unmatched. Only when they are successful at their duties and assignments, we can be successful.

Over the past decade, the City of Lindsay has navigated several financial issues and challenges. These challenges have been driven by a variety of factor, including rising costs, declining revenues, and unexpected expenses. Some of these still plague the City and will continue to impact the City's financials for years to come. In addition, we are operating in a post COVID-19 world which has presented its own set of unique challenges. Record inflation, more difficulties in hiring quality staff, changes to residents' behavior when it comes to shopping and lifestyle choices. Despite these hurdles, we have remained dedicated to maintaining essential services and infrastructure for our community. Over the past three years the City has improved our financial situations considerable, thanks in large part to our own residents, Council, and staff. The passage of Measure O, cannabis, increases property values, and permit revenue have resulted in expanded services and allowed staff to accomplish many goals. Below I will outline our accomplishments, project priorities and issues going forward for this budget cycle.

Notable Accomplishments

- Improved Financial stability for the General Fund
- Opening of the City's first Dog Park
- Expanded Public Safety Reserve and Volunteer programs
- Approval of the O'Hara Ranch Mini Storage Facility
- Approval of the Sierra Vista Landscaping project
- Sale of the McDermont Property
- Hired Director of Recreation
- Entered PRISM Risk Management Joint Powers Authority
- Updated User Fees
- Completed and Adopted a Cost Allocation Plan
- Fully implemented recommendations from the State Audit Report 2020-804
- Purchased 122 E. Honolulu St. & 190 Elmwood Ave.
- \$298,000 dollars given to Lindsay families for Mortgage, Rent & Utilities
- Santa Night, Tree Lighting, and several community events

Sales Tax

Positive revenue trends for sales and use tax, including the voter-approved additional one percent (1%) tax imposed on retail transactions to fund general fund services are expected to continue for Fiscal Year 2023 – 2024.

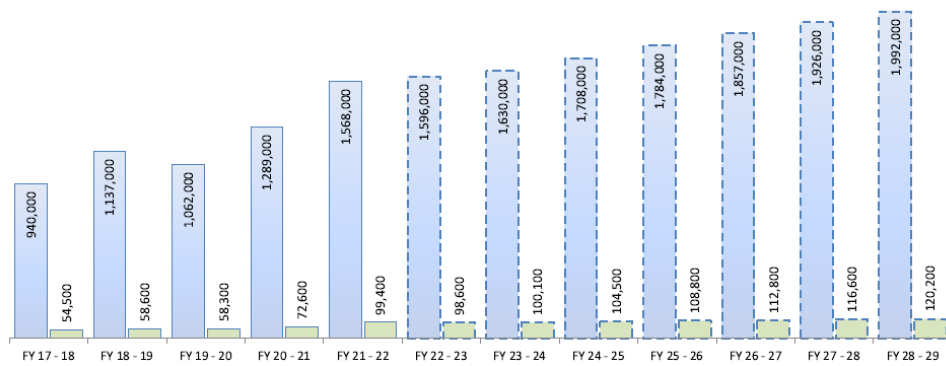
The following two charts display the City’s historical revenue for all sales and use tax received by the City and anticipated future trends. The trends are strong indicator of our local economy.

City of Lindsay Sales & Use Tax Forecast Summary

Accrual through August Clean-up

Bradley Burns	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29
Cash Projection	1,568,000	1,596,000	1,630,000	1,708,000	1,784,000	1,857,000	1,926,000	1,992,000
Percent Change	21.6%	1.8%	2.1%	4.8%	4.4%	4.1%	3.7%	3.4%

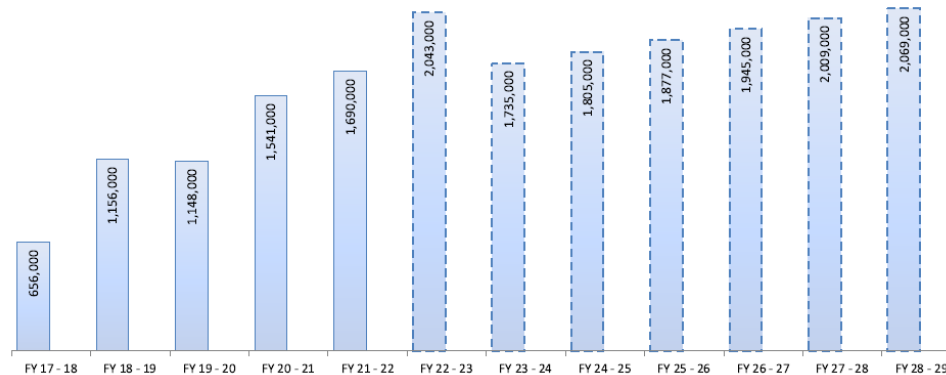
Prop 172	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29
Cash Projection	99,400	98,600	100,100	104,500	108,800	112,800	116,600	120,200
Percent Change	36.9%	-0.8%	1.5%	4.4%	4.1%	3.7%	3.4%	3.1%



Lindsay 1% Sales & Use Tax Forecast Summary

Accrual through August Clean-up

Voter Approved	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29
Cash Projection	1,690,000	2,043,000	1,735,000	1,805,000	1,877,000	1,945,000	2,009,000	2,069,000
Percent Change	9.7%	20.9%	-15.1%	4.0%	4.0%	3.6%	3.3%	3.0%



Staffing

One of the hurdles we've encountered is the increasing difficulty in hiring and retaining highly qualified staff in today's competitive job market. To continue providing top-notch services, we must invest in our workforce and offer competitive compensation packages that attract the best talent to serve our city.

Inflation

The record-high inflation rates in recent months have put additional strain on our budget and ability to fund projects accordingly. The rising costs of labor, goods and services have impacted our ability to effectively allocate resources. We are carefully monitoring this situation and are committed to making fiscally responsible decisions to mitigate the effects of inflation on our operations.

Key Project Priorities

In this budget, we are prioritizing projects that will enhance the quality of life for our residents and improve the overall infrastructure of our city. These projects include:

Olive Bowl/Kaku Park Renovation: We recognize the importance of our community spaces, and we are allocating funds for the renovation of Olive Bowl/Kaku Park to create a vibrant and welcoming recreational area for all to enjoy.

Street Projects: Maintaining our roadways is essential for the safety and mobility of our residents. We are investing in street projects to ensure our transportation infrastructure remains in excellent condition.

Building a Transit Center: Addressing transportation needs is a top priority. We are working towards building a transit center that will improve public transportation options and connectivity within our city and the rest of the County.

Sustainability of the Water Fund: We understand the critical issue of our water fund's financial imbalance. Relying on the general fund to support the water fund is unsustainable and places us in a precarious position. We are committed to developing a long-term plan to stabilize the water fund and ensure it operates independently without burdening the general fund.

Downtown Mixed-Use Project: This project aims to revitalize our downtown area, creating a vibrant hub for business, culture, and community. It will involve the development of mixed-use buildings that include commercial spaces, residential units, and public amenities to make our downtown area more attractive and economically vibrant.

In closing

The City still faces significant challenges including escalating CalPERS and insurance costs, lack of operating and capital reserves. To that end, management will focus on key objectives for the Fiscal Year 2023 – 2024, including investing in staff training, continuing to support economic development by creating more opportunities, and pursuing new and innovative policies, procedures, and strategies for expanding our public services all while staying on budget. And as always, staff will continue to monitor the City’s financial position and provide regular updates to leadership and the Lindsay community.

I am proud of the achievements Staff and City Council has made by working together to overcome the unique obstacles faced by the City of Lindsay and I look forward to continuing to serve this community.

Sincerely,

Joseph M. Tanner

City Manager

Community Overview

The City of Lindsay incorporated as a General Law City of the State of California in 1910 and later reclassified and filed as a Charter City of the State of California in 1996. Lindsay is situated in an agricultural area, nestled in the East of the Central Valley in a region known as a national and world leader in the agricultural output. The City of Lindsay currently occupies an incorporated area of 2.41 square miles with an urban development boundary of 3.9 square miles and serves a population of nearly 14,000 residents (2022).

Lindsay is a small city with a lot to offer. A significant portion of Lindsay’s workforce is employed in agricultural or agricultural-adjacent enterprises. This heavy focus on agriculture has cultivated a quality, resilient workforce that is simultaneously more resilient to the economic swings than other workforces and industries.

In addition to Agriculture, as Lindsay’s historically predominate economic activity, the City is actively engaged in revitalizing its Downtown Business District, supporting local business, and attracting exciting new ventures, particularly in the cannabis industry.

The City of Lindsay is also home to a world-renowned school district. Lindsay Unified School District boasts a school climate index score in the 99th percentile, and it is revolutionary in its innovate learner-center model. The City of Lindsay also has a lot to offer to residents who value an affordable housing market in a family-focused community, with proximity to larger cities, entertainment, and recreation. The City of Lindsay has Sequoia National Park and various reserves, hiking trails, and cycling routes in its backyard.

Urban conveniences along with modern living in a rural environment make Lindsay a truly desirable community in which to live, work and play.

Location



2.5 Square Miles (Incorporated)

3.9 Square Miles (Urban Development Boundary)

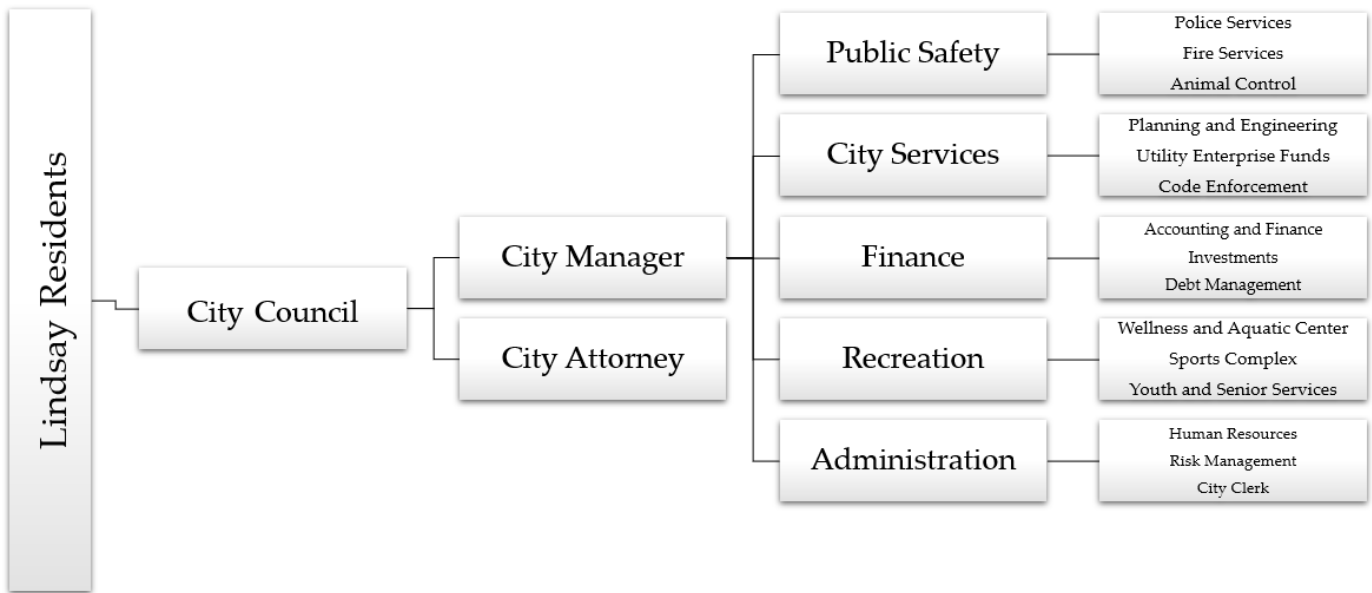
% of Population by Race and Ethnicity		
	Hispanic / Latino	Non-Hispanic / Latino
Asian	.07%	.90%
Black	0%	.42%
Native American	.41%	.07%
Other	13.90%	0%
Two or More Races	.79%	.47%
White Alone	71.81%	11.16%

Participation in civilian labor force – 16 years and above
58.5%
Median Household Income
\$37,073
Median value of housing units
\$189,700

City Organization

The City of Lindsay operates in accordance with the City Council-City Manager form of government as specified by the Lindsay City Charter. The five-member Council is elected-at-large by City residents; the Mayor and Mayor Pro Tem are then selected by their fellow Council members. The Council is charged with setting the policy and priorities for the City and the City Manager is then tasked with ensuring that these policies, and priorities are implemented by City staff. Both City Council and City Management are held to the highest levels of ethical behavior and integrity in fiscal management. The chart below provides a graphic representation of the City of Lindsay’s organizational structure and the positions within it.

City of Lindsay Organization Chart



City Council

Mission

The mission of the City of Lindsay is to deliver quality services in a financially sustainable, transparent manner while prioritizing safety, infrastructure, community, and quality of life.

Department Overview

The City Council represents the will of Lindsay residents and is collectively responsible for crafting policy as well as authorizing the expenditure of funds to achieve said will as a governing body. Under the Council-Manager form of government, the Council consists of five council members elected at large in staggered four-year terms. The Council's duties include but are not limited to: providing the residents of Lindsay with essential services such as public safety, clean drinking water and drivable roads; overseeing and authorizing spending for essential municipal services; participating in regional organizations, boards, and committees; making provisions for, budgeting for, and providing adequate financial resources and physical facilities for a full range of quality City services and activities that equitably provide for the quality of life for all economic, social, ethnic and age groups within the City; and ensuring the overall well-being of the City.

The City Council convenes on the second and fourth Tuesday of the month at 6:00 p.m. at 251 E. Honolulu in Lindsay, California.

Fiscal Year 2022 – 2023 Accomplishments

Focusing on the City's successes is important for maintaining and expanding upon the City's momentum for positive change. As the City moves forward it is important to look back and recognize past accomplishments, as well as identify future potential for growth. While a comprehensive list of City Council accomplishments in fiscal year 2022 – 2023 is not feasible in this document, the following list provides some highlights from the year:

- Passed and adopted a user fee study and cost allocation plan to ensure 100% cost recovery.
- Passed and adopted a new and improved cash-handling policy.
- Improved the City's financial stability.
- Approved the establishment of a Volunteer Fire and Police Program.
- Approved the purchase of a new fleet for the Public Safety Department.
- Approved the acquisition and sale of properties to further promote economic development.
- Approved an agreement with the County of Tulare to repair Lindmore Street.
- Hosted numerous events including Santa Night, Tree Lighting Festival, National Night Out, Family Camp Out, Kids Day, Movies in the Park, and Dive In Theatre, among many others.

Fiscal Year 2023-2024 Objectives

For Fiscal Year 2023-2024, the City Council of Lindsay has identified five top priorities for the City.

Priority No. 1. Ensure the City is Fiscally Sustainable and Resilient.

Strategies:

- Operate City government in a fiscally responsible and prudent manner to ensure that the City of Lindsay makes sound fiscal decisions.
- Develop, update, and maintain fiscal policies to ensure appropriate oversight and best practices.
- Review the City's fees and rates schedule.
- Ensure that enterprise funds generate appropriate revenue and not a drag on the General Fund.

Priority No. 2. Provide a Safe, and Clean Community Environment for All.

Strategies:

- Increase Fire Department personnel.
- Explore additional training opportunities.
- Identify funding sources other than the General Fund for public safety equipment.
- Work with community partners and other governmental agencies on crime prevention.
- Ensure that the City of Lindsay is prepared for emergencies.
- Engage and effectively respond to the Community's safety concerns.

Goal 3. Expand the Economic Base in Lindsay.

Strategies:

- Grow the number of employment opportunities in Lindsay.
- Assist business growth for existing businesses.
- Recruit retail and other sales or excess tax generating businesses.
- Focus on the redevelopment of Downtown Lindsay

Goal 4. Invest in Critical Streets, Water, and Sewer Infrastructure.

Strategies:

- Continue to monitor drought conditions throughout the state and in the region.
- Develop and maintain infrastructure resources to support sustainable growth.
- Ensure funding is in place for long-term fiscal stability.
- Make Community Faculties Districts part of all new projects.
- Ensure City's Street fee is accurate and updated on a regular basis.
- Work with and partner with Tulare County on funding street projects that our residents use.

Goal 5. Improve the Quality of Life for People that Live and Work in Lindsay.

Strategies:

- Improve City's water quality.
- Provide high quality recreation options for residents of all ages.
- Fund Recreation activities without using General Fund.
- Invest and redevelop parks.
- Continue to development important partnerships with Lindsay Unified School District and Lindsay.

- Bring much needed housing, employment, youth, and family services to the residents of Lindsay.
- Determine potential recreation sites.
- Create a work environment for City employees that promotes and supports employee development, growth, and community

Lindsay City Council



Yolanda Flores

Mayor Pro Tem
Term: 2022-2026
yflores@lindsay.ca.us



Rosaena Sanchez

Council Member
Term: 2022-2026
rsanchez@lindsay.ca.us



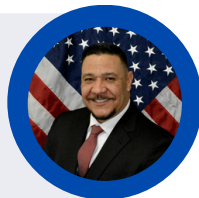
Ramona Caudillo

Council Member
Term: 2020-2024
rcaudillo@lindsay.ca.us



Ramiro Serna

Council Member
Term: 2020-2024
rserna@lindsay.ca.us



Hipolito A. Cerros

Mayor
Term: 2020-2024
hcerros@lindsay.ca.us

City Officials

The City of Lindsay's public officials oversee departmental operations and ensure strategic planning. Effective strategic planning involves an understanding of our community, who our residents are, and how well we are meeting their expectations and needs.

Joseph M. Tanner

City Manager

(559) 562-7102 ext. 8010

jtanner@lindsay.ca.us

Neyba Amezcua

Director of City Services and Planning

(559) 562-7102 ext. 8040

namezcua@lindsay.ca.us

Salvador Guzman

Director of Finance

(559) 562-7102 ext. 8020

sguzman@lindsay.ca.us

Richard Carrillo

Director of Public Safety

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rcarrillo@lindsay.ca.us

Armando da Silva

Director of Recreation Services

(559) 562-5196 ext. 8604

adasilva@lindsay.ca.us

Curtis Cannon

Planning Manager

(559) 562-7102 ext. 8041

ccannon@lindsay.ca.us

Joseph Avina

City Services Manager/Inspector

(559) 562-7102 ext. 8042

javina@lindsay.ca.us

Mari Carrillo

Human Resources and Risk Manager

(559) 562-7102 ext. 8033

mcarrillo@lindsay.ca.us

Francesca Quintana

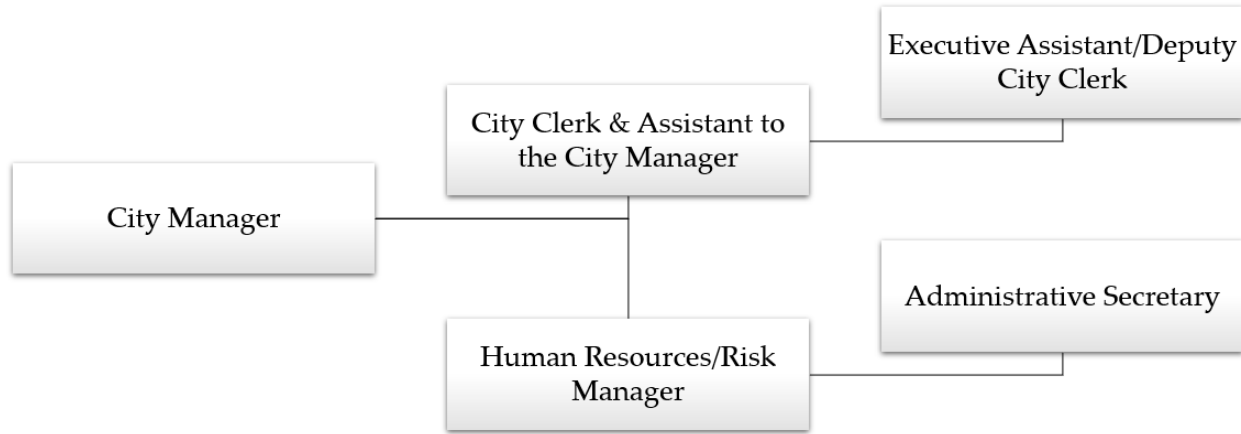
City Clerk and Assistant to the City Manager

(559) 562-7102 ext. 8034

fquintana@lindsay.ca.us

City Manager

Organization Chart



Mission

The goal of the Office of the City Manager is to ensure that all departments of the City are operating at optimal capacity to best serve the residents of the community. Through careful, proper, and professional administration, the City Manager seeks to exercise the will of the public represented by the City Council.

Department Overview

The *City Manager* is responsible for a variety of complex administrative duties. These duties include supporting City Council in the achievement of community goals; the administration of the City; overseeing all department heads; directing community relations efforts; and coordinating activities between other agencies such as the Federal, County, and State and neighboring municipalities.

The *City Clerk and Assistant to the City Manager* plays an auxiliary and integral role in ensuring that the Office of the City Manager is operating smoothly on a day-to-day basis. The City Clerk's role and duties include disseminating public information; overseeing various projects; preparing materials for and facilitating City Council meetings; directing and implementing special projects, programs, and initiatives at the City Manager's direction; supporting the County Elections Office; preparing various reports and recording and maintaining City Resolutions, Ordinances, and Municipal Code.

The *Human Resources & Risk Manager* is responsible for the administration of employee benefits, recruitment, training, personnel files, worker's compensation, risk management, contract agreements including memorandums of understanding. The Human Resources & Risk Manager is responsible for promoting a positive and stable work environment for City employees and supporting the goals of the City to ensure the fair and equitable treatment of staff.

Fiscal Year 2022 – 2023 Accomplishments

The City of Lindsay has made great strides over the last year under the joint guidance of the Lindsay City Council and the Office of the City Manager.

Notable accomplishments include but are not limited to:

- Improved Financial stability for the General Fund.
- Opening of the City's first Dog Park.
- Hired a total of 47 individuals across various departments.
- Approval of the O'Hara Ranch Mini Storage Facility.
- Approval of the Sierra Vista Landscaping project.
- Sale of the McDermont Property.
- Hired Director of Recreation Services.
- Entered PRISM Risk Management Joint Powers Authority.
- Updated User Fees.
- Completed Cost Allocation Plan.
- Fully implemented recommendation in the State Audit Report 2020-804.
- Adoption of a Long-term Financial Plan.
- Purchased 100 E. Honolulu St.
- \$298,000 dollars given to Lindsay families for Mortgage, Rent & Utilities.
- Santa Night & Tree Lighting events.

Objectives For Fiscal Year 2023 – 2024

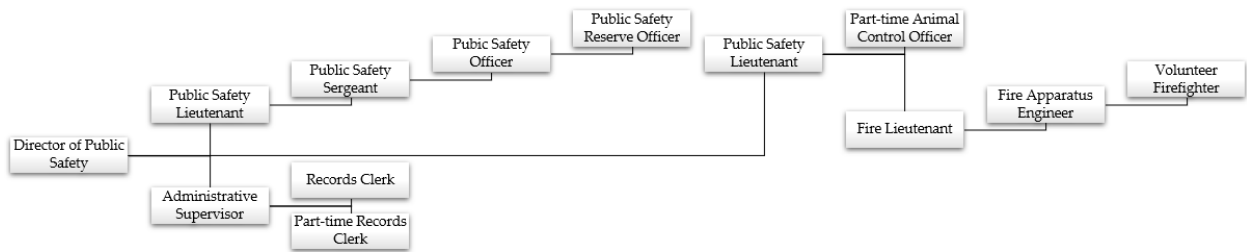
The Office of the City Manager is responsible for implementing the objectives identified by the City Council. This requires effective collaboration with the City Council, Department Heads, staff, and the community.

Objectives include but are not limited to:

- Create a rolling Five Year Financial Forecast.
- Provide training opportunities for all employees.
- Update Personnel Rules and Regulations.
- Increase Personnel in Public Safety and City Services.
- Continue Public Outreach.
- Start a quarterly newsletter.
- Complete Olive Bowl/Kaku Park.
- Continue to explore additional funding opportunities for the Lindsay Transit Center.
- Stabilize the City's Enterprise Funds.

Public Safety

Organization Chart



Mission

The mission of the Lindsay Department of Public Safety is to ensure residents have an efficient and responsive police, fire, and animal control service, to maintain public safety and promote a healthy and positive quality of life, always with the best customer service.

Department Overview

The Lindsay Department of Public Safety is made up of three separate but equal and well-aligned components, managed by the Director of Public Safety. The Department encompasses full-time, reserve and volunteer police and fire personnel, along with animal control services. Police, Fire and Animal Control, are closely supported by the department's records unit and professional support staff. The records team is staffed with one full-time and one part-time employee, managed by an Administrative Supervisor. The law enforcement team is made up of two Lieutenants, four Sergeants, one Corporal and eleven Officers. Within these ranks are two School Resource Officers, one Detective, a Homeless Outreach Officer, multiple Field Training Officers and a Drone Operator in the near future. The department maintains a full-time fire service, with 24-hour coverage, consisting of a Fire Lieutenant, two Fire Apparatus Engineers, and five Volunteer Firefighters. Also among the departments staff is a Public Safety Chaplain who serves in a volunteer capacity.

The department aims to identify and solve problems throughout the community, maintain a proactive approach to crime, conduct proper follow up and improve the safety and quality of life of those that live, work or play in Lindsay.

The department's staff prides itself on maintaining great working relationships with Lindsay residents and local community groups by providing excellent and efficient fire protection services, public safety protection services, and animal control services.

Fiscal Year 2022 – 2023 Accomplishments

The Department of Public Safety achieved several of its goals this past fiscal year.

Notable accomplishments include but are not limited to:

- Full level staffing of 35 employees during the fiscal year.
- Added multiple full-time, reserve, and volunteer positions.
- Hosted a Community Police Academy, Memorial Day Service, Family Campout and Military Banner Program.
- Numerous building upgrades and built an employee wellness patio.
- Established a trap, neuter and release program.

Objectives for Fiscal Year 2023 - 2024

The Department of Public Safety is responsible for ensuring that the Lindsay community is safe and implementing the objectives identified by the City Council.

Objectives include but are not limited to:

- Continue to host clinical debriefings after critical incidents.
- Focus on advanced training and succession planning.
- Fund and hire additional personnel for increased fire services.

Finance

Organization Chart



Mission

The Department of Finance is committed to the transparent communication of accurate financial information to City Council, other City departments, Lindsay residents, and the community at large. The department holds integrity, accountability, consistency, and transparency in the highest regard, and it promotes strategic financial planning and performance reporting that realizes the effective and efficient use of public funds.

Department Overview

The department is responsible for general ledger accounting, banking and investment, debt management, governmental accounting and reporting, accounts payable and accounts receivable, as well as utility billing.

Fiscal Year 2022 – 2023 Accomplishments

The City of Lindsay has greatly improved its financial standing over the recent years under the joint guidance of the City Manager, City Council, and financial consultants.

Notable accomplishments include but are not limited to:

- Completely implemented recommendations within State Auditor Report 2020-804
- Updated its user fees to ensure 100% cost recovery

- Adopted a new Cost Allocation Plan
- Updated its Cash Handling Policy

Objectives for Fiscal Year 2023 – 2024

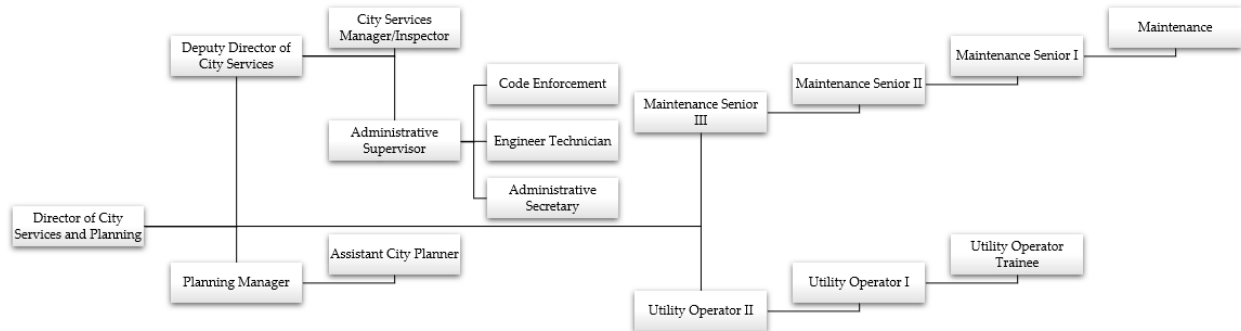
The Finance Department aims to continue to provide support for the effective stewardship of City resources and yield a fiscally self-reliant city government while providing effective, basic municipal services in line with the objectives of the City Council.

Objectives include but are not limited to:

- Monitor, track, and comply with the funding requirements of the American Rescue Plan Act and other grant funding received.
- Maintain a strong internal control and low risk environment by managing the City's financial resources in accordance with established budget and reserve policies.
- Continue to provide regular budget updates to ensure the continued financial health of the City of Lindsay.
- Implement new policies and procedures to track and manage expenses across all departments. This includes reviewing current spending patterns, identifying areas for cost reduction, and enforcing a more efficient approval process for expenditures. By doing so, we aim to maximize available funds for critical operations and maintain a steady cash flow.

City Services

Organization Chart



Mission

The mission of the City Services Department is to provide essential infrastructure and services to our community while maximizing the value of available resources. The department prioritizes in critical infrastructure, effective maintenance programs, and innovative solutions that improve the quality of life for Lindsay residents. The department strives to ensure the long-term sustainability and resilience of our community.

Department Overview

The City Services department manages the physical condition of the community and its environment. While some of the work that the department may do is out of public sight, as it heavily deals with underground infrastructure or is conducted at the treatment plants, much of the work is conducted in public sight. This work includes street repair projects and water and sewer projects.

The City Services Department is comprised of the following sub departments: maintenance, streets, parks, building, code enforcement, planning, engineering, water, wastewater, storm drain utilities, refuse services, land application site, and special districts.

Fiscal Year 2022 – 2023 Accomplishments

The City Services department has improved the state of the city and the quality of life of its residents in the recent years, all in line with the objectives of the City Council.

Notable accomplishments include but are not limited to:

General Projects	Street projects	Water Projects
Re-roof project for Public Safety and City Services Departments	Hermosa St Rehabilitation Project (from Homassel to Foothill)	Lafayette & Sycamore Water Pipeline Project
Installed Outdoor Patio for Public Safety Department	Procurement of Linda Vista Loop Rehabilitation Project Contract	Water Feasibility Study
West Hermosa Street Corridor and Neighborhood Enhancement Plan	Procurement of Valencia Street Rehabilitation Project Contract	Well 11 Feasibility Study
Pedestrian Pathways Program	Sierra Vista Landscaping Project	Disinfection Byproducts PS&E Package
Lewis Creek Flooding Event Cleanup and Response		Sewer Projects
Applied for \$3M Grant for Cycle II Clean California for Harvard Park		Pump Upgrades

Objectives for Fiscal Year 2023 - 2024

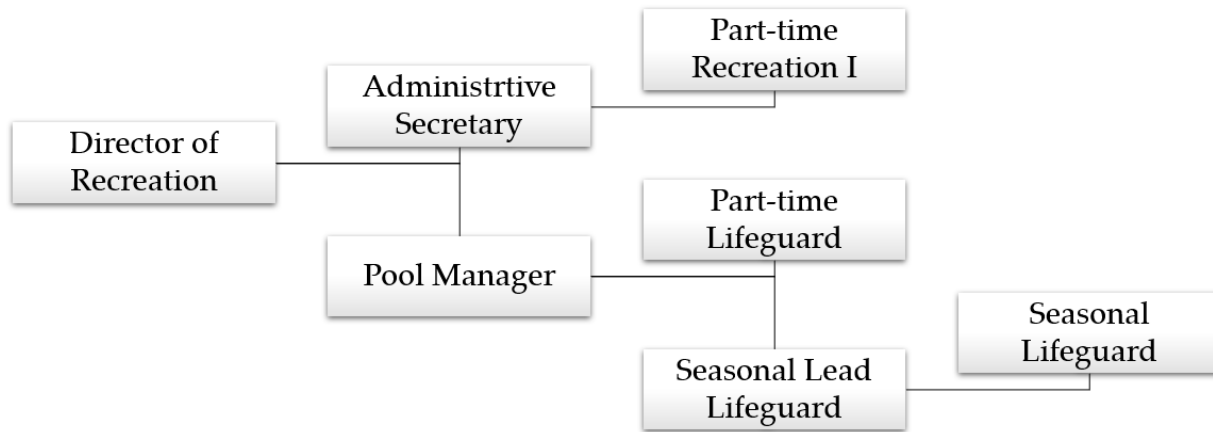
The department aims to continue to provide high quality service to Lindsay residents while maintaining the functionality, safety, and sustainability of the City’s infrastructure in line with the goals and objectives of the City Council.

Objectives include but are not limited to:

- Addressing deferred maintenance in critical infrastructure, such as water and wastewater treatment facilities as well as roadways, to improve their condition and avoid further deterioration.
- Maintaining and improving existing infrastructure by assessing the condition of roads, water and wastewater treatment facilities, and other infrastructure assets to identify necessary repairs, upgrades, and maintenance.
- Optimize use of resources by managing budgets, staffing levels, and equipment efficiently to provide the highest quality services at the lowest possible cost.
- Enhancing customer service by improving communication with residents, streamlining permit processes, and responding to inquiries and concerns in a timely and effective manner.

Recreation | Wellness and Aquatic Center

Organization Chart



Mission

The Lindsay Wellness Center is the result of a continued valued partnership between the City of Lindsay and the Lindsay Local Hospital District. The Lindsay Wellness Center’s mission is three-pronged: (1) To provide resources and programming that educate and support our community and our members in leading healthy, active lives; (2) To promote wellness through physical health and fitness, as well as mental and social wellbeing; (3) To offer a friendly and safe environment for individuals of all ages to evolve in their journey toward optimal wellness.

Department Overview

The Wellness Center offers a variety of services in the areas of aquatics, fitness, and recreation. The Wellness Center boasts a state-of-the-art eight-lane swimming pool and a sloped-entry kiddie pool area; it offers pool rental to the community and serves as the home of the Lindsay High School Swim Team as well as the Lindsay Skimmers, a local competitive youth swim team. The Wellness Center pool provides a safe swim experience for the Lindsay Unified School District After School Program during school breaks. Various fitness and exercises classes are offered to members and non-members, as well as a full gym with various exercise machines and a free weights area. The Wellness Center is also proud to house Pro-PT Physical Therapy and OMNI Family Health as valued tenants.

In addition to the offerings found at the Wellness Center, the Recreation Department oversees other facilities around town such as the Olive Bowl, Harvard Park, and the Lindsay Sports Complex. Special community events include Summer Night Lights, Family Campout, Movies in the Park, Dive-in Theatre, Floating Pumpkin Patch, National Night Out, and Swim Lessons.

Fiscal Year 2022 – 2023 Accomplishments

The Lindsay Recreation Department had many of its first this past fiscal year. The department was able to provide affordable activities, programs, and events with the help of partnerships and sponsorships in the community.

- Hosted Lindsay's first ever Pumpkin Carving Party, Winter Coat Drive, and opened Lindsay's first Lindsay Kiwanis Paw (Dog) Park.
- Revamped swim lessons to provide a better and overall organized experience for its clients. Current activities, programs, and events are provided and held at their highest level at the Wellness Center.
- Renovated and upgraded the Wellness Center facility.
- Completed several Capital Outlay Projects; new water heaters; upgrade of new facility water heaters; replaster of Competition Pool/Lap Swim Pool, retrofit lighting, upgrade of new facility lighting.

Objectives for Fiscal Year 2023 - 2024

The Recreation Department has identified top objectives for the upcoming fiscal year to improve the quality of life of those who live, work, and play in Lindsay, all while being in line with the objectives of the City Council.

- Maintain a relationship and work with the Lindsay Local Hospital District on long-term financial strategies to sustain and ensure the Wellness Center can maintain and continue to operate health and wellness services and programs for the community.
- Build community through recreation and offer affordable and positive community activities, programs, and events.
- Provide activities, programs, and events to enhance the quality of life for Lindsay residents.
- Collaborate with local non-profit organizations, the Lindsay Unified School District, and local businesses on recreation activities, programs, and events.
- Maintain safe, positive, and clean facilities for citizens to experience.
- Provide partnerships and/or sponsorship opportunities for local businesses and organizations to grow through our activities, programs, and events.
- Achieve financial sustainability by optimizing the use of our facilities and properly sizing our staff levels.

Personnel Information

The City of Lindsay utilizes a forty-hour work week to calculate the full time equivalent (FTE) of staffing levels. An employee that is scheduled to work forty hours per week is considered a full-time position and is equal to one FTE. Employees that are scheduled to work less than forty hours per week are considered part-time employees. To calculate the FTE for part time employees, scheduled work hours are divided by forty.

For example, if an employee is scheduled to work 20 hours per week, they are considered a part-time employee and are equal to 0.5 FTE (20hrs/week ÷ 40hrs/week).

For the 2023 – 2024 Fiscal Year:

TOTAL NUMBER OF EMPLOYEES BY LOCATION

EMPLOYEES BY LOCATION	
Public Safety	25.0
City Services	25.0
Wellness	16.0
Finance	7.0
City Manager	5.0
TOTAL FTE	78.0

FTE COUNT

EMPLOYEES BY LOCATION	
General Fund	41.5
Restricted Funds	3.7
Enterprise Funds	25.7
Special Revenue Funds	0.60
TOTAL FTE	71.5

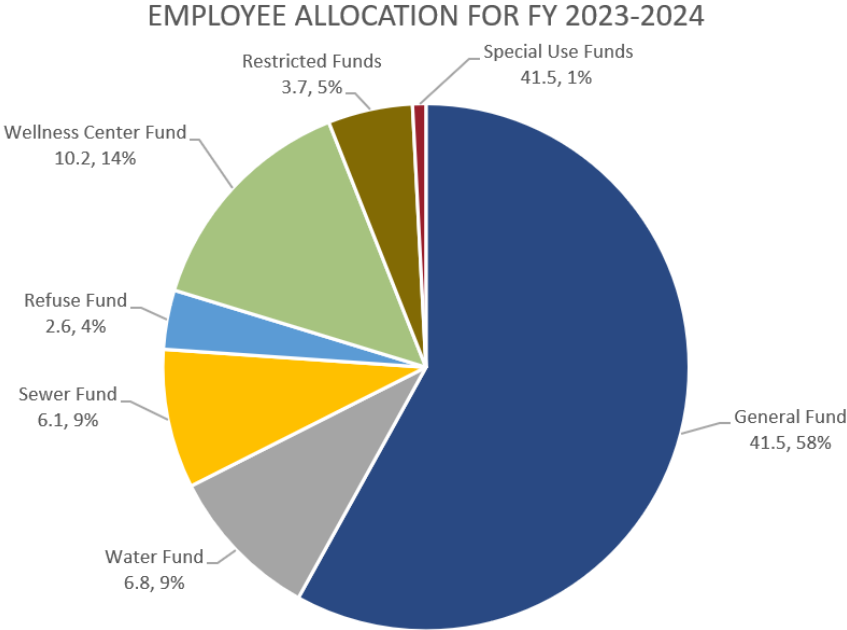
In anticipation of continued growth, Staff is recommending the addition of critical staffing positions and resources that will enable the City to sustain and grow the quantity and quality of services provided to our residents, and that will help ensure compliance to standard municipal practices and procedures.

The below are proposed additional staffing:

NEW POSITIONS (INCLUDED IN FTE TOTAL)	
Administrative Secretary	1.0
Fire Apparatus Engineer	1.0
Utility Operator II	1.0
Utility Operator II	1.0
Utility Operator Trainee	1.0
Pool Manager	1.0
TOTAL FTE ADDITIONS IN FY 2023-2024	6.0

City of Lindsay employees serve in multiple capacities. The salary and benefits for some City employees are allocated to multiple departments according to the time each staff member serves in those departments during the year. For example, for the position of the Director of City Services & Planning, the salary and benefits must be allocated to the General Fund, Water, Sewer, and other funds proportional to the time the Director spends working on projects in each fund. The Annual Salary Allocation designates the proportional allocation of each position’s salary and benefits to the appropriate departments/funds and is incorporated into the annual spending budget by fund. Salary allocation tables are reviewed annually, at a minimum, as part of the regular budget process.

A summary of the employee allocation as well as the complete salary allocation breakdown are provided below:



Salary Ranges and Payroll Benefits Information

The City has three bargaining units – one (1) for Public Safety employees, one (1) for Fire employees, and one (1) for Miscellaneous employees. Staffing is further divided into classifications for non-exempt and exempt employees. Non-Exempt Employees are eligible for overtime and all provisions of their governing Memorandum of Understanding (MOU). Exempt employees are not eligible for overtime but are eligible for all other provisions of their governing MOU and California State Labor Laws.

The City Manager and Department Heads are at-will employees who operate under individual contracts with the City and are not eligible for overtime and excluded from MOU provisions.

The following Salary Schedule displays the annual range and salary steps for all positions, as approved by action of the City Council. To determine employee, pay per month, divide by 12. To determine pay per pay period, divide by 26. To determine pay by hour, divide by 2,080. Employees are evaluated annually and if recommended on merit, move one step up their assigned salary range until they reach the maximum.



