

Adopted  
Fiscal Year  
2022-2023  
Budget  
City of Lindsay  
California



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

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## HOW TO USE THIS BUDGET

The details provided in this budget document are a snapshot of the financial health and community priorities of the City of Lindsay. This budget has been designed to deliver information clearly and concisely regarding the management of public funds. This document explains the services, objectives and spending plan for the 2022-2023 fiscal year and includes including all debt obligations and other vital information about the operations of the City. This document provides the design by which resources have been allocated to meet the needs of Lindsay residents in a manner that balances City revenues with community priorities and municipal requirements.

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

### **Message from the City Manager**

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

### **Community Overview**

This section provides general information about the City of Lindsay.

### **City Organization**

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

### **Personnel Information**

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

### **Financials**

The Financials section provides a detailed account of each fund's estimated resources and appropriations for the 2022-2023 fiscal year. The City's estimates for revenues are conservative and make assumptions based on current knowledge of impending circumstances. Appropriations for expenditures are similarly conservative and are based on current service levels and known obligations.

### **Appendix**

Included in addendum to the budget document are appendices for the City of Lindsay's Five-Year Capital Outlay and Improvement Plan.

## MESSAGE FROM THE CITY MANAGER

July 1, 2022

Mayor, Mayor Pro-Tem & Members of the City Council,

I am pleased to present a balanced budget that prioritizes public health and safety, addresses infrastructure, and improves the quality of life for people that live and work in the City of Lindsay. This budget is intended to be a transparent document for the community. It represents the goals and values of the City Council and fulfills the City's legal mandates while providing a guide for City staff.

### **FY 2021/22 Accomplishments**

Reflecting on the last fiscal year, I am impressed by all of the achievements that we worked so hard to accomplish despite the COVID-19 crisis and current water situation. Below are just a few I would like to highlight.

- Approved a revised Fleet Management & Replacement Policy to aid the City in the timely upkeep and replacement of its Public Safety and Public Works vehicles.
- Approved a revised Grant Funding and Compliance Policy to guide City grant applications and ensure compliance with grant terms and reporting requirements.
- Approved a revised Procurement Policy to incorporate compliance with new State requirements under SB1383 for reducing organic waste in landfills.
- Approved a revised Financial Reserve Policy to establish financial reserves and ensure the long-term financial health of the City of Lindsay.
- Received an additional \$4.5M in grant funding to complete the vision for the renovation of Olive Bowl / Kaku Park.
- Received \$333,000 in grant funding for new police cars through the SB-170 Budget Act of 2021.
- Exceeded general fund revenue expectations by \$900,000; total projected year-end surplus anticipated at \$1.06M.
- Financial reserves anticipated to increase by \$637,300, and will be allocated towards, local emergencies, capital expenditures, and unfunded liability reserve buckets.
- Hired a Police Chief.
- Demolition of the packing house for the City's new Transit Center.
- Completed a "food truck" Ordinance.
- New contract approved for the Friday Night Market.

### **Next Year**

Looking ahead for Fiscal Year 2022/2023 (22/23) there are many positives to celebrate. The first being General Fund revenues continue to see growth and are very strong overall. Positive trends in sales tax, Measure O, cannabis tax, property tax, permitting fees, and Transit Occupancy Tax have enabled the City to continue a path of financial stability. City staff is estimating that these revenues will continue into next year.

In addition to revenues, understanding our City Costs is fully underway. Fee and rate studies are proceeding to provide updated values for municipal fees. A cost allocation study, street impact fees, and water and sewer rates will go before the City Council in the coming year. The values derived from these studies will provide exact details on the City's funding requirements for these services. Not having this information negatively affects reserve balances and deferred capital outlay projects as well as other major maintenance projects. These actions are in



line with the California State Auditor's recommendations and allow staff to provide essential services within our community. This is a very positive step towards building long-term fiscal sustainability within and across all City funds.

### **Economic Development**

To keep the City moving forward we must keep pace with ongoing increases by taking advantage of opportunities in economic development. Retail Strategies is working with staff to help create and foster economic development within the City. Furthermore, we must continue to look for opportunities in the cannabis cultivation market and take advantage of opportunity sites and our location in the Central Valley. Grants is also a big part of the Economic Development equitation. The State of California is projecting a huge surplus which means grants, and other programs will be fully funded.

### **Public Safety**

In the coming year the City of Lindsay is planning on making significant investments in the Public Safety Department. For the first time in many years the city will have a legit fire division with trained firefighters solely dedicated to Fire and all the duties that come with it. The City is currently in the process of hiring two additional firefighters and multiple firefighter volunteers. I believe the impact of this is going to be significant for two reasons. First and foremost, the public's well-being will increase both in terms of saving lives and the protection of property. Second, although police officers will still assist in some firefighting duties it is anticipated that their time allotted for such duties will be drastically reduced, therefore allowing for more time for crime prevention and law enforcement.

### **Inflation**

Increasing costs from insurance and CalPERS were already an issue for many cities across the state and especially for the City of Lindsay. Inflation has now added a new element of risk for the City. It will be difficult for capital projects to stay within budget estimates. Experts believe that inflation will level off at some point in the next year, but we are anticipating more increases in the coming year.

### **Water**

Water is the single highest concern for the city both in terms of supply and revenues. While the City has already committed to \$1.6 million from American Rescue Plan stimulus funds, much more will be needed for current and future demands. Getting Well 11 up and running will be critical to meet demands if allocations from the Friant-Kern Canal remain low. Without an additional source for water, it is unlikely Lindsay will see more development either in the residential or commercial markets. At this time, it is not known with the cost will be for Well 11 improvements, but we do know that improvements will costly and expensive to operate. It is very likely that staff will put forward a recommendation for a rate study in this fiscal year to catch up with the lack of investments over the years and attempt to meet demand for future projects. For far too long, revenues and projects have been ignored.

In closing, I believe this will be a pivotal year for the City of Lindsay. We are facing huge challenges in water, but we have real opportunities in economic development and parks. I thank you for your time and look forward to working with everyone and continuing to serve this great community.

Sincerely,  
Joseph M. Tanner  
City Manager

# COMMUNITY OVERVIEW

The City of Lindsay incorporated as a General Law City of the State of California in 1910 and later reclassified and filed as a Charter City of the State of California in 1996. Lindsay is situated in an agricultural area, nestled in the East of the Central Valley in a region known as a national and world leader in the agricultural output. The City of Lindsay currently occupies an incorporated area of 2.41 square miles with an urban development boundary of 3.9 square miles and serves a population of 12,630 (2021).

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

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

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

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

## Location



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

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

## Economy

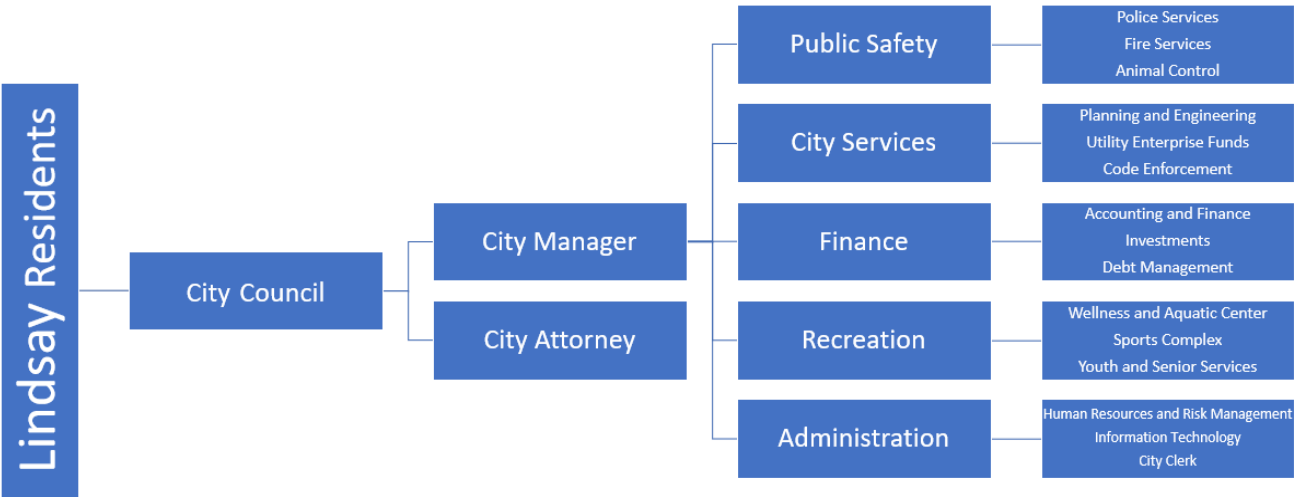
Participation in civilian labor force – 16 years and above
58.5%
Median Household Income
\$37,073
Median value of housing units
\$189,700

Source: data.census.gov

# CITY ORGANIZATION

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

CITY OF LINDSAY  
ORGANIZATION CHART



## City Council

### Mission

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

### Department Overview

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

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

### FY 2021-2022 Accomplishments

Focusing on the City's successes is important for maintaining and expanding upon the City's momentum for positive change. As the City moves forward it is important to look back and recognize past accomplishments, as well as identify future potential for growth. While a comprehensive list of City Council accomplishments in FY 2021-2022 is not feasible in this document, the following list provides some highlights from the year:

- Approved and submitted the City's Corrective Action Plan to the California State Auditor.
- Established a plan for stable and consistent fiscal solvency through prudent management of general fund reserves, facility replacement reserves, pension obligations, and consistent evaluation for cost and operational efficiencies.
- Transitioned in-person billing for sewer, refuse, and delinquent utility charges to Tulare County Tax rolls.
- Successfully negotiated a new franchise agreement with Mid-Valley Disposal and conducted a Proposition 218 rate analysis to ensure the City's ability to continue providing quality refuse services to residents.
- Organized the City's first annual Light's Up Lindsay Holiday Event including a tree lighting ceremony and special performances by Lindsay High School Dance & Vocal Pathways and the Cardinal Guitar Ensemble.
- Approved contract with Retail Strategies, LLC for economic development services, including small business support, retail recruitment, and a Five-Year Downtown Revitalization Plan.



## FY 2022-2023 Objectives

For Fiscal Year 2022-2023, the City Council of Lindsay has identified five 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:

- Continue to collect annual sewer, annual trash, and utility delinquency billings through County tax rolls.
- Review the City's schedule of rates and fees for municipal services.
- Ensure that enterprise funds are supported by appropriate revenue sources and do not need to continue to rely on the General Fund.
- Continue to pursue grants and community partnerships to support short and long-term capital needs.
- Continue quarterly budget updates at Council meetings.

**PRIORITY NO. 2. Provide a safe, clean community environment for all.**

Strategic objectives:

- Increase Fire Department personnel to ensure an appropriate response to community needs including fire preparedness.
- Support crime prevention by working with community partners and providing additional training opportunities for Public Safety personnel.
- Identify and pursue reliable funding sources other than the General Fund for Fire and Public Safety equipment.
- Ensure that all City Staff receive level 1 NIMS training to prevent, protect against, respond to, and recover from emergency incidences.
- Continue to use the Wellness Center as a community testing and vaccine site in response to COVID-19.

**PRIORITY NO. 3. Expand the Economic Base in Lindsay by creating economic development opportunities that focus on job growth and sales tax revenue generating commerce.**

Strategic objectives:

- Identify beautification and property rehabilitation projects in the Downtown Lindsay area.
- Develop relationships with property owners and potential cannabis growers within the City to develop cannabis cultivation projects.
- Cultivate working relationship between City staff and business owners to gather information and assist when appropriate.

**PRIORITY NO. 4. Invest in Critical Streets, Water, and Sewer Infrastructure.**

Strategic objectives:

- Continue to monitor drought conditions throughout the State and in the region.
- Ensure City's street improvement fee is accurate and updated on a regular basis.
- Implement American Rescue Plan Spending Plan.
- Complete \$1.8M in identified infrastructure projects for water and sewer enterprise funds.
- Ensure funding is in place for long-term fiscal stability.

**PRIORITY NO. 5. Improve the Quality of Life for People that Live and Work in Lindsay.**

Strategic objectives:

- Continue to support the Lindsay Wellness & Aquatic Center as a provider of health and wellness activities in the City.
- Review the long-term goals for McDermont X.
- Complete renovation of the Olive Bowl/Kaku Park.
- Redevelop 284 E. Hermosa St. as a Resource Center for housing, employment, youth and family services.
- Explore funding opportunities for improvements at Harvard Park.
- Continue to develop our partnership with Lindsay Hospital District and the Lindsay Unified School District on on-going and new programming.
- Create a work environment for City employees that promotes and supports employee development, growth and community.

Contact Information



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**Mayor Pro Tem Hipolito Cerros**  
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**Councilmember Rosaena Sanchez**  
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**Councilmember Yolanda Flores**  
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**Councilmember Ramiro Serna**  
Term: 2020-2024  
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## City Officials

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

### **Joseph M. Tanner**

City Manager

Phone (559) 562-7102 ext. 8010

[jtanner@lindsay.ca.us](mailto:jtanner@lindsay.ca.us)

### **Francesca Quintana**

City Clerk and Assistant to the City Manager

Phone (559) 562-7102 ext. 8034

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### **Mari Carrillo**

Human Resources Manager

Phone (559) 562-7102 ext. 8033

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### **Richard Carrillo**

Director of Public Safety

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### **Neyba Amezcua**

Director of City Services and Planning

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### **Juana Espinoza**

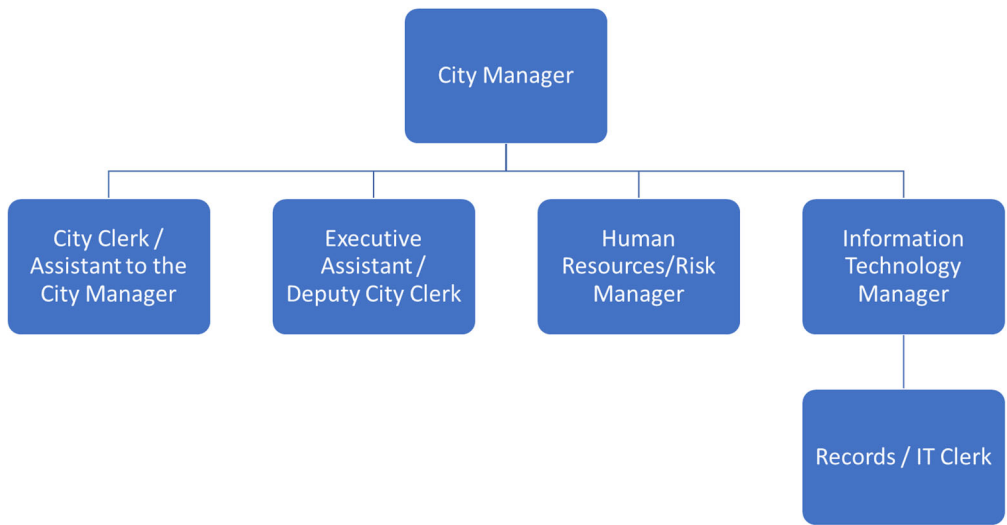
Director of Finance

Phone (559) 562-7102 ext. 8020

[jespinoza@lindsay.ca.us](mailto:jespinoza@lindsay.ca.us)

# City Manager

## ORGANIZATIONAL CHART



## Mission

The City Manager serves as the administrative head of City government and is responsible for the coordination and direction of all activities at the City within the framework of policies established by the City Council. The City Manager provides leadership for City staff to provide for the effective delivery of municipal services, management of City operations, negotiation of agreements, and the administration of contracts. The City Manager also advises the City Council on policy matters, the adoption of measures and ordinances, and on fiscal matters.

## Department Overview

The City of Lindsay operates on the Council-Manager system of local government. This system combines the political leadership of elected officials in the form of the Council, with the strong managerial experience of the appointed City Manager. The City Manager provides executive direction and oversight of City operations, ensuring that City government responds in a timely and effective manner to constituent needs, and that City management and staff work collaboratively to address the issues and concerns of the community. The City Manager directly supervises all City Department Directors. The City Manager ensures that departments are operating at optimal capacity to best serve the residents of the community.

The City Manager’s Office staff includes the City Clerk & Assistant to the City Manager, the Human Resources Manager, the Executive Assistant/Deputy City Clerk, designated support staff, and selected Interns.

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 recording and maintaining official City government documents, 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, maintaining City Resolutions, Ordinances, and Municipal Code, as well as coordinating interdepartmental activities.

The Human Resources Department is responsible for the administration of employee benefits, recruitment, training, negotiations, worker's compensation claims administration, risk management, and memorandums of understanding. The department is also tasked with monitoring benefits, personnel policies, and procedures and practices to maintain compliance with State and Federal laws and regulations. The Human Resources Department promotes a positive and stable work environment for City employees and ensures the fair and equitable treatment of all employees.

### FY 2021-2022 Accomplishments

The City of Lindsay has seen numerous accomplishments over the last year under the joint guidance of the City Council and the City Manager. Some notable accomplishments include, but are not limited to:

- Renewed the City of Lindsay's membership in the Tulare County Economic Development Corporation.
- Recruited and staffed 27 positions, including 15 existing but previously unstaffed positions.
- Partnered with the Tulare County Office of Education and Lindsay High School to establish internships for 6 students within the Human Resources Department, City Services Department and Recreation/Wellness Department.
- Provided COVID-19 testing and vaccination site at the Wellness Center throughout the pandemic and to present day.

### Objectives For FY 2022-2023

The Office of the City Manager is responsible for implementing the five overarching goals identified by the City Council in their Goals, Strategies, and Action Plan.

Objectives include:

- Goal 1. Ensure the City is Fiscally Sustainable and Resilient.
- Goal 2. Provide a Safe, Clean Community Environment for All.
- Goal 3. Expand the Economic Base in Lindsay.
- Goal 4. Invest in Critical Streets, Water, and Sewer Infrastructure.
- Goal 5. Improve the Quality of Life for People that Live and Work in Lindsay.

### Department Contacts

#### **Joseph Tanner**

City Manager

Phone (559) 562-7102 x 8010

[jtanner@lindsay.ca.us](mailto:jtanner@lindsay.ca.us)

#### **Francesca Quintana**

City Clerk and Assistant to the City Manager

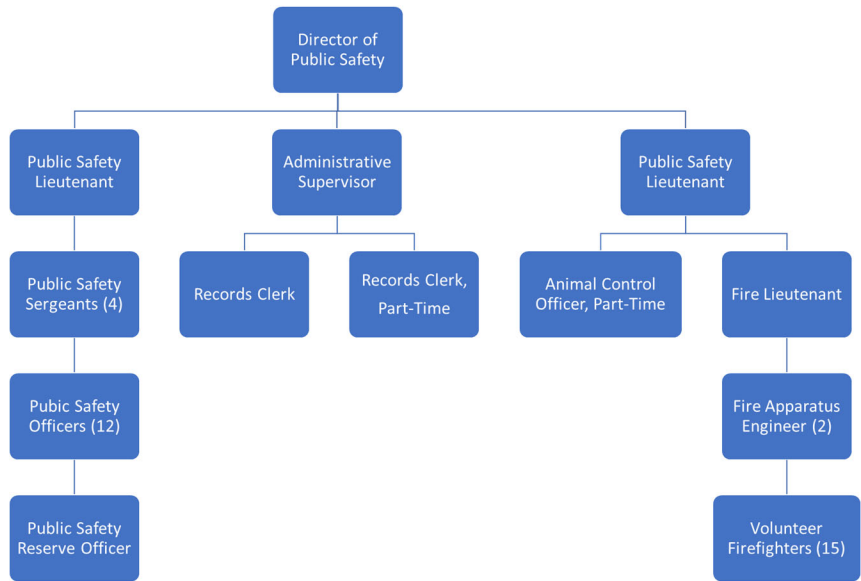
Phone (559) 562-7102 ext. 8034

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# Public Safety

## ORGANIZATIONAL CHART



## Mission

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

## Department Overview

Under the roof of the Lindsay Department of Public Safety you will find three separate but well-aligned components. Public Safety encompasses full-time police and fire personnel, along with animal control services. An entity that is closely tied to all three is the records unit, falling primarily under the police umbrella. To date our law enforcement personnel still act as firefighters, in the evening and weekend hours, when dedicated fire personnel are not on duty. The duties of police include identifying and solving problems throughout the City, maintaining a proactive approach on crime and ensuring the safety and quality of life of those that live, work, or worship in our community. Our law enforcement staff embraces a great working relationship with our residents and our school district as well. We pride ourselves on the small-town relationships established and take every effort to develop community-oriented policing networks.

Fire protection services include just that, responding to fire emergencies, along with assisting with medical aid responses. A proactive approach is also taken on weed abatement and other measures to prevent or at least minimize fire damage and maintain safety of our residents.

Animal control service responsibilities include patrolling the community for stray animals or municipal code violations related to animal control and educating animal owners. Those captured are provided with humane treatment and proper sheltering, until the owner can be located, or the animal can be adopted.

## FY 2021-2022 Accomplishments

### Personnel

The Department of Public Safety was managed by two Department Heads throughout this fiscal year, along with a third interim for a period of nearly six-months. These changes posed the expected challenges to Staff, and the team worked through them and has rebounded very well. A new Director of Public Safety was seated on April 1st and has since implemented a multitude of new programs and ideas, many revolving around and closely aligning with community-oriented policing philosophy.

### Public Safety

Public Safety was allotted funds this year through Senator Hurtado's office for the purchase of five new vehicles, which are on order. The police services have been issued updated uniforms, disseminated Narcan to all trained staff, purchased stop sticks to end high speed chases and developed a Homeless Outreach Officer. The department was also funded for a second School Resource Officer by the Lindsay Unified School District and permitted to increase staffing by one more Police Officer. This will greatly aid in the redevelopment of a much-needed Police Detective.

### Fire

Fire services has advanced greatly since the last reviewing period, updating equipment as well as adding a full-time fire position. Before closing out this fiscal year, our Fire Department is expected to be fully staffed with four full-time personnel in three rank capacities. Soon into the next fiscal year we intend on having a Fire Volunteer Corps of up to fifteen members.

### Community

We have re-instituted our Neighborhood Watch Program, developed a Military Banner Program, hosted a Memorial Day Ceremony, and successfully managed an Autism Awareness Fundraiser in which the proceeds were donated to a preschool class for special needs children. Staff was also instrumental in the development of our City's first ever campout, which was a huge success.

## Objectives For FY 2022-2023

The upcoming fiscal year approaches us quickly with much optimism and excitement, primarily considering our new leadership, coupled with the organization's direction and its expected growth. This year will bring: a full-time Police Detective, which the residents of Lindsay truly deserve, a drone program, two full-time School Resource Officers, a Police Volunteer as well as a Fire Volunteer Corps and equally important, the departments first ever Chaplain Program. Staff is already scheduled to receive advanced training in Mental Health Awareness as well as DUI enforcement, to name a few. We will also see the fruition of the Military Banner Program, honoring our veterans while contributing to the quality of life throughout the downtown area.

The Department of Public Safety is enthusiastic of the anticipated projects for the upcoming fiscal year. We truly respect the relationship we share with our community and genuinely look forward to continually building on that bond.

## Contact Information

### Emergencies

911

### Non-Emergency & Animal Control

Phone (559) 562-2511 option #1 for Dispatch

Phone (559) 562-2511 option #2 for Records

### Rick Carrillo

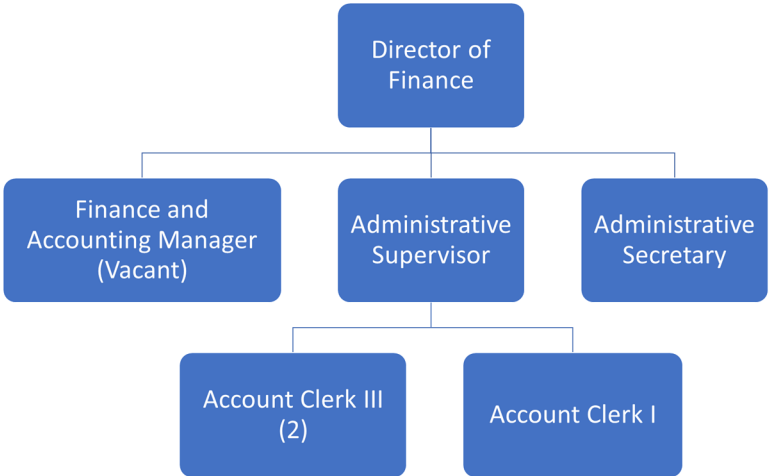
Director of Public Safety

(559) 562-7120

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# FINANCE

## ORGANIZATIONAL CHART



### Mission

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

### Department Overview

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

### FY 2021-2022 Accomplishments

- Updated the City’s Ordinance for utility user’s tax to include prepaid telephony services.
- Awarded over \$400,000 in grant funding for utility and mortgage assistance for Lindsay residents negatively impacted by COVID-19.
- Audited facility electricity accounts to ensure the City is being billed under appropriate rate schedules.
- Established an investment portfolio of fixed-income securities that meet the standards for investment of public funds and are in conformity with the City’s Investment Policy.
- Continued to support strategic financial planning through our five-year forecast model, identifying issues that may challenge the continued financial health of the City and possible solutions to those challenges.
- Processed 17,298 front-counter transactions and 23,854 accounts payable warrants.
- Awarded contract to Moss Levy & Hartzheim for professional auditing services for Fiscal Years 2022-2026.

## Objectives For FY 2022-2023

The Finance Department Objectives for FY 2022-2023 are to continue to provide support for the effective stewardship of City resources and yield a fiscally self-reliant city government while providing effective, basic municipal services.

