



ADOPTED BUDGET FISCAL YEAR 2021-2022



Table of Contents

- Message from the City Manager**..... 3
- Budget Overview** 5
- Community Overview**..... 6
- City Council** 9
- City Manager**..... 13
- Public Safety** 15
- Finance** 16
- City Services** 17
- Recreation | Wellness and Aquatic Center** 18
- Staffing**..... 20
- Financials** 27

Message from the City Manager

July 1, 2021

Esteemed Mayor and Members of Council,

It is my honor to present the Fiscal Year 2021-2022 Budget for the City of Lindsay. This Budget is about opportunity, an opportunity to provide better service levels, address years of deferred maintenance, and make significant improvements to community facilities. Thanks in large part to the voters approving Measure O, the City financial position has stabilized. The long-term impacts of the pandemic are minimal and the City is set to receive \$2.5 million through the American Rescue Plan. In addition, mass vaccinations are rolling out so we can start to rebuild our sense of community and get back to business. All good reasons to be optimistic about the coming year. While the City still faces challenges we are poised to continue to develop sound policies, enhance community partnerships and take on important projects. Staff has worked diligently to prepare our fiscal plan and ensure that the City of Lindsay continues to push towards a better, more sustainable future through careful planning and prudent financial actions.

The economic impact of COVID-19 has been a key concern over the past year and half. Initial projections indicated a depressed outlook for the City but now we are in the midst of a recovery and a return to normal activities. Fortunately, the economic impact of the pandemic on the City of Lindsay has been limited and not as negative as once feared. Nevertheless, the City continues to prioritize outreach to local businesses and residents that have been negatively affected by the pandemic.

Fiscal Year 2020/2021 was a significant year for the City of Lindsay. Notable accomplishments of Fiscal Year 2020-2021 include:

- Maintained service levels throughout the COVID-19 pandemic.
- Made a commitment to the health and wellness of the Community by keeping recreation intact during the pandemic.
- Received an additional financial commitment from the Lindsay Hospital District for future capital projects at the Wellness Center.
- Exceeding revenue expectations by 15% indicating a healthy economic base for the City.
- Projected year end surplus expected to be over \$800,000.

While City Staff is focused on improving the organization, we are mindful of the City's financial history and will continue to address and resolve the consequences of overspending and lack of oversight in the past. The City is focused on meeting current demands, reversing negative fund balances, meeting debt service, and rebuilding infrastructure while managing the budget.

The City still faces significant challenges including escalating CalPERS and insurance costs, lack of reserves, and a deficit in the City's water fund. To that end, management will focus on key objectives for the Fiscal Year 2021-2022, including investing in staff training, continuing to support economic development by creating more opportunities, and pursuing new and innovative strategies for expanding our public services. And as always, staff

will continue to monitor the City’s financial position and provide regular updates to leadership and the Lindsay community.

Sincerely,
Joseph M. Tanner
City Manager

Budget Overview

The purpose of the annual budget is to balance City revenues with community priorities and municipal requirements. It is the City's annual financing and spending plan, and it provides the design by which resources can be allocated to meet the needs of Lindsay residents.

The details provided in this 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 to the City Council and general public.

The General Fund is the City's primary operating fund for governmental activities. Several roll-up funds are included within the General Fund such as Public Safety, City Services, and Parks, among others. Taxes make up about 85% of total revenues for governmental activities. General Fund revenues for property tax, sales tax, and Measure O tax are expected to remain stable for the 2021-2022 fiscal year.

The City continues to pursue business retention initiatives and new economic development opportunities for housing and commerce that will create future employment opportunities for Lindsay residents and generate additional General Fund revenues for the City.

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.

It is the goal of the City of Lindsay to adopt a balanced budget. The FY 2021-2022 Budget is the result of Staff's reasonable considerations for the future, along with the expertise of Consultants, in crafting the most fiscally responsible approach to funding operations and capital investments for the City of Lindsay.

The Water Enterprise Fund presents a challenge as revenues do not sufficiently cover operating expenses. This imbalance leaves no provisions for unplanned maintenance or other capital work needed for the City's water system to run safely and efficiently. Staff is committed to the diligent pursuit of grant opportunities for this purpose, but it is important to recognize that this is not a sustainable long-term strategy.

As we look towards the future, be assured that the City is focused on meeting community servicing goals and debt service demands, addressing deferred maintenance, and rebuilding infrastructure while continuing to pursue cost containment measures as appropriate.

A detailed Five-Year Capital Outlay/Improvement Plan is presented alongside the FY 2021-2022 that may be referenced for additional details regarding future budget projects.

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 13,310 (2020) – a population increase of 14% since 2010.

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 brought about by recession or most recently, the COVID-19 pandemic, than other workforces and industries. Additionally, the City of Lindsay is 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. And although agriculture has historically been Lindsay’s 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. Urban conveniences along with modern living in a rural environment make Lindsay a truly desirable community in which to live, work and play.

Location



City of Lindsay

2.5 Square Mile (Incorporated)

3.9 Square Mile (Urban Development Boundary)

Weather & Climate

Average Temperature: 50°F Low / 80°F High Average Rainfall: 12 Inches

Population

Population By Race and Ethnicity		
	Hispanic / Latino	Non Hispanic / Latino
Asian	9	120
Black	0	56
Native American	55	9
Other	1,850	0
Two or More Races	105	62
White Alone	9,558	1,486

Source: data.census.gov

Economy

Participation in civilian labor force – 16 years and above
56.6%
Median Household Income
\$31,489
Median value of housing units
\$142,200

Source: data.census.gov

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 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.

CITY OF LINDSAY ORGANIZATION CHART

Lindsay Residents

↓
Government

Mayor: R. Caudillo
 Mayor Pro Tem: Y. Flores
 Council Members: R. Sanchez, R. Serna & H. Cerros

↓
Executive

City Manager: J. Tanner
 City Attorney: M. Zamora

↓
Departments

Public Safety	City Services	Finance	Recreation	Administration
C. Hughes	M. Camarena	J. Espinoza	L. Davis	J. Tanner
Police	Capital Projects	Accounting	Wellness Center	Human Resources
Fire	Planning	Payroll	Aquatic Center	Information Technology
Animal Control	Engineering	Finance	Sport Complex	Risk Management
	City Facilities	Budget	Youth Programs	City Clerk
	Parks	Investments	Senior Services	
	Streets	Debt Management		
	Water			
	Sewer			
	Storm Drain			
	Refuse			
	Code Enforcement			

City Council

MISSION

The mission of the City Council is to develop plans and programs for the City that allow the City to adequately meet the duties and obligations set out in the City Charter of the City of Lindsay in a responsible, transparent, forward-thinking manner, and in accordance with State and Federal law.

DEPARTMENT OVERVIEW

The City Council represents the will of Lindsay residents and, as a governing body, is collectively responsible for crafting policy as well as authorizing the expenditure of funds to achieve said will. 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:

- Providing the residents of Lindsay with essential services such as public safety, clean drinking water and drivable roads;
- Overseeing and authorizing spending for City services;
- Ensuring the overall well-being of the City;
- Participating in regional organizations and boards;
- 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.

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.

FY 2020-2021 ACCOMPLISHMENTS

The City Council is dedicated to serving Lindsay residents. While a comprehensive list of City Council accomplishments in FY 2021-2022 is not feasible in this document, the following list provides some highlights from the year:

- Welcomed three new council members following the November 2020 election.
- Assigned council members to participate on various local and regional committees.
- Enjoyed time with the community during various City and other events.
- Represented Lindsay's needs at the regional, state and federal level.
- Supported the Friday Night Market.
- Approved 2nd Retail Cannabis RFP.
- Approved conditional use permit for City's first cannabis cultivation.
- Approved street speed signs.
- Appointed City Clerk.
- Approved new procedures for sewer and refuse (trash) billing.
- Approved Community Facilities District formation policy on for new developments.

FY 2021-2022 OBJECTIVES

For Fiscal Year 2021-2022, the City Council of Lindsay has identified six top priorities for the City.

PRIORITY NO. 1. Ensure that the City of Lindsay is fiscally sustainable and resilient by improving systems, policies, procedures, effectiveness, and efficiency.

Strategic objectives:

- Collect Sewer & trash billing through Tulare County property tax rolls.
- Update Financial Software.
- Update grant policies and procedures to recommended best practices.
- Biennial operating budget.
- Continue to pursue grants and community partnerships to support short and long-term capital needs.
- Continue quarterly budget updates at Council meetings.
- Continue to develop long-term financial strategies for long-term maintenance and public services.
- Address organizational weaknesses.
- Continue to review rates and fees for City services.

PRIORITY NO. 2. Create economic development opportunities that focus on job growth and sales tax revenue generating commerce.

Strategic objectives:

- Continual review of zoning and land use policies.
- Develop a stronger marketing presence within the larger Tulare County to promote local business and extend available resources.
- Continue to work with CalTrans and TCAG on the Highway 65 realignment and roundabout projects.

PRIORITY NO. 3. Fund, maintain, and improve infrastructure.

Strategic objectives:

- Fund and implement the City of Lindsay's Five-Year Capital Improvement Plan.
- Address deferred maintenance issues.
- Pursue capital grants when presented.
- Attest that grant funds awarded are aligned with the best interests of Lindsay residents.
- Improve public spaces.
- Replace water meters.

PRIORITY NO. 4. Provide high quality recreational services to the community that improve quality of life and wellbeing for residents.

Strategic objectives:

- Support the Lindsay Wellness Center.
- Host events that establish and maintain a sense of community.
- Provide education opportunities.
- Work with the Lindsay Hospital District and the Lindsay Unified School District on on-going and new programming.

PRIORITY NO. 5. Provide a safe community.

Strategic objectives:

- Install speed signs.
- Improve staffing in the Fire Division.
- Improve Public Safety Equipment.
- Pursue compliance of community standards outlined in the Municipal and Health and Safety Codes.
- Continue recommended guidance from the Center for Disease Control, State of California and Tulare County Department of Public Health to mitigate the spread of COVID-19.

PRIORITY NO. 6. Cultivate a work culture of positivity, transparency, and long-term career development.

Strategic Objectives:

- Provide training opportunities for employees.
- Engage employees during the decision-making process.
- Continue to implement employee appreciation activities.

CONTACT INFORMATION



Mayor Ramona Caudillo
rcaudillo@lindsay.ca.us



Mayor Pro Tem Yolanda Flores
yflores@lindsay.ca.us



Councilmember Rosaena Sanchez
rsanchez@lindsay.ca.us



Councilmember Hipolito Cerros
hcerros@lindsay.ca.us



Councilmember Ramiro Serna
rserna@lindsay.ca.us

City Manager

MISSION

The mission 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 administrative duties, which include overseeing all department heads as the Executive Officer of the City; supporting City Council in the administration of the City; directing community relations efforts; and coordinating inter-agency activities between the City and neighboring municipalities, County, and State.

The City Clerk and Assistant to the City Manager plays an auxiliary role in ensuring that the Office of the City Manager is operating smoothly on a day-to-day basis. The City Clerk's duties include disseminating public information; 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 Division has been reorganized under the Office of the City Manager. The Human Resources Division 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 Manager is responsible for promoting a positive and stable work environment for City employees and supporting the goal of the City to ensure the fair and equitable treatment of staff.

FY 2020-2021 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. Some notable accomplishments include:

- Navigating the City through the COVID-19 pandemic with proper safety guidance & protocols; department closures; managing staffing emergencies; and remote work policies.
- Delivering a 3% raise to City employees, funded through the 2020 CARES ACT stimulus package.
- Reorganization of the Human Resources Division under the Office of the City Manager.
- Restructuring of Code Enforcement Division from Public Safety to City Services Department.
- Updating City building fees schedule.
- Various improvements and renovations to City Hall.
- HR processed a total of 119 applications for five successful full-time recruitments and eight part-time recruitments.

OBJECTIVES FOR FY 2021-2022

The Office of the City Manager is responsible for implementing the objectives identified by City Council. This requires work in the City Manager's personal capacity as well as effective collaboration with Department Heads and staff.

Objectives include:

- Overseeing the successful completion of the Olive Bowl Park renovations project.
- Moving forward with the second cannabis retail dispensary.
- Overseeing the transition of sewer, trash, and utility delinquency billing to Tulare County property tax rolls.
- Collaborating with Council to develop and implement their vision for the City.
- Addressing deferred maintenance issues.
- Engaging with City employees.
- Improving training opportunities for employees.

STAFF CONTACTS

Joseph M. Tanner

City Manager
Phone (559) 562-7102 ext. 8010
jtanner@lindsay.ca.us

Mayra Espinoza-Martinez

City Clerk and Assistant to the City Manager
Phone (559) 562-7102 ext. 8011
mespinoza@lindsay.ca.us

Mari Carrillo

Human Resources Manager
Phone (559) 562-7102 ext. 8033
mcarrillo@lindsay.ca.us

Chris Hughes

Director of Public Safety
Phone (559) 562-2511
chughes@lindsay.ca.us

Michael Camarena

Director of City Services
Phone (559) 562-7102 ext. 8040
engineering@lindsay.ca.us

Lisa Davis

Director of Recreation
Phone (559) 562-5196
ldavis@lindsay.ca.us

Juana Espinoza

Director of Finance
Phone (559) 562-7102 ext. 8020
mespinoza@lindsay.ca.us

Public Safety

MISSION

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

DEPARTMENT OVERVIEW

Lindsay's model of public safety brings three different sub-departments under one roof: police, fire, and animal control. The duties of police include implementing proactive and innovative approaches to reduce crime; ensuring the community is kept safe including its streets, schools and neighborhoods; respecting the needs of residents and meeting those needs by utilizing innovative problem-solving approaches; and actively preventing criminal acts and apprehending criminals in a manner consistent with the law. Fire protection services include responding to fire emergencies; assisting in medical responses when needed; extinguishing fires to save lives and prevent property damage to the extent possible; and when possible, preventing and remedying fire hazard situations. Animal control duties include patrolling the community for stray animals; ensuring the humane treatment of captured animals; and providing for the proper sheltering of all captured animals.

FY 2020-2021 ACCOMPLISHMENTS

Although the pandemic has presented some roadblocks, the Department of Public Safety is proud to report that focus on bolstering department operations is as strong as ever. In addition to replacing some crucial aged equipment, new technologies such as drone programs are actively being researched and developed that would allow officers to engage with the community more safely and in a manner consistent with the law.

The Department of Public Safety is proud to report that it continues to maintain a successful relationship with the Lindsay Unified School District and their learners. School Resource Officer Adriana Nave is an asset to the community and a welcome presence on district school sites.

The Department of Public Safety is currently operating a child safety seat program with community partners. Staff routinely uses their time and resources to host and attend child safety seat seminars in and around Tulare County.

OBJECTIVES FOR FY 2021-2022

The Lindsay Department of Public Safety's top priorities include replacing aged fire equipment and hiring professional fire personnel, as well as considering departmental restructuring in the near future.