City of Lindsay

Hourly Salary Schedule FY2023/2024

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Unrepresented	Part-Time Seasonal	Interns/Seasonal	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50
Non-Exempt	Unrepresented	Part-Time	Recreation - Lifeguard	\$ 15.75	\$ 16.54	\$ 17.36	\$ 18.23	\$ 19.14	\$ 20.10	\$ 21.11
Non-Exempt	Unrepresented	Part-Time	Recreation I	\$ 15.75	\$ 16.54	\$ 17.36	\$ 18.23	\$ 19.14	\$ 20.10	\$ 21.11
Non-Exempt	SEIU	Full-Time	Maintenance	\$ 16.07	\$ 16.87	\$ 17.71	\$ 18.60	\$ 19.53	\$ 20.50	\$ 21.53
Non-Exempt	SEIU	Full-Time	Account Clerk I	\$ 16.07	\$ 16.87	\$ 17.71	\$ 18.60	\$ 19.53	\$ 20.50	\$ 21.53
Non-Exempt	SEIU	Full-Time	Code Enforcement Officer	\$ 16.07	\$ 16.87	\$ 17.71	\$ 18.60	\$ 19.53	\$ 20.50	\$ 21.53
Non-Exempt	SEIU	Full-Time	Records Clerk	\$ 16.22	\$ 17.03	\$ 17.88	\$ 18.77	\$ 19.71	\$ 20.70	\$ 21.73
Non-Exempt	SEIU	Full-Time	Maintenance Senior I	\$ 16.22	\$ 17.03	\$ 17.88	\$ 18.77	\$ 19.71	\$ 20.70	\$ 21.73
Non-Exempt	Unrepresented	Part-Time	Lead Lifeguard	\$ 16.75	\$ 17.59	\$ 18.47	\$ 19.39	\$ 20.36	\$ 21.38	\$ 22.45
Non-Exempt	SEIU	Full-Time	Community Development Specialist	\$ 17.46	\$ 18.34	\$ 19.25	\$ 20.21	\$ 21.23	\$ 22.29	\$ 23.40
Non-Exempt	SEIU	Full-Time	Administrative Secretary	\$ 17.46	\$ 18.34	\$ 19.25	\$ 20.21	\$ 21.23	\$ 22.29	\$ 23.40
Non-Exempt	SEIU	Full-Time	Utility Operator Trainee	\$ 17.60	\$ 18.47	\$ 19.40	\$ 20.37	\$ 21.39	\$ 22.46	\$ 23.58
Non-Exempt	SEIU	Full-Time	Pool Manager	\$ 18.00	\$ 18.90	\$ 19.85	\$ 20.84	\$ 21.88	\$ 22.97	\$ 24.12
Non-Exempt	Confidential Employee	Full-Time	Executive Assistant/Deputy City Clerk	\$ 20.20	\$ 21.21	\$ 22.27	\$ 23.38	\$ 24.55	\$ 25.78	\$ 27.06
Non-Exempt	SEIU	Part-Time	Records/IT Clerk	\$ 20.20	\$ 21.21	\$ 22.27	\$ 23.38	\$ 24.55	\$ 25.78	\$ 27.06
Non-Exempt	SEIU	Full-Time	Maintenance Senior II	\$ 20.48	\$ 21.51	\$ 22.58	\$ 23.71	\$ 24.90	\$ 26.14	\$ 27.45
Non-Exempt	SEIU	Full-Time	Animal Control Officer	\$ 20.48	\$ 21.51	\$ 22.58	\$ 23.71	\$ 24.90	\$ 26.14	\$ 27.45
Non-Exempt	SEIU	Full-Time	Community Services Officer	\$ 20.48	\$ 21.51	\$ 22.58	\$ 23.71	\$ 24.90	\$ 26.14	\$ 27.45
Non-Exempt	SEIU	Full-Time	Account Clerk III	\$ 20.58	\$ 21.61	\$ 22.69	\$ 23.83	\$ 25.02	\$ 26.27	\$ 27.58
Non-Exempt	SEIU	Full-Time	Utility Operator I	\$ 24.76	\$ 25.99	\$ 27.29	\$ 28.66	\$ 30.09	\$ 31.59	\$ 33.17
Non-Exempt	SEIU	Full-Time	Engineering Technician	\$ 25.57	\$ 26.85	\$ 28.19	\$ 29.60	\$ 31.08	\$ 32.64	\$ 34.27
Non-Exempt	SEIU	Full-Time	Assistant City Planner	\$ 25.57	\$ 26.85	\$ 28.19	\$ 29.60	\$ 31.08	\$ 32.64	\$ 34.27
Non-Exempt	SEIU	Full-Time	Building Inspector I	\$ 25.57	\$ 26.85	\$ 28.19	\$ 29.60	\$ 31.08	\$ 32.64	\$ 34.27
Exempt	Unrepresented	Full-Time	Administrative Supervisor	\$ 31.00	\$ 32.55	\$ 34.18	\$ 35.89	\$ 37.68	\$ 39.56	\$ 41.54
Exempt	Unrepresented	Full-Time	City Clerk/Assistant to the City Manager	\$ 31.00	\$ 32.55	\$ 34.18	\$ 35.89	\$ 37.68	\$ 39.56	\$ 41.54
Exempt	Unrepresented	Full-Time	Maintenance Senior III	\$ 31.00	\$ 32.55	\$ 34.18	\$ 35.89	\$ 37.68	\$ 39.56	\$ 41.54
Exempt	Unrepresented	Full-Time	Human Resources Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.28
Exempt	Unrepresented	Full-Time	Planning Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	Finance & Accounting Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	IT Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	Executive Projects Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	City Services Manager/Inspector	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Non-Exempt	SEIU	Full-Time	Utility Operator II	\$ 34.46	\$ 36.18	\$ 37.99	\$ 39.89	\$ 41.88	\$ 43.98	\$ 46.17
Exempt	Unrepresented	Full-Time	City Services Deputy Director	\$ 34.80	\$ 36.54	\$ 38.37	\$ 40.29	\$ 42.30	\$ 44.41	\$ 46.64
Non-Exempt	SEIU	Full-Time	Utility Operator III	\$ 38.92	\$ 40.87	\$ 42.91	\$ 45.06	\$ 47.31	\$ 49.68	\$ 52.16

*All hourly rates are based on a 40-hour work week.

Fire Personnel

Fire Rate

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 15.50	\$ 16.28	\$ 17.09	\$ 17.94	\$ 18.84	\$ 19.78	\$ 20.77
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 22.06	\$ 23.16	\$ 24.32	\$ 25.54	\$ 26.81	\$ 28.15	\$ 29.56

Administrative Rate

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 21.70	\$ 22.79	\$ 23.92	\$ 25.12	\$ 26.38	\$ 27.70	\$ 29.08
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 29.42	\$ 30.89	\$ 32.44	\$ 34.06	\$ 35.76	\$ 37.55	\$ 39.43

*Fire personnel will convert to a 56-hour work week upon completion of their training.

*Fire personnel are paid based on whether they are on the 56-hour per week average schedule or the 40-hour per week schedule.

*Holiday pay will still be paid out based on the 40-hour per week rate, regardless of whether an employee is on a 56-hour per week average schedule or a 40-hour per week schedule.

Public Safety Personnel

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	LPOA	Full-Time	Public Safety Officer	\$ 25.37	\$ 26.64	\$ 27.97	\$ 29.37	\$ 30.84	\$ 32.38	\$ 34.00
Non-Exempt	LPOA	Full-Time	Police Corporal	\$ 27.98	\$ 29.38	\$ 30.85	\$ 32.39	\$ 34.01	\$ 35.71	\$ 37.50
Non-Exempt	LPOA	Full-Time	Public Safety Sergeant	\$ 30.89	\$ 32.43	\$ 34.06	\$ 35.76	\$ 37.55	\$ 39.42	\$ 41.40
Exempt	Unrepresented	Full-Time	Public Safety Lieutenant	\$ 41.35	\$ 43.42	\$ 45.59	\$ 47.87	\$ 50.26	\$ 52.77	\$ 55.41

Contract Personnel

Category	Bargaining Unit	Type	Title	Minimum	Maximum
Exempt	Unrepresented	Full-Time	City Manager	\$ 55.05	\$ 80.00
Exempt	Unrepresented	Full-Time	Director of Public Safety	\$ 41.46	\$ 70.00
Exempt	Unrepresented	Full-Time	Director of Finance	\$ 41.72	\$ 70.00
Exempt	Unrepresented	Full-Time	Director of City Services & Planning	\$ 36.17	\$ 71.40
Exempt	Unrepresented	Full-Time	Recreation Services Director	\$ 34.37	\$ 60.00



City of Lindsay

Annual Salary Schedule
FY2023/2024

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Unrepresented	Part-Time Seasonal	Interns/Seasonal	\$ 32,240.00	\$ 32,240.00	\$ 32,240.00	\$ 32,240.00	\$ 32,240.00	\$ 32,240.00	\$ 32,240.00
Non-Exempt	Unrepresented	Part-Time	Recreation - Lifeguard	\$ 32,760.00	\$ 34,403.20	\$ 36,108.80	\$ 37,918.40	\$ 39,811.20	\$ 41,808.00	\$ 43,908.80
Non-Exempt	Unrepresented	Part-Time	Recreation I	\$ 32,760.00	\$ 34,403.20	\$ 36,108.80	\$ 37,918.40	\$ 39,811.20	\$ 41,808.00	\$ 43,908.80
Non-Exempt	SEIU	Full-Time	Maintenance	\$ 33,425.60	\$ 35,089.60	\$ 36,836.80	\$ 38,688.00	\$ 40,622.40	\$ 42,640.00	\$ 44,782.40
Non-Exempt	SEIU	Full-Time	Account Clerk I	\$ 33,425.60	\$ 35,089.60	\$ 36,836.80	\$ 38,688.00	\$ 40,622.40	\$ 42,640.00	\$ 44,782.40
Non-Exempt	SEIU	Full-Time	Code Enforcement Officer	\$ 33,425.60	\$ 35,089.60	\$ 36,836.80	\$ 38,688.00	\$ 40,622.40	\$ 42,640.00	\$ 44,782.40
Non-Exempt	SEIU	Full-Time	Records Clerk	\$ 33,737.60	\$ 35,422.40	\$ 37,190.40	\$ 39,041.60	\$ 40,996.80	\$ 43,056.00	\$ 45,198.40
Non-Exempt	SEIU	Full-Time	Maintenance Senior I	\$ 33,737.60	\$ 35,422.40	\$ 37,190.40	\$ 39,041.60	\$ 40,996.80	\$ 43,056.00	\$ 45,198.40
Non-Exempt	Unrepresented	Part-Time	Lead Lifeguard	\$ 34,840.00	\$ 36,587.20	\$ 38,417.60	\$ 40,331.20	\$ 42,348.80	\$ 44,470.40	\$ 46,696.00
Non-Exempt	SEIU	Full-Time	Community Development Specialist	\$ 36,316.80	\$ 38,147.20	\$ 40,040.00	\$ 42,036.80	\$ 44,158.40	\$ 46,363.20	\$ 48,672.00
Non-Exempt	SEIU	Full-Time	Administrative Secretary	\$ 36,316.80	\$ 38,147.20	\$ 40,040.00	\$ 42,036.80	\$ 44,158.40	\$ 46,363.20	\$ 48,672.00
Non-Exempt	SEIU	Full-Time	Utility Operator Trainee	\$ 36,608.00	\$ 38,417.60	\$ 40,352.00	\$ 42,369.60	\$ 44,491.20	\$ 46,716.80	\$ 49,046.40
Non-Exempt	SEIU	Full-Time	Pool Manager	\$ 37,440.00	\$ 39,312.00	\$ 41,288.00	\$ 43,347.20	\$ 45,510.40	\$ 47,777.60	\$ 50,169.60
Non-Exempt	Confidential Employee	Full-Time	Executive Assistant/Deputy City Clerk	\$ 42,016.00	\$ 44,116.80	\$ 46,321.60	\$ 48,630.40	\$ 51,064.00	\$ 53,622.40	\$ 56,284.80
Non-Exempt	SEIU	Part-Time	Records/IT Clerk	\$ 42,016.00	\$ 44,116.80	\$ 46,321.60	\$ 48,630.40	\$ 51,064.00	\$ 53,622.40	\$ 56,284.80
Non-Exempt	SEIU	Full-Time	Maintenance Senior II	\$ 42,598.40	\$ 44,740.80	\$ 46,966.40	\$ 49,316.80	\$ 51,792.00	\$ 54,371.20	\$ 57,096.00
Non-Exempt	SEIU	Full-Time	Animal Control Officer	\$ 42,598.40	\$ 44,740.80	\$ 46,966.40	\$ 49,316.80	\$ 51,792.00	\$ 54,371.20	\$ 57,096.00
Non-Exempt	SEIU	Full-Time	Community Services Officer	\$ 42,598.40	\$ 44,740.80	\$ 46,966.40	\$ 49,316.80	\$ 51,792.00	\$ 54,371.20	\$ 57,096.00
Non-Exempt	SEIU	Full-Time	Account Clerk III	\$ 42,806.40	\$ 44,948.80	\$ 47,195.20	\$ 49,566.40	\$ 52,041.60	\$ 54,641.60	\$ 57,366.40
Non-Exempt	SEIU	Full-Time	Utility Operator I	\$ 51,500.80	\$ 54,059.20	\$ 56,763.20	\$ 59,612.80	\$ 62,587.20	\$ 65,707.20	\$ 68,993.60
Non-Exempt	SEIU	Full-Time	Engineering Technician	\$ 53,185.60	\$ 55,848.00	\$ 58,635.20	\$ 61,568.00	\$ 64,646.40	\$ 67,891.20	\$ 71,281.60
Non-Exempt	SEIU	Full-Time	Assistant City Planner	\$ 53,185.60	\$ 55,848.00	\$ 58,635.20	\$ 61,568.00	\$ 64,646.40	\$ 67,891.20	\$ 71,281.60
Non-Exempt	SEIU	Full-Time	Building Inspector I	\$ 53,185.60	\$ 55,848.00	\$ 58,635.20	\$ 61,568.00	\$ 64,646.40	\$ 67,891.20	\$ 71,281.60
Exempt	Unrepresented	Full-Time	Administrative Supervisor	\$ 64,480.00	\$ 67,704.00	\$ 71,094.40	\$ 74,651.20	\$ 78,374.40	\$ 82,284.80	\$ 86,403.20
Exempt	Unrepresented	Full-Time	City Clerk/Assistant to the City Manager	\$ 64,480.00	\$ 67,704.00	\$ 71,094.40	\$ 74,651.20	\$ 78,374.40	\$ 82,284.80	\$ 86,403.20
Exempt	Unrepresented	Full-Time	Maintenance Senior III	\$ 64,480.00	\$ 67,704.00	\$ 71,094.40	\$ 74,651.20	\$ 78,374.40	\$ 82,284.80	\$ 86,403.20
Exempt	Unrepresented	Full-Time	Human Resources Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,688.00	\$ 94,182.40
Exempt	Unrepresented	Full-Time	Planning Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,688.00	\$ 94,182.40
Exempt	Unrepresented	Full-Time	Finance & Accounting Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,688.00	\$ 94,182.40
Exempt	Unrepresented	Full-Time	IT Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,688.00	\$ 94,182.40
Exempt	Unrepresented	Full-Time	Executive Projects Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,688.00	\$ 94,182.40
Exempt	Unrepresented	Full-Time	City Services Manager/Inspector	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,688.00	\$ 94,182.40
Non-Exempt	SEIU	Full-Time	Utility Operator II	\$ 71,676.80	\$ 75,254.40	\$ 79,019.20	\$ 82,971.20	\$ 87,110.40	\$ 91,478.40	\$ 96,033.60
Exempt	Unrepresented	Full-Time	City Services Deputy Director	\$ 72,384.00	\$ 76,003.20	\$ 79,809.60	\$ 83,803.20	\$ 87,984.00	\$ 92,372.80	\$ 97,011.20
Non-Exempt	SEIU	Full-Time	Utility Operator III	\$ 80,953.60	\$ 85,009.60	\$ 89,252.80	\$ 93,724.80	\$ 98,404.80	\$ 103,334.40	\$ 108,492.80

*All hourly rates are based on a 40-hour work week.

Fire Personnel

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 45,136.00	\$ 47,407.36	\$ 49,766.08	\$ 52,241.28	\$ 54,862.08	\$ 57,599.36	\$ 60,482.24
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 64,238.72	\$ 67,441.92	\$ 70,819.84	\$ 74,372.48	\$ 78,070.72	\$ 81,972.80	\$ 86,078.72

Administrative Rate

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 45,136.00	\$ 47,403.20	\$ 49,753.60	\$ 52,249.60	\$ 54,870.40	\$ 57,616.00	\$ 60,486.40
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 61,193.60	\$ 64,251.20	\$ 67,475.20	\$ 70,844.80	\$ 74,380.80	\$ 78,104.00	\$ 82,014.40

*Fire personnel will convert to a 56-hour work week upon completion of their training.

*Fire personnel are paid based on whether they are on the 56-hour per week average schedule or the 40-hour per week schedule.

*Holiday pay will still be paid out based on the 40-hour per week rate, regardless of whether an employee is on a 56-hour per week average schedule or a 40-hour per week schedule.

Public Safety Personnel

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	LPOA	Full-Time	Public Safety Officer	\$ 52,769.60	\$ 55,411.20	\$ 58,177.60	\$ 61,089.60	\$ 64,147.20	\$ 67,350.40	\$ 70,720.00
Non-Exempt	LPOA	Full-Time	Police Corporal	\$ 58,198.40	\$ 61,110.40	\$ 64,168.00	\$ 67,371.20	\$ 70,740.80	\$ 74,276.80	\$ 78,000.00
Non-Exempt	LPOA	Full-Time	Public Safety Sergeant	\$ 64,251.20	\$ 67,454.40	\$ 70,844.80	\$ 74,380.80	\$ 78,104.00	\$ 81,993.60	\$ 86,112.00
Exempt	Unrepresented	Full-Time	Public Safety Lieutenant	\$ 86,008.00	\$ 90,313.60	\$ 94,827.20	\$ 99,569.60	\$ 104,540.80	\$ 109,761.60	\$ 115,252.80

Contract Personnel

Category	Bargaining Unit	Type	Title	Minimum	Maximum
Exempt	Unrepresented	Full-Time	City Manager	\$ 114,504.00	\$ 166,400.00
Exempt	Unrepresented	Full-Time	Director of Public Safety	\$ 86,236.80	\$ 145,600.00
Exempt	Unrepresented	Full-Time	Director of Finance	\$ 86,777.60	\$ 145,600.00
Exempt	Unrepresented	Full-Time	Director of City Services & Planning	\$ 75,233.60	\$ 148,512.00
Exempt	Unrepresented	Full-Time	Recreation Services Director	\$ 71,489.60	\$ 124,800.00

Benefit Summary

As part of the employee compensation package the City of Lindsay provides benefits to its employees. The accumulation and use of these benefits is regulated by the policies and procedures of the City. The following paragraphs summaries these benefits. To review a comprehensive and detailed listing of said benefits, please visit the City of Lindsay website: <https://www.lindsay.ca.us/hr/page/human-resources-forms>.

Vacation

Full-time employees receive ten (10) days of vacation for the first five years of employment. Full-time employees with five (5) years of continuous service will receive eleven (11) days per year. Full-time employees with seven (7) years of continuous service will receive thirteen (13) days per year of vacation. Full-time employees with ten (10) years of continuous service will receive fifteen (15) days per year of vacation.

Sick Leave

A regular employee accrues sick leave on the first day of employment; sick leave hours may be used beginning on the 90th day of employment. Sick leave is accrued at the rate of 3.08 hours pay period (10 days per year). Upon separation from the City, sick leave is lost. Part-time, temporary, or seasonal employees will be provided 24 hours of sick leave on the first day of employment; sick leave hours may be used beginning on the 90th day of employment. An employee that retires from the City of Lindsay can elect to roll their sick leave into service credit with CalPERS.

Health Insurance

Open Enrollment is in November of each year. The health insurance provider for the City of Lindsay is Anthem Blue Cross. Employees may choose between a PPO 250 plan and PPO 500 plan based on individual needs. New full-time employees are eligible for benefits the first of the month following 30 days from the hire date. If an employee is hired part-time, temporary, or seasonal and moved to a benefit eligible class, the employee is eligible the first of the month following 30 days in the eligible class.

Dental Insurance

The City's dental plan is offered through Premier Access, which offers two plans a HIGH and a LOW plan.

Vision Insurance

The City's vision plan is offered through Superior Vision.

Employee Assistance Program

The EAP is a confidential service designed to help employees and their household members resolve

personal and workplace challenges. Counseling services are available free of charge to employees 24/7 via phone or email.

Life Insurance

City employees are covered under term life insurance program through Lincoln Financial Group. An optional employee paid group supplemental life insurance program is also available to City employees. The employee paid term life insurance policy covers the employee and dependents and is portable.

Deferred Compensation

The deferred compensation plan is a voluntary retirement program through Lincoln Life. City employees determine how much of their pay is to be directed towards the deferred compensation plan.

CalPERS Retirement

City of Lindsay employees participate in the CalPERS retirement system. Understanding the CalPERS system requires background information about pension reform in California and how a pension works. To begin with, City employees are first divided into two classifications – Public Safety (Police and Fire) and Miscellaneous (all other employees). These two classifications participate at different rates and have different retirement ages. Effective January 1, 2013, CalPERS separated the entire CalPERS system (regardless of classification) into two designations – Classic (those hired prior to January 1, 2013) and PEPRA (those hired on or after January 1, 2013). PEPRA benefits are significantly less than and start later in life than those received by Classic employees. Additionally, PEPRA employees bear a higher percentage of the cost for the benefit. The result is a lowering of the pension liabilities the City and employees will pay into the CalPERS system. CalPERS invests monthly payments to generate future earnings. Retired employees receive pension payments from these future earnings, not the City in retirement. Each classification and designation are identified by a percent and an age. Employees multiply the number of years they participate in CalPERS by the percent to calculate what portion of their income they will continue to receive via CalPERS (not the City) at the age of retirement for their classification and designation. For example, 2% at 62 for an employee who joined CalPERS at age 42 would mean he or she would receive 40% of their salary in retirement (62 – 42 = 20 x 2% = 40%).

The following tables identify the classifications and designations along with the retirement benefit equation and how much the employees pay and the two components the City pays per pay period toward the pensions.

CalPERS	Public Safety Classic	Public Safety PEPRA	Miscellaneous Classic	Miscellaneous PEPRA
Retirement Age	55	57	55	62
Retirement Percent Per Year Employed	3.00%	2.70%	2.70%	2.00%
Employee Contributions per pay period	9.00%	18.75%	9.00%	10.75%
City-paid rate per pay period	24.15%	8.54%	14.95%	4.68%
Total Rate per pay period	33.15%	27.29%	23.95%	15.43%

Governments in the CalPERS system are facing sizable unfunded liabilities, which means the investments used to create the retirement account were not funded sufficiently past years. The past underfunding and less-than- expected growth in investment markets have left the retirement system without enough principal to generate returns to fund fully the retirement contracts. CalPERS amortizes the unfunded liability based on return expectations and adjustments for past performance.

The following table shows the unfunded liability balance as of the most recent CalPERS Actuarial Valuation and the City's required payments for fiscal year 2022-2023.

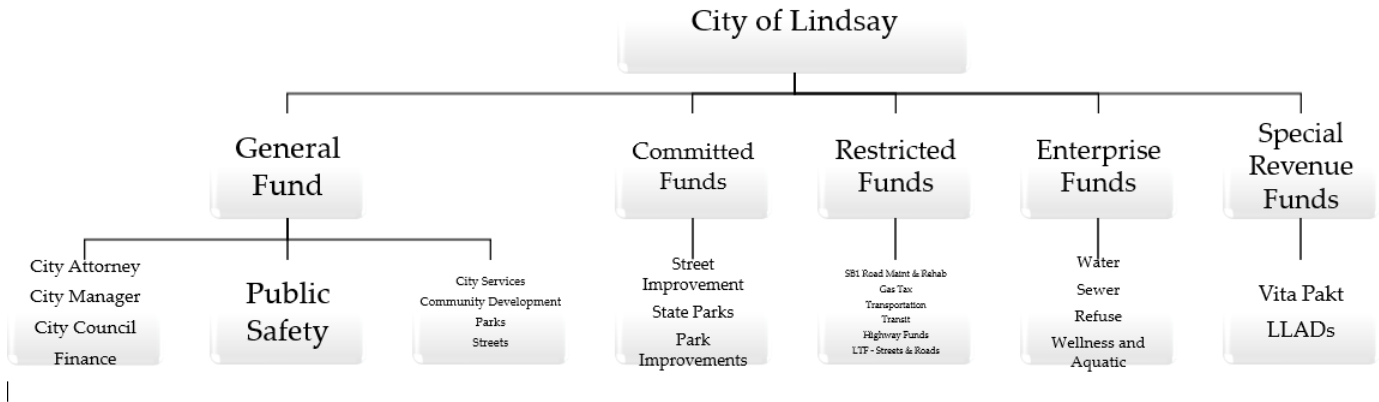
Calpers Unfunded Liability	Public Safety Classic	PEPRA	Miscellaneous Classic	PEPRA
Unfunded Liability Balance at 6/30/2021	\$ 3,416,669	\$ (10,123)	\$ 4,179,016	\$ (7,582)
FY 2023-2024 Payment toward Unfunded Liability	360,632	-	434,289	-

Annual Position Allocation

Department	Position	FY 2023-2024 FTE	General	Utilities	Transit & Gas Tax	Wellness	Other
City Manager	City Manager	1.00	46%	29%	20%	5%	0%
City Manager	Executive Assistant / Deputy City Clerk	1.00	70%	25%	0%	5%	0%
City Manager	Assistant to the City Manager / City Clerk	1.00	70%	25%	0%	5%	0%
City Manager	Administrative Secretary	1.00	55%	25%	10%	10%	0%
City Manager	Human Resources Manager	1.00	55%	25%	10%	10%	0%
Public Safety	Director Of Public Safety	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	1.00	98%	2%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Police Corporal	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer SRO II	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	-	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	-	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	-	100%	0%	0%	0%	0%
Public Safety	Animal Control Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Fire Lieutenant	1.00	98%	2%	0%	0%	0%
Public Safety	Fire Apparatus Engineer	1.00	100%	0%	0%	0%	0%
Public Safety	Fire Apparatus Engineer	1.00	100%	0%	0%	0%	0%
Public Safety	Fire Apparatus Engineer	1.00	100%	0%	0%	0%	0%
Public Safety	Administrative Supervisor	1.00	100%	0%	0%	0%	0%
Public Safety	Records Clerk	1.00	100%	0%	0%	0%	0%
Finance	Director of Finance	1.00	37%	50%	10%	2%	1%
Finance	Finance & Accounting Manager	1.00	37%	50%	10%	2%	1%
Finance	Administrative Supervisor	1.00	45%	40%	8%	5%	2%
Finance	Account Clerk 3	1.00	45%	40%	8%	5%	2%
Finance	Account Clerk 3	1.00	20%	70%	4%	5%	1%
Finance	Account Clerk 3	1.00	9%	85%	0%	5%	1%
Finance	Account Clerk 1	1.00	9%	85%	0%	5%	1%
City Services	Director Of City Services	1.00	25%	46%	24%	0%	5%
City Services	City Services Deputy Director	1.00	25%	49%	24%	0%	3%
City Services	City Services Manager / Inspector	1.00	80%	10%	10%	0%	0%
City Services	Engineering Tech	1.00	49%	30%	19%	0%	2%
City Services	Planning Manager	1.00	100%	0%	0%	0%	0%
City Services	Assistant City Planner	1.00	100%	0%	0%	0%	0%
City Services	Utility Operator 2	1.00	0%	100%	0%	0%	0%
City Services	Water Utility Operator 1	1.00	0%	95%	0%	0%	5%
City Services	Utility Operator Trainee	1.00	0%	100%	0%	0%	0%
City Services	Sewer Utility Operator 2	1.00	0%	100%	0%	0%	0%
City Services	Utility Operator 1	1.00	0%	100%	0%	0%	0%
City Services	Sewer Utility Operator Trainee	1.00	0%	95%	0%	0%	5%

City Services	Senior Maintenance 3	1.00	60%	20%	15%	5%	0%
City Services	Senior Maintenance 2	1.00	60%	20%	15%	5%	0%
City Services	Senior Maintenance 1	1.00	30%	25%	45%	0%	0%
City Services	Maintenance (PARKS)	1.00	100%	0%	0%	0%	0%
City Services	Maintenance (PARKS)	1.00	100%	0%	0%	0%	0%
City Services	Maintenance	1.00	30%	15%	55%	0%	0%
City Services	Maintenance	1.00	0%	100%	0%	0%	0%
City Services	Maintenance	1.00	100%	0%	0%	0%	0%
City Services	Maintenance	1.00	30%	15%	55%	0%	0%
City Services	Maintenance (Building)	1.00	100%	0%	0%	0%	0%
City Services	Code Enforcement	1.00	100%	0%	0%	0%	0%
City Services	Administrative Supervisor	1.00	30%	30%	10%	0%	30%
City Services	Administrative Secretary	1.00	40%	40%	20%	0%	0%
Wellness	Recreation Director	1.00	0%	0%	0%	100%	0%
Wellness	Administrative Secretary	1.00	0%	0%	0%	100%	0%
Wellness	Recreation 1	0.50	0%	0%	0%	100%	0%
Wellness	Recreation 1	0.50	0%	0%	0%	100%	0%
Wellness	Recreation 1 (Maintenance)	0.50	0%	0%	0%	100%	0%
Wellness	Pool Manager	1.00	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%

Fund Structure



General Fund

The primary operating fund of the City of Lindsay is the General Fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Individual funds for general government activities are rolled into the General Fund including public safety, city services, and administration funds. All the City’s financial activities are accounted for in the General Fund unless there is a compelling reason to report them in some other fund type. City Council establishes an appropriation limit for the General Fund pursuant Article XIII B of the State Constitution, otherwise referred to as the GANN Limitation. The GANN Limit is a spending limit for proceeds of taxes. This limit is based on historical limits, adjusted by the change in California Per Capita Income and by the change of the Lindsay’s population.

Committed Funds

Committed Funds account for revenue resources collected for specific uses and are established by formal action of the City Council of the City of Lindsay. To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.

Restricted Funds

Restricted Funds are funds that can be spent only for the specific purposes stipulated by external resource providers. For example, gas tax funds are State allocated funds restricted for street improvement activity and pedestrian and transportation projects.

Enterprise Funds

Business-type revenue funds are restricted specifically for the use for which they are collected. In contrast to the General Fund, each enterprise fund operates similar to a business and funds are accounted for separately. These funds are primarily through fees for services with user charges established and maintained at proper levels to assure adequate revenues to pay for operations, maintain adequate

reserves and fund maintenance repair and replacement of critical equipment, facilities, and infrastructure.

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources the City intends to use for a specific purpose.

Levels of Budgetary Control

The City maintains budgetary controls with the objective of ensuring compliance with legal provisions embodied in the annual appropriated budget approved by the City Council.

During the fiscal year, due to emergencies or changes in circumstances, it may become necessary to transfer appropriations between funds or increase the appropriation for new projects for programs approved by the City Council. An adjustment is requested through a budget amendment which includes an explanation as to why the change is necessary. City Council may approve changes to resources held during regularly scheduled meetings held throughout the fiscal year. The council may amend the budget to add to or increase programs or amounts or to delete or decrease any programs or amounts, except those expenditures required by law or for debt services, but no amendment to the budget shall increase the authorized expenditures for any fund to an amount greater than the total estimated income and carried forward fund balances, plus appropriated reserves. The City Manager may transfer monies between departments, divisions, programs and accounts within funds and departments, but within dollar or percentage of fund limits set by the Council annually as part of the budget, but only the Council by resolution may transfer monies between funds and from unappropriated balances or fund balances to any fund or appropriation account. Encumbered amounts lapse at year end and, encumbrances outstanding at year end are reappropriated as part of the following year's budget. Activities for Debt Service, and Capital Projects are included in the annual appropriated budget. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted committed, assigned, and unassigned resources as they are needed.

Annual Budget Calendar

Timeframe	Budget Event
March	Department heads submit proposed operating and capital budgets, goals and performance standards to City Manager. City Manager and Finance Director take information from department heads and prepare the proposed budget for coming fiscal year.
May through June	Proposed operating and capital budgets for all Accounting Funds is distributed to public, press and City Council. Copies are available for public review at City Hall and on City website. City Council conducts reviews during work meetings and invites public participation and input.

June	Public hearing is held wherein the public is invited to comment on proposed annual budget. City Council makes final budget changes. City Manager incorporates changes made by City Council into final budget document.
No later than June 30	Final budget is adopted by the City Council.

Fund Summaries

General Fund

Staff is largely focusing on growing general fund revenues to address the deficit fund balance in the General Fund caused by the reinstatement of interfund loans. Positive revenue trends for sales and use tax, including the voter-approved additional one percent (1%) tax imposed on retail transactions to fund general fund services for public safety are expected to continue for Fiscal Year 2023 – 2024.

Street Improvement Fund

Operations remain positive for the Street Improvement Fund. A study was conducted to provide updated values for street impact fees caused by City utility services. The final study is expected to be presented for the consideration of Lindsay City Council in the near future.

Water Enterprise Fund

The Water fund continues to struggle financially. The Water fund ended with an operating loss in the prior year and does not have any financial reserves for capital outlay projects needed to maintain or upgrade its aging infrastructure. Staff has completed a water rate study to address these issues; the final water rate study is expected to be presented for the consideration of Lindsay City Council in the near future.

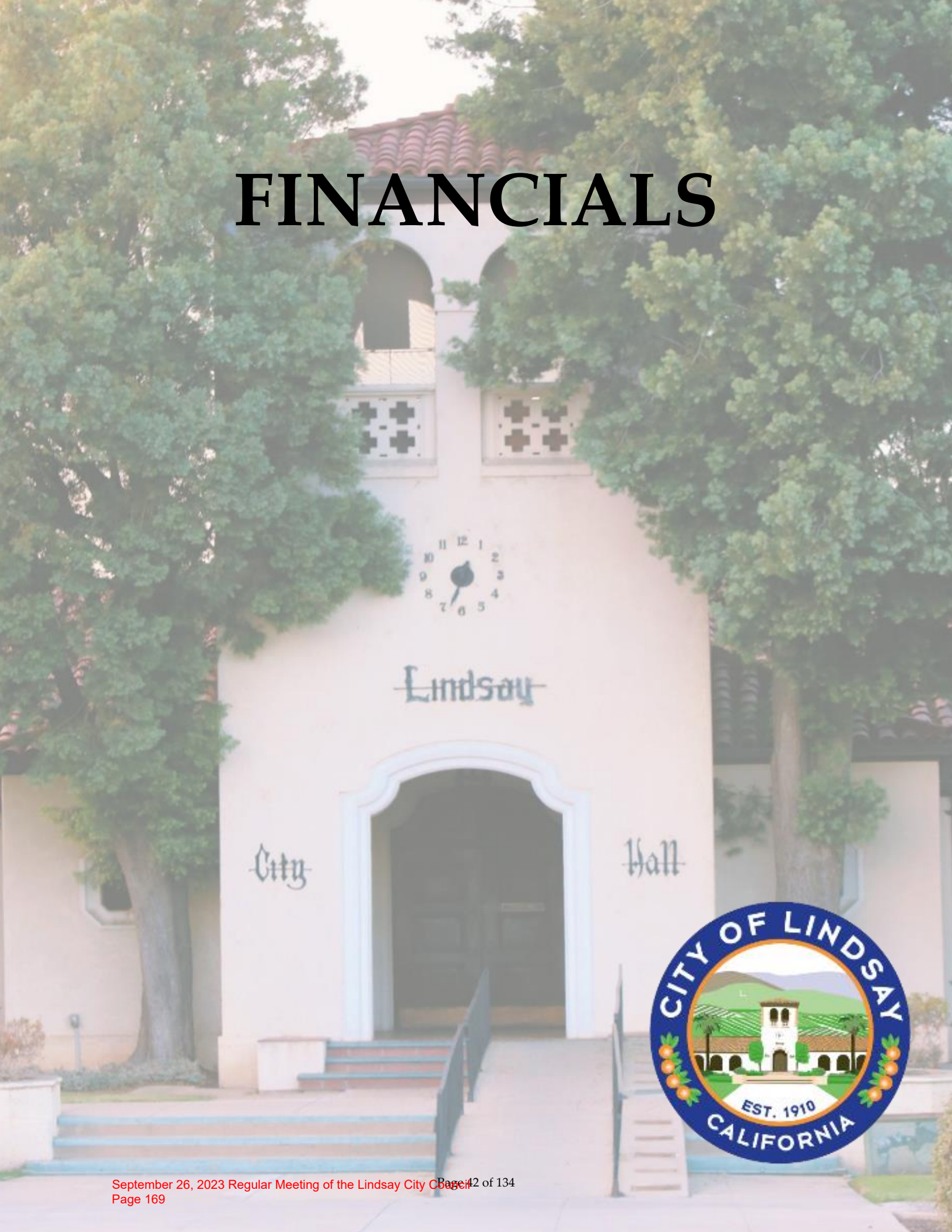
Sewer Enterprise Fund

Operations remain positive for the sewer enterprise fund and several capital outlay projects are scheduled for Fiscal Year 2023 – 2024 to maintain and upgrade aging infrastructure. A study reviewing sewer rates has been conducted to ensure long-term operations for the system. Results of the study are expected to be presented for the consideration of Lindsay City Council in the near future.

Wellness Enterprise Fund

The resources of the Wellness Center continue to grow through community partnership agreements, namely with the Lindsay Local Hospital District and the Lindsay Unified School District. The City uses general funds to cover annual deficits to support the Wellness Center's ability to continue to provide health and social benefits to the residents of Lindsay and the community at large.