For Fiscal Year 2022-2023, the Finance Department has identified the following strategic objectives:

- Execute the goals of City Council and Administration.
- Implement the recommendations of the State Auditor's Corrective Action Plan for finance policies and procedures.
- Monitor, track, and comply with the funding requirements of the American Rescue Plan Act and other grant funding received.
- Maintain a strong internal control and low risk environment by managing the City's financial resources in accordance with established budget and reserve policies.
- Obtain the Government Finance Officers Association (GFOA) excellence awards for budget and financial reporting.
- Continue to provide regular budget updates to ensure the continued financial health of the City of Lindsay.

## Department Contacts

### **Juana Espinoza**

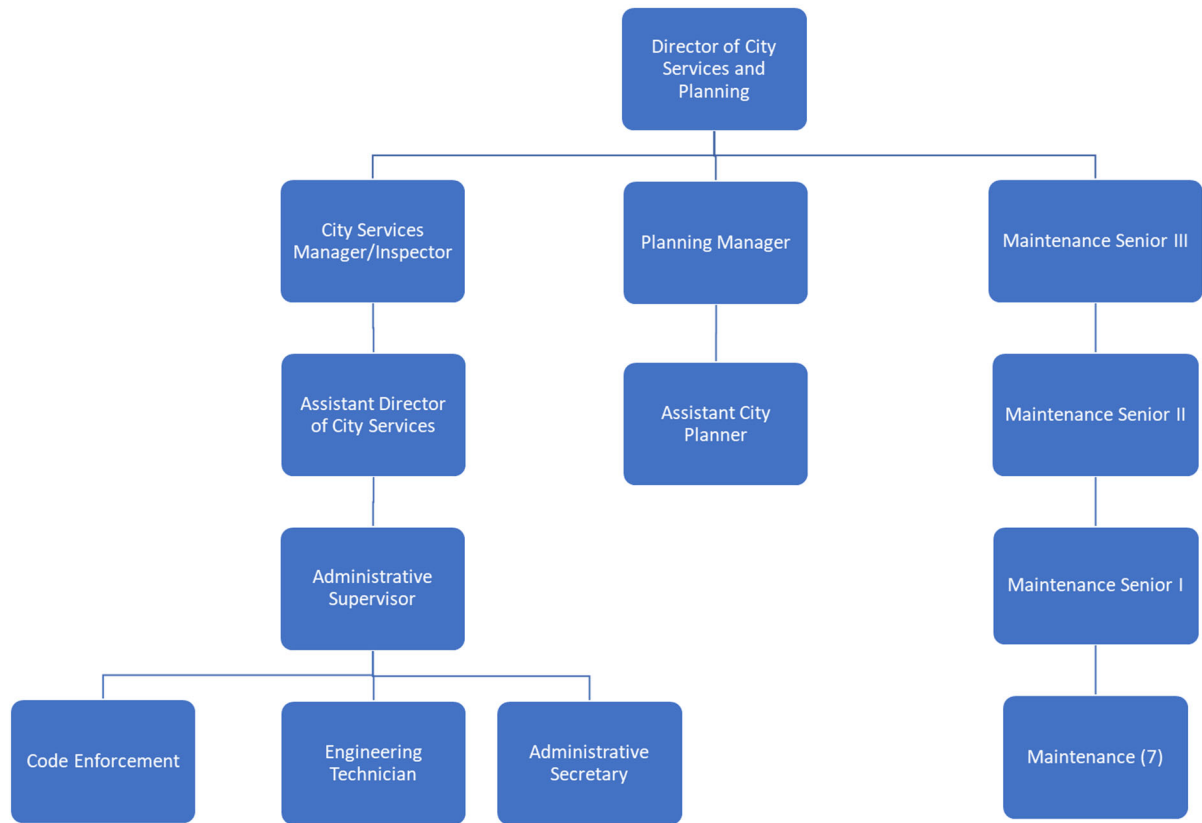
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# CITY SERVICES

## ORGANIZATIONAL CHART



### Mission

The Department of City Services’ mission is to provide the highest quality public works services to the public and other City departments balanced through our efforts to maintain a cost-effective operation and to provide these services in a responsible and efficient manner. This commitment is accomplished through the proper utilization of all our allotted resources.

### 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, streets, parks, building, code enforcement, planning, engineering, water, wastewater, storm drain utilities, refuse services, and special districts.



## FY 2021-2022 Accomplishments

### General Projects:

- Expanded zoning for special events in the Downtown area to allow additional opportunities for local organizations to raise funds and provide community building activities within the City.
- Expanded the City's cannabis cultivation zone to include Light Industrial zoned properties that can provide additional opportunities for economic growth for the City and potential jobs for residents.

### Parks Projects:

- Covered 2,585 square feet of graffiti.

### Transit and Transportation Projects:

- Citywide Pedestrian Pathway Plan completed to identify accessibility gaps to other community centers throughout the City and plan for and prioritize the related improvement projects.
- Completed the first phase of the Packing House Demolition Project to prepare the site for the future Transit Center Facility.
- Installed 16 Speed Radar Signs as a method of traffic control, effectively slowing speeders down by alerting them of their actual speeds and thereby making our roads safer for everyone.

### Streets Projects:

- Plan Specifications and Estimates: Hermosa St Rehabilitation Project, Homassel to Foothill Design.
- Plan Specifications and Estimates: Linda Vista Loop Design.
- Repaired 33 street signs and 2,349 potholes.

Slurry Seal Street Projects		Cape Seal Street Projects	
Project Name	Project Scope	Project Name	Project Scope
Maple Valley Subdivision	Ash to Maple	Samoa St	Harvard to East end of street
Sequoia Ave	Ono City to Hickory	Sierra View St	Harvard to City Limits
Pelous Ranch Phase 1	Hamlin from Hickory to Mandarin & Matthew	Princeton	Sierra View to North of Olivewood
Elmwood Ave	Tulare to Parkside	Olivewood/Grove/Glenwood Loop	Neighborhood
Parkside	Alameda to Parkside	Mariposa St	Westwood to Past Eastwood
Bond Way	Alameda to Monte Vista	Sycamore/Dawn	Neighborhood
Oxford Ave	Honolulu to Hermosa	Orangewood	Samoa to Hermosa
Alameda st	Homassel to Orange	Lafayette	Samoa to Hermosa
Foster	Apia to Lewis	Laurel Ave	Hermosa to Tulare Rd
Lindsay St	Foster to East	Stanford Ave	Tulare Rd to Sierra View
Locke Ave	Lindsay to Valencia		
Valencia St	Mirage to Harvard St		

**Water Projects:**

- Approved a deferral agreement between the City and Friant Water Authority, allowing the City to better manage its obligations in the coming years.
- Repaired of 74 water leaks, replaced over 39 dead water meters, and completed a total of 238 utility service requests/work orders.
- Conducted a regional water treatment plant study to explore options for expansion or relocation of Lindsay's water treatment facility, as well as options for expanding Lindsay's water territory to include communities surrounding City limits.
- Awarded \$150,000 in grant funding to conduct a wastewater reuse study to evaluate discharges from wastewater treatment, identify alternative water sources, recover resources, develop methods to enhance the availability and quality of recycled water appropriate end users, and create tools to evaluate trade-offs and aid decision making for fit-for-purpose water reuse.

**Sewer Projects**

- Increased efficiency in operations and compliance with the Waste Discharge Requirements (WDRs) through the Wastewater Influent and Effluent Flow Control & Monitoring Project. Permitted Treatment Facilities operate under these WDRs issued by the California Regional Water Quality Control Board.
- Successfully completed 665 sewer inspections with no sewer spills and completed major projects at the Wastewater Treatment Plant and sewer line replacements between Homassel and Hamlin Way.

**Objectives For FY 2022-2023**

The department aims to continue to provide and expand the quality service provided to Lindsay residents. The table below represents our projects for the upcoming fiscal year, as approved by City Council.

Department	Description
Citywide	City Hall Complex Building Upgrades
City Services	Upgrade HVAC Unit – Corp Yard
Parks	Olive Bowl/Kaku Park Renovation
Parks	Harvard Park Improvements
Streets	Street and Intersection Rehabilitation
Transportation	Lindsay Transit Center Design
Water	Generators - Well 14 and Well 15
Water	DBP Mitigation Plan specifications and Engineering
Water	Friant Canal Middle Reach Project - Phase I
Water	Water Demand Study
Water	Urban Water Management Plan
Water	Water Main Line Replacement Lafayette/Sycamore Ave
Water	Fire Flow Study
Water	Scada Expansion

Objectives For FY 2022-2023, Continued

Sewer	Tertiary Treatment Study
Sewer	Sewer Main Line Replacement
Sewer	Storm Drain Ripping
Sewer	WWTP - Clarifier Gate Valves (3)
Sewer	Orange Ave/Tulare Road Valving Project
Sewer	Oxidation Ditch Repairs (2)

All projects listed in the table above are fully funded for the 2022-2023 fiscal year, with full details provided within the adopted FY 2023-2027 Capital Outlay and Improvement Plan.

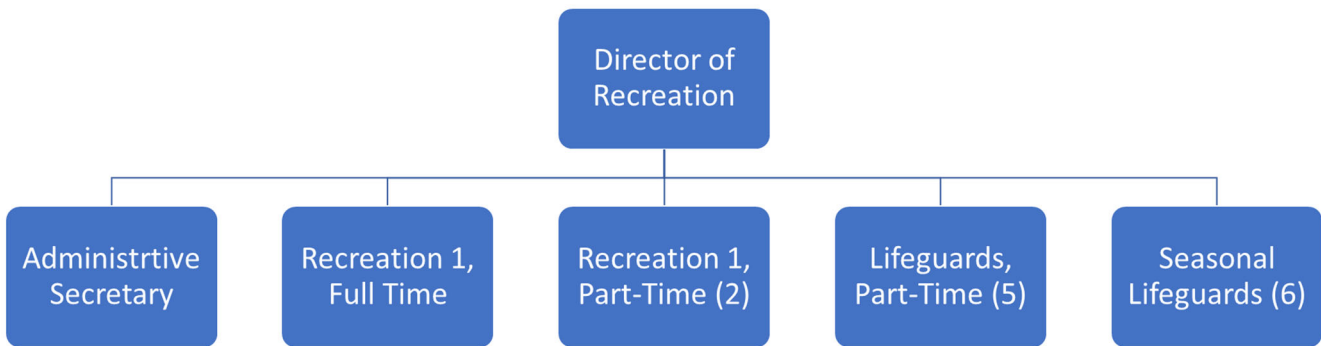
Updates on routine items will be presented on a regular basis at City Council Meetings held throughout the year.

Department Contacts

**Neyba Amezcua**  
Director of City Services and Planning  
Phone (559) 562-7102 ext. 8040  
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namezcua@lindsay.ca.us

## Recreation | Wellness and Aquatic Center

### ORGANIZATIONAL CHART



### Mission

The Lindsay Wellness & Aquatic 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 exercise classes are also offered, as well as a full gym with various exercise machines and a free weights area. The Wellness Center is also grateful to count Pro-PT Physical Therapy and OMNI Family Health as valued tenants providing additional health resources to the Lindsay community.

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 Salute to Service Run/Walk.

### FY 2021-2022 Accomplishments

For the fiscal year 2021-2022, the Lindsay Wellness Center continued to focus on enhancing the quality of life for Lindsay residents through its variety of programs and community partnerships. In collaboration with the Lindsay Unified School District (LUSD), Wellness Center staff and instructors designed additional curriculums for the after-school STARS program that included Swim Lessons, SPARKS Physical Education, Summer Youth Camp, Winter Youth Camp and Spring Break Camp. The Lindsay Wellness Center hopes to maintain and further develop their partnership with the school district in the years to come.

Additional improvements were made to the Wellness Center's state-of-the-art Aquatic Center thanks to funding provided by the Lindsay Hospital District. Aquatic Center upgrades include new LED pool lights, tile repairs, plumbing, plaster repairs, concrete overlay, new drain grates, and a new therapy pool pump. The Wellness Center is also fortunate to receive additional funding from the Lindsay Local Hospital District for \$467,632 for a projected three-year plan of future capital outlay projects. These projects include a new pool heater, VFD pool pump, interior retrofit lighting, exterior retrofit lighting, vending miser, 4 HVAC units, advanced Wi-Fi thermostats and a replaster of the big pool.

Fitness memberships continued to grow during the fiscal year with the addition of more fitness classes and new equipment. Two stair steppers are now in operation along with 10 spin bikes and Chair Classes have returned after a short interruption caused by COVID-19, with many familiar faces returning along with a few new ones.

The Wellness Center was also fortunate to be awarded \$4,615,000 through the California Department of Transportation's Clean California Local Grant Program for beautification and enhancement of Kaku / Olive Bowl Park. The City is looking forward to bringing this project to fruition for the community's enjoyment.

### Objectives For FY 2022-2023

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 districts, 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 of 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

## PERSONNEL INFORMATION

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

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

For the FY 2022-2023:

### TOTAL NUMBER OF EMPLOYEES, BY LOCATION

EMPLOYEES BY LOCATION	
Public Safety	25.0
City Services	19.0
Wellness	16.0
Finance	7.0
City Manager	6.0
<b>TOTAL FTE</b>	<b>73.0</b>

### FTE COUNT

BY FUND TYPE	
General Fund	31.9
Committed Funds	4.8
Restricted Funds	3.0
Enterprise Funds	18.1
Special Revenue Funds	0.4
<b>TOTAL FTE</b>	<b>58.1</b>

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.

### FTE COUNT

BY FUND TYPE		NEW POSITIONS (INCLUDED IN FTE TOTAL)	
General Fund	31.9	Fire Engineer	2.0
Committed Funds	4.8	Code Enforcement	1.0
Restricted Funds	3.0	City Services Manager / Inspector	1.0
Enterprise Funds	18.1	IT Manager	1.0
Special Revenue Funds	0.4		
<b>TOTAL FTE</b>	<b>58.1</b>	<b>TOTAL FTE ADDITIONS IN FY 2022-2023</b>	<b>5.0</b>

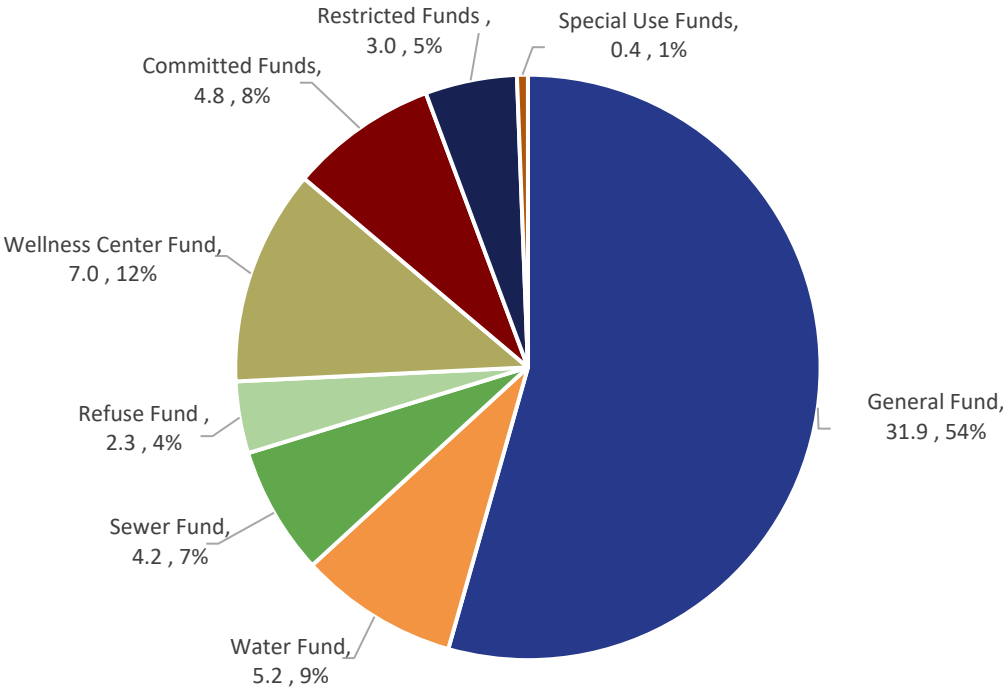
City of Lindsay employees serve in multiple capacities. The salary and benefits for some City employees are allocated to multiple departments according to the time each staff member serves in those departments during the year. For example, for the position of the Director of City Services, the salary and benefits must be allocated to the General Fund, Water, Sewer, and other funds proportional to the time the Director spends working on projects in each fund.



The Annual Salary Allocation designates the proportional allocation of each position’s salary and benefits to the appropriate departments/funds and is incorporated into the annual spending budget by fund.

Salary allocation tables are reviewed annually, at a minimum, as part of the regular budget process.

EMPLOYEE ALLOCATION FOR FY 2022-2023



## Annual Position Allocation

Department	Position	FY 2022-2023 FTE	General	Utilities	Transit & Gas Tax	Wellness	Other
City Manager	City Manager	1.00	46%	29%	20%	5%	0%
City Manager	Executive Assistant / Deputy City Clerk	1.00	45%	25%	0%	5%	0%
City Manager	Assistant to the City Manager / City Clerk	1.00	45%	25%	0%	5%	0%
City Manager	Human Resources Manager	1.00	55%	25%	10%	10%	0%
City Manager	IT Manager	1.00	55%	25%	10%	10%	0%
City Manager	IT / Records Clerk	0.50	55%	25%	8%	10%	0%
Public Safety	Director Of Public Safety	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	1.00	98%	2%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Animal Control Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Fire Lieutenant	1.00	98%	2%	0%	0%	0%
Public Safety	Fire Apparatus Engineer	1.00	100%	0%	0%	0%	0%
Public Safety	Fire Apparatus Engineer	1.00	100%	0%	0%	0%	0%
Public Safety	Administrative Supervisor	1.00	100%	0%	0%	0%	0%
Public Safety	Records Clerk	1.00	100%	0%	0%	0%	0%
Finance	Director Of Finance	1.00	27%	50%	10%	2%	1%
Finance	Finance & Accounting Manager	-	27%	50%	5%	2%	1%
Finance	Administrative Supervisor	1.00	45%	40%	8%	5%	2%
Finance	Administrative Secretary	1.00	9%	85%	0%	5%	1%
Finance	Account Clerk 3	1.00	45%	40%	8%	5%	2%
Finance	Account Clerk 3	1.00	20%	70%	4%	5%	1%
Finance	Account Clerk 1	1.00	9%	85%	0%	5%	1%

Department	Position	FY 2022-2023 FTE	General	Utilities	Transit & Gas Tax	Wellness	Other
City Services	Director Of City Services	1.00	25%	46%	24%	0%	5%
City Services	City Services Assistant Director	1.00	25%	46%	24%	0%	5%
City Services	City Services Manager / Inspector	1.00	55%	10%	10%	0%	0%
City Services	Engineering Tech	1.00	49%	30%	19%	0%	2%
City Services	Planning Manager	1.00	95%	0%	0%	0%	0%
City Services	Assistant City Planner	1.00	100%	0%	0%	0%	0%
City Services	Senior Maintenance 3	1.00	60%	20%	15%	5%	0%
City Services	Senior Maintenance 2	1.00	0%	95%	0%	0%	5%
City Services	Senior Maintenance 1	1.00	30%	15%	55%	0%	0%
City Services	Maintenance	1.00	30%	25%	45%	0%	0%
City Services	Maintenance	1.00	0%	95%	0%	0%	5%
City Services	Maintenance	1.00	0%	100%	0%	0%	0%
City Services	Maintenance	1.00	0%	95%	0%	0%	5%
City Services	Maintenance	1.00	100%	0%	0%	0%	0%
City Services	Maintenance	1.00	100%	0%	0%	0%	0%
City Services	Maintenance	1.00	100%	0%	0%	0%	0%
City Services	Code Enforcement	1.00	100%	0%	0%	0%	0%
City Services	Administrative Supervisor	1.00	30%	30%	10%	0%	30%
City Services	Administrative Secretary	1.00	40%	40%	20%	0%	0%
Wellness	Recreation Director	1.00	0%	0%	0%	100%	0%
Wellness	Administrative Secretary	1.00	0%	0%	0%	100%	0%
Wellness	Recreation 1	1.00	0%	0%	0%	100%	0%
Wellness	Recreation 1	0.50	0%	0%	0%	100%	0%
Wellness	Recreation 1	0.50	0%	0%	0%	100%	0%
Wellness	Recreation 1 (Maintenance)	0.25	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.25	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.25	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.25	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.25	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.25	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.13	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.13	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.13	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.13	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.13	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.13	0%	0%	0%	100%	0%

## Salary Ranges and Payroll Benefits Information

The City has two bargaining units – one for Public Safety employees and one for all other employees referred to as Miscellaneous employees.

Staffing is further divided into classifications for non-exempt and exempt employees. Non-Exempt Employees are eligible for overtime and all provisions of their governing Memorandum of Understanding (MOU). Exempt employees are not eligible for overtime but are eligible for all other provisions of their governing MOU and CA State Labor Laws.

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

The table below displays the annual range and salary steps for all positions, as approved by action of the City Council.

City of Lindsay

ANNUALLY

Salary Matrix (As of July 1, 2022)

		STEPS						
		1	2	3	4	5	6	7
<b>Public Safety</b>								
Non-Exempt	Animal Control Officer	41,766	43,867	46,051	48,360	50,773	53,310	55,973
Non-Exempt	Fire Apparatus Engineer	41,766	43,867	46,051	48,360	50,773	53,310	55,973
Non-Exempt	Public Safety Officer	50,274	52,770	55,411	58,198	61,090	64,147	67,371
Non-Exempt	Public Safety Sergeant	61,194	64,251	67,475	70,845	74,381	78,104	82,014
Non-Exempt	Fire Lieutenant	61,194	64,251	67,475	70,845	74,381	78,104	82,014
Exempt	Public Safety Lieutenant (Exempt)	79,373	83,346	87,506	91,874	96,470	101,296	106,371
		STEPS						
		1	2	3	4	5	6	7
<b>Miscellaneous TIER 1, hired before July 1, 2018</b>								
Non-Exempt	Interns / Seasonal	31,200	31,200	31,200	31,200	31,200	31,200	31,200
Non-Exempt	Recreation - Lifeguard	32,760	34,403	36,109	37,918	39,811	41,808	43,909
Non-Exempt	Recreation I	32,760	34,403	36,109	37,918	39,811	41,808	43,909
Non-Exempt	Maintenance	32,760	34,403	36,109	37,918	39,811	41,808	43,909
Non-Exempt	Account Clerk I	32,760	34,403	36,109	37,918	39,811	41,808	43,909
Non-Exempt	Code Enforcement Officer	32,760	34,403	36,109	37,918	39,811	41,808	43,909
Non-Exempt	Records Clerk	33,072	34,736	36,462	38,293	40,206	42,203	44,325
Non-Exempt	Maintenance Senior I	33,072	34,736	36,462	38,293	40,206	42,203	44,325
Non-Exempt	Com. Dev. Specialist II	35,610	37,378	39,250	41,226	43,285	45,448	47,715
Non-Exempt	Administrative Secretary	35,610	37,398	39,270	41,226	43,306	45,469	47,736
Non-Exempt	Executive Assistant / Deputy City Clerk	41,184	43,243	45,406	47,674	50,066	52,562	55,182
Non-Exempt	Records / IT Clerk	41,184	43,243	45,406	47,674	50,066	52,562	55,182
Non-Exempt	Maintenance Senior II	41,766	43,867	46,051	48,360	50,773	53,310	55,973
Non-Exempt	Account Clerk III	41,974	44,075	46,280	48,589	51,022	53,581	56,243
Non-Exempt	Engineering Technician	52,146	54,746	57,491	60,362	63,378	66,539	69,867
Non-Exempt	Assistant City Planner	52,146	54,746	57,491	60,362	63,378	66,539	69,867
Non-Exempt	Building Inspector I	52,146	54,746	57,491	60,362	63,378	66,539	69,867
Exempt	Administrative Supervisor	64,272	67,496	70,866	74,402	78,125	82,035	86,133
Exempt	Maintenance Senior III	64,272	67,496	70,866	74,402	78,125	82,035	86,133
Exempt	Assistant to the City Manager / City Clerk	64,272	67,496	70,866	74,402	78,125	82,035	86,133
Exempt	City Services Assistant Director	64,272	67,496	70,866	74,402	78,125	82,035	86,133
Exempt	Human Resources Manager	70,262	73,778	77,480	81,349	85,426	89,690	94,162
Exempt	Planning Manager	70,262	73,778	77,480	81,349	85,426	89,690	94,162
Exempt	Finance & Accounting Manager	70,262	73,778	77,480	81,349	85,426	89,690	94,162
Exempt	Executive Projects Manager	70,262	73,778	77,480	81,349	85,426	89,690	94,162
Exempt	IT Manager	70,262	73,778	77,480	81,349	85,426	89,690	94,162
Exempt	City Services Manager / Building Inspector	70,262	73,778	77,480	81,349	85,426	89,690	94,162

		STEPS						
Miscellaneous TIER 2, hired after July 1, 2018		1	2	3	4	5	6	7
Non-Exempt	Interns / Seasonal	31,200	31,200	31,200	31,200	31,200	31,200	31,200
Non-Exempt	Recreation - Lifeguard	32,760	33,904	35,090	36,317	37,586	38,917	40,269
Non-Exempt	Recreation I	32,760	33,904	35,090	36,317	37,586	38,917	40,269
Non-Exempt	Maintenance	32,760	33,904	35,090	36,317	37,586	38,917	40,269
Non-Exempt	Account Clerk I	32,760	33,904	35,090	36,317	37,586	38,917	40,269
Non-Exempt	Code Enforcement Officer	32,760	33,904	35,090	36,317	37,586	38,917	40,269
Non-Exempt	Records Clerk	33,072	34,237	35,422	36,670	37,960	39,291	40,664
Non-Exempt	Maintenance Senior I	33,072	34,237	35,422	36,670	37,960	39,291	40,664
Non-Exempt	Com. Dev. Specialist II	35,610	36,858	38,147	39,478	40,851	42,286	43,763
Non-Exempt	Administrative Secretary	35,610	36,858	38,147	39,499	40,872	42,307	43,784
Non-Exempt	Executive Assistant / Deputy City Clerk	41,184	42,619	44,117	45,656	47,258	48,922	50,627
Non-Exempt	Records / IT Clerk	41,184	42,619	44,117	45,656	47,258	48,922	50,627
Non-Exempt	Maintenance Senior II	41,766	43,222	44,741	46,322	47,923	49,608	51,355
Non-Exempt	Account Clerk III	41,974	43,451	44,970	46,530	48,173	49,858	51,605
Non-Exempt	Engineering Technician	52,146	53,976	55,848	57,803	59,842	61,922	64,085
Non-Exempt	Assistant City Planner	52,146	53,976	55,848	57,803	59,842	61,922	64,085
Non-Exempt	Building Inspector I	52,146	53,976	55,848	57,803	59,842	61,922	64,085
Exempt	Administrative Supervisor	64,272	66,518	68,848	71,261	73,757	76,336	78,998
Exempt	Maintenance Senior III	64,272	66,518	68,848	71,261	73,757	76,336	78,998
Exempt	Assistant to the City Manager / City Clerk	64,272	66,518	68,848	71,261	73,757	76,336	78,998
Exempt	City Services Assistant Director	64,272	66,518	68,848	71,261	73,757	76,336	78,998
Exempt	Human Resources Manager	70,262	72,738	75,275	77,917	80,642	83,470	86,382
Exempt	Planning Manager	70,262	72,738	75,275	77,917	80,642	83,470	86,382
Exempt	Finance & Accounting Manager	70,262	72,738	75,275	77,917	80,642	83,470	86,382
Exempt	Executive Projects Manager	70,262	72,738	75,275	77,917	80,642	83,470	86,382
Exempt	IT Manager	70,262	72,738	75,275	77,917	80,642	83,470	86,382
Exempt	City Services Manager / Building Inspector	70,262	72,738	75,275	77,917	80,642	83,470	86,382

**Executives**

		Minimum	Maximum
Exempt	City Manager	114,504	156,333
Exempt	Director of Public Safety	86,237	115,565
Exempt	Director of Finance	86,778	110,739
Exempt	Director of City Services	75,234	103,958
Exempt	Recreation Services Director	71,490	98,758

To determine employee pay per month, divide by 12. To determine pay per pay period, divide by 26. To determine pay by hour, divide by 2,080. Employees are evaluated annually and if recommended on merit, move one step up their assigned salary range until they reach the maximum.