Lawmakers at the state and federal level are discussing new ideas of policing to protect the community, which will be faithfully met and carried out by the officers of this department.

CONTACT INFORMATION

Emergencies

911

Non-Emergency & Animal Control

Phone (559) 562-2511

Vanessa Duran

Administrative Supervisor

(559) 562-7120

vduran@lindsay.ca.us

Finance

MISSION

The Department of Finance is committed to providing timely, accurate, clear and complete information and support to City Council, other City departments, Lindsay residents, and the community at large.

DEPARTMENT OVERVIEW

The Department of Finance holds integrity, accountability, consistency, and transparency in the highest regard. It promotes strategic financial planning and performance reporting that realizes the effective and efficient use of public funds; it is responsible for general ledger accounting, banking and investment, debt management, governmental accounting and reporting, accounts payable and accounts receivable, and utility billing.

FY 2020-2021 ACCOMPLISHMENTS

The daily efforts of the Finance Department to perform work accurately and transparently resulted in the City of Lindsay receiving a clean audit for the fiscal year ended June 30, 2020; tax revenues realized for the general fund were higher than in previous years. Staff anticipates that the General Fund will continue to report a positive balance for the Fiscal Year 2021-2022.

OBJECTIVES FOR FY 2021-2022

The Finance Department Objectives for FY 2021-2022 are simple yet extremely important. The department aims to execute the goals of City Council and Administration; develop a plan for the continued operations of the City's enterprise funds; develop a report for monitoring the City's cash position; develop additional process improvements; provide regular budget updates; and continue to work with external auditors to ensure the continued financial health of the City of Lindsay.

DEPARTMENT CONTACTS

Juana Espinoza

Director of Finance

Phone (559) 562-7102 ext. 8020

jespinoza@lindsay.ca.us

City Services

MISSION

The Department of City Services' mission is to maximize available resources, ensure quality service delivery to all residents, and promote programs and services that will preserve and enhance quality of life.

DEPARTMENT OVERVIEW

The City Services department manages the physical condition of the community and its environment. While some of the work City Services may do is out of sight because it deals with underground infrastructure or is done at the treatment plant, much of the work is either in plain view including street repair projects and can be experienced in the daily life of City residents for example through water taste and quality.

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

FY 2020-2021 ACCOMPLISHMENTS

General Projects	Street seal projects	Water Projects
Grant award \$3.67M Kaku Park/Olive Bowl	Maple Valley subdivision	Regional water treatment plant study
Grant award \$230k Hermosa street project	Sequoia Avenue	Grant award - \$150k water reuse program
Renovated City Services offices	Pelous Ranch	
	Elmwood Ave	
	Parkside Ave	
	Bond Way	
	Oxford Ave	

OBJECTIVES FOR FY 2021-2022

The department aims to continue to provide quality service to Lindsay residents and develop a plan for executing projects approved by City Council, including the strong pursuit of grants.

DEPARTMENT CONTACTS

Mike Camarena

Director of City Services

Phone (559) 562-7102 ext. 8040

Fax (559) 562-5748

engineering@lindsay.ca.us

Recreation | Wellness and Aquatic Center

MISSION

The Lindsay Wellness Center is the result of a continued valued partnership between the City of Lindsay and the Lindsay District Hospital Board. 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 Skimmers, a local competitive youth swim team. Various fitness and exercises classes are also offered, as well as a full gym with various exercise machines and a free weights area. The Wellness Center is also lucky to count Pro-PT Physical Therapy and OMNI Family Health as valued tenants.

In addition to the offerings found at the Wellness Center, the Department of Recreation oversees other facilities around town such as the Olive Bowl, Harvard Park, and the Lindsay Sports Complex. Special community events include Summer Night Lights and the Annual Health Walk.

FY 2020-2021 ACCOMPLISHMENTS

The Lindsay Wellness Center made notable strides in its programming in the Fiscal Year 2020-2021. In collaboration with the Lindsay Unified School District (LUSD), Wellness Center staff and instructors designed curriculums for the after-school STARS program and FitWithIn program that included swim lessons, martial arts, mindfulness yoga, circuit training, zumba and pound classes for LUSD youth. Such recreational activities were especially beneficial to Lindsay youth in a year where the COVID-19 pandemic disrupted key aspects of young people's lives, especially their schooling and socialization. The City was also able to execute a new pool agreement with LUSD. The Lindsay Wellness Center hopes to maintain and further develop their partnership with the school district in the years to come.

The arrival of the SilverSneakers Program also allowed qualifying seniors in the community to enjoy free memberships to the Wellness Center and made it possible for Zumba Gold classes to resume while adding over 100 memberships overall to the Wellness Center.

The Wellness Center was also fortunate to be named a recipient of a California State Parks Grant in the amount of \$3,670,437 to completely renovate Kaku Park and the Olive Bowl. The City is looking forward to bringing this project to fruition for the community's enjoyment.

OBJECTIVES FOR FY 2021-2022

The Department of Recreation has identified the following as its top objectives:

- Offer affordable programs and positive community activities.
- Strive to create and support community-organized recreation and wellness activities.
- Collaborate with local non-profit organizations, school district and businesses.
- Continue to 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.

- Maintain a positive customer service-based attitude.
- Provide opportunities for local businesses to grow through connection to our programs, activities, and facilities.
- Engage all community members in sharing in the benefits of participating in active living.
- Achieve financial sustainability by optimizing the use our facilities and properly sizing our staffing levels.

DEPARTMENT CONTACTS

Lisa Davis

Director of Recreation

Phone (559) 562-5196 x 8030

ldavis@lindsay.ca.us

Staffing

The City is conscious of the need to balance the recruitment and retention of high quality talent and developing services as efficiently as possible to be good stewards of City resources. The tension between efficiency and leanness and the requirement to dutifully provide the necessary services to City residents leads to a common scenario where City 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. A helpful example can be found in the position of the Director of City Services; salary and benefits for this position are allocated to the General Fund, water, sewer, etc. proportional to the time the Director spends working on projects in each fund.

Salary allocation tables are reviewed annually, at a minimum, as part of the regular budget process. The Classification and Salary Schedule identifies the pay range for each classification in the City. Employees are evaluated annually and if recommended on merit, move one step up the range until they reach the maximum.

Staffing is divided into three classifications. The first is Non-Exempt Employees, which are eligible for overtime and all provisions of their governing Memorandum of Understanding (MOU). The second is Exempt & Supervisorial Staff, which are not eligible for overtime. However, they are eligible for all other provisions of their governing MOU and CA State labor laws. The third is the Executives, which are under an at-will contract, not eligible for overtime and not eligible for provisions in any MOU.

The City has two bargaining units – one for Public Safety employees and one for Miscellaneous (or all other) employees. The City Manager and Department Heads are at-will employees who operate under individual contracts with the City. They are not eligible to participate in a bargaining unit's MOU.

ANNUAL SALARY ALLOCATION

The Annual Salary Allocation designates the proportional allocation of each position's salary and benefits to the appropriate departments/fund. The tables on the following two pages display the annual salary steps or ranges for each full-time position.

Department	Position	General	Utilities	Transit & Gas Tax	Wellness	Other
City Manager	City Manager	46%	27%	23%	2%	2%
City Manager	City Clerk / Assistant To City Manager	71%	23%	4%	0%	2%
City Manager	Human Resources Manager	52%	27%	12%	7%	2%
City Manager	Administrative Secretary*	71%	23%	4%	0%	2%
City Manager	IT / Records Clerk*	57%	27%	12%	7%	2%
Finance	Director Of Finance	38%	50%	10%	2%	0%
Finance	Finance & Accounting Manager	36%	50%	10%	2%	2%
Finance	Administrative Supervisor	50%	39%	4%	2%	5%
Finance	Account Clerk 3	3%	93%	0%	0%	4%
Finance	Account Clerk 1	3%	97%	0%	0%	0%
City Services	Director Of City Services	29%	46%	24%	0%	1%
City Services	Assistant Director of City Services	46%	28%	18%	0%	8%
City Services	Engineering Tech	38%	33%	15%	0%	10%
City Services	Assistant City Planner	95%	5%	0%	0%	0%
City Services	Part - Time Inspector I	95%	5%	0%	0%	0%
City Services	Senior Maintenance 3	60%	20%	15%	5%	0%
City Services	Senior Maintenance	0%	100%	0%	0%	0%
City Services	Maintenance	30%	30%	40%	0%	0%
City Services	Maintenance	47%	40%	13%	0%	0%
City Services	Maintenance	0%	100%	0%	0%	0%
City Services	Maintenance	91%	3%	6%	0%	0%
City Services	Com Dev Specialist 2	35%	55%	10%	0%	0%
City Services	Administrative Secretary	33%	59%	8%	0%	0%
Public Safety	Director Of Public Safety	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	100%	0%	0%	0%	0%
Public Safety	Fire Engineer (Fire Lieutenant)	100%	0%	0%	0%	0%
Public Safety	Reserve	100%	0%	0%	0%	0%
Public Safety	Administrative Supervisor	100%	0%	0%	0%	0%
Public Safety	Records Clerk	100%	0%	0%	0%	0%
Wellness	Recreation Director	0%	0%	0%	100%	0%
Wellness	Administrative Secretary	0%	0%	0%	100%	0%

* Proposed new position

City of Lindsay
Salary Matrix (As of July 1, 2021)

ANNUAL

Miscellaneous (TIER 1) hired prior to July 1, 2018	STEPS						
	1	2	3	4	5	6	7
Recreation - Lifeguard	29,702	31,188	32,747	34,384	36,103	37,909	39,804
Recreation I	29,702	31,188	32,747	34,384	36,103	37,909	39,804
Maintenance	29,702	31,188	32,747	34,384	36,103	37,909	39,804
Account Clerk I	29,702	31,188	32,747	34,384	36,103	37,909	39,804
Code Enforcement Officer	29,702	31,188	32,747	34,384	36,103	37,909	39,804
Records Clerk	31,515	33,091	34,745	36,482	38,307	40,222	42,233
Maintenance Senior I	31,515	33,091	34,745	36,482	38,307	40,222	42,233
Com. Dev. Specialist II	34,048	35,750	37,537	39,414	41,385	43,454	45,627
Administrative Secretary	34,060	35,763	37,551	39,429	41,400	43,470	45,643
Maintenance Senior II	40,210	42,221	44,332	46,549	48,876	51,320	53,886
Account Clerk III	40,415	42,436	44,558	46,786	49,125	51,582	54,161
Engineering Technician	50,581	53,110	55,765	58,554	61,481	64,555	67,783
Assistant City Planner	50,581	53,110	55,765	58,554	61,481	64,555	67,783
Building Inspector I	50,581	52,069	54,672	57,406	60,276	63,290	66,454
Administrative Supervisor (Exempt)	59,405	62,375	65,494	68,768	72,207	75,817	79,608
Maintenance Senior III (Exempt)	59,405	62,375	65,494	68,768	72,207	75,817	79,608
Assistant to the City Manager / Deputy City Clerk (Exempt)	59,405	62,375	65,494	68,768	72,207	75,817	79,608
City Services Assistant Director (Exempt)	59,405	62,375	65,494	68,768	72,207	75,817	79,608
Human Resources Manager (Exempt)	68,226	71,637	75,219	78,980	82,929	87,075	91,429
Planning Manager (Exempt)	68,226	71,637	75,219	78,980	82,929	87,075	91,429
Finance & Accounting Manager (Exempt)	68,226	71,637	75,219	78,980	82,929	87,075	91,429

Miscellaneous (TIER 2) hired after July 1, 2018	STEPS						
	1	2	3	4	5	6	7
Recreation - Lifeguard	29,702	30,742	31,818	32,932	34,084	35,277	36,512
Recreation I	29,702	30,742	31,818	32,932	34,084	35,277	36,512
Maintenance	29,702	30,742	31,818	32,932	34,084	35,277	36,512
Account Clerk I	29,702	30,742	31,818	32,932	34,084	35,277	36,512
Code Enforcement Officer	29,702	30,742	31,818	32,932	34,084	35,277	36,512
Records Clerk	31,515	32,618	33,760	34,941	36,164	37,430	38,740
Maintenance Senior I	31,515	32,618	33,760	34,941	36,164	37,430	38,740
Com. Dev. Specialist II	34,048	35,239	36,473	37,749	39,070	40,438	41,853
Administrative Secretary	34,060	35,252	36,486	37,763	39,084	40,452	41,868
Maintenance Senior II	40,210	41,618	43,074	44,582	46,142	47,757	49,429
Account Clerk III	40,415	41,830	43,294	44,809	46,378	48,001	49,681
Engineering Technician	50,581	52,351	54,183	56,080	58,043	60,074	62,177
Assistant City Planner	50,581	52,351	54,183	56,080	58,043	60,074	62,177
Building Inspector I	50,581	51,325	53,121	54,981	56,905	58,897	60,958
Administrative Supervisor (Exempt)	59,405	61,484	63,636	65,863	68,168	70,554	73,024
Maintenance Senior III (Exempt)	59,405	61,484	63,636	65,863	68,168	70,554	73,024
Assistant to the City Manager / Deputy City Clerk (Exempt)	59,405	61,484	63,636	65,863	68,168	70,554	73,024
City Services Assistant Director (Exempt)	59,405	61,484	63,636	65,863	68,168	70,554	73,024
Human Resources Manager (Exempt)	68,226	70,614	73,085	75,643	78,291	81,031	83,867
Planning Manager (Exempt)	68,226	70,614	73,085	75,643	78,291	81,031	83,867
Finance & Accounting Manager (Exempt)	68,226	70,614	73,085	75,643	78,291	81,031	83,867

Public Safety	STEPS						
	1	2	3	4	5	6	7
Animal Control Officer	40,210	42,221	44,332	46,549	48,876	51,320	53,886
Public Safety Officer	48,706	51,141	53,698	56,383	59,202	62,163	65,271
Public Safety Sergeant	59,418	62,389	65,508	68,784	72,223	75,834	79,626
Fire Engineer (Fire Lieutenant)	59,418	62,389	65,508	68,784	72,223	75,834	79,626
Public Safety Lieutenant	77,061	80,914	84,960	89,208	93,668	98,352	103,269

Executives	Minimum	Maximum
City Manager	109,000	148,800
Director of Public Safety	82,080	109,995
Director of Finance	82,602	105,423
Director of City Services	71,616	98,947
Recreation Services Director	68,035	94,000

To determine pay per month, divide by 12. To determine pay per pay period, divide by 26. To determine pay by hour, divide by 2,080.

BENEFIT SUMMARY

As part of the compensation package authorized by either MOU or employment contract, the City of Lindsay provides benefits to its employees. These benefits include time off for vacation, sickness, and holidays; health benefits including medical, dental, vision and health programs; and deferred compensation through CalPERS and a 457b retirement option. The accumulation and use of these benefits is regulated by the policies and procedures of the City and the MOU’s. The following paragraphs summaries these benefits.