FINANCIALS



SUMMARY OF NET CHANGE - CITYWIDE

	ACTUAL FY 2020	AUDITED FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
GENERAL FUND						
101-GENERAL FUND	1,156,822	1,558,686	126,250	178,890	2,795,110	(1,828,635)
COMMITTED FUNDS						
200-STREET IMPROVEMENT FUND	65,525	764,150	-	(2,305,827)	(1,757,493)	465,709
460-STATE PARKS	-	(32,297)	-	-	(1,990)	-
471-PARK IMPROVEMENTS	4,606	2,633	3,300	3,300	32,800	-
RESTRICTED FUNDS						
260-SB1 ROAD MAINTENANCE & REHAB	(148,661)	244,169	-	200,432	172,636	(18,832)
261-GAS TAX FUND	9,050	6,548	2,700	(422,988)	(478,234)	(94,569)
263-TRANSPORTATION	95,265	85,993	-	(1,642,330)	(1,100,217)	(105,849)
264-GAS TAX-TRANSIT FUND	(352)	205	100	-	-	-
265-STP HWY FUNDS	(83,386)	150,565	-	143,000	152,783	143,000
266-LTF-ART 8 STREETS & ROADS	415,947	652,491	4,500	330,000	583,566	(2,605,200)
ENTERPRISE FUNDS						
300-MCDERMONT	119,957	-	-	-	-	-
400-WELLNESS CENTER	135,741	46,884	(22,400)	(56)	(595)	0
552-WATER	163,212	8,445	(42,600)	(279,297)	481,580	0
553-SEWER	440,998	421,511	153,000	13,505	126,698	(149,287)
841-CURB & GUTTER	91	2,374	-	2,000	2,750	2,500
856-STORM DRAIN SYSTEM	3,970	738	3,000	-	1,300	-
554-REFUSE	45,511	68,841	(24,700)	(7,823)	51,586	0
SPECIAL REVENUE FUNDS						
556-VITA-PAKT	254	(1,164)	-	-	8,225	-
883-SIERRA VIEW ASSESSMENT	(1,215)	2,348	-	-	(4,554)	-
884-HERITAGE ASSESSMENT DIST	881	2,104	-	-	(5,729)	-
886-SAMOA	740	1,602	-	-	341	-
887-SWEETBRIER TOWNHOUSES	517	2,789	-	-	1,271	-
888-PARKSIDE	647	508	-	(0)	(1,768)	-
889-SIERRA VISTA ASSESSMENT	7,352	7,676	7,400	(0)	(35,800)	-
890-MAPLE VALLEY ASSESSMENT	(4,107)	(379)	-	-	(1,050)	-
891-PELOUS RANCH	(3,806)	584	(9,300)	-	(4,632)	-

SUMMARY OF INFLOWS - CITYWIDE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
GENERAL FUND						
101-GENERAL FUND	6,383,118	7,273,835	8,246,700	9,299,419	11,628,155	8,413,454
COMMITTED FUNDS						
200-STREET IMPROVEMENT FUND	905,905	917,228	925,883	417,973	1,016,168	950,000
460-STATE PARKS	-	-	250,000	6,601,000	239,060	1,500,000
471-PARK IMPROVEMENTS	4,606	2,633	3,300	3,300	32,800	-
RESTRICTED FUNDS						
260-SB1 ROAD MAINTENANCE & REHAB	233,224	244,169	140,000	298,432	270,636	307,668
261-GAS TAX FUND	307,866	290,386	281,100	381,315	322,647	343,537
263-TRANSPORTATION	285,344	242,916	1,063,100	220,000	485,299	323,640
264-GAS TAX-TRANSIT FUND	250,170	205	100	-	-	-
265-STP HWY FUNDS	158,614	150,565	130,700	143,000	152,783	143,000
266-LTF-ART 8 STREETS & ROADS	1,061,557	652,491	534,500	530,000	783,566	750,000
ENTERPRISE FUNDS						
300-MCDERMONT	119,957	-	-	-	-	-
400-WELLNESS CENTER	767,355	829,582	1,217,300	1,078,300	1,138,701	1,348,863
552-WATER	1,712,499	1,670,087	2,250,000	2,452,000	2,367,407	3,003,652
553-SEWER	1,448,565	1,485,640	1,579,100	1,644,100	1,503,703	1,485,000
841-CURB & GUTTER	91	2,374	1,200	2,000	2,750	2,500
856-STORM DRAIN SYSTEM	3,970	738	3,000	-	1,300	-
554-REFUSE	1,030,732	1,095,939	1,114,500	880,700	890,480	967,149
SPECIAL REVENUE FUNDS						
556-VITA-PAKT	86,517	61,693	67,200	83,879	124,986	113,690
883-SIERRA VIEW ASSESSMENT	17,619	17,606	18,700	21,965	21,195	22,165
884-HERITAGE ASSESSMENT DIST	6,925	6,703	7,200	7,700	7,200	7,285
886-SAMOA	4,032	4,032	4,400	11,597	4,393	2,355
887-SWEETBRIER TOWNHOUSES	9,473	9,476	9,700	11,597	11,385	10,365
888-PARKSIDE	5,098	5,522	5,700	6,271	5,670	6,800
889-SIERRA VISTA ASSESSMENT	9,335	9,335	9,600	9,554	9,335	6,105
890-MAPLE VALLEY ASSESSMENT	1,398	1,438	2,700	3,617	3,211	4,201
891-PELOUS RANCH	10,195	10,145	10,500	15,750	15,445	20,230

SUMMARY OF OUTFLOWS - CITYWIDE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
GENERAL FUND						
101-GENERAL FUND	5,226,296	5,715,149	8,120,450	9,120,530	8,833,046	10,242,089
COMMITTED FUNDS						
200-STREET IMPROVEMENT FUND	840,379	153,078	925,883	2,723,800	2,773,661	484,291
460-STATE PARKS	-	32,297	250,000	6,601,000	241,050	1,500,000
471-PARK IMPROVEMENTS	-	-	-	-	-	-
RESTRICTED FUNDS						
260-SB1 ROAD MAINTENANCE & REHAB	381,885	-	140,000	98,000	98,000	326,500
261-GAS TAX FUND	298,816	283,838	278,400	804,303	800,881	438,106
263-TRANSPORTATION	190,079	156,922	1,063,100	1,862,330	1,585,516	429,489
264-GAS TAX-TRANSIT FUND	250,522	-	-	-	-	-
265-STP HWY FUNDS	242,000	-	130,700	-	-	-
266-LTF-ART 8 STREETS & ROADS	645,610	-	530,000	200,000	200,000	3,355,200
ENTERPRISE FUNDS						
300-MCDERMONT	-	-	-	-	-	-
400-WELLNESS CENTER	631,613	782,698	1,239,700	1,078,356	1,139,296	1,348,863
552-WATER	1,549,287	1,661,642	2,292,600	2,731,297	1,885,827	3,003,652
553-SEWER	1,007,567	1,064,129	1,426,100	1,630,595	1,377,004	1,634,287
841-CURB & GUTTER	-	-	1,200	-	-	-
856-STORM DRAIN SYSTEM	-	-	-	-	-	-
554-REFUSE	985,222	1,027,098	1,139,200	888,523	838,893	967,149
SPECIAL REVENUE FUNDS						
556-VITA-PAKT	86,262	62,857	67,200	83,879	116,761	113,690
883-SIERRA VIEW ASSESSMENT	18,834	15,259	18,700	21,965	25,749	22,165
884-HERITAGE ASSESSMENT DIST	6,045	4,599	7,200	7,700	12,929	7,285
886-SAMOA	3,291	2,430	4,400	11,597	4,052	2,355
887-SWEETBRIER TOWNHOUSES	8,957	6,687	9,700	11,597	10,114	10,365
888-PARKSIDE	4,451	5,013	5,700	6,271	7,438	6,800
889-SIERRA VISTA ASSESSMENT	1,983	1,659	2,200	9,554	45,135	6,105
890-MAPLE VALLEY ASSESSMENT	5,505	1,817	2,700	3,617	4,261	4,201
891-PELOUS RANCH	14,001	9,561	19,800	15,750	20,077	20,230

SUMMARY OF TRANSFERS - CITYWIDE

TRANSFER OUT		TRANSFER IN		
TRANSFERS OUT	PROPOSED 2024	TRANSFERS IN	PROPOSED 2024	PURPOSE
GENERAL FUND	70,000	WATER	70,000	Enterprise Fund Advance Repayment
GENERAL FUND	398,280	WATER	398,280	Bank D Filtration Renovation
GENERAL FUND	498,280	WATER	498,280	DBP Disinfecting Byproduct
GENERAL FUND	533,592	WATER	533,592	Water Operations
GENERAL FUND	48,000	WELLNESS CENTER	48,000	Wellness Center Upgrades
GENERAL FUND	501,863	WELLNESS CENTER	501,863	Wellness Center Operations
GENERAL FUND	32,199	REFUSE	32,199	Refuse Operations
STREET IMPROVEMENT FUND	224,291	CAPITAL IMPROVEMENT	224,291	Various Street Rehab Projects
STREET IMPROVEMENT FUND	250,000	GENERAL FUND	250,000	Street Operations
STREET IMPROVEMENT FUND	10,000	CAPITAL IMPROVEMENT	10,000	Plastic Dividers
SB1 ROAD MAINTENANCE & REHAB	326,500	CAPITAL IMPROVEMENT	326,500	Various Street Rehab Projects
TRANSPORTATION	116,791	CAPITAL IMPROVEMENT	116,791	Rehabilitation: Linda Vista Loop
LTF-ART 8 STREETS & ROADS	3,355,200	CAPITAL IMPROVEMENT	3,355,200	Various Street Rehab Projects
TOTAL TRANSFER OUT	6,364,996	TOTAL TRANSFER IN	6,364,996	

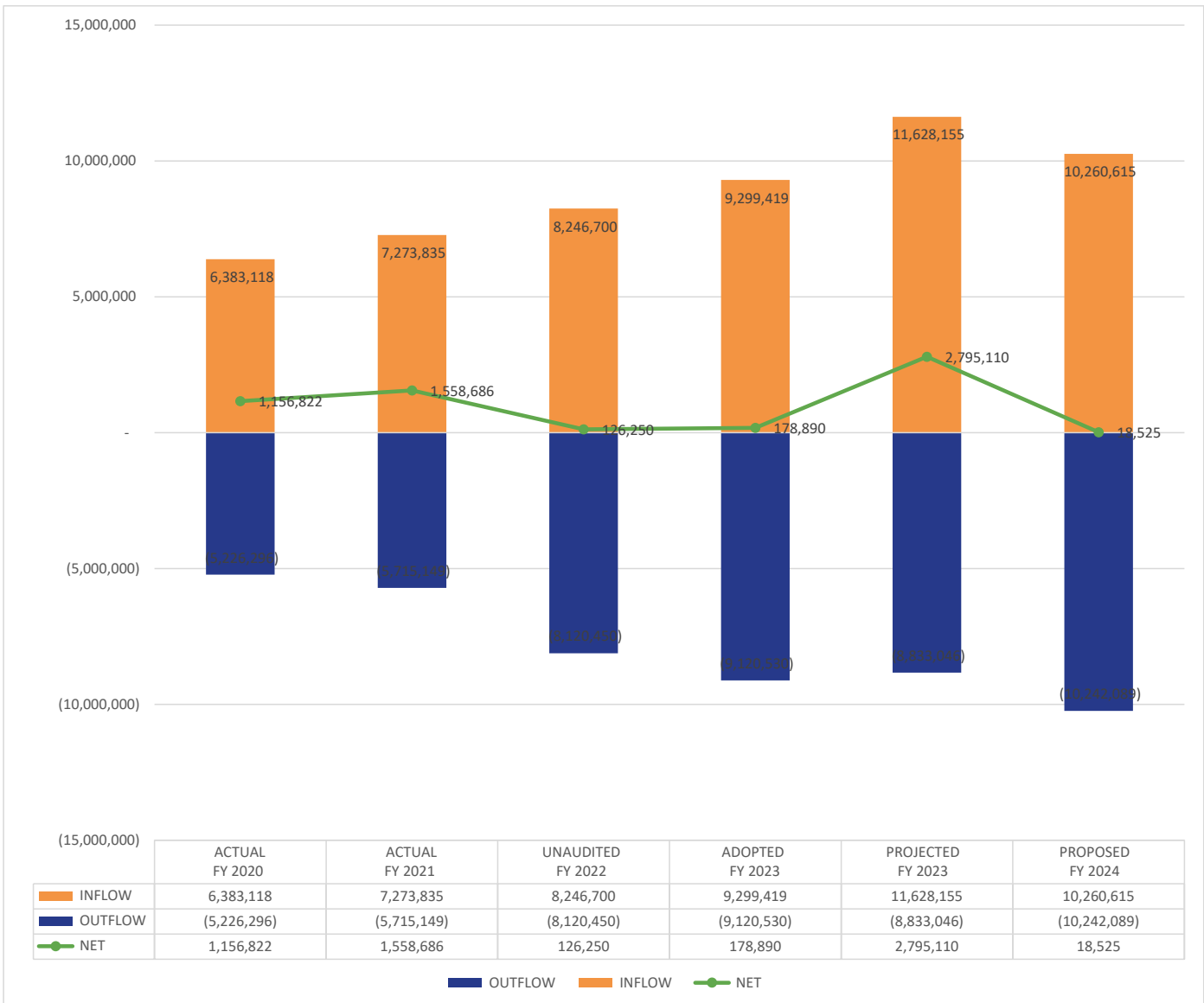
Note: Full project details available on the Adopted Five-Year Capital Improvement Plan.

101-GENERAL FUND - PERFORMANCE TREND

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
101-GENERAL FUND						
RESERVE BALANCE						1,847,161
INFLOW	6,071,889	7,170,618	7,927,200	8,959,119	11,287,855	8,163,454
OUTFLOW	4,958,120	5,470,693	6,640,450	8,018,030	7,730,546	8,159,875
TOTAL GENERAL FUND OPERATIONS	1,113,769	1,699,925	1,286,750	941,090	3,557,310	1,850,739

101-GENERAL FUND TRANSFERS						
TRANSFERS IN	311,229	103,217	319,500	340,300	340,300	250,000
TRANSFERS OUT	268,176	244,457	1,480,000	1,102,500	1,102,500	2,082,214

101-GENERAL FUND SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE	1,156,822	1,558,686	126,250	178,890	2,795,110	18,525



SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
101-GENERAL FUND						
RESERVE BALANCE						1,847,161
INFLOW	6,071,889	7,170,618	7,927,200	8,959,119	11,287,855	8,163,454
OUTFLOW	4,958,120	5,470,693	6,640,450	8,018,030	7,730,546	8,159,875
TOTAL GENERAL FUND OPERATIONS	1,113,769	1,699,925	1,286,750	941,090	3,557,310	1,850,739

101-GENERAL FUND TRANSFERS						
TRANSFERS IN	311,229	103,217	319,500	340,300	340,300	250,000
TRANSFERS OUT	268,176	244,457	1,480,000	1,102,500	1,102,500	2,082,214

101-GENERAL FUND SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE	1,156,822	1,558,686	126,250	178,890	2,795,110	18,525

101-GENERAL FUND INFLOW BY SOURCE						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
TAXES & FEES	5,103,234	6,219,034	5,893,300	6,934,288	7,047,003	7,177,225
LICENSES & PERMITS	234,728	241,244	208,900	238,200	390,095	359,500
MONEY AND PROPERTY USE	282,175	19,620	24,400	91,270	957,135	109,500
CHARGES FOR SERVICE	18,686	13,553	15,300	25,109	38,529	25,250
FINES	30,520	15,528	8,500	24,781	19,790	16,000
INTERGOVERNMENTAL	259,734	451,241	514,200	1,531,829	446,289	359,979
OTHER SOURCES & USES	142,812	210,398	1,262,600	113,642	2,389,015	116,000
TOTAL INFLOW GENERAL FUND	6,071,889	7,170,618	7,927,200	8,959,119	11,287,855	8,163,454

101-GENERAL FUND OUTFLOW BY USE						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
CITY ATTORNEY	50,883	89,366	75,000	90,000	90,021	94,500
CITY COUNCIL	14,583	12,835	41,500	69,000	41,265	139,500
CITY MANAGER / HUMAN RESOURCE!	119,538	158,649	187,750	214,210	338,178	361,901
FINANCE	287,980	326,800	292,600	254,393	320,845	367,464
NON-DEPARTMENTAL	144,889	255,506	261,100	347,180	322,953	315,176
COVID-19 EMERGENCY FUND	75,834	127,444	-	-	138,377	-
COVID-19 ARPA FUND	-	-	-	86,629	141,371	-
PUBLIC SAFETY	2,994,060	3,081,427	3,264,700	3,826,932	4,385,602	4,394,906
CITY SERVICES	528,640	596,500	553,100	690,403	621,576	806,569
COMMUNITY DEVELOPMENT	124,367	88,026	172,500	417,460	283,765	358,380
PARKS	166,039	159,219	208,300	239,669	255,080	378,237
STREETS	188,764	252,281	319,500	340,254	282,497	354,879
IT/CITY CLERK	-	-	-	-	-	117,000
DEBT SERVICE	231,724	239,523	328,900	333,900	317,693	318,365
CAPITAL OUTLAY	30,819	83,117	935,500	1,108,000	191,322	153,000
TOTAL OUTFLOW GENERAL FUND	4,958,120	5,470,693	6,640,450	8,018,030	7,730,546	8,159,875

SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
101-GENERAL FUND						
RESERVE BALANCE						1,847,161
INFLOW	6,071,889	7,170,618	7,927,200	8,959,119	11,287,855	8,163,454
OUTFLOW	4,958,120	5,470,693	6,640,450	8,018,030	7,730,546	8,159,875
TOTAL GENERAL FUND OPERATIONS	1,113,769	1,699,925	1,286,750	941,090	3,557,310	1,850,739

101-GENERAL FUND TRANSFERS						
TRANSFERS IN	311,229	103,217	319,500	340,300	340,300	250,000
TRANSFERS OUT- WATER	268,176	244,457	1,480,000	1,102,500	1,102,500	1,500,152
TRANSFERS OUT- WELLNESS CENTER	-	-	-	-	-	549,863
TRANSFERS OUT- REFUSE	-	-	-	-	-	32,199

101-GENERAL FUND SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE	1,156,822	1,558,686	126,250	178,890	2,795,110	18,525

101-GENERAL FUND INFLOW GENERAL FUND						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
TAXES & FEES						
PROPERTY TAX REVENUE	343,853	369,515	324,400	334,091	420,000	430,000
CURRENT UNSECURED	18,424	18,811	23,800	24,244	22,500	25,000
OTHER PRTX/ABX126 PASTHRU	42,067	80,746	50,000	197,503	247,000	250,000
ABX126 RESIDUAL	-	98,116	100,000	-	-	-
REAL PROPERTY TRANSFER	1,026	-	4,400	4,521	-	5,000
MOTOR VEHICLE IN-LIEU TAX	10,572	9,648	6,500	6,630	13,000	13,500
COUNTY PRP TAX VLF	1,133,415	1,151,790	1,200,000	1,236,000	1,258,600	1,285,000
SALES & USE	1,061,649	1,288,539	1,279,400	1,559,000	1,559,000	1,630,000
MEASURE O	1,148,106	1,540,556	1,316,700	1,710,000	1,710,000	1,735,000
UTILITY USER TAX	996,886	957,350	1,050,000	1,112,500	1,114,245	1,123,625
RETAIL CANNABIS TAX	94,475	413,996	300,000	430,000	292,338	315,000
UTILITY COMPANY FRANCHISE	134,919	126,056	120,000	121,200	167,000	140,000
SALES TAX - PROP 172	58,600	65,294	68,100	98,600	98,600	100,100
TRANSIENT OCCUPANCY TAX	59,243	98,618	50,000	100,000	144,720	125,000
SUB-TOTAL	5,103,234	6,219,034	5,893,300	6,934,288	7,047,003	7,177,225
LICENSES & PERMITS						
BUILDING PERMITS	111,496	140,179	110,000	110,000	217,000	200,000
BUS LICENSE AP REVIEW	3,780	2,820	1,800	3,000	6,500	6,000
BUSINESS LICENSE FEES	73,690	56,260	57,600	70,000	95,120	90,000
PLANNING & ZONING FEES	5,205	16,350	10,000	10,000	-	10,000
DOG LICENSE - LINDSAY	370	720	300	500	225	500
PLAN CHECK FEES	22,977	11,410	15,000	20,000	30,450	30,000
CONDITIONAL USE PERMITS	945	-	1,200	1,200	200	1,000
CANNABIS PERMIT	10,833	10,000	10,000	20,000	10,000	10,000
SITE PLAN REVIEWS	750	150	500	500	3,600	2,000
MISC.C.S/FIRE INSPECTION	4,681	3,355	2,500	3,000	27,000	10,000
SUB-TOTAL	234,728	241,244	208,900	238,200	390,095	359,500

MONEY AND PROPERTY USE						
ARBOR RENTAL/MISC SRV	470	1,955	1,000	2,670	4,900	3,000
SALE, SURPLUS PROPERTY	-	-	-	-	-	-
BASEBALL FIELD RENTALS	5,240	4,868	5,500	5,500	22,866	-
LEASE/RENT RECEIPTS	-	-	-	-	-	-
SALE OF REAL PROPERTY	217,482	-	-	-	796,546	-
INTEREST & PENALTIES	3,847	2,378	1,500	1,500	3,510	1,500
EARNED BANK INTEREST	16,106	5,419	600	6,600	40,000	30,000
RENT,CITY FACILITY	1,585	-	-	-	-	-
SMALL BUSINESS INCUBATOR	950	-	-	-	-	-
FRIDAY NIGHT MARKET	36,495	5,000	15,800	75,000	89,313	75,000
SUB-TOTAL	282,175	19,620	24,400	91,270	957,135	109,500
CHARGES FOR SERVICE						
DUI LAB FEES	996	929	500	2,259	626	1,000
D.U.I. - COST RECOVERY	176	119	400	1,000	20	1,000
VEHICLE ABATEMENT	6,751	4,041	5,400	5,400	2,683	3,000
TRAFFIC ACCIDENT REPORT	272	72	300	2,100	6,387	4,000
SPECIAL FIRE SEVICES	1,150	1,100	700	750	200	750
ANIMAL CONTROL	410	180	300	250	873	500
WEED CLEANING & REMOVAL	1,377	-	-	-	-	-
VEHICLE RELEASE	3,100	4,800	3,500	9,150	15,400	10,000
FINGERPRINTS	3,977	1,971	4,200	4,200	10,923	5,000
GANG REGISTRATION FEE	10	20	-	-	-	-
POLICE REPORT COPY	84	69	-	-	550	-
VEHICLE EQUIP. CORR. INSP	381	250	-	-	850	-
FIRE REPORT COPY	2	2	-	-	17	-
SUB-TOTAL	18,686	13,553	15,300	25,109	38,529	25,250
FINES						
PUBLIC SAFETY FINES/REVNU	26,183	14,836	5,000	21,781	7,100	10,000
OTHER FINES & FORFEITS	4,337	692	3,500	3,000	12,690	6,000
SUB-TOTAL	30,520	15,528	8,500	24,781	19,790	16,000
INTERGOVERNMENTAL						
P.O.S.T.	266	-	200	-	-	-
AMERICAN RESCUE PLAN ACT	-	-	-	1,219,129	-	-
CARES	-	162,414	-	-	-	-
TULARE COUNTY(SLESF)COPS	155,948	156,727	100,000	150,000	165,280	160,000
YOUTH SRVCES OFFICER-LUSD	95,965	93,097	107,000	160,200	167,044	197,479
HOMELAND SECURITY GRANT	5,000	3,593	135,500	-	-	-
GRANT FUNDS RECEIVED	-	33,037	170,000	-	112,926	-
TAX RELIEF SUBVENTION	2,555	2,375	1,500	2,500	1,039	2,500
SUB-TOTAL	259,734	451,241	514,200	1,531,829	446,289	359,979
OTHER SOURCES & USES						
REBATES/REFUND/REIMBURSMT	128,540	186,999	1,250,000	100,000	2,376,055	100,000
SALE OF SHOULDER PATCHES	20	-	-	-	1,070	-
HEALTH PREM CONTRIBUTION	5,845	7,057	7,600	7,642	9,000	9,000
OTHER MISC REVENUES	8,407	14,676	5,000	6,000	2,890	7,000
DONATIONS	-	1,666	-	-	-	-
SUB-TOTAL	142,812	210,398	1,262,600	113,642	2,389,015	116,000
TOTAL INFLOW GENERAL FUND	6,071,889	7,170,618	7,927,200	8,959,119	11,287,855	8,163,454

101-GENERAL FUND | OUTFLOW | CITY ATTORNEY

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PROFESSIONAL SERVICES	50,883	89,366	75,000	90,000	90,021	94,500
TOTAL OUTFLOW CITY ATTORNEY	50,883	89,366	75,000	90,000	90,021	94,500

101-GENERAL FUND | OUTFLOW | CITY COUNCIL

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
STIPEND	3,300	3,025	3,300	18,000	10,800	16,000
MEETINGS & TRAVEL	3,040	349	5,000	12,500	15,200	15,000
SPECIAL DEPT SUPPLIES	1,386	2,372	1,500	2,500	7,155	2,500
CONTINGENCY COSTS	-	-	25,000	25,000	-	25,000
COUNCIL PUBLIC OUTREACH	-	782	600	2,000	1,400	22,000
COMMUNITY EVENTS	-	-	-	-	-	50,000
JPA DUES	6,858	6,308	6,100	9,000	6,710	9,000
TOTAL OUTFLOW CITY COUNCIL	14,583	12,835	41,500	69,000	41,265	139,500

101-GENERAL FUND | OUTFLOW | CITY MANAGER / HUMAN RESOURCES

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	588	1,099	-	-	1,513	-
SALARIES - FULL TIME	56,714	80,594	109,500	84,710	127,042	138,736
SALARIES - PART TIME	3,031	602	-	-	890	-
BENEFITS	134	-	-	-	-	-
FICA/MEDICARE CITY PAID	4,327	5,975	-	-	9,056	-
PERS - EPMC	386	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	4,820	12,718	-	-	7,992	-
WORKER'S COMPENSATION	4,580	6,731	-	-	10,815	-
HEALTH/LIFE/DISAB INSURNC	5,934	7,556	-	-	17,247	-
DEFERRED COMP BENEFIT	2,743	3,543	-	-	4,136	-
PERS UNFUNDED LIABILITY	14,101	10,554	18,400	23,700	26,892	25,765
PROFESSIONAL SERVICES	-	-	-	-	58,000	81,300
CONTINGENCY COSTS	-	-	25,000	25,000	-	25,000
DUES, SUBSCRIPTIONS	3,250	5,475	8,000	16,000	9,820	7,500
ADV/PRINT/COPY/SHIPPING	-	597	500	500	1,400	2,500
RECRUITING COSTS	-	310	5,000	10,000	11,800	12,500
STAFF TRAINING & MEETINGS	-	-	1,000	20,000	174	15,000
MEETINGS & TRAVEL	3,402	1,127	3,000	16,000	6,700	14,500
PHONE & VOICE	3,525	5,650	2,250	2,300	12,170	15,600
SOFTWARE	-	-	-	-	1,778	7,000
OFFICE EQUIPMENT MAINT	10,210	9,211	6,000	6,000	2,528	2,500
LIABILITY INSURANCE	1,116	-	-	-	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	676	3,338	700	-	11,810	12,000
DEPART OPERATING SUPPLIES	-	2,874	8,400	10,000	14,440	-
CITY CLERK EXPENSE	-	695	-	-	-	-
VEHICLE REPAIR & MAINT	-	-	-	-	231	500
VEHICLE FUEL AND OIL	-	-	-	-	1,744	1,500
TOTAL OUTFLOW CITY MANAGER	119,538	158,649	187,750	214,210	338,178	361,901

101-GENERAL FUND | OUTFLOW | FINANCE

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	2,382	2,425	-	-	2,426	-
SALARIES - FULL TIME	105,001	86,952	116,400	93,893	84,262	131,954
SALARIES - PART TIME	16,722	11,195	-	-	22,830	-
SALARIES - OVERTIME	-	68	-	-	11	-
TEMPS	-	-	-	-	2,711	11,250
BENEFITS	59	7	-	-	-	-
FICA/MEDICARE CITY PAID	8,319	6,801	-	-	7,298	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	8,821	16,038	-	-	8,387	-
WORKER'S COMPENSATION	8,997	7,279	-	-	7,214	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	19,321	14,662	-	-	15,720	-
DEFERRED COMP BENEFIT	4,553	4,034	-	-	2,067	-
PERS UNFUNDED LIABILITY	38,136	9,345	49,700	48,100	54,590	52,300
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	2,336	92,078	42,800	3,000	23,400	50,000
AUDIT SERVICES	24,661	37,880	27,100	30,000	25,194	36,660
PERMIT RENEWAL	-	207	-	-	-	-
OTHER SERVICES & CHARGES	22,741	17,371	18,000	18,000	4,525	10,000
OFFICE EQUIPMENT MAINT	10,562	7,431	16,500	16,500	2,385	3,000
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	1,257	2,199	3,200	-	4,414	5,000
DEPART OPERATING SUPPLIES	2,265	3,253	-	15,000	17,000	10,000
SPECIAL DEPT SUPPLIES	231	129	5,000	-	6,440	-
FURNITURES & EQUIPMENT	-	-	-	-	-	3,800
VEHICLE FUEL AND OIL	-	-	-	-	-	5,000
PHONE & VOICE	8,539	6,840	7,500	7,500	7,512	7,500
SOFTWARE	-	-	-	-	12,614	14,000
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	196	300	1,800	5,000	1,620	10,000
MEETINGS & TRAVEL	1,205	95	2,600	15,000	4,837	10,000
DUES, SUBSCRIPTIONS	1,485	210	2,000	2,000	675	2,000
ADV/PRINT/COPY/SHIPPING	192	-	-	400	2,713	5,000
TOTAL OUTFLOW FINANCE	287,980	326,800	292,600	254,393	320,845	367,464

101-GENERAL FUND | OUTFLOW | NON-DEPARTMENTAL

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
BENEFITS	571	-	-	-	-	-
STATE UNEMPLOYMENT BENEFIT	7,661	16,319	15,000	15,000	37,896	40,000
OPEB EXPENSE	27,733	30,040	46,000	46,000	37,460	40,000
LIABILITY INSURANCE	55,404	145,629	122,200	128,300	119,943	112,695
OTHER SERVICES/CHARGES	-	-	-	-	-	-
OTHER SERVICES & CHARGES	29,264	29,819	22,300	22,255	38,900	25,000
FINANCE CHARGE	1,826	1,481	1,800	1,800	11,000	5,000
COUNTY PROPTX ADMIN FEE	8,726	8,288	8,800	8,825	9,982	10,481
PROFESSIONAL SERVICES	6,966	9,750	33,000	83,000	6,777	50,000
COMMUNITY EVENTS	-	-	-	30,000	36,425	-
DUES, SUBSCRIPTIONS	6,737	14,180	12,000	12,000	5,070	12,000
SOFTWARE	-	-	-	-	19,500	20,000
CLEANING/SANITATION SERV	-	-	-	-	-	-
TOTAL OUTFLOW NON-DEPARTMENTAL	144,889	255,506	261,100	347,180	322,953	315,176

305 - COVID-19 EMERGENCY FUND | OUTFLOW | COVID-19 EMERGENCY FUND

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	13,322	2,784	-	-	17,330	-
SALARIES - PART TIME	8,403	572	-	-	3,434	-
SALARIES - OVERTIME	187	-	-	-	12,574	-
FICA/MEDICARE CITY PAID	1,313	199	-	-	1,891	-
PERS - EPMC	39	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	(2,730)	561	-	-	2,114	-
WORKER'S COMPENSATION	1,864	301	-	-	3,027	-
HEALTH/LIFE/DISAB INSURNC	2,800	351	-	-	5,953	-
DEFERRED COMP BENEFIT	179	114	-	-	272	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES/MATERIALS	16,065	13,213	-	-	-	-
SMALL TOOLS & EQUIPMENT	4,083	3,410	-	-	-	-
ADV/PRINT/COPY/SHIPPING	-	-	-	-	-	-
PROFESSIONAL SERVICES	15,692	49,576	-	-	1,065	-
TOTAL OUTFLOW COVID-19 EMERGENCY FUND	61,215	71,082	-	-	47,660	-

305-4305 COVID-19 ADMIN SALARY | OUTFLOW | COVID-19 ADMIN SALARY

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	20,565.84	35,977.71	-	-	62,022.06	-
FICA/MEDICARE CITY PAID	1,231.46	2,231.00	-	-	3,581.79	-
PERS - EPMC	78.09	534.67	-	-	-	-
PERS - EMPLOYER CONTRIBT	(12,352.92)	9,264.55	-	-	7,662.12	-
WORKER'S COMPENSATION	1,774.76	3,252.16	-	-	5,619.33	-
HEALTH/LIFE/DISAB INSURNC	2,437.10	3,197.33	-	-	9,272.52	-
DEFERRED COMP BENEFIT	884.67	1,905.22	-	-	2,560.00	-
TOTAL OUTFLOW COVID-19 ADMIN SALARY	14,619	56,363	-	-	90,718	-

306 - COVID-19 ARPA FUND | OUTFLOW | COVID-19 ARPA FUND

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	-	-	86,629.00	52,354.18	-
PROFESSIONAL SERVICES	-	-	-	-	71,337.00	-
ADV/PRINT/COPY/SHIPPING	-	-	-	-	-	-
TOTAL OUTFLOW COVID-19 ARPA FUND	-	-	-	86,629.00	141,370.85	-

101-GENERAL FUND | OUTFLOW | PUBLIC SAFETY

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	39,633	42,411	-	-	41,266	-
SALARIES - FULL TIME	1,349,971	1,417,809	2,230,100	2,616,152	1,644,530	2,862,906
SALARIES - PART TIME	1,024	1,299	-	-	42,092	-
SALARIES - OVERTIME	32,377	12,275	-	-	158,947	-
TEMPS	-	5,001	-	-	33,600	-
BENEFITS	(15,001)	75,305	-	-	113,046	-
FICA/MEDICARE CITY PAID	101,637	106,389	-	-	133,316	-
PERS - EPMC	7,464	4,688	-	-	-	-
PERS - EMPLOYER CONTRIBT	234,877	248,824	-	-	277,087	-
WORKER'S COMPENSATION	124,945	135,529	-	-	182,131	-
STATE UNEMPLOYMENT BENEFIT	3,635	1,034	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	235,423	230,290	-	-	333,428	-
DEFERRED COMP BENEFIT	33,960	33,584	-	-	37,355	-
UNIFORMS&PERSONAL EQUIP	3,080	11,085	-	-	14,615	10,000
UNIFORM ALLOWANCE - PSO	16,619	16,169	-	-	28,208	-
PERS UNFUNDED LIABILITY	235,226	273,000	330,400	382,300	369,627	360,632
LIABILITY INSURANCE	34,412	19,375	183,900	34,200	42,883	30,005
SCHOOL RESOURCE OFFICER	98,180	57,956	96,800	160,200	83,676	235,310
FIREFIGHTER GEAR/EQUIP	10,745	-	-	104,400	79,340	40,000
DEBT SERVICE (FIRE TRUCK)	-	-	-	-	-	-
DEBT SERVICE - LEASE PAY	62,021	64,732	67,500	70,513	70,513	413,615
DEBT SERVICE - LEASE PAY - INTEREST	29,121	26,411	23,600	20,630	20,630	17,549
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
ANIMAL CONTROL SERVICES	780	165	50,000	-	-	-
PROFESSIONAL SERVICES	5,059	18,575	3,100	12,314	11,745	12,500
CENTRAL DISPATCH	88,570	75,738	68,900	78,850	95,809	95,809
CDF DISPATCH	-	-	-	100,000	-	44,080
ANIMAL CONTROL CHARGES	8,683	4,082	8,700	8,660	12,656	12,000
VOLUNTEER FIRE PROGRAM	-	-	-	10,000	-	-
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	49,026	35,696	27,600	47,649	76,629	48,000
VEHICLE REPAIR & MAINT	44,243	46,732	42,100	10,000	65,536	20,000
MISCELLANEOUS	-	-	-	-	-	-
THUNDERBOLT OFFICER	-	-	-	-	-	-
DMV AUTO THEFT	2,667	-	3,500	3,500	3,200	3,500
LIVE SCAN	18,037	3,876	4,000	4,000	7,673	4,000
HOMELAND SECURITY EQUIP	10,165	-	4,000	3,990	-	-
DUES, SUBSCRIPTIONS	22,667	19,254	19,000	19,000	3,360	10,000
SOFTWARE	-	-	-	-	8,170	20,000

SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	3,471	3,966	3,500	-	5,790	5,000
DEPART OPERATING SUPPLIES	5,123	7,488	6,000	35,000	14,930	30,000
REPAIR & MAINT SUPPLIES	2,057	589	2,000	3,000	4,150	3,000
RADIO REPAIR/MAINTENANCE	15,965	10,441	1,900	1,930	12,320	4,000
SPECIAL DEPT SUPPLIES	9,775	10,704	8,200	-	12,000	-
SMALL TOOLS & EQUIPMENT	276	96	-	330	1,360	-
K-9 SUPPLIES & EQUIP.	2,502	592	2,200	-	-	-
DOJ VEST GRANT	-	-	-	-	-	-
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	4,167	2,898	12,000	12,000	9,646	20,000
MEETINGS & TRAVEL	2,343	961	3,000	6,000	3,916	6,000
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	12,036	10,505	11,400	11,420	15,754	15,000
UTILITIES-GAS	1,894	2,170	1,900	1,900	5,082	5,000
PHONE & VOICE	13,447	18,784	18,500	18,500	22,490	22,000
OFFICE EQUIPMENT MAINT	15,897	10,124	16,700	16,660	12,278	10,000
OTHER SERVICES/CHARGES	-	-	-	-	-	-
OTHER SERVICES & CHARGES	5,960	10,262	6,200	25,834	8,964	20,000
DUI TRUST FUND & LAB FEES	5,409	3,064	4,800	4,800	12,792	12,000
TU COUNTY SLESF	-	-	-	-	-	-
ASSET FORFEITURE PROJECTS	1,434	-	-	-	11,087	-
NEW VEHICLE EQUIPMENT	3,059	1,500	3,200	3,200	241,973	-
ASSET FORFEITURE - OP EXP	-	-	-	-	-	-
ADV/PRINT/COPY/SHIPPING	-	-	-	-	-	3,000
TOTAL OUTFLOW PUBLIC SAFETY	2,994,060	3,081,427	3,264,700	3,826,932	4,385,602	4,394,906

101-GENERAL FUND | OUTFLOW | CITY SERVICES

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	3,133	3,912	-	-	3,041	-
SALARIES - FULL TIME	175,506	241,380	224,900	245,150	171,420	333,804
SALARIES - PART TIME	8,588	16,199	-	-	19,918	-
SALARIES - OVERTIME	1,311	2,268	-	-	974	-
TEMPS	12,730	17,015	-	-	50,000	30,000
BENEFITS	104	-	-	-	948	-
FICA/MEDICARE CITY PAID	12,625	17,632	-	-	13,296	-
PERS - EPMC	1,123	1,204	-	-	-	-
PERS - EMPLOYER CONTRIBT	10,683	29,314	-	-	18,071	-
WORKER'S COMPENSATION	15,411	21,021	-	-	15,285	-
HEALTH/LIFE/DISAB INSURNC	41,690	47,504	-	-	33,228	-
BOOT ALLOWANCE	108	136	-	-	473	-
DEFERRED COMP BENEFIT	4,239	4,911	-	-	3,600	-
PERS UNFUNDED LIABILITY	79,462	24,967	103,600	100,200	113,748	108,960
PROFESSIONAL SERVICES	42,971	80,432	110,000	110,000	16,622	110,000
ENGINEERING	-	-	-	110,000	24,043	110,000
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
SHOP SUPPLIES	-	-	300	-	113	-
OFFICE EQUIPMENT MAINT	12,206	6,316	14,900	14,875	5,071	5,000
MACH -EQUIP SRV MCD	20,886	10,447	13,000	13,010	9,260	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	3,500	6,510	2,600	-	6,477	6,000
WEED ABATEMENT	4,850	(2,574)	4,000	4,000	-	-
DEPART OPERATING SUPPLIES	17,242	17,154	15,800	21,500	27,870	20,000
REPAIR & MAINT SUPPLIES	451	228	1,500	1,550	980	1,550
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	15,802	16,532	14,500	14,514	24,809	25,000
UTILITIES-GAS	3,874	4,943	4,300	4,300	11,081	11,000
PHONE & VOICE	9,532	9,474	8,400	8,400	11,700	11,000
LIABILITY INSURANCE	4,955	7,800	10,700	11,200	8,496	9,855
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	4,139	3,551	3,100	5,254	2,261	3,500
VEHICLE REPAIR & MAINT	5,148	596	7,100	7,050	5,268	4,500
OTHER SERVICES & CHARGES	11,900	6,487	10,000	10,000	17,810	13,000
DUES, SUBSCRIPTIONS	3,479	955	3,000	3,000	3,175	3,000
MEETINGS & TRAVEL	757	186	1,000	6,000	1,100	-
ADV/PRINT/COPY/SHIPPING	233	-	400	400	1,438	400
TOTAL OUTFLOW CITY SERVICES	528,640	596,500	553,100	690,403	621,576	806,569

101-GENERAL FUND | OUTFLOW | COMMUNITY DEVELOPMENT

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	-	-	-	-	1,346	-
SALARIES - FULL TIME	81	2,749	113,200	352,715	109,649	314,975
SALARIES - PART TIME	16,284	7,080	-	-	-	-
SALARIES - OVERTIME	-	60	-	-	-	-
BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	1,252	755	-	-	7,490	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	3	59	-	-	13,108	-
WORKER'S COMPENSATION	88	330	-	-	9,732	-
HEALTH/LIFE/DISAB INSURNC	4	355	-	-	22,027	-
DEFERRED COMP BENEFIT	1	175	-	-	3,591	-
PERS UNFUNDED LIABILITY	11,856	7,335	15,500	14,900	16,971	16,260
PROFESSIONAL SERVICES	78,348	54,003	26,200	26,200	79,150	-
DUES/SUBSCRIPTIONS	-	-	-	-	-	-
DUES, SUBSCRIPTIONS	-	-	100	125	-	125
JPA DUES	5,108	5,002	5,100	5,120	4,880	5,120
TCEDC & TCAG DUES	4,211	-	4,500	4,500	2,500	4,500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	-	-	-	-	4,365	2,000
OFFICE SUPPLIES	-	-	-	-	-	1,000
LIABILITY INSURANCE	497	-	-	-	-	-
ADV/PRINT/COPY/SHIPPING	2,056	8,208	2,900	2,900	650	2,900
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
MEETINGS & TRAVEL	-	-	-	6,000	346	6,000
PHONE & VOICE	-	-	-	-	-	-
OTHER SERVICES & CHARGES	4,577	1,914	5,000	5,000	7,901	5,000
COUNTY CLERK EXPENSE	-	-	-	-	58	500
TOTAL OUTFLOW COM DEV	124,367	88,026	172,500	417,460	283,765	358,380

101-GENERAL FUND | OUTFLOW | PARKS

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	36,584	37,075	90,100	140,591	58,052	216,207
SALARIES - PART TIME	494	867	-	-	-	-
SALARIES - OVERTIME	1,289	575	-	-	1,131	-
TEMPS	12,941	16,187	-	-	52,900	-
BENEFITS	-	-	-	-	182	-
FICA/MEDICARE CITY PAID	2,768	2,832	-	-	4,205	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	5,385	4,781	-	-	5,048	-
WORKER'S COMPENSATION	2,818	3,121	-	-	5,109	-
HEALTH/LIFE/DISAB INSURNC	11,198	9,854	-	-	12,393	-
BOOT ALLOWANCE	141	136	-	-	580	-
DEFERRED COMP BENEFIT	314	360	-	-	990	-
PERS UNFUNDED LIABILITY	16,872	22,614	22,000	21,300	24,152	23,135
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
LANDSCAPE MAINTENANCE	9,603	7,825	34,300	12,054	9,823	12,054
GOLF COURSE CONTRACT SRVS	-	-	-	-	-	-
PROFESSIONAL SERVICES	668	435	1,000	2,766	4,645	59,136
GRAFFITI/LITTER REMOVAL	377	153	500	500	-	500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	24,327	21,631	25,000	25,000	20,840	25,000
SMALL TOOLS & EQUIPMENT	1,002	1,782	1,500	1,500	1,271	1,500
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	14,042	10,673	11,900	11,875	12,142	11,875
UTILITIES-GAS	127	177	100	130	165	130
PHONE & VOICE	213	679	500	500	438	500
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
OTHER EQUIP MAINTENANCE	9,544	7,949	8,000	8,000	15,530	8,000
EQUIPMENT RENTALS	3,603	1,070	3,200	3,200	8,020	3,200
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	4,056	4,136	3,200	5,254	12,935	10,000
VEHICLE REPAIR & MAINT	7,675	4,307	7,000	7,000	4,528	7,000
TOTAL OUTFLOW PARKS	166,039	159,219	208,300	239,669	255,080	378,237

101-GENERAL FUND | OUTFLOW | STREETS

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	96,631	114,378	221,500	243,417	128,013	257,564
SALARIES - PART TIME	781	1,624	-	-	-	-
SALARIES - OVERTIME	1,073	577	-	-	1,036	-
TEMPS	11,601	6,496	-	-	55,600	-
BENEFITS	91	49	-	-	1,057	-
FICA/MEDICARE CITY PAID	6,703	8,294	-	-	9,067	-
PERS - EPMC	449	366	-	-	-	-
PERS - EMPLOYER CONTRIBT	7,543	14,167	-	-	12,227	-
WORKER'S COMPENSATION	7,851	9,542	-	-	11,099	-
HEALTH/LIFE/DISAB INSURNC	22,959	22,084	-	-	22,244	-
BOOT ALLOWANCE	-	136	-	-	223	-
DEFERRED COMP BENEFIT	1,964	2,648	-	-	2,551	-
PERS UNFUNDED LIABILITY	4,603	32,971	6,000	5,800	6,589	6,315
INELIGIBLE COSTS TO REPAY	-	-	52,400	52,400	-	52,400
DEBT INTEREST EXPENSE	-	-	4,800	-	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	9,542	16,138	15,100	15,083	12,570	15,000
REPAIR & MAINT SUPPLIES	1,489	4,732	500	3,000	4,600	3,000
EQUIPMENT RENTALS	400	1,432	400	400	4,242	400
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	4,389	5,917	3,900	5,254	2,807	5,300
VEHICLE REPAIR & MAINT	6,076	5,081	6,000	6,000	6,479	6,000
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	2,096	4,554	5,000	5,000	1,240	5,000
GRAFFITI/LITTER REMOVAL	-	-	500	500	-	500
DUES, SUBSCRIPTIONS	1,817	-	2,000	2,000	-	2,000
UTILITIES-SCE	516	554	900	900	365	900
PHONE & VOICE	191	538	500	500	418	500
MEETINGS & TRAVEL	-	-	-	-	71	-
OTHER SERVICES/CHARGES	-	-	-	-	-	-
TOTAL OUTFLOW STREETS	188,764	252,281	319,500	340,254	282,497	354,879

101-GENERAL FUND | OUTFLOW | IT/ CITY CLERK

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
PROFESSIONAL SERVICES	-	-	-	-	-	117,000
TOTAL OUTFLOW IT/CITY CLERK	-	-	-	-	-	117,000

101-GENERAL FUND | OUTFLOW | HCD 2020 AGREEMENT

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
INELIGIBLE COSTS TO REPAY	-	10,000	89,400	89,400	89,360	89,360
DEBT INTEREST EXPENSE	-	-	-	-	-	-
TOTAL OUTFLOW HCD 2020 AGREEMENT	-	10,000	89,400	89,400	89,360	89,360

101-GENERAL FUND | OUTFLOW | LFA 2012 REV BOND-MCD

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PRINCIPAL PAYMENT ON LTD	125,000	130,000	140,000	145,000	145,000	155,000
DEBT INTEREST EXPENSE	69,775	62,600	62,600	62,600	46,462	37,462
TOTAL OUTFLOW LFA 2012 REVNU BOND-MCD	194,775	192,600	202,600	207,600	191,462	192,462

101-GENERAL FUND | OUTFLOW | LIBRARY LANDSCAPE DEBT

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PRINCIPAL PAYMENT ON LTD	19,918	20,714	21,500	21,500	22,405	23,001
DEBT INTEREST EXPENSE	17,031	16,209	15,400	15,400	14,466	13,542
TOTAL OUTFLOW LIBRARY LANDSCAPE DEBT	36,949	36,923	36,900	36,900	36,871	36,543

101-GENERAL FUND | CAPITAL OUTLAY | PARKS

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAP OULTLAY/IMPROVEMENT	16,917	3,481	170,000	300,000	5,977	15,000

101-GENERAL FUND | CAPITAL OUTLAY | PUBLIC SAFETY

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAPITAL IMPROVEMENT	-	37,687	455,500	248,000	138,524	68,000

101-GENERAL FUND | CAPITAL OUTLAY | CITYWIDE

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAPITAL OUTLAY - EQUIPMNT	13,902	41,948	310,000	560,000	39,550	-

101-GENERAL FUND | CAPITAL OUTLAY | STREETS

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAP OULTLAY/IMPROVEMENT	-	-	-	-	7,272	-

101-GENERAL FUND | CAPITAL OUTLAY | FINANCE DEPARTMENT/HUMAN RESOURCES

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAPITAL IMPROVEMENT	-	-	-	-	-	70,000

306-ARPA | CAPITAL OUTLAY | CITYWIDE

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAP OULTLAY/IMPROVEMENT	-	-	-	150,000	124,413	1,767,000

Note: Full project details available on the Adopted Five-Year Capital Improvement Plan.

SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE STREET IMPROVEMENT FUND	65,525	764,150	-	(2,305,827)	(1,757,493)	465,709

200-STREET IMPROVEMENT FUND | INFLOW | STREET IMPROVEMENT FUND

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
STREET IMPROVEMNT PROGRAM	897,075	914,785	925,883	417,973	1,016,168	950,000
EARNED BANK INTEREST	8,830	2,443	-	-	-	-
TOTAL INFLOW STREET IMPROVEMENT FUND	905,905	917,228	925,883	417,973	1,016,168	950,000

200-STREET IMPROVEMENT FUND | OUTFLOW | STREET IMPROVEMENT FUND

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
PRINCIPAL PAYMENT ON LTD	49,861	49,861	-	-	49,861	-
TRANSFERS OUT	790,518	103,217	925,883	2,723,800	2,723,800	484,291
TOTAL OUTFLOW STREET IMPROVEMENT FUND	840,379	153,078	925,883	2,723,800	2,773,661	484,291

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE STATE PARKS	-	(32,297)	-	-	(1,990)	-

460 -STATE PARKS | INFLOW | STATE PARKS

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
GRANT FUNDS RECEIVED	-	-	250,000	6,601,000	239,060	1,500,000
TOTAL INFLOW STATE PARKS	-	-	250,000	6,601,000	239,060	1,500,000

460 -STATE PARKS | OUTFLOW | STATE PARKS

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	17	-	-	111	-
FICA/MEDICARE CITY PAID	-	1	-	-	6	-
WORKER'S COMPENSATION	-	2	-	-	10	-
HEALTH/LIFE/DISAB INSURNC	-	3	-	-	23	-
DEFERRED COMP BENEFIT	-	1	-	-	-	-
PROFESSIONAL SERVICES	-	32,272	250,000	6,601,000	240,900	1,500,000
TOTAL OUTFLOW STATE PARKS	-	32,297	250,000	6,601,000	241,050	1,500,000

460 -STATE PARKS | CAPITAL OUTLAY | STATE PARKS

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
CAPITAL IMP STATE PARKS	-	-	-	-	-	-

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE PARK IMPROVEMENTS	4,606	2,633	3,300	3,300	32,800	-

471-PARK IMPROVEMENTS | INFLOW | PARK IMPROVEMENTS

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
BUILDING PERMITS	4,550	2,600	3,300	3,300	32,800	-
EARNED BANK INTEREST	56	33	-	-	-	-
TOTAL INFLOW PARK IMPROVEMENTS	4,606	2,633	3,300	3,300	32,800	-

471-PARK IMPROVEMENTS | OUTFLOW | PARK IMPROVEMENTS

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OUTFLOW PARK IMPROVEMENTS	-	-	-	-	-	-

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE SB1	(148,661)	244,169	-	200,432	172,636	(18,832)

260-SB1 ROAD MAINTENANCE & REHAB | INFLOW | SB1

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
GAS TAX ROAD MAINT. REHAB	231,359	243,856	140,000	298,382	270,636	307,668
EARNED BANK INTEREST	1,865	313	-	50	-	-
TRANSFERS IN	-	-	-	-	-	-
TOTAL INFLOW SB1	233,224	244,169	140,000	298,432	270,636	307,668

260-SB1 ROAD MAINTENANCE & REHAB | OUTFLOW | SB1

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAP OULTLAY/IMPROVEMENT	-	-	-	-	-	-
TRANSFERS OUT	381,885	-	140,000	98,000	98,000	326,500
TOTAL OUTFLOW SB1	381,885	-	140,000	98,000	98,000	326,500

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL GAS TAX FUND	9,050	6,548	2,700	(422,988)	(478,234)	(94,569)

261-GAS TAX FUND | INFLOW | GAS TAX FUND

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
GAS TAX						
GAS TAX 2105	68,140	67,015	68,000	84,455	72,277	79,658
GAS TAX 2106 CONSTRUCTION	41,016	41,282	40,000	49,558	45,387	47,707
GAS TAX 2107	86,040	90,683	86,000	115,379	98,501	95,546
GAS TAX 2107.5	3,000	3,000	3,000	3,000	3,000	3,000
TRAFFIC CONGESTN HUT 2103	92,108	87,760	70,400	128,923	103,482	117,626
PTP - PROP 42 PAYMENT	15,017	-	13,400	-	-	-
EARNED BANK INTEREST	2,544	647	300	-	-	-
TOTAL INFLOW GAS TAX FUND	307,866	290,386	281,100	381,315	322,647	343,537

261-GAS TAX FUND | OUTFLOW | GAS TAX-MAINTENANCE

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	79,868	83,737	139,500	158,000	90,921	198,631
SALARIES - PART TIME	494	933	-	-	-	-
SALARIES - OVERTIME	892	453	-	-	422	-
BENEFITS	105	-	-	-	437	-
FICA/MEDICARE CITY PAID	5,675	6,177	-	-	6,444	-
PERS - EPMC	838	696	-	-	-	-
PERS - EMPLOYER CONTRIBT	6,098	9,673	-	-	8,380	-
WORKER'S COMPENSATION	6,519	6,950	-	-	7,626	-
HEALTH/LIFE/DISAB INSURNC	14,588	13,173	-	-	14,346	-
BOOT ALLOWANCE	-	136	-	-	38	-
DEFERRED COMP BENEFIT	3,220	3,171	-	-	2,182	-
GENERAL STREET MAINT	7,373	1,789	5,000	5,000	5,410	15,000
STREET LIGHTING	79,854	76,282	70,000	80,000	76,855	74,000
STREET SWEEPING	36,000	39,000	36,000	45,000	55,400	45,000
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
ENGINEERING	-	-	-	-	-	-
STREET STRIPING	2,822	3,795	-	3,000	3,572	73,000
PERS UNFUNDED LIABILITY	12,128	24,286	15,800	17,959	17,361	16,630
STREET SIGNS	5,176	2,623	2,000	4,000	4,712	4,000
LIABILITY INSURANCE	2,750	6,465	5,900	7,344	22,511	7,345
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	4,020	4,498	4,000	4,000	3,744	4,000
VEHICLE REPAIR & MAINT	395	-	200	-	521	500
TRANSFERS OUT	30,000	-	-	480,000	480,000	-
TOTAL OUTFLOW GAS TAX-MAINTENANCE	298,816	283,838	278,400	804,303	800,881	438,106

SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
SUMMARY OF NET CHANGE						
TOTAL TRANSPORTATION	95,265	85,993	-	(1,642,330)	(1,100,217)	(105,849)

263-TRANSPORTATION | INFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
MEASURE R						
COUNTY MSR-R SPECIAL PROJ	58,209	-	589,000	-	-	-
LOCAL MEASURE R	221,624	241,377	243,200	220,000	297,402	323,640
GRANT FUNDS RECEIVED	-	-	230,000	-	187,897	-
EARNED BANK INTEREST	5,511	1,538	900	-	-	-
TOTAL INFLOW TRANSPORTATION	285,344	242,916	1,063,100	220,000	485,299	323,640

263-TRANSPORTATION | OUTFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	17,717	107,900	149,032	-	180,046
FICA/MEDICARE CITY PAID	-	1,297	-	-	-	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	-	476	-	-	-	-
WORKER'S COMPENSATION	-	1,389	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	2,256	-	-	-	-
DEFERRED COMP BENEFIT	-	1,061	-	-	-	-
BOOT ALLOWANCE	-	-	-	-	-	-
AUDIT SERVICES	-	-	3,500	-	-	-
MEASURE R	-	-	230,000	-	-	-
TCAG DUES	5,339	5,339	5,400	5,500	-	5,500
PERS UNFUNDED LIABILITY	3,853	6,733	5,000	5,706	5,516	5,285
PRINCIPAL PAYMENT ON LTD	79,298	82,668	86,200	89,844	-	93,663
DEBT INTEREST EXPENSE	41,630	37,985	36,100	32,248	-	28,204
TRANSFERS OUT	58,209	-	589,000	1,580,000	1,580,000	116,791
CAPITAL OUTLAY - EQUIPMNT	1,750	-	-	-	-	-
TOTAL OUTFLOW TRANSPORTATION	190,079	156,922	1,063,100	1,862,330	1,585,516	429,489

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL GAS TAX-TRANSIT FUND	(352)	205	100	-	-	-

264-GAS TAX-TRANSIT FUND | INFLOW | GAS TAX-TRANSIT FUND

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
REBATES/REFUND/REIMBURSMT	250,000	-	-	-	-	-
PUNCH PASSES - BUS	170	205	100	-	-	-
PENALTY & MISC SRV FEES	-	-	-	-	-	-
TOTAL INFLOW GAS TAX-TRANSIT FUND	250,170	205	100	-	-	-

264-GAS TAX-TRANSIT FUND | OUTFLOW | GAS TAX-TRANSIT FUND

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
LINDSAY TRANSIT CENTER	250,250	-	-	-	-	-
PUNCH PASSES - COST	272	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OUTFLOW GAS TAX-TRANSIT FUND	250,522	-	-	-	-	-

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL STP HWY FUNDS	(83,386)	150,565	-	143,000	152,783	143,000

265-STP HWY FUNDS | INFLOW | STP HWY FUNDS

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TPA STP/ST HWY ACCT EXCHG	152,872	149,062	130,500	140,000	151,283	140,000
EARNED BANK INTEREST	5,742	1,503	200	3,000	1,500	3,000
TOTAL INFLOW STP HWY FUNDS	158,614	150,565	130,700	143,000	152,783	143,000

265-STP HWY FUNDS | OUTFLOW | STP HWY FUNDS

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TRANSFERS OUT	242,000	-	130,700	-	-	-
TOTAL OUTFLOW STP HWY FUNDS	242,000	-	130,700	-	-	-

SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
SUMMARY OF NET CHANGE						
TOTAL LTF-ART 8 STREETS & ROADS	415,947	652,491	4,500	330,000	583,566	(2,605,200)

266-LTF-ART 8 STREETS & ROADS INFLOW LTF-ART 8 STREETS & ROADS						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
LTF - ART8 STREETS & ROAD	1,046,153	648,466	534,500	530,000	783,566	750,000
EARNED BANK INTEREST	15,404	4,025	-	-	-	-
TOTAL INFLOW LTF-ART 8 STREETS & ROADS	1,061,557	652,491	534,500	530,000	783,566	750,000

266-LTF-ART 8 STREETS & ROADS OUTFLOW LTF-ART 8 STREETS & ROADS						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
CAPITAL OUTLAY - EQUIPMNT	8,612	-	-	-	-	-
TRANSFERS OUT	636,999	-	530,000	200,000	200,000	3,355,200
TOTAL OUTFLOW LTF-ART 8 STREETS & ROADS	645,610	-	530,000	200,000	200,000	3,355,200

300-MCDERMONT ENTERPRISE FUND - PERFORMANCE TREND

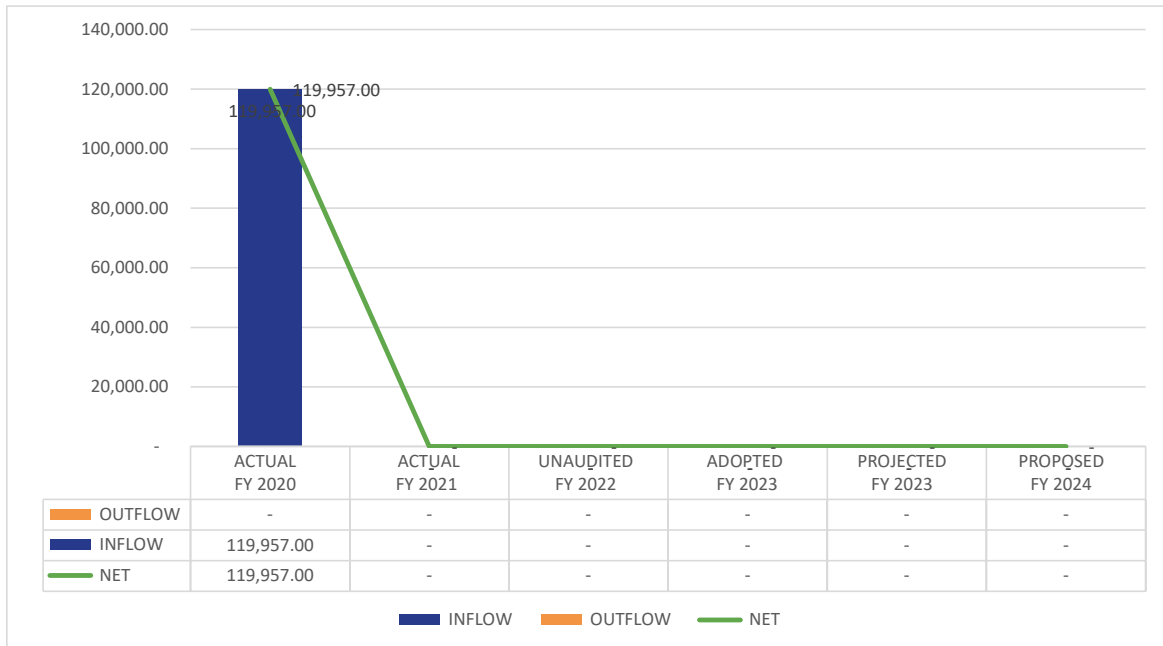
	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
300-MCDERMONT						
INFLOW	-	-	-	-	-	-
OUTFLOW	-	-	-	-	-	-
TOTAL MCDERMONT	-	-	-	-	-	-

300-MCDERMONT TRANSFERS						
	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
TRANSFERS IN	119,957	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-

300-MCDERMONT SUMMARY OF NET CHANGE						
	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
TOTAL SUMMARY OF NET CHANGE	119,957	-	-	-	-	-

300-MCDERMONT INFLOW MCDERMONT						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
TOTAL INFLOW MCDERMONT	-	-	-	-	-	-

300-MCDERMONT OUTFLOW MCDERMONT						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
DEBT INTEREST EXPENSE	-	-	-	-	-	-
TOTAL OUTFLOW MCDERMONT	-	-	-	-	-	-



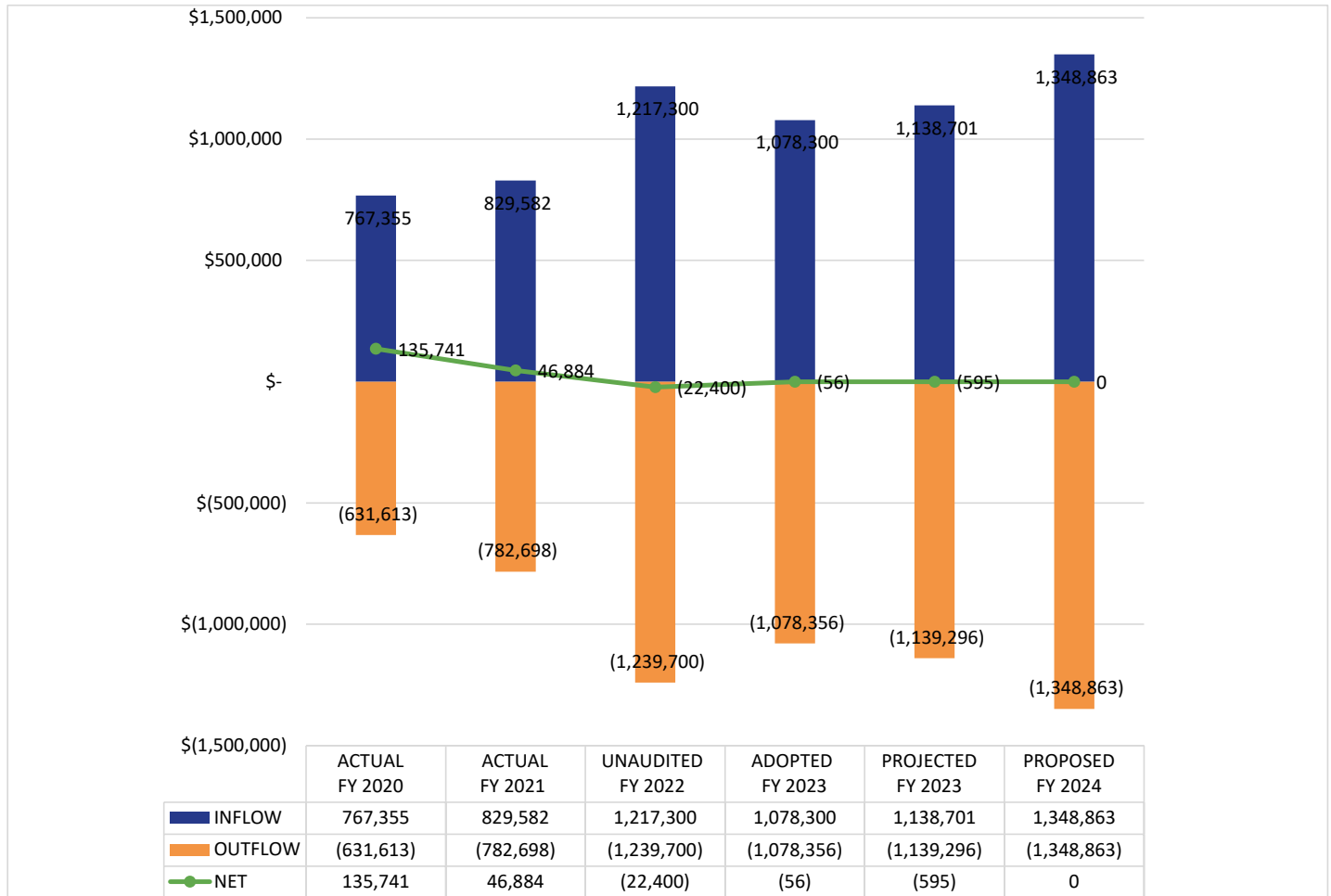
Note: Annual reporting for the McDermont Enterprise Fund has been absorbed by the General Fund since the City's management of McDermontField House was outsourced. The City remains responsible for building maintenance and repairs and remaining debt obligations only.

400-WELLNESS CENTER - PERFORMANCE TREND

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
400-WELLNESS CENTER						
INFLOW	567,355	585,125	717,300	728,300	788,701	799,000
OUTFLOW	631,613	782,698	1,239,700	1,078,356	1,139,296	1,348,863
TOTAL WELLNESS CENTER	(64,259)	(197,573)	(522,400)	(350,056)	(350,595)	(549,863)

400-WELLNESS CENTER TRANSFERS						
TRANSFERS IN	200,000	244,457	500,000	350,000	350,000	549,863
TRANSFERS OUT	-	-	-	-	-	-

400-WELLNESS CENTER SUMMARY OF NET CHANGE						
TOTAL WELLNESS CENTER SUMMARY OF NET CHANGE	135,741	46,884	(22,400)	(56)	(595)	0



SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
400-WELLNESS CENTER						
INFLOW	567,355	585,125	717,300	728,300	788,701	799,000
OUTFLOW	631,613	782,698	1,239,700	1,078,356	1,139,296	1,348,863
TOTAL WELLNESS CENTER	(64,259)	(197,573)	(522,400)	(350,056)	(350,595)	(549,863)
400-WELLNESS CENTER TRANSFERS						
TRANSFERS IN	200,000	244,457	500,000	350,000	350,000	549,863
TRANSFERS OUT	-	-	-	-	-	-
400-WELLNESS CENTER SUMMARY OF NET CHANGE						
TOTAL WELLNESS CENTER SUMMARY OF NET CHANGE	135,741	46,884	(22,400)	(56)	(595)	0
400-WELLNESS CENTER INFLOW WELLNESS CENTER						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
COMMUNITY PARTNERSHIPS						
LINDSAY HOSPITAL DISTRICT	233,721	285,000	285,000	285,000	285,000	285,000
AD'L LDH CONTRIBUTION	53,444	-	178,600	100,000	127,170	148,700
LUSD K-8 AFTERSCHOOL USE	17,660	42,676	17,000	42,000	12,222	25,000
LUSD FIT-WITHIN PRG	13,450	2,000	-	-	-	-
LUSD POOL CONTRIBUTION	19,161	22,757	22,500	20,000	42,440	45,000
SPECIAL EVENT REVENUE	200	1,950	-	3,000	7,270	4,000
FACILITY USE/RENTAL						
LEASE/RENT RECEIPTS	125,553	148,418	138,300	138,000	142,060	139,000
FACILITY RENTAL-GREATROOM	23,374	(1,535)	10,000	30,000	16,810	25,000
BASEBALL FIELD RENTALS	11,438	35,398	25,000	30,000	-	2,000
SWIMMING POOL FEES	8,706	4,603	3,000	13,000	9,435	13,000
POOL RENTAL	-	-	-	-	20,150	20,000
MEMBERSHIP FEES	53,245	37,894	34,600	60,000	103,185	85,000
LESSONS/PROGRAMS/CLASSES						
SWIMMING LESSONS	3,170	4,935	-	5,000	5,161	5,000
PROGRAM FEES & CLASSES	1,989	665	3,000	1,000	-	1,000
EARNED BANK INTEREST	12	133	-	-	-	-
MISCELLANEOUS REVENUES						
SWIMMING POOL CONCESSIONS	1,913	201	300	1,000	3,213	1,000
OTHER MISC REVENUES	196	30	-	-	-	-
OTHER REVENUES-RETAIL	120	-	-	300	1,179	300
REBATES/REFUND/REIMBURSMT	-	-	-	-	13,406	-
TOTAL INFLOW WELLNESS CENTER	567,355	585,125	717,300	728,300	788,701	799,000

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	984	2,395	-	-	1,567	-
SALARIES - FULL TIME	72,894	101,115	368,800	326,240	124,500	497,037
SALARIES - PART TIME	92,456	109,353	-	-	132,623	-
SALARIES - OVERTIME	156	-	-	-	422	-
BENEFITS	189	1,714	-	-	182	-
TAXABLE FRINGE BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	12,284	15,849	-	-	18,762	-
PERS - EPMC	50	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	34,917	23,221	-	-	9,728	-
WORKER'S COMPENSATION	13,159	17,774	-	-	20,782	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	18,303	18,800	-	-	20,069	-
DEFERRED COMP BENEFIT	668	510	-	-	2,823	-
PERS UNFUNDED LIABILITY	29,662	23,361	38,700	43,921	42,460	40,675
LHD	27,117	146,481	153,700	100,000	117,278	100,000
LIABILITY INSURANCE	23,367	13,349	138,400	171,348	146,920	150,520
UTILITIES	84,517	115,251	118,000	131,874	136,273	135,000
FACILITY USE/RENTAL	-	-	-	-	-	-
SPECIAL INTEREST CLASSES	44,420	40,505	38,200	42,000	15,402	25,000
SPECIAL EVENTS EXPENSE	5,160	2,257	5,000	5,000	7,030	9,000
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	705	1,020	-	-	5,150	3,000
AUDIT SERVICES	1,257	510	2,300	800	-	3,055
PHONE & VOICE	9,484	7,020	9,000	9,000	10,027	10,500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	10,590	4,390	5,000	7,000	19,770	9,000
REPAIR & MAINT SUPPLIES	3,265	2,333	2,500	3,000	4,965	13,300
STAFF UNIFORMS / MCD	878	-	800	1,000	2,115	2,000
CONCESSIONS SUPPLIES	869	852	1,000	3,500	941	2,500
POOL CHEMICALS	27,642	39,035	33,600	35,000	25,110	30,000
CLEANING/MAINTENANCE-BLDG	4,106	-	4,000	-	6,718	6,000
OTHER SERVICES & CHARGES	9,791	8,039	4,000	8,000	8,570	53,000
PERMITS / FEES / LICENSES	2,238	2,210	3,000	3,000	3,465	5,500
FURNITURE & EQUIPMENT	2,822	-	1,500	2,000	4,170	9,000
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	128	16	200	200	-	500
VEHICLE REPAIR & MAINT	260	90	300	-	-	3,000
DUES, SUBSCRIPTIONS	150	798	300	300	550	1,200
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	363	130	-	-	1,460	2,200
MEETINGS & TRAVEL	27	-	-	-	316	3,750
ADV/PRINT/COPY/SHIPPING	11,460	1,135	1,500	3,000	1,425	4,000
TOTAL OUTFLOW OPERATIONS	546,340	699,511	929,800	896,182	891,573	1,118,737

400-WELLNESS CENTER | OUTFLOW | DEBT SERVICING

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2023
DEBT INTEREST EXPENSE	85,273	83,187	81,100	78,885	78,884	76,572
PRINCIPAL PAYMENT ON LTD	-	-	51,100	53,289	53,289	55,554
TOTAL OUTFLOW DEBT SERVICING	85,273	83,187	132,200	132,174	132,173	132,126

400-WELLNESS CENTER | OUTFLOW | CAPITAL OUTLAY

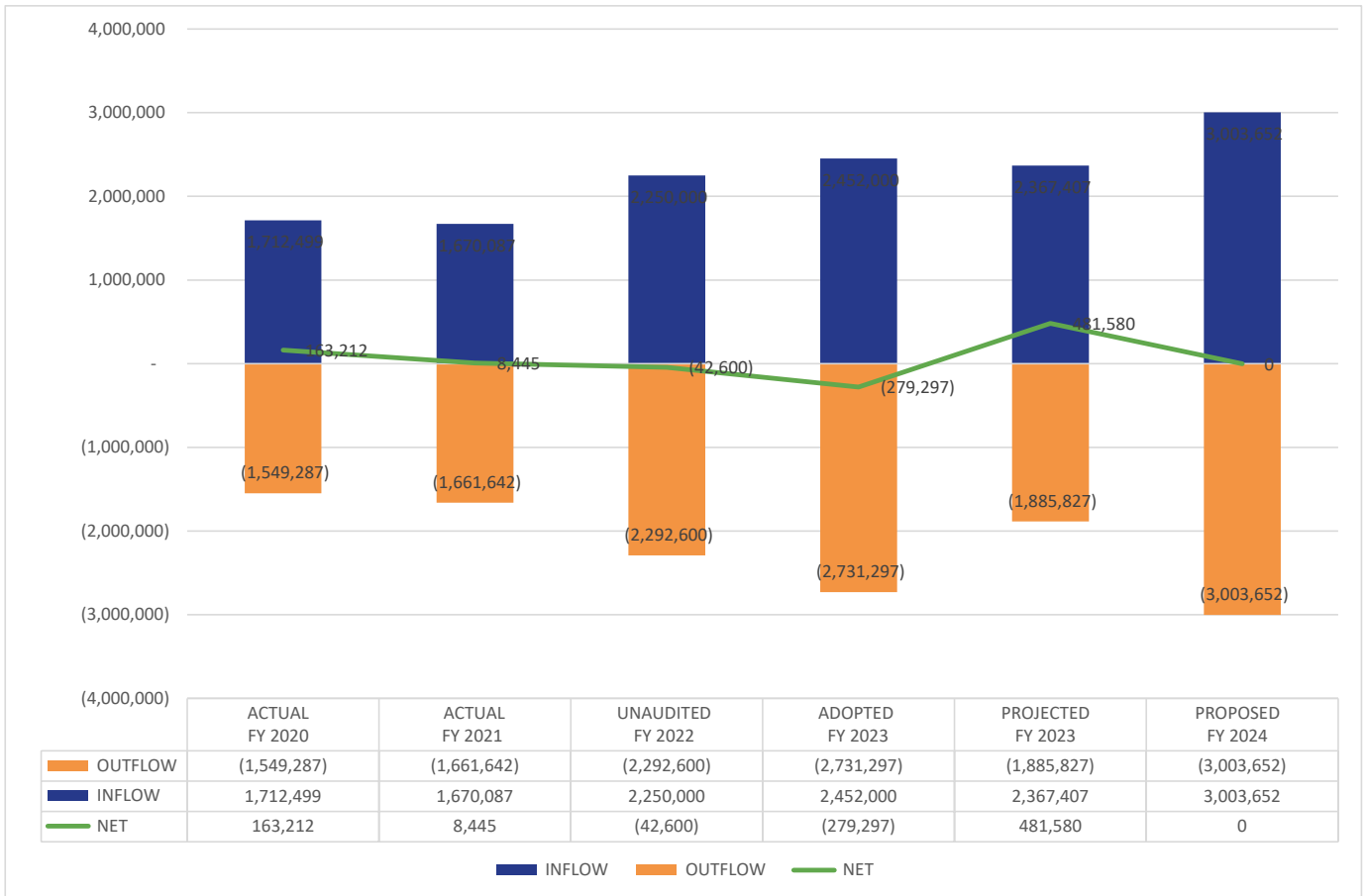
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2023
CAPITAL OUTLAY - EQUIPMNT	-	-	177,700	50,000	115,550	98,000
TOTAL OUTFLOW CAPITAL OUTLAY	-	-	177,700	50,000	115,550	98,000

552-WATER - PERFORMANCE TREND

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
552-WATER						
BEGINNING FUND BALANCE						(606,175.93)
INFLOW	1,712,499	1,670,087	1,370,000	1,742,000	1,657,407	1,503,500
OUTFLOW	1,513,756	1,661,642	2,292,600	2,731,297	1,885,827	3,003,652
TOTAL WATER	198,743	8,445	(922,600)	(989,297)	(228,420)	(1,500,152)

552-WATER TRANSFERS						
TRANSFERS IN	-	-	880,000	710,000	710,000	1,500,152
TRANSFERS OUT	35,531	-	-	-	-	-

552-WATER SUMMARY OF NET CHANGE						
TOTAL WATER SUMMARY OF NET CHANGE	163,212	8,445	(42,600)	(279,297)	481,580	0



SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
552-WATER						
RESERVE BALANCE						(606,176)
INFLOW	1,712,499	1,670,087	1,370,000	1,742,000	1,657,407	1,503,500
OUTFLOW	1,513,756	1,661,642	2,292,600	2,731,297	1,885,827	3,003,652
TOTAL WATER	198,743	8,445	(922,600)	(989,297)	(228,420)	(2,106,328)

552-WATER TRANSFERS						
TRANSFERS IN	-	-	880,000	710,000	710,000	1,500,152
TRANSFERS OUT	35,531	-	-	-	-	-

552-WATER SUMMARY OF NET CHANGE						
TOTAL WATER SUMMARY OF NET CHANGE	163,212	8,445	(42,600)	(279,297)	481,580	(606,176)

552-WATER INFLOW WATER						
CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
USER CHARGES						
WATER SERVICE CHARGES	1,424,825	1,428,514	1,199,600	1,533,000	1,346,822	1,400,000
PAGE/MOOR TRACT	83,866	89,705	77,900	86,000	80,007	82,000
GRANTS	-	-	-	-	-	-
WTR EMRGNCY DROUGHT PR84	-	10,581	-	-	1,630	-
GRANT FUNDS RECEIVED	-	-	70,000	110,000	-	-
SALE OF SURPLUS WATER	172,200	63,300	-	-	-	-
FEES/PENALTIES	-	-	-	-	-	-
WATER ACRE ASSESSMENT	276	-	-	-	-	-
PENALTY & MISC SRV FEES	250	150	1,800	1,000	500	500
WATER CONNECTION CHARGES	8,425	4,941	8,500	5,000	3,866	4,500
NEW UTILITY ACC. SET-UP	2,492	2,888	2,000	2,000	1,736	2,500
MISCELLANEOUS	-	-	-	-	-	-
OTHER WATER REVENUES	8,578	60,082	5,000	5,000	13,093	14,000
OTHER MISC REVENUES	11,202	42	5,000	-	-	-
REBATES/REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-
REBATES/REFUND/REIMBURSMT	234	9,924	-	-	209,753	-
SHE WELL CONTRIBUTION	-	-	-	-	-	-
EARNED BANK INTEREST	150	(39)	200	-	-	-
TOTAL INFLOW WATER	1,712,499	1,670,087	1,370,000	1,742,000	1,657,407	1,503,500

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	7,424	14,089	-	-	8,486	-
SALARIES - FULL TIME	287,575	281,418	531,400	462,012	348,830	596,394
SALARIES - PART TIME	6,165	4,890	-	-	9,770	-
SALARIES - OVERTIME	10,232	4,684	-	-	23,326	-
TEMPS	7,793	193	-	-	14,000	11,250
BENEFITS	156	168	-	-	184	-
FICA/MEDICARE CITY PAID	20,743	21,163	-	-	26,752	-
PERS - EPMC	1,173	1,088	-	-	-	-
PERS - EMPLOYER CONTRIBT	40,848	37,298	-	-	31,423	-
WORKER'S COMPENSATION	23,332	24,459	-	-	32,035	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	64,313	57,838	-	-	83,284	-
BOOT ALLOWANCE	75	136	-	-	238	-
DEFERRED COMP BENEFIT	9,998	7,772	-	-	7,237	-
PERS UNFUNDED LIABILITY	69,101	72,471	90,100	102,318	98,915	94,750
RAW CANAL WATER	227,178	225,816	160,000	200,000	108,675	200,000
UTILITY CHARGES	-	-	-	-	-	-
WELLS UTILITIES	-	-	-	-	-	-
UTILITIES	159,663	184,915	175,000	225,130	224,570	225,130
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	111,208	116,610	85,000	95,000	87,627	95,000
SGMA	-	-	55,500	55,500	-	55,500
AUDIT SERVICES	8,707	510	11,800	5,000	-	12,220
PERSONNEL SERVICES	30	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
WELLS MATERIALS	6,192	13,594	7,200	10,500	9,470	10,500
MTNCE MATERIALS & SERVICE	7,636	6,858	8,500	8,500	7,874	8,500
TREATMENT PLANT MATERIALS	70,160	51,699	52,600	60,000	48,300	60,000
REPAIR & MTNCE SERVICES	7,102	32,412	15,000	30,000	20,707	30,000
EQUIPMENT RENTALS	-	-	-	-	3,940	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	133	297	3,000	-	1,131	-
DEPART OPERATING SUPPLIES	70,580	66,669	85,000	75,000	92,939	75,000
SMALL TOOLS & EQUIPMENT	6	1,747	400	-	3,490	-
LIABILITY INSURANCE	36,752	21,353	79,200	98,062	91,327	98,065
WATER SUPPLY TESTING	38,573	33,043	45,000	45,000	24,350	45,000
OTHER SERVICES & CHARGES	37,561	41,447	32,400	34,000	96,523	64,000
EMERGENCY REPAIR LINE	290	-	25,000	25,000	30,455	-
PHONE & VOICE	17,611	14,463	15,700	15,700	11,488	15,700
SOFTWARE	-	-	-	15,000	16,178	16,500
DUES, SUBSCRIPTIONS	10,627	11,718	9,500	10,000	23,854	10,000
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	4,225	4,845	3,000	5,000	10,051	5,000
VEHICLE REPAIR & MAINT	34,135	37,537	37,000	40,000	17,389	40,000
PERMITS / FEES / LICENSES	484	2,848	500	1,000	32,365	35,000
MEETINGS & TRAVEL	825	145	900	1,000	605	1,000
TOTAL OUTFLOW OPERATIONS	1,398,606	1,396,192	1,528,700	1,618,723	1,647,787	1,804,509

552-WATER | OUTFLOW | DEBT SERVICING

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PRINCIPAL PAYMENT ON LTD	54,021	57,590	61,400	174,094	83,746	176,098
DEBT INTEREST EXPENSE	57,608	53,064	48,500	48,480	48,479	46,485
TOTAL OUTFLOW DEBT SERVICING	111,630	110,654	109,900	222,574	132,225	222,583

552-WATER | OUTFLOW | CAPITAL OUTLAY

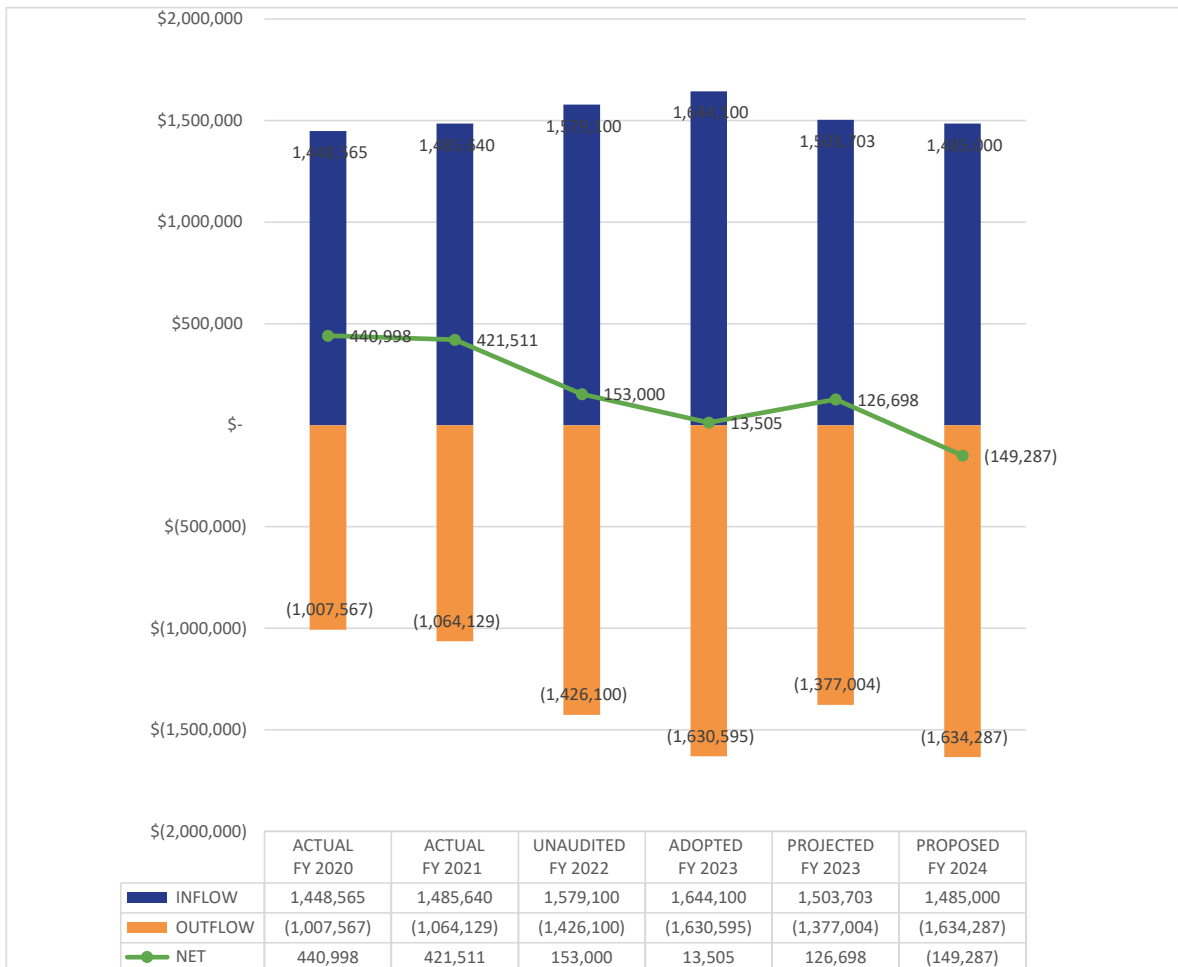
CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAPITAL OUTLAY - EQUIPMNT	0	31,663	-	205,000	61,654	30,000
CAP OULTLAY/IMPROVEMENT	3,521	45,174	500,000	520,000	-	896,560
CAPITAL O/L	-	-	154,000	-	-	-
CIP PROFESSIONAL SRVS	(0)	77,959	-	165,000	44,162	50,000
TOTAL OUTFLOW CAPITAL OUTLAY	3,521	154,796	654,000	890,000	105,815	976,560