**Benefit Summary**

As part of the employee compensation package the City of Lindsay provides benefits to its employees. The accumulation and use of these benefits is regulated by the policies and procedures of the City. The following paragraphs summaries these benefits.

**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, 2022*

<i>Medical, Dental &amp; 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>	\$5,664	\$5,210
<i>Employee + Children</i>	\$4,645	\$4,236
<i>Employee + Family</i>	\$9,837	\$9,211

### 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.

Effective January 1, 2013, CalPERS separated the entire CalPERS system (regardless of classification) into two designations – Classic (those hired prior to January 1, 2013) and PEPRA (those hired on or after January 1, 2013). PEPRA benefits are significantly less than and start later in life than those received by Classic employees. Additionally, PEPRA employees bear a higher percentage of the cost for the benefit. The result is a lowering of the pension liabilities the City and employees will pay into the CalPERS system. CalPERS invests monthly payments to generate future earnings. Retired employees receive pension payments from these future earnings, not the City in retirement.

Each classification and designation are identified by a percent and an age. Employees multiply the number of years they participate in CalPERS by the percent to calculate what portion of their income they will continue to receive via CalPERS (not the City) at the age of retirement for their classification and designation. For example, 2% at 62 for an employee who joined CalPERS at age 42 would mean he or she would receive 40% of their salary in retirement ( $62 - 42 = 20 \times 2\% = 40\%$ ).

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>	Public Safety Classic	Public Safety PEPRA	Miscellaneous Classic	Miscellaneous PEPRA
<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>	9.00%	18.0%	9.00%	9.75%
<i>City-paid rate per pay period</i>	21.79%	8.13%	13.02%	4.59%
<i>Total Rate per pay period</i>	30.79%	26.13%	22.02%	14.34%

Governments in the CalPERS system are facing sizable unfunded liabilities, which means the investments used to create the retirement account were not funded sufficiently past years. The past underfunding and less-than-expected growth in investment markets have left the retirement system without enough principal to generate

returns to fund fully the retirement contracts. CalPERS amortizes the unfunded liability based on return expectations and adjustments for past performance. The following table shows the unfunded liability balance as of the most recent CalPERS Actuarial Valuation and the City's required payments for 2022-2023.

<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 6/30/2020</i>	\$4,825,008	\$19,304	\$5,705,412	\$39,120
<i>FY 2022-2023 Payment toward Unfunded Liability</i>	379,813	2,532	463,245	5,742

### 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 employee's total annual income for non-exempt employees and up to 6% for exempt employees.

### Aflac Coverage

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

- 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.

### Accident Insurance

The City offers employees accident insurance from Allstate for all full-time employees and their families. The accident insurance provider for the City of Lindsay is All-State. The City includes employee-only insurance as part of the base benefits package. Plan costs for family members are paid by employees.

### Identity Protection and Legal Plans

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

### ASPCA Health Insurance

The City of Lindsay offers pet insurance at a discounted rate through the ASPCA. Rates are based on breed and age.

## FUND STRUCTURE

### **General Fund**

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

### **Committed Funds**

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

### **Restricted Funds**

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

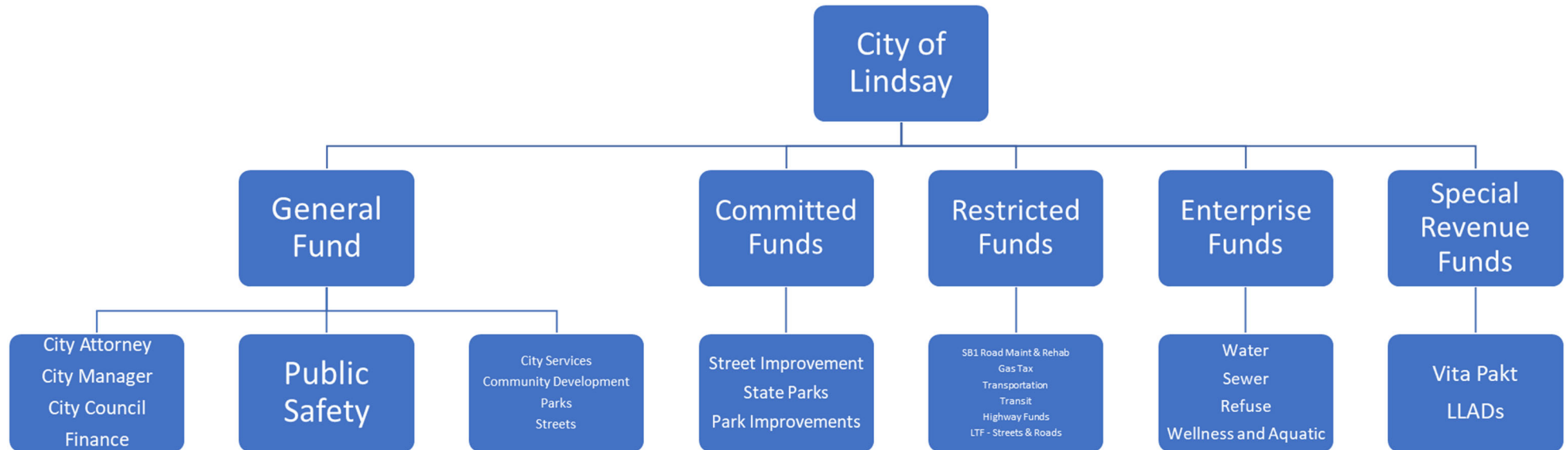
### **Enterprise Funds**

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

### **Special Revenue Funds**

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

## Fund Structure Chart



## LEVELS OF BUDGETARY CONTROL

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

During the fiscal year, due to emergencies or changes in circumstances, it may become necessary to transfer appropriations between funds or increase the appropriation for new projects for programs approved by the City Council. An adjustment is requested through a budget amendment which includes an explanation as to why the change is necessary. City Council may approve changes to resources held during regularly scheduled meetings held throughout the fiscal year. The council may amend the budget to add to or increase programs or amounts or to delete or decrease any programs or amounts, except those expenditures required by law or for debt services, but no amendment to the budget shall increase the authorized expenditures for any fund to an amount greater than the total estimated income and carried forward fund balances, plus appropriated reserves.

The City Manager may transfer monies between departments, divisions, programs and accounts within funds and departments, but within dollar or percentage of fund limits set by the Council annually as part of the budget, but only the Council by resolution may transfer monies between funds and from unappropriated balances or fund balances to any fund or appropriation account.

Encumbered amounts lapse at year end and, encumbrances outstanding at year end are reappropriated as part of the following year's budget. Activities for Debt Service, and Capital Projects are included in the annual appropriated budget.

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

City council shall adopt the annual budget for the upcoming fiscal year on or before June 30<sup>th</sup> of the fiscal year currently ending.

### Annual Budget Calendar

Timeframe	Budget Event
March	Department heads submit proposed operating and capital budgets, goals and performance standards to City Manager. City Manager and Finance Director take information from department heads and prepare the proposed budget for coming fiscal year.
May thru June	Proposed operating and capital budgets for all Accounting Funds is distributed to public, press and City Council. Copies are available for public review at City Hall and on City website. City Council conducts reviews during work meetings and invites public participation and input.
June	Public hearing is held wherein the public is invited to comment on proposed annual budget. City Council makes final budget changes. City Manager incorporates changes made by City Council into final budget document.
No later than June 30	Final budget is adopted by the City Council.

## FUND SUMMARIES

### General Fund

Staff is largely focusing on growing general fund revenues to address the deficit fund balance in the General Fund caused by the reinstatement of interfund loans.

Positive revenue trends for sales and use tax, including the voter-approved additional one-percent (1%) tax imposed on retail transactions to fund general fund services for public safety are expected to continue for FY 2022-2023 and Transient Occupancy Tax (TOT) revenue continues to be bolstered by health staff traveling into the area to help combat the spread of COVID-19 in Tulare County.

Additional tax revenue is expected in future years with the addition of a second retail cannabis location and the completion of Palm Terrace II, a 54-unit energy efficient and transit friendly affordable rental community, by December 2023.

### Street Improvement Fund

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

### Water Enterprise Fund

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

### Sewer Enterprise Fund

Operations remain positive for the sewer enterprise fund and several capital outlay projects are scheduled for FY 2022-2023 to maintain and upgrade aging infrastructure. A study has been initiated to review of sewer rates and ensure long-term operations for the system. Results of the study are expected to be presented for the consideration of Lindsay City Council in upcoming months.

### Wellness Enterprise Fund

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

FINANCIALS



## SUMMARY OF NET CHANGE - CITYWIDE

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
<b>GENERAL FUND</b>						
101-GENERAL FUND	963,244	1,140,857	1,548,244	124,350	995,447	26,960
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	617,791	65,525	764,150	-	577,987	(2,305,827)
460-STATE PARKS	-	-	(32,297)	-	32,365	-
471-PARK IMPROVEMENTS	6,404	4,606	2,633	3,300	38,350	3,300
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	209,544	(148,661)	244,169	-	271,177	200,432
261-GAS TAX FUND	(94,086)	9,050	6,548	2,700	66,486	(422,988)
263-TRANSPORTATION	88,752	95,265	85,993	-	174,299	(1,642,330)
264-GAS TAX-TRANSIT FUND	340	(352)	205	100	100	-
265-STP HWY FUNDS	251,784	(83,386)	150,565	-	151,200	143,000
266-LTF-ART 8 STREETS & ROADS	32,346	415,947	652,491	4,500	534,454	330,000
<b>ENTERPRISE FUNDS</b>						
300-MCDERMONT	793,308	119,957	-	-	-	-
400-WELLNESS CENTER	(16,970)	135,741	46,884	(22,400)	3,900	(56)
552-WATER	400,861	163,212	8,445	(42,600)	257,496	(239,297)
553-SEWER	518,858	440,998	421,511	153,000	320,865	28,505
841-CURB & GUTTER	462	91	2,374	-	(3,100)	2,000
856-STORM DRAIN SYSTEM	6,150	3,970	738	3,000	1,200	-
554-REFUSE	74,106	45,511	68,841	(24,700)	83,829	7,177
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	431	254	(1,164)	-	0	-
883-SIERRA VIEW ASSESSMENT	3,995	(1,215)	2,348	-	3,552	-
884-HERITAGE ASSESSMENT DIST	3,997	881	2,104	-	3,700	-
886-SAMOA	(1,072)	740	1,602	-	0	-
887-SWEETBRIER TOWNHOUSES	(1,934)	517	2,789	-	(16,857)	-
888-PARKSIDE	(70)	647	508	-	2,635	(0)
889-SIERRA VISTA ASSESSMENT	3,404	7,352	7,676	7,400	7,250	(0)
890-MAPLE VALLEY ASSESSMENT	(4,645)	(4,107)	(379)	-	100	-
891-PELOUS RANCH	(5,179)	(3,806)	584	(9,300)	(2,466)	-



## SUMMARY OF INFLOWS - CITYWIDE

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
<b>GENERAL FUND</b>						
101-GENERAL FUND	6,035,602	6,383,118	7,273,835	8,246,700	8,961,433	9,299,419
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	872,691	905,905	917,228	925,883	925,883	417,973
460-STATE PARKS	-	-	-	250,000	217,800	6,601,000
471-PARK IMPROVEMENTS	8,458	4,606	2,633	3,300	38,350	3,300
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	299,383	233,224	244,169	140,000	271,177	298,432
261-GAS TAX FUND	270,696	307,866	290,386	281,100	343,000	381,315
263-TRANSPORTATION	660,311	285,344	242,916	1,063,100	280,900	220,000
264-GAS TAX-TRANSIT FUND	340	250,170	205	100	100	-
265-STP HWY FUNDS	284,784	158,614	150,565	130,700	151,200	143,000
266-LTF-ART 8 STREETS & ROADS	482,049	1,061,557	652,491	534,500	534,454	530,000
<b>ENTERPRISE FUNDS</b>						
300-MCDERMONT	1,059,470	119,957	-	-	-	-
400-WELLNESS CENTER	609,918	767,355	829,582	1,217,300	1,031,742	1,078,300
552-WATER	2,033,342	1,712,499	1,670,087	2,250,000	1,905,700	2,452,000
553-SEWER	1,531,940	1,448,565	1,485,640	1,579,100	1,458,900	1,644,100
841-CURB & GUTTER	462	91	2,374	1,200	2,400	2,000
856-STORM DRAIN SYSTEM	6,150	3,970	738	3,000	1,200	-
554-REFUSE	966,504	1,030,732	1,095,939	1,114,500	857,500	880,700
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	49,539	86,517	61,693	67,200	73,284	83,879
883-SIERRA VIEW ASSESSMENT	21,987	17,619	17,606	18,700	18,700	21,965
884-HERITAGE ASSESSMENT DIST	8,989	6,925	6,703	7,200	7,200	7,700
886-SAMOA	4,212	4,032	4,032	4,400	2,055	11,597
887-SWEETBRIER TOWNHOUSES	9,478	9,473	9,476	9,700	9,685	11,597
888-PARKSIDE	6,479	5,098	5,522	5,700	5,700	6,271
889-SIERRA VISTA ASSESSMENT	9,335	9,335	9,335	9,600	9,554	9,554
890-MAPLE VALLEY ASSESSMENT	1,808	1,398	1,438	2,700	2,700	3,617
891-PELOUS RANCH	10,195	10,195	10,145	10,500	10,500	15,750

## SUMMARY OF OUTFLOWS - CITYWIDE

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
<b>GENERAL FUND</b>						
101-GENERAL FUND	5,072,358	5,242,261	5,725,591	8,122,350	7,965,986	9,272,460
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	254,900	840,379	153,078	925,883	347,896	2,723,800
460-STATE PARKS	-	-	32,297	250,000	185,435	6,601,000
471-PARK IMPROVEMENTS	2,054	-	-	-	-	-
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	89,839	381,885	-	140,000	-	98,000
261-GAS TAX FUND	364,782	298,816	283,838	278,400	276,514	804,303
263-TRANSPORTATION	571,559	190,079	156,922	1,063,100	106,601	1,862,330
264-GAS TAX-TRANSIT FUND	-	250,522	-	-	-	-
265-STP HWY FUNDS	33,000	242,000	-	130,700	-	-
266-LTF-ART 8 STREETS & ROADS	449,703	645,610	-	530,000	-	200,000
<b>ENTERPRISE FUNDS</b>						
300-MCDERMONT	266,162	-	-	-	-	-
400-WELLNESS CENTER	626,888	631,613	782,698	1,239,700	1,027,842	1,078,356
552-WATER	1,632,481	1,549,287	1,661,642	2,292,600	1,648,204	2,691,297
553-SEWER	1,013,082	1,007,567	1,064,129	1,426,100	1,138,035	1,615,595
841-CURB & GUTTER	-	-	-	1,200	5,500	-
856-STORM DRAIN SYSTEM	-	-	-	-	-	-
554-REFUSE	892,398	985,222	1,027,098	1,139,200	773,671	873,523
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	49,108	86,262	62,857	67,200	73,284	83,879
883-SIERRA VIEW ASSESSMENT	17,991	18,834	15,259	18,700	15,148	21,965
884-HERITAGE ASSESSMENT DIST	4,992	6,045	4,599	7,200	3,500	7,700
886-SAMOA	5,284	3,291	2,430	4,400	2,055	11,597
887-SWEETBRIER TOWNHOUSES	11,411	8,957	6,687	9,700	26,542	11,597
888-PARKSIDE	6,548	4,451	5,013	5,700	3,065	6,271
889-SIERRA VISTA ASSESSMENT	5,931	1,983	1,659	2,200	2,304	9,554
890-MAPLE VALLEY ASSESSMENT	6,453	5,505	1,817	2,700	2,600	3,617
891-PELOUS RANCH	15,374	14,001	9,561	19,800	12,966	15,750

## SUMMARY OF TRANSFERS - CITYWIDE

### TRANSFER OUT

### TRANSFER IN

TRANSFERS OUT	PROPOSED 2023	TRANSFERS IN	PROPOSED 2023	PURPOSE
GENERAL FUND	140,000	WATER	140,000	Generators - Well 14 & Well 15
GENERAL FUND	40,000	WATER	40,000	Urban water management plan
GENERAL FUND	350,000	WATER	350,000	Main line replacement - Lafayette/Sycamore
GENERAL FUND	50,000	WATER	50,000	Fire flow study
GENERAL FUND	60,000	WATER	60,000	Scada expansion
GENERAL FUND	70,000	WATER	70,000	Enterprise fund advance repayment
GENERAL FUND	-	WATER	-	Water operations
GENERAL FUND	300,000	WELLNESS CENTER	300,000	Wellness Center operations
GENERAL FUND	20,000	WELLNESS CENTER	20,000	Wellness Center building upgrades
GENERAL FUND	30,000	WELLNESS CENTER	30,000	Fleet vehicle - recreation
GENERAL FUND	42,500	SEWER	42,500	WWTP clarifier gate valves (3)
STREET IMPROVEMENT FUND	2,383,500	CAPITAL IMPROVEMENT	2,383,500	Various street rehab projects
STREET IMPROVEMENT FUND	287,900	GENERAL FUND	287,900	Street operations
STREET IMPROVEMENT FUND	52,400	GENERAL FUND	52,400	Debt Servicing
SB1 ROAD MAINTENANCE & REHAB	98,000	CAPITAL IMPROVEMENT	98,000	Street rehab/Burem Lane renovation
GAS TAX FUND	480,000	CAPITAL IMPROVEMENT	480,000	Street rehab: Hermosa II - Harvard to Foothill
TRANSPORTATION	500,000	CAPITAL IMPROVEMENT	500,000	Transit Center design
TRANSPORTATION	1,080,000	CAPITAL IMPROVEMENT	1,080,000	Various street rehab projects
LTF-ART 8 STREETS & ROADS	200,000	CAPITAL IMPROVEMENT	200,000	Hermosa/Weswood roundabout landscaping
<b>TOTAL TRANSFER OUT</b>	<b>5,081,800</b>	<b>TOTAL TRANSFER IN</b>	<b>5,081,800</b>	

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

## 101-GENERAL FUND - PERFORMANCE TREND

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
101-GENERAL FUND						
INFLOW	5,594,698	6,071,889	7,170,618	7,927,200	8,613,537	8,959,119
OUTFLOW	4,811,332	4,974,084	5,481,134	6,642,350	7,699,344	8,169,960
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>783,367</b>	<b>1,097,804</b>	<b>1,689,484</b>	<b>1,284,850</b>	<b>914,193</b>	<b>789,160</b>

### 101-GENERAL FUND | TRANSFERS

TRANSFERS IN	440,904	311,229	103,217	319,500	347,896	340,300
TRANSFERS OUT	261,027	268,176	244,457	1,480,000	266,642	1,102,500

### 101-GENERAL FUND | SUMMARY OF NET CHANGE

<b>TOTAL SUMMARY OF NET CHANGE</b>	<b>963,244</b>	<b>1,140,857</b>	<b>1,548,244</b>	<b>124,350</b>	<b>995,447</b>	<b>26,960</b>
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## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
101-GENERAL FUND						
INFLOW	5,594,698	6,071,889	7,170,618	7,927,200	8,613,537	8,959,119
OUTFLOW	4,811,332	4,974,084	5,481,134	6,642,350	7,699,344	8,169,960
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>783,367</b>	<b>1,097,804</b>	<b>1,689,484</b>	<b>1,284,850</b>	<b>914,193</b>	<b>789,160</b>

101-GENERAL FUND   TRANSFERS						
TRANSFERS IN	440,904	311,229	103,217	319,500	347,896	340,300
TRANSFERS OUT	261,027	268,176	244,457	1,480,000	266,642	1,102,500

101-GENERAL FUND   SUMMARY OF NET CHANGE						
<b>TOTAL SUMMARY OF NET CHANGE</b>	<b>963,244</b>	<b>1,140,857</b>	<b>1,548,244</b>	<b>124,350</b>	<b>995,447</b>	<b>26,960</b>

## 101-GENERAL FUND | INFLOW BY SOURCE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TAXES & FEES	4,867,951	5,103,234	6,219,034	5,893,300	6,663,691	6,934,288
LICENSES & PERMITS	190,121	234,728	241,244	208,900	488,439	238,200
MONEY AND PROPERTY USE	140,121	282,175	19,620	24,400	211,680	91,270
CHARGES FOR SERVICE	17,411	18,686	13,553	15,300	28,079	25,109
FINES	18,303	30,520	15,528	8,500	29,245	24,781
INTERGOVERNMENTAL	254,090	259,734	451,241	514,200	1,048,833	1,531,829
OTHER SOURCES & USES	106,701	142,812	210,398	1,262,600	143,570	113,642
<b>TOTAL INFLOW   GENERAL FUND</b>	<b>5,594,698</b>	<b>6,071,889</b>	<b>7,170,618</b>	<b>7,927,200</b>	<b>8,613,537</b>	<b>8,959,119</b>

## 101-GENERAL FUND | OUTFLOW BY USE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CITY ATTORNEY	36,820	50,883	89,366	75,000	85,800	90,000
CITY COUNCIL	15,576	14,583	12,835	41,500	35,300	69,000
CITY MANAGER / HUMAN RESOURCES	172,785	119,538	158,649	187,750	282,812	214,210
FINANCE	247,405	287,980	326,800	292,600	366,260	254,393
NON-DEPARTMENTAL	164,099	144,889	255,506	261,100	325,200	347,180
COVID-19 EMERGENCY FUND	-	75,834	127,444	-	18,138	-
COVID-19 ARPA FUND	-	-	-	-	155,123	236,629
PUBLIC SAFETY	2,815,131	3,010,025	3,091,868	3,266,600	3,840,061	3,828,862
CITY SERVICES	559,518	528,640	596,500	553,100	1,041,942	690,403
COMMUNITY DEVELOPMENT	206,230	124,367	88,026	172,500	100,382	417,460
PARKS	195,972	166,039	159,219	208,300	220,612	239,669
STREETS	202,128	188,764	252,281	319,500	347,896	340,254
DEBT SERVICE	73,125	231,724	239,523	328,900	328,900	333,900
CAPITAL OUTLAY	122,543	30,819	83,117	935,500	550,919	1,108,000
<b>TOTAL OUTFLOW   GENERAL FUND</b>	<b>4,811,332</b>	<b>4,974,084</b>	<b>5,481,134</b>	<b>6,642,350</b>	<b>7,699,344</b>	<b>8,169,960</b>

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
101-GENERAL FUND	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
INFLOW	5,594,698	6,071,889	7,170,618	7,927,200	8,613,537	8,959,119
OUTFLOW	4,811,332	4,974,084	5,481,134	6,642,350	7,699,344	8,169,960
TOTAL GENERAL FUND OPERATIONS	783,367	1,097,804	1,689,484	1,284,850	914,193	789,160

101-GENERAL FUND   TRANSFERS						
TRANSFERS IN	440,904	311,229	103,217	319,500	347,896	340,300
TRANSFERS OUT	261,027	268,176	244,457	1,480,000	266,642	1,102,500

101-GENERAL FUND   SUMMARY OF NET CHANGE						
TOTAL SUMMARY OF NET CHANGE	963,244	1,140,857	1,548,244	124,350	995,447	26,960