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. (See section 11.1 personnel rules and regulations for additional information)

SICK LEAVE

An employee accrues sick leave beginning on the first day of employment. Sick leave is accrued at the rate of 3.08 hours per pay period (10 days per year) for full-time employees.

HOLIDAYS

The City observes 13 holidays: New Year’s Day; Martin Luther King Jr. Day; Presidents’ Day; Memorial Day; Independence Day; Labor Day; Columbus Day; Veterans Day; Thanksgiving; day after Thanksgiving; Christmas Eve; Christmas; and, New Year’s Eve.

HEALTH INSURANCE

The health insurance provider for the City of Lindsay is Anthem Blue Cross. The City includes employee-only insurance as part of the base benefits package. Employees who wish to include family members on the health plan share equally with the City for the additional cost of adding those family members for the PPO 250 Health Plan. If an employee selects the PPO 500 Plan, then the employee receives some cost savings.

All Rates effective January 1, 2021

<i>Medical, Dental & Vision</i>	<i>Employee’s Annual Cost (PPO 250 Plan)</i>	<i>Employee’s Annual Cost (PPO 500 Plan)</i>
<i>Employee Only</i>	\$0	\$0
<i>Employee + Spouse</i>	\$5,301	\$4,862
<i>Employee + Children</i>	\$4,348	\$3,989
<i>Employee + Family</i>	\$9,209	\$8,610

DENTAL INSURANCE

The City’s dental plan is offered through Lincoln Financial Group. Employee and City contributions are covered in the health insurance costs noted above.

VISION INSURANCE

The City's vision plan is offered through Superior Vision. Employee and City contributions are covered in the health insurance costs noted above.

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-hours a day, 7 days a week. Through the EAP, employees may receive telephone or face-to-face counseling services up to eight times per year per incident.

LIFE INSURANCE

City employees are covered under a 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, meaning it may be continued after individual is not employed by the City.

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.

Further, 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.

Finally, each classification and designation is 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 ($62 - 42 = 20 \times 2\% = 40\%$).

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.

<i>CalPERS</i>	<i>Public Safety Classic</i>	<i>Public Safety PEPRA</i>	<i>Miscellaneous Classic</i>	<i>Miscellaneous PEPRA</i>
<i>Retirement Age</i>	55	57	55	62
<i>Retirement Percent per Year Employed</i>	3.00%	2.70%	2.70%	2.00%
<i>Employee Contributes per pay period</i>	12.00%	16.00%	10.96%	10.59%
<i>City-paid rate per pay period</i>	18.78%	10.13%	11.02%	3.75%
<i>Total Rate per pay period</i>	30.78%	26.13%	21.98%	14.34%

Additionally, governments in the CalPERS system are facing sizable unfunded liabilities, which means the investments used to create the retirement account were not funded sufficiently in the past. The past underfunding and less-than-expected growth in investment markets have left the 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 and the city payments in 2021-2022.

<i>CalPERS Unfunded Liability</i>	<i>Public Safety</i>		<i>Miscellaneous</i>	
	<i>Classic</i>	<i>PEPRA</i>	<i>Classic</i>	<i>PEPRA</i>
<i>Unfunded Liability Balance at 6/30/2021</i>	\$3,885,180	\$11,969	\$4,700,404	\$21,765
<i>FY 2021-2022 Payment toward Unfunded Liability</i>	328,247	2,163	407,958	5,035

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. The City will match the employee’s contribution dollar for dollar up to 3% of the employee’s total annual income.

AFLAC COVERAGE

Employees can select to purchase AFLAC services at their own expense. Optional Aflac services include:

- Accident Indemnity Advantage Plan
- Cancer Care
- Short-Term Disability Insurance
- Hospital Advantage
- Specified Health Event Protection Plan

AFLAC is voluntary, and rates may vary depending on age and income levels.

CAFETERIA PLAN SECTION 125

To help employees mitigate the cost of health care visits, the City offers Flexible Spending Accounts. The purpose of a Flexible Spending Account is to allow employees to set money aside on a pre-tax basis to cover expenses that are not otherwise covered under a traditional medical, dental or vision plan. These benefits are funded by the employee, not the City.

IDENTITY PROTECTION AND LEGAL PLANS

Employees have access to two plans for identify protection and legal support. Plan costs are paid by employees.

The City's long-term debt includes capital leases, settlement liabilities, and compensated absences in addition to bonds and certificates of participation. The current debt for the City complies with State and local statutes, 15% and 10%, respectively. During the fiscal year, the city reached a substantive settlement agreements in the amount of \$3.791 million with a grantor agency (California Housing and Community Development), which affords the city a manageable repayment schedule over time of certain previously demanded lump sum repayment amounts.

Financials



SUMMARY OF NET CHANGE - SURPLUS/(DEFICIT)

NET PERFORMANCE	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
GENERAL FUND					
101-GENERAL FUND	411,300	1,157,400	(307,000)	923,800	125,900
COMMITTED FUNDS					
200-STREET IMPROVEMENT FUND	10,000	115,400	41,500	5,700	1,500
460 -STATE PARKS	-	-	-	-	-
471-PARK IMPROVEMENTS	9,900	4,600	3,300	4,600	3,300
RESTRICTED FUNDS					
260-SB1 ROAD MAINTENANCE & REHAB	57,700	(150,500)	-	-	-
261-GAS TAX FUND	(103,800)	9,000	(49,700)	24,200	2,700
263-TRANSPORTATION	200,800	97,000	3,500	54,000	-
264-GAS TAX-TRANSIT FUND	300	(400)	(200)	100	100
265-STP HWY FUNDS	-	(83,400)	-	-	-
266-LTF-ART 8 STREETS & ROADS	499,100	416,000	4,500	6,400	4,500
ENTERPRISE FUNDS					
300-MCDERMONT	(19,000)	-	-	-	-
400-WELLNESS CENTER	2,000	88,600	(7,500)	(51,500)	(22,400)
552-WATER	54,100	220,600	(928,700)	(88,900)	(42,600)
553-SEWER	314,600	552,300	(354,300)	244,800	253,000
841-CURB & GUTTER	4,100	100	(800)	1,600	-
856-STORM DRAIN SYSTEM	8,600	4,000	3,000	-	3,000
554-REFUSE	5,600	107,900	84,000	53,200	132,200
SPECIAL REVENUE FUNDS					
556-VITA-PAKT	14,500	300	200	-	-
883-SIERRA VIEW ASSESSMENT	3,200	(1,300)	(600)	(600)	-
884-HERITAGE ASSESSMENT DIST	3,300	900	-	-	-
886-SAMOA	(900)	700	(200)	(200)	-
887-SWEETBRIER TOWNHOUSES	(2,600)	600	-	-	-
888-PARKSIDE	1,900	700	(100)	(100)	-
889-SIERRA VISTA ASSESSMENT	(700)	7,300	7,400	7,400	7,400
890-MAPLE VALLEY ASSESSMENT	(200)	(4,100)	(1,000)	(1,000)	-
891-PELOUS RANCH	(6,200)	(3,800)	(9,300)	(9,300)	(9,300)

SUMMARY OF NET CHANGE

INFLOWS	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
GENERAL FUND					
101-GENERAL FUND	5,524,300	6,382,700	5,614,600	6,657,500	8,246,700
COMMITTED FUNDS					
200-STREET IMPROVEMENT FUND	975,100	905,900	841,500	917,900	927,400
460 -STATE PARKS	-	-	-	4,600	250,000
471-PARK IMPROVEMENTS	9,900	4,600	3,300		3,300
RESTRICTED FUNDS					
260-SB1 ROAD MAINTENANCE & REHAB	57,700	231,400	140,000	140,000	140,000
261-GAS TAX FUND	285,500	307,800	281,100	281,100	281,100
263-TRANSPORTATION	200,800	285,300	506,900	276,900	1,063,100
264-GAS TAX-TRANSIT FUND	300	250,200	100	100	100
265-STP HWY FUNDS	138,000	158,600	130,700	150,100	130,700
266-LTF-ART 8 STREETS & ROADS	1,044,300	1,061,600	534,500	536,400	534,500
ENTERPRISE FUNDS					
300-MCDERMONT	-	-	-	-	-
400-WELLNESS CENTER	685,600	767,300	792,800	856,200	1,217,300
552-WATER	2,134,500	1,712,400	1,597,000	1,481,700	2,250,000
553-SEWER	1,385,700	1,448,600	1,335,900	1,465,100	1,679,100
841-CURB & GUTTER	6,100	100	1,200	1,600	1,200
856-STORM DRAIN SYSTEM	8,600	4,000	3,000	-	3,000
554-REFUSE	930,200	1,025,700	1,003,200	1,089,500	1,109,500
SPECIAL REVENUE FUNDS					
556-VITA-PAKT	58,500	86,500	74,000	57,600	67,200
883-SIERRA VIEW ASSESSMENT	22,000	17,600	18,100	18,100	18,700
884-HERITAGE ASSESSMENT DIST	9,300	6,900	7,200	7,200	7,200
886-SAMOA	4,200	4,000	4,200	4,200	4,400
887-SWEETBRIER TOWNHOUSES	9,500	9,500	9,700	9,700	9,700
888-PARKSIDE	6,800	5,100	5,600	5,600	5,700
889-SIERRA VISTA ASSESSMENT	9,300	9,300	9,600	9,600	9,600
890-MAPLE VALLEY ASSESSMENT	1,900	1,400	1,700	1,700	2,700
891-PELOUS RANCH	10,200	10,200	10,500	10,500	10,500

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
OUTFLOWS					
GENERAL FUND					
101-GENERAL FUND	5,113,000	5,225,300	5,921,600	5,733,700	8,120,800
COMMITTED FUNDS					
200-STREET IMPROVEMENT FUND	965,100	790,500	800,000	(5,700)	925,900
460 -STATE PARKS	-	-	-	917,900	250,000
471-PARK IMPROVEMENTS	-	-	-	-	-
RESTRICTED FUNDS					
260-SB1 ROAD MAINTENANCE & REHAB	-	381,900	140,000	140,000	140,000
261-GAS TAX FUND	389,300	298,800	330,800	256,900	278,400
263-TRANSPORTATION	-	188,300	503,400	222,900	1,063,100
264-GAS TAX-TRANSIT FUND	-	250,600	300	-	-
265-STP HWY FUNDS	138,000	242,000	130,700	150,100	130,700
266-LTF-ART 8 STREETS & ROADS	545,200	645,600	530,000	530,000	530,000
ENTERPRISE FUNDS					
300-MCDERMONT	19,000	-	-	-	-
400-WELLNESS CENTER	683,600	678,700	800,300	907,700	1,239,700
552-WATER	2,080,400	1,491,800	2,525,700	1,570,600	2,292,600
553-SEWER	1,071,100	896,300	1,690,200	1,220,300	1,426,100
841-CURB & GUTTER	2,000	-	2,000	-	1,200
856-STORM DRAIN SYSTEM	-	-	-	-	-
554-REFUSE	924,600	917,800	919,200	1,036,300	977,300
SPECIAL REVENUE FUNDS					
556-VITA-PAKT	44,000	86,200	73,800	57,600	67,200
883-SIERRA VIEW ASSESSMENT	18,800	18,900	18,700	18,700	18,700
884-HERITAGE ASSESSMENT DIST	6,000	6,000	7,200	7,200	7,200
886-SAMOA	5,100	3,300	4,400	4,400	4,400
887-SWEETBRIER TOWNHOUSES	12,100	8,900	9,700	9,700	9,700
888-PARKSIDE	4,900	4,400	5,700	5,700	5,700
889-SIERRA VISTA ASSESSMENT	10,000	2,000	2,200	2,200	2,200
890-MAPLE VALLEY ASSESSMENT	2,100	5,500	2,700	2,700	2,700
891-PELOUS RANCH	16,400	14,000	19,800	19,800	19,800

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ADOPTED FY 2022
	TRANSFER IN	3,795,600
	TRANSFER OUT	3,795,600
	NET	-