553-SEWER - PERFORMANCE TREND

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
553-SEWER						
INFLOW	1,448,565	1,485,640	1,479,100	1,601,600	1,461,203	1,485,000
OUTFLOW	942,016	1,064,129	1,426,100	1,630,595	1,377,004	1,634,287
TOTAL SEWER	506,549	421,511	53,000	(28,995)	84,198	(149,287)

553-SEWER TRANSFERS						
TRANSFERS IN	-	-	100,000	42,500	42,500	-
TRANSFERS OUT	65,551	-	-	-	-	-

553-SEWER SUMMARY OF NET CHANGE						
TOTAL SEWER SUMMARY OF NET CHANGE	440,998	421,511	153,000	13,505	126,698	(149,287)



SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
553-SEWER						
INFLOW	1,448,565	1,485,640	1,479,100	1,601,600	1,461,203	1,485,000
OUTFLOW	942,016	1,064,129	1,426,100	1,630,595	1,377,004	1,634,287
TOTAL SEWER	506,549	421,511	53,000	(28,995)	84,198	(149,287)

553-SEWER TRANSFERS						
TRANSFERS IN	-	-	100,000	42,500	42,500	-
TRANSFERS OUT	65,551	-	-	-	-	-

553-SEWER SUMMARY OF NET CHANGE						
TOTAL SEWER SUMMARY OF NET CHANGE	440,998	421,511	153,000	13,505	126,698	(149,287)

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
553-SEWER INFLOW SEWER						
CLASSIFICATION						
SEWER SERVICE CHARGES	1,436,457	1,451,932	1,431,800	1,446,600	1,478,330	1,480,000
BUILDING PERMITS	4,200	2,850	2,000	2,000	2,345	2,000
CONNECTION CHARGES	1,875	3,750	4,600	3,000	500	1,000
SEWER ACREAGE ASSESSMENT	207	-	200	-	-	-
REBATES/REFUND/REIMBURSMT	-	25,029	40,000	150,000	(27,687)	-
EARNED BANK INTEREST	5,825	2,079	500	-	7,715	2,000
TOTAL INFLOW SEWER	1,448,565	1,485,640	1,479,100	1,601,600	1,461,203	1,485,000

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
AD'L SALARY:PAGER/FICA/K9	4,908	6,685	-	-	3,440	-
SALARIES - FULL TIME	131,753	161,699	403,400	361,906	199,476	546,214
SALARIES - PART TIME	198	544	-	-	-	-
SALARIES - OVERTIME	3,979	3,074	-	-	11,086	-
TEMPS	-	-	-	-	2,580	11,250
BENEFITS	73	29	-	-	182	-
FICA/MEDICARE CITY PAID	9,467	12,180	-	-	14,639	-
PERS - EPMC	570	562	-	-	-	-
PERS - EMPLOYER CONTRIBT	14,882	19,516	-	-	19,044	-
WORKER'S COMPENSATION	10,884	13,546	-	-	17,028	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	31,651	30,292	-	-	38,721	-
BOOT ALLOWANCE	75	136	-	-	479	-
DEFERRED COMP BENEFIT	2,919	3,883	-	-	4,381	-
MONITORING	3,147	7,385	75,000	15,000	26,633	-
LOG POND MONITORING	0	15,353	25,000	20,000	16,106	20,000
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
TREATMENT PLANT MATERIALS	89	58	100	100	853	-
TREATMENT PLANT REPAIRS	4,200	41,912	10,000	10,000	342	10,000
REPAIR & MTNCE SERVICES	29,886	17,442	75,000	15,000	25,215	30,000
MACH -EQUIP SRV MCD	-	2,573	7,200	7,000	17,235	-
WASTE DISCHARGE PERMITS	79,137	77,530	80,000	80,000	-	80,000
LIABILITY INSURANCE	36,806	20,070	79,300	98,198	91,430	98,200
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	97,424	92,510	75,400	74,285	106,647	100,000
UTILITIES-GAS	-	91	-	11,420	27,961	29,000
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	34,839	39,232	46,000	46,000	68,693	50,000
AUDIT SERVICES	824	510	1,000	500	-	9,165
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
SEWER OPERATIONAL SERVICES&SUPP	1,761	1,761	10,700	-	1,650	-
OFFICE SUPPLIES	76	527	3,000	-	775	-
DEPART OPERATING SUPPLIES	15,145	29,357	21,800	35,500	29,960	35,500
SMALL TOOLS & EQUIPMENT	116	-	500	-	1,276	-
OTHER SERVICES & CHARGES	22,269	17,799	21,200	21,000	8,375	-
PERS UNFUNDED LIABILITY	13,385	42,596	17,500	19,820	19,161	18,355
PHONE & VOICE	20,814	21,086	19,000	19,000	15,388	19,000
SOFTWARE	-	-	-	15,000	15,894	16,000
EMERGENCY REPAIR LINE	8,465	13,750	15,400	20,000	1,911	70,000
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	5,612	9,016	5,200	7,000	16,623	15,000
VEHICLE REPAIR & MAINT	8,331	5,683	8,000	6,000	4,604	6,000
NEW VEHICLE EQUIPMENT	0	-	-	-	59,000	-
DUES, SUBSCRIPTIONS	1,900	577	2,000	1,000	90,668	500
PERMITS / FEES / LICENSES	-	-	-	-	-	95,000
MEETINGS & TRAVEL	858	-	900	1,000	401	1,000
TOTAL OUTFLOW OPERATIONS	596,444	708,963	1,002,600	884,729	957,856	1,260,184

553-SEWER | OUTFLOW | DEBT SERVICING

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PRINCIPAL PAYMENT ON LTD	174,126	179,898	165,300	186,269	192,421	198,808
DEBT INTEREST EXPENSE	171,446	171,537	158,200	157,097	156,672	150,295
TOTAL OUTFLOW DEBT SERVICING	345,572	351,435	323,500	343,366	349,093	349,103

553-SEWER | OUTFLOW | CAPITAL OUTLAY

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAPITAL OUTLAY - EQUIPMNT	-	2,918	100,000	90,000	55,452	25,000
CAP OULTLAY/IMPROVEMENT	-	813	-	312,500	14,604	-
TOTAL OUTFLOW CAPITAL OUTLAY	-	3,730	100,000	402,500	70,055	25,000

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
841-CURB & GUTTER SUMMARY OF NET CHANGE						
TOTAL CURB GUTTER SIDEWALK SUMMARY OF NET CHANGE	91	2,374	-	2,000	2,750	2,500

841-CURB & GUTTER INFLOW CURB GUTTER SIDEWALK	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
REVENUE	-	-	-	-	-	-
CONTRA ACT LOAN PAYMENTS	(1,395)	-	-	-	-	-
STREET,SIDEWALK,CURB REPR	1,395	2,342	1,200	2,000	2,750	2,500
EARNED BANK INTEREST	91	32	-	-	-	-
TOTAL INFLOW CURB GUTTER SIDEWALK	91	2,374	1,200	2,000	2,750	2,500

841-CURB & GUTTER OUTFLOW CURB GUTTER SIDEWALK	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
MISC SIDEWALK PROJECT	-	-	1,200	-	-	-
TOTAL OUTFLOW CURB GUTTER SIDEWALK	-	-	1,200	-	-	-

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
856-STORM DRAIN SYSTEM SUMMARY OF NET CHANGE						
TOTAL STORM DRAIN SYSTEM SUMMARY OF NET CHANGE	3,970	738	3,000	-	1,300	-

856-STORM DRAIN SYSTEM INFLOW STORM DRAIN SYSTEM	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
REVENUE	-	-	-	-	-	-
BUILDING PERMITS	3,880	705	-	-	1,300	-
OTHER MISC REVENUES	-	-	3,000	-	-	-
INTEREST	-	-	-	-	-	-
EARNED BANK INTEREST	91	33	-	-	-	-
TOTAL INFLOW STORM DRAIN SYSTEM	3,970	738	3,000	-	1,300	-

856-STORM DRAIN SYSTEM OUTFLOW STORM DRAIN SYSTEM	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL OUTFLOW STORM DRAIN SYSTEM	-	-	-	-	-	-

554-REFUSE - PERFORMANCE TREND

554-REFUSE	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
INFLOW	1,030,732	1,095,939	1,114,500	880,700	890,480	934,950
OUTFLOW	985,222	1,027,098	1,139,200	888,523	838,893	967,149
TOTAL REFUSE OPERATIONS	45,511	68,841	(24,700)	(7,823)	51,586	(32,199)

554-REFUSE TRANSFERS						
TRANSFERS IN	-	-	-	-	-	32,199
TRANSFERS OUT	-	-	-	-	-	-

554-REFUSE SUMMARY OF NET CHANGE						
TOTAL REFUSE SUMMARY OF NET CHANGE	45,511	68,841	(24,700)	(7,823)	51,586	0



SUMMARY OF NET CHANGE

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
554-REFUSE						
INFLOW	1,030,732	1,095,939	1,114,500	880,700	890,480	934,950
OUTFLOW	985,222	1,027,098	1,139,200	888,523	838,893	967,149
TOTAL REFUSE OPERATIONS	45,511	68,841	(24,700)	(7,823)	51,586	(32,199)
554-REFUSE TRANSFERS						
TRANSFERS IN	-	-	-	-	-	32,199
TRANSFERS OUT	-	-	-	-	-	-
554-REFUSE SUMMARY OF NET CHANGE						
TOTAL REFUSE SUMMARY OF NET CHANGE	45,511	68,841	(24,700)	(7,823)	51,586	0

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
554-REFUSE INFLOW REFUSE						
CLASSIFICATION						
REFUSE DISPOSAL CHARGES	1,019,320	1,090,354	1,106,300	850,000	879,286	923,250
MISCELLANEOUS	-	-	-	-	-	-
SPECIAL REFUSE PICKUP	150	-	-	-	-	-
OTHER REFUSE REVENUES	1,995	4,240	2,000	4,200	3,255	4,200
PENALTY & MISC SRV FEES	670	-	700	-	-	-
EARNED BANK INTEREST	2,224	568	500	500	2,372	1,000
RECYCLING REVENUE	5,000	-	5,000	5,000	-	-
REBATES/REFUND/REIMBURSMT	1,373	778	-	21,000	5,567	6,500
TOTAL INFLOW REFUSE	1,030,732	1,095,939	1,114,500	880,700	890,480	934,950

554-REFUSE OUTFLOW REFUSE	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	195	328	-	-	823	-
SALARIES - FULL TIME	30,750	39,090	137,300	206,697	94,105	248,754
SALARIES - PART TIME	494	873	-	-	-	-
SALARIES - OVERTIME	205	136	-	-	1,544	-
TEMPS	341	-	-	-	2,580	11,250
BENEFITS	23	36	-	-	364	-
FICA/MEDICARE CITY PAID	2,014	2,782	-	-	6,624	-
PERS - EPMC	139	110	-	-	-	-
PERS - EMPLOYER CONTRIBT	1,180	4,082	-	-	9,259	-
WORKER'S COMPENSATION	2,531	3,313	-	-	8,028	-
HEALTH/LIFE/DISAB INSURNC	7,339	7,407	-	-	18,965	-
BOOT ALLOWANCE	-	136	-	-	238	-
DEFERRED COMP BENEFIT	959	1,447	-	-	2,532	-
PERS UNFUNDED LIABILITY	18,884	8,318	24,600	27,962	27,032	25,895
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
AUDIT SERVICES	-	510	-	-	-	-
CONTRACT SERVICE-REFUSE	873,079	905,525	933,700	595,800	598,271	628,185
OTHER SERVICES & CHARGES	12,359	14,771	14,000	12,000	11,857	12,000
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	17,927	17,937	10,000	15,500	10,280	10,000
LIABILITY INSURANCE	4,520	10,620	9,700	12,064	26,092	12,065
PHONE & VOICE	12,003	8,226	8,700	2,000	710	1,500
SOFTWARE	-	-	-	15,000	15,611	16,500
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	-	1,316	700	1,000	1,604	1,000
VEHICLE REPAIR & MAINT	280	136	500	500	-	-
NEW VEHICLE EQUIPMENT	-	-	-	-	-	-
TOTAL OUTFLOW REFUSE	985,222	1,027,098	1,139,200	888,523	836,518	967,149

554-REFUSE USES CAPITAL OUTLAY	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CAPITAL OUTLAY - EQUIPMNT	-	-	-	-	2,375	-

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE VITA-PAKT	254	(1,164)	-	-	8,225	-

556-VITA-PAKT | INFLOW | VITA-PAKT

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
VITA PAKT USER CHARGES	86,517	61,693	67,200	83,879	124,986	113,690
TOTAL INFLOW VITA-PAKT	86,517	61,693	67,200	83,879	124,986	113,690

556-VITA-PAKT | OUTFLOW | VITA-PAKT

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
CCPI LEASE PAYMENT	59,400	36,000	36,000	36,000	9,000	36,000
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
AD'L SALARY:PAGER/FICA/K9	80	531	-	-	311	-
SALARIES - FULL TIME	7,750	9,863	21,600	34,779	16,355	34,190
SALARIES - OVERTIME	6	14	-	-	1,356	-
BENEFITS	12	-	-	-	-	-
FICA/MEDICARE CITY PAID	518	720	-	-	1,220	-
PERS - EMPLOYER CONTRIBT	753	1,096	-	-	1,669	-
WORKER'S COMPENSATION	631	818	-	-	1,481	-
HEALTH/LIFE/DISAB INSURNC	1,256	1,538	-	-	3,040	-
DEFERRED COMP BENEFIT	201	234	-	-	127	-
DEPART OPERATING SUPPLIES	2,549	2,850	3,500	3,000	3,570	3,000
REPAIR & MTNCE SERVICES	10,361	6,787	4,100	7,000	21,103	7,000
PROFESSIONAL SERVICES	-	-	-	-	50,390	30,000
UTILITIES-SCE	2,747	2,406	2,000	3,100	7,139	3,500
WASTE DISCHARGE PERMIT	-	-	-	-	-	-
TOTAL OUTFLOW VITA-PAKT	86,262	62,857	67,200	83,879	116,761	113,690

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE SIERRA VIEW AS	(1,215)	2,348	-	-	(4,554)	-

883-SIERRA VIEW ASSESSMENT | INFLOW | SIERRA VIEW ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
SIERRA VW LNDSCPE ASSMNT	17,619	17,606	18,700	21,965	21,195	22,165
TOTAL INFLOW SIERRA VIEW ASSESSMENT	17,619	17,606	18,700	21,965	21,195	22,165

883-SIERRA VIEW ASSESSMENT | OUTFLOW | SIERRA VIEW

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PROFESSIONAL SERVICES	14,302	12,794	13,600	20,165	13,396	19,550
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	1,618	1,578	3,400	1,800	1,610	1,780
LLAD WATER USAGE	1,438	-	-	-	3,517	835
DEPART OPERATING SUPPLIES	1,274	-	500	-	26	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	185	572	-	-	5,040	-
FICA/MEDICARE CITY PAID	10	32	-	-	280	-
PERS - EPMC	-	5	-	-	-	-
PERS - EMPLOYER CONTRIBT	(339)	107	-	-	665	-
WORKER'S COMPENSATION	16	49	-	-	441	-
HEALTH/LIFE/DISAB INSURNC	31	96	-	-	739	-
DEFERRED COMP BENEFIT	5	26	-	-	35	-
ADMINISTRATIVE COSTS	294	-	1,200	-	-	-
TOTAL OUTFLOW SIERRA VIEW	18,834	15,259	18,700	21,965	25,749	22,165

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE HERITAGE ASSES	881	2,104	-	-	(5,729)	-

884-HERITAGE ASSESSMENT DIST | INFLOW | HERITAGE ASSESSMENT DIST

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
HRTGE PK LNDSCP ASSMT DIS	6,925	6,703	7,200	7,700	7,200	7,285
TOTAL INFLOW HERITAGE PARK	6,925	6,703	7,200	7,700	7,200	7,285

884-HERITAGE ASSESSMENT DIST | OUTFLOW | HERITAGE PARK

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PROFESSIONAL SERVICES	3,724	3,821	3,300	7,500	9,178	5,385
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	124	108	2,400	200	123	1,155
LLAD WATER USAGE	1,272	-	-	-	2,347	745
DEPART OPERATING SUPPLIES	631	-	-	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	-	425	-	-	891	-
FICA/MEDICARE CITY PAID	-	24	-	-	49	-
PERS - EPMC	-	2	-	-	-	-
PERS - EMPLOYER CONTRIBT	-	100	-	-	98	-
WORKER'S COMPENSATION	-	36	-	-	78	-
HEALTH/LIFE/DISAB INSURNC	-	66	-	-	137	-
DEFERRED COMP BENEFIT	-	18	-	-	27	-
ADMINISTRATIVE COSTS	294	-	1,500	-	-	-
TOTAL OUTFLOW HERITAGE PARK	6,045	4,599	7,200	7,700	12,929	7,285

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE SAMOA	740	1,602	-	-	341	-

886-SAMOA | INFLOW | SAMOA

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
SAMOA ASSESSMENT DISTRICT	4,032	4,032	4,400	11,597	4,393	2,355
TOTAL INFLOW SAMOA	4,032	4,032	4,400	11,597	4,393	2,355

886-SAMOA | OUTFLOW | SAMOA

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
PROFESSIONAL SERVICES	1,654	1,463	1,600	9,097	1,547	1,905
DEPART OPERATING SUPPLIES	708	520	1,300	2,000	516	-
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	259	261	800	500	45	35
LLAD WATER USAGE	386	-	-	-	1,200	415
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	18	111	-	-	515	-
FICA/MEDICARE CITY PAID	1	6	-	-	28	-
PERS - EPMC	-	1	-	-	-	-
PERS - EMPLOYER CONTRIBT	(34)	37	-	-	61	-
WORKER'S COMPENSATION	2	9	-	-	45	-
HEALTH/LIFE/DISAB INSURNC	3	16	-	-	84	-
DEFERRED COMP BENEFIT	1	6	-	-	12	-
ADMINISTRATIVE COSTS	294	-	700	-	-	-
TOTAL OUTFLOW SAMOA	3,291	2,430	4,400	11,597	4,052	2,355

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE SWEETBRIER TO	517	2,789	-	-	1,271	-

887-SWEETBRIER TOWNHOUSES | INFLOW | SWEETBRIER TOWNHOUSES

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
SWEETBRIER ASSESS DIST	9,473	9,476	9,700	11,597	11,385	10,365
TOTAL INFLOW SWEETBRIER TOWNHOUSES	9,473	9,476	9,700	11,597	11,385	10,365

887-SWEETBRIER TOWNHOUSES | OUTFLOW | SWEETBRIER UNITS

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PROFESSIONAL SERVICES	5,225	5,225	5,700	7,997	5,726	9,295
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	743	707	1,600	600	299	290
LLAD WATER USAGE	770	-	-	-	2,298	780
DEPART OPERATING SUPPLIES	1,933	631	1,700	3,000	1,031	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	18	76	-	-	530	-
FICA/MEDICARE CITY PAID	1	4	-	-	29	-
PERS - EPMC	-	1	-	-	-	-
PERS - EMPLOYER CONTRIBT	(34)	20	-	-	61	-
WORKER'S COMPENSATION	2	7	-	-	46	-
HEALTH/LIFE/DISAB INSURNC	3	12	-	-	81	-
DEFERRED COMP BENEFIT	1	4	-	-	13	-
ADMINISTRATIVE COSTS	294	-	700	-	-	-
TOTAL OUTFLOW SWEETBRIER UNITS	8,957	6,687	9,700	11,597	10,114	10,365

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE PARKSIDE	647	508	-	(0)	(1,768)	-

888-PARKSIDE | INFLOW | PARKSIDE

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PARKSIDE ASSESS DIST	5,098	5,522	5,700	6,271	5,670	6,800
TOTAL INFLOW PARKSIDE	5,098	5,522	5,700	6,271	5,670	6,800

888-PARKSIDE | OUTFLOW | PARKSIDE ESTATES

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
PROFESSIONAL SERVICES	2,167	4,378	2,400	6,094	2,580	5,120
DEPART OPERATING SUPPLIES	342	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	144	220	2,200	177	123	605
LLAD WATER USAGE	1,567	-	-	-	3,497	1,075
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	129	267	-	-	873	-
FICA/MEDICARE CITY PAID	7	15	-	-	48	-
PERS - EPMC	-	2	-	-	-	-
PERS - EMPLOYER CONTRIBT	(237)	54	-	-	106	-
WORKER'S COMPENSATION	11	23	-	-	76	-
HEALTH/LIFE/DISAB INSURNC	22	43	-	-	117	-
DEFERRED COMP BENEFIT	4	11	-	-	18	-
OTHER SERVICES & CHARGES	-	-	-	-	-	-
ADMINISTRATIVE COSTS	294	-	1,100	-	-	-
TOTAL OUTFLOW PARKSIDE ESTATES	4,451	5,013	5,700	6,271	7,438	6,800

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE SIERRA VISTA AS	7,352	7,676	7,400	(0)	(35,800)	-

889-SIERRA VISTA ASSESSMENT | INFLOW | SIERRA VISTA ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
SIERRA VISTA ASSESSMENT	9,335	9,335	9,600	9,554	9,335	6,105
TOTAL INFLOW SIERRA VISTA ASSESSMENT	9,335	9,335	9,600	9,554	9,335	6,105

889-SIERRA VISTA ASSESSMENT | OUTFLOW | SIERRA VISTA ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	74	-	-	-	6,498	-
FICA/MEDICARE CITY PAID	4	-	-	-	363	-
PERS - EMPLOYER CONTRIBT	(135)	-	-	-	733	-
WORKER'S COMPENSATION	6	-	-	-	539	-
HEALTH/LIFE/DISAB INSURNC	12	-	-	-	731	-
DEFERRED COMP BENEFIT	2	-	-	-	92	-
PROFESSIONAL SERVICES	917	1,011	1,000	8,159	10,982	5,385
UTILITIES-SCE	681	648	1,000	1,395	837	720
DEPART OPERATING SUPPLIES	129	-	-	-	24,360	-
ADMINISTRATIVE COSTS	294	-	200	-	-	-
TOTAL OUTFLOW SIERRA VISTA ASSESSMENT	1,983	1,659	2,200	9,554	45,135	6,105

	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
TOTAL SUMMARY OF NET CHANGE MAPLE VALLEY A	(4,107)	(379)	-	-	(1,050)	-

890-MAPLE VALLEY ASSESSMENT | INFLOW | MAPLE VALLEY ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
MAPLE VALLEY ASSESSMENT	1,398	1,438	2,700	3,617	3,211	4,201
TOTAL INFLOW MAPLE VALLEY ASSESSMENT	1,398	1,438	2,700	3,617	3,211	4,201

890-MAPLE VALLEY ASSESSMENT | OUTFLOW | MAPLE VALLEY ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	UNAUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
UTILITIES						
UTILITIES-SCE	917	979	1,700	1,100	824	721
LLAD WATER USAGE	533	-	-	-	1,637	665
PROFESSIONAL SERVICES	3,726	838	500	2,517	1,106	2,815
DEPART OPERATING SUPPLIES	90	-	-	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	129	-	-	-	541	-
FICA/MEDICARE CITY PAID	6	-	-	-	29	-
PERS - EMPLOYER CONTRIBT	(203)	-	-	-	62	-
WORKER'S COMPENSATION	10	-	-	-	47	-
DEFERRED COMP BENEFIT	3	-	-	-	14	-
ADMINISTRATIVE COSTS	294	-	500	-	-	-
TOTAL OUTFLOW MAPLE VALLEY ASSESSMENT	5,505	1,817	2,700	3,617	4,261	4,201

	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE PELOUS RANCH	(3,806)	584	(9,300)	-	(4,632)	-

891-PELOUS RANCH | INFLOW | PELOUS RANCH

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
PELOUS RANCH LLAD	10,195	10,145	10,500	15,750	15,445	20,230
TOTAL INFLOW PELOUS RANCH	10,195	10,145	10,500	15,750	15,445	20,230

891-PELOUS RANCH | OUTFLOW | PELOUS RANCH

CLASSIFICATION	ACTUAL FY 2020	ACTUAL FY 2021	UNAUDITED FY 2022	ADOPTED FY 2023	PROJECTED FY 2023	PROPOSED FY 2024
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	3,212	2,998	6,700	6,000	5,641	5,085
LLAD WATER USAGE	3,865	-	-	-	-	3,835
PROFESSIONAL SERVICES	6,024	6,023	6,100	9,750	12,008	11,310
DEPART OPERATING SUPPLIES	807	-	6,000	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	407	353	-	-	1,667	-
FICA/MEDICARE CITY PAID	22	20	-	-	90	-
PERS - EPMC	-	2	-	-	-	-
PERS - EMPLOYER CONTRIBT	(745)	65	-	-	186	-
WORKER'S COMPENSATION	35	30	-	-	146	-
HEALTH/LIFE/DISAB INSURNC	68	56	-	-	288	-
DEFERRED COMP BENEFIT	12	14	-	-	51	-
ADMINISTRATIVE COSTS	294	-	1,000	-	-	-
TOTAL OUTFLOW PELOUS RANCH	14,001	9,561	19,800	15,750	20,077	20,230

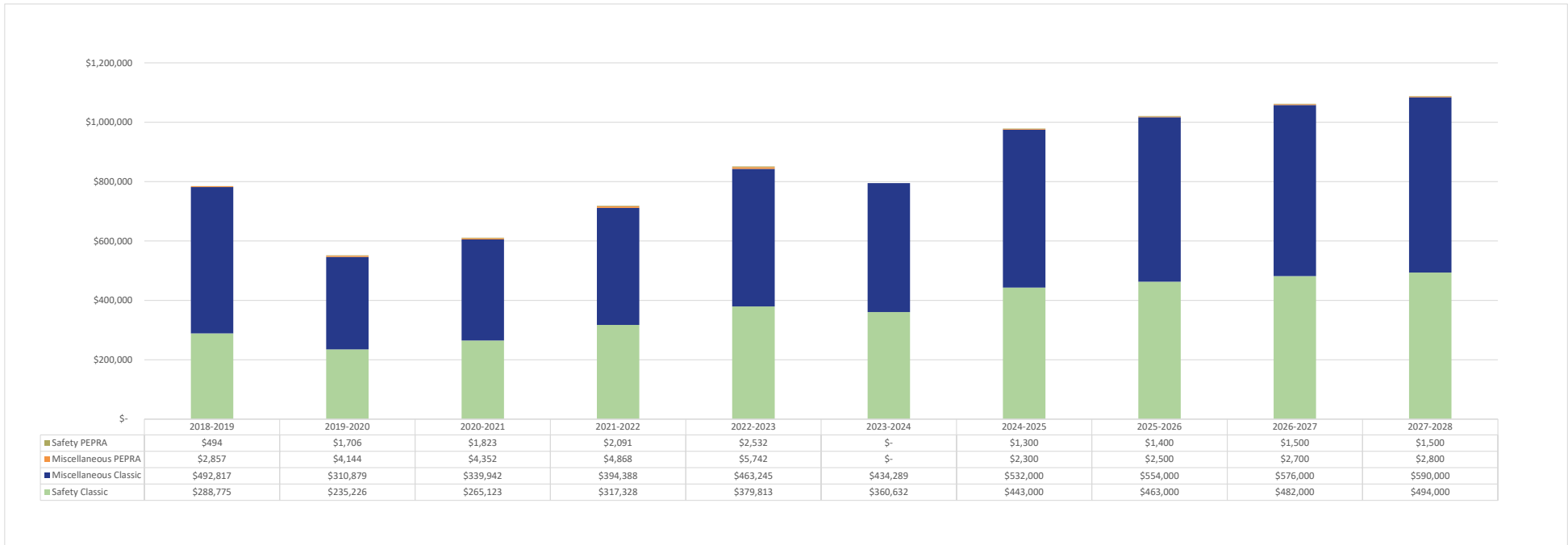
CalPERS Unfunded Accrued Liability

The California Public Employees Retirement System (CalPERS) manages the City of Lindsay's defined benefit retirement plan for its employees. CalPERS uses contributions from the employer and the employee as well as income from investments to pay for retirement benefits. The unfunded accrued liability is the gap between the amount of future benefits CalPERS is expected to pay out and the amount of assets in the fund. Mandatory annual payment amounts to reduce the City's accrued unfunded liability for retirement benefits for its employees are projected to increase over the next five years based CalPERS assumptions. Anticipated increases are summarized on the table below.

Fiscal Year	Miscellaneous Classic	Miscellaneous PEPRA	Safety Classic	Safety PEPRA	Total CalPERS UL Payment by Year
2018-2019	\$ 492,817	\$ 2,857	\$ 288,775	\$ 494	\$ 784,943
2019-2020	\$ 310,879	\$ 4,144	\$ 235,226	\$ 1,706	\$ 551,955
2020-2021	\$ 339,942	\$ 4,352	\$ 265,123	\$ 1,823	\$ 611,240
2021-2022	\$ 394,388	\$ 4,868	\$ 317,328	\$ 2,091	\$ 718,675
2022-2023	\$ 463,245	\$ 5,742	\$ 379,813	\$ 2,532	\$ 851,332
2023-2024	\$ 434,289	\$ -	\$ 360,632	\$ -	\$ 794,921
2024-2025	\$ 532,000	\$ 2,300	\$ 443,000	\$ 1,300	\$ 978,600
2025-2026	\$ 554,000	\$ 2,500	\$ 463,000	\$ 1,400	\$ 1,020,900
2026-2027	\$ 576,000	\$ 2,700	\$ 482,000	\$ 1,500	\$ 1,062,200
2027-2028	\$ 590,000	\$ 2,800	\$ 494,000	\$ 1,500	\$ 1,088,300

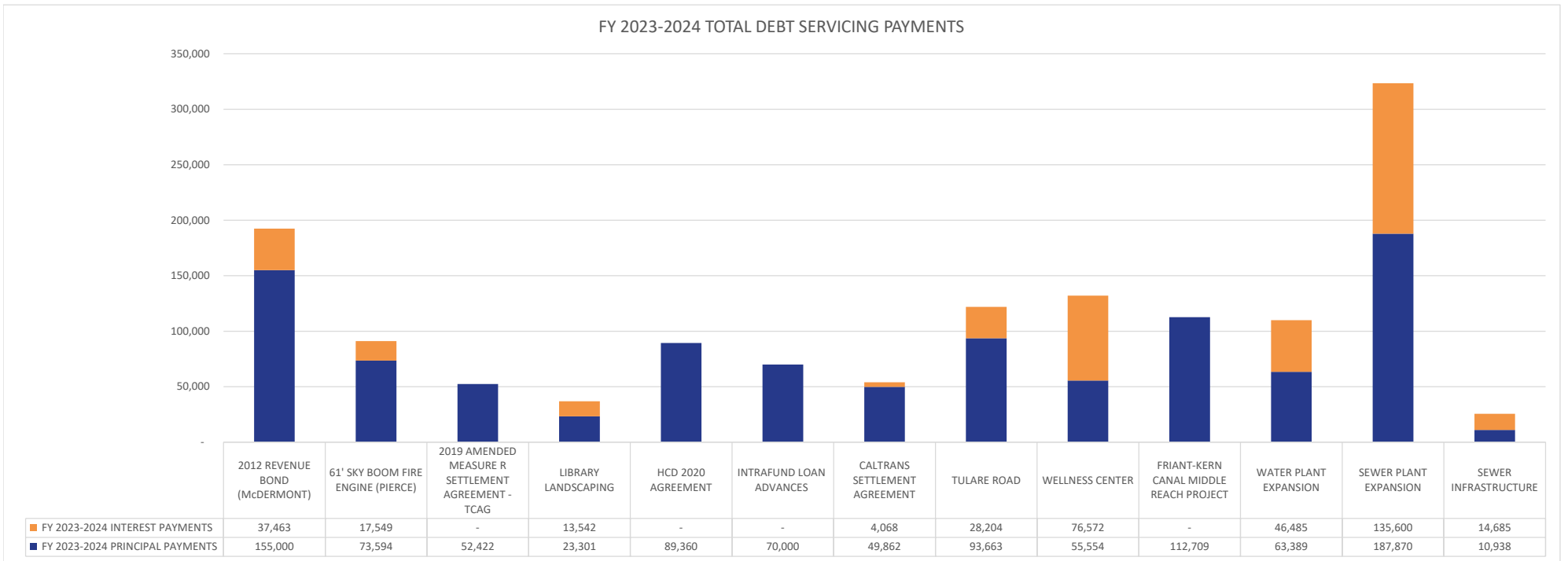
The City of Lindsay has made all contributions required by CalPERS to date. The chart on the following page is a visual representation of payment increases by employee category.

CalPERS Unfunded Liability Payments by Fiscal Year



LONG-TERM DEBT SUMMARY

FUND	OBLIGATION	OBLIGATION START DATE	BEGINNING BALANCE	FY 2023-2024 PRINCIPAL PAYMENTS	FY 2023-2024 INTEREST PAYMENTS	FY 2023-2024 TOTAL PAYMENTS	BALANCE REMAINING AT JUNE 30, 2024	OBLIGATION END DATE
101-GENERAL FUND	2012 REVENUE BOND (McDERMONT)	2013	1,835,000	155,000	37,463	192,463	525,000	2027
101-GENERAL FUND	61' SKY BOOM FIRE ENGINE (PIERCE)	2019	725,821.00	73,594	17,549	91,143	327,975	2028
101-GENERAL FUND	2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG	2019	760,121.12	52,422	-	52,422	484,905	2033
101-GENERAL FUND	LIBRARY LANDSCAPING	2010	750,000.00	23,301	13,542	36,843	304,993	2035
101-GENERAL FUND	HCD 2020 AGREEMENT	2020	3,790,786.00	89,360	-	89,360	3,423,346	2050
101-GENERAL FUND	INTRAFUND LOAN ADVANCES	2022	6,332,305.00	70,000	-	70,000	6,192,305	2112
200-STREET IMPROVEMENT FUND	CALTRANS SETTLEMENT AGREEMENT	2020	349,032.00	49,862	4,068	53,930	99,723	2026
263-TRANSPORTATION FUND	TULARE ROAD	2008	1,600,000.00	93,663	28,204	121,867	533,097	2029
400-WELLNESS CENTER FUND	WELLNESS CENTER	2007	3,000,000.00	55,554	76,572	132,126	1,773,910	2044
552-WATER FUND	FRIANT-KERN CANAL MIDDLE REACH PROJECT	2022	194,569.00	112,709	-	112,709	-	2023
552-WATER FUND	WATER PLANT EXPANSION	2000	2,440,000.00	63,389	46,485	109,874	1,366,908	2041
553-SEWER FUND	SEWER PLANT EXPANSION	1999	7,000,000.00	187,870	135,600	323,470	3,984,436	2039
553-SEWER FUND	SEWER INFRASTRUCTURE	2004	480,000.00	10,938	14,685	25,623	324,730	2043
TOTAL PAID FOR DEBT SERVICING:				1,037,663	374,167	1,411,829	19,341,328	



2012 REVENUE BOND (McDERMONT)

Original Value	\$ 1,835,000	Lender:	USBANK Lease Bond 2012 REFUNDING BONDS
Start Date	11/1/2012	Principal Acct #	101-4900-047-002
Interest Rate	4.2500%	Interest Acct #	101-4900-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
12/15/2016	\$ 44,600	\$ 105,000	\$ 149,600	\$ 1,445,000	
6/15/2017	\$ 42,238		\$ 42,238		
12/15/2017	\$ 42,238	\$ 110,000	\$ 152,238	\$ 1,335,000	
6/15/2018	\$ 39,625		\$ 39,625		
12/15/2018	\$ 39,625	\$ 115,000	\$ 154,625	\$ 1,220,000	
6/15/2019	\$ 36,606		\$ 36,606		
12/15/2019	\$ 36,606	\$ 125,000	\$ 161,606	\$ 1,095,000	
6/15/2020	\$ 33,169		\$ 33,169		
12/15/2020	\$ 33,169	\$ 130,000	\$ 163,169	\$ 965,000	
6/15/2021	\$ 29,431		\$ 29,431		
12/15/2021	\$ 29,431	\$ 140,000	\$ 169,431	\$ 825,000	
6/15/2022	\$ 25,406		\$ 25,406		
12/15/2022	\$ 25,406	\$ 145,000	\$ 170,406	\$ 680,000	
6/15/2023	\$ 21,056		\$ 21,056		
12/15/2023	\$ 21,056	\$ 155,000	\$ 176,056	\$ 525,000	
6/15/2024	\$ 16,406		\$ 16,406		
12/15/2024	\$ 16,406	\$ 165,000	\$ 181,406	\$ 360,000	
6/15/2025	\$ 11,250		\$ 11,250		
12/15/2025	\$ 11,250	\$ 175,000	\$ 186,250	\$ 185,000	
6/15/2026	\$ 5,781		\$ 5,781		
12/15/2026	\$ 5,781	\$ 185,000	\$ 190,781	\$ -	

61' SKY BOOM FIRE ENGINE (PIERCE)

Original Value	\$	725,821	Lender:	PNC
Start Date		1/25/2019	Principal Acct #	101-4110-047-000
Interest Rate		4.3700%	Interest Acct #	101-4110-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
1/25/2019	\$ 31,718	\$ 59,425	\$ 91,143	\$ 666,396	
1/25/2020	\$ 29,121	\$ 62,021	\$ 91,143	\$ 604,375	
1/25/2021	\$ 26,411	\$ 64,732	\$ 91,143	\$ 539,643	
1/25/2022	\$ 23,582	\$ 67,560	\$ 91,143	\$ 472,082	
1/25/2023	\$ 20,630	\$ 70,513	\$ 91,143	\$ 401,570	
1/25/2024	\$ 17,549	\$ 73,594	\$ 91,143	\$ 327,975	
1/25/2025	\$ 14,332	\$ 76,810	\$ 91,143	\$ 251,165	
1/25/2026	\$ 10,976	\$ 80,167	\$ 91,143	\$ 170,998	
1/25/2027	\$ 7,473	\$ 83,670	\$ 91,143	\$ 87,328	
1/25/2028	\$ 3,816	\$ 87,327	\$ 91,143	\$ 1	

2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG

Original Value	\$	760,121	Lender:	TCAG
Start Date		4/1/2019	Principal Acct #	101-4130-090-500
Interest Rate		0.0000%	Interest Acct #	101-4130-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
4/1/2019	\$ -	\$ 13,106	\$ 13,106	\$ 747,016	
7/1/2019	\$ -	\$ 13,106	\$ 13,106	\$ 733,910	
10/1/2019	\$ -	\$ 13,106	\$ 13,106	\$ 720,805	
1/1/2020	\$ -	\$ 13,106	\$ 13,106	\$ 707,699	
4/1/2020	\$ -	\$ 13,106	\$ 13,106	\$ 694,593	
7/1/2020	\$ -	\$ 13,106	\$ 13,106	\$ 681,488	
10/1/2020	\$ -	\$ 13,106	\$ 13,106	\$ 668,382	
1/1/2021	\$ -	\$ 13,106	\$ 13,106	\$ 655,277	
4/1/2021	\$ -	\$ 13,106	\$ 13,106	\$ 642,171	
7/1/2021	\$ -	\$ 13,106	\$ 13,106	\$ 629,066	
10/1/2021	\$ -	\$ 13,106	\$ 13,106	\$ 615,960	
1/1/2022	\$ -	\$ 13,106	\$ 13,106	\$ 602,855	
4/1/2022	\$ -	\$ 13,106	\$ 13,106	\$ 589,749	
7/1/2022	\$ -	\$ 13,106	\$ 13,106	\$ 576,644	
10/1/2022	\$ -	\$ 13,106	\$ 13,106	\$ 563,538	
1/1/2023	\$ -	\$ 13,106	\$ 13,106	\$ 550,432	
4/1/2023	\$ -	\$ 13,106	\$ 13,106	\$ 537,327	
7/1/2023	\$ -	\$ 13,106	\$ 13,106	\$ 524,221	
10/1/2023	\$ -	\$ 13,106	\$ 13,106	\$ 511,116	
1/1/2024	\$ -	\$ 13,106	\$ 13,106	\$ 498,010	
4/1/2024	\$ -	\$ 13,106	\$ 13,106	\$ 484,905	
7/1/2024	\$ -	\$ 13,106	\$ 13,106	\$ 471,799	
10/1/2024	\$ -	\$ 13,106	\$ 13,106	\$ 458,694	
1/1/2025	\$ -	\$ 13,106	\$ 13,106	\$ 445,588	
4/1/2025	\$ -	\$ 13,106	\$ 13,106	\$ 432,483	
7/1/2025	\$ -	\$ 13,106	\$ 13,106	\$ 419,377	
10/1/2025	\$ -	\$ 13,106	\$ 13,106	\$ 406,272	
1/1/2026	\$ -	\$ 13,106	\$ 13,106	\$ 393,166	
4/1/2026	\$ -	\$ 13,106	\$ 13,106	\$ 380,060	
7/1/2026	\$ -	\$ 13,106	\$ 13,106	\$ 366,955	
10/1/2026	\$ -	\$ 13,106	\$ 13,106	\$ 353,849	
1/1/2027	\$ -	\$ 13,106	\$ 13,106	\$ 340,744	
4/1/2027	\$ -	\$ 13,106	\$ 13,106	\$ 327,638	
7/1/2027	\$ -	\$ 13,106	\$ 13,106	\$ 314,533	
10/1/2027	\$ -	\$ 13,106	\$ 13,106	\$ 301,427	
1/1/2028	\$ -	\$ 13,106	\$ 13,106	\$ 288,322	
4/1/2028	\$ -	\$ 13,106	\$ 13,106	\$ 275,216	