101-GENERAL FUND | INFLOW | GENERAL FUND

CLASSIFICATION	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TAXES & FEES						
PROPERTY TAX REVENUE	337,519	343,853	369,515	324,400	324,360	334,091
CURRENT UNSECURED	17,751	18,424	18,811	23,800	23,769	24,244
OTHER PRTX/ABX126 PASTHRU	38,654	42,067	80,746	50,000	193,630	197,503
ABX126 RESIDUAL	-	-	98,116	100,000	-	-
REAL PROPERTY TRANSFER	3,027	1,026	-	4,400	4,432	4,521
MOTOR VEHICLE IN-LIEU TAX	6,318	10,572	9,648	6,500	6,500	6,630
COUNTY PRP TAX VLF	1,078,370	1,133,415	1,151,790	1,200,000	1,200,000	1,236,000
SALES & USE	1,136,941	1,061,649	1,288,539	1,279,400	1,473,000	1,559,000
MEASURE O	1,142,618	1,148,106	1,540,556	1,316,700	1,644,000	1,710,000
UTILITY USER TAX	923,901	996,886	957,350	1,050,000	1,050,000	1,112,500
RETAIL CANNABIS TAX	-	94,475	413,996	300,000	430,000	430,000
UTILITY COMPANY FRANCHISE	55,677	134,919	126,056	120,000	120,000	121,200
SALES TAX - PROP 172	58,684	58,600	65,294	68,100	94,000	98,600
TRANSIENT OCCUPANCY TAX	68,490	59,243	98,618	50,000	100,000	100,000
SUB-TOTAL	4,867,951	5,103,234	6,219,034	5,893,300	6,663,691	6,934,288
LICENSES & PERMITS						
BUILDING PERMITS	94,633	111,496	140,179	110,000	320,000	110,000
BUS LICENSE AP REVIEW	2,910	3,780	2,820	1,800	1,800	3,000
BUSINESS LICENSE FEES	72,456	73,690	56,260	57,600	57,589	70,000
PLANNING & ZONING FEES	1,100	5,205	16,350	10,000	10,000	10,000
DOG LICENSE - LINDSAY	516	370	720	300	350	500
PLAN CHECK FEES	12,493	22,977	11,410	15,000	41,000	20,000
CONDITIONAL USE PERMITS	1,795	945	-	1,200	1,200	1,200
CANNABIS PERMIT	-	10,833	10,000	10,000	10,000	20,000
SITE PLAN REVIEWS	980	750	150	500	6,500	500
MISC.C.S/FIRE INSPECTION	3,239	4,681	3,355	2,500	40,000	3,000
SUB-TOTAL	190,121	234,728	241,244	208,900	488,439	238,200

## MONEY AND PROPERTY USE

ARBOR RENTAL/MISC SRV	-	470	1,955	1,000	1,870	2,670
SALE, SURPLUS PROPERTY	600	-	-	-	-	-
BASEBALL FIELD RENTALS	7,385	5,240	4,868	5,500	16,000	5,500
LEASE/RENT RECEIPTS	15,000	-	-	-	100,000	-
SALE OF REAL PROPERTY	40,178	217,482	-	-	11,000	-
INTEREST & PENALTIES	2,108	3,847	2,378	1,500	1,500	1,500
EARNED BANK INTEREST	7,914	16,106	5,419	600	560	6,600
RENT,CITY FACILITY	6,565	1,585	-	-	-	-
SMALL BUSINESS INCUBATOR	5,225	950	-	-	-	-
FRIDAY NIGHT MARKET	55,146	36,495	5,000	15,800	80,750	75,000
SUB-TOTAL	140,121	282,175	19,620	24,400	211,680	91,270

## CHARGES FOR SERVICE

DUI LAB FEES	900	996	929	500	1,859	2,259
D.U.I. - COST RECOVERY	120	176	119	400	4,370	1,000
VEHICLE ABATEMENT	2,542	6,751	4,041	5,400	5,400	5,400
TRAFFIC ACCIDENT REPORT	114	272	72	300	2,100	2,100
SPECIAL FIRE SERVICES	-	1,150	1,100	700	750	750
ANIMAL CONTROL	190	410	180	300	250	250
WEED CLEANING & REMOVAL	-	1,377	-	-	-	-
VEHICLE RELEASE	4,108	3,100	4,800	3,500	9,150	9,150
FINGERPRINTS	9,000	3,977	1,971	4,200	4,200	4,200
GANG REGISTRATION FEE	50	10	20	-	-	-
POLICE REPORT COPY	51	84	69	-	-	-
VEHICLE EQUIP. CORR. INSP	320	381	250	-	-	-
FIRE REPORT COPY	16	2	2	-	-	-
SUB-TOTAL	17,411	18,686	13,553	15,300	28,079	25,109

## FINES

PUBLIC SAFETY FINES/REVNU	14,515	26,183	14,836	5,000	11,781	21,781
OTHER FINES & FORFEITS	3,788	4,337	692	3,500	17,464	3,000
SUB-TOTAL	18,303	30,520	15,528	8,500	29,245	24,781

## INTERGOVERNMENTAL

P.O.S.T.	-	266	-	200	-	-
AMERICAN RESCUE PLAN ACT	-	-	-	-	151,500	1,219,129
CARES	-	-	162,414	-	-	-
TULARE COUNTY(SLESF)COPS	148,747	155,948	156,727	100,000	150,000	150,000
YOUTH SRVCS OFFICER-LUSD	82,741	95,965	93,097	107,000	107,000	160,200
HOMELAND SECURITY GRANT	12,808	5,000	3,593	135,500	305,500	-
GRANT FUNDS RECEIVED	7,160	-	33,037	170,000	333,333	-
TAX RELIEF SUBVENTION	2,634	2,555	2,375	1,500	1,500	2,500
SUB-TOTAL	254,090	259,734	451,241	514,200	1,048,833	1,531,829

## OTHER SOURCES &amp; USES

REBATES/REFUND/REIMBURSMT	100,585	128,540	186,999	1,250,000	120,000	100,000
SALE OF SHOULDER PATCHES	-	20	-	-	-	-
HEALTH PREM CONTRIBUTION	-	5,845	7,057	7,600	7,642	7,642
OTHER MISC REVENUES	5,906	8,407	14,676	5,000	15,928	6,000
DONATIONS	210	-	1,666	-	-	-
SUB-TOTAL	106,701	142,812	210,398	1,262,600	143,570	113,642

<b>TOTAL INFLOW   GENERAL FUND</b>	<b>5,594,698</b>	<b>6,071,889</b>	<b>7,170,618</b>	<b>7,927,200</b>	<b>8,613,537</b>	<b>8,959,119</b>
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## 101-GENERAL FUND | OUTFLOW | CITY ATTORNEY

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PROFESSIONAL SERVICES	36,820	50,883	89,366	75,000	85,800	90,000
<b>TOTAL OUTFLOW   CITY ATTORNEY</b>	<b>36,820</b>	<b>50,883</b>	<b>89,366</b>	<b>75,000</b>	<b>85,800</b>	<b>90,000</b>

## 101-GENERAL FUND | OUTFLOW | CITY COUNCIL

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
STIPEND	3,350	3,300	3,025	3,300	3,300	18,000
MEETINGS & TRAVEL	4,537	3,040	349	5,000	12,500	12,500
SPECIAL DEPT SUPPLIES	1,009	1,386	2,372	1,500	6,000	2,500
CONTINGENCY COSTS	-	-	-	25,000	5,000	25,000
COUNCIL PUBLIC OUTREACH	552	-	782	600	2,000	2,000
JPA DUES	6,128	6,858	6,308	6,100	6,500	9,000
<b>TOTAL OUTFLOW   CITY COUNCIL</b>	<b>15,576</b>	<b>14,583</b>	<b>12,835</b>	<b>41,500</b>	<b>35,300</b>	<b>69,000</b>

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

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	462	588	1,099	-	1,501	-
SALARIES - FULL TIME	94,297	56,714	80,594	109,500	126,484	84,710
SALARIES - PART TIME	-	3,031	602	-	-	-
BENEFITS	753	134	-	-	-	-
FICA/MEDICARE CITY PAID	7,144	4,327	5,975	-	9,315	-
PERS - EPMC	2,285	386	-	-	-	-
PERS - EMPLOYER CONTRIBT	10,589	4,820	12,718	-	9,026	-
WORKER'S COMPENSATION	8,360	4,580	6,731	-	10,024	-
HEALTH/LIFE/DISAB INSURNC	10,204	5,934	7,556	-	18,692	-
DEFERRED COMP BENEFIT	5,609	2,743	3,543	-	5,971	-
PERS UNFUNDED LIABILITY	26,101	14,101	10,554	18,400	18,400	23,700
CONTINGENCY COSTS	-	-	-	25,000	25,000	25,000
DUES, SUBSCRIPTIONS	253	3,250	5,475	8,000	16,000	16,000
ADV/PRINT/COPY/SHIPPING	-	-	597	500	500	500
RECRUITING COSTS	-	-	310	5,000	-	10,000
STAFF TRAINING & MEETINGS	-	-	-	1,000	-	20,000
MEETINGS & TRAVEL	1,799	3,402	1,127	3,000	20,000	16,000
PHONE & VOICE	-	3,525	5,650	2,250	6,500	2,300
SOFTWARE	-	-	-	-	-	-
OFFICE EQUIPMENT MAINT	4,758	10,210	9,211	6,000	6,000	6,000
LIABILITY INSURANCE	-	1,116	-	-	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	160	676	3,338	700	1,000	-
DEPART OPERATING SUPPLIES	-	-	2,874	8,400	8,400	10,000
CITY CLERK EXPENSE	-	-	695	-	-	-
VEHICLE REPAIR & MAINT	11	-	-	-	-	-
<b>TOTAL OUTFLOW   CITY MANAGER</b>	<b>172,785</b>	<b>119,538</b>	<b>158,649</b>	<b>187,750</b>	<b>282,812</b>	<b>214,210</b>



## 101-GENERAL FUND | OUTFLOW | FINANCE

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	1,440	2,382	2,425	-	2,863	-
SALARIES - FULL TIME	71,714	105,001	86,952	116,400	116,028	93,893
SALARIES - PART TIME	16,319	16,722	11,195	-	3,008	-
SALARIES - OVERTIME	-	-	68	-	132	-
BENEFITS	269	59	7	-	-	-
FICA/MEDICARE CITY PAID	5,799	8,319	6,801	-	8,086	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	6,461	8,821	16,038	-	11,728	-
WORKER'S COMPENSATION	6,814	8,997	7,279	-	10,154	-
STATE UNEMPLOYMENT BENEFIT	28	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	20,132	19,321	14,662	-	20,107	-
DEFERRED COMP BENEFIT	3,204	4,553	4,034	-	4,297	-
PERS UNFUNDED LIABILITY	50,136	38,136	9,345	49,700	49,700	48,100
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	2,090	2,336	92,078	42,800	44,763	3,000
AUDIT SERVICES	24,617	24,661	37,880	27,100	27,080	30,000
PERMIT RENEWAL	4,564	-	207	-	-	-
OTHER SERVICES & CHARGES	16,089	22,741	17,371	18,000	18,000	18,000
OFFICE EQUIPMENT MAINT	6,156	10,562	7,431	16,500	16,500	16,500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	984	1,257	2,199	3,200	3,272	-
DEPART OPERATING SUPPLIES	2,191	2,265	3,253	-	4,730	15,000
SPECIAL DEPT SUPPLIES	696	231	129	5,000	5,000	-
PHONE & VOICE	3,481	8,539	6,840	7,500	7,500	7,500
SOFTWARE	-	-	-	-	-	-
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	186	196	300	1,800	8,753	5,000
MEETINGS & TRAVEL	2,052	1,205	95	2,600	2,560	15,000
DUES, SUBSCRIPTIONS	827	1,485	210	2,000	2,000	2,000
ADV/PRINT/COPY/SHIPPING	1,158	192	-	-	-	400
<b>TOTAL OUTFLOW   FINANCE</b>	<b>247,405</b>	<b>287,980</b>	<b>326,800</b>	<b>292,600</b>	<b>366,260</b>	<b>254,393</b>

## 101-GENERAL FUND | OUTFLOW | NON-DEPARTMENTAL

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
BENEFITS	1,633	571	-	-	-	-
STATE UNEMPLOYMENT BENEFIT	37,138	7,661	16,319	15,000	15,000	15,000
OPEB EXPENSE	23,712	27,733	30,040	46,000	46,000	46,000
LIABILITY INSURANCE	23,117	55,404	145,629	122,200	252,200	128,300
OTHER SERVICES/CHARGES	-	-	-	-	-	-
OTHER SERVICES & CHARGES	31,227	29,264	29,819	22,300	-	22,255
FINANCE CHARGE	4,727	1,826	1,481	1,800	-	1,800
COUNTY PROPTX ADMIN FEE	8,434	8,726	8,288	8,800	-	8,825
PROFESSIONAL SERVICES	33,640	6,966	9,750	33,000	9,000	83,000
COMMUNITY EVENTS	-	-	-	-	-	30,000
DUES, SUBSCRIPTIONS	473	6,737	14,180	12,000	3,000	12,000
SOFTWARE	-	-	-	-	-	-
CLEANING/SANITATION SERV	-	-	-	-	-	-
<b>TOTAL OUTFLOW   NON-DEPARTMENTAL</b>	<b>164,099</b>	<b>144,889</b>	<b>255,506</b>	<b>261,100</b>	<b>325,200</b>	<b>347,180</b>

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

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	13,322	2,784	-	1,389	-
SALARIES - PART TIME	-	8,403	572	-	-	-
SALARIES - OVERTIME	-	187	-	-	-	-
FICA/MEDICARE CITY PAID	-	1,313	199	-	73	-
PERS - EPMC	-	39	-	-	-	-
PERS - EMPLOYER CONTRIBT	-	(2,730)	561	-	188	-
WORKER'S COMPENSATION	-	1,864	301	-	122	-
HEALTH/LIFE/DISAB INSURNC	-	2,800	351	-	277	-
DEFERRED COMP BENEFIT	-	179	114	-	43	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES/MATERIALS	-	16,065	13,213	-	2,203	-
SMALL TOOLS & EQUIPMENT	-	4,083	3,410	-	130	-
ADV/PRINT/COPY/SHIPPING	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	15,692	49,576	-	13,407	-
<b>TOTAL OUTFLOW   COVID-19 EMERGENCY FUND</b>	-	<b>61,215</b>	<b>71,082</b>	-	<b>17,832</b>	-

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

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	20,565.84	35,977.71	-	206.00	-
FICA/MEDICARE CITY PAID	-	1,231.46	2,231.00	-	11.47	-
PERS - EPMC	-	78.09	534.67	-	-	-
PERS - EMPLOYER CONTRIBT	-	(12,352.92)	9,264.55	-	26.24	-
WORKER'S COMPENSATION	-	1,774.76	3,252.16	-	18.03	-
HEALTH/LIFE/DISAB INSURNC	-	2,437.10	3,197.33	-	33.03	-
DEFERRED COMP BENEFIT	-	884.67	1,905.22	-	11.00	-
<b>TOTAL OUTFLOW   COVID-19 ADMIN SALARY</b>	-	<b>14,619</b>	<b>56,363</b>	-	<b>306</b>	-

### 306 – COVID–19 ARPA FUND | OUTFLOW | COVID–19 ARPA FUND

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	-	-	-	-	86,629.00
PROFESSIONAL SERVICES	-	-	-	-	151,333.33	-
ADV/PRINT/COPY/SHIPPING	-	-	-	-	148.72	-
<b>TOTAL OUTFLOW   COVID–19 ARPA FUND</b>	-	-	-	-	<b>151,482.05</b>	<b>86,629.00</b>

## 101-GENERAL FUND | OUTFLOW | PUBLIC SAFETY

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	22,964	39,633	42,411	-	49,724	-
SALARIES - FULL TIME	1,097,931	1,349,971	1,417,809	2,230,100	1,696,582	2,616,152
SALARIES - PART TIME	20,673	1,024	1,299	-	8,480	-
SALARIES - OVERTIME	37,508	32,377	12,275	-	31,767	-
TEMPS	-	-	5,001	-	7,408	-
BENEFITS	11,068	(15,001)	75,305	-	72,020	-
FICA/MEDICARE CITY PAID	90,772	101,637	106,389	-	124,319	-
PERS - EPMC	45,482	7,464	4,688	-	4,255	-
PERS - EMPLOYER CONTRIBT	185,882	234,877	248,824	-	270,270	-
WORKER'S COMPENSATION	113,805	124,945	135,529	-	153,280	-
STATE UNEMPLOYMENT BENEFIT	23,174	3,635	1,034	-	-	-
HEALTH/LIFE/DISAB INSURNC	206,773	235,423	230,290	-	278,408	-
DEFERRED COMP BENEFIT	28,779	33,960	33,584	-	35,394	-
UNIFORMS&PERSONAL EQUIP	2,626	3,080	11,085	-	7,764	-
UNIFORM ALLOWANCE - PSO	14,018	16,619	16,169	-	19,255	-
PERS UNFUNDED LIABILITY	288,787	235,226	273,000	330,400	330,400	382,300
LIABILITY INSURANCE	33,843	34,412	19,375	183,900	32,600	34,200
SCHOOL RESOURCE OFFICER	54,789	98,180	57,956	96,800	96,800	160,200
FIREFIGHTER GEAR/EQUIP	-	10,745	-	-	80,000	104,400
DEBT SERVICE (FIRE TRUCK)	-	-	-	-	-	-
DEBT SERVICE - LEASE PAY	59,425	62,021	64,732	67,500	67,560	70,513
DEBT SERVICE - LEASE PAY - INTEREST	31,718	29,121	26,411	23,600	23,583	20,630
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
ANIMAL CONTROL SERVICES	-	780	165	50,000	-	-
PROFESSIONAL SERVICES	1,716	5,059	18,575	3,100	12,314	12,314
CENTRAL DISPATCH	59,151	88,570	75,738	68,900	68,850	78,850
CDF DISPATCH	-	-	-	-	-	100,000
ANIMAL CONTROL CHARGES	8,141	8,683	4,082	8,700	8,660	8,660
VOLUNTEER FIRE PROGRAM	-	-	-	-	-	10,000
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	59,493	49,026	35,696	27,600	47,649	47,649
VEHICLE REPAIR & MAINT	53,227	44,243	46,732	42,100	42,103	10,000
MISCELLANEOUS	-	-	-	-	-	-
THUNDERBOLT OFFICER	4,158	-	-	-	-	-
RADIO REPAIR/MAINTENANCE	1,951	15,965	10,441	1,900	1,930	1,930
DMV AUTO THEFT	-	2,667	-	3,500	3,500	3,500
LIVE SCAN	7,680	18,037	3,876	4,000	4,000	4,000
HOMELAND SECURITY EQUIP	12,808	10,165	-	4,000	3,990	3,990
DUES, SUBSCRIPTIONS	14,988	22,667	19,254	19,000	15,000	19,000
SOFTWARE	-	-	-	-	-	-

SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	2,746	3,471	3,966	3,500	3,500	-
DEPART OPERATING SUPPLIES	2,072	5,123	7,488	6,000	13,258	35,000
REPAIR & MAINT SUPPLIES	2,468	2,057	589	2,000	2,942	3,000
RADIO REPAIR/MAINTENANCE	1,951	15,965	10,441	1,900	1,930	1,930
SPECIAL DEPT SUPPLIES	7,221	9,775	10,704	8,200	15,544	-
SMALL TOOLS & EQUIPMENT	325	276	96	-	330	330
K-9 SUPPLIES & EQUIP.	840	2,502	592	2,200	2,200	-
DOJ VEST GRANT	14,763	-	-	-	-	-
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	7,959	4,167	2,898	12,000	12,000	12,000
MEETINGS & TRAVEL	5,285	2,343	961	3,000	3,000	6,000
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	11,768	12,036	10,505	11,400	11,420	11,420
UTILITIES-GAS	1,174	1,894	2,170	1,900	1,900	1,900
PHONE & VOICE	17,264	13,447	18,784	18,500	18,500	18,500
OFFICE EQUIPMENT MAINT	16,139	15,897	10,124	16,700	16,660	16,660
OTHER SERVICES/CHARGES	-	-	-	-	-	-
OTHER SERVICES & CHARGES	4,003	5,960	10,262	6,200	23,912	25,834
DUI TRUST FUND & LAB FEES	4,548	5,409	3,064	4,800	4,800	4,800
TU COUNTY SLESF	117,748	-	-	-	-	-
ASSET FORFEITURE PROJECTS	3,249	1,434	-	-	-	-
NEW VEHICLE EQUIPMENT	276	3,059	1,500	3,200	110,300	3,200
ASSET FORFEITURE - OP EXP	20	-	-	-	-	-
<b>TOTAL OUTFLOW   PUBLIC SAFETY</b>	<b>2,815,131</b>	<b>3,010,025</b>	<b>3,091,868</b>	<b>3,266,600</b>	<b>3,840,061</b>	<b>3,828,862</b>

## 101-GENERAL FUND | OUTFLOW | CITY SERVICES

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	3,319	3,133	3,912	-	6,756	-
SALARIES - FULL TIME	163,789	175,506	241,380	224,900	332,564	245,150
SALARIES - PART TIME	3,099	8,588	16,199	-	51,208	-
SALARIES - OVERTIME	2,892	1,311	2,268	-	9,422	-
TEMPS	12,853	12,730	17,015	-	22,830	-
BENEFITS	1,390	104	-	-	-	-
FICA/MEDICARE CITY PAID	11,467	12,625	17,632	-	26,631	-
PERS - EPMC	1,104	1,123	1,204	-	696	-
PERS - EMPLOYER CONTRIBT	17,389	10,683	29,314	-	33,282	-
WORKER'S COMPENSATION	15,723	15,411	21,021	-	27,858	-
HEALTH/LIFE/DISAB INSURNC	37,447	41,690	47,504	-	77,428	-
BOOT ALLOWANCE	-	108	136	-	292	-
DEFERRED COMP BENEFIT	4,271	4,239	4,911	-	6,161	-
PERS UNFUNDED LIABILITY	103,044	79,462	24,967	103,600	103,600	100,200
PROFESSIONAL SERVICES	51,989	42,971	80,432	110,000	110,000	110,000
ENGINEERING	-	-	-	-	110,000	110,000
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
SHOP SUPPLIES	43	-	-	300	290	-
OFFICE EQUIPMENT MAINT	8,696	12,206	6,316	14,900	14,875	14,875
MACH -EQUIP SRV MCD	27,068	20,886	10,447	13,000	13,010	13,010
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	2,812	3,500	6,510	2,600	5,272	-
WEED ABATEMENT	3,714	4,850	(2,574)	4,000	7,000	4,000
DEPART OPERATING SUPPLIES	23,795	17,242	17,154	15,800	15,800	21,500
REPAIR & MAINT SUPPLIES	1,358	451	228	1,500	1,550	1,550
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	20,333	15,802	16,532	14,500	14,514	14,514
UTILITIES-GAS	3,104	3,874	4,943	4,300	4,300	4,300
PHONE & VOICE	12,792	9,532	9,474	8,400	8,400	8,400
LIABILITY INSURANCE	4,423	4,955	7,800	10,700	10,700	11,200
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	5,780	4,139	3,551	3,100	5,254	5,254
VEHICLE REPAIR & MAINT	11,040	5,148	596	7,100	7,050	7,050
OTHER SERVICES & CHARGES	3,851	11,900	6,487	10,000	10,000	10,000
DUES, SUBSCRIPTIONS	285	3,479	955	3,000	3,000	3,000
MEETINGS & TRAVEL	649	757	186	1,000	1,000	6,000
ADV/PRINT/COPY/SHIPPING	-	233	-	400	1,200	400
<b>TOTAL OUTFLOW   CITY SERVICES</b>	<b>559,518</b>	<b>528,640</b>	<b>596,500</b>	<b>553,100</b>	<b>1,041,942</b>	<b>690,403</b>

# 101-GENERAL FUND | OUTFLOW | COM DEV

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	-	-	-	-	152	-
SALARIES - FULL TIME	8,539	81	2,749	113,200	19,893	352,715
SALARIES - PART TIME	16,522	16,284	7,080	-	1,155	-
SALARIES - OVERTIME	62	-	60	-	108	-
BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	1,862	1,252	755	-	1,563	-
PERS - EPMC	14,497	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	41,857	3	59	-	1,637	-
WORKER'S COMPENSATION	964	88	330	-	1,706	-
HEALTH/LIFE/DISAB INSURNC	1,021	4	355	-	3,001	-
DEFERRED COMP BENEFIT	192	1	175	-	823	-
PERS UNFUNDED LIABILITY	23,856	11,856	7,335	15,500	15,500	14,900
PROFESSIONAL SERVICES	87,123	78,348	54,003	26,200	37,200	26,200
DUES/SUBSCRIPTIONS	-	-	-	-	-	-
DUES, SUBSCRIPTIONS	124	-	-	100	125	125
JPA DUES	4,995	5,108	5,002	5,100	5,120	5,120
TCEDC & TCAG DUES	879	4,211	-	4,500	4,500	4,500
LIABILITY INSURANCE	-	497	-	-	-	-
ADV/PRINT/COPY/SHIPPING	3,723	2,056	8,208	2,900	2,900	2,900
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
MEETINGS & TRAVEL	14	-	-	-	-	6,000
OFFICE SUPPLIES	-	-	-	-	-	-
PHONE & VOICE	-	-	-	-	-	-
OTHER SERVICES & CHARGES	-	4,577	1,914	5,000	5,000	5,000
<b>TOTAL OUTFLOW   COM DEV</b>	<b>206,230</b>	<b>124,367</b>	<b>88,026</b>	<b>172,500</b>	<b>100,382</b>	<b>417,460</b>