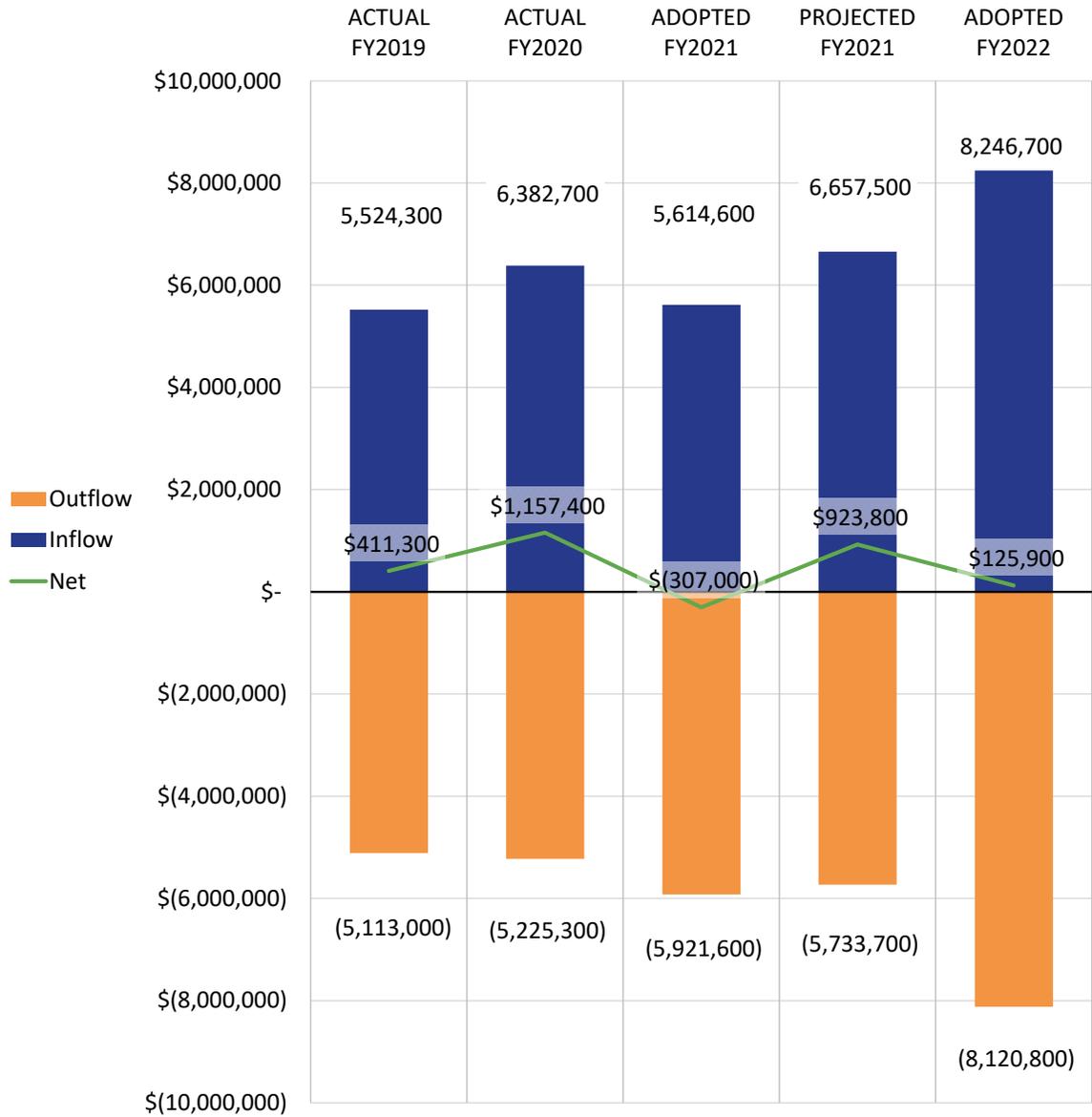
TRANSFER OUT

TRANSFER IN

TRANSFER OUT	ADOPTED FY 2022	TRANSFER IN	ADOPTED FY 2022	PURPOSE
STREET IMPROVEMENT FUND	606,400	CAPITAL IMPROVEMENT	606,400	For Various Streets Projects
TRANSPORTATION	589,000	CAPITAL IMPROVEMENT	589,000	For Various Streets Projects
LTF-ART 8 STREETS & ROADS	530,000	CAPITAL IMPROVEMENT	530,000	For Various Streets Projects
GENERAL FUND	500,000	WATER	500,000	For Water Capital Projects
GENERAL FUND	500,000	WELLNESS CENTER	500,000	For Wellness Center Operations
GENERAL FUND	380,000	WATER	380,000	For Water Operations
STREET IMPROVEMENT FUND	262,300	GENERAL FUND	262,300	For Street Operations
SB1 ROAD MAINTENANCE & REHAB	140,000	CAPITAL IMPROVEMENT	140,000	For Various Streets Projects
STP HWY FUNDS	130,700	CAPITAL IMPROVEMENT	130,700	For Various Streets Projects
GENERAL FUND	100,000	SEWER	100,000	For Sewer Capital Project
STREET IMPROVEMENT FUND	57,200	GENERAL FUND	57,200	For Debt Servicing
TOTAL TRANSFER OUT	3,795,600	TOTAL TRANSFER IN	3,795,600	

Note: Additional details available on the Proposed Five-Year Capital Improvement Plan.

101-GENERAL FUND - PERFORMANCE TREND



101-GENERAL FUND	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	PROJECTED FY2021	ADOPTED FY2022
Inflow	5,524,300	6,382,700	5,614,600	6,657,500	8,246,700
Outflow	(5,113,000)	(5,225,300)	(5,921,600)	(5,733,700)	(8,120,800)
Net	\$ 411,300	\$ 1,157,400	\$ (307,000)	\$ 923,800	\$ 125,900

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
101-GENERAL FUND					
INFLOW	5,329,600	6,071,500	5,265,200	6,308,100	7,927,200
OUTFLOW	4,934,900	4,957,100	5,381,600	5,193,700	6,640,800
TOTAL GENERAL FUND	394,700	1,114,400	(116,400)	1,114,400	1,286,400
101-GENERAL FUND TRANSFERS					
TRANSFERS IN	194,700	311,200	349,400	349,400	319,500
TRANSFERS OUT	178,100	268,200	540,000	540,000	1,480,000
101-GENERAL FUND SUMMARY OF NET CHANGE					
TOTAL SUMMARY OF NET CHANGE	411,300	1,157,400	(307,000)	923,800	125,900

101-GENERAL FUND | INFLOW | GENERAL FUND

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	FY2021 ADOPTED	PROJECTED FY 2021	ADOPTED FY 2022
<i>TAXES & FEES</i>					
PROPERTY TAX	1,492,000	1,549,400	1,538,100	1,443,800	1,709,100
SALES TAX - MEASURE O	1,068,200	1,148,100	944,000	1,337,000	1,316,700
SALES TAX - BRADLEY BURNS	993,500	1,061,600	979,000	1,221,000	1,279,400
UTILITY USERS TAX	884,100	996,900	931,500	940,000	1,050,000
CANNABIS RETAIL	-	94,500	175,000	300,000	300,000
FRANCHISE FEES	51,200	134,900	108,000	108,000	120,000
SALES TAX - PROP 172	48,700	58,600	53,000	60,400	68,100
TRANSIENT OCCUPANCY TAX	46,400	59,200	33,100	51,000	50,000
<i>SUB-TOTAL</i>	<i>4,584,100</i>	<i>5,103,200</i>	<i>4,761,700</i>	<i>5,461,200</i>	<i>5,893,300</i>
<i>LICENSES & PERMITS</i>					
BUILDING PERMITS	93,300	111,500	95,000	120,000	110,000
BUSINESS LICENSES	83,500	77,500	59,400	45,000	59,400
PLANNING/ZONING FEES	19,400	45,400	40,000	40,000	39,200
<i>SUB-TOTAL</i>	<i>196,200</i>	<i>234,400</i>	<i>194,400</i>	<i>205,000</i>	<i>208,600</i>
<i>OTHER REVENUE & MONEY & PROPERTY USE</i>					
MISCELLANEOUS	46,100	64,600	39,800	35,000	37,900
FACILITY USE/RENTAL	10,500	5,200	5,500	3,000	5,500
LEASE/RENT RECEIPTS	15,000	-	-	-	-
SALE OF REAL PROPERTY	42,100	217,500	-	-	-
INTEREST & PENALTIES	2,000	3,800	1,500	1,500	1,500
INTEREST	-	15,800	600	2,200	600
RENT REVENUE	12,300	2,500	1,800	-	-
MARKET CONTRACT	47,300	36,500	-	5,300	15,800
<i>SUB-TOTAL</i>	<i>175,300</i>	<i>345,900</i>	<i>49,200</i>	<i>47,000</i>	<i>61,300</i>
<i>INTERGOVERNMENTAL</i>					
(SLESF) COPS	165,200	155,900	130,500	107,300	100,000
PUBLIC SAFETY SRO	91,900	96,000	96,800	96,800	107,000
GRANTS	12,800	5,000	4,000	36,600	305,500
STATE SUBVENTION	2,900	2,600	1,500	1,500	1,500
<i>SUB-TOTAL</i>	<i>272,800</i>	<i>259,500</i>	<i>232,800</i>	<i>242,200</i>	<i>514,000</i>
<i>OTHER SOURCES & USES</i>					
AMERICAN RESCUE PLAN	-	-	-	-	1,250,000
REBATES/REFUNDS/REIMBURSEMENTS	101,000	128,500	27,100	351,000	-
DONATIONS	200	-	-	1,700	-
<i>SUB-TOTAL</i>	<i>101,200</i>	<i>128,500</i>	<i>27,100</i>	<i>352,700</i>	<i>1,250,000</i>
TOTAL INFLOW GENERAL FUND	5,329,600	6,071,500	5,265,200	6,308,100	7,927,200

SUMMARY OF NET CHANGE

101-GENERAL FUND | OUTFLOW | CITY ATTORNEY

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
PROFESSIONAL/CONTRACT SRV	36,200	50,900	40,500	77,500	75,000
TOTAL OUTFLOW CITY ATTORNEY	36,200	50,900	40,500	77,500	75,000

101-GENERAL FUND | OUTFLOW | CITY COUNCIL

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
CONTINGENCIES	-	-	-	-	25,000
DUES/SUBSCRIPTIONS	6,100	6,900	6,100	6,300	6,100
TRAINING/TRAVEL/MEETINGS	4,400	3,000	-	-	5,000
STIPEND	2,700	3,300	3,300	3,300	3,300
SUPPLIES/EQUIPMENT	1,100	1,400	1,000	3,000	1,500
MISCELLANEOUS	600	-	600	600	600
TOTAL OUTFLOW CITY COUNCIL	14,900	14,600	11,000	13,200	41,500

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

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	142,400	83,300	75,400	118,100	109,500
PERS UNFUNDED LIABILITY	25,900	14,100	15,800	15,800	18,400
CITY CONTINGENCIES	-	-	-	-	25,000
DUES/SUBSCRIPTIONS	300	3,200	1,800	5,000	8,000
TRAINING/TRAVEL/MEETINGS	2,000	3,400	2,000	200	4,000
COMMUNICATIONS	200	3,500	2,300	6,500	6,500
MATLS/SUP/REPAIRS/MAINT	4,200	10,200	2,100	6,000	6,000
SUPPLIES/EQUIPMENT	100	700	1,300	5,600	9,100
TOTAL OUTFLOW CITY MANAGER	175,100	118,400	100,700	157,200	186,500

101-GENERAL FUND | OUTFLOW | FINANCE

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	130,800	174,200	59,900	157,800	116,400
PERS UNFUNDED LIABILITY	49,400	38,100	42,900	42,900	49,700
PROFESSIONAL/CONTRACT SRV	31,400	27,000	29,900	78,000	69,900
OTHER SERVICES/CHARGES	12,600	22,700	18,000	18,000	18,000
MATLS/SUP/REPAIRS/MAINT	6,500	10,600	16,500	10,000	16,500
SUPPLIES/EQUIPMENT	2,500	3,800	3,600	5,000	8,200
COMMUNICATIONS	2,200	8,500	7,500	7,500	7,500
TRAINING/TRAVEL/MEETINGS	1,200	1,400	4,400	500	4,400
DUES/SUBSCRIPTIONS	800	1,500	1,800	1,800	2,000
ADV/PRINT/COPY/SHIPPING	800	200	400	100	-
TOTAL OUTFLOW FINANCE	238,200	288,000	184,900	321,600	292,600

101-GENERAL FUND | OUTFLOW | NON-DEPARTMENTAL

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	24,300	8,200	24,700	24,700	15,000
LIABILITY INSURANCE	86,500	55,400	88,800	140,300	122,200
OPEB EXPENSE	40,900	27,700	41,800	41,800	46,000
OTHER SERVICES/CHARGES	31,700	39,800	37,400	37,400	32,900
PROFESSIONAL/CONTRACT SRV	33,000	7,000	6,900	9,000	33,000
DUES/SUBSCRIPTIONS	500	6,700	500	3,000	12,000
MISCELLANEOUS	-	-	3,500	-	-
TOTAL OUTFLOW NON-DEPARTMENTAL	216,900	144,800	203,600	256,200	261,100

SUMMARY OF NET CHANGE

101-GENERAL FUND | OUTFLOW | PUBLIC SAFETY

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	1,985,500	2,169,600	2,141,800	1,900,000	2,230,100
PERS UNFUNDED LIABILITY	288,800	235,200	273,000	273,000	330,400
LIABILITY INSURANCE	84,800	34,400	133,600	133,600	183,900
SCHOOL RESOURCE OFFICER	54,300	98,200	96,800	96,800	96,800
DEBT SERVICE (FIRE TRUCK)	91,100	91,100	91,100	91,100	91,100
FIREFIGHTER GEAR/EQUP	-	10,700	99,300	80,000	-
PROFESSIONAL/CONTRACT SRV	90,400	103,100	80,700	80,700	130,700
VEHICLE FUEL/MAINTENANCE	81,600	93,300	69,700	69,700	69,700
MISCELLANEOUS	27,000	46,800	31,900	14,000	13,400
DUES/SUBSCRIPTIONS	18,600	22,700	19,000	15,000	19,000
MATLS/SUP/REPAIRS/MAINT	17,900	18,400	18,900	18,900	18,900
SUPPLIES/EQUIPMENT	29,900	20,700	18,300	18,300	19,700
TRAINING/TRAVEL/MEETINGS	11,500	6,500	15,000	7,000	15,000
UTILITIES	12,200	13,900	13,100	13,100	13,300
COMMUNICATIONS	20,200	13,400	12,500	18,500	18,500
OTHER SERVICES/CHARGES	10,100	11,400	11,000	11,000	11,000
(SLESF) COPS	8,800	-	9,000	-	-
ASSET FORFEITURE	3,300	1,400	3,300	-	-
NEW VEHICLE/EQUIPMENT	-	3,100	3,200	3,200	3,200
ADV/PRINT/COPY/SHIPPING	1,600	800	1,600	1,800	1,600
TOTAL OUTFLOW PUBLIC SAFETY	2,837,600	2,994,700	3,142,800	2,845,700	3,266,300

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

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	(8,800)	25,400	68,500	4,300	-
SUPPLIES/EQUIPMENT	-	20,100	37,100	15,400	-
PROFESSIONAL/CONTRACT SRV	-	15,700	-	36,300	-
TOTAL OUTFLOW COVID-19 EMERGENCY FUND	(8,800)	61,200	105,600	56,000	-

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

CLASSIFICATION	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	-	14,600	72,100	56,400	-
TOTAL OUTFLOW COVID-19 ADMIN SALARY	-	14,600	72,100	56,400	-

SUMMARY OF NET CHANGE

101-GENERAL FUND | OUTFLOW | CITY SERVICES

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	270,100	287,300	223,700	351,900	224,900
PERS UNFUNDED LIABILITY	103,600	79,500	89,400	89,400	103,600
PROFESSIONAL/CONTRACT SRV	22,700	43,000	50,000	50,000	110,000
MATLS/SUP/REPAIRS/MAINT	32,300	33,100	28,200	20,000	28,200
SUPPLIES/EQUIPMENT	29,300	21,200	19,900	19,100	19,900
UTILITIES	20,700	19,700	17,700	18,800	18,800
LIABILITY INSURANCE	-	5,000	7,800	7,800	10,700
VEHICLE FUEL/MAINTENANCE	15,100	9,300	10,200	3,000	10,200
OTHER SERVICES/CHARGES	5,100	11,900	10,000	5,000	10,000
COMMUNICATIONS	11,900	9,500	8,400	8,400	8,400
MISCELLANEOUS	3,700	4,800	7,000	-	4,000
DUES/SUBSCRIPTIONS	200	3,500	3,000	1,000	3,000
TRAINING/TRAVEL/MEETINGS	700	800	1,300	1,000	1,000
ADV/PRINT/COPY/SHIPPING	-	200	400	400	400
TOTAL OUTFLOW CITY SERVICES	515,400	528,800	477,000	575,800	553,100

101-GENERAL FUND | OUTFLOW | COM DEV

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	89,100	17,700	44,200	11,100	113,200
PERS UNFUNDED LIABILITY	23,400	11,900	13,300	13,300	15,500
PROFESSIONAL/CONTRACT SRV	63,500	78,300	78,500	35,000	26,200
DUES/SUBSCRIPTIONS	9,000	9,300	9,700	9,700	9,700
ADV/PRINT/COPY/SHIPPING	2,900	2,100	2,900	7,400	2,900
MATLS/SUP/REPAIRS/MAINT	300	-	100	-	-
OTHER SERVICES/CHARGES	-	4,600	5,000	5,000	5,000
TOTAL OUTFLOW COM DEV	188,200	123,900	153,700	81,500	172,500