2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG

7/1/2028	\$	-	\$	13,106	\$	13,106	\$	262,111
10/1/2028	\$	-	\$	13,106	\$	13,106	\$	249,005
1/1/2029	\$	-	\$	13,106	\$	13,106	\$	235,900
4/1/2029	\$	-	\$	13,106	\$	13,106	\$	222,794
7/1/2029	\$	-	\$	13,106	\$	13,106	\$	209,688
10/1/2029	\$	-	\$	13,106	\$	13,106	\$	196,583
1/1/2030	\$	-	\$	13,106	\$	13,106	\$	183,477
4/1/2030	\$	-	\$	13,106	\$	13,106	\$	170,372
7/1/2030	\$	-	\$	13,106	\$	13,106	\$	157,266
10/1/2030	\$	-	\$	13,106	\$	13,106	\$	144,161
1/1/2031	\$	-	\$	13,106	\$	13,106	\$	131,055
4/1/2031	\$	-	\$	13,106	\$	13,106	\$	117,950
7/1/2031	\$	-	\$	13,106	\$	13,106	\$	104,844
10/1/2031	\$	-	\$	13,106	\$	13,106	\$	91,739
1/1/2032	\$	-	\$	13,106	\$	13,106	\$	78,633
4/1/2032	\$	-	\$	13,106	\$	13,106	\$	65,527
7/1/2032	\$	-	\$	13,106	\$	13,106	\$	52,422
10/1/2032	\$	-	\$	13,106	\$	13,106	\$	39,316
1/1/2033	\$	-	\$	13,106	\$	13,106	\$	26,211
4/1/2033	\$	-	\$	13,106	\$	13,106	\$	13,105
7/1/2033	\$	-	\$	13,106	\$	13,106	\$	(0)

LIBRARY LANDSCAPING

Original Value \$ 750,000 Lender: USDA #97-12 | 2010 USDA RD COP
 Start Date 5/12/2010 Principal Acct # 450-4500-047-002
 Interest Rate 4.1250% Interest Acct # 450-4500-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
11/12/2016	\$ 9,656		\$ 9,656		
5/12/2017	\$ 9,656	\$ 17,707	\$ 27,363	\$ 450,441	
11/12/2017	\$ 9,290		\$ 9,291		
5/12/2018	\$ 9,290	\$ 18,415	\$ 27,706	\$ 432,026	
11/12/2018	\$ 8,911		\$ 8,911		
5/12/2019	\$ 8,911	\$ 19,152	\$ 28,063	\$ 412,874	
11/12/2019	\$ 8,516		\$ 8,516		
5/12/2020	\$ 8,516	\$ 19,918	\$ 28,434	\$ 392,956	
11/12/2020	\$ 8,105		\$ 8,105		
5/12/2021	\$ 8,105	\$ 20,714	\$ 28,819	\$ 372,242	
11/12/2021	\$ 7,677		\$ 7,678		
5/12/2022	\$ 7,677	\$ 21,543	\$ 29,221	\$ 350,699	
11/12/2022	\$ 7,233		\$ 7,233		
5/12/2023	\$ 7,233	\$ 22,405	\$ 29,638	\$ 328,294	
11/12/2023	\$ 6,771		\$ 6,771		
5/12/2024	\$ 6,771	\$ 23,301	\$ 30,072	\$ 304,993	
11/12/2024	\$ 6,290		\$ 6,291		
5/12/2025	\$ 6,290	\$ 24,233	\$ 30,524	\$ 280,760	
11/12/2025	\$ 5,791		\$ 5,791		
5/12/2026	\$ 5,791	\$ 25,202	\$ 30,993	\$ 255,558	
11/12/2026	\$ 5,271		\$ 5,271		
5/12/2027	\$ 5,271	\$ 26,210	\$ 31,481	\$ 229,348	
11/12/2027	\$ 4,730		\$ 4,731		
5/12/2028	\$ 4,730	\$ 27,259	\$ 31,990	\$ 202,089	
11/12/2028	\$ 4,168		\$ 4,168		
5/12/2029	\$ 4,168	\$ 28,349	\$ 32,517	\$ 173,740	
11/12/2029	\$ 3,583		\$ 3,584		
5/12/2030	\$ 3,583	\$ 29,483	\$ 33,067	\$ 144,257	
11/12/2030	\$ 2,975		\$ 2,976		
5/12/2031	\$ 2,975	\$ 30,662	\$ 33,638	\$ 113,595	
11/12/2031	\$ 2,343		\$ 2,343		
5/12/2032	\$ 2,343	\$ 31,889	\$ 34,232	\$ 81,706	
11/12/2032	\$ 1,685		\$ 1,685		
5/12/2033	\$ 1,685	\$ 33,165	\$ 34,850	\$ 48,541	
11/12/2033	\$ 1,001		\$ 1,001		
5/12/2034	\$ 1,001	\$ 34,491	\$ 35,492	\$ 14,050	
11/12/2034	\$ 290		\$ 290		
5/12/2035	\$ 290	\$ 14,050	\$ 14,340	\$ -	

HCD 2020 AGREEMENT

Original Value	\$ 3,790,786	Lender:	HCD
Start Date	9/30/2020	Principal Acct #	101-4600-090-500
Interest Rate	0.0000%	Interest Acct #	101-4600-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
9/30/2020	\$ -	\$ 10,000	\$ 10,000	\$ 3,780,786	
4/30/2021	\$ -	\$ 89,360	\$ 89,360	\$ 3,691,426	
4/30/2022	\$ -	\$ 89,360	\$ 89,360	\$ 3,602,066	
4/30/2023	\$ -	\$ 89,360	\$ 89,360	\$ 3,512,706	
4/30/2024	\$ -	\$ 89,360	\$ 89,360	\$ 3,423,346	
4/30/2025	\$ -	\$ 89,360	\$ 89,360	\$ 3,333,986	
4/30/2026	\$ -	\$ 89,360	\$ 89,360	\$ 3,244,626	
4/30/2027	\$ -	\$ 89,360	\$ 89,360	\$ 3,155,266	
4/30/2028	\$ -	\$ 89,360	\$ 89,360	\$ 3,065,906	
4/30/2029	\$ -	\$ 89,360	\$ 89,360	\$ 2,976,546	
4/30/2030	\$ -	\$ 89,360	\$ 89,360	\$ 2,887,186	
4/30/2031	\$ -	\$ 89,360	\$ 89,360	\$ 2,797,826	
4/30/2032	\$ -	\$ 89,360	\$ 89,360	\$ 2,708,466	
4/30/2033	\$ -	\$ 89,360	\$ 89,360	\$ 2,619,106	
4/30/2034	\$ -	\$ 89,360	\$ 89,360	\$ 2,529,746	
4/30/2035	\$ -	\$ 89,360	\$ 89,360	\$ 2,440,386	
4/30/2036	\$ -	\$ 89,360	\$ 89,360	\$ 2,351,026	
4/30/2037	\$ -	\$ 89,360	\$ 89,360	\$ 2,261,666	
4/30/2038	\$ -	\$ 89,360	\$ 89,360	\$ 2,172,306	
4/30/2039	\$ -	\$ 89,360	\$ 89,360	\$ 2,082,946	
4/30/2040	\$ -	\$ 89,360	\$ 89,360	\$ 1,993,586	
4/30/2041	\$ -	\$ 89,360	\$ 89,360	\$ 1,904,226	
4/30/2042	\$ -	\$ 89,360	\$ 89,360	\$ 1,814,866	
4/30/2043	\$ -	\$ 89,360	\$ 89,360	\$ 1,725,506	
4/30/2044	\$ -	\$ 89,360	\$ 89,360	\$ 1,636,146	
4/30/2045	\$ -	\$ 89,360	\$ 89,360	\$ 1,546,786	
4/30/2046	\$ -	\$ 89,360	\$ 89,360	\$ 1,457,426	
4/30/2047	\$ -	\$ 89,360	\$ 89,360	\$ 1,368,066	
4/30/2048	\$ -	\$ 89,360	\$ 89,360	\$ 1,278,706	
4/30/2049	\$ -	\$ 89,360	\$ 89,360	\$ 1,189,346	
4/30/2050	\$ -	\$ 89,346	\$ 89,346	\$ 1,100,000	

INTRAFUND LOAN ADVANCES

Original Value \$ 6,332,305 Lender: ENTERPRISE AND RESTRICTED FUNDS
 Start Date 7/1/2022 Principal Acct # 101-4090-047-002
 Interest Rate 0.0000% Interest Acct # 101-4090-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
7/1/2022	\$ -	\$ 70,000	\$ 70,000	\$ 6,262,305	Repayment No. 1: Water
7/1/2023	\$ -	\$ 70,000	\$ 70,000	\$ 6,192,305	
7/1/2024	\$ -	\$ 70,000	\$ 70,000	\$ 6,122,305	
7/1/2025	\$ -	\$ 70,000	\$ 70,000	\$ 6,052,305	
7/1/2026	\$ -	\$ 70,000	\$ 70,000	\$ 5,982,305	
7/1/2027	\$ -	\$ 70,000	\$ 70,000	\$ 5,912,305	
7/1/2028	\$ -	\$ 70,000	\$ 70,000	\$ 5,842,305	
7/1/2029	\$ -	\$ 70,000	\$ 70,000	\$ 5,772,305	
7/1/2030	\$ -	\$ 70,000	\$ 70,000	\$ 5,702,305	
7/1/2031	\$ -	\$ 70,000	\$ 70,000	\$ 5,632,305	
7/1/2032	\$ -	\$ 70,000	\$ 70,000	\$ 5,562,305	
7/1/2033	\$ -	\$ 70,000	\$ 70,000	\$ 5,492,305	
7/1/2034	\$ -	\$ 70,000	\$ 70,000	\$ 5,422,305	
7/1/2035	\$ -	\$ 70,000	\$ 70,000	\$ 5,352,305	
7/1/2036	\$ -	\$ 70,000	\$ 70,000	\$ 5,282,305	
7/1/2037	\$ -	\$ 70,000	\$ 70,000	\$ 5,212,305	
7/1/2038	\$ -	\$ 70,000	\$ 70,000	\$ 5,142,305	
7/1/2039	\$ -	\$ 70,000	\$ 70,000	\$ 5,072,305	
7/1/2040	\$ -	\$ 70,000	\$ 70,000	\$ 5,002,305	
7/1/2041	\$ -	\$ 70,000	\$ 70,000	\$ 4,932,305	
7/1/2042	\$ -	\$ 70,000	\$ 70,000	\$ 4,862,305	
7/1/2043	\$ -	\$ 70,000	\$ 70,000	\$ 4,792,305	
7/1/2044	\$ -	\$ 70,000	\$ 70,000	\$ 4,722,305	
7/1/2045	\$ -	\$ 70,000	\$ 70,000	\$ 4,652,305	
7/1/2046	\$ -	\$ 70,000	\$ 70,000	\$ 4,582,305	
7/1/2047	\$ -	\$ 70,000	\$ 70,000	\$ 4,512,305	
7/1/2048	\$ -	\$ 70,000	\$ 70,000	\$ 4,442,305	Repayment No. 2: Sewer
7/1/2049	\$ -	\$ 70,000	\$ 70,000	\$ 4,372,305	
7/1/2050	\$ -	\$ 70,000	\$ 70,000	\$ 4,302,305	
7/1/2051	\$ -	\$ 70,000	\$ 70,000	\$ 4,232,305	
7/1/2052	\$ -	\$ 70,000	\$ 70,000	\$ 4,162,305	
7/1/2053	\$ -	\$ 70,000	\$ 70,000	\$ 4,092,305	
7/1/2054	\$ -	\$ 70,000	\$ 70,000	\$ 4,022,305	
7/1/2055	\$ -	\$ 70,000	\$ 70,000	\$ 3,952,305	
7/1/2056	\$ -	\$ 70,000	\$ 70,000	\$ 3,882,305	
7/1/2057	\$ -	\$ 70,000	\$ 70,000	\$ 3,812,305	
7/1/2058	\$ -	\$ 70,000	\$ 70,000	\$ 3,742,305	

INTRAFUND LOAN ADVANCES

7/1/2059	\$	-	\$	70,000	\$	70,000	\$	3,672,305	
7/1/2060	\$	-	\$	70,000	\$	70,000	\$	3,602,305	
7/1/2061	\$	-	\$	70,000	\$	70,000	\$	3,532,305	
7/1/2062	\$	-	\$	70,000	\$	70,000	\$	3,462,305	
7/1/2063	\$	-	\$	70,000	\$	70,000	\$	3,392,305	
7/1/2064	\$	-	\$	70,000	\$	70,000	\$	3,322,305	
7/1/2065	\$	-	\$	70,000	\$	70,000	\$	3,252,305	
7/1/2066	\$	-	\$	70,000	\$	70,000	\$	3,182,305	
7/1/2067	\$	-	\$	70,000	\$	70,000	\$	3,112,305	
7/1/2068	\$	-	\$	70,000	\$	70,000	\$	3,042,305	
7/1/2069	\$	-	\$	70,000	\$	70,000	\$	2,972,305	
7/1/2070	\$	-	\$	70,000	\$	70,000	\$	2,902,305	
7/1/2071	\$	-	\$	70,000	\$	70,000	\$	2,832,305	
7/1/2072	\$	-	\$	70,000	\$	70,000	\$	2,762,305	
7/1/2073	\$	-	\$	70,000	\$	70,000	\$	2,692,305	
7/1/2074	\$	-	\$	70,000	\$	70,000	\$	2,622,305	
7/1/2075	\$	-	\$	70,000	\$	70,000	\$	2,552,305	
7/1/2076	\$	-	\$	70,000	\$	70,000	\$	2,482,305	
7/1/2077	\$	-	\$	70,000	\$	70,000	\$	2,412,305	
7/1/2078	\$	-	\$	70,000	\$	70,000	\$	2,342,305	Repayment No. 3: Street Improvement
7/1/2079	\$	-	\$	70,000	\$	70,000	\$	2,272,305	
7/1/2080	\$	-	\$	70,000	\$	70,000	\$	2,202,305	
7/1/2081	\$	-	\$	70,000	\$	70,000	\$	2,132,305	
7/1/2082	\$	-	\$	70,000	\$	70,000	\$	2,062,305	
7/1/2083	\$	-	\$	70,000	\$	70,000	\$	1,992,305	
7/1/2084	\$	-	\$	70,000	\$	70,000	\$	1,922,305	
7/1/2085	\$	-	\$	70,000	\$	70,000	\$	1,852,305	
7/1/2086	\$	-	\$	70,000	\$	70,000	\$	1,782,305	
7/1/2087	\$	-	\$	70,000	\$	70,000	\$	1,712,305	
7/1/2088	\$	-	\$	70,000	\$	70,000	\$	1,642,305	
7/1/2089	\$	-	\$	70,000	\$	70,000	\$	1,572,305	
7/1/2090	\$	-	\$	70,000	\$	70,000	\$	1,502,305	
7/1/2091	\$	-	\$	70,000	\$	70,000	\$	1,432,305	
7/1/2092	\$	-	\$	70,000	\$	70,000	\$	1,362,305	
7/1/2093	\$	-	\$	70,000	\$	70,000	\$	1,292,305	
7/1/2094	\$	-	\$	70,000	\$	70,000	\$	1,222,305	
7/1/2095	\$	-	\$	70,000	\$	70,000	\$	1,152,305	
7/1/2096	\$	-	\$	70,000	\$	70,000	\$	1,082,305	
7/1/2097	\$	-	\$	70,000	\$	70,000	\$	1,012,305	
7/1/2098	\$	-	\$	70,000	\$	70,000	\$	942,305	
7/1/2099	\$	-	\$	70,000	\$	70,000	\$	872,305	
7/1/2100	\$	-	\$	70,000	\$	70,000	\$	802,305	
7/1/2101	\$	-	\$	70,000	\$	70,000	\$	732,305	

INTRAFUND LOAN ADVANCES

7/1/2102	\$	-	\$	70,000	\$	70,000	\$	662,305	Repayment No. 4: Refuse
7/1/2103	\$	-	\$	70,000	\$	70,000	\$	592,305	
7/1/2104	\$	-	\$	70,000	\$	70,000	\$	522,305	
7/1/2105	\$	-	\$	70,000	\$	70,000	\$	452,305	
7/1/2106	\$	-	\$	70,000	\$	70,000	\$	382,305	
7/1/2107	\$	-	\$	70,000	\$	70,000	\$	312,305	
7/1/2108	\$	-	\$	70,000	\$	70,000	\$	242,305	Repayment No. 5: Wastewater Capital Outlay Reserve Fund
7/1/2109	\$	-	\$	70,000	\$	70,000	\$	172,305	Repayment No. 6: Storm Drain
7/1/2110	\$	-	\$	70,000	\$	70,000	\$	102,305	
7/1/2111	\$	-	\$	70,000	\$	70,000	\$	32,305	Repayment No. 7: Parks
7/1/2112	\$	-	\$	32,305	\$	32,305	\$	-	Repayment No. 8: Curb and Gutter

CALTRANS SETTLEMENT AGREEMENT

Original Value	\$ 349,032	Lender:	CA Dept of Trans P1575-0021
Start Date	1/15/2020	Principal Acct #	200 - 047-002
Interest Rate	2.0000%	Interest Acct #	200 - 047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
1/15/2020	\$ 4,068	\$ 49,862	\$ 53,930	\$ 299,170	
1/15/2021	\$ 4,068	\$ 49,862	\$ 53,930	\$ 249,309	
1/15/2022	\$ 4,068	\$ 49,862	\$ 53,930	\$ 199,447	
1/15/2023	\$ 4,068	\$ 49,862	\$ 53,930	\$ 149,585	
1/15/2024	\$ 4,068	\$ 49,862	\$ 53,930	\$ 99,723	
1/15/2025	\$ 4,068	\$ 49,862	\$ 53,930	\$ 49,862	
1/15/2026	\$ 4,068	\$ 49,862	\$ 53,930	-	

TULARE ROAD

Original Value	\$ 1,600,000	Lender:	USDA #97-15 2008 USDA RD COP
Start Date	8/12/2008	Principal Acct #	263-4180-047-002
Interest Rate	4.5000%	Interest Acct #	263-4180-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
11/12/2017	\$ 24,250	\$ 72,964	\$ 97,214		
5/12/2018	\$ 24,250		\$ 24,250	\$ 1,040,817	
11/12/2018	\$ 22,550	\$ 76,065	\$ 98,615		
5/12/2019	\$ 22,550		\$ 22,550	\$ 964,752	
11/12/2019	\$ 20,800	\$ 79,298	\$ 100,098		
5/12/2020	\$ 20,800		\$ 20,800	\$ 885,454	
11/12/2020	\$ 19,923	\$ 82,668	\$ 102,591		
5/12/2021	\$ 19,923		\$ 19,923	\$ 802,786	
11/12/2021	\$ 18,063	\$ 86,182	\$ 104,245		
5/12/2022	\$ 18,063		\$ 18,063	\$ 716,604	
11/12/2022	\$ 16,124	\$ 89,844	\$ 105,968		
5/12/2023	\$ 16,124		\$ 16,124	\$ 626,760	
11/12/2023	\$ 14,102	\$ 93,663	\$ 107,765		
5/12/2024	\$ 14,102		\$ 14,102	\$ 533,097	
11/12/2024	\$ 11,995	\$ 97,643	\$ 109,638		
5/12/2025	\$ 11,995		\$ 11,995	\$ 435,454	
11/12/2025	\$ 9,798	\$ 101,793	\$ 111,591		
5/12/2026	\$ 9,798		\$ 9,798	\$ 333,661	
11/12/2026	\$ 7,507	\$ 106,119	\$ 113,626		
5/12/2027	\$ 7,507		\$ 7,507	\$ 227,542	
11/12/2027	\$ 5,120	\$ 110,630	\$ 115,750		
5/12/2028	\$ 5,120		\$ 5,120	\$ 116,912	
11/12/2028	\$ 2,631	\$ 116,912	\$ 119,543		
5/12/2029	\$ 2,631		\$ 2,631	\$ -	

WELLNESS CENTER

Original Value	\$ 3,000,000	Lender:	USDA #97-13 2007 USDA RD
Start Date	7/20/2007	Principal Acct #	400-4400-047-002
Interest Rate	4.2500%	Interest Acct #	400-4400-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
7/20/2017	\$ 43,875	\$ 43,277	\$ 87,152	\$ 2,075,053	
1/20/2018	\$ 44,095		\$ 44,095		
7/20/2018	\$ 44,095	\$ 45,116	\$ 89,211	\$ 2,029,937	
1/20/2019	\$ 43,136		\$ 43,136		
7/20/2019	\$ 43,136	\$ 47,034	\$ 90,170	\$ 1,982,903	
1/20/2020	\$ 42,137		\$ 42,137		
7/20/2020	\$ 42,137	\$ 49,033	\$ 91,170	\$ 1,933,870	
1/20/2021	\$ 41,095		\$ 41,095		
7/20/2021	\$ 41,095	\$ 51,117	\$ 92,212	\$ 1,882,753	
1/20/2022	\$ 40,009		\$ 40,009		
7/20/2022	\$ 40,009	\$ 53,289	\$ 93,298	\$ 1,829,464	
1/20/2023	\$ 38,876		\$ 38,876		
7/20/2023	\$ 38,876	\$ 55,554	\$ 94,430	\$ 1,773,910	
1/20/2024	\$ 37,696		\$ 37,696		
7/20/2024	\$ 37,696	\$ 57,915	\$ 95,611	\$ 1,715,995	
1/20/2025	\$ 36,465		\$ 36,465		
7/20/2025	\$ 36,465	\$ 60,376	\$ 96,841	\$ 1,655,619	
1/20/2026	\$ 35,182		\$ 35,182		
7/20/2026	\$ 35,182	\$ 62,942	\$ 98,124	\$ 1,592,677	
1/20/2027	\$ 33,844		\$ 33,844		
7/20/2027	\$ 33,844	\$ 65,618	\$ 99,462	\$ 1,527,059	
1/20/2028	\$ 32,450		\$ 32,450		
7/20/2028	\$ 32,450	\$ 68,406	\$ 100,856	\$ 1,458,653	
1/20/2029	\$ 30,996		\$ 30,996		
7/20/2029	\$ 30,996	\$ 71,314	\$ 102,310	\$ 1,387,339	
1/20/2030	\$ 29,481		\$ 29,481		
7/20/2030	\$ 29,481	\$ 74,344	\$ 103,825	\$ 1,312,995	
1/20/2031	\$ 27,901		\$ 27,901		
7/20/2031	\$ 27,901	\$ 77,504	\$ 105,405	\$ 1,235,491	
1/20/2032	\$ 26,254		\$ 26,254		
7/20/2032	\$ 26,254	\$ 80,798	\$ 107,052	\$ 1,154,693	
1/20/2033	\$ 24,537		\$ 24,537		
7/20/2033	\$ 24,537	\$ 84,232	\$ 108,769	\$ 1,070,461	
1/20/2034	\$ 22,747		\$ 22,747		
7/20/2034	\$ 22,747	\$ 87,812	\$ 110,559	\$ 982,649	
1/20/2035	\$ 20,881		\$ 20,881		
7/20/2035	\$ 20,881	\$ 91,544	\$ 112,425	\$ 891,105	
1/20/2036	\$ 18,936		\$ 18,936		

WELLNESS CENTER

Original Value	\$	3,000,000	Lender:	USDA #97-13 2007 USDA RD
Start Date		7/20/2007	Principal Acct #	400-4400-047-002
Interest Rate		4.2500%	Interest Acct #	400-4400-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
7/20/2036	\$ 18,936	\$ 95,434	\$ 114,370	\$ 795,671	
1/20/2037	\$ 16,908		\$ 16,908		
7/20/2037	\$ 16,908	\$ 99,490	\$ 116,398	\$ 696,181	
1/20/2038	\$ 14,794		\$ 14,794		
7/20/2038	\$ 14,794	\$ 103,719	\$ 118,513	\$ 592,462	
1/20/2039	\$ 12,590		\$ 12,590		
7/20/2039	\$ 12,590	\$ 108,127	\$ 120,717	\$ 484,335	
1/20/2040	\$ 10,292		\$ 10,292		
7/20/2040	\$ 10,292	\$ 112,722	\$ 123,014	\$ 371,613	
1/20/2041	\$ 7,897		\$ 7,897		
7/20/2041	\$ 7,897	\$ 117,513	\$ 125,410	\$ 254,100	
1/20/2042	\$ 5,400		\$ 5,400		
7/20/2042	\$ 5,400	\$ 122,507	\$ 127,907	\$ 131,593	
1/20/2043	\$ 2,796		\$ 2,796		
7/20/2043	\$ 2,796	\$ 127,713	\$ 130,509	\$ 3,880	
1/20/2044	\$ 82		\$ 82		
7/20/2044	\$ 82	\$ 3,880	\$ 3,962	\$ -	

FRIANT-KERN CANAL MIDDLE REACH PROJECT

Original Value	\$ 194,569	Lender:	Friant Water Authority
Start Date	10/1/2021	Principal Acct #	552-4552-047-002
Interest Rate	2.9300%	Interest Acct #	552-4552-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
10/1/2021	\$ -	\$ 26,345	\$ -	\$ 168,224	Payment Deferral Grated until 04/01/2022
1/3/2022	\$ 199	\$ 28,408	\$ -	\$ 139,816	Payment Deferral Grated until 04/01/2022
4/1/2022	\$ 388	\$ 27,107	\$ 82,447	\$ 112,709	Payment Deferral Grated until 04/01/2022
7/1/2022	\$ -	\$ 26,731	\$ 26,731	\$ 85,978	
10/3/2022	\$ -	\$ 28,818	\$ 28,818	\$ 57,160	
1/3/2023	\$ -	\$ 29,250	\$ 29,250	\$ 27,910	
4/1/2023	\$ -	\$ 27,910	\$ 27,910	\$ -	

WATER PLANT EXPANSION

Original Value	\$ 2,440,000	Lender:	USDA #91-06 2000 USDA RD
Start Date	12/11/2000	Principal Acct #	552-4552-047-002
Interest Rate	3.2500%	Interest Acct #	552-4552-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
12/11/2016	\$ 59,200	\$ 50,674	\$ 109,874	\$ 1,770,862	
12/11/2017	\$ 57,553	\$ 52,321	\$ 109,874	\$ 1,718,541	
12/11/2018	\$ 55,853	\$ 54,021	\$ 109,874	\$ 1,664,520	
12/11/2019	\$ 54,097	\$ 55,777	\$ 109,874	\$ 1,608,742	
12/11/2020	\$ 52,284	\$ 57,590	\$ 109,874	\$ 1,551,153	
12/11/2021	\$ 50,412	\$ 59,462	\$ 109,874	\$ 1,491,691	
12/11/2022	\$ 48,480	\$ 61,394	\$ 109,874	\$ 1,430,297	
12/11/2023	\$ 46,485	\$ 63,389	\$ 109,874	\$ 1,366,908	
12/11/2024	\$ 44,424	\$ 65,450	\$ 109,874	\$ 1,301,458	
12/11/2025	\$ 42,297	\$ 67,577	\$ 109,874	\$ 1,233,882	
12/11/2026	\$ 40,101	\$ 69,773	\$ 109,874	\$ 1,164,109	
12/11/2027	\$ 37,834	\$ 72,040	\$ 109,874	\$ 1,092,068	
12/11/2028	\$ 35,492	\$ 74,382	\$ 109,874	\$ 1,017,686	
12/11/2029	\$ 33,075	\$ 76,799	\$ 109,874	\$ 940,887	
12/11/2030	\$ 30,579	\$ 79,295	\$ 109,874	\$ 861,592	
12/11/2031	\$ 28,002	\$ 81,872	\$ 109,874	\$ 779,720	
12/11/2032	\$ 25,341	\$ 84,533	\$ 109,874	\$ 695,187	
12/11/2033	\$ 22,594	\$ 87,280	\$ 109,874	\$ 607,906	
12/11/2034	\$ 19,757	\$ 90,117	\$ 109,874	\$ 517,789	
12/11/2035	\$ 16,828	\$ 93,046	\$ 109,874	\$ 424,743	
12/11/2036	\$ 13,804	\$ 96,070	\$ 109,874	\$ 328,674	
12/11/2037	\$ 10,682	\$ 99,192	\$ 109,874	\$ 229,482	
12/11/2038	\$ 7,458	\$ 102,416	\$ 109,874	\$ 127,066	
12/11/2039	\$ 4,130	\$ 105,744	\$ 109,874	\$ 21,321	
12/11/2040	\$ 693	\$ 21,321	\$ 109,874	\$ -	

SEWER PLANT EXPANSION

Original Value	\$	7,000,000	Lender:	USDA #92-04 1999 USDA RD
Start Date		11/29/1999	Principal Acct #	553-4553-047-002
Interest Rate		3.2500%	Interest Acct #	553-4553-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
11/28/2016	\$ 173,285	\$ 150,185	\$ 323,470	\$ 5,181,655	
11/28/2017	\$ 168,404	\$ 155,066	\$ 323,470	\$ 5,026,589	
11/28/2018	\$ 163,364	\$ 160,106	\$ 323,470	\$ 4,866,483	
11/28/2019	\$ 158,161	\$ 165,309	\$ 323,470	\$ 4,701,174	
11/28/2020	\$ 152,788	\$ 170,682	\$ 323,470	\$ 4,530,492	
11/28/2021	\$ 147,241	\$ 176,229	\$ 323,470	\$ 4,354,263	
11/28/2022	\$ 141,514	\$ 181,956	\$ 323,470	\$ 4,172,306	
11/28/2023	\$ 135,600	\$ 187,870	\$ 323,470	\$ 3,984,436	
11/28/2024	\$ 129,494	\$ 193,976	\$ 323,470	\$ 3,790,461	
11/28/2025	\$ 123,190	\$ 200,280	\$ 323,470	\$ 3,590,180	
11/28/2026	\$ 116,681	\$ 206,789	\$ 323,470	\$ 3,383,391	
11/28/2027	\$ 109,960	\$ 213,510	\$ 323,470	\$ 3,169,882	
11/28/2028	\$ 103,021	\$ 220,449	\$ 323,470	\$ 2,949,433	
11/28/2029	\$ 95,857	\$ 227,613	\$ 323,470	\$ 2,721,819	
11/28/2030	\$ 88,459	\$ 235,011	\$ 323,470	\$ 2,486,808	
11/28/2031	\$ 80,821	\$ 242,649	\$ 323,470	\$ 2,244,160	
11/28/2032	\$ 72,935	\$ 250,535	\$ 323,470	\$ 1,993,625	
11/28/2033	\$ 64,793	\$ 258,677	\$ 323,470	\$ 1,734,948	
11/28/2034	\$ 56,386	\$ 267,084	\$ 323,470	\$ 1,467,863	
11/28/2035	\$ 47,706	\$ 275,764	\$ 323,470	\$ 1,192,099	
11/28/2036	\$ 38,743	\$ 284,727	\$ 323,470	\$ 907,372	
11/28/2037	\$ 29,490	\$ 293,980	\$ 323,470	\$ 613,392	
11/28/2038	\$ 19,935	\$ 303,535	\$ 323,470	\$ 309,857	
11/28/2039	\$ 10,070	\$ 309,857	\$ 323,470	\$ -	

SEWER INFRASTRUCTURE

Original Value	\$ 480,000	Lender:	USDA #92-09 2004 USDA RD
Start Date	6/28/2004	Principal Acct #	553-4553-047-002
Interest Rate	4.3750%	Interest Acct #	553-4553-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
6/28/2017	\$ 17,259	\$ 8,364	\$ 25,623	\$ 392,310	
6/28/2018	\$ 17,164	\$ 8,459	\$ 25,623	\$ 383,851	
6/28/2019	\$ 16,793	\$ 8,830	\$ 25,623	\$ 375,021	
6/28/2020	\$ 16,407	\$ 9,216	\$ 25,623	\$ 365,805	
6/28/2021	\$ 16,004	\$ 9,619	\$ 25,623	\$ 356,186	
6/28/2022	\$ 15,583	\$ 10,040	\$ 25,623	\$ 346,147	
6/28/2023	\$ 15,144	\$ 10,479	\$ 25,623	\$ 335,667	
6/28/2024	\$ 14,685	\$ 10,938	\$ 25,623	\$ 324,730	
6/28/2025	\$ 14,207	\$ 11,416	\$ 25,623	\$ 313,314	
6/28/2026	\$ 13,707	\$ 11,916	\$ 25,623	\$ 301,398	
6/28/2027	\$ 13,186	\$ 12,437	\$ 25,623	\$ 288,961	
6/28/2028	\$ 12,642	\$ 12,981	\$ 25,623	\$ 275,981	
6/28/2029	\$ 12,074	\$ 13,549	\$ 25,623	\$ 262,432	
6/28/2030	\$ 11,481	\$ 14,142	\$ 25,623	\$ 248,290	
6/28/2031	\$ 10,863	\$ 14,760	\$ 25,623	\$ 233,530	
6/28/2032	\$ 10,217	\$ 15,406	\$ 25,623	\$ 218,124	
6/28/2033	\$ 9,543	\$ 16,080	\$ 25,623	\$ 202,044	
6/28/2034	\$ 8,839	\$ 16,784	\$ 25,623	\$ 185,260	
6/28/2035	\$ 8,105	\$ 17,518	\$ 25,623	\$ 167,742	
6/28/2036	\$ 7,339	\$ 18,284	\$ 25,623	\$ 149,458	
6/28/2037	\$ 6,539	\$ 19,084	\$ 25,623	\$ 130,374	
6/28/2038	\$ 5,704	\$ 19,919	\$ 25,623	\$ 110,454	
6/28/2039	\$ 4,832	\$ 20,791	\$ 25,623	\$ 89,664	
6/28/2040	\$ 3,923	\$ 21,700	\$ 25,623	\$ 67,964	
6/28/2041	\$ 2,973	\$ 22,650	\$ 25,623	\$ 45,314	
6/29/2042	\$ 1,982	\$ 23,641	\$ 25,623	\$ 21,674	
6/29/2043	\$ 948	\$ 21,674	\$ 25,623	\$ -	

RDA OBLIGATION DEBT SERVICE: 2015 BOND ISSUE

RDA OBLIGATION DEBT (NOT CITY DEBT); REPAID USING ROPS FUNDS

Original Value	\$ 19,596,085	Lender:	US BANK Bond
Start Date	8/1/2015	Principal Acct #	660-0000-047-002
Interest Rate	3.0000%	Interest Acct #	660-0000-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	RATE	NOTES
8/1/2017	\$ 247,528	\$ 395,000	\$ 642,528	\$ 17,821,094	3.000%	
2/1/2018	\$ 241,603		\$ 241,603	\$ 17,579,491		
8/1/2018	\$ 241,603	\$ 410,000	\$ 651,603	\$ 16,927,888	4.000%	
2/1/2019	\$ 233,403		\$ 233,403	\$ 16,694,484		
8/1/2019	\$ 233,403	\$ 430,000	\$ 663,403	\$ 16,031,081	4.000%	
2/1/2020	\$ 224,803		\$ 224,803	\$ 15,806,278		
8/1/2020	\$ 224,803	\$ 435,000	\$ 659,803	\$ 15,146,475	5.000%	
2/1/2021	\$ 213,928		\$ 213,928	\$ 14,932,547		
8/1/2021	\$ 213,928	\$ 465,000	\$ 678,928	\$ 14,253,619	5.000%	
2/1/2022	\$ 202,303		\$ 202,303	\$ 14,051,316		
8/1/2022	\$ 202,303	\$ 485,000	\$ 687,303	\$ 13,364,013	5.000%	
2/1/2023	\$ 190,178		\$ 190,178	\$ 13,173,834		
8/1/2023	\$ 190,178	\$ 510,000	\$ 700,178	\$ 12,473,656	5.000%	
2/1/2024	\$ 177,428		\$ 177,428	\$ 12,296,228		
8/1/2024	\$ 177,428	\$ 535,000	\$ 712,428	\$ 11,583,800	5.000%	
2/1/2025	\$ 164,053		\$ 164,053	\$ 11,419,747		
8/1/2025	\$ 164,053	\$ 565,000	\$ 729,053	\$ 10,690,694	3.000%	
2/1/2026	\$ 155,578		\$ 155,578	\$ 10,535,116		
8/1/2026	\$ 155,578	\$ 585,000	\$ 740,578	\$ 9,794,537	3.125%	
2/1/2027	\$ 146,438		\$ 146,438	\$ 9,648,100		
8/1/2027	\$ 146,438	\$ 595,000	\$ 741,438	\$ 8,906,662	3.250%	
2/1/2028	\$ 136,769		\$ 136,769	\$ 8,769,894		
8/1/2028	\$ 136,769	\$ 615,000	\$ 751,769	\$ 8,018,125	3.250%	
2/1/2029	\$ 126,775		\$ 126,775	\$ 7,891,350		
8/1/2029	\$ 126,775	\$ 640,000	\$ 766,775	\$ 7,124,575	3.500%	
2/1/2030	\$ 115,575		\$ 115,575	\$ 7,009,000		
8/1/2030	\$ 115,575	\$ 660,000	\$ 775,575	\$ 6,233,425	3.500%	
2/1/2031	\$ 104,025		\$ 104,025	\$ 6,129,400		
8/1/2031	\$ 104,025	\$ 680,000	\$ 784,025	\$ 5,345,375	3.625%	
2/1/2032	\$ 91,700		\$ 91,700	\$ 5,253,675		
8/1/2032	\$ 91,700	\$ 710,000	\$ 801,700	\$ 4,451,975	3.750%	
2/1/2033	\$ 78,388		\$ 78,388	\$ 4,373,587		
8/1/2033	\$ 78,388	\$ 730,000	\$ 808,388	\$ 3,565,200	3.750%	
2/1/2034	\$ 64,700		\$ 64,700	\$ 3,500,500		
8/1/2034	\$ 64,700	\$ 760,000	\$ 824,700	\$ 2,675,800	4.000%	
2/1/2035	\$ 49,500		\$ 49,500	\$ 2,626,300		
8/1/2035	\$ 49,500	\$ 790,000	\$ 839,500	\$ 1,786,800	4.000%	
2/1/2036	\$ 33,700		\$ 33,700	\$ 1,753,100		
8/1/2036	\$ 33,700	\$ 825,000	\$ 858,700	\$ 894,400	4.000%	
2/1/2037	\$ 17,200		\$ 17,200	\$ 877,200		
8/1/2037	\$ 17,200	\$ 860,000	\$ 877,200	\$ (0)	4.000%	

APPROPRIATIONS LIMIT: GANN APPROPRIATIONS LIMIT

PRICE AND POPULATION FACTORS

FISCAL YEAR	PER CAPITA ADJUSTMENT	POPULATION ADJUSTMENT	TOTAL ADJUSTMENT	APPROPRIATIONS LIMIT	NOTES
2006	1.0526	1.0201	1.0738	\$ 8,098,584	
2007	1.0396	1.0094	1.0494	\$ 8,498,430	
2008	1.0442	1.0001	1.0443	\$ 8,874,948	
2009	1.0429	1.0434	1.0882	\$ 9,657,379	
2010	1.0062	1.0156	1.0219	\$ 9,868,844	
2011	0.9746	1.0116	0.9859	\$ 9,729,747	Per Capita Adj. X Population Adj. = Approp. Limit
2012	1.0251	1.0219	1.0475	\$ 10,192,393	
2013	1.0377	1.0238	1.0624	\$ 10,828,370	
2014	1.0512	1.0077	1.0593	\$ 11,470,430	
2015	0.9977	1.0093	1.0070	\$ 11,550,478	
2016	1.0382	1.0050	1.0434	\$ 12,051,665	
2017	1.0537	1.0134	1.0678	\$ 12,869,004	
2018	1.0369	1.0041	1.0412	\$ 13,398,580	
2019	1.0367	1.0091	1.0461	\$ 14,016,710	
2020	1.0385	1.0227	1.0620	\$ 14,886,217	
2021	1.0373	1.0001	1.0374	\$ 15,442,646	
2022	1.0755	0.9954	1.0706	\$ 16,532,259	
2023	1.0755	0.9954	1.0706	\$ 17,698,754	
2024	1.0444	0.9934	1.0375	\$ 18,362,398	

DETERMINING THE FY 2023 RATE FACTOR

COMPONENT	FACTOR	NOTES
Per Capita Personal Income Change from FY 2022-2022 to FY 2022-2023	4.44%	Source: Department of Finance
Population Change (same period)	-0.66%	
Per Capita Cost of Living Ratio	1.0444	
Population Ratio	0.9934	
Rate Factor	1.0375	Per Capita Ratio X Population Ratio

FY 2023 TAX APPROPRIATIONS SUBJECT TO THE GANN LIMIT

REVENUE	FY 2022 Projected	NOTES
Property Tax Secured	\$ 420,000	Source: FY 2022 Budget
Property Tax Unsecured	\$ 22,500	
Sales & Use Tax	\$ 1,559,000	
Transactions & Use Tax (Measure O)	\$ 1,710,000	
Gas Tax	\$ 322,647	
Business Licenses	\$ 101,620	
Pass-Thru & Other Property Tax	\$ 247,000	
Street Improvement Program	\$ 1,016,168	
Franchise Fees	\$ 167,000	
Local Measure R Tax	\$ 297,402	
Property Transfer	\$ -	
Transient Occupancy Tax	\$ 144,720	
Utility Users Tax	\$ 1,114,245	
Pub Safety 1/2 Cent Fund	\$ 98,600	
COPS SLESF	\$ 165,280	
TOTAL UNADJUSTED APPROPRIATIONS SUBJECT TO LIMIT	\$ 7,386,182	

LIMIT

	FACTOR	NOTES
GANN Limit for FY 2024	\$ 18,362,398	
Unadjusted Appropriations Subject to Limit	\$ 7,386,182	
Projected Appropriations are below Limit by	\$ 10,976,216	Lindsay is well within the appropriations limit

CITY OF LINDSAY



Lindsay

City

Hall



Proposed Capital Improvement Plan Fiscal Years 2024-2029

Purpose, Goals, and Objectives

The goal of the Capital Improvement Plan (CIP) is to establish a reasonable and executable plan for the development and implementation of multiple capital projects over the next five fiscal years. The CIP outlines all the capital projects that the City of Lindsay (City) plans to develop and/or implement during fiscal years 2023/2024 through 2028/2029. Capital projects included in the CIP are chosen to reflect the priorities and strategies established by City Council. Projects included in the CIP typically include projects over \$15,000 or that have a useful life of more than five years.

This CIP aims to further citywide goals including installing new active transportation features, improving City parks, rehabilitating aging city facilities, and investing in sewer, storm drain, water, and street infrastructure. In developing the Capital Improvement Plan, the City strives to balance responsible stewardship of core capital programs for the foreseeable future and executing desirable enhancements to the City landscape.