## 101-GENERAL FUND | OUTFLOW | PARKS

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	22,483	36,584	37,075	90,100	47,236	140,591
SALARIES - PART TIME	-	494	867	-	1,006	-
SALARIES - OVERTIME	1,397	1,289	575	-	1,837	-
TEMPS	13,372	12,941	16,187	-	22,830	-
BENEFITS	7,061	-	-	-	-	-
FICA/MEDICARE CITY PAID	1,668	2,768	2,832	-	3,675	-
PERS - EPMC	5	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	2,401	5,385	4,781	-	4,680	-
WORKER'S COMPENSATION	3,223	2,818	3,121	-	4,119	-
HEALTH/LIFE/DISAB INSURNC	9,453	11,198	9,854	-	11,895	-
BOOT ALLOWANCE	97	141	136	-	292	-
DEFERRED COMP BENEFIT	(678)	314	360	-	747	-
PERS UNFUNDED LIABILITY	17,092	16,872	22,614	22,000	22,000	21,300
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
LANDSCAPE MAINTENANCE	5,173	9,603	7,825	34,300	34,270	12,054
GOLF COURSE CONTRACT SRVS	500	-	-	-	300	-
PROFESSIONAL SERVICES	575	668	435	1,000	2,766	2,766
GRAFFITI/LITTER REMOVAL	-	377	153	500	500	500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	50,256	24,327	21,631	25,000	25,000	25,000
SMALL TOOLS & EQUIPMENT	557	1,002	1,782	1,500	1,500	1,500
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	22,366	14,042	10,673	11,900	11,875	11,875
UTILITIES-GAS	114	127	177	100	130	130
PHONE & VOICE	6,846	213	679	500	500	500
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
OTHER EQUIP MAINTENANCE	6,678	9,544	7,949	8,000	8,000	8,000
EQUIPMENT RENTALS	2,037	3,603	1,070	3,200	3,200	3,200
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	5,742	4,056	4,136	3,200	5,254	5,254
VEHICLE REPAIR & MAINT	17,554	7,675	4,307	7,000	7,000	7,000
<b>TOTAL OUTFLOW   PARKS</b>	<b>195,972</b>	<b>166,039</b>	<b>159,219</b>	<b>208,300</b>	<b>220,612</b>	<b>239,669</b>

## 101-GENERAL FUND | OUTFLOW | STREETS

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	86,869	96,631	114,378	221,500	150,104	243,417
SALARIES - PART TIME	-	781	1,624	-	604	-
SALARIES - OVERTIME	1,149	1,073	577	-	1,365	-
TEMPS	14,579	11,601	6,496	-	22,830	-
BENEFITS	1,155	91	49	-	-	-
FICA/MEDICARE CITY PAID	5,957	6,703	8,294	-	10,949	-
PERS - EPMC	795	449	366	-	208	-
PERS - EMPLOYER CONTRIBT	9,297	7,543	14,167	-	15,072	-
WORKER'S COMPENSATION	8,379	7,851	9,542	-	11,615	-
HEALTH/LIFE/DISAB INSURNC	18,935	22,959	22,084	-	26,834	-
BOOT ALLOWANCE	206	-	136	-	763	-
DEFERRED COMP BENEFIT	2,353	1,964	2,648	-	4,095	-
PERS UNFUNDED LIABILITY	5,021	4,603	32,971	6,000	6,000	5,800
INELIGIBLE COSTS TO REPAY	-	-	-	52,400	52,400	52,400
DEBT INTEREST EXPENSE	4,618	-	-	4,800	4,800	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	15,086	9,542	16,138	15,100	15,083	15,083
REPAIR & MAINT SUPPLIES	3,670	1,489	4,732	500	3,419	3,000
EQUIPMENT RENTALS	386	400	1,432	400	1,600	400
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	6,534	4,389	5,917	3,900	5,254	5,254
VEHICLE REPAIR & MAINT	8,646	6,076	5,081	6,000	6,000	6,000
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	1,297	2,096	4,554	5,000	5,000	5,000
GRAFFITI/LITTER REMOVAL	-	-	-	500	500	500
DUES, SUBSCRIPTIONS	-	1,817	-	2,000	2,000	2,000
UTILITIES-SCE	907	516	554	900	900	900
PHONE & VOICE	6,209	191	538	500	500	500
MEETINGS & TRAVEL	80	-	-	-	-	-
<b>TOTAL OUTFLOW   STREETS</b>	<b>202,128</b>	<b>188,764</b>	<b>252,281</b>	<b>319,500</b>	<b>347,896</b>	<b>340,254</b>



#### 101-GENERAL FUND | OUTFLOW | HCD 2020 AGREEMENT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
INELIGIBLE COSTS TO REPAY	-	-	10,000	89,400	89,400	89,400
DEBT INTEREST EXPENSE	-	-	-	-	-	-
<b>TOTAL OUTFLOW   HCD 2020 AGREEMENT</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>89,400</b>	<b>89,400</b>	<b>89,400</b>

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

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PRINCIPAL PAYMENT ON LTD	-	125,000	130,000	140,000	140,000	145,000
DEBT INTEREST EXPENSE	36,152	69,775	62,600	62,600	62,600	62,600
<b>TOTAL OUTFLOW   LFA 2012 REVNU BOND-MCD</b>	<b>36,152</b>	<b>194,775</b>	<b>192,600</b>	<b>202,600</b>	<b>202,600</b>	<b>207,600</b>

#### 101-GENERAL FUND | OUTFLOW | LIBRARY LANDSCAPE DEBT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PRINCIPAL PAYMENT ON LTD	19,152	19,918	20,714	21,500	21,500	21,500
DEBT INTEREST EXPENSE	17,821	17,031	16,209	15,400	15,400	15,400
<b>TOTAL OUTFLOW   LIBRARY LANDSCAPE DEBT</b>	<b>36,973</b>	<b>36,949</b>	<b>36,923</b>	<b>36,900</b>	<b>36,900</b>	<b>36,900</b>

## 101-GENERAL FUND | CAPITAL OUTLAY | PARKS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAP OUTLAY/IMPROVEMENT	25,730	16,917	3,481	170,000	170,000	300,000

## 101-GENERAL FUND | CAPITAL OUTLAY | PUBLIC SAFETY

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAPITAL IMPROVEMENT	-	-	37,687	455,500	358,500	248,000

## 101-GENERAL FUND | CAPITAL OUTLAY | CITYWIDE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAPITAL OUTLAY - EQUIPMNT	12,871	13,902	41,948	310,000	22,419	560,000

## 306-ARPA | CAPITAL OUTLAY | CITYWIDE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAP OUTLAY/IMPROVEMENT	-	-	-	-	3,641	150,000

## 101-GENERAL FUND | CAPITAL OUTLAY | STREETS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAP OUTLAY/IMPROVEMENT	83,943	-	-	-	-	-

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   STREET IMPROVEMENT FUND</b>	<b>617,791</b>	<b>65,525</b>	<b>764,150</b>	<b>-</b>	<b>577,987</b>	<b>(2,305,827)</b>

### 200-STREET IMPROVEMENT FUND | INFLOW | STREET IMPROVEMENT FUND

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
STREET IMPROVEMNT PROGRAM	872,015	897,075	914,785	925,883	925,883	417,973
EARNED BANK INTEREST	676	8,830	2,443	-	-	-
<b>TOTAL INFLOW   STREET IMPROVEMENT FUND</b>	<b>872,691</b>	<b>905,905</b>	<b>917,228</b>	<b>925,883</b>	<b>925,883</b>	<b>417,973</b>

### 200-STREET IMPROVEMENT FUND | OUTFLOW | STREET IMPROVEMENT FUND

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PRINCIPAL PAYMENT ON LTD	-	49,861	49,861	-	-	-
TRANSFERS OUT	254,900	790,518	103,217	925,883	347,896	2,723,800
<b>TOTAL OUTFLOW   STREET IMPROVEMENT FUND</b>	<b>254,900</b>	<b>840,379</b>	<b>153,078</b>	<b>925,883</b>	<b>347,896</b>	<b>2,723,800</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   STATE PARKS</b>	<b>-</b>	<b>-</b>	<b>(32,297)</b>	<b>-</b>	<b>32,365</b>	<b>-</b>

### 460 -STATE PARKS | INFLOW | STATE PARKS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
GRANT FUNDS RECEIVED	-	-	-	250,000	217,800	6,601,000
<b>TOTAL INFLOW   STATE PARKS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>217,800</b>	<b>6,601,000</b>

### 460 -STATE PARKS | OUTFLOW | STATE PARKS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	-	17	-	309	-
FICA/MEDICARE CITY PAID	-	-	1	-	18	-
WORKER'S COMPENSATION	-	-	2	-	27	-
HEALTH/LIFE/DISAB INSURNC	-	-	3	-	60	-
DEFERRED COMP BENEFIT	-	-	1	-	21	-
PROFESSIONAL SERVICES	-	-	32,272	250,000	185,000	6,601,000
<b>TOTAL OUTFLOW   STATE PARKS</b>	<b>-</b>	<b>-</b>	<b>32,297</b>	<b>250,000</b>	<b>185,435</b>	<b>6,601,000</b>

### 460 -STATE PARKS | CAPITAL OUTLAY | STATE PARKS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAPITAL IMP STATE PARKS	-	-	-	-	-	-

SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TOTAL SUMMARY OF NET CHANGE   PARK IMPROVEMENTS	6,404	4,606	2,633	3,300	38,350	3,300

471-PARK IMPROVEMENTS | INFLOW | PARK IMPROVEMENTS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
BUILDING PERMITS	8,450	4,550	2,600	3,300	38,350	3,300
EARNED BANK INTEREST	8	56	33	-	-	-
TOTAL INFLOW   PARK IMPROVEMENTS	8,458	4,606	2,633	3,300	38,350	3,300

471-PARK IMPROVEMENTS | OUTFLOW | PARK IMPROVEMENTS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TRANSFERS OUT	2,054	-	-	-	-	-
TOTAL OUTFLOW   PARK IMPROVEMENTS	2,054	-	-	-	-	-

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   SB1</b>	<b>209,544</b>	<b>(148,661)</b>	<b>244,169</b>	<b>-</b>	<b>271,177</b>	<b>200,432</b>

### 260-SB1 ROAD MAINTENANCE & REHAB | INFLOW | SB1

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
GAS TAX ROAD MAINT. REHAB	241,367	231,359	243,856	140,000	271,127	298,382
EARNED BANK INTEREST	270	1,865	313	-	50	50
TRANSFERS IN	57,746	-	-	-	-	-
<b>TOTAL INFLOW   SB1</b>	<b>299,383</b>	<b>233,224</b>	<b>244,169</b>	<b>140,000</b>	<b>271,177</b>	<b>298,432</b>

### 260-SB1 ROAD MAINTENANCE & REHAB | OUTFLOW | SB1

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAP OULTLAY/IMPROVEMENT	44,839	-	-	-	-	-
TRANSFERS OUT	45,000	381,885	-	140,000	-	98,000
<b>TOTAL OUTFLOW   SB1</b>	<b>89,839</b>	<b>381,885</b>	<b>-</b>	<b>140,000</b>	<b>-</b>	<b>98,000</b>

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL   GAS TAX FUND</b>	<b>(94,086)</b>	<b>9,050</b>	<b>6,548</b>	<b>2,700</b>	<b>66,486</b>	<b>(422,988)</b>

### 261-GAS TAX FUND | INFLOW | GAS TAX FUND

CLASSIFICATION	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
GAS TAX						
GAS TAX 2105	72,215	68,140	67,015	68,000	77,400	84,455
GAS TAX 2106 CONSTRUCTION	44,820	41,016	41,282	40,000	45,800	49,558
GAS TAX 2107	90,818	86,040	90,683	86,000	105,500	115,379
GAS TAX 2107.5	3,000	3,000	3,000	3,000	3,000	3,000
TRAFFIC CONGESTN HUT 2103	43,971	92,108	87,760	70,400	111,000	128,923
PTP - PROP 42 PAYMENT	14,843	15,017	-	13,400	-	-
EARNED BANK INTEREST	1,028	2,544	647	300	300	-
<b>TOTAL INFLOW   GAS TAX FUND</b>	<b>270,696</b>	<b>307,866</b>	<b>290,386</b>	<b>281,100</b>	<b>343,000</b>	<b>381,315</b>

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

CLASSIFICATION	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	80,379	79,868	83,737	139,500	85,918	158,000
SALARIES - PART TIME	354	494	933	-	671	-
SALARIES - OVERTIME	72	892	453	-	846	-
BENEFITS	1,033	105	-	-	20	-
FICA/MEDICARE CITY PAID	5,674	5,675	6,177	-	6,430	-
PERS - EPMC	3,145	838	696	-	264	-
PERS - EMPLOYER CONTRIBT	14,125	6,098	9,673	-	7,986	-
WORKER'S COMPENSATION	6,977	6,519	6,950	-	6,210	-
HEALTH/LIFE/DISAB INSURNC	14,154	14,588	13,173	-	12,296	-
BOOT ALLOWANCE	-	-	136	-	-	-
DEFERRED COMP BENEFIT	4,125	3,220	3,171	-	2,939	-
GENERAL STREET MAINT	3,474	7,373	1,789	5,000	4,090	5,000
STREET LIGHTING	82,326	79,854	76,282	70,000	76,215	80,000
STREET SWEEPING	36,185	36,000	39,000	36,000	42,633	45,000
PROFESSIONAL/CONTRACT SRV						
ENGINEERING	259	-	-	-	-	-
STREET STRIPING	1,544	2,822	3,795	-	3,149	3,000
PERS UNFUNDED LIABILITY	36,128	12,128	24,286	15,800	11,891	17,959
STREET SIGNS	6,899	5,176	2,623	2,000	3,352	4,000
LIABILITY INSURANCE	4,423	2,750	6,465	5,900	8,107	7,344
VEHICLE FUEL/MAINTENANCE						
VEHICLE FUEL AND OIL	5,571	4,020	4,498	4,000	3,499	4,000
VEHICLE REPAIR & MAINT	189	395	-	200	-	-
TRANSFERS OUT	57,746	30,000	-	-	-	480,000
<b>TOTAL OUTFLOW   GAS TAX-MAINTENANCE</b>	<b>364,782</b>	<b>298,816</b>	<b>283,838</b>	<b>278,400</b>	<b>276,514</b>	<b>804,303</b>

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL   TRANSPORTATION</b>	<b>88,752</b>	<b>95,265</b>	<b>85,993</b>	<b>-</b>	<b>174,299</b>	<b>(1,642,330)</b>

## 263-TRANSPORTATION | INFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
MEASURE R						
COUNTY MSR-R SPECIAL PROJ	441,791	58,209	-	589,000	-	-
LOCAL MEASURE R	217,527	221,624	241,377	243,200	280,000	220,000
GRANT FUNDS RECEIVED	-	-	-	230,000	-	-
EARNED BANK INTEREST	993	5,511	1,538	900	900	-
<b>TOTAL INFLOW   TRANSPORTATION</b>	<b>660,311</b>	<b>285,344</b>	<b>242,916</b>	<b>1,063,100</b>	<b>280,900</b>	<b>220,000</b>

## 263-TRANSPORTATION | OUTFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	-	17,717	107,900	41,581	149,032
FICA/MEDICARE CITY PAID	-	-	1,297	-	-	-
PERS - EPMC	-	-	-	-	1,713	-
PERS - EMPLOYER CONTRIBT	-	-	476	-	1,713	-
WORKER'S COMPENSATION	-	-	1,389	-	1,713	-
HEALTH/LIFE/DISAB INSURNC	-	-	2,256	-	1,713	-
DEFERRED COMP BENEFIT	-	-	1,061	-	2,445	-
BOOT ALLOWANCE	-	-	-	-	3,778	-
AUDIT SERVICES	-	-	-	3,500	-	-
MEASURE R	-	-	-	230,000	-	-
TCAG DUES	5,297	5,339	5,339	5,400	-	5,500
PERS UNFUNDED LIABILITY	3,280	3,853	6,733	5,000	3,778	5,706
PRINCIPAL PAYMENT ON LTD	76,065	79,298	82,668	86,200	24,084	89,844
DEBT INTEREST EXPENSE	45,125	41,630	37,985	36,100	24,084	32,248
TRANSFERS OUT	441,791	58,209	-	589,000	-	1,580,000
CAPITAL OUTLAY - EQUIPMNT	-	1,750	-	-	-	-
<b>TOTAL OUTFLOW   TRANSPORTATION</b>	<b>571,559</b>	<b>190,079</b>	<b>156,922</b>	<b>1,063,100</b>	<b>106,601</b>	<b>1,862,330</b>

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL   GAS TAX-TRANSIT FUND</b>	<b>340</b>	<b>(352)</b>	<b>205</b>	<b>100</b>	<b>100</b>	<b>-</b>

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

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
REBATES/REFUND/REIMBURSMT	-	250,000	-	-	-	-
PUNCH PASSES - BUS	272	170	205	100	100	-
PENALTY & MISC SRV FEES	68	-	-	-	-	-
<b>TOTAL INFLOW   GAS TAX-TRANSIT FUND</b>	<b>340</b>	<b>250,170</b>	<b>205</b>	<b>100</b>	<b>100</b>	<b>-</b>

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

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
LINDSAY TRANSIT CENTER	-	250,250	-	-	-	-
PUNCH PASSES - COST	-	272	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   GAS TAX-TRANSIT FUND</b>	<b>-</b>	<b>250,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL   STP HWY FUNDS</b>	<b>251,784</b>	<b>(83,386)</b>	<b>150,565</b>	<b>-</b>	<b>151,200</b>	<b>143,000</b>

### 265-STP HWY FUNDS | INFLOW | STP HWY FUNDS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TPA STP/ST HWY ACCT EXCHG	283,005	152,872	149,062	130,500	151,000	140,000
EARNED BANK INTEREST	1,779	5,742	1,503	200	200	3,000
<b>TOTAL INFLOW   STP HWY FUNDS</b>	<b>284,784</b>	<b>158,614</b>	<b>150,565</b>	<b>130,700</b>	<b>151,200</b>	<b>143,000</b>

### 265-STP HWY FUNDS | OUTFLOW | STP HWY FUNDS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TRANSFERS OUT	33,000	242,000	-	130,700	-	-
<b>TOTAL OUTFLOW   STP HWY FUNDS</b>	<b>33,000</b>	<b>242,000</b>	<b>-</b>	<b>130,700</b>	<b>-</b>	<b>-</b>



## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL   LTF-ART 8 STREETS &amp; ROADS</b>	<b>32,346</b>	<b>415,947</b>	<b>652,491</b>	<b>4,500</b>	<b>534,454</b>	<b>330,000</b>

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

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
LTF - ART8 STREETS & ROAD	477,247	1,046,153	648,466	534,500	534,454	530,000
EARNED BANK INTEREST	4,801	15,404	4,025	-	-	-
<b>TOTAL INFLOW   LTF-ART 8 STREETS &amp; ROADS</b>	<b>482,049</b>	<b>1,061,557</b>	<b>652,491</b>	<b>534,500</b>	<b>534,454</b>	<b>530,000</b>

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

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAPITAL OUTLAY - EQUIPMNT	12,483	8,612	-	-	-	-
TRANSFERS OUT	437,220	636,999	-	530,000	-	200,000
<b>TOTAL OUTFLOW   LTF-ART 8 STREETS &amp; ROADS</b>	<b>449,703</b>	<b>645,610</b>	<b>-</b>	<b>530,000</b>	<b>-</b>	<b>200,000</b>

### 300-MCDERMONT ENTERPRISE FUND - PERFORMANCE TREND

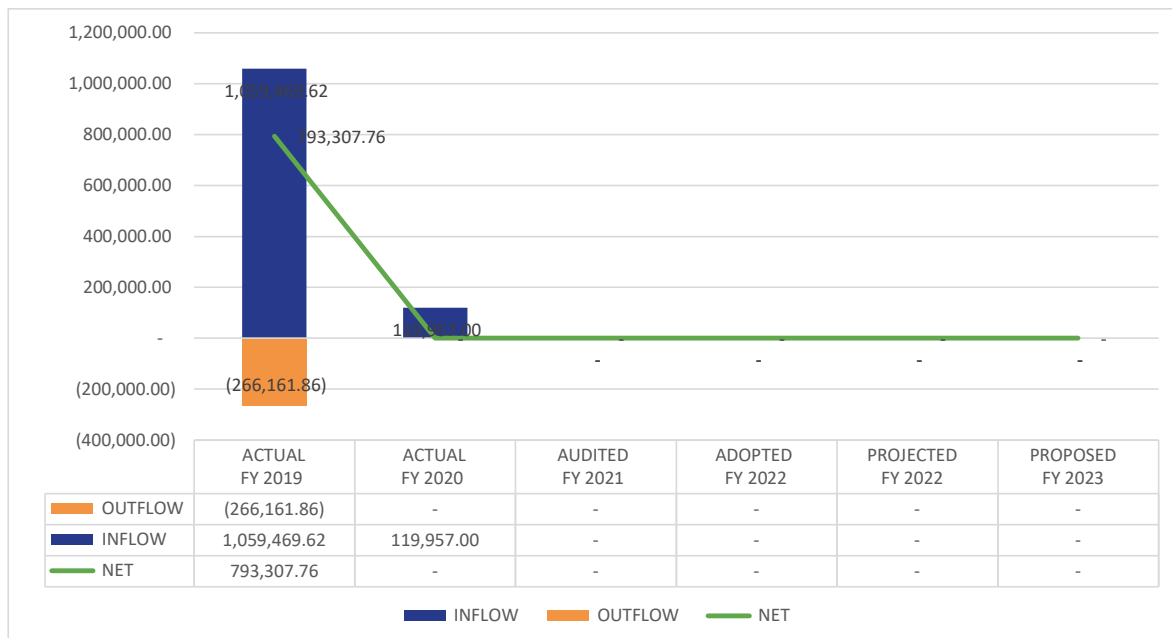
	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
<b>300-MCDERMONT</b>						
INFLOW	-	-	-	-	-	-
OUTFLOW	80,158	-	-	-	-	-
<b>TOTAL MCDERMONT</b>	<b>(80,158)</b>	-	-	-	-	-

<b>300-MCDERMONT   TRANSFERS</b>						
TRANSFERS IN	1,059,470	119,957	-	-	-	-
TRANSFERS OUT	186,004	-	-	-	-	-

<b>300-MCDERMONT   SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE</b>	<b>793,308</b>	<b>119,957</b>	-	-	-	-

<b>300-MCDERMONT   INFLOW   MCDERMONT</b>						
<b>CLASSIFICATION</b>	<b>ACTUAL FY 2019</b>	<b>ACTUAL FY 2020</b>	<b>AUDITED FY 2021</b>	<b>ADOPTED FY 2022</b>	<b>PROJECTED FY 2022</b>	<b>PROPOSED FY 2023</b>
<b>TOTAL INFLOW   MCDERMONT</b>	-	-	-	-	-	-

<b>300-MCDERMONT   OUTFLOW   MCDERMONT</b>						
<b>CLASSIFICATION</b>	<b>ACTUAL FY 2019</b>	<b>ACTUAL FY 2020</b>	<b>AUDITED FY 2021</b>	<b>ADOPTED FY 2022</b>	<b>PROJECTED FY 2022</b>	<b>PROPOSED FY 2023</b>
DEBT INTEREST EXPENSE	80,158	-	-	-	-	-
<b>TOTAL OUTFLOW   MCDERMONT</b>	<b>80,158</b>	-	-	-	-	-



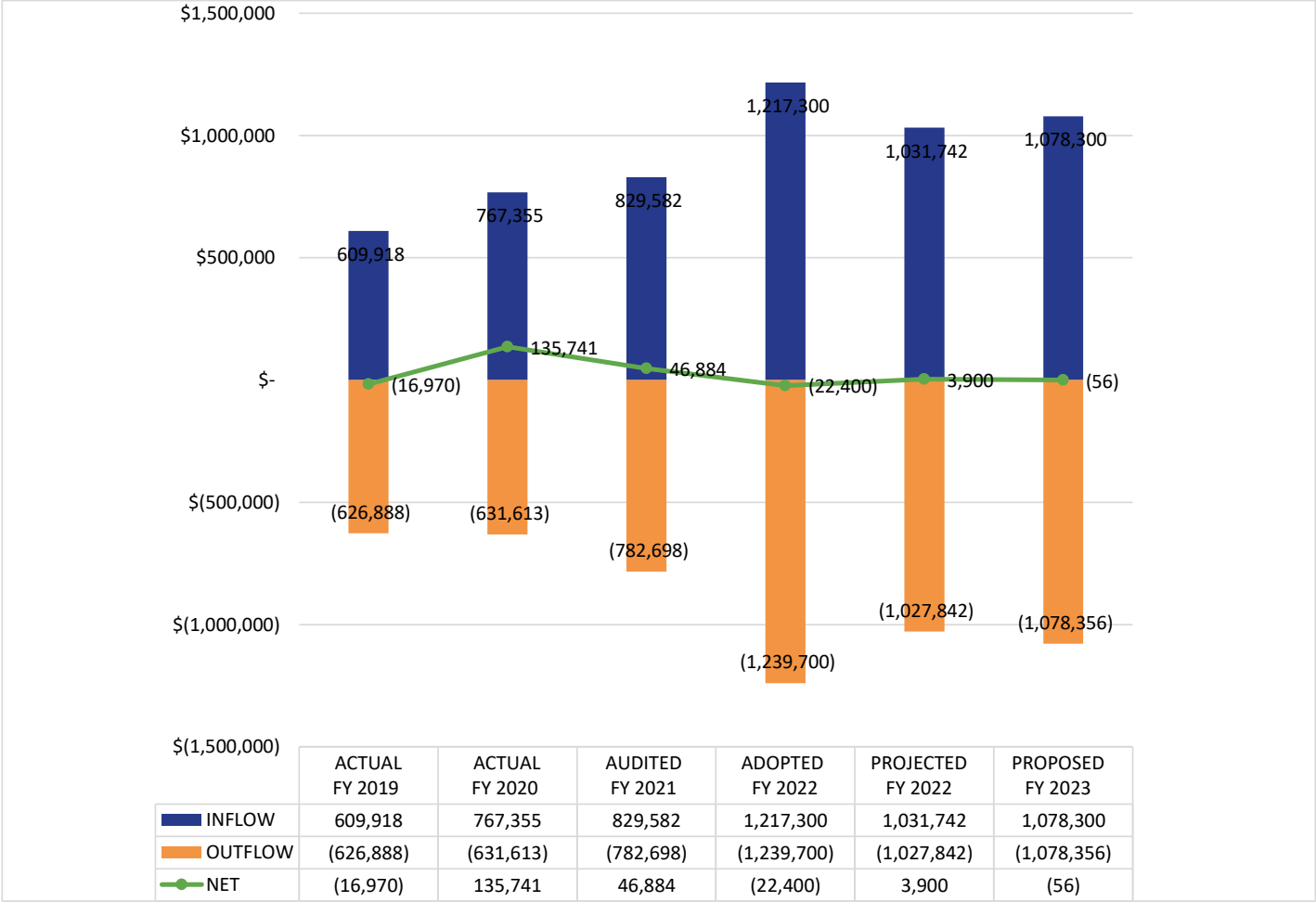
Note: Annual reporting for the McDermont Enterprise Fund has been absorbed by the General Fund since the City's management of McDermontField House was outsourced. The City remains responsible for building maintenance and repairs and remaining debt obligations only.