101-GENERAL FUND | OUTFLOW | PARKS

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	63,600	73,900	137,100	69,800	90,100
PERS UNFUNDED LIABILITY	16,700	16,900	19,000	19,000	22,000
PROFESSIONAL/CONTRACT SRV	3,200	3,500	3,800	3,800	28,800
SUPPLIES/EQUIPMENT	59,500	25,300	26,500	26,500	26,500
UTILITIES	19,600	14,200	12,000	12,000	12,000
MATLS/SUP/REPAIRS/MAINT	5,500	13,100	11,200	5,000	11,200
VEHICLE FUEL/MAINTENANCE	20,000	11,700	10,200	10,200	10,200
CONSTRUCTION/LANDSCAPE	1,000	6,800	6,500	6,500	6,500
MISCELLANEOUS	-	400	500	500	500
COMMUNICATIONS	7,800	200	300	500	500
TOTAL OUTFLOW PARKS	196,900	166,000	227,100	153,800	208,300

SUMMARY OF NET CHANGE

101-GENERAL FUND | OUTFLOW | STREETS

CLASSIFICATION	ACTUAL	ACTUAL	FY2021	PROJECTED	ADOPTED
	FY 2019	FY 2020	ADOPTED	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	142,300	157,600	212,200	166,200	221,500
PERS UNFUNDED LIABILITY	6,500	4,600	5,100	28,200	6,000
DEBT SERVICES - PRINCIPAL	-	-	52,400	52,400	52,400
DEBT SERVICES - INTEREST	4,600	-	4,800	4,800	4,800
SUPPLIES/EQUIPMENT	19,200	11,000	15,600	14,800	15,600
VEHICLE FUEL/MAINTENANCE	12,400	10,500	9,900	9,000	9,900
PROFESSIONAL/CONTRACT SRV	1,300	2,100	5,000	5,000	5,000
DUES/SUBSCRIPTIONS	-	1,800	2,000	2,000	2,000
UTILITIES	800	500	900	900	900
MISCELLANEOUS	-	-	500	500	500
MATLS/SUP/REPAIRS/MAINT	400	400	400	400	400
COMMUNICATIONS	7,100	200	400	500	500
TRAINING/TRAVEL/MEETINGS	100	-	-	-	-
TOTAL OUTFLOW STREETS	194,700	188,700	309,200	284,700	319,500

SUMMARY OF NET CHANGE

101-GENERAL FUND | OUTFLOW | HCD 2020 AGREEMENT

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	FY2021 ADOPTED	PROJECTED FY 2021	ADOPTED FY 2022
DEBT SERVICES - PRINCIPAL	-	-	99,400	10,000	89,400
DEBT SERVICES - INTEREST	-	-	-	-	-
TOTAL OUTFLOW HCD 2020 AGREEMENT	-	-	99,400	10,000	89,400

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

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	FY2021 ADOPTED	PROJECTED FY 2021	ADOPTED FY 2022
DEBT SERVICES - PRINCIPAL	115,000	125,000	130,000	130,000	140,000
DEBT SERVICES - INTEREST	76,200	69,800	62,600	62,600	62,600
TOTAL OUTFLOW LFA 2012 REVNU BOND-MCD	191,200	194,800	192,600	192,600	202,600

101-GENERAL FUND | OUTFLOW | LIBRARY LANDSCAPE DEBT

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	FY2021 ADOPTED	PROJECTED FY 2021	ADOPTED FY 2022
DEBT SERVICES - PRINCIPAL	19,200	19,900	20,700	20,700	21,500
DEBT SERVICES - INTEREST	17,800	17,000	16,200	16,200	15,400
TOTAL OUTFLOW LIBRARY LANDSCAPE DEBT	37,000	36,900	36,900	36,900	36,900

101-GENERAL FUND | CAPITAL OUTLAY | PARKS

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	FY2021 ADOPTED	PROJECTED FY 2021	ADOPTED FY 2022
CAPTIAL OUTLAY	25,100	16,900	4,500	4,500	170,000

101-GENERAL FUND | CAPITAL OUTLAY | PUBLIC SAFETY

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	FY2021 ADOPTED	PROJECTED FY 2021	ADOPTED FY 2022
CAPTIAL OUTLAY	-	-	-	37,700	455,500

101-GENERAL FUND | CAPITAL OUTLAY | CITYWIDE

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	FY2021 ADOPTED	PROJECTED FY 2021	ADOPTED FY 2022
CAPTIAL OUTLAY	76,300	13,900	20,000	32,400	310,000

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE STREET IMPROVEMENT FUND	10,000	115,400	41,500	5,700	1,500

200-STREET IMPROVEMENT FUND | INFLOW | STREET IMPROVEMENT FUND

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
STREET IMPROVEMENT PROG	975,100	897,100	840,000	916,200	925,900
INTEREST	-	8,800	1,500	1,700	1,500
TOTAL INFLOW STREET IMPROVEMENT FUND	975,100	905,900	841,500	917,900	927,400

200-STREET IMPROVEMENT FUND | OUTFLOW | STREET IMPROVEMENT FUND

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
TRANSFERS OUT	965,100	790,500	800,000	912,200	925,900
TOTAL OUTFLOW STREET IMPROVEMENT FUND	965,100	790,500	800,000	912,200	925,900

NET SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE STATE PARKS	-	-	-	-	-

460 -STATE PARKS | INFLOW | STATE PARKS

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
GRANTS	-	-	-	-	250,000
TOTAL INFLOW STATE PARKS	-	-	-	-	250,000

460 -STATE PARKS | OUTFLOW | STATE PARKS

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
OLIVE BOWL/KAKU PARK PROJECT	-	-	-	-	250,000
TOTAL OUTFLOW STATE PARKS	-	-	-	-	250,000

NET SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE PARK IMPROVEMENTS	9,900	4,600	3,300	4,600	3,300

471-PARK IMPROVEMENTS | INFLOW | PARK IMPROVEMENTS

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
PARK IMPROVEMENTS	8,500	4,600	3,300	4,600	3,300
OTHER MISC REVENUE	1,400	-	-	-	-
TOTAL INFLOW PARK IMPROVEMENTS	9,900	4,600	3,300	4,600	3,300

471-PARK IMPROVEMENTS | OUTFLOW | PARK IMPROVEMENTS

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
TRANSFERS OUT	-	-	-	-	-
TOTAL OUTFLOW PARK IMPROVEMENTS	-	-	-	-	-

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
NET SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
TOTAL SUMMARY OF NET CHANGE SB1	57,700	(150,500)	-	-	-

260-SB1 ROAD MAINTENANCE & REHAB | INFLOW | SB1

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
SB1 ROAD MAINTENANCE & REHAB	57,700	231,400	140,000	140,000	140,000
TOTAL INFLOW SB1	57,700	231,400	140,000	140,000	140,000

260-SB1 ROAD MAINTENANCE & REHAB | OUTFLOW | SB1

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
TRANSFERS OUT	-	381,900	140,000	140,000	140,000
TOTAL OUTFLOW SB1	-	381,900	140,000	140,000	140,000

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
NET SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
TOTAL GAS TAX FUND	(103,800)	9,000	(49,700)	24,200	2,700

261-GAS TAX FUND | INFLOW | GAS TAX FUND

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
GAS TAX	285,200	305,300	280,800	280,800	280,800
INTEREST	300	2,500	300	300	300
TOTAL INFLOW GAS TAX FUND	285,500	307,800	281,100	281,100	281,100

261-GAS TAX FUND | OUTFLOW | GAS TAX-MAINTENANCE

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	130,400	118,300	159,500	115,700	139,500
STREET LIGHTING	79,300	79,900	74,300	67,400	70,000
STREET SWEEPING	36,300	36,000	36,000	36,300	36,000
PROFESSIONAL/CONTRACT SRV	1,600	2,800	25,000	-	-
PERS UNFUNDED LIABILITY	36,100	12,100	12,300	27,000	15,800
MATLS/SUP/REPAIRS/MAINT	2,200	7,400	9,000	500	5,000
STREET SIGNS	6,100	5,200	6,200	500	2,000
LIABILITY INSURANCE	4,400	2,700	4,300	6,500	5,900
VEHICLE FUEL/MAINTENANCE	2,900	4,400	4,200	3,000	4,200
TRANSFERS OUT	90,000	30,000	-	-	-
TOTAL OUTFLOW GAS TAX-MAINTENANCE	389,300	298,800	330,800	256,900	278,400

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL TRANSPORTATION	200,800	97,000	3,500	54,000	-

263-TRANSPORTATION | INFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
MEASURE R	200,600	279,800	276,000	276,000	832,200
GRANTS	-	-	230,000	-	230,000
INTEREST	200	5,500	900	900	900
TOTAL INFLOW TRANSPORTATION	200,800	285,300	506,900	276,900	1,063,100

263-TRANSPORTATION | OUTFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	-	-	57,700	15,000	107,900
PROFESSIONAL/CONTRACT SRV	-	-	233,500	-	233,500
DUES/SUBSCRIPTIONS	-	5,300	5,400	5,400	5,400
PERS UNFUNDED LIABILITY	-	3,900	4,300	-	5,000
DEBT SERVICES - PRINCIPAL	-	79,300	82,700	82,700	86,200
DEBT SERVICES - INTEREST	-	41,600	39,800	39,800	36,100
TRANSFERS OUT	-	58,200	80,000	80,000	589,000
TOTAL OUTFLOW TRANSPORTATION	-	188,300	503,400	222,900	1,063,100

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL GAS TAX-TRANSIT FUND	300	(400)	(200)	100	100

264-GAS TAX-TRANSIT FUND | INFLOW | GAS TAX-TRANSIT FUND

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
LINDSAY TRANSIT CENTER	-	250,000	-	-	-
SERVICE FEES	300	200	100	100	100
TOTAL INFLOW GAS TAX-TRANSIT FUND	300	250,200	100	100	100

264-GAS TAX-TRANSIT FUND | OUTFLOW | GAS TAX-TRANSIT FUND

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
LINDSAY TRANSIT CENTER	-	250,300	-	-	-
MISCELLANEOUS	-	300	300	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL OUTFLOW GAS TAX-TRANSIT FUND	-	250,600	300	-	-

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
NET SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
TOTAL STP HWY FUNDS	-	(83,400)	-	-	-

265-STP HWY FUNDS | INFLOW | STP HWY FUNDS

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
STP EXCHANGE	138,000	152,900	130,500	149,100	130,500
INTEREST	-	5,700	200	1,000	200
TOTAL INFLOW STP HWY FUNDS	138,000	158,600	130,700	150,100	130,700

265-STP HWY FUNDS | OUTFLOW | STP HWY FUNDS

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
TRANSFERS OUT	138,000	242,000	130,700	150,100	130,700
TOTAL OUTFLOW STP HWY FUNDS	138,000	242,000	130,700	150,100	130,700

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
NET SUMMARY OF NET CHANGE	499,100	416,000	4,500	6,400	4,500
TOTAL LTF-ART 8 STREETS & ROADS	499,100	416,000	4,500	6,400	4,500

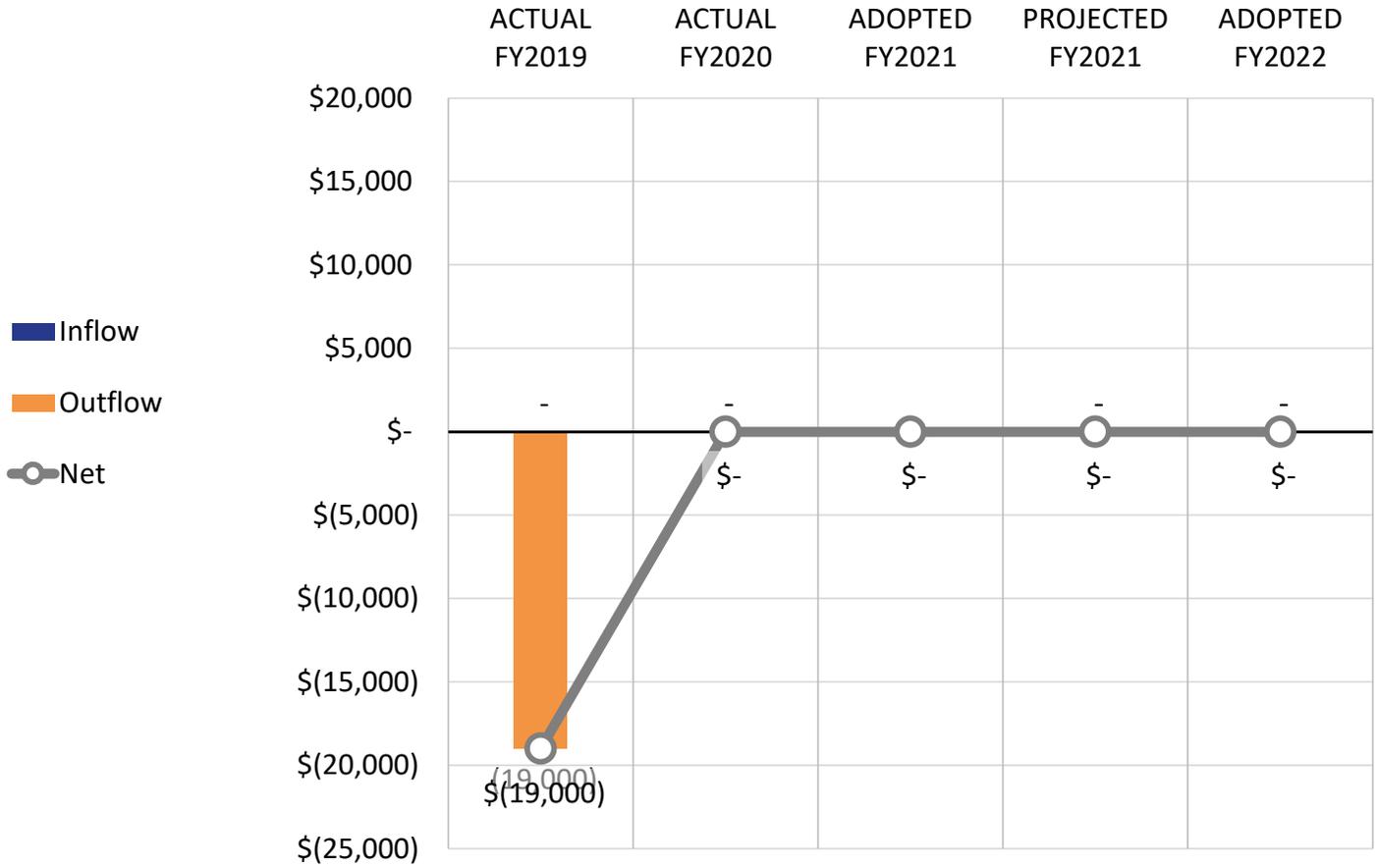
266-LTF-ART 8 STREETS & ROADS | INFLOW | LTF-ART 8 STREETS & ROADS