Core programs involve rehabilitating aging City infrastructure and are generally in line with direct regulatory requirements. The City's Annual Street Rehabilitation Program addresses the issue of the City's pavement condition (PCI). Funding these programs as recommended indicates the City's continued investment in improving its core infrastructure and keeping them functioning safely and smoothly. By necessity and design, discretionary projects including transportation and parks capital projects share funding sources with the core capital programs, as well as operations and maintenance. Striking the right balance by investing in maintenance of City assets and improving or redeveloping those assets is a process that requires thought and intention. At its essence, the CIP is both an outline of the City's values and priorities, and a plan for how to fund and execute those priorities in a meaningful way. The plan presented here offers a way to both support our essential infrastructure and to deliver enhancements to our City's landscape and facilities.

A key part of this CIP is to lay out the project descriptions and sources of funding for each project. The funding sources for the projects include a mixture of local revenue, regional funding, and State and Federal funding sources. Substantial portions of the American Rescue Plan Act allocations to the City will be dedicated to funding adopted Fiscal Year 2023 – 2024 CIP projects. While the City continues to work towards full fiscal recovery, the General Fund is constrained as a resource for funding CIP projects.

The City of Lindsay adopts annual appropriations for Operating and CIP budgets. Although the CIP outlines capital projects over five years, there are no specific City Council appropriations established via the adoption of the Five-Year CIP beyond the first year of the plan. Subsequent year projects costs and funding sources are identified as part of the CIP for planning and scheduling purposes only. For the Fiscal Year 2023 – 2024, the total cost of CIP projects proposed for City Council approval and appropriation is **\$9,166,721.00**. *Please reference schedule for planned projects by category for a complete breakdown of the projects by fund and functional categories.*

Projects Overview

Lindsay's capital projects may be divided into four categories. They are current-year funded projects, Five-Year Capital Improvements Plan (CIP) projects, planned, but unfunded projects, and unfunded future needs projects.

Category 1 Projects: Current – Year Funded Projects

This category includes projects that funding has been appropriated in the current fiscal year's capital budgets. The City Council has determined through the annual budgeting process that these projects are in the best interest of the public's health, safety, and welfare. These projects have been carefully planned to maximize the benefits derived using the City's available resources. Projects that generate future revenues that will fund future services and projects and benefit the entire community will generally receive first priority for funding.

Category 2 Projects: Five-Year Capital Improvement Plan (CIP) Projects

This category includes projects where funding will come from projected revenues in the second through fifth year of the Five-Year Capital Improvements Plan (CIP). The fiscal year in which anticipated funding has been reserved may change. All projects in this category are tied to a projected funding source.

Category 3 Projects: Planned but Unfunded Projects

This category includes projects that are planned and required to maintain established levels of services throughout the City for the existing population. Typically, these projects are needed as a result of deteriorating infrastructure, updates to various General Plan Elements, or are in areas where minimum levels of service are not currently being met. These projects are not intended to promote residential growth, but to sustain municipal services for the existing residents. If a funding source becomes available, a project in this category may be moved to a Category 2 Project.

Category 4 Projects: Unfunded Future Needs Projects

Projects under this category are a condition of future growth and will generally be included in undeveloped areas. It is the intent of the City that development should pay for public improvements to meet established minimum levels of service. In this category, projects may be funded via community facilities districts, as appropriate.

Common CIP Terms

The CIP uses an appropriation/encumbrance system to track individual project and fund balances.

Appropriation

Funding is authorized for a project by resolution of the City Council. Council actions may be for an individual project or through the adoption of the CIP through the annual budget process.

Appropriations are valid for the life of the project or until Council takes further action.

Encumbrance

The process used to reserve funds when a purchase requisition or contract is finalized, but funds are not yet paid out as an expense.

Project Sponsor

The Project Sponsor is a key internal stakeholder responsible for developing project criteria, providing conceptual design review, and providing project information to Council during the planning phase.

Project Manager

The Project Manager is responsible for project implementation during the planning, design, and construction phases. This will include establishing and running project meetings, communications, and outreach, acquiring necessary permits, CEQA compliance, hiring and managing consultants and contractors.

Proposed Projects

Project Categories and Total Five – Year Projected Costs

CATEGORY	FUNDED FY 2023-2024	UNFUNDED FY 2025-2028	TOTAL
Building /Facilities	445,000	1,342,500	1,787,500
Public Safety	48,000	220,000	268,000
Parks Facilities	2,565,200	75,000	2,640,200
Fleet – Vehicles/Apparatus	219,379	250,000	469,379
Streets/Alleyways and Pedestrian Pathways and Bikeways	4,032,782	-	4,032,782
Transportation	-	6,489,000	6,489,000
Wellness Center	98,000	127,000	225,000
Water	1,278,360	35,250,800	36,529,160
Sewer and Storm Drainage	480,000	2,550,000	3,030,000

Fiscal Year 2023 – 2024

Funded Projects by Category

CATEGORY	DEPARTMENT	FUNDING SOURCE ⁽¹⁾	FUND	PROPOSED 2024
BUILDINGS/FACILITIES				
Public Safety Office Upgrade	PUBLIC SAFETY	GENERAL FUND	101	20,000
Downtown Fire Clean Up	CITYWIDE	GENERAL FUND/ARPA	101/306	315,000
Economic Development	CITYWIDE	GENERAL FUND/ARPA	101/306	40,000
Finance Department Office Upgrade	FINANCE DEPARTMENT	GENERAL FUND	101	45,000
Human Resource/City Clerk Office Upgrade	HUMAN RESOURCES/CITY CLERK	GENERAL FUND	101	25,000
BUILDINGS / FACILITIES TOTAL:				445,000
PUBLIC SAFETY				
PUBLIC SAFETY				
Wildland Firefighting Gear (16)	PUBLIC SAFETY	VFC GRANT: \$7,571/GENERAL FUND: \$10,430	101	18,000
Axon Body Cameras/Tasers	PUBLIC SAFETY	COPS GRANTS (SLEFS)	101	30,000
PUBLIC SAFETY TOTAL:				48,000

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2024
PARKS ⁽⁴⁾				
Olive Bowl/Kaku Park Upgrades	PARKS	CLEAN CA GRANT (CALTRANS)	460	1,500,000
City Wide Park Improvements	PARKS	GENERAL FUND/ARPA	101/306	1,050,200
EQUIPMENT				
Lawn Mowers	PARKS	GENERAL FUND	101	15,000
PARKS TOTAL:				2,565,200
CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2024
FLEET - VEHICLES/APPARATUS				
Forklift	SEWER/WATER	SEWER/WATER	553/552	50,000
Flatbed 2500 Truck	STREETS/WATER/PARKS	USDA GRANT \$27,475/ GENERAL FUND \$22,525	101/552	50,000
Flatbed For 2500 Truck	STREETS/WATER/PARKS	USDA GRANT \$10,990/ GENERAL FUND \$9,010	101/552	20,000
1500 Truck-Building Inspector	CITY SERVICES	USDA GRANT \$17,772/ GENERAL FUND \$14,570	101	32,341
1500 Truck -Replacement - 2000 Dodge Dakota	SEWER/WATER/STREETS	USDA GRANT \$18,419/ GENERAL FUND \$15,100	553/552/101	33,519
1500 Truck -Replacement- 1195 Ford Ranger	PARKS	USDA GRANT \$18,419/ GENERAL FUND \$15,100	101	33,519
VEHICLES TOTAL:				219,379

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2024
STREETS/PEDESTRIAN PATHWAYS/BIKEWAYS				
Rehabilitation: Burem Lane Renovation	STREETS	SB1	260	23,000
Rehabilitation: Samoa - Olive to Mt. Vernon	STREETS	STREET IMPROVEMENT FUND	200	23,500
Rehabilitation: Eastwood - Kern to Mariposa	STREETS	STREET IMPROVEMENT FUND	200	39,000
Intersection Rehab: Foothill/Tulare	STREETS	SB1 - \$45K STREET IMPROVEMENT FUND - \$45K	260/200	90,000
Rehabilitation: Linda Vista Loop	STREETS	STREET IMPROVEMENT FUND - \$116,791 MEASURE R - \$116,791	200/263	233,582
Kern St from Westwood to Eastwood	STREETS	LTF-ART 8 STREETS & ROADS	266	461,000
Lindmore St from Lindsay Blvd to Harvard Ave-Agreement with Tulare County	STREETS	LTF-ART 8 STREETS & ROADS	266	581,200
Van Ness Ave from Hermosa to Mariposa	STREETS	LTF-ART 8 STREETS & ROADS	266	438,000
Central Ave from Hermosa to Mariposa	STREETS	LTF-ART 8 STREETS & ROADS	266	438,000
Tulare Rd no Sidewalk from Foothill to Strathmore Ave	STREETS	LTF-ART 8 STREETS & ROADS	266	231,500
Foothill Ave from Tulare Rd to Sierra View St	STREETS	LTF-ART 8 STREETS & ROADS	266	424,000
Westwood Ave from Hermosa St to Tulare Rd	STREETS	SB1 ROAD - \$258,500 / LTF-ART 8 STREETS & ROADS - \$258,500	260/266	517,000
Fresno St from Hwy 65 to Westwood Ave	STREETS	LTF-ART 8 STREETS & ROADS	266	263,000
Ashland Ave from Hermosa to Apia	STREETS	LTF-ART 8 STREETS & ROADS	266	260,000
EQUIPMENT				
Plastic Dividers-Water Filled	STREETS	STREET IMPROVEMENT FUND	200	10,000
STREETS/PEDESTRIAN PATHWAYS/BIKEWAYS TOTAL:				4,032,782

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2024
WATER ⁽⁴⁾				
Water Main Line Replacement Lafayette/Sycamore Ave	WATER	GENERAL FUND/ARPA	101/306	131,800
Generators Well 14 & Well 15	WATER	GRANT BY CALOES/FEMA	552	250,000
Bank D Filtration Renovation	WATER	MCDERMONT SALES	101	398,280
DBP Disinfecting Byproduct	WATER	MCDERMONT SALES	101	498,280
WATER TOTAL:				1,278,360

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2024
SEWER/STORM DRAINAGE ⁽⁴⁾				
Generators-Grant by Cal OES	SEWER/STORM DRAIN	CALOES/FEMA	553	250,000
Orange Ave/Tulare Road Valving Project	SEWER/STORM DRAIN	GENERAL FUND/ARPA	101/306	130,000
Oxidation Ditch Repairs (2)	SEWER/STORM DRAIN	GENERAL FUND/ ARPA	101/306	100,000
SEWER/STORM DRAIN TOTAL:				480,000

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2024
WELLNESS CENTER*				
Bird Netting	WELLNESS CENTER	LINDSAY HOSPITAL DISTRICT	400	23,000
ADA Front & Back Doors	WELLNESS CENTER	LINDSAY HOSPITAL DISTRICT	400	27,000
Camera Surveillance System	WELLNESS CENTER	GENERAL FUND	101	25,000
Facility Water Softener System	WELLNESS CENTER	GENERAL FUND	101	15,000
Upgrade Drinking Fountain with Bottle Filler (2 Fountains)	WELLNESS CENTER	GENERAL FUND	101	8,000
WELLNESS CENTER TOTAL:				98,000

TOTAL FUNDED PROJECTS FY 2023-2024:	9,166,721
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⁽¹⁾ Unless otherwise specified, funding source refers to funding that is identified and available for the current adopted fiscal year only.

⁽²⁾ City Hall Complex refers to all City buildings including City Services and Public Safety Buildings.

⁽³⁾ Citywide designation is to identify projects that will benefit both governmental and enterprise type activities.

⁽⁴⁾ Fully funded projects, all years.

⁽⁵⁾ Reappropriated from prior fiscal year.

Carry Over Projects

PROJECT NAME	DEPARTMENT	FUNDING SOURCE	ADOPTED FY 22-23 BUDGET
SCBA	PUBLIC SAFETY	GENERAL FUND	50,000
Olive Bowl/Kaku Park Construction	PARKS	STATE PARKS GRANT	3,450,000
Olive Bowl/Kaku Park Upgrades	PARKS	CLEAN CA GRANT (CALTRANS)	3,151,000
Rehabilitation: Burem Lane Renovation ⁽⁵⁾	STREETS	SB1	98,000
Rehabilitation: Samoa - Olive to Mt. Vernon ⁽⁵⁾	STREETS	STREET IMPROVEMENT FUND	94,500
Rehabilitation: Eastwood - Kern to Mariposa ⁽⁵⁾	STREETS	STREET IMPROVEMENT FUND	120,000
Rehabilitation: Center - Sweet Brier to Elmwood ⁽⁵⁾	STREETS	STREET IMPROVEMENT FUND	134,000
Intersection Rehab: Foothill/Tulare ⁽⁵⁾	STREETS	SB1 - \$190K STREET IMPROVEMENT FUND - \$70K	210,000
Rehabilitation: Linda Vista Loop	STREETS	STREET IMPROVEMENT FUND - \$1.2M MEASURE R -\$600K	1,200,000
Hermosa/Westwood Roundabout Landscaping	STREETS	LOCAL TRANSPORTATION FUND	200,000
Transit Center Design	TRANSPORTATION	MEASURE R	250,000
Urban Water Management Plan	WATER	GENERAL FUND/ARPA	40,000
Fire Flow Study	WATER	GENERAL FUND/ARPA	50,000
Scada Expansion	WATER	GENERAL FUND/ARPA	60,000
WWTP - Clarifier Gate Valves ⁽³⁾	SEWER/STORM DRAIN	GENERAL FUND/ARPA	42,500
Fleet Vehicles	CITYWIDE	GENERAL FUND	45,000
Flatbed 2500 Truck	STREETS	STREET IMPROVEMENT FUND	35,000
TOTAL			9,230,000

**Fiscal Years 2024/2025 –
2027/2028 Unfunded Projects
by Category**

CATEGORY	DEPARTMENT	FUNDING SOURCE ⁽¹⁾	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
BUILDINGS/FACILITIES							
Painting Project (City Hall, City Services, PD)	CITYWIDE ⁽³⁾	GENERAL FUND	101	100,000			
Artificial Turf	PUBLIC SAFETY	GENERAL FUND	101	7,500			
Council Chambers Mural	CITY COUNCIL	GENERAL FUND	101	30,000			
Upgrades- Corporate Yard	CITY SERVICES	GENERAL FUND, STREET IMPROVEMENT, WATER, SEWER, REFUSE	101/200/552/553/554	350,000			
Building Improvements	WELLNESS CENTER	GENERAL FUND	101		65,000		
City Hall Windows Upgrade	CITYWIDE ⁽³⁾	GENERAL FUND	101		250,000		
Parking Lot Improvement	CITYWIDE ⁽³⁾	GENERAL FUND	101			150,000	
City Hall: Electrical/Mechanical Upgrades	CITYWIDE ⁽³⁾	GENERAL FUND	101			50,000	
City Hall: Plumbing Upgrades	CITYWIDE ⁽³⁾	GENERAL FUND	101			50,000	
Council Chambers Office Upgrades	CITY COUNCIL	GENERAL FUND	101			40,000	
Breakroom & Conference Room	CITYWIDE ⁽³⁾	GENERAL FUND	101				250,000
BUILDINGS / FACILITIES TOTAL:				487,500	315,000	290,000	250,000

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
PUBLIC SAFETY							
Axon Body Cameras/Tasers	PUBLIC SAFETY	COPS GRANTS (SLEFS)	101	30,000	30,000	30,000	30,000
SCBA	PUBLIC SAFETY	GENERAL FUND	101	50,000			
Structural Firefighting Gear (16)	PUBLIC SAFETY	GENERAL FUND	101	50,000			
PUBLIC SAFETY TOTAL:				130,000	30,000	30,000	30,000
CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
PARKS ⁽⁴⁾							
EQUIPMENT							
Lawn Mowers	PARKS	GENERAL FUND	101	15,000			
Seeding-Aerator Pulled Behind	PARKS	GENERAL FUND	101	5,000			
Fertilizer/Seed Sprayer Pulled Behind	PARKS	GENERAL FUND	101	5,000			
Mower (96 inch or 60 inch)	PARKS	GENERAL FUND	101			50,000	
PARKS TOTAL:				25,000	-	50,000	-

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
FLEET - VEHICLES/APPARATUS							
4 ft Iron Wheel Roller w/Tilt Trailer	WATER/STREETS	UNFUNDED	552/200	45,000			
Tack Wagon	WATER/STREETS	UNFUNDED	552/200	10,000			
Enclosed Trailer for Landscaping	PARKS	UNFUNDED	101		25,000		
2500 4x4 Truck	WATER/SEWER	UNFUNDED	552/553		60,000		
2500 Truck -Replacement -2000 GMC 2500 Fuel tank	WATER/PARKS	UNFUNDED	552/101			50,000	
6500HD Dump Truck	WATER/STREETS	UNFUNDED	552/200				60,000
VEHICLES TOTAL:				55,000	85,000	50,000	60,000

CATEGORY ⁽⁴⁾	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
TRANSPORTATION (LINDSAY TRANSIT CENTER)							
Lindsay Transit Center Construction	TRANSPORTATION	MEASURE R	263	2,200,000			
Lindsay Transit Center Construction	TRANSPORTATION	CalSTA GRANT	263		4,289,000		
TRANSPORTATION TOTAL:				2,200,000	4,289,000	-	-

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
WATER ⁽⁴⁾							
Fire Flow Infrastructure	WATER	UNFUNDED	552	250,000			
Filter Bank D Electric Actuators	WATER	UNFUNDED	552	100,000			
Turbidimeter for Bank A & D	WATER	UNFUNDED	552	50,000			
Pneumatic Valves for Bank A	WATER	UNFUNDED	552	103,200			
Pneumatic Valves for Bank B	WATER	UNFUNDED	552		83,200		
Pneumatic Valves for Bank C	WATER	UNFUNDED	552		83,200		

Pneumatic Valves for Bank D	WATER	UNFUNDED	552		103,200			
Effluent Pneumatic Valve	WATER	UNFUNDED	552		8,000			
Surge Tank Pneumatic Valves	WATER	UNFUNDED	552		8,000			
Magnetic Flow Meters ((1) Canal, (2) WTP, (3) Well Sites)	WATER	UNFUNDED	552		27,000			
Surge Tank Tarp	WATER	UNFUNDED	552		5,000			
Clarifier Tarp	WATER	UNFUNDED	552			10,000		
Water Treatment Booster Pumps (4)	WATER	UNFUNDED	552			60,000		
Main Line Replacement Program	WATER	UNFUNDED	552			665,000		
Well 11 PS&E	WATER	UNFUNDED	552			150,000		
Upgrade electrical system & VFD for Well #14	WATER	UNFUNDED	552			150,000		
Update Master Plans	WATER	UNFUNDED	552			350,000		
Water Plant Upgrades	WATER	UNFUNDED	552			100,000		
Clarifier Renovations	WATER	UNFUNDED	552			10,000		
Turnout Upgrades	WATER	UNFUNDED	552			200,000		
Well 11 Renovation	WATER	UNFUNDED	552				10,000,000	
Water Meters Digital Upgrade	WATER	UNFUNDED	552				2,000,000	
Storage Tank Improvements	WATER	UNFUNDED	552				455,000	
Groundwater wells per Feasibility Study	WATER	UNFUNDED	552				20,280,000	
WATER TOTAL:					503,200	317,600	1,695,000	32,735,000

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
SEWER/STORM DRAINAGE ⁽⁴⁾							
Replace Bar Screen	SEWER/STORM DRAIN	UNFUNDED	553	70,000			
Mission Control for Hickory Lift Station	SEWER/STORM DRAIN	UNFUNDED	553	25,000			
Disc Harrows (10-footer)	SEWER/STORM DRAIN	UNFUNDED	553	20,000			
Metal Building Shed Fenced	SEWER/STORM DRAIN	UNFUNDED	553	150,000			
Splitter Box-3 Slough Gates	SEWER/STORM DRAIN	UNFUNDED	553	10,000			
Another R.A.S Pump Standby	SEWER/STORM DRAIN	UNFUNDED	553		20,000		
Weed Sprayer	SEWER/STORM DRAIN	UNFUNDED	553		25,000		
Crane on Wastewater Truck	SEWER/STORM DRAIN	UNFUNDED	553		50,000		
Re-do Guide Rails at Hickory Lift Station	SEWER/STORM DRAIN	UNFUNDED	553		20,000		
Extra Flight Pump for Hickory Lift Station	SEWER/STORM DRAIN	UNFUNDED	553			10,000	
Re-do Drying Beds (4)	SEWER/STORM DRAIN	UNFUNDED	553			500,000	
Relined The 2 East Dryings Beds	SEWER/STORM DRAIN	UNFUNDED	553			300,000	
Enclosed Tractor	SEWER/STORM DRAIN	UNFUNDED	553			200,000	
Upgrade SCADA System	SEWER/STORM DRAIN	UNFUNDED	553				250,000
Vacuum Truck with Jet Rotter	SEWER/STORM DRAIN	UNFUNDED	553				500,000
Camara System for Main Line Inspections	SEWER/STORM DRAIN	UNFUNDED	553				50,000
Update Master Plans	SEWER/STORM DRAIN	UNFUNDED	553				350,000
SEWER/STORM DRAIN TOTAL:				275,000	115,000	1,010,000	1,150,000

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	PROPOSED 2025	PROPOSED 2026	PROPOSED 2027	PROPOSED 2028
WELLNESS CENTER*							
Gym Equipment	WELLNESS CENTER	UNFUNDED	400	27,000			
Sand Volleyball Court	WELLNESS CENTER	UNFUNDED	400	50,000			
Pickleball Courts (2nd Floor Deck) w/ Netting	WELLNESS CENTER	UNFUNDED	400	50,000			
WELLNESS CENTER TOTAL:				127,000	-	-	-

TOTAL UNFUNDED PROJECTS FY 25-28	3,802,700	5,151,600	3,125,000	34,225,000
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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 23-38

TITLE A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY, ADOPTING THE FISCAL YEAR 2023 – 2024 OPERATING BUDGET AND THE FISCAL YEARS 2024 – 2029 FIVE-YEAR CAPITAL IMPROVEMENT PLAN

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on September 26, 2023, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, the City Manager and Director of Finance/Treasurer of the City of Lindsay have presented to the Lindsay City Council, an Operating Budget of anticipated receipts and expenditures beginning and retroactively effective July 01, 2023, and ending June 30, 2024, attached hereto to this Resolution; and

WHEREAS, the City Manager of the City of Lindsay has also presented to the Lindsay City Council, a Five-Year Capital Improvement Plan of anticipated funding sources and project costs for the Fiscal Year beginning July 01, 2023, and ending June 30, 2028; and

WHEREAS, said presentation includes requested appropriations in the total amount of \$23,922,822 including \$475,979 of appropriations funded by various grant awards, and of which \$10,242,089 is specific to the General Fund and \$11,356,874 to non-General Fund divided in aggregate as \$1,395,232 reserved for Debt Service and \$794,921 unfunded liability for CalPERS, \$9,166,721 designated for Capital Improvement Projects and \$12,565,948 designated as Operations; and

WHEREAS, after a duly held public hearing and careful consideration thereon, the Lindsay City Council reviewed and hereby finds that said operating budget and five-year capital improvement plan are determined to be lawful in its transactions; and

WHEREAS, Staff is directed to continue to monitor for continuing compliance with State and Federal laws, including all rules and regulations surrounding Proposition No. 218; and

WHEREAS, the City Manager has full authority to carry out the budget within the scope and procedures of the City Charter, Municipal Code and Council approved policy and procedures; and

WHEREAS, as a part of this budget, the City Council hereby acknowledges transfers made to the City's Water Fund for the past three (3) audited Fiscal Years and one (1) draft audited Fiscal Year as payments to the Water Fund in the total amount of \$838,721 as referenced below; and

- Fiscal Year 2018 – 2019 audited amount of \$144,000
- Fiscal Year 2019 – 2020 audited amount of \$150,000

RESOLUTION NO. 23-38

Page 1 of 3



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

- Fiscal Year 2020 – 2021 audited amount of \$233,000
- Fiscal Year 2021 – 2022 draft audited amount of \$311,721

WHEREAS, the City Council will recognize and acknowledge a transfer of \$1,500,152 as a payment to the Water Fund in the 2023 – 2024 Fiscal Year; and

WHEREAS, this budget includes a 2% salary increase for Contract employees and employees in the Mid-Management Group; and

WHEREAS, it is mandated that the City Council authorization of the adopted budget shall be for the City as a whole and that a change to appropriation in total shall be subject to approval of the City Council; and

WHEREAS, it is hereby declared that, in addition to the City Council's level of authority, there is a need for a level of administrative authority over the adopted budget. Therefore, the City Manager shall have the administrative authority to approve appropriation transfers between expenditure line-item accounts as long as the funding source for the line-item from with the appropriation is being transferred is a legal funding source for the new anticipated use.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINDSAY DOES HEREBY RESOLVE AS FOLLOWS:

- SECTION 1. Approve and adopts the Fiscal Year 2023 – 2024 Operating Budget and Five-Year Capital Improvement Plan for the City of Lindsay, as presented on this date, and attached hereto to this Resolution.
- SECTION 2. The City Clerk will provide copies of this Resolution along with the appropriate attachments to interested residents of the City of Lindsay upon their request.
- SECTION 3. This Resolution shall be effective immediately upon its approval or adoption.
- SECTION 4. The Mayor, or presiding officer, is hereby authorized to affix their signature to the Resolution, signifying its adoption by the City Council of the City of Lindsay, and the City Clerk or their duly appointed deputy, is directed to attest thereto.



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

PASSED AND ADOPTED by the City Council of the City of Lindsay as follows:

MEETING DATE	September 26, 2023
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

FRANCESCA QUINTANA
CITY CLERK

HIPOLITO A. CERROS
MAYOR



STAFF REPORT

TO: Lindsay City Council
FROM: Salvador Guzman, Director of Finance
DEPARTMENT: Finance
ITEM NO.: 12.1B
MEETING DATE: September 26, 2023

ACTION & RECOMMENDATION

Second Public Hearing to Consider the Approval of Resolution No. 23-39, A Resolution of the City Council of the City of Lindsay Approving and Adopting the Fiscal Year 2023 – 2024 GANN Appropriations Limit.

BACKGROUND | ANALYSIS

Voter approved California Proposition 4 (1978) and Proposition 111 (1990) established restrictions on the amount of revenues a local government agency can appropriate in any fiscal year. Specifically, Proposition 111 added new categories for exempt appropriations, including appropriations resulting from certain emergencies. The appropriations limit is based on actual appropriations established during the 1978-1979 fiscal year and is adjusted each year thereafter by the rate change of population and inflation.

The City actively pursues grant funding and other cost-sharing agreements which enable the City to spend at levels below the appropriations limit. For the Fiscal Year 2023 – 2024, the appropriations subject to the appropriations limit is calculated at \$18,362,398 as referenced in the Fiscal Year 2023 – 2024 proposed operating budget. Since the GANN Limit is greater than the budgeted revenues subject to the appropriations limit, the City is allowed to spend all of its proceeds from taxes in the coming fiscal year.

Updates to the budget will be presented on a quarterly basis to City Council and the public to ensure transparency in fiscal operations.

FISCAL IMPACT

Approves Fiscal Year 2023 – 2024 operational expenditures within the constraints of the appropriations limit in the amount of \$18,362,398 million dollars.

ATTACHMENTS

- Resolution No. 23-39



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 23-39

TITLE A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY APPROVING AND ADOPTING THE FISCAL YEAR 2023 – 2024 GANN APPROPRIATIONS LIMIT

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on September 26, 2023, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, in November of 1979, California voters did adopt Proposition 4, commonly called the GANN Amendment, which added Article XIII-B of the California Constitution; and

WHEREAS, the provisions of the Article establish maximum appropriation limitations commonly called “GANN Limits,” for public agencies; and

WHEREAS, in November 1990, the California electorate did adopt Proposition 111, amending the restriction on the amount of government revenue which may be appropriated in any fiscal year; and

WHEREAS, appropriations limit applies only to those revenues defined as proceeds of taxes levied by or for that entity; and

WHEREAS, the City of Lindsay must establish a GANN Limit for the 2023 – 2024 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and

WHEREAS, the City Manager and Finance Director/Treasurer of the City of Lindsay did present to the Lindsay City Council, a Budget of anticipated receipts and expenditures for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024; and

WHEREAS, the City Manager of the City of Lindsay has also presented to the Lindsay City Council, a Five-Year Capital Improvement Plan of anticipated funding sources and project costs for the Fiscal Year beginning July 1, 2023, and ending June 30, 2028; and

WHEREAS, said presentation included requested appropriations in the total amount of \$18,362,398 of appropriations subject to the appropriations limit; and

WHEREAS, after a duly held public hearing and careful consideration thereon, the Lindsay City Council reviewed and hereby finds that said budget and five-year capital improvement plan are determined to be lawful in its transactions; and

WHEREAS, the City Manager, or Designee, has full authority to carry out this budget within the legal framework of the law including but not limited applying for grants, executing contracts, directing human resources and other duties of the City Manager; and

RESOLUTION NO. 23-39

Page 1 of 3



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

WHEREAS, it is mandated that the City Council authorization of the adopted budget shall be for the City as a whole and that a change to appropriation in total shall be subject to approval of the Council; and

WHEREAS, it is hereby declared that, in addition to the City Council's level of authority, there is a need for a level of administrative authority over the adopted budget. Therefore, the City Manager shall have the administrative authority to approve appropriation transfers between expenditure line-item accounts as long as the funding source for the line-item from with the appropriation is being transferred is a legal funding source for the new anticipated use.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINDSAY DOES HEREBY RESOLVE AS FOLLOWS:

- SECTION 1. The City Council of the City of Lindsay does hereby declare that the appropriations limit for the 2023 – 2024 fiscal year has been hereby approved by the City Council.
- SECTION 2. The City Clerk will provide copies of this Resolution along with the appropriate attachments to interested residents of the City of Lindsay.
- SECTION 3. This Resolution shall be effective immediately upon its approval or adoption.
- SECTION 4. The Mayor, or presiding officer, is hereby authorized to affix their signature to the Resolution, signifying its adoption by the City Council of the City of Lindsay, and the City Clerk or their duly appointed deputy, is directed to attest thereto.



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

PASSED AND ADOPTED by the City Council of the City of Lindsay as follows:

MEETING DATE	September 26, 2023
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

FRANCESCA QUINTANA
CITY CLERK

HIPOLITO A. CERROS
MAYOR



STAFF REPORT

TO: Lindsay City Council
FROM: Araceli Mejia, Assistant City Planner
DEPARTMENT: City Services & Planning
ITEM NO.: 12.2A&B
MEETING DATE: September 26, 2023

ACTION & RECOMMENDATION

Sign Ordinance

- A. First Reading of **Ordinance No. 611**, An Ordinance of the City Council of the City of Lindsay Amending Chapter 18.14 Home Occupations; Temporary Subdivision Signs And Sales Offices; Mobile Parks; Signs And Outdoor Advertising Structures; Manufactured And Second House Units of Title Eighteen (18) Zoning of the Lindsay Municipal Code, and Authorization to Waive Full Reading of Said Ordinance and Authorize Reading by Title Only
- B. Public Hearing to Consider Approval of **Resolution No. 23-40**, A Resolution of the City Council of the City of Lindsay Amending Sign Permit Fees and Charges and Repealing all Other Resolutions Relative to Sign Permit Fees and Charges Thereto

City Staff recommends that the City Council approve the first reading of Ordinance No. 611 to update the existing code to provide up-to-date and applicable regulation language to the Sign Permit process.

City Staff also recommends that the City Council pass and adopt Resolution No. 23-40 amending Sign Permit fees and charges thereto in accordance with the recommendations of the City Sign Ordinance Ad-Hoc Committee.

BACKGROUND | ANALYSIS

The City of Lindsay (“City”) Municipal Code Title 18.14 provides provisions for signs to be installed either permanently or temporarily for the purpose of advertising. Said Title also provides regulations for the installation of art murals. Ordinance No. 611 (attached to this report) proposes amendments to the current provisions within Title 18.14 of the Municipal Code to provide up-to-date and applicable regulation language to the application and process for requesting a Sign Permit.

It is the City’s goal to work closely with applicants to understand the needs of each Sign Permit application and provide applicants with the necessary guidelines and information for the Sign Permit process. At the request of the City Council, a Sign Ordinance Ad-Hoc Committee was established to provide input and direction of amendments to the current Sign Ordinance provisions. Therefore, City

Staff has been directed to amend the existing provisions of Title 18.14 and to amend Sign Permit fees set via City Council Resolution.

The most prominent recommended amendments are summarized below. A comprehensive redline copy of Ordinance No. 611 is attached to this report.

18.14.240 Temporary Sign Standards

- C. Temporary building signs shall be removed after a period of **90 days**. After removal, no temporary building sign may be placed on the site for a period of **365 days**.
- D. Banners shall not be used as permanent signs for more than **90 days**.
- E. Banners and feather banners shall be constructed of durable, weather-resistant materials no subject to rapid deterioration or fading and shall be professional in appearance. Acceptable materials include but are not limited to vinyl, nylon, reinforced vinyl, polyethylene or polyester-like materials, or durable fabric. **Only one banner is permitted per business or establishment.**
- H. **New businesses may apply for one temporary sign permit, free of charge, within their first year of business. The permit fee waiver will only be applicable for one sign.**

18.14.250 Size of Signs on Windows

Window signs shall not be counted toward the maximum allowable sign area. Signs affixed on windows may cover up to **100% of each window provided they meet the following standards:**

- A. **No handwritten signs shall be displayed.**
- B. **No newspaper, magazine paper, or any non-durable material that may be subject to rapid deterioration.**
- C. **Signs shall be maintained to appear presentable and professional.**
Smoke shops, cannabis retail, and establishments that sell liquor shall follow the mandated regulations provided by California State law for window visibility and general advertisement.

18.14.320 Wall Mural Placement and Design Criteria

- A. **“Wall mural” or “mural” means an art form consisting of paint applied to a wall surface. Wall murals must fit thematically into the City of Lindsay either historically, culturally, or through depictions of local scenery.** A wall mural is to be public art, not for the purpose of identifying, advertising, or drawing attention to a particular business, service, or economic activity.
- B. **Words and/or images that identify or reflect a business, product, and/or services or economic activity may only be incorporated within the mural by order of a variance.**
- C. **A business and/or entity that sponsors an artist or mural painting may only include their logo on the corner of the mural by order of a variance. The logo shall only occupy a percentage (%) of the entire wall to be established by order of the City Council.**

Pursuant to Section C listed above, the logo percentage options suggested by City Staff are as follows: 3%, 7%, or 10%. Staff asks that the City Council consider set recommendation and select the percentage option that they feel is most appropriate.

18.14.380 Other Signs and Advertising Structures

Any and all other signs and advertising structures not included in this ordinance shall be submitted for review to City Services and must obtain final approval by City Council.

Pursuant to California State Law, public notice was provided at least ten (10) days in advance of the first reading of the Ordinance via publication a newspaper of general circulation in the City.

Should the City Council approve the first reading of Ordinance No. 611, then a second reading will be held at the next regular meeting of the City Council. The Ordinance would take effect 30 days after the adoption of said Ordinance.

The purpose of Resolution No. 23-40 is to amend Sign Permit fees and charges thereto schedule based upon the recently adopted User Fee Study, Cost Allocation Plan, needs of the community, and recommendations of the City Sign Ordinance Ad-Hoc Committee.

FISCAL IMPACT

No fiscal impact associated with the first reading of Ordinance No. 611. Should Council pass and adopt Resolution No. 23-40, the City could benefit from revenues generated by the newly established Temporary Sign Permit fee of \$225.00 which would be deposited into 101-GENERAL FUND.

ATTACHMENTS

- Proof of Published Public Hearing Notice for Ordinance No. 611
- Ordinance No. 611 – Redline Copy
- Proof of Published Public Hearing Notice for Resolution No. 23-40
- Resolution No. 23-40 with ‘Exhibit A’.

**CITY OF LINDSAY
PUBLIC HEARING NOTICE**

Date: Tuesday, September 26, 2023
Time: 6:00 PM or as soon thereafter
Location: Council Chambers City Hall
251 East Honolulu Street, Lindsay, CA 93247

NOTICE IS HEREBY GIVEN that the City Council of the City of Lindsay, California, will hold a public hearing on Tuesday, September 26, 2023, beginning at 6:00 PM (or as soon thereafter as the matter can be heard) to solicit public comments relating to the following matter:

FIRST READING OF ORDINANCE NO. 611, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LINDSAY AMENDING TITLE 18 (EIGHTEEN) OF THE LINDSAY MUNICIPAL CODE IN REGARD TO TEMPORARY SUBDIVISION SIGNS AND SALES OFFICES; MOBILE PARKS; SIGNS AND OUTDOOR ADVERTISING STRUCTURES; MANUFACTURED AND SECOND HOUSE UNITS

FURTHER information on this matter and the full text of the proposed documents may be obtained from the City Clerk at 251 East Honolulu Street, Lindsay, CA 93247 during normal business hours 9:00AM-5:00PM Monday through Friday.

ALL INTERESTED PARTIES are encouraged to attend said PUBLIC HEARING to ask questions, express opinions and/or submit evidence for or against the matter. Written comments should be submitted via mail to the City Clerk at P.O. Box 369, Lindsay, CA 93247, or in person at 251 East Honolulu Street, Lindsay, CA 93247, or via email to lindsaycityclerk@lindsay.ca.us at least 24 hours prior to the scheduled public hearing.

BY ORDER OF THE CITY COUNCIL OF THE CITY OF LINDSAY

Dated: September 13, 2023

ORDINANCE NO. 611

~~AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LINDSAY AMENDING TITLE(S) 18 [INSERT TITLE NAME(S)] AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LINDSAY AMENDING CHAPTER 18.14 HOME OCCUPATIONS; TEMPORARY SUBDIVISION SIGNS AND SALES OFFICES; MOBILE PARKS; SIGNS AND OUTDOOR ADVERTISING STRUCTURES; MANUFACTURED AND SECOND HOUSE UNITS OF TITLE EIGHTEEN (18) ZONING OF THE LINDSAY MUNICIPAL CODE~~

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THE CITY COUNCIL OF THE CITY OF LINDSAY DOES ORDAIN AS FOLLOWS:

Section 1. PURPOSE. The provisions of this ordinance are intended to amend the Lindsay Municipal Code to [modernize the provisioning of signs within the jurisdiction of the City of Lindsay. The City of Lindsay understands and values economic activity and sets forth these regulations to simultaneously uphold the City's aesthetic integrity.](#) [INSERT LANGUAGE].

Section 2. CODE AMENDMENT. Lindsay Municipal Code Title(s) 18 [INSERT CODE TITLE(S)] is/are hereby amended to read in their entirety as follows:

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- 18.14.110 Purpose.
- 18.14.120 Applicability and severability.
- 18.14.130 No discrimination against noncommercial speech.
- 18.14.140 Exempt signs.
- 18.14.150 Prohibited signs.
- 18.14.160 Permits required.
- 18.14.170 Rules for sign measurement.
- 18.14.180 Sign regulations on developed sites by zone district.
- 18.14.190 Sign regulations on undeveloped or developing sites.
- 18.14.200 Offsite temporary signs for residential subdivisions.
- 18.14.210 Flags and flagpoles.
- 18.14.220 Search lights and klieg lights.
- 18.14.230 Signs in public rights-of-way.
- 18.14.240 Temporary sign standards.
- 18.14.250 Size of signs on windows.

- 18.14.260 Signs with non-electronic changeable copy.
- 18.14.270 Signs with electronic changeable copy.
- 18.14.280 Illumination of signs.
- 18.14.290 Concealed electrical systems.
- 18.14.300 Master sign program.
- 18.14.310 Variances and minor deviations.
- 18.14.320 Wall mural placement and design criteria.
- 18.14.330 Nonconforming signs.
- 18.14.340 Maintenance of signs.
- 18.14.350 Hazardous signs.
- 18.14.360 Abandoned or obsolete signs.
- 18.14.370 Illegal signs.
- 18.14.380 Enforcement.
- 18.14.390 Definitions.

18.14.110 Purpose.

A. The purpose of this chapter is to regulate signs as an information system that preserves and enhances the aesthetic character and environmental values of the City of Lindsay. Specifically, these regulations are intended to implement the General Plan and to:

1. Provide minimum standards to safeguard life, health, property, public welfare, and traffic safety by controlling the design, quality of materials, construction, illumination, size, location, and maintenance of signs and sign structures;
2. Preserve and enhance the visual attractiveness of the city;
3. Protect and enhance property values and community appearance by encouraging signs that are compatible with the architectural style, character, and scale of the building to which they relate and with adjacent buildings and businesses;
4. Restrict signs that may create visual clutter or a nuisance to nearby properties, violate privacy, create hazards or unreasonable distractions for pedestrians and drivers, or interfere with vehicular ingress and egress;
5. Provide adequate opportunity for the exercise of the free speech by display of a message or image on a sign, while balancing that opportunity with other community and public interests;

6. Ensure that commercial signs are accessory or auxiliary to a principal business or establishment on the same premises, rather than functioning as general advertising for hire.

B. It is the City's policy to regulate signs in a constitutional manner that is content neutral as to noncommercial messages which are within the protections of the First Amendment to the U.S. Constitution and the corollary provisions of the California Constitution.

18.14.120 Applicability and severability.

This chapter regulates signs that are located or mounted on private property within the jurisdictional boundaries of Lindsay. The provisions in this Chapter apply in all Zoning Districts within the city. No sign within the regulatory scope of this Chapter shall be erected or maintained anywhere in the city except in conformance with this Chapter. If any part, section, subsection, paragraph, subparagraph, sentence, phrase, clause, term, or word in this chapter is declared invalid, such invalidity shall not affect the validity or enforceability of the remaining portions of the chapter.

18.14.130 No discrimination against noncommercial speech.

Subject to the property owner's consent, a noncommercial message of any type may be substituted, in whole or in part, for any commercial message or any other noncommercial message provided that the sign structure or mounting device is legal without consideration of message content. Such substitution of message may be made without any additional approval or permitting. This provision prevails over any more specific provision to the contrary within this title. The purpose of this provision is to prevent any inadvertent favoring of commercial speech over noncommercial speech or favoring of any particular noncommercial message over any other noncommercial message. This provision does not create a right to increase the total amount of signage on a parcel, nor does it affect the requirement that a sign structure or mounting device be properly permitted.