400-WELLNESS CENTER - PERFORMANCE TREND

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
400-WELLNESS CENTER						
INFLOW	523,518	567,355	585,125	717,300	765,100	728,300
OUTFLOW	626,888	631,613	782,698	1,239,700	1,027,842	1,078,356
TOTAL WELLNESS CENTER	(103,370)	(64,259)	(197,573)	(522,400)	(262,742)	(350,056)

400-WELLNESS CENTER   TRANSFERS						
TRANSFERS IN	86,400	200,000	244,457	500,000	266,642	350,000
TRANSFERS OUT	-	-	-	-	-	-

400-WELLNESS CENTER   SUMMARY OF NET CHANGE						
TOTAL WELLNESS CENTER   SUMMARY OF NET CHANGE	(16,970)	135,741	46,884	(22,400)	3,900	(56)



## SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
400-WELLNESS CENTER						
INFLOW	523,518	567,355	585,125	717,300	765,100	728,300
OUTFLOW	626,888	631,613	782,698	1,239,700	1,027,842	1,078,356
<b>TOTAL WELLNESS CENTER</b>	<b>(103,370)</b>	<b>(64,259)</b>	<b>(197,573)</b>	<b>(522,400)</b>	<b>(262,742)</b>	<b>(350,056)</b>

400-WELLNESS CENTER   TRANSFERS						
TRANSFERS IN	86,400	200,000	244,457	500,000	266,642	350,000
TRANSFERS OUT	-	-	-	-	-	-

400-WELLNESS CENTER   SUMMARY OF NET CHANGE						
<b>TOTAL WELLNESS CENTER   SUMMARY OF NET CHANGE</b>	<b>(16,970)</b>	<b>135,741</b>	<b>46,884</b>	<b>(22,400)</b>	<b>3,900</b>	<b>(56)</b>

400-WELLNESS CENTER   INFLOW   WELLNESS CENTER						
CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
COMMUNITY PARTNERSHIPS						
LINDSAY HOSPITAL DISTRICT	233,721	233,721	285,000	285,000	285,000	285,000
AD'L LDH CONTRIBUTION	-	53,444	-	178,600	178,600	100,000
LUSD K-8 AFTERSCHOOL USE	-	17,660	42,676	17,000	17,000	42,000
LUSD FIT-WITHIN PRG	-	13,450	2,000	-	-	-
LUSD POOL CONTRIBUTION	43,800	19,161	22,757	22,500	22,500	20,000
SPECIAL EVENT REVENUE	2,530	200	1,950	-	3,900	3,000
FACILITY USE/RENTAL						
LEASE/RENT RECEIPTS	81,645	125,553	148,418	138,300	138,000	138,000
FACILITY RENTAL-GREATROOM	35,331	23,374	(1,535)	10,000	10,000	30,000
BASEBALL FIELD RENTALS	15,140	11,438	35,398	25,000	25,000	30,000
SWIMMING POOL FEES	12,797	8,706	4,603	3,000	13,000	13,000
MEMBERSHIP FEES	75,122	53,245	37,894	34,600	60,000	60,000
LESSONS/PROGRAMS/CLASSES						
SWIMMING LESSONS	8,044	3,170	4,935	-	8,800	5,000
PROGRAM FEES & CLASSES	786	1,989	665	3,000	3,000	1,000
EARNED BANK INTEREST	-	12	133	-	-	-
MISCELLANEOUS REVENUES						
SWIMMING POOL CONCESSIONS	1,091	1,913	201	300	300	1,000
OTHER MISC REVENUES	20	196	30	-	-	-
OTHER REVENUES-RETAIL	180	120	-	-	-	300
REBATES/REFUND/REIMBURSMT	13,312	-	-	-	-	-
<b>TOTAL INFLOW   WELLNESS CENTER</b>	<b>523,518</b>	<b>567,355</b>	<b>585,125</b>	<b>717,300</b>	<b>765,100</b>	<b>728,300</b>

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	498	984	2,395	-	1,474	-
SALARIES - FULL TIME	79,093	72,894	101,115	368,800	128,725	326,240
SALARIES - PART TIME	100,892	92,456	109,353	-	113,782	-
SALARIES - OVERTIME	-	156	-	-	73	-
BENEFITS	1,189	189	1,714	-	-	-
TAXABLE FRINGE BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	13,119	12,284	15,849	-	17,981	-
PERS - EPMC	298	50	-	-	-	-
PERS - EMPLOYER CONTRIBT	10,171	34,917	23,221	-	9,415	-
WORKER'S COMPENSATION	15,503	13,159	17,774	-	20,958	-
STATE UNEMPLOYMENT BENEFIT	56	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	16,319	18,303	18,800	-	19,457	-
DEFERRED COMP BENEFIT	1,013	668	510	-	698	-
PERS UNFUNDED LIABILITY	27,190	29,662	23,361	38,700	29,081	43,921
LHD	-	27,117	146,481	153,700	143,596	100,000
LIABILITY INSURANCE	44,146	23,367	13,349	138,400	27,092	171,348
UTILITIES	87,232	84,517	115,251	118,000	123,247	131,874
FACILITY USE/RENTAL						
SPECIAL INTEREST CLASSES	30,173	44,420	40,505	38,200	41,729	42,000
SPECIAL EVENTS EXPENSE	8,860	5,160	2,257	5,000	5,556	5,000
PROFESSIONAL/CONTRACT SRV						
PROFESSIONAL SERVICES	610	705	1,020	-	-	-
AUDIT SERVICES	1,200	1,257	510	2,300	1,067	800
PHONE & VOICE	21,079	9,484	7,020	9,000	7,348	9,000
SUPPLIES/EQUIPMENT						
DEPART OPERATING SUPPLIES	8,853	10,590	4,390	5,000	10,687	7,000
REPAIR & MAINT SUPPLIES	10,719	3,265	2,333	2,500	994	3,000
STAFF UNIFORMS / MCD	940	878	-	800	1,120	1,000
CONCESSIONS SUPPLIES	48	869	852	1,000	3,546	3,500
POOL CHEMICALS	42,454	27,642	39,035	33,600	20,168	35,000
CLEANING/MAINTENANCE-BLDG	3,680	4,106	-	4,000	-	-
OTHER SERVICES & CHARGES	8,187	9,791	8,039	4,000	14,087	8,000
PERMITS / FEES / LICENSES	3,555	2,238	2,210	3,000	2,927	3,000
FURNITURE & EQUIPMENT	1,301	2,822	-	1,500	-	2,000
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	276	128	16	200	-	200
VEHICLE REPAIR & MAINT	306	260	90	300	13	-
DUES, SUBSCRIPTIONS	271	150	798	300	40	300
TRAINING/TRAVEL/MEETINGS						
TRAINING & SEMINARS	-	363	130	-	-	-
MEETINGS & TRAVEL	16	27	-	-	-	-
ADV/PRINT/COPY/SHIPPING	1,230	11,460	1,135	1,500	3,038	3,000
<b>TOTAL OUTFLOW   OPERATIONS</b>	<b>540,475</b>	<b>546,340</b>	<b>699,511</b>	<b>929,800</b>	<b>747,898</b>	<b>896,182</b>

400-WELLNESS CENTER | OUTFLOW | DEBT SERVICING

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
DEBT INTEREST EXPENSE	86,413	85,273	83,187	81,100	108,138	78,885
PRINCIPAL PAYMENT ON LTD	-	-	-	51,100	68,156	53,289
<b>TOTAL OUTFLOW   DEBT SERVICING</b>	<b>86,413</b>	<b>85,273</b>	<b>83,187</b>	<b>132,200</b>	<b>176,294</b>	<b>132,174</b>

400-WELLNESS CENTER | OUTFLOW | CAPITAL OUTLAY

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
CAPITAL OUTLAY - EQUIPMNT	-	-	-	177,700	103,650	50,000
<b>TOTAL OUTFLOW   CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,700</b>	<b>103,650</b>	<b>50,000</b>

552-WATER - PERFORMANCE TREND

552-WATER	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
INFLOW	2,033,342	1,712,499	1,670,087	1,370,000	1,905,700	1,742,000
OUTFLOW	1,608,012	1,513,756	1,661,642	2,292,600	1,648,204	2,691,297
TOTAL WATER	425,330	198,743	8,445	(922,600)	257,496	(949,297)

552-WATER   TRANSFERS						
TRANSFERS IN	-	-	-	880,000	-	710,000
TRANSFERS OUT	24,469	35,531	-	-	-	-

552-WATER   SUMMARY OF NET CHANGE						
TOTAL WATER   SUMMARY OF NET CHANGE	400,861	163,212	8,445	(42,600)	257,496	(239,297)



## SUMMARY OF NET CHANGE

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
552-WATER						
INFLOW	2,033,342	1,712,499	1,670,087	1,370,000	1,905,700	1,742,000
OUTFLOW	1,608,012	1,513,756	1,661,642	2,292,600	1,648,204	2,691,297
<b>TOTAL WATER</b>	<b>425,330</b>	<b>198,743</b>	<b>8,445</b>	<b>(922,600)</b>	<b>257,496</b>	<b>(949,297)</b>

552-WATER   TRANSFERS						
TRANSFERS IN	-	-	-	880,000	-	710,000
TRANSFERS OUT	24,469	35,531	-	-	-	-

552-WATER   SUMMARY OF NET CHANGE						
<b>TOTAL WATER   SUMMARY OF NET CHANGE</b>	<b>400,861</b>	<b>163,212</b>	<b>8,445</b>	<b>(42,600)</b>	<b>257,496</b>	<b>(239,297)</b>

552-WATER   INFLOW   WATER						
CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
USER CHARGES						
WATER SERVICE CHARGES	1,395,027	1,424,825	1,428,514	1,199,600	1,533,000	1,533,000
PAGE/MOOR TRACT	86,427	83,866	89,705	77,900	77,900	86,000
GRANTS						
WTR EMRGNCY DROUGHT PR84	-	-	10,581	-	-	-
GRANT FUNDS RECEIVED	139,712	-	-	70,000	246,800	110,000
SALE OF SURPLUS WATER	122,075	172,200	63,300	-	-	-
FEES/PENALTIES						
WATER ACRE ASSESSMENT	-	276	-	-	-	-
PENALTY & MISC SRV FEES	(503)	250	150	1,800	1,800	1,000
WATER CONNECTION CHARGES	16,322	8,425	4,941	8,500	8,500	5,000
NEW UTILITY ACC. SET-UP	3,668	2,492	2,888	2,000	2,000	2,000
MISCELLANEOUS						
OTHER WATER REVENUES	14,242	8,578	60,082	5,000	5,000	5,000
OTHER MISC REVENUES	730	11,202	42	5,000	5,000	-
REBATES/REFUNDS/REIMBURSEMENTS						
REBATES/REFUND/REIMBURSMT	5,552	234	9,924	-	25,500	-
SHE WELL CONTRIBUTION	250,000	-	-	-	-	-
EARNED BANK INTEREST	91	150	(39)	200	200	-
<b>TOTAL INFLOW   WATER</b>	<b>2,033,342</b>	<b>1,712,499</b>	<b>1,670,087</b>	<b>1,370,000</b>	<b>1,905,700</b>	<b>1,742,000</b>



CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	3,904	7,424	14,089	-	15,019	-
SALARIES - FULL TIME	311,400	287,575	281,418	531,400	352,943	462,012
SALARIES - PART TIME	6,206	6,165	4,890	-	959	-
SALARIES - OVERTIME	10,335	10,232	4,684	-	5,138	-
TEMPS	3,246	7,793	193	-	-	-
BENEFITS	2,043	156	168	-	15	-
FICA/MEDICARE CITY PAID	22,457	20,743	21,163	-	26,324	-
PERS - EPMC	3,528	1,173	1,088	-	403	-
PERS - EMPLOYER CONTRIBT	33,038	40,848	37,298	-	39,068	-
WORKER'S COMPENSATION	28,875	23,332	24,459	-	29,804	-
STATE UNEMPLOYMENT BENEFIT	144	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	67,061	64,313	57,838	-	69,695	-
BOOT ALLOWANCE	-	75	136	-	206	-
DEFERRED COMP BENEFIT	7,910	9,998	7,772	-	9,584	-
PERS UNFUNDED LIABILITY	117,101	69,101	72,471	90,100	67,749	102,318
RAW CANAL WATER	188,012	227,178	225,816	160,000	189,699	200,000
UTILITY CHARGES						
WELLS UTILITIES	43	-	-	-	-	-
UTILITIES	137,162	159,663	184,915	175,000	210,402	225,130
PROFESSIONAL/CONTRACT SRV						
PROFESSIONAL SERVICES	90,241	111,208	116,610	85,000	91,373	95,000
SGMA	-	-	-	55,500	17,007	55,500
AUDIT SERVICES	11,574	8,707	510	11,800	1,067	5,000
PERSONNEL SERVICES	-	30	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
WELLS MATERIALS	10,523	6,192	13,594	7,200	16,794	10,500
MTNCE MATERIALS & SERVICE	-	7,636	6,858	8,500	8,862	8,500
TREATMENT PLANT MATERIALS	66,669	70,160	51,699	52,600	61,876	60,000
REPAIR & MTNCE SERVICES	17,991	7,102	32,412	15,000	4,630	30,000
EQUIPMENT RENTALS	-	-	-	-	2,855	-
SUPPLIES/EQUIPMENT						
OFFICE SUPPLIES	-	133	297	3,000	-	-
DEPART OPERATING SUPPLIES	82,873	70,580	66,669	85,000	41,556	75,000
REPAIR & MAINT SUPPLIES	29,821	27,667	29,041	30,000	21,820	30,000
SMALL TOOLS & EQUIPMENT	406	6	1,747	400	2,027	-
LIABILITY INSURANCE	48,696	36,752	21,353	79,200	37,505	98,062
WATER SUPPLY TESTING	60,627	38,573	33,043	45,000	34,468	45,000
OTHER SERVICES & CHARGES	35,960	37,561	41,447	32,400	15,846	34,000
EMERGENCY REPAIR LINE	-	290	-	25,000	-	-
PHONE & VOICE	16,789	17,611	14,463	15,700	14,786	15,700
DUES, SUBSCRIPTIONS	9,138	10,627	11,718	9,500	1,392	10,000
VEHICLE FUEL/MAINTENANCE						
VEHICLE FUEL AND OIL	8,468	4,225	4,845	3,000	3,523	5,000
VEHICLE REPAIR & MAINT	19,223	6,469	8,496	7,000	12,959	10,000
NEW VEHICLE EQUIPMENT	45,378	0	-	-	-	-
PERMITS / FEES / LICENSES	-	484	2,848	500	12,177	1,000
MEETINGS & TRAVEL	1,755	825	145	900	556	1,000
<b>TOTAL OUTFLOW   OPERATIONS</b>	<b>1,498,594</b>	<b>1,398,606</b>	<b>1,396,192</b>	<b>1,528,700</b>	<b>1,420,084</b>	<b>1,578,723</b>

552-WATER | OUTFLOW | DEBT SERVICING

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PRINCIPAL PAYMENT ON LTD	54,021	54,021	57,590	61,400	141,322	174,094
DEBT INTEREST EXPENSE	55,398	57,608	53,064	48,500	67,217	48,480
<b>TOTAL OUTFLOW   DEBT SERVICING</b>	<b>109,419</b>	<b>111,630</b>	<b>110,654</b>	<b>109,900</b>	<b>208,538</b>	<b>222,574</b>

552-WATER | OUTFLOW | CAPITAL OUTLAY

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAPITAL OUTLAY - EQUIPMNT	0	0	31,663	-	17,255	205,000
CAP OULTLAY/IMPROVEMENT	(0)	3,521	45,174	500,000	-	520,000
CAPITAL O/L	(0)	-	-	154,000	-	-
CIP PROFESSIONAL SRVS	0	(0)	77,959	-	2,327	165,000
<b>TOTAL OUTFLOW   CAPITAL OUTLAY</b>	<b>(0)</b>	<b>3,521</b>	<b>154,796</b>	<b>654,000</b>	<b>19,582</b>	<b>890,000</b>

## 553-SEWER - PERFORMANCE TREND

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
553-SEWER						
INFLOW	1,531,940	1,448,565	1,485,640	1,479,100	1,458,900	1,601,600
OUTFLOW	1,003,833	942,016	1,064,129	1,426,100	1,138,035	1,615,595
<b>TOTAL SEWER</b>	<b>528,107</b>	<b>506,549</b>	<b>421,511</b>	<b>53,000</b>	<b>320,865</b>	<b>(13,995)</b>

553-SEWER   TRANSFERS						
TRANSFERS IN	-	-	-	100,000	-	42,500
TRANSFERS OUT	9,249	65,551	-	-	-	-

553-SEWER   SUMMARY OF NET CHANGE						
<b>TOTAL SEWER   SUMMARY OF NET CHANGE</b>	<b>518,858</b>	<b>440,998</b>	<b>421,511</b>	<b>153,000</b>	<b>320,865</b>	<b>28,505</b>



SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
553-SEWER						
INFLOW	1,531,940	1,448,565	1,485,640	1,479,100	1,458,900	1,601,600
OUTFLOW	1,003,833	942,016	1,064,129	1,426,100	1,138,035	1,615,595
TOTAL SEWER	528,107	506,549	421,511	53,000	320,865	(13,995)

553-SEWER   TRANSFERS						
TRANSFERS IN	-	-	-	100,000	-	42,500
TRANSFERS OUT	9,249	65,551	-	-	-	-

553-SEWER   SUMMARY OF NET CHANGE						
TOTAL SEWER   SUMMARY OF NET CHANGE	518,858	440,998	421,511	153,000	320,865	28,505

553-SEWER   INFLOW   SEWER						
CLASSIFICATION	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
SEWER SERVICE CHARGES	1,518,616	1,436,457	1,451,932	1,431,800	1,446,600	1,446,600
BUILDING PERMITS	8,190	4,200	2,850	2,000	10,000	2,000
CONNECTION CHARGES	4,110	1,875	3,750	4,600	1,000	3,000
SEWER ACREAGE ASSESSMENT	-	207	-	200	800	-
REBATES/REFUND/REIMBURSMT	-	-	25,029	40,000	-	150,000
EARNED BANK INTEREST	1,024	5,825	2,079	500	500	-
TOTAL INFLOW   SEWER	1,531,940	1,448,565	1,485,640	1,479,100	1,458,900	1,601,600

CLASSIFICATION	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
AD'L SALARY:PAGER/FICA/K9	2,518	4,908	6,685	-	2,990	-
SALARIES - FULL TIME	121,782	131,753	161,699	403,400	184,035	361,906
SALARIES - PART TIME	354	198	544	-	655	-
SALARIES - OVERTIME	2,819	3,979	3,074	-	2,535	-
BENEFITS	761	73	29	-	15	-
FICA/MEDICARE CITY PAID	8,501	9,467	12,180	-	13,537	-
PERS - EPMC	1,759	570	562	-	194	-
PERS - EMPLOYER CONTRIBT	18,427	14,882	19,516	-	20,018	-
WORKER'S COMPENSATION	11,052	10,884	13,546	-	15,071	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	27,346	31,651	30,292	-	34,956	-
BOOT ALLOWANCE	-	75	136	-	-	-
DEFERRED COMP BENEFIT	2,818	2,919	3,883	-	5,607	-
MONITORING	2,431	3,147	7,385	75,000	11,029	15,000
LOG POND MONITORING	14,359	0	15,353	25,000	14,921	20,000
MATLS/SUP/REPAIRS/MAINT						
TREATMENT PLANT MATERIALS	55	89	58	100	6,378	100
TREATMENT PLANT REPAIRS	9,623	4,200	41,912	10,000	16,751	10,000
REPAIR & MTNCE SERVICES	7,413	29,886	17,442	75,000	12,518	15,000
MACH -EQUIP SRV MCD	7,037	-	2,573	7,200	-	7,000
WASTE DISCHARGE PERMITS	75,801	79,137	77,530	80,000	79,577	80,000
LIABILITY INSURANCE	41,846	36,806	20,070	79,300	37,505	98,198
UTILITIES						
UTILITIES-SCE	83,356	97,424	92,510	75,400	69,425	74,285
UTILITIES-GAS	-	-	91	-	10,673	11,420
PROFESSIONAL/CONTRACT SRV						
PROFESSIONAL SERVICES	42,490	34,839	39,232	46,000	44,962	46,000
AUDIT SERVICES	200	824	510	1,000	1,067	500
SUPPLIES/EQUIPMENT						
SEWER OPERATIONAL SERVICES&SUPP	-	1,761	1,761	10,700	4,630	-
OFFICE SUPPLIES	269	76	527	3,000	-	-
DEPART OPERATING SUPPLIES	23,241	15,145	29,357	21,800	25,534	35,500
SMALL TOOLS & EQUIPMENT	500	116	-	500	542	-
OTHER SERVICES & CHARGES	10,892	22,269	17,799	21,200	18,699	21,000
PERS UNFUNDED LIABILITY	56,270	13,385	42,596	17,500	13,123	19,820
PHONE & VOICE	19,002	20,814	21,086	19,000	13,553	19,000
EMERGENCY REPAIR LINE	14,416	8,465	13,750	15,400	10,509	20,000
VEHICLE FUEL/MAINTENANCE						
VEHICLE FUEL AND OIL	8,958	5,612	9,016	5,200	5,856	7,000
VEHICLE REPAIR & MAINT	18,116	8,331	5,683	8,000	2,416	6,000
NEW VEHICLE EQUIPMENT	891	0	-	-	-	-
DUES, SUBSCRIPTIONS	346	1,900	577	2,000	36,915	1,000
MEETINGS & TRAVEL	474	858	-	900	889	1,000
<b>TOTAL OUTFLOW   OPERATIONS</b>	<b>636,123</b>	<b>596,444</b>	<b>708,963</b>	<b>1,002,600</b>	<b>717,086</b>	<b>869,729</b>

## 553-SEWER | OUTFLOW | DEBT SERVICING

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PRINCIPAL PAYMENT ON LTD	168,553	174,126	179,898	165,300	176,229	186,269
DEBT INTEREST EXPENSE	177,135	171,446	171,537	158,200	196,321	157,097
<b>TOTAL OUTFLOW   DEBT SERVICING</b>	<b>345,688</b>	<b>345,572</b>	<b>351,435</b>	<b>323,500</b>	<b>372,550</b>	<b>343,366</b>

## 553-SEWER | OUTFLOW | CAPITAL OUTLAY

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAPITAL OUTLAY - EQUIPMNT	22,022	-	2,918	100,000	36,481	90,000
CAP OULTLAY/IMPROVEMENT	-	-	813	-	11,917	312,500
<b>TOTAL OUTFLOW   CAPITAL OUTLAY</b>	<b>22,022</b>	<b>-</b>	<b>3,730</b>	<b>100,000</b>	<b>48,398</b>	<b>402,500</b>

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
841-CURB & GUTTER   SUMMARY OF NET CHANGE						
<b>TOTAL CURB   GUTTER   SIDEWALK   SUMMARY OF NET CHANGE</b>	<b>462</b>	<b>91</b>	<b>2,374</b>	<b>-</b>	<b>(3,100)</b>	<b>2,000</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
841-CURB & GUTTER   INFLOW   CURB   GUTTER   SIDEWALK						
<b>CLASSIFICATION</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>
REVENUE	-	-	-	-	-	-
CONTRA ACT LOAN PAYMENTS	(5,040)	(1,395)	-	-	-	-
STREET,SIDEWALK,CURB REPR	5,502	1,395	2,342	1,200	2,400	2,000
EARNED BANK INTEREST	-	91	32	-	-	-
<b>TOTAL INFLOW   CURB   GUTTER   SIDEWALK</b>	<b>462</b>	<b>91</b>	<b>2,374</b>	<b>1,200</b>	<b>2,400</b>	<b>2,000</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
841-CURB & GUTTER   OUTFLOW   CURB   GUTTER   SIDEWALK						
<b>CLASSIFICATION</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>
MISC SIDEWALK PROJECT	-	-	-	1,200	5,500	-
<b>TOTAL OUTFLOW   CURB   GUTTER   SIDEWALK</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>5,500</b>	<b>-</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
856-STORM DRAIN SYSTEM   SUMMARY OF NET CHANGE						
<b>TOTAL STORM DRAIN SYSTEM   SUMMARY OF NET CHANGE</b>	<b>6,150</b>	<b>3,970</b>	<b>738</b>	<b>3,000</b>	<b>1,200</b>	<b>-</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
856-STORM DRAIN SYSTEM   INFLOW   STORM DRAIN SYSTEM						
<b>CLASSIFICATION</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>
REVENUE	-	-	-	-	-	-
BUILDING PERMITS	6,150	3,880	705	-	-	-
OTHER MISC REVENUES	-	-	-	3,000	1,200	-
INTEREST	-	-	-	-	-	-
EARNED BANK INTEREST	-	91	33	-	-	-
<b>TOTAL INFLOW   STORM DRAIN SYSTEM</b>	<b>6,150</b>	<b>3,970</b>	<b>738</b>	<b>3,000</b>	<b>1,200</b>	<b>-</b>