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
LTF	1,044,300	1,046,200	534,500	534,500	534,500
INTEREST	-	15,400	-	1,900	-
TOTAL INFLOW LTF-ART 8 STREETS & ROADS	1,044,300	1,061,600	534,500	536,400	534,500

266-LTF-ART 8 STREETS & ROADS | OUTFLOW | LTF-ART 8 STREETS & ROADS

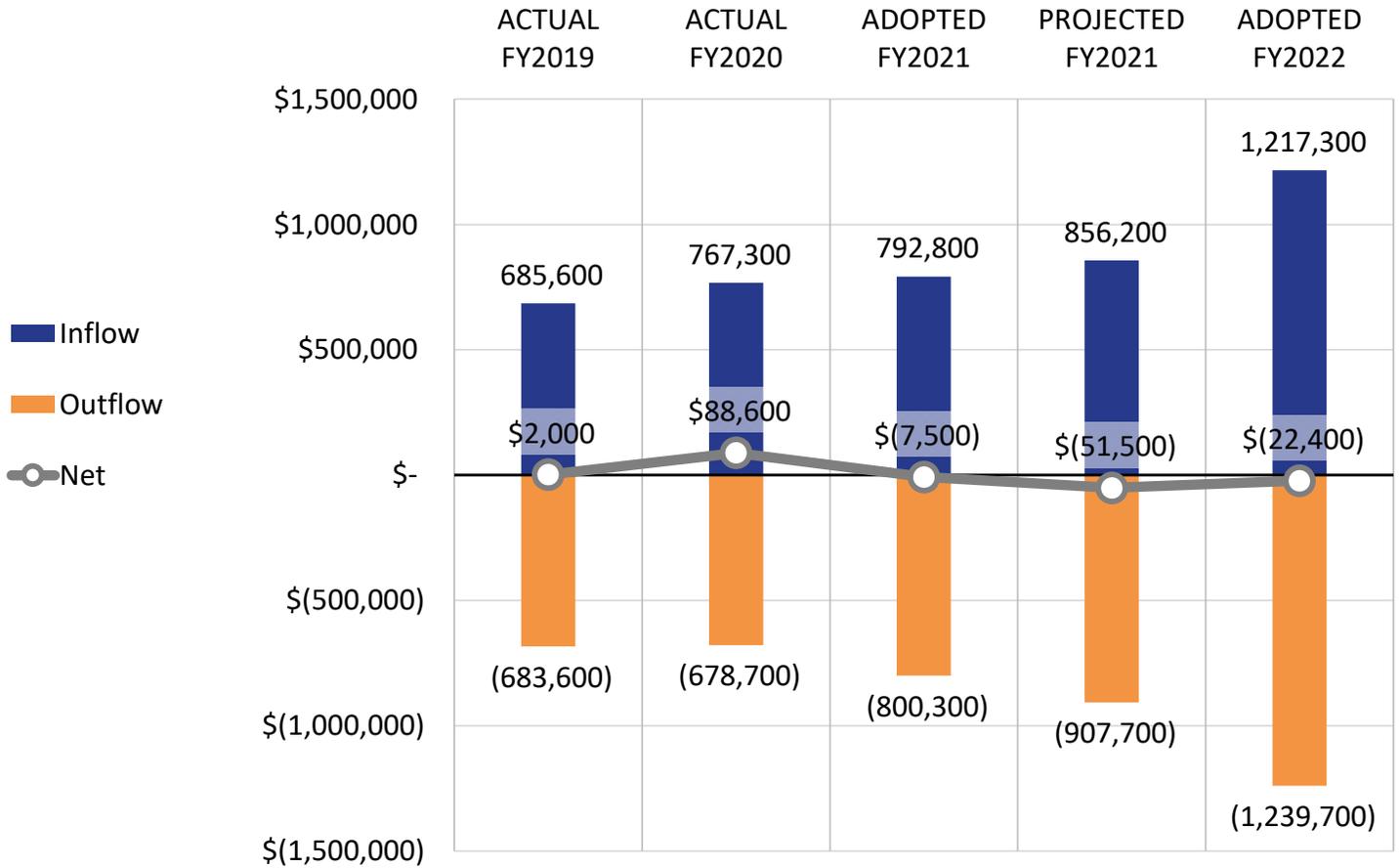
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
CAPITAL OUTLAY - EQUIPMENT	15,200	8,600	-	-	-
TRANSFERS OUT	530,000	637,000	530,000	530,000	530,000
TOTAL OUTFLOW LTF-ART 8 STREETS & ROADS	545,200	645,600	530,000	530,000	530,000

300-MCDERMONT - PERFORMANCE TREND



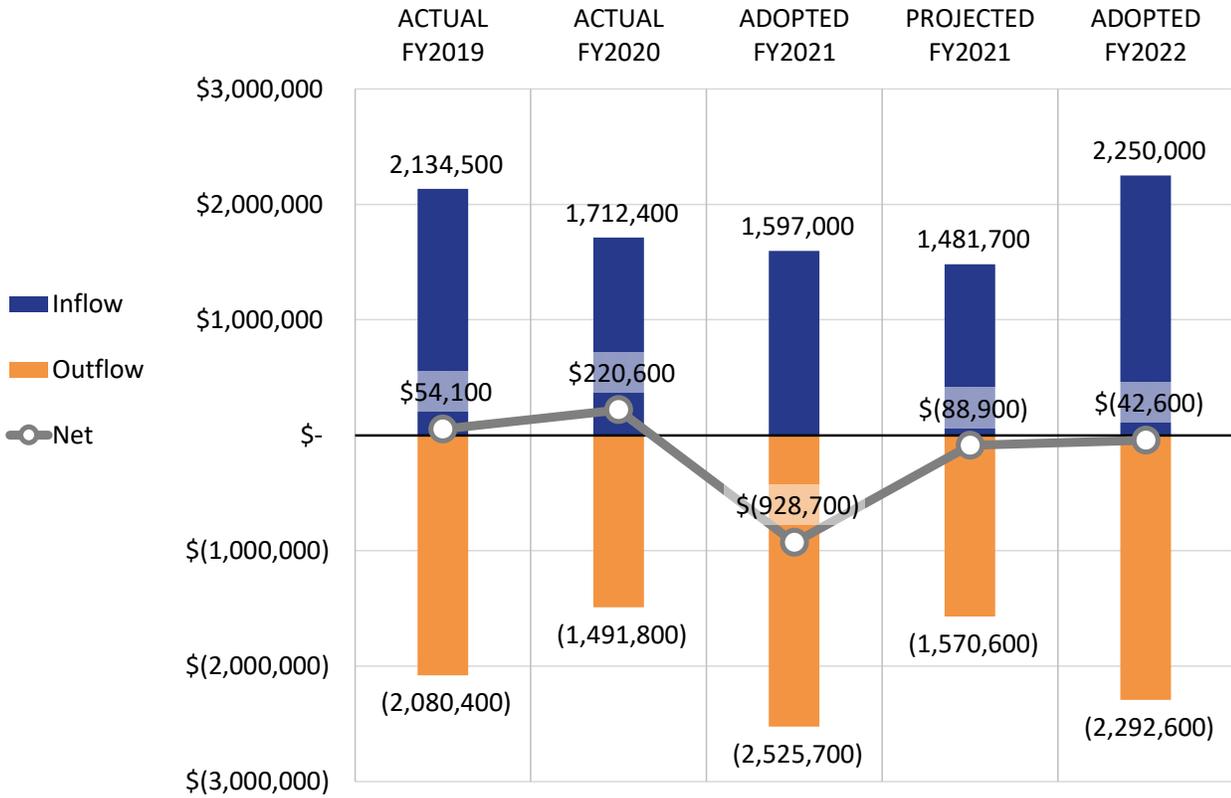
	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	PROJECTED FY2021	ADOPTED FY2022
300-MCDERMONT					
Inflow	-	-	-	-	-
Outflow	(19,000)	-	-	-	-
Net	\$ (19,000)	\$ -	\$ -	\$ -	\$ -

400-WELLNESS CENTER - PERFORMANCE TREND



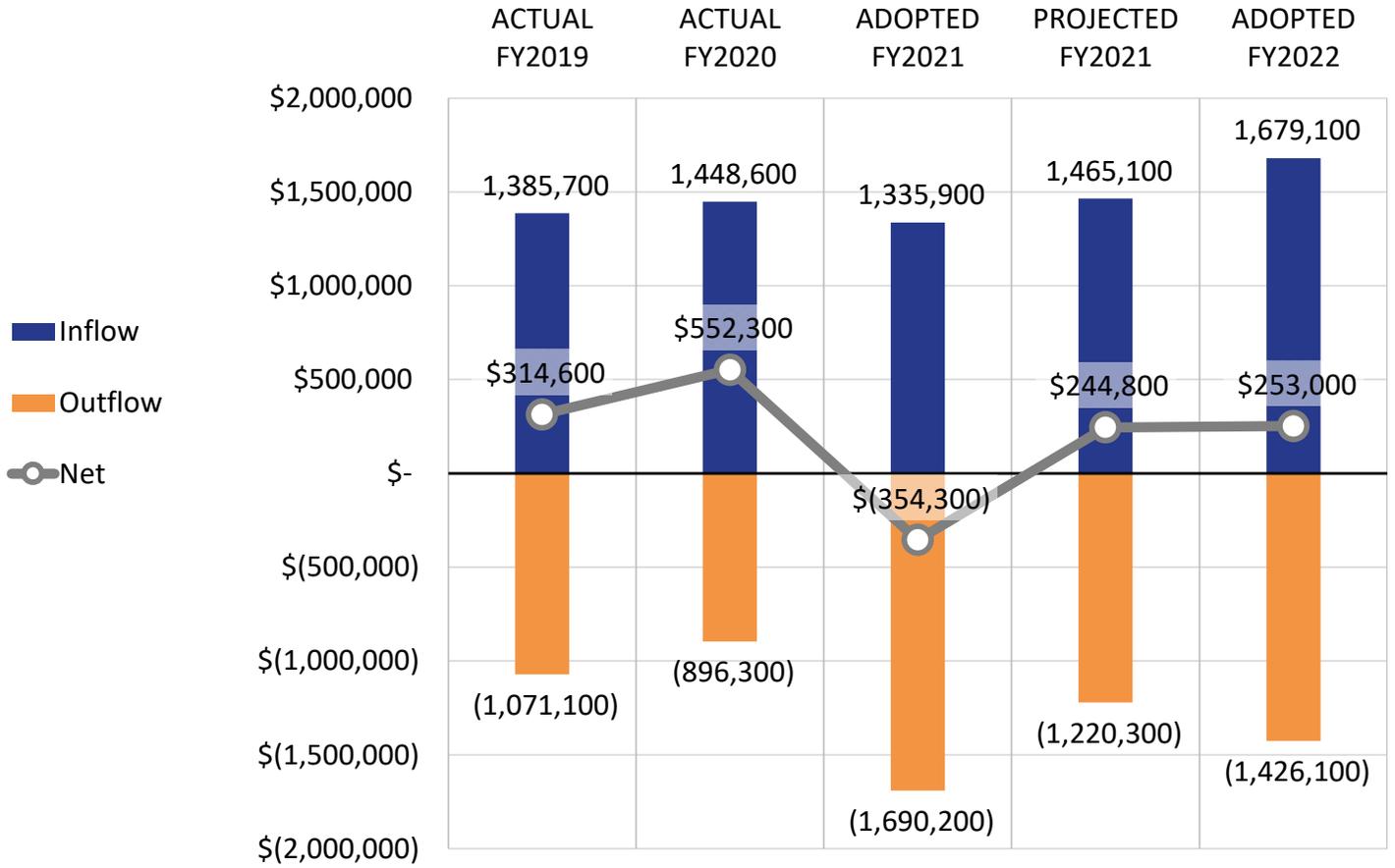
400-WELLNESS CENTER		ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	PROJECTED FY2021	ADOPTED FY2022
Inflow		685,600	767,300	792,800	856,200	1,217,300
Outflow		(683,600)	(678,700)	(800,300)	(907,700)	(1,239,700)
Net		\$ 2,000	\$ 88,600	\$ (7,500)	\$ (51,500)	\$ (22,400)

552-WATER - PERFORMANCE TREND



552-WATER	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	PROJECTED FY2021	ADOPTED FY2022
Inflow	2,134,500	1,712,400	1,597,000	1,481,700	2,250,000
Outflow	(2,080,400)	(1,491,800)	(2,525,700)	(1,570,600)	(2,292,600)
Net	\$ 54,100	\$ 220,600	\$ (928,700)	\$ (88,900)	\$ (42,600)

553-SEWER - PERFORMANCE TREND



553-SEWER	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	PROJECTED FY2021	ADOPTED FY2022
Inflow	1,385,700	1,448,600	1,335,900	1,465,100	1,679,100
Outflow	(1,071,100)	(896,300)	(1,690,200)	(1,220,300)	(1,426,100)
Net	\$ 314,600	\$ 552,300	\$ (354,300)	\$ 244,800	\$ 253,000

554-REFUSE - PERFORMANCE TREND



554-REFUSE	ACTUAL FY2019	ACTUAL FY2020	ADOPTED FY2021	PROJECTED FY2021	ADOPTED FY2022
Inflow	930,200	1,025,700	1,003,200	1,089,500	1,109,500
Outflow	(924,600)	(917,800)	(919,200)	(1,036,300)	(977,300)
Net	\$ 5,600	\$ 107,900	\$ 84,000	\$ 53,200	\$ 132,200

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
300-MCDERMONT					
INFLOW	-	-	-	-	-
OUTFLOW	19,000	-	-	-	-
TOTAL MCDERMONT	(19,000)	-	-	-	-

300-MCDERMONT TRANSFERS					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-

300-MCDERMONT SUMMARY OF NET CHANGE					
TOTAL SUMMARY OF NET CHANGE	(19,000)	-	-	-	-

300-MCDERMONT INFLOW MCDERMONT	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
CLASSIFICATION					
LEASE/RENT RECEIPTS	-	-	-	-	-
TOTAL INFLOW MCDERMONT	-	-	-	-	-

300-MCDERMONT OUTFLOW MCDERMONT	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
CLASSIFICATION					
OTHER SERVICES/CHARGES	17,500	-	-	-	-
SUPPLIES/EQUIPMENT	1,500	-	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-
UTILITIES	-	-	-	-	-
TOTAL OUTFLOW MCDERMONT	19,000	-	-	-	-

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
400-WELLNESS CENTER					
INFLOW	507,500	567,300	492,800	556,200	717,300
OUTFLOW	683,600	678,700	800,300	907,700	1,239,700
TOTAL WELLNESS CENTER	(176,100)	(111,400)	(307,500)	(351,500)	(522,400)
400-WELLNESS CENTER TRANSFERS					
TRANSFERS IN	178,100	200,000	300,000	300,000	500,000
TRANSFERS OUT	-	-	-	-	-
400-WELLNESS CENTER SUMMARY OF NET CHANGE					
TOTAL WELLNESS CENTER SUMMARY OF NET CHANGE	2,000	88,600	(7,500)	(51,500)	(22,400)