18.14.140 Exempt signs.

A. The following signs are exempt from the permit requirements of this chapter and do not count toward the total sign area limit for a site, if they conform to applicable standards:

1. One nameplate per residence or business premises, not exceeding two (2) square feet in area, identifying the owner, address and/or business hours of the property.
2. Barber poles, not exceeding 18 inches in height, located in a non-residential zone district and containing no lettering.

3. Signs on vehicles, provided that the message pertains to the establishment of which the vehicle is an instrument or tool, and the sign does not utilize changeable copy or special illumination.
 4. Holiday and cultural observance decorations on private property that do not include commercial advertising. This exemption includes strings of lights associated with a holiday decoration.
 5. Official notices issued by a court or public agency and posted in the performance of a public duty; notices posted by a utility or other quasi-public agency; signs erected by a governmental agency to direct or regulate pedestrian or vehicular traffic; noncommercial bus stop signs erected by a public transit agency, or other signs required or authorized by law. This exemption also covers signs and banners for special civic events erected by the City, which may be displayed in public rights-of-way.
 6. Signs that are located entirely within a building or enclosed structure and are not visible from the public right-of-way.
 7. Signs located on a private area of a lot that is not accessible by the general public, such as a backyard, and are not visible from the public right-of-way.
 8. Signs and menu display boards fixed to mobile vending carts, up to a maximum of eight (8) square feet of sign area, plus a menu display board.
 9. Signs that are part of a vending machine, gas pump, or similar device.
 10. Signs mounted on carrier vehicles such as buses, taxicabs, and limousines that legally pass through the city.
 11. Window signs that conform to the standards of Chapter 18.14.
- B. Exempt signs that have electrical connections or engineered supports shall obtain the appropriate building permit, as required by the California Building Code.

18.14.150 Prohibited signs.

- A. The following signs shall be prohibited in all zones:
1. Signs that it could reasonably be perceived to interfere with, or be confused with any official traffic control device, traffic signal, or official directional guide sign.
 2. Signs placed within 30 feet of the intersecting curb lines of a street, except for signs erected by a governmental agency to direct or regulate pedestrian or vehicular traffic.
 3. Signs so located as to prevent free ingress and egress from any door or fire escape.
 4. Signs extending above or beyond the face of the building, the fascia of the roof, the peak of a pitched roof, or the parapet line of a flat roof.
 5. Glaring, flashing, sparkling, glittering, twinkling, strobing, or shimmering signs.

6. Signs with open letters that can be viewed from the reverse side.
7. Streamers, mylar balloons, and blimps secured with a rope or string, unless specifically permitted with a temporary use permit.
8. Signs located, placed, or erected in or upon any public right-of-way, except as specifically allowed by this chapter.
9. Signs located, placed or attached upon any tree, utility pole, or fence, except as specifically allowed by this chapter.
10. Signs placed on private property without permission of the property owner.
11. Nonconforming signs and sign structures associated with an activity, business, product, or service that has not been sold, produced, provided, or conducted on the premises for a period of 90 days.
12. Signs that revolve or are animated, except public service signs, such as time and temperature units and barber poles.
13. Signs containing statements, words, symbols, or characters of an obscene nature.
14. Signs emitting sound.
15. Murals that contain commercial speech or logos.
16. Signs located within five (5) feet of a fire hydrant, street sign, or traffic signal.
17. Signs on gas pump canopies facing residential zone districts shall not be illuminated.

18.14.160 Permits required.

- A. No permanent sign shall be erected, altered, reconstructed, or relocated without a sign permit unless the sign is specifically exempted from the permit requirements. A permit is not required for ordinary maintenance and repairs to signs and for temporary signs on private property that conform to the standards of this chapter. The City Manager, or designee will review all applications for sign permits for consistency with this chapter.
- B. Signs that have electrical connections or engineered supports shall obtain the appropriate building permit, as required by the California Building Code.
- C. Signs that project over or extend into a public street or sidewalk shall also require approval of an encroachment permit by the City Engineer pursuant to the provisions of Title 12 of the Municipal Code.
- D. Consent of the property owner and business owner is required before any sign permit may be approved.

18.14.170 Rules for sign measurement.

A. For the purposes of this chapter, lot frontage shall be calculated as follows:

1. If a lot fronts on two streets, both frontages may be used to determine the allowable sign area.
2. If a lot fronts on three or more streets, the length of only two contiguous sides shall be added together to determine allowable sign area.

B. The building frontage shall be the building facade in which main customer access is provided to the establishment. A building's frontage is considered continuous if projections or recesses in the building facade do not exceed 15 feet in any direction. For buildings with two or more frontages, the length of the wall and allowable sign area shall be calculated separately for each building frontage.

C. The area of an individual sign shall be calculated as follows.

1. Sign area shall include the entire area within a single continuous perimeter composed of squares or rectangles that enclose the extreme limits of all sign elements, including, but not limited to, sign structures or borders, written copy, logos, symbols, illustrations, and color. Supporting structures such as sign bases and columns are not included in sign area if they contain no lettering or graphics.
2. Where two faces of a double-faced sign are located two (2) feet or less from one another at all points or located at an interior angle of 45 degrees or less from one another, the sign area shall be calculated as the area of one (1) face. Where the two (2) faces are not equal in size, the larger sign face shall be used. Where two (2) faces of a double-faced sign are located more than two (2) feet or 45 degrees from one another, both sign faces shall be counted toward sign area.
3. On a three-faced sign, where at least one interior angle is 45 degrees or less, the sign area shall be calculated as the sum of the largest and the smallest face. In all other situations involving a sign with three or more sides, sign area shall be calculated as the sum of all faces.
4. Three-Dimensional Signs. The size of signs that consist of, or have attached to them, one or more three-dimensional objects (i.e., balls, cubes, clusters of objects, sculpture, or statue-like trademarks), shall be calculated as the sum of the square footage of the two adjacent sides of the smallest theoretical cube that would encompass the sign.

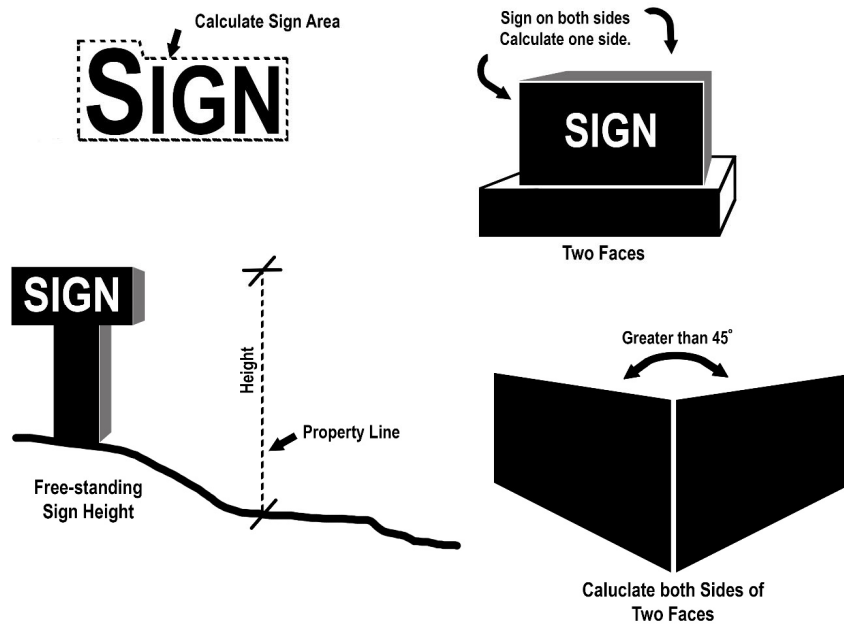
D. The height of a sign shall be calculated as follows.

1. The height of a sign that is not a freestanding sign shall be the vertical distance measured from the ground level directly beneath the sign to the highest point at the top of the sign, including any structural or architectural components of the sign.

2. The height of a freestanding sign shall be measured as the vertical distance from grade at the edge of the right-of-way along which a freestanding sign is placed to the highest point of the freestanding sign, including any structural or architectural components of the sign. When the grade at the edge of the right-of-way is higher than the site on which the sign is placed, that portion of the sign below the grade at the edge of the right-of-way shall not be included in determining the freestanding sign's overall height. Freestanding signs oriented towards a freeway shall be measured from the site's finished grade or pad, whichever is lower.

E. Sign clearance shall be measured as the smallest vertical distance between finished grade and the lowest point of the sign, including any framework or other embellishments.

F. For the purpose of determining the allowed number and size of signs, an integrated shopping center shall be considered as one site.



18.14.180 Sign regulations on developed sites by zone district.

For the purpose of this section, signs are grouped into four types: building signs, freestanding signs, temporary building signs, and temporary freestanding signs.

This section establishes standards for the number of signs, size of signs, placement of signs, and illumination of signs for developed sites based on the zone district in which the signs are located. Table 18.14.180(A) establishes specific regulations by zone district for building signs, and freestanding signs. Table 18.14.080(B) establishes specific regulations by zone district for temporary building signs and temporary freestanding signs. Signs shall not be placed on private property except in conformance with Table 18.14.180(A) and Table 18.14.180(B).

Table 18.14.180(A)

Number and Size of Permanent Signs by Zone		
Zone District	Permanent Building Signs	Permanent Freestanding Signs
R-A, R, and RM districts with 4 or less residences per site	1 sign per residence maximum. 4 sq.ft. maximum size per sign. Placement a maximum 8 feet high. External illumination only.	None allowed.
R-A, R, and RM districts with 5 or more residences per site or with non-residential uses on site	1 sign per street frontage maximum. 30 sq.ft. maximum size per sign. Placement a minimum 5 feet below roofline. External illumination only.	1 sign per frontage maximum. 20 sq.ft. maximum size. 6 feet high maximum. External illumination only.

Number and Size of Permanent Signs by Zone		
Zone District	Permanent Building Signs	Permanent Freestanding Signs
PO districts	<p>2 sq.ft. per 1 lineal foot of building frontage up to 60 sq.ft. on primary frontage.</p> <p>1 sq.ft. per 1 lineal foot up to 30 sq.ft. on secondary frontage.</p>	<p>1 monument sign per street frontage:</p> <p>Less than 50 feet of frontage: 20 sq.ft., 6 feet high maximum</p> <p>50-150 feet of street frontage: 36 sq.ft., 6 feet high maximum</p> <p>150-300 feet of street frontage: 64 sq.ft., 8 feet high maximum</p> <p>5-foot minimum setback from property line</p>
CN, CS, and CH districts	<p>Number of signs per business establishment limited to 6. Allowed square footage per building frontage is cumulative.</p> <p>Primary building frontage: 2 sq.ft. per 1 lineal foot up to a maximum 350 sq.ft. along primary frontage. 50 sq.ft. allowed regardless of frontage length.</p> <p>Secondary building frontage: 1 sq.ft. per lineal foot up to a maximum 200 sq.ft. per secondary frontage. 35 sq.ft. allowed regardless of frontage length.</p>	<p>1 sign per establishment maximum. 60 sq.ft. maximum sign face size. 20 feet high maximum if set back 10 feet of more from property line. 10 feet high maximum if set back 5 to 10 feet from property line.</p> <p>Sites with an integrated shopping center: 1 additional freestanding sign up to 200 sq.ft. Maximum height not greater than the average height of the buildings.</p> <p>5-foot setback minimum from front lot line</p> <p>15-foot setback minimum from side or rear line</p>

Number and Size of Permanent Signs by Zone		
Zone District	Permanent Building Signs	Permanent Freestanding Signs
CC districts	<p>2 sq.ft. per 1 lineal foot of building frontage up to 60 sq.ft. on primary frontage.</p> <p>1 sq.ft. per 1 lineal foot up to 30 sq.ft. on secondary frontage.</p>	<p>Shopping centers only: 1 freestanding sign per frontage based on the following:</p> <p>Less than 50 feet of frontage: 20 sq.ft., 10 feet high maximum</p> <p>50-150 feet of street frontage: 40 sq.ft., 15 feet high maximum</p> <p>150-300 feet of street frontage: 65 sq.ft., 20 feet high maximum</p> <p>5-foot setback minimum from property line</p>
I district	<p>No limit to number of signs per business establishment.</p> <p>1 sq.ft. per lineal foot of property line adjoining a street, or 100 sq.ft. per acre of site area in use, whichever is greater, to a maximum of 600 sq. ft. of sign face.</p>	<p>1 sign per frontage maximum.</p> <p>60 sq.ft. maximum sign face size.</p> <p>20 feet high maximum.</p> <p>5-foot setback from front lot line</p> <p>15-foot setback from side lot line</p>
RCO district	<p>1 sign per street frontage maximum.</p> <p>30 sq.ft. maximum size per sign.</p> <p>External illumination only.</p>	<p>1 sign per site maximum.</p> <p>20 sq.ft. maximum size.</p> <p>6 feet high maximum.</p> <p>External illumination only.</p> <p>5-foot setback from all lot lines.</p>

Table 18.14.180(B)

Number and Size of Temporary Signs by Zone		
Zone District	Temporary Building Signs	Temporary Freestanding Signs
R-A, R, and RM districts with 4 or less residences per site	1 sign per site 12 sq.ft. maximum per sign. Placement a maximum 15 feet high. No illumination.	Up to 4 per site maximum. 32 cumulative sq.ft. maximum sign size. First sign maximum 5 feet high, all other signs maximum 3 feet high. No illumination.
R-A, R, and RM districts with 5 or more residences per site or with non-residential uses on site	1 sign per street frontage. 32 sq.ft. maximum size per sign. Placement a minimum 3 feet below roofline. No illumination.	Up to 4 per site maximum. 32 cumulative sq.ft. maximum sign size. First sign maximum 5 feet high, all other signs maximum 3 feet high. No illumination.
PO district	1 sign per establishment. 10 sq.ft. plus an additional 1 sq.ft. per 2 lineal feet of primary building frontage maximum size. Placement a minimum 3 feet below roofline. No illumination.	1 sign per site, plus 1 additional sign for every 300 lineal feet of street frontage, rounded down to the nearest whole number. 16 sq.ft. maximum sign size. 6 feet high maximum. No illumination.
CN district	1 sign per establishment. 10 sq.ft. plus an additional 1 sq.ft. per 2 lineal feet of primary building frontage maximum size. Placement a minimum 3 feet below roofline. No illumination.	1 sign per site, plus 1 additional sign for every 300 lineal feet of street frontage, rounded down to the nearest whole number. One half of signs, 32 sq.ft. maximum sign size. Other half of signs, 16 sq.ft. maximum sign size. 6 feet high maximum. No illumination.

Number and Size of Temporary Signs by Zone		
Zone District	Temporary Building Signs	Temporary Freestanding Signs
CC, CS, and CH districts	1 sign per establishment. 10 sq.ft. per establishment, plus an additional 1 sq.ft. per 2 lineal feet of primary building frontage maximum size. No illumination.	1 sign per site. 10 sq.ft. maximum sign size. If placed on sidewalk the sign shall allow for a minimum 4-foot wide path of travel. No illumination. Freestanding banners are not allowed.
I district	1 sign per street frontage. 32 sq.ft. maximum size per sign. Placement a minimum 3 feet below roofline. No illumination.	Up to 4 per site maximum. 32 cumulative sq.ft. maximum sign size. First sign maximum 5 feet high, all other signs maximum 2 feet high. No illumination.
RCO district	None allowed.	Up to 4 per site maximum. 32 cumulative sq.ft. maximum sign size. No illumination.

18.14.190 Sign regulations on undeveloped or developing sites.

- A. Undeveloped sites shall be allowed a maximum one temporary freestanding sign of a maximum size of 32 square feet. Illumination of the sign is prohibited. The maximum height shall be 10 feet.
- B. Developing sites, i.e. construction sites, shall be allowed a maximum two temporary freestanding signs of a maximum size of 32 square feet each. Illumination is prohibited. Temporary signs that are not visible from any public right-of-way shall not be counted in the maximum number or size of signs. The maximum height shall be 10 feet
- C. Developing residential subdivision sites where ten (10) or more new residences will be offered for sale shall be allowed one temporary sign of a maximum size of 32 square

feet. Illumination of the sign is prohibited. The sign may be mounted on a building or may be a freestanding temporary sign of a maximum height of 12 feet. Additional temporary signs, temporary freestanding signs, and flags may be maintained within the boundaries of a residential subdivision if they are not visible from outside the residential subdivision.

18.14.200 Offsite temporary signs for residential subdivisions.

A. Residential subdivision sites where ten (10) or more new residences are offered for sale shall be allowed up to four (4) offsite temporary freestanding signs with a size not to exceed 32 square feet and a height not to exceed eight (8) feet per residential subdivision. Signs shall be located on private, non-residential zoned parcels, or on private, residential zoned parcels that are unoccupied, vacant and otherwise free from any structures or buildings. Signs shall not be made or constructed from cloth, bunting, plastic, paper or similar material. Banners and flags with or without an advertising message shall not be permitted offsite.

B. In addition to any sign permitted pursuant to Subsection A. above, up to four (4) nonilluminated offsite temporary freestanding signs in an A-frame configuration, with a size not to exceed 12 square feet per face or four (4) feet in height, may be permitted per residential subdivision. A-frame signs shall be located on private, non-residential property or on public property behind any existing sidewalks, and in such a manner to not to create a safety hazard by obstructing the clear view of, or otherwise hinder or impede, pedestrian and vehicular traffic. A-frame signs may only be displayed during the operating hours for the residential subdivision sales office and shall be located no further than 1,500 feet from the subject residential subdivision entry.

18.14.210 Flags and flagpoles.

A. Flags on flagpoles shall not count toward the maximum sign area.

B. Flagpoles shall not be located within any required side or rear building setback areas. Flagpoles may be mounted on the ground or on the roof or wall of a building.

C. The maximum height of a flagpole shall be as follows:

1. Flagpoles located in the C or I zones shall have a maximum height of 50 feet or a maximum height equal to twice the distance from the base of the pole to the closest lot line, to a maximum of 100 feet, whichever is greater.
2. Flagpoles located in the R-A, R, or RM zones shall have a maximum height of 30 feet.

18.14.220 Search lights and klieg lights.

Search lights and klieg lights are prohibited, except when used for public safety purposes or when specifically approved with a temporary use permit for a special event.

18.14.230 Signs in public rights-of-way.

The following signs are allowed in the public right-of-way:

- A. Building signs in the CC zone that project into the public right-of-way, provided that the projecting width of the projecting sign is a maximum of three (3) feet, and that the bottom of the sign is seven (7) feet above the finished grade.
- B. Building signs located on or under awnings in the CC zone that meet the provisions of this chapter.
- C. Temporary freestanding signs placed on the sidewalk in the CC zone that meet the provisions of this chapter and when a minimum 4-foot wide clear path of travel is provided.
- D. Signs placed by a public agency for a public purpose, such as traffic signs.
- E. Signs specifically authorized by the City Manager or the City Services Director that do not negatively impact public health or safety.
- F. Temporary non-commercial signs that are placed at locations pre-specified by City Council with the size of sign, sign materials, and dates/times of posting approved by the City Manager.
- G. Temporary freestanding signs not larger than 8 square feet when approved along with a temporary use permit.

18.14.240 Temporary sign standards.

- A. Temporary signs shall require a temporary sign permit.
- B. Temporary freestanding signs in non-residential zones shall not be located:
 - 1. In any public right-of-way, except as provided in Section 18.14.130;
 - 2. In parking lot driving lanes, aisles or spaces;
 - 3. On multi-use trails or sidewalks if they would block a four-foot wide pedestrian path of travel;
 - 4. At any location where they would block pedestrian access;
 - 5. Within one 100 feet on either side, or in front of a permanent freestanding sign;
 - 6. Within 20 feet from any other temporary freestanding sign; or

7. Within 30 feet from a drive approach (driveway entrance) or intersection of two streets.

C. Temporary building signs shall be removed after a period of ~~90~~30 days. After removal, no temporary building sign may be placed on the site for a period of ~~30 days~~365 days.

D. Banners shall not be used as permanent signs for more than ~~90~~60 days.

E. Banners and feather banners shall be constructed of durable, weather-resistant materials not subject to rapid deterioration or fading and shall be professional in appearance. Acceptable materials include but are not limited to vinyl, nylon, reinforced vinyl, polyethylene or polyester-like materials, or durable fabric. Only one banner is permitted per business or establishment.

F. Temporary freestanding signs shall be affixed to supporting structures made of a durable, rigid material such as, wood, plastic or metal. Freestanding signs placed on hard surfaces in conformance with this chapter are exempt from this subsection if they have a weight and mass that makes them not inadvertently movable and they do not block a four-foot wide pedestrian path of travel.

G. Temporary signs in addition to those allowed in Section 18.14.180 may be conditionally allowed as part of a permit issued for a temporary use.

H. New businesses may apply for one temporary sign permit, free of charge, within their first year of business. The permit fee waiver will only apply for one sign.

18.14.250 Size of signs on windows.

~~Signs affixed to windows shall not cover more than 20% of each window. They shall not be counted toward the maximum allowable sign size.~~

A. Window signs shall not be counted toward the maximum allowable sign area. Signs affixed to windows may cover up to 100% of each window provided they meet the following standards:

A. No handwritten signs shall be displayed.

B. No newspaper, magazine paper, or any non-durable materials that may be subject to rapid deterioration.

C. Signs shall be maintained to appear presentable and professional.

Smoke shops, cannabis retail, and establishments that sell liquor shall follow the mandated regulations provided by State law for window visibility and general advertisement.

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18.14.260 Signs with non-electronic changeable copy.

Non-electronic changeable copy shall represent no more than 20% of the total allowable sign area. Changeable copy shall not be changed more than once every 24 hours.

18.14.270 Signs with electronic changeable copy.

A. Electronic copy that will change more than once per day is allowed as a display medium on freestanding signs in the commercial zone districts upon issuance of a Conditional Use Permit, issued pursuant to Chapter 18.17.

B. Signs with electronic changeable copy shall meet the following standards:

1. The electronic sign face shall be directed in a manner that is not visible from the front or side of residential properties located in a residential zone district.
2. The electronic sign face shall be an integral part of the remainder of the sign area.
3. Electronic copy shall be limited to no more than 30 lumens output, measured at ten (10) feet from the sign face.
4. No portion of the electronic sign face shall change more frequently than once every six (6) seconds.
5. The electronic sign shall not emit any audible sound, buzz, or noise.
6. The electronic sign shall be operative only during the hours of operation of the associated business establishment.
7. Sign copy or electronic picture displays shall be limited to commercial advertising related to the use(s) on the premises on which the freestanding sign is located, except for message substitution, as allowed in Section 18.14.130.
8. No change of lighting intensity may occur during a display or between displays except to respond to a change in ambient lighting conditions.

18.14.280 Illumination of signs.

The illumination of signs, from either an internal or external source, must be designed to avoid negative impacts on surrounding rights-of-way and properties. The following standards apply to all illuminated signs:

- A. Sign lighting shall not be of an intensity or brightness that will create a nuisance for residential uses in a direct line of sight to the sign. Illuminated signs located adjacent to any residential area shall be controlled by a rheostat or other acceptable method to reduce glare.
- B. Internally illuminated signs shall be designed with an opaque, semi-opaque, or matte finish background on the sign face.

C. Light sources for externally illuminated signs shall meet the following standards:

1. Light sources shall be so arranged and maintained so that the light source is not directly visible from a public right-of-way or adjacent property.
2. Light sources shall be fully shielded to minimize undesirable light into the night sky.
3. Metal halide and fluorescent light sources shall be filtered. Most glass, acrylic, or translucent enclosures satisfy these filter requirements.
4. Mercury vapor light sources shall be prohibited.

18.14.290 Concealed electrical systems.

External conduits, boxes, and other connections related to the function of a sign and associated lighting shall not be exposed.

18.14.300 Master sign program.

A. The purpose of the master sign program provisions is to provide a coordinated and flexible design approach to signage for Lindsay's commercial shopping districts, industrial districts, and office parks. A master sign program is required for any site that contains more than three (3) commercial establishments

B. A master sign program shall be reviewed by the City Manager or designee as an administrative use permit. The City Council shall approve a master sign program when it is proposed with a development project that requires a conditional use permit.

C. A master sign program shall not be used to grant a special privilege nor provide more visibility or exposure than is available to similarly situated properties.

D. Master sign programs shall feature a unified and coordinated approach to the materials, color, size, type, placement, and general design of signs proposed for a project or property.

E. Reasonable conditions of approval may be imposed to achieve the purposes of this section and ensure internal sign design consistency on the site.

F. After approval of a master sign program, no sign shall be erected, placed, or maintained, except in conformance with such program, and such program shall be enforced in the same way as any provision in this section.

G. The master sign program and all conditions of approval shall be attached to the lease agreements for all leasable space subject to the master sign program.

H. Approval of a master sign program does not waive the permit requirements for individual signs that are subject to the program.

I. The City Manager or designee may approve minor amendments to a master sign program that are in substantial conformance with the original approval. All other amendments, including amendments to conditions of approval, shall be processed as a new application. Proposed amendments shall include written concurrence by the property owner.

18.14.310 Variances and administrative adjustments.

A variance or an administrative adjustment to the standards in this chapter may be granted in accordance with Chapter 18.21.

18.14.320 Wall mural placement and design criteria.

A. "Wall mural" or "mural" means an art form consisting of paint applied to a wall surface, ~~depicting a scene, personal experience, or observation.~~ Wall murals must fit thematically into the City of Lindsay either historically, culturally, or through depictions of local scenery. A wall mural is to be public art, not for the purpose of identifying, advertising, or drawing attention to a particular business, service, or economic activity.

B. Words and/or images that reflect business, product, and/or services or economic activity may only not be incorporated within the ~~mural which identifies or reflects the business, products, and/or services provided by any business services or economic activity by order of a variance.~~

C. A business and/or entity that sponsors an artist or mural painting may only include their logo on the corner of the mural through a variance. The logo shall only occupy [percentage % to be established by City Council] of the entire mural.

~~D.~~ Wall murals must be painted directly onto an exterior wall surface or a flat material permanently attached to the wall, such as aluminum composite sheet. Wall murals may occupy an entire single wall on which the mural is applied. The wall mural must be architecturally incorporated into the building so that it does not appear to be a sign attached to the building or have the appearance that the structure is ancillary to the mural. The wall mural may not be mounted on the building roof or extend above the cornice of a flat roof or above the roof eave of a gable or mansard roof.

~~E.~~ A wall mural must be completed within 90 days after the date painting commences. The final anti-graffiti protective clear-coat must be applied within this 90-day period. Time extensions may be granted by the City Manager or their designee in 30-day increments up to a maximum of 60 days upon a showing of good cause.

FE. Maintenance of the wall mural is the responsibility of the property owner. It shall be the property owner's responsibility to remove the wall mural if it is not maintained as required. Proper maintenance shall include periodic painting so that the wall mural does not exhibit chipping, peeling, or fading and other required maintenance as identified in conditions of approval issued by the City Manager or designee. Wall murals not maintained as required shall be deemed a nuisance. In addition to its other remedies, the City shall have the right to require removal of the wall mural and if the wall mural is not removed within the time period designated by the City, the City shall have the right to remove the wall mural at the property owner's expense.

CF. No person shall paint a wall mural on the exterior of any structure or change any existing mural on the exterior of any structure prior to the issuance of a wall mural permit issued by the City Council. An application for a wall mural permit shall be submitted on the form prescribed by the City Manager and shall include a colored detailed drawing or sketch of the mural plus any other information as prescribed on the application form. The application must be made by the owner of the structure or include the written consent of the owner of the structure consenting to the painting of the wall mural on the structure consistent with the mural identified in the application.

HG. The City Council shall identify conditions of approval to the issuance of a wall mural permit.

HH. As a condition of approval of any wall mural permit, the applicant, the owner of the structure, and the artist shall agree pursuant to language prepared by the City to indemnify, defend, and hold the City of Lindsay its officials, officers, employees, and agents harmless from and against any and all damages or liabilities of whatever nature arising out of or in connection with the wall mural.

18.14.330 Nonconforming signs.

A sign or outdoor advertising display of any character lawfully occupying a site prior to the adoption of this zoning code or on the effective date of applicable amendments to the zoning code that, as a result of the adoption or amendment to the zoning code, does not conform with the standards for subject matter, location, size, lighting, or movement prescribed for the district in which it is located, shall be deemed to be a nonconforming sign or outdoor advertising structure and may be displayed and maintained in said district, except as otherwise provided in this section.

18.14.340 Maintenance of signs.

A. All signs and associated supporting structures shall be maintained in like-new condition, without rips, tears, fading, and similar damage that inevitably occurs as a result of normal wear and aging.

B. All signs shall be reasonably free from deterioration, rot, rust, and loosening so that they do not create a hazard to persons or property or constitute a nuisance.

C. Any sign or sign structure that is sagging, leaning, fallen, decayed, broken, deteriorated, ripped, torn, faded, or other deteriorating or dilapidated condition shall be promptly repaired to the satisfaction of the City or removed.

D. Graffiti on a sign shall be removed within two (2) days of notice of its placement on such sign.

18.14.350 Hazardous signs.

Whenever any sign, by virtue of its physical nature and condition, poses an immediate and serious threat to the public safety, the same may be removed by City personnel, or its physical deficiency cured, to the extent necessary to protect the public safety. The cost of such removal or repair shall be assessed against the sign owner.

18.14.360 Abandoned or obsolete signs.

An on-premise sign advertising an activity, business, service, or product must be removed within 60 days following the actual discontinuance of the activity, business, service, or product. If the sign is not so removed, the City Manager or designee may have the sign removed in accordance with the public nuisance abatement provisions of this title. A sign structure is not required to be removed, however, the sign face shall be removed or replaced with a blank face or other sign face consistent with this chapter.

18.14.370 Illegal signs.

Any sign, banner, or sign structure not erected, constructed, or located in conformance with this chapter and not classified as a legal nonconforming sign is an illegal sign and is subject to abatement in accordance with the public nuisance abatement procedures of the Lindsay Municipal Code.

18.14.380 Other signs and advertising structures

Any and all other signs not included in this ordinance shall be submitted for review to City Services and must obtain final approval by City Council.

18.14.390 Enforcement.

Signs which do not conform to the provisions of this chapter and are erected after its effective date and signs erected after the effective date of this chapter without obtaining a permit that is required are declared to be unlawful and a public nuisance. All signs declared to be unlawful by this chapter and all persons erecting or maintaining them shall be subject to the provisions of Lindsay Municipal Code. The City Manager shall take necessary actions or proceedings for the abatement, removal and enjoinderment pursuant to the Lindsay Municipal Code.

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18.14.400390 Definitions.

As used in this chapter, the following terms are defined in this section. The images are intended to illustrate some of the sign types that are defined in this section.

"A-Frame sign" means a sign made of wood, plastic or other lightweight and rigid material having the capability to stand on its own support(s) and being portable and movable.

"Animated sign" means a sign with action or motion, whether by flashing lights, color changes, wind, rotation, movement of any parts of the sign or letters or parts of the sign structure, or other motion.

"Awning" means a shelter supported entirely from the exterior wall of a building and composed of a collapsible frame covered completely with nonrigid material.

"Banner" means any flexible material, such as cloth, plastic, vinyl, paper, cardboard or thin metal, with or without a "message", attached outdoors to a building, structure or mounting device, or attached indoors to a building, structure or mounting device so as to be visible from the exterior of a building, or structure. This definition includes a pennant, flag, or bunting.

"Business premises" means a specific business occupancy within a building or upon a parcel of land, typically having a specific address and discrete entrance(s) and exit(s) to maintain a specific business identity and location.

"Changeable copy" refers to the display of a message that can change by means of moveable letters, slats, lights, light emitting diodes, or moveable background material.

"Erect" means and includes erect, construct, place, relocate, enlarge, substantially alter, attach, suspend, paint, post, maintain and display.

"Externally illuminated sign" means a sign which has light cast on its surface from an artificial exterior source installed for the purpose of illuminating the sign.

"Feather banner" means a banner that is taller than it is wide and is attached to the ground by a single pole.

"Freestanding sign" means a sign which is permanently supported on the ground by one or more uprights, braces, poles, or other similar structural components that are not attached to any building. This category includes both monument and pole signs.

"Frontage, building" means the distance between the two most distant corners of a building measured in a straight line along the building face.

"Frontage, street" means the distance between the two most distant corners of a site along a single street measured in a line along the street curb, including drive approaches, but excluding curb returns at street intersections.

"Height" means the distance measured vertically from grade to the highest point or portion of the object to be measured.

"Internally illuminated sign" means any sign whose illumination originates from within the structure of the sign and the source of which is not visible from the exterior of the sign.

"Message" means any form of visual communication presented on any type of media. It is not material whether the communication has any logical, practical, literary, or artistic significance or not. It includes any form or combination of letters, graphics, symbols or designs. The term is not intended to include mono-color paint applied to the exterior, trim, fascia, or other architectural elements of a building for protection against the elements.

"Mural" means a sign painted on the exterior wall of a building consisting of graphics or images, either alone or in combination with letters.

"Outdoors" means a location on undeveloped property or to the exterior of a building or structure.

"Outdoor advertising" refers to the placement of a message on signs or banners located outdoors or located indoors in a manner such that the message is visible from the exterior of a building or structure.

"Outdoor advertising structure" means a structure erected or maintained for the main purpose displaying commercial outdoor advertising and located on a site other than the site on which the advertised commercial use is located or on which the advertised commercial product is produced.

"Painted Sign" refers to a sign that comprises only paint applied on a building or structure.

"Parapet wall" means an exterior wall which extends vertically above the roof line.

"Parcels" or "property" or similar references or descriptions shall refer to parcels defined or delineated by assessor parcel numbers maintained by the County tax assessor or as defined in the Glossary of this Code.

"Pedestrian access" means a doorway which has been designed for the primary use of the patrons or customers of that particular use.

"Permanent sign" means a sign that is solidly attached to a building, structure, or the ground by means of mounting brackets, bolts, welds, or other combination of attachment methods, thereby rendering the sign non-moveable or difficult to reposition without the use of machinery, cutting devices, or mechanical devices. See also "temporary sign."

"Placed" includes constructing, erecting, posting, painting, printing, tacking, nailing, gluing, sticking, carving or otherwise fastening, affixing, or making visible in any manner whatsoever.

"Pole sign" means a permanently mounted, freestanding sign which is supported above the ground by one or more uprights, braces, poles, or other similar structural components.

"Roof line" means the highest point of a parapet wall or the main roof structure or a highest point of a parapet wall other than such architectural features as cupolas, pylons, projections or raised portions of the roof.

"Rooftop or roof-mounted sign" means a sign that extends above the ridgeline of the roof of a building or a sign attached to any portion of the roof of a building. Rooftop or roof-mounted signs are not allowed.

"Shopping center" means a primarily retail commercial site with three or more separate businesses sharing common pedestrian and parking areas.

"Sign" means any letter or symbol made of cloth, metal, paint, paper, wood or other material of any kind whatsoever placed for advertising, identification or other similar purposes on the ground or on any wall, post, fence, building, structure, vehicle or on any place whatsoever.

"Sign area" means the geometric area of a sign including all elements such as board or frames, perforated or a solid background, ornamental embellishments, arrows or other sign media. For the purposes of a freestanding sign the structural elements necessary to support the sign are included in the sign area.

"Sign copy" means any words, letters, numbers, figures, designs, or other symbolic representations incorporated into a sign face and/or its structure with the purpose of attracting attention to the subject matter.

"Sign face" means the panel surface of a sign which carries the advertising, information, or identification message.

"Sign structure" means any structure which supports or is capable of supporting any sign. A sign structure may or may not be an integral part of a building. For the purpose of a freestanding sign, the sign structure shall include the aggregate area of the sign including the sign copy and all structural elements of the sign.

"Temporary sign" means a sign that is easily moveable, and which is not attached to a building, structure, or the ground in such a manner as to be rendered a permanent sign.

Section 3. CEQA REVIEW. The City Council hereby finds that this ordinance is not subject to review under the California Environmental Quality Act (CEQA) pursuant to

CEQA Section 15060(c)(2) (The activity will not result in a direct or reasonably foreseeable indirect physical change in the environment).

Section 4. NO LIABILITY. The provisions of this ordinance shall not in any way be construed as imposing any duty of care, liability, or responsibility for damage to person or property upon the City of Lindsay, or any official, employee or agent thereof.

Section 5. PENDING ACTIONS. Nothing in this ordinance or in the codes hereby adopted shall be construed to affect any suit or proceeding pending or impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance or code repealed by this ordinance, nor shall any just or legal right or remedy of any character be lost, impaired, or affected by this ordinance.

Section 6. SEVERABILITY. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases of this ordinance, or its application to any other person or circumstance. The City Council of the City of Lindsay hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause, or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof be declared invalid or unenforceable.

Section 7. CONSTRUCTION. The City Council intends this ordinance to supplement, not to duplicate, contradict or otherwise conflict with, applicable State and federal law and this ordinance shall be construed in light of that intent. To the extent the provisions of the Lindsay Municipal Code as amended by this ordinance are substantially the same as provisions in the Lindsay Municipal Code existing prior to the effectiveness of this ordinance, then those amended provisions shall be construed as continuations of the earlier provisions and not as new enactments.

Section 8. EFFECTIVE DATE. The foregoing ordinance shall take effect thirty (30) days from the date of the passage hereof. Prior to the expiration of fifteen (15) days from the enactment hereof a certified copy of this ordinance shall be posted in the office of the City Clerk pursuant to Government Code section 36933(c)(1) and a summary shall be published once in the Porterville Recorder, a newspaper printed and published in the City of Porterville, State of California, together with the names of the Council members voting for and against the same.

THE FOREGOING ORDINANCE, read by title only with waiving of the reading in full, was introduced at a regularly scheduled meeting on the ___th day of _____ 2023.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council held on the ___th day of _____ 2023.

CITY COUNCIL OF THE CITY OF LINDSAY

Hipolito A. Cerros, Mayor

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ATTEST:

Francesca Quintana, City Clerk

CITY OF LINDSAY PUBLIC HEARING NOTICE

Date: Tuesday, September 26, 2023
Time: 6:00 PM or as soon thereafter
Location: Council Chambers City Hall
251 East Honolulu Street, Lindsay, CA 93247

NOTICE IS HEREBY GIVEN that the City Council of the City of Lindsay, California, will hold a public hearing on September 26, 2023, beginning at 6:00 PM (or as soon thereafter as the matter can be heard) to solicit public comments relating to the following matter:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY ESTABLISHING TEMPORARY SIGN PERMIT APPLICATION FEES AND CHARGES THERETO

FURTHER information on this matter and the full text of the proposed documents may be obtained from the City Clerk at 251 East Honolulu Street, Lindsay, CA 93247 during normal business hours 9:00AM-5:00PM Monday through Friday.

ALL INTERESTED PARTIES are encouraged to attend said PUBLIC HEARING to ask questions, express opinions and/or submit evidence for or against the matter. Written comments should be submitted via mail to the City Clerk at P.O. Box 369, Lindsay, CA 93247, or in person at 251 East Honolulu Street, Lindsay, CA 93247, or via email to lindsaycityclerk@lindsay.ca.us at least 24 hours prior to the scheduled public hearing.

BY ORDER OF THE CITY COUNCIL OF THE CITY OF LINDSAY

Dated: September 13, 2023



A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

NUMBER 23-40

TITLE A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY AMENDING SIGN PERMIT FEES AND CHARGES AND REPEALING ALL OTHER RESOLUTIONS RELATIVE TO SIGN PERMIT FEES AND CHARGES THERETO

MEETING At a regularly scheduled meeting of the City of Lindsay City Council held on September 26, 2023, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

WHEREAS, pursuant to the provisions of the California Constitution and the laws of the State of California, the City is authorized to adopt and impose user and regulatory fees and charges for the municipal services and activities, it provides (collectively hereinafter “User Fees”); and

WHEREAS, the City last adopted Sign Permit related fees on December 13, 2022 via Resolution 22-65; and

WHEREAS, pursuant to Government Code Section 66016 notice of the proposed adoption of the amended Sign Permit Fees were provided in the form of a notice mailed to interested parties at least fourteen days prior to the public hearing, and public hearing notices published at least ten (10) days prior to the public hearing, in a newspaper of general circulation in the City; and

WHEREAS, City Staff developed an amended fee schedule based upon the recently adopted User Fee Study, Cost Allocation Plan, needs of the community, and recommendations of the City Sign Ordinance Ad-Hoc Committee; and

WHEREAS, the City Council has reviewed and approved said fee schedule as it relates to Sign Permit Fees attached hereto as ‘Exhibit A’; and

WHEREAS, the City Council hereby approves that newly established businesses are eligible to apply for a one-time temporary sign permit fee waiver applicable to one (1) sign within their first year of business; and

WHEREAS, the City Council conducted a duly noticed public hearing regarding the proposed amendment of the Sign Permit Fees at its regularly scheduled meeting on September 26, 2023, during which it heard public testimony and comments.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LINDSAY DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The above recitals are true and correct.

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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

- SECTION 2. The City Council has reviewed and hereby approves and adopts the amended Sign Permit Fee Schedule attached hereto as 'Exhibit A'.
- SECTION 3. The amended Sign Permit Fees will become effective forty-five (45) days post public hearing adoption.
- SECTION 4. This Resolution shall take effect immediately upon its adoption. However, the amended Sign Permit Fees set forth in the attached Exhibit A shall not be effective until forty-five (45) days prior to the public hearing adoption.

PASSED AND ADOPTED by the City Council of the City of Lindsay as follows:

MEETING DATE	September 26, 2023
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

FRANCESCA QUINTANA
CITY CLERK

HIPOLITO A. CERROS
MAYOR

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Building Fees			
	Current Fee	Proposed Fee	Change
Signs (No Electrical)	\$460.00	\$460.00	\$0.00
Signs (Electrical)	\$590.00	\$590.00	\$0.00
¹Temporary Signs	N/A	\$225.00	Establishment of \$225.00 fee

¹ Newly established businesses are eligible to apply for a one-time temporary sign permit fee waiver applicable to one (1) sign within their first year of business.