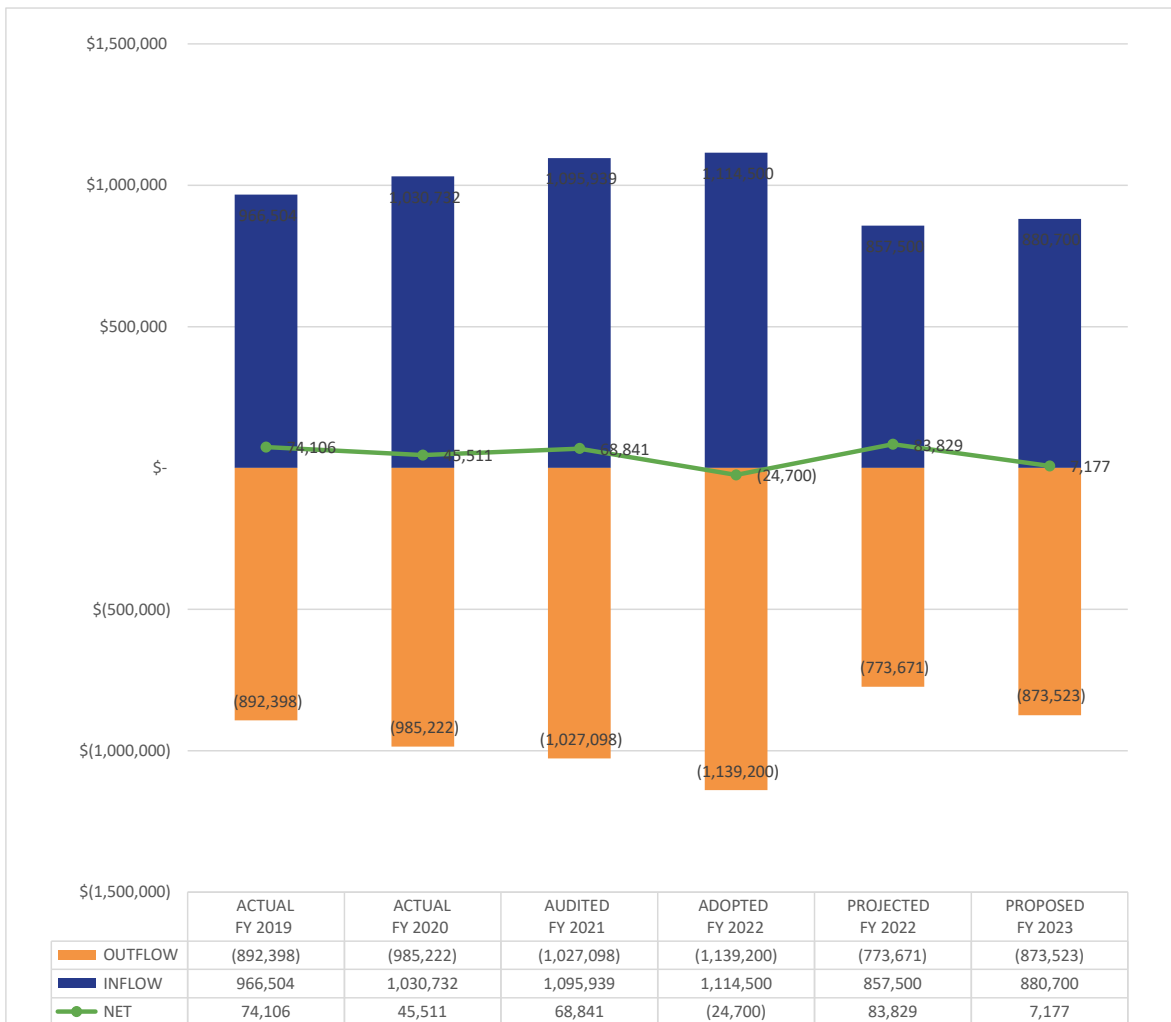
	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
856-STORM DRAIN SYSTEM   OUTFLOW   STORM DRAIN SYSTEM						
<b>CLASSIFICATION</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL OUTFLOW   STORM DRAIN SYSTEM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 554-REFUSE - PERFORMANCE TREND

	ACTUAL FY 2019	ACTUAL FY 2020	AUDITED FY 2021	ADOPTED FY 2022	PROJECTED FY 2022	PROPOSED FY 2023
554-REFUSE						
INFLOW	966,504	1,030,732	1,095,939	1,114,500	857,500	880,700
OUTFLOW	892,398	985,222	1,027,098	1,139,200	773,671	873,523
<b>TOTAL REFUSE   OPERATIONS</b>	<b>74,106</b>	<b>45,511</b>	<b>68,841</b>	<b>(24,700)</b>	<b>83,829</b>	<b>7,177</b>

554-REFUSE   TRANSFERS						
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-

554-REFUSE   SUMMARY OF NET CHANGE						
<b>TOTAL REFUSE   SUMMARY OF NET CHANGE</b>	<b>74,106</b>	<b>45,511</b>	<b>68,841</b>	<b>(24,700)</b>	<b>83,829</b>	<b>7,177</b>





## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
554-REFUSE						
INFLOW	966,504	1,030,732	1,095,939	1,114,500	857,500	880,700
OUTFLOW	892,398	985,222	1,027,098	1,139,200	773,671	873,523
<b>TOTAL REFUSE   OPERATIONS</b>	<b>74,106</b>	<b>45,511</b>	<b>68,841</b>	<b>(24,700)</b>	<b>83,829</b>	<b>7,177</b>

554-REFUSE   TRANSFERS						
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-

554-REFUSE   SUMMARY OF NET CHANGE						
<b>TOTAL REFUSE   SUMMARY OF NET CHANGE</b>	<b>74,106</b>	<b>45,511</b>	<b>68,841</b>	<b>(24,700)</b>	<b>83,829</b>	<b>7,177</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
554-REFUSE   INFLOW   REFUSE						
<b>CLASSIFICATION</b>						
REFUSE DISPOSAL CHARGES	949,717.46	1,019,320	1,090,354	1,106,300	850,000	850,000
MISCELLANEOUS						
SPECIAL REFUSE PICKUP	184.00	150	-	-	-	-
OTHER REFUSE REVENUES	4,720.00	1,995	4,240	2,000	2,000	4,200
PENALTY & MISC SRV FEES	1,180.36	670	-	700	-	-
EARNED BANK INTEREST	702.45	2,224	568	500	500	500
RECYCLING REVENUE	10,000.00	5,000	-	5,000	5,000	5,000
REBATES/REFUND/REIMBURSMT	-	1,373	778	-	-	21,000
<b>TOTAL INFLOW   REFUSE</b>	<b>966,504</b>	<b>1,030,732</b>	<b>1,095,939</b>	<b>1,114,500</b>	<b>857,500</b>	<b>880,700</b>

554-REFUSE   OUTFLOW   REFUSE	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	32	195	328	-	446	-
SALARIES - FULL TIME	34,431	30,750	39,090	137,300	57,716	206,697
SALARIES - PART TIME	-	494	873	-	671	-
SALARIES - OVERTIME	122	205	136	-	197	-
TEMPS	-	341	-	-	-	-
BENEFITS	144	23	36	-	34	-
FICA/MEDICARE CITY PAID	2,135	2,014	2,782	-	4,196	-
PERS - EPMC	660	139	110	-	42	-
PERS - EMPLOYER CONTRIBT	6,270	1,180	4,082	-	5,771	-
WORKER'S COMPENSATION	3,040	2,531	3,313	-	4,766	-
HEALTH/LIFE/DISAB INSURNC	7,454	7,339	7,407	-	10,706	-
BOOT ALLOWANCE	-	-	136	-	-	-
DEFERRED COMP BENEFIT	941	959	1,447	-	2,316	-
PERS UNFUNDED LIABILITY	17,310	18,884	8,318	24,600	18,515	27,962
PROFESSIONAL/CONTRACT SRV						
AUDIT SERVICES	-	-	510	-	-	-
CONTRACT SERVICE-REFUSE	768,164	873,079	905,525	933,700	621,800	595,800
OTHER SERVICES & CHARGES	9,776	12,359	14,771	14,000	10,599	12,000
SUPPLIES/EQUIPMENT						
DEPART OPERATING SUPPLIES	29,265	17,927	17,937	10,000	13,486	15,500
LIABILITY INSURANCE	4,422	4,520	10,620	9,700	20,425	12,064
PHONE & VOICE	2,364	12,003	8,226	8,700	1,986	2,000
VEHICLE FUEL/MAINTENANCE						
VEHICLE FUEL AND OIL	1,558	-	1,316	700	-	1,000
VEHICLE REPAIR & MAINT	2,545	280	136	500	-	500
NEW VEHICLE EQUIPMENT	890	-	-	-	-	-
<b>TOTAL OUTFLOW   REFUSE</b>	<b>891,525</b>	<b>985,222</b>	<b>1,027,098</b>	<b>1,139,200</b>	<b>773,671</b>	<b>873,523</b>

554-REFUSE   USES   CAPITAL OUTLAY	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CAPITAL OUTLAY - EQUIPMNT	873	-	-	-	-	-

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   VITA-PAKT</b>	431	254	(1,164)	-	0	-

#### 556-VITA-PAKT | INFLOW | VITA-PAKT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
VITA PAKT USER CHARGES	49,539	86,517	61,693	67,200	73,284	83,879
<b>TOTAL INFLOW   VITA-PAKT</b>	<b>49,539</b>	<b>86,517</b>	<b>61,693</b>	<b>67,200</b>	<b>73,284</b>	<b>83,879</b>

#### 556-VITA-PAKT | OUTFLOW | VITA-PAKT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
CCPI LEASE PAYMENT	21,600	59,400	36,000	36,000	36,000	36,000
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	18	80	531	-	117	-
SALARIES - FULL TIME	7,881	7,750	9,863	21,600	12,497	34,779
SALARIES - OVERTIME	16	6	14	-	35	-
BENEFITS	73	12	-	-	-	-
FICA/MEDICARE CITY PAID	519	518	720	-	902	-
PERS - EMPLOYER CONTRIBT	857	753	1,096	-	1,415	-
WORKER'S COMPENSATION	730	631	818	-	1,070	-
HEALTH/LIFE/DISAB INSURNC	1,319	1,256	1,538	-	1,929	-
DEFERRED COMP BENEFIT	214	201	234	-	562	-
DEPART OPERATING SUPPLIES	5,890	2,549	2,850	3,500	1,454	3,000
REPAIR & MTNCE SERVICES	9,291	10,361	6,787	4,100	256	7,000
PROFESSIONAL SERVICES	-	-	-	-	11,984	-
UTILITIES-SCE	700	2,747	2,406	2,000	2,870	3,100
WASTE DISCHARGE PERMIT	-	-	-	-	2,191	-
<b>TOTAL OUTFLOW   VITA-PAKT</b>	<b>49,108</b>	<b>86,262</b>	<b>62,857</b>	<b>67,200</b>	<b>73,284</b>	<b>83,879</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   SIERRA VIEW ASS</b>	3,995	(1,215)	2,348	-	3,552	-

#### 883-SIERRA VIEW ASSESSMENT | INFLOW | SIERRA VIEW ASSESSMENT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
SIERRA VW LNDSCPE ASSMNT	21,987	17,619	17,606	18,700	18,700	21,965
<b>TOTAL INFLOW   SIERRA VIEW ASSESSMENT</b>	<b>21,987</b>	<b>17,619</b>	<b>17,606</b>	<b>18,700</b>	<b>18,700</b>	<b>21,965</b>

#### 883-SIERRA VIEW ASSESSMENT | OUTFLOW | SIERRA VIEW

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PROFESSIONAL SERVICES	14,635	14,302	12,794	13,600	13,548	20,165
UTILITIES						
UTILITIES-SCE	1,805	1,618	1,578	3,400	1,600	1,800
LLAD WATER USAGE	1,529	1,438	-	-	-	-
DEPART OPERATING SUPPLIES	23	1,274	-	500	-	-
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	185	572	-	-	-
FICA/MEDICARE CITY PAID	-	10	32	-	-	-
PERS - EPMC	-	-	5	-	-	-
PERS - EMPLOYER CONTRIBT	-	(339)	107	-	-	-
WORKER'S COMPENSATION	-	16	49	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	31	96	-	-	-
DEFERRED COMP BENEFIT	-	5	26	-	-	-
ADMINISTRATIVE COSTS	-	294	-	1,200	-	-
<b>TOTAL OUTFLOW   SIERRA VIEW</b>	<b>17,991</b>	<b>18,834</b>	<b>15,259</b>	<b>18,700</b>	<b>15,148</b>	<b>21,965</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TOTAL SUMMARY OF NET CHANGE   HERITAGE ASSES:	3,997	881	2,104	-	3,700	-

#### 884-HERITAGE ASSESSMENT DIST | INFLOW | HERITAGE ASSESSMENT DIST

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
HRTGE PK LNDSCP ASSMT DIS	8,989	6,925	6,703	7,200	7,200	7,700
TOTAL INFLOW   HERITAGE PARK	8,989	6,925	6,703	7,200	7,200	7,700

#### 884-HERITAGE ASSESSMENT DIST | OUTFLOW | HERITAGE PARK

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PROFESSIONAL SERVICES	3,484	3,724	3,821	3,300	3,300	7,500
UTILITIES						
UTILITIES-SCE	240	124	108	2,400	200	200
LLAD WATER USAGE	1,245	1,272	-	-	-	-
DEPART OPERATING SUPPLIES	23	631	-	-	-	-
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	-	425	-	-	-
FICA/MEDICARE CITY PAID	-	-	24	-	-	-
PERS - EPMC	-	-	2	-	-	-
PERS - EMPLOYER CONTRIBT	-	-	100	-	-	-
WORKER'S COMPENSATION	-	-	36	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	-	66	-	-	-
DEFERRED COMP BENEFIT	-	-	18	-	-	-
ADMINISTRATIVE COSTS	-	294	-	1,500	-	-
TOTAL OUTFLOW   HERITAGE PARK	4,992	6,045	4,599	7,200	3,500	7,700

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   SAMOA</b>	(1,072)	740	1,602	-	0	-

## 886-SAMOA | INFLOW | SAMOA

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
SAMOA ASSESSMENT DISTRICT	4,212	4,032	4,032	4,400	2,055	11,597
<b>TOTAL INFLOW   SAMOA</b>	<b>4,212</b>	<b>4,032</b>	<b>4,032</b>	<b>4,400</b>	<b>2,055</b>	<b>11,597</b>

## 886-SAMOA | OUTFLOW | SAMOA

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PROFESSIONAL SERVICES	4,126	1,654	1,463	1,600	1,472	9,097
DEPART OPERATING SUPPLIES	463	708	520	1,300	400	2,000
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	333	259	261	800	183	500
LLAD WATER USAGE	362	386	-	-	-	-
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	18	111	-	-	-
FICA/MEDICARE CITY PAID	-	1	6	-	-	-
PERS - EPMC	-	-	1	-	-	-
PERS - EMPLOYER CONTRIBT	-	(34)	37	-	-	-
WORKER'S COMPENSATION	-	2	9	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	3	16	-	-	-
DEFERRED COMP BENEFIT	-	1	6	-	-	-
ADMINISTRATIVE COSTS	-	294	-	700	-	-
<b>TOTAL OUTFLOW   SAMOA</b>	<b>5,284</b>	<b>3,291</b>	<b>2,430</b>	<b>4,400</b>	<b>2,055</b>	<b>11,597</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   SWEETBRIER TOWNSHIPS</b>	<b>(1,934)</b>	<b>517</b>	<b>2,789</b>	<b>-</b>	<b>(16,857)</b>	<b>-</b>

#### 887-SWEETBRIER TOWNHOUSES | INFLOW | SWEETBRIER TOWNHOUSES

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
SWEETBRIER ASSESS DIST	9,478	9,473	9,476	9,700	9,685	11,597
<b>TOTAL INFLOW   SWEETBRIER TOWNHOUSES</b>	<b>9,478</b>	<b>9,473</b>	<b>9,476</b>	<b>9,700</b>	<b>9,685</b>	<b>11,597</b>

#### 887-SWEETBRIER TOWNHOUSES | OUTFLOW | SWEETBRIER UNITS

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PROFESSIONAL SERVICES	9,258	5,225	5,225	5,700	21,200	7,997
UTILITIES						
UTILITIES-SCE	812	743	707	1,600	534	600
LLAD WATER USAGE	768	770	-	-	-	-
DEPART OPERATING SUPPLIES	573	1,933	631	1,700	4,808	3,000
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	18	76	-	-	-
FICA/MEDICARE CITY PAID	-	1	4	-	-	-
PERS - EPMC	-	-	1	-	-	-
PERS - EMPLOYER CONTRIB	-	(34)	20	-	-	-
WORKER'S COMPENSATION	-	2	7	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	3	12	-	-	-
DEFERRED COMP BENEFIT	-	1	4	-	-	-
ADMINISTRATIVE COSTS	-	294	-	700	-	-
<b>TOTAL OUTFLOW   SWEETBRIER UNITS</b>	<b>11,411</b>	<b>8,957</b>	<b>6,687</b>	<b>9,700</b>	<b>26,542</b>	<b>11,597</b>

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   PARKSIDE</b>	(70)	647	508	-	2,635	(0)

#### 888-PARKSIDE | INFLOW | PARKSIDE

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PARKSIDE ASSESS DIST	6,479	5,098	5,522	5,700	5,700	6,271
<b>TOTAL INFLOW   PARKSIDE</b>	<b>6,479</b>	<b>5,098</b>	<b>5,522</b>	<b>5,700</b>	<b>5,700</b>	<b>6,271</b>

#### 888-PARKSIDE | OUTFLOW | PARKSIDE ESTATES

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PROFESSIONAL SERVICES	5,154	2,167	4,378	2,400	2,900	6,094
DEPART OPERATING SUPPLIES	-	342	-	-	-	-
UTILITIES						
UTILITIES-SCE	240	144	220	2,200	165	177
LLAD WATER USAGE	1,132	1,567	-	-	-	-
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	129	267	-	-	-
FICA/MEDICARE CITY PAID	-	7	15	-	-	-
PERS - EPMC	-	-	2	-	-	-
PERS - EMPLOYER CONTRIBT	-	(237)	54	-	-	-
WORKER'S COMPENSATION	-	11	23	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	22	43	-	-	-
DEFERRED COMP BENEFIT	-	4	11	-	-	-
OTHER SERVICES & CHARGES	23	-	-	-	-	-
ADMINISTRATIVE COSTS	-	294	-	1,100	-	-
<b>TOTAL OUTFLOW   PARKSIDE ESTATES</b>	<b>6,548</b>	<b>4,451</b>	<b>5,013</b>	<b>5,700</b>	<b>3,065</b>	<b>6,271</b>



	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TOTAL SUMMARY OF NET CHANGE   SIERRA VISTA AS:	3,404	7,352	7,676	7,400	7,250	(0)

#### 889-SIERRA VISTA ASSESSMENT | INFLOW | SIERRA VISTA ASSESSMENT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
SIERRA VISTA ASSESSMENT	9,335	9,335	9,335	9,600	9,554	9,554
TOTAL INFLOW   SIERRA VISTA ASSESSMENT	9,335	9,335	9,335	9,600	9,554	9,554

#### 889-SIERRA VISTA ASSESSMENT | OUTFLOW | SIERRA VISTA ASSESSMENT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	74	-	-	-	-
FICA/MEDICARE CITY PAID	-	4	-	-	-	-
PERS - EMPLOYER CONTRIBT	-	(135)	-	-	-	-
WORKER'S COMPENSATION	-	6	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	12	-	-	-	-
DEFERRED COMP BENEFIT	-	2	-	-	-	-
PROFESSIONAL SERVICES	5,250	917	1,011	1,000	1,000	8,159
UTILITIES-SCE	658	681	648	1,000	1,304	1,395
DEPART OPERATING SUPPLIES	23	129	-	-	-	-
ADMINISTRATIVE COSTS	-	294	-	200	-	-
TOTAL OUTFLOW   SIERRA VISTA ASSESSMENT	5,931	1,983	1,659	2,200	2,304	9,554

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
TOTAL SUMMARY OF NET CHANGE   MAPLE VALLEY A	(4,645)	(4,107)	(379)	-	100	-

#### 890-MAPLE VALLEY ASSESSMENT | INFLOW | MAPLE VALLEY ASSESSMENT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
MAPLE VALLEY ASSESSMENT	1,808	1,398	1,438	2,700	2,700	3,617
TOTAL INFLOW   MAPLE VALLEY ASSESSMENT	1,808	1,398	1,438	2,700	2,700	3,617

#### 890-MAPLE VALLEY ASSESSMENT | OUTFLOW | MAPLE VALLEY ASSESSMENT

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
UTILITIES						
UTILITIES-SCE	1,432	917	979	1,700	1,000	1,100
LLAD WATER USAGE	508	533	-	-	-	-
PROFESSIONAL SERVICES	4,490	3,726	838	500	1,600	2,517
DEPART OPERATING SUPPLIES	23	90	-	-	-	-
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	129	-	-	-	-
FICA/MEDICARE CITY PAID	-	6	-	-	-	-
PERS - EMPLOYER CONTRIBT	-	(203)	-	-	-	-
WORKER'S COMPENSATION	-	10	-	-	-	-
DEFERRED COMP BENEFIT	-	3	-	-	-	-
ADMINISTRATIVE COSTS	-	294	-	500	-	-
TOTAL OUTFLOW   MAPLE VALLEY ASSESSMENT	6,453	5,505	1,817	2,700	2,600	3,617

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
<b>TOTAL SUMMARY OF NET CHANGE   PELOUS RANCH</b>	(5,179)	(3,806)	584	(9,300)	(2,466)	-

#### 891-PELOUS RANCH | INFLOW | PELOUS RANCH

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
PELOUS RANCH LLAD	10,195	10,195	10,145	10,500	10,500	15,750
<b>TOTAL INFLOW   PELOUS RANCH</b>	<b>10,195</b>	<b>10,195</b>	<b>10,145</b>	<b>10,500</b>	<b>10,500</b>	<b>15,750</b>

#### 891-PELOUS RANCH | OUTFLOW | PELOUS RANCH

	ACTUAL	ACTUAL	AUDITED	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	5,549	3,212	2,998	6,700	4,565	6,000
LLAD WATER USAGE	3,694	3,865	-	-	-	-
PROFESSIONAL SERVICES	6,108	6,024	6,023	6,100	8,401	9,750
DEPART OPERATING SUPPLIES	23	807	-	6,000	-	-
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	407	353	-	-	-
FICA/MEDICARE CITY PAID	-	22	20	-	-	-
PERS - EPMC	-	-	2	-	-	-
PERS - EMPLOYER CONTRIBT	-	(745)	65	-	-	-
WORKER'S COMPENSATION	-	35	30	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	68	56	-	-	-
DEFERRED COMP BENEFIT	-	12	14	-	-	-
ADMINISTRATIVE COSTS	-	294	-	1,000	-	-
<b>TOTAL OUTFLOW   PELOUS RANCH</b>	<b>15,374</b>	<b>14,001</b>	<b>9,561</b>	<b>19,800</b>	<b>12,966</b>	<b>15,750</b>

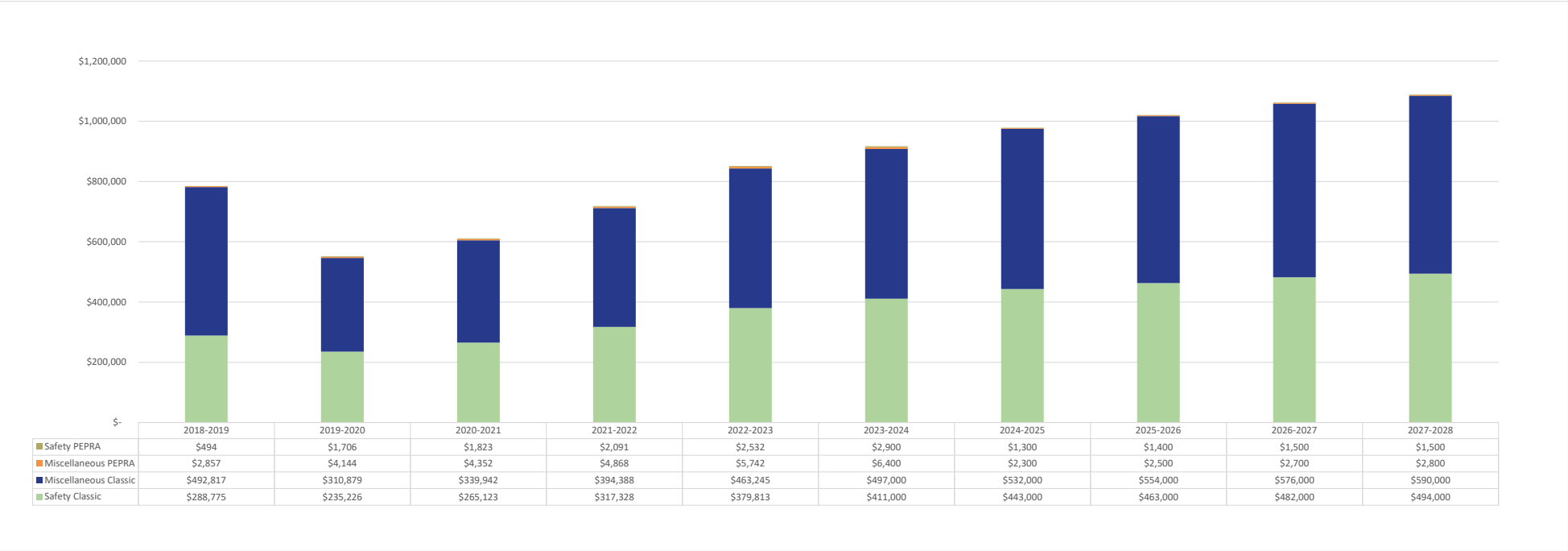
## CalPERS Unfunded Accrued Liability

The California Public Employees Retirement System (CalPERS) manages the City of Lindsay's defined benefit retirement plan for its employees. CalPERS uses contributions from the employer and the employee as well as income from investments to pay for retirement benefits. The unfunded accrued liability is the gap between the amount of future benefits CalPERS is expected to pay out and the amount of assets in the fund. Mandatory annual payment amounts to reduce the City's accrued unfunded liability for retirement benefits for its employees are projected to increase over the next five years based CalPERS assumptions. Anticipated increases are summarized on the table below.