400-WELLNESS CENTER INFLOW WELLNESS CENTER	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
CLASSIFICATION					
LINDSAY HOSPITAL DISTRICT	247,700	287,200	285,000	285,000	463,600
COMMERCIAL LEASE RECEIPTS	81,600	125,600	100,000	148,400	138,300
FACILITY USE/RENTAL	20,500	51,600	17,000	64,800	45,000
MEMBERSHIP FEES	66,600	53,200	55,000	34,600	34,600
LUSD CONTRIBUTIONS	35,000	19,200	22,500	22,500	22,500
FACILITY USE/RENTAL/CLASSES	32,100	23,400	10,000	(2,000)	10,000
LESSONS/PROGRAMS/CLASSES	8,800	5,200	3,000	2,500	3,000
CONCESSIONS	1,900	1,900	300	300	300
INTEREST	-	-	-	100	-
REBATES/REFUNDS/REIMBURSEMENTS	13,300	-	-	-	-
TOTAL INFLOW WELLNESS CENTER	507,500	567,300	492,800	556,200	717,300

400-WELLNESS CENTER OUTFLOW WELLNESS CENTER	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
CLASSIFICATION					
WAGES/BENEFITS/INSURANCES	231,100	246,100	172,200	254,000	368,800
PERS UNFUNDED LIABILITY	27,500	29,700	33,300	33,300	38,700
LINDSAY HOSPITAL DISTRICT	-	27,100	159,700	152,800	153,700
LIABILITY INSURANCE	85,000	23,400	100,600	100,600	138,400
DEBT SERVICES - INTEREST	87,200	85,300	83,200	83,200	81,100
DEBT SERVICES - PRINCIPAL	45,100	47,000	49,000	49,000	51,100
UTILITIES	76,900	84,500	75,000	117,900	118,000
FACILITY USE/RENTAL/CLASSES	34,800	49,600	43,200	43,000	43,200
POOL CHEMICALS	37,200	27,600	33,600	30,000	33,600
PROFESSIONAL/CONTRACT SRV	2,300	2,000	12,500	600	2,300
COMMUNICATIONS	19,600	9,500	9,000	9,000	9,000
SUPPLIES/EQUIPMENT	23,800	15,600	6,000	10,000	9,300
MATLS/SUP/REPAIRS/MAINT	3,500	4,100	4,000	4,000	4,000
OTHER SERVICES/CHARGES	3,200	9,800	4,000	4,000	4,000
PERMITS/FEES	3,000	2,200	3,000	3,000	3,000
FURNITURE/EQUIPMENT	1,300	2,800	1,500	1,500	1,500
VEHICLE FUEL/MAINTENANCE	500	400	500	500	500
DUES/SUBSCRIPTIONS	100	100	-	100	300
TRAINING/TRAVEL/MEETINGS	200	400	-	100	-
ADV/PRINT/COPY/SHIPPING	1,300	11,500	-	1,100	1,500
TOTAL OUTFLOW WELLNESS CENTER	683,600	678,700	790,300	897,700	1,062,000

400-WELLNESS CENTER OUTFLOW WELLNESS CENTER	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
CLASSIFICATION					
CAPITAL OUTLAY - LHD CONTRIBUTION	-	-	10,000	10,000	177,700

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
552-WATER					
INFLOW	2,134,500	1,712,400	1,597,000	1,481,700	1,370,000
OUTFLOW	2,080,400	1,456,300	2,525,700	1,570,600	2,292,600
TOTAL WATER	54,100	256,100	(928,700)	(88,900)	(922,600)

552-WATER TRANSFERS					
TRANSFERS IN	-	-	-	-	880,000
TRANSFERS OUT	-	35,500	-	-	-

552-WATER SUMMARY OF NET CHANGE					
TOTAL WATER SUMMARY OF NET CHANGE	54,100	220,600	(928,700)	(88,900)	(42,600)

552-WATER | INFLOW | WATER

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
USER CHARGES	1,446,700	1,508,700	1,368,500	1,344,900	1,277,500
GRANTS	261,900	-	-	10,600	70,000
SALE SURPLUS WATER	122,100	172,200	25,000	102,300	-
FEES/PENALTIES	27,100	11,400	12,300	10,000	12,300
MISCELLANEOUS	16,600	19,800	10,000	4,000	10,000
REBATES/REFUNDS/REIMBURSEMENTS	260,100	200	181,000	9,900	-
INTEREST	-	100	200	-	200
TOTAL INFLOW WATER	2,134,500	1,712,400	1,597,000	1,481,700	1,370,000

552-WATER | OUTFLOW | WATER

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
WAGES/BENEFITS/INSURANCES	504,300	479,800	478,200	419,500	531,400
PERS UNFUNDED LIABILITY	115,800	69,100	77,700	77,700	90,100
RAW CANAL WATER	193,300	227,200	200,000	160,000	160,000
UTILITIES	122,100	159,700	128,000	176,600	175,000
PROFESSIONAL/CONTRACT SRV	274,200	119,900	152,300	140,000	152,300
MATLS/SUP/REPAIRS/MAINT	87,900	91,100	83,300	85,000	83,300
SUPPLIES/EQUIPMENT	100,100	98,400	118,400	80,000	118,400
LIABILITY INSURANCE	64,100	36,800	57,600	57,600	79,200
DEBT SERVICES - PRINCIPAL	69,900	(3,500)	57,600	57,600	61,400
WATER SUPPLY TESTING	57,200	38,600	60,000	40,000	45,000
DEBT SERVICES - INTEREST	56,700	57,600	52,300	52,300	48,500
OTHER SERVICES/CHARGES	31,700	37,600	32,400	32,400	32,400
EMERGENCY REPAIR LINE	-	300	25,000	-	25,000
COMMUNICATIONS	15,400	17,600	15,700	15,700	15,700
DUES/SUBSCRIPTIONS	9,100	10,600	9,300	9,400	9,500
VEHICLE FUEL/MAINTENANCE	83,500	10,700	10,000	8,700	10,000
PERMITS/FEES	-	500	7,000	23,200	500
TRAINING/TRAVEL/MEETINGS	1,300	800	900	900	900
TOTAL OUTFLOW WATER	1,786,600	1,452,800	1,565,700	1,436,600	1,638,600

552-WATER | OUTFLOW | WATER

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
CAPITAL OUTLAY	293,800	3,500	960,000	134,000	654,000

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
553-SEWER					
INFLOW	1,385,700	1,448,600	1,335,900	1,465,100	1,579,100
OUTFLOW	1,071,100	830,700	1,690,200	1,220,300	1,426,100
TOTAL SEWER	314,600	617,900	(354,300)	244,800	153,000

553-SEWER TRANSFERS					
TRANSFERS IN	-	-	-	-	100,000
TRANSFERS OUT	-	65,600	-	-	-

553-SEWER SUMMARY OF NET CHANGE					
TOTAL SEWER SUMMARY OF NET CHANGE	314,600	552,300	(354,300)	244,800	253,000

553-SEWER | INFLOW | SEWER

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
USER CHARGES	1,369,400	1,436,500	1,328,600	1,431,800	1,431,800
FEES/PENALTIES	12,300	6,300	6,800	6,800	6,800
REVENUE	4,000	-	-	-	-
REBATES/REFUNDS/REIMBURSEMENTS	-	-	-	25,000	40,000
INTEREST	-	5,800	500	1,500	500
TRANSFERS IN	-	-	-	-	100,000
TOTAL INFLOW SEWER	1,385,700	1,448,600	1,335,900	1,465,100	1,579,100

553-SEWER | OUTFLOW | SEWER

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
WAGES/BENEFITS/INSURANCES	203,300	211,400	289,500	245,300	403,400
DEBT SERVICES - PRINCIPAL	168,900	-	180,700	170,700	165,300
DEBT SERVICES - INTEREST	180,200	171,400	168,800	152,800	158,200
MONITORING	20,500	3,100	100,000	50,000	100,000
MATLS/SUP/REPAIRS/MAINT	23,800	34,200	52,300	60,000	92,300
WASTE DISCHARGE PERMIT	75,800	79,100	80,000	80,000	80,000
LIABILITY INSURANCE	62,400	36,800	57,600	57,600	79,300
UTILITIES	79,700	97,400	75,400	75,400	75,400
PROFESSIONAL/CONTRACT SRV	44,700	35,700	47,000	30,000	47,000
SUPPLIES/EQUIPMENT	32,600	17,100	36,000	30,000	36,000
OTHER SERVICES/CHARGES	20,800	22,300	21,200	21,200	21,200
PERS UNFUNDED LIABILITY	57,600	13,400	15,000	50,000	17,500
COMMUNICATIONS	17,400	20,800	17,700	17,700	19,000
EMERGENCY REPAIR LINE	15,100	8,500	15,400	13,800	15,400
VEHICLE FUEL/MAINTENANCE	24,000	13,900	13,200	10,000	13,200
DUES/SUBSCRIPTIONS	400	1,900	2,000	2,000	2,000
TRAINING/TRAVEL/MEETINGS	500	900	900	900	900
TRANSFERS OUT	-	65,600	-	-	-
TOTAL OUTFLOW SEWER	1,027,700	830,700	1,172,700	1,067,400	1,326,100

553-SEWER | USES | CAPITAL OUTLAY

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
CAPITAL OUTLAY	43,400	-	517,500	152,900	100,000

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
841-CURB & GUTTER SUMMARY OF NET CHANGE					
TOTAL CURB GUTTER SIDEWALK SUMMARY OF NET CHANGE	4,100	100	(800)	1,600	-

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
841-CURB & GUTTER INFLOW CURB GUTTER SIDEWALK					
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	6,100	-	1,200	1,600	1,200
INTEREST	-	100	-	-	-
TOTAL INFLOW CURB GUTTER SIDEWALK	6,100	100	1,200	1,600	1,200

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
841-CURB & GUTTER OUTFLOW CURB GUTTER SIDEWALK					
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
MISCELLANEOUS	2,000	-	2,000	-	1,200
TOTAL OUTFLOW CURB GUTTER SIDEWALK	2,000	-	2,000	-	1,200

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
856-STORM DRAIN SYSTEM SUMMARY OF NET CHANGE					
TOTAL STORM DRAIN SYSTEM SUMMARY OF NET CHANGE	8,600	4,000	3,000	-	3,000

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
856-STORM DRAIN SYSTEM INFLOW STORM DRAIN SYSTEM					
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	8,600	3,900	3,000	-	3,000
INTEREST	-	100	-	-	-
TOTAL INFLOW STORM DRAIN SYSTEM	8,600	4,000	3,000	-	3,000

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
856-STORM DRAIN SYSTEM OUTFLOW STORM DRAIN SYSTEM					
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
CAPITAL OUTLAY	-	-	-	-	-
TOTAL OUTFLOW STORM DRAIN SYSTEM	-	-	-	-	-

SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
554-REFUSE					
INFLOW	930,200	1,025,700	1,003,200	1,089,500	1,109,500
OUTFLOW	874,600	917,800	869,200	1,036,300	977,300
TOTAL REFUSE OPERATIONS	55,600	107,900	134,000	53,200	132,200
554-REFUSE TRANSFERS					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	50,000	-	50,000	-	-
554-REFUSE SUMMARY OF NET CHANGE					
TOTAL REFUSE SUMMARY OF NET CHANGE	5,600	107,900	84,000	53,200	132,200
554-REFUSE INFLOW REFUSE					
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
USER CHARGES	924,100	1,019,300	1,000,000	1,084,600	1,106,300
MISCELLANEOUS	4,900	2,100	2,000	2,900	2,000
FEES/PENALTIES	1,200	700	700	700	700
INTEREST	-	2,200	500	1,000	500
REBATES/REFUNDS/REIMBURSEMENTS	-	1,400	-	300	-
TOTAL INFLOW REFUSE	930,200	1,025,700	1,003,200	1,089,500	1,109,500
554-REFUSE OUTFLOW REFUSE					
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	54,000	46,200	97,400	52,500	137,300
PERS UNFUNDED LIABILITY	17,300	18,900	21,200	21,200	24,600
PROFESSIONAL/CONTRACT SRV	788,100	873,100	816,100	915,400	933,700
OTHER SERVICES/CHARGES	9,800	12,400	14,000	14,000	14,000
SUPPLIES/EQUIPMENT	65,800	15,500	18,800	10,000	10,000
LIABILITY INSURANCE	4,400	4,500	7,100	87,000	9,700
COMMUNICATIONS	1,500	12,000	12,000	8,700	8,700
VEHICLE FUEL/MAINTENANCE	4,100	300	1,200	1,200	1,200
TOTAL OUTFLOW REFUSE	873,700	917,800	869,200	1,036,300	977,300
554-REFUSE USES CAPITAL OUTLAY					
CLASSIFICATION	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
CAPITAL OUTLAY	900	-	-	-	-

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE VITA-PAKT	14,500	300	200	-	-

556-VITA-PAKT | INFLOW | VITA-PAKT

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
USER CHARGES	58,500	86,500	74,000	57,600	67,200
TOTAL INFLOW VITA-PAKT	58,500	86,500	74,000	57,600	67,200

556-VITA-PAKT | OUTFLOW | VITA-PAKT

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
VITA-PAKT LEASE PAYMENT	21,600	59,400	36,000	36,000	36,000
WAGES/BENEFITS/INSURANCES	12,300	11,200	28,200	14,100	21,600
SUPPLIES/EQUIPMENT	5,700	2,500	3,500	3,500	3,500
MATLS/SUP/REPAIRS/MAINT	4,000	10,400	4,100	2,000	4,100
UTILITIES	400	2,700	2,000	2,000	2,000
TOTAL OUTFLOW VITA-PAKT	44,000	86,200	73,800	57,600	67,200

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE SIERRA VIEW AS	3,200	(1,300)	(600)	(600)	-

883-SIERRA VIEW ASSESSMENT | INFLOW | SIERRA VIEW ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	22,000	17,600	18,100	18,100	18,700
TOTAL INFLOW SIERRA VIEW ASSESSMENT	22,000	17,600	18,100	18,100	18,700

883-SIERRA VIEW ASSESSMENT | OUTFLOW | SIERRA VIEW

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
PROFESSIONAL/CONTRACT SRV	14,200	14,300	13,600	13,600	13,600
UTILITIES	2,300	3,100	3,400	3,400	3,400
SUPPLIES/EQUIPMENT	1,400	1,300	500	500	500
WAGES/BENEFITS/INSURANCES	300	(100)	-	-	-
VEHICLE FUEL/MAINTENANCE	100	-	-	-	-
ADMINISTRATIVE COSTS	500	300	1,200	1,200	1,200
TOTAL OUTFLOW SIERRA VIEW	18,800	18,900	18,700	18,700	18,700

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
	TOTAL SUMMARY OF NET CHANGE HERITAGE ASSES	3,300	900	-	-	-

884-HERITAGE ASSESSMENT DIST | INFLOW | HERITAGE ASSESSMENT DIST

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
REVENUE	9,300	6,900	7,200	7,200	7,200
TOTAL INFLOW HERITAGE PARK	9,300	6,900	7,200	7,200	7,200

884-HERITAGE ASSESSMENT DIST | OUTFLOW | HERITAGE PARK

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
PROFESSIONAL/CONTRACT SRV	2,900	3,700	3,300	3,300	3,300
UTILITIES	1,600	1,400	2,400	2,400	2,400
SUPPLIES/EQUIPMENT	1,400	600	-	-	-
WAGES/BENEFITS/INSURANCES	100	-	-	-	-
ADMINISTRATIVE COSTS	-	300	1,500	1,500	1,500
TOTAL OUTFLOW HERITAGE PARK	6,000	6,000	7,200	7,200	7,200

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE SAMOA	(900)	700	(200)	(200)	-

886-SAMOA | INFLOW | SAMOA

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	4,200	4,000	4,200	4,200	4,400
TOTAL INFLOW SAMOA	4,200	4,000	4,200	4,200	4,400

886-SAMOA | OUTFLOW | SAMOA

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
PROFESSIONAL/CONTRACT SRV	1,500	1,700	1,600	1,600	1,600
SUPPLIES/EQUIPMENT	2,400	700	1,300	1,300	1,300
UTILITIES	1,100	600	800	800	800
WAGES/BENEFITS/INSURANCES	100	-	-	-	-
ADMINISTRATIVE COSTS	-	300	700	700	700
TOTAL OUTFLOW SAMOA	5,100	3,300	4,400	4,400	4,400

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE SWEETBRIER TO	(2,600)	600	-	-	-

887-SWEETBRIER TOWNHOUSES | INFLOW | SWEETBRIER TOWNHOUSES

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	9,500	9,500	9,700	9,700	9,700
TOTAL INFLOW SWEETBRIER TOWNHOUSES	9,500	9,500	9,700	9,700	9,700

887-SWEETBRIER TOWNHOUSES | OUTFLOW | SWEETBRIER UNITS

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
PROFESSIONAL/CONTRACT SRV	4,900	5,200	5,700	5,700	5,700
UTILITIES	2,900	1,500	1,600	1,600	1,600
SUPPLIES/EQUIPMENT	4,200	1,900	1,700	1,700	1,700
WAGES/BENEFITS/INSURANCES	100	-	-	-	-
ADMINISTRATIVE COSTS	-	300	700	700	700
TOTAL OUTFLOW SWEETBRIER UNITS	12,100	8,900	9,700	9,700	9,700

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE PARKSIDE	1,900	700	(100)	(100)	-

888-PARKSIDE | INFLOW | PARKSIDE

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	6,800	5,100	5,600	5,600	5,700
TOTAL INFLOW PARKSIDE	6,800	5,100	5,600	5,600	5,700

888-PARKSIDE | OUTFLOW | PARKSIDE ESTATES

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
PROFESSIONAL/CONTRACT SRV	2,000	2,200	2,400	2,400	2,400
SUPPLIES/EQUIPMENT	1,500	300	-	-	-
UTILITIES	1,000	1,700	2,200	2,200	2,200
WAGES/BENEFITS/INSURANCES	100	(100)	-	-	-
VEHICLE FUEL/MAINTENANCE	300	-	-	-	-
ADMINISTRATIVE COSTS	-	300	1,100	1,100	1,100
TOTAL OUTFLOW PARKSIDE ESTATES	4,900	4,400	5,700	5,700	5,700

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE SIERRA VISTA AS	(700)	7,300	7,400	7,400	7,400

889-SIERRA VISTA ASSESSMENT | INFLOW | SIERRA VISTA ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	9,300	9,300	9,600	9,600	9,600
TOTAL INFLOW SIERRA VISTA ASSESSMENT	9,300	9,300	9,600	9,600	9,600

889-SIERRA VISTA ASSESSMENT | OUTFLOW | SIERRA VISTA ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
WAGES/BENEFITS/INSURANCES	4,300	-	-	-	-
PROFESSIONAL/CONTRACT SRV	2,400	900	1,000	1,000	1,000
UTILITIES	800	700	1,000	1,000	1,000
SUPPLIES/EQUIPMENT	2,500	100	-	-	-
ADMINISTRATIVE COSTS	-	300	200	200	200
TOTAL OUTFLOW SIERRA VISTA ASSESSMENT	10,000	2,000	2,200	2,200	2,200

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE MAPLE VALLEY /	(200)	(4,100)	(1,000)	(1,000)	-

890-MAPLE VALLEY ASSESSMENT | INFLOW | MAPLE VALLEY ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	1,900	1,400	1,700	1,700	2,700
TOTAL INFLOW MAPLE VALLEY ASSESSMENT	1,900	1,400	1,700	1,700	2,700

890-MAPLE VALLEY ASSESSMENT | OUTFLOW | MAPLE VALLEY ASSESSMENT

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
UTILITIES	1,000	1,500	1,700	1,700	1,700
PROFESSIONAL/CONTRACT SRV	900	3,700	500	500	500
SUPPLIES/EQUIPMENT	200	100	-	-	-
WAGES/BENEFITS/INSURANCES	-	(100)	-	-	-
ADMINISTRATIVE COSTS	-	300	500	500	500
TOTAL OUTFLOW MAPLE VALLEY ASSESSMENT	2,100	5,500	2,700	2,700	2,700

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL SUMMARY OF NET CHANGE PELOUS RANCH	(6,200)	(3,800)	(9,300)	(9,300)	(9,300)

891-PELOUS RANCH | INFLOW | PELOUS RANCH

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
REVENUE	10,200	10,200	10,500	10,500	10,500
TOTAL INFLOW PELOUS RANCH	10,200	10,200	10,500	10,500	10,500

891-PELOUS RANCH | OUTFLOW | PELOUS RANCH

CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
UTILITIES	8,600	7,100	6,700	6,700	6,700
PROFESSIONAL/CONTRACT SRV	5,600	6,000	6,100	6,100	6,100
SUPPLIES/EQUIPMENT	2,100	800	6,000	6,000	6,000
WAGES/BENEFITS/INSURANCES	100	(200)	-	-	-
ADMINISTRATIVE COSTS	-	300	1,000	1,000	1,000
TOTAL OUTFLOW PELOUS RANCH	16,400	14,000	19,800	19,800	19,800

SUMMARY OF NET CHANGE

40 work hours in a week equals 1 FTE. A full-time position equals 1 FTE.

A 20-hour-per-week part-time position equals 0.5 FTE (20/40 = 0.5).

FTE COUNT

BY HOME DEPARTMENT		BY SALARY ALLOCATION DEPARTMENT	FTE COUNT
City Manager	5.2	City Manager	1.2
Finance	6.0	Finance	1.0
City Services	16.3	ComDev	1.3
Public Safety	19.8	Public Safety	20.2
Wellness	6.0	Public Works	2.8
TOTAL FTE	53.3	Streets	2.8
		Parks	1.7
		Gas Tax	1.6
		Transportation	0.9
		Wellness	6.3
		Water	6.6
		Sewer	4.8
		Refuse	1.5
		VitaPakt	0.2
		RDA Obligation	0.2
		CDBG	0.0
		HOME	0.0
		HOUSING	-
		TOTAL FTE	53.3

FTE ADDITIONS IN FY 2020-2021 (INCLUDED IN FTE COUNT ABOVE)

NEW POSITIONS	
Executive Secretary	1.0
Information Technology Technician	1.0
TOTAL FTE	2.0

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	1.0573	0.9969	1.0540	\$ 16,276,529	

DETERMINING THE FY 2022 RATE FACTOR

COMPONENT	FACTOR	NOTES
Per Capita Personal Income Change from FY 2020-2021 to FY 2021-2022	5.73%	Source: Department of Finance
Population Change (same period)	-0.31%	
Per Capita Cost of Living Ratio	1.0573	
Population Ratio	0.9969	
Rate Factor	1.0540	Per Capita Ratio X Population Ratio

FY 2022 TAX APPROPRIATIONS SUBJECT TO THE GANN LIMIT

REVENUE	FY 2022 Projected	NOTES
Property Tax Secured	\$ 324,360	Source: FY 2022 Budget
Property Tax Unsecured	\$ 23,769	
Sales & Use Tax	\$ 1,279,441	
Transactions & Use Tax (Measure O)	\$ 1,316,692	
Gas Tax	\$ 281,100	
Business Licenses	\$ 59,400	
Pass-Thru & Other Property Tax	\$ 50,000	
Street Improvement Program	\$ 925,900	
Franchise Fees	\$ 120,000	
Local Measure R Tax	\$ 1,063,100	
Property Transfer	\$ 4,432	
Transient Occupancy Tax	\$ 50,000	
Utility Users Tax	\$ 1,050,000	
Pub Safety 1/2 Cent Fund	\$ 68,100	
COPS SLESF	\$ 100,000	
TOTAL UNADJUSTED APPROPRIATIONS SUBJECT TO LIMIT	\$ 6,716,294	

LIMIT

	FACTOR	NOTES
GANN Limit for FY 2022	\$ 16,276,529	
Unadjusted Appropriations Subject to Limit	\$ 6,716,294	
Projected Appropriations are below Limit by	\$ 9,560,235	Lindsay is well within the appropriations limit

LONG-TERM DEBT SERVICING SCHEDULE

NET	SUMMARY OF NET CHANGE	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2019	FY 2020	FY2021	FY 2021	FY 2022
	TOTAL PRINCIPAL PAID	553,582	663,979	687,689	687,689	695,317
	TOTAL INTEREST PAID	499,518	475,321	458,211	458,211	426,620
	TOTAL PAID	1,053,100	1,139,300	1,145,900	1,145,900	1,121,937

101-GENERAL FUND | LEASE | PUBLIC SAFETY - 61' SKY BOOM FIRE ENGINE (PIERCE)

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
BEGINNING BALANCE	725,821	666,439	604,461	604,461	539,772
PRINCIPAL PAID	59,382	61,979	64,689	64,689	67,517
ENDING BALANCE	666,439	604,461	539,772	539,772	472,255
INTEREST PAID	31,718	29,121	26,411	26,411	23,583

101-GENERAL FUND | DEBT SERVICE | HCD

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
BEGINNING BALANCE	-	-	3,790,786	3,790,786	3,780,786
PRINCIPAL PAID	-	-	99,400	10,000	89,400
ENDING BALANCE	-	-	3,691,386	3,780,786	3,691,386
INTEREST PAID	-	-	-	-	-

101-GENERAL FUND | DEBT SERVICE | TCAG SETTLEMENT

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
BEGINNING BALANCE	734,021	734,021	681,621	681,621	681,621
PRINCIPAL PAID	-	52,400	52,400	52,400	52,400
ENDING BALANCE	734,021	681,621	681,621	681,621	629,221
INTEREST PAID	4,600	4,800	4,800	4,800	4,800

101-GENERAL FUND | DEBT SERVICE | 2012 REVENUE BOND (McDERMONT)

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
BEGINNING BALANCE	1,335,000	1,220,000	1,095,000	1,095,000	965,000
PRINCIPAL PAID	115,000	125,000	130,000	130,000	140,000
ENDING BALANCE	1,220,000	1,095,000	965,000	965,000	825,000
INTEREST PAID	76,200	62,900	62,600	62,600	54,837

101-GENERAL FUND | DEBT SERVICE | LIBRARY LANDSCAPING

	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2019	FY 2020	FY2021	FY 2021	FY 2022
BEGINNING BALANCE	432,041	412,841	392,941	392,941	372,241
PRINCIPAL PAID	19,200	19,900	20,700	20,700	21,500
ENDING BALANCE	412,841	392,941	372,241	372,241	350,741
INTEREST PAID	17,800	17,000	16,200	16,200	15,400

200-STREET IMPROVEMENT FUND | DEBT SERVICE | DOT

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
BEGINNING BALANCE	-	349,032	299,132	299,132	249,232
PRINCIPAL PAID	-	49,900	49,900	49,900	49,900
ENDING BALANCE	-	299,132	249,232	249,232	199,332
INTEREST PAID	-	4,100	4,100	4,100	4,100

263-TRANSPORTATION | DEBT SERVICE | TRANSPORTATION - TULARE ROAD

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
BEGINNING BALANCE	1,040,817	964,717	885,417	885,417	802,717
PRINCIPAL PAID	76,100	79,300	82,700	82,700	86,200
ENDING BALANCE	964,717	885,417	802,717	802,717	716,517
INTEREST PAID	45,100	41,600	39,800	39,800	36,100

400-WELLNESS CENTER | DEBT SERVICE | WELLNESS CENTER

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
BEGINNING BALANCE	2,075,061	2,029,961	1,982,961	1,982,961	1,933,961
PRINCIPAL PAID	45,100	47,000	49,000	49,000	51,100
ENDING BALANCE	2,029,961	1,982,961	1,933,961	1,933,961	1,882,861
INTEREST PAID	87,200	85,300	83,200	83,200	81,100

552-WATER | DEBT SERVICE | WATER

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
BEGINNING BALANCE	1,741,098	1,671,198	1,617,198	1,617,198	1,559,598
PRINCIPAL PAID	69,900	54,000	57,600	57,600	61,400
ENDING BALANCE	1,671,198	1,617,198	1,559,598	1,559,598	1,498,198
INTEREST PAID	56,700	55,900	52,300	52,300	48,500

553-SEWER | DEBT SERVICE | SEWER

	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED FY2021	PROJECTED FY 2021	ADOPTED FY 2022
(1) CalHFA Loan No. RDLP-090806-03					
BEGINNING BALANCE	5,402,145	5,233,245	5,058,745	5,058,745	4,878,045
PRINCIPAL PAID	168,900	174,500	180,700	180,700	165,300
ENDING BALANCE	5,233,245	5,058,745	4,878,045	4,878,045	4,712,745
INTEREST PAID	180,200	174,600	168,800	168,800	158,200

HCD 2020 AGREEMENT

Original Value	\$	3,790,786	Lender:	HCD
Start Date		9/30/2020	Principal Acct #	101-4700-047-002
Interest Rate		0.0000%	Interest Acct #	101-4700-047-001

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	

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	

2012 REVENUE BOND (McDERMONT)

Original Value	\$ 1,835,000	Lender:	USBANK Lease Bond 2012 REFUNDING BONDS
Start Date	11/1/2012	Principal Acct #	300-4300-047-002
Interest Rate	4.2500%	Interest Acct #	300-4300-047-001

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	\$ -	

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		
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	\$ -	

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	\$ -	

Caltrans

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	-	

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	\$ -	