Fiscal Year	Miscellaneous Classic	Miscellaneous PEPRA	Safety Classic	Safety PEPRA	Total CalPERS UL Payment by Year
2018-2019	\$ 492,817	\$ 2,857	\$ 288,775	\$ 494	\$ 784,943
2019-2020	\$ 310,879	\$ 4,144	\$ 235,226	\$ 1,706	\$ 551,955
2020-2021	\$ 339,942	\$ 4,352	\$ 265,123	\$ 1,823	\$ 611,240
2021-2022	\$ 394,388	\$ 4,868	\$ 317,328	\$ 2,091	\$ 718,675
2022-2023	\$ 463,245	\$ 5,742	\$ 379,813	\$ 2,532	\$ 851,332
2023-2024	\$ 497,000	\$ 6,400	\$ 411,000	\$ 2,900	\$ 917,300
2024-2025	\$ 532,000	\$ 2,300	\$ 443,000	\$ 1,300	\$ 978,600
2025-2026	\$ 554,000	\$ 2,500	\$ 463,000	\$ 1,400	\$ 1,020,900
2026-2027	\$ 576,000	\$ 2,700	\$ 482,000	\$ 1,500	\$ 1,062,200
2027-2028	\$ 590,000	\$ 2,800	\$ 494,000	\$ 1,500	\$ 1,088,300

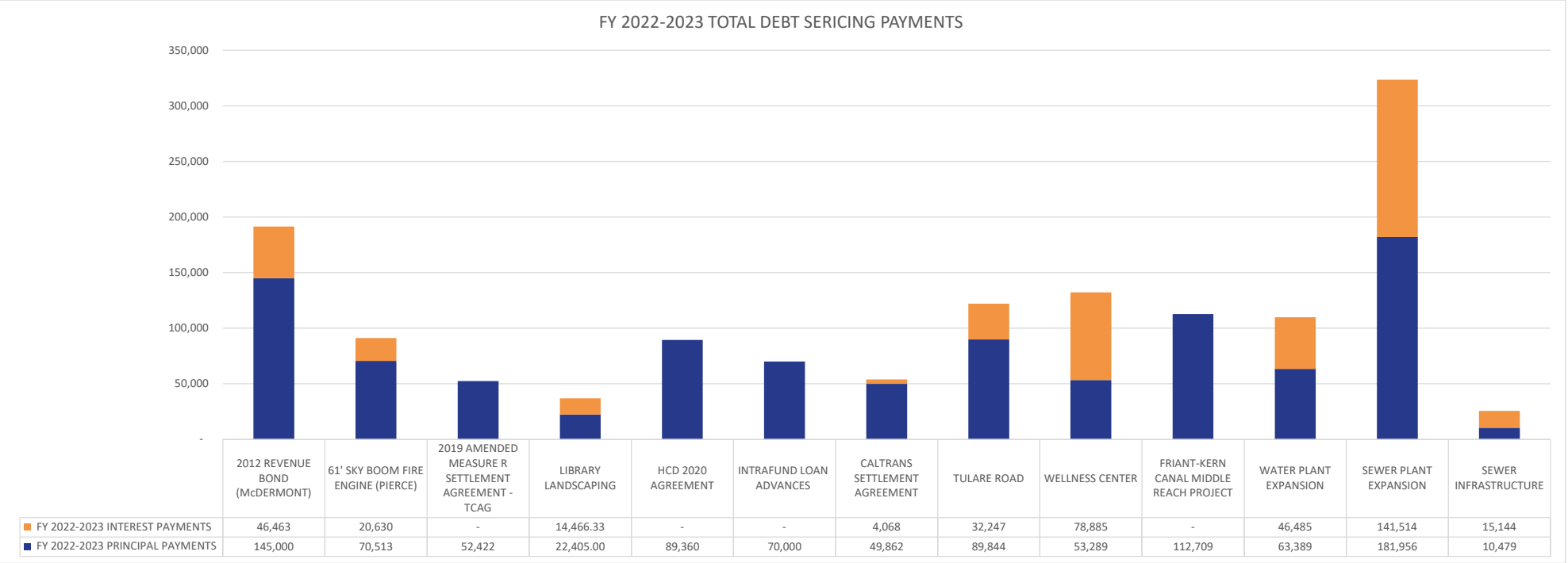
The City of Lindsay has made all contributions required by CalPERS to date. The chart on the following page is a visual representation of payment increases by employee category.

CalPERS Unfunded Liability Payments by Fiscal Year



LONG-TERM DEBT SUMMARY

FUND	OBLIGATION	OBLIGATION START DATE	BEGINNING BALANCE	FY 2022-2023 PRINCIPAL PAYMENTS	FY 2022-2023 INTEREST PAYMENTS	FY 2022-2023 TOTAL PAYMENTS	BALANCE REMAINING AT JUNE 30, 2023	OBLIGATION END DATE
101-GENERAL FUND	2012 REVENUE BOND (McDERMONT)	2013	1,835,000	145,000	46,463	191,463	680,000	2027
101-GENERAL FUND	61' SKY BOOM FIRE ENGINE (PIERCE)	2019	725,821.00	70,513	20,630	91,143	401,570	2028
101-GENERAL FUND	2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG	2019	760,121.12	52,422	-	52,422	537,327	2033
101-GENERAL FUND	LIBRARY LANDSCAPING	2010	750,000.00	22,405.00	14,466.33	36,871	328,294	2035
101-GENERAL FUND	HCD 2020 AGREEMENT	2020	3,790,786.00	89,360	-	89,360	3,512,706	2050
101-GENERAL FUND	INTRAFUND LOAN ADVANCES	2022	6,332,305.00	70,000	-	70,000	6,262,305	2112
200-STREET IMPROVEMENT FUND	CALTRANS SETTLEMENT AGREEMENT	2020	349,032.00	49,862	4,068	53,930	149,585	2026
263-TRANSPORTATION FUND	TULARE ROAD	2008	1,600,000.00	89,844	32,247	122,091	626,760	2029
400-WELLNESS CENTER FUND	WELLNESS CENTER	2007	3,000,000.00	53,289	78,885	132,174	1,829,464	2044
552-WATER FUND	FRIANT-KERN CANAL MIDDLE REACH PROJECT	2022	194,569.00	112,709	-	112,709	-	2023
552-WATER FUND	WATER PLANT EXPANSION	2000	2,440,000.00	63,389	46,485	109,874	1,366,908	2041
553-SEWER FUND	SEWER PLANT EXPANSION	1999	7,000,000.00	181,956	141,514	323,470	4,172,306	2039
553-SEWER FUND	SEWER INFRASTRUCTURE	2004	480,000.00	10,479	15,144	25,623	335,667	2043
TOTAL PAID FOR DEBT SERVICING:				1,011,229	399,901	1,411,129	20,202,892	



2012 REVENUE BOND (McDERMONT)

Original Value	\$	1,835,000	Lender:	USBANK Lease Bond   2012 REFUNDING BONDS
Start Date		11/1/2012	Principal Acct #	101-4900-047-002
Interest Rate		4.2500%	Interest Acct #	101-4900-047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
12/15/2016	\$	44,600	\$	105,000	\$	149,600	\$	1,445,000	
6/15/2017	\$	42,238			\$	42,238			
12/15/2017	\$	42,238	\$	110,000	\$	152,238	\$	1,335,000	
6/15/2018	\$	39,625			\$	39,625			
12/15/2018	\$	39,625	\$	115,000	\$	154,625	\$	1,220,000	
6/15/2019	\$	36,606			\$	36,606			
12/15/2019	\$	36,606	\$	125,000	\$	161,606	\$	1,095,000	
6/15/2020	\$	33,169			\$	33,169			
12/15/2020	\$	33,169	\$	130,000	\$	163,169	\$	965,000	
6/15/2021	\$	29,431			\$	29,431			
12/15/2021	\$	29,431	\$	140,000	\$	169,431	\$	825,000	
6/15/2022	\$	25,406			\$	25,406			
12/15/2022	\$	25,406	\$	145,000	\$	170,406	\$	680,000	
6/15/2023	\$	21,056			\$	21,056			
12/15/2023	\$	21,056	\$	155,000	\$	176,056	\$	525,000	
6/15/2024	\$	16,406			\$	16,406			
12/15/2024	\$	16,406	\$	165,000	\$	181,406	\$	360,000	
6/15/2025	\$	11,250			\$	11,250			
12/15/2025	\$	11,250	\$	175,000	\$	186,250	\$	185,000	
6/15/2026	\$	5,781			\$	5,781			
12/15/2026	\$	5,781	\$	185,000	\$	190,781	\$	-	

61' SKY BOOM FIRE ENGINE (PIERCE)

Original Value	\$	725,821	Lender:	PNC
Start Date		1/25/2019	Principal Acct #	101-4110-047-000
Interest Rate		4.3700%	Interest Acct #	101-4110-047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
1/25/2019	\$	31,718	\$	59,425	\$	91,143	\$	666,396	
1/25/2020	\$	29,121	\$	62,021	\$	91,143	\$	604,375	
1/25/2021	\$	26,411	\$	64,732	\$	91,143	\$	539,643	
1/25/2022	\$	23,582	\$	67,560	\$	91,143	\$	472,082	
1/25/2023	\$	20,630	\$	70,513	\$	91,143	\$	401,570	
1/25/2024	\$	17,549	\$	73,594	\$	91,143	\$	327,975	
1/25/2025	\$	14,332	\$	76,810	\$	91,143	\$	251,165	
1/25/2026	\$	10,976	\$	80,167	\$	91,143	\$	170,998	
1/25/2027	\$	7,473	\$	83,670	\$	91,143	\$	87,328	
1/25/2028	\$	3,816	\$	87,327	\$	91,143	\$	1	

## 2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG

Original Value	\$	760,121	Lender:	TCAG
Start Date		4/1/2019	Principal Acct #	101-4130-090-500
Interest Rate		0.0000%	Interest Acct #	101-4130-047-001

PAYMENT DATE		INTEREST		PRINCIPAL	TOTAL PAYMENT		BALANCE	NOTES
4/1/2019	\$	-	\$	13,106	\$	13,106	\$ 747,016	
7/1/2019	\$	-	\$	13,106	\$	13,106	\$ 733,910	
10/1/2019	\$	-	\$	13,106	\$	13,106	\$ 720,805	
1/1/2020	\$	-	\$	13,106	\$	13,106	\$ 707,699	
4/1/2020	\$	-	\$	13,106	\$	13,106	\$ 694,593	
7/1/2020	\$	-	\$	13,106	\$	13,106	\$ 681,488	
10/1/2020	\$	-	\$	13,106	\$	13,106	\$ 668,382	
1/1/2021	\$	-	\$	13,106	\$	13,106	\$ 655,277	
4/1/2021	\$	-	\$	13,106	\$	13,106	\$ 642,171	
7/1/2021	\$	-	\$	13,106	\$	13,106	\$ 629,066	
10/1/2021	\$	-	\$	13,106	\$	13,106	\$ 615,960	
1/1/2022	\$	-	\$	13,106	\$	13,106	\$ 602,855	
4/1/2022	\$	-	\$	13,106	\$	13,106	\$ 589,749	
7/1/2022	\$	-	\$	13,106	\$	13,106	\$ 576,644	
10/1/2022	\$	-	\$	13,106	\$	13,106	\$ 563,538	
1/1/2023	\$	-	\$	13,106	\$	13,106	\$ 550,432	
4/1/2023	\$	-	\$	13,106	\$	13,106	\$ 537,327	
7/1/2023	\$	-	\$	13,106	\$	13,106	\$ 524,221	
10/1/2023	\$	-	\$	13,106	\$	13,106	\$ 511,116	
1/1/2024	\$	-	\$	13,106	\$	13,106	\$ 498,010	
4/1/2024	\$	-	\$	13,106	\$	13,106	\$ 484,905	
7/1/2024	\$	-	\$	13,106	\$	13,106	\$ 471,799	
10/1/2024	\$	-	\$	13,106	\$	13,106	\$ 458,694	
1/1/2025	\$	-	\$	13,106	\$	13,106	\$ 445,588	
4/1/2025	\$	-	\$	13,106	\$	13,106	\$ 432,483	
7/1/2025	\$	-	\$	13,106	\$	13,106	\$ 419,377	
10/1/2025	\$	-	\$	13,106	\$	13,106	\$ 406,272	
1/1/2026	\$	-	\$	13,106	\$	13,106	\$ 393,166	
4/1/2026	\$	-	\$	13,106	\$	13,106	\$ 380,060	
7/1/2026	\$	-	\$	13,106	\$	13,106	\$ 366,955	
10/1/2026	\$	-	\$	13,106	\$	13,106	\$ 353,849	
1/1/2027	\$	-	\$	13,106	\$	13,106	\$ 340,744	
4/1/2027	\$	-	\$	13,106	\$	13,106	\$ 327,638	
7/1/2027	\$	-	\$	13,106	\$	13,106	\$ 314,533	
10/1/2027	\$	-	\$	13,106	\$	13,106	\$ 301,427	
1/1/2028	\$	-	\$	13,106	\$	13,106	\$ 288,322	
4/1/2028	\$	-	\$	13,106	\$	13,106	\$ 275,216	
7/1/2028	\$	-	\$	13,106	\$	13,106	\$ 262,111	



## 2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG

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10/1/2028	\$	-	\$	13,106	\$	13,106	\$	249,005
1/1/2029	\$	-	\$	13,106	\$	13,106	\$	235,900
4/1/2029	\$	-	\$	13,106	\$	13,106	\$	222,794
7/1/2029	\$	-	\$	13,106	\$	13,106	\$	209,688
10/1/2029	\$	-	\$	13,106	\$	13,106	\$	196,583
1/1/2030	\$	-	\$	13,106	\$	13,106	\$	183,477
4/1/2030	\$	-	\$	13,106	\$	13,106	\$	170,372
7/1/2030	\$	-	\$	13,106	\$	13,106	\$	157,266
10/1/2030	\$	-	\$	13,106	\$	13,106	\$	144,161
1/1/2031	\$	-	\$	13,106	\$	13,106	\$	131,055
4/1/2031	\$	-	\$	13,106	\$	13,106	\$	117,950
7/1/2031	\$	-	\$	13,106	\$	13,106	\$	104,844
10/1/2031	\$	-	\$	13,106	\$	13,106	\$	91,739
1/1/2032	\$	-	\$	13,106	\$	13,106	\$	78,633
4/1/2032	\$	-	\$	13,106	\$	13,106	\$	65,527
7/1/2032	\$	-	\$	13,106	\$	13,106	\$	52,422
10/1/2032	\$	-	\$	13,106	\$	13,106	\$	39,316
1/1/2033	\$	-	\$	13,106	\$	13,106	\$	26,211
4/1/2033	\$	-	\$	13,106	\$	13,106	\$	13,105
7/1/2033	\$	-	\$	13,106	\$	13,106	\$	(0)

LIBRARY LANDSCAPING

Original Value	\$	750,000	Lender:	USDA #97-12   2010 USDA RD COP
Start Date		5/12/2010	Principal Acct #	450-4500-047-002
Interest Rate		4.1250%	Interest Acct #	450-4500-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
11/12/2016	\$ 9,656		\$ 9,656		
5/12/2017	\$ 9,656	\$ 17,707	\$ 27,363	\$ 450,441	
11/12/2017	\$ 9,290		\$ 9,291		
5/12/2018	\$ 9,290	\$ 18,415	\$ 27,706	\$ 432,026	
11/12/2018	\$ 8,911		\$ 8,911		
5/12/2019	\$ 8,911	\$ 19,152	\$ 28,063	\$ 412,874	
11/12/2019	\$ 8,516		\$ 8,516		
5/12/2020	\$ 8,516	\$ 19,918	\$ 28,434	\$ 392,956	
11/12/2020	\$ 8,105		\$ 8,105		
5/12/2021	\$ 8,105	\$ 20,714	\$ 28,819	\$ 372,242	
11/12/2021	\$ 7,677		\$ 7,678		
5/12/2022	\$ 7,677	\$ 21,543	\$ 29,221	\$ 350,699	
11/12/2022	\$ 7,233		\$ 7,233		
5/12/2023	\$ 7,233	\$ 22,405	\$ 29,638	\$ 328,294	
11/12/2023	\$ 6,771		\$ 6,771		
5/12/2024	\$ 6,771	\$ 23,301	\$ 30,072	\$ 304,993	
11/12/2024	\$ 6,290		\$ 6,291		
5/12/2025	\$ 6,290	\$ 24,233	\$ 30,524	\$ 280,760	
11/12/2025	\$ 5,791		\$ 5,791		
5/12/2026	\$ 5,791	\$ 25,202	\$ 30,993	\$ 255,558	
11/12/2026	\$ 5,271		\$ 5,271		
5/12/2027	\$ 5,271	\$ 26,210	\$ 31,481	\$ 229,348	
11/12/2027	\$ 4,730		\$ 4,731		
5/12/2028	\$ 4,730	\$ 27,259	\$ 31,990	\$ 202,089	
11/12/2028	\$ 4,168		\$ 4,168		
5/12/2029	\$ 4,168	\$ 28,349	\$ 32,517	\$ 173,740	
11/12/2029	\$ 3,583		\$ 3,584		
5/12/2030	\$ 3,583	\$ 29,483	\$ 33,067	\$ 144,257	
11/12/2030	\$ 2,975		\$ 2,976		
5/12/2031	\$ 2,975	\$ 30,662	\$ 33,638	\$ 113,595	
11/12/2031	\$ 2,343		\$ 2,343		
5/12/2032	\$ 2,343	\$ 31,889	\$ 34,232	\$ 81,706	
11/12/2032	\$ 1,685		\$ 1,685		
5/12/2033	\$ 1,685	\$ 33,165	\$ 34,850	\$ 48,541	
11/12/2033	\$ 1,001		\$ 1,001		
5/12/2034	\$ 1,001	\$ 34,491	\$ 35,492	\$ 14,050	
11/12/2034	\$ 290		\$ 290		
5/12/2035	\$ 290	\$ 14,050	\$ 14,340	\$ -	

HCD 2020 AGREEMENT

Original Value	\$	3,790,786	Lender:	HCD
Start Date		9/30/2020	Principal Acct #	101-4600-090-500
Interest Rate		0.0000%	Interest Acct #	101-4600-047-001

PAYMENT DATE	INTEREST		PRINCIPAL	TOTAL PAYMENT		BALANCE	NOTES
9/30/2020	\$	-	\$ 10,000	\$ 10,000	\$	3,780,786	
4/30/2021	\$	-	\$ 89,360	\$ 89,360	\$	3,691,426	
4/30/2022	\$	-	\$ 89,360	\$ 89,360	\$	3,602,066	
4/30/2023	\$	-	\$ 89,360	\$ 89,360	\$	3,512,706	
4/30/2024	\$	-	\$ 89,360	\$ 89,360	\$	3,423,346	
4/30/2025	\$	-	\$ 89,360	\$ 89,360	\$	3,333,986	
4/30/2026	\$	-	\$ 89,360	\$ 89,360	\$	3,244,626	
4/30/2027	\$	-	\$ 89,360	\$ 89,360	\$	3,155,266	
4/30/2028	\$	-	\$ 89,360	\$ 89,360	\$	3,065,906	
4/30/2029	\$	-	\$ 89,360	\$ 89,360	\$	2,976,546	
4/30/2030	\$	-	\$ 89,360	\$ 89,360	\$	2,887,186	
4/30/2031	\$	-	\$ 89,360	\$ 89,360	\$	2,797,826	
4/30/2032	\$	-	\$ 89,360	\$ 89,360	\$	2,708,466	
4/30/2033	\$	-	\$ 89,360	\$ 89,360	\$	2,619,106	
4/30/2034	\$	-	\$ 89,360	\$ 89,360	\$	2,529,746	
4/30/2035	\$	-	\$ 89,360	\$ 89,360	\$	2,440,386	
4/30/2036	\$	-	\$ 89,360	\$ 89,360	\$	2,351,026	
4/30/2037	\$	-	\$ 89,360	\$ 89,360	\$	2,261,666	
4/30/2038	\$	-	\$ 89,360	\$ 89,360	\$	2,172,306	
4/30/2039	\$	-	\$ 89,360	\$ 89,360	\$	2,082,946	
4/30/2040	\$	-	\$ 89,360	\$ 89,360	\$	1,993,586	
4/30/2041	\$	-	\$ 89,360	\$ 89,360	\$	1,904,226	
4/30/2042	\$	-	\$ 89,360	\$ 89,360	\$	1,814,866	
4/30/2043	\$	-	\$ 89,360	\$ 89,360	\$	1,725,506	
4/30/2044	\$	-	\$ 89,360	\$ 89,360	\$	1,636,146	
4/30/2045	\$	-	\$ 89,360	\$ 89,360	\$	1,546,786	
4/30/2046	\$	-	\$ 89,360	\$ 89,360	\$	1,457,426	
4/30/2047	\$	-	\$ 89,360	\$ 89,360	\$	1,368,066	
4/30/2048	\$	-	\$ 89,360	\$ 89,360	\$	1,278,706	
4/30/2049	\$	-	\$ 89,360	\$ 89,360	\$	1,189,346	
4/30/2050	\$	-	\$ 89,346	\$ 89,346	\$	1,100,000	

INTRAFUND LOAN ADVANCES

Original Value	\$	6,332,305	Lender:	ENTERPRISE AND RESTRICTED FUNDS
Start Date		7/1/2022	Principal Acct #	101-090-200
Interest Rate		0.0000%	Interest Acct #	101-4090-047-001

PAYMENT DATE	INTEREST		PRINCIPAL	TOTAL PAYMENT		BALANCE	NOTES
7/1/2022	\$	-	\$ 70,000	\$ 70,000	\$	6,262,305	Repayment No. 1: Water
7/1/2023	\$	-	\$ 70,000	\$ 70,000	\$	6,192,305	
7/1/2024	\$	-	\$ 70,000	\$ 70,000	\$	6,122,305	
7/1/2025	\$	-	\$ 70,000	\$ 70,000	\$	6,052,305	
7/1/2026	\$	-	\$ 70,000	\$ 70,000	\$	5,982,305	
7/1/2027	\$	-	\$ 70,000	\$ 70,000	\$	5,912,305	
7/1/2028	\$	-	\$ 70,000	\$ 70,000	\$	5,842,305	
7/1/2029	\$	-	\$ 70,000	\$ 70,000	\$	5,772,305	
7/1/2030	\$	-	\$ 70,000	\$ 70,000	\$	5,702,305	
7/1/2031	\$	-	\$ 70,000	\$ 70,000	\$	5,632,305	
7/1/2032	\$	-	\$ 70,000	\$ 70,000	\$	5,562,305	
7/1/2033	\$	-	\$ 70,000	\$ 70,000	\$	5,492,305	
7/1/2034	\$	-	\$ 70,000	\$ 70,000	\$	5,422,305	
7/1/2035	\$	-	\$ 70,000	\$ 70,000	\$	5,352,305	
7/1/2036	\$	-	\$ 70,000	\$ 70,000	\$	5,282,305	
7/1/2037	\$	-	\$ 70,000	\$ 70,000	\$	5,212,305	
7/1/2038	\$	-	\$ 70,000	\$ 70,000	\$	5,142,305	
7/1/2039	\$	-	\$ 70,000	\$ 70,000	\$	5,072,305	
7/1/2040	\$	-	\$ 70,000	\$ 70,000	\$	5,002,305	
7/1/2041	\$	-	\$ 70,000	\$ 70,000	\$	4,932,305	
7/1/2042	\$	-	\$ 70,000	\$ 70,000	\$	4,862,305	
7/1/2043	\$	-	\$ 70,000	\$ 70,000	\$	4,792,305	
7/1/2044	\$	-	\$ 70,000	\$ 70,000	\$	4,722,305	
7/1/2045	\$	-	\$ 70,000	\$ 70,000	\$	4,652,305	
7/1/2046	\$	-	\$ 70,000	\$ 70,000	\$	4,582,305	
7/1/2047	\$	-	\$ 70,000	\$ 70,000	\$	4,512,305	
7/1/2048	\$	-	\$ 70,000	\$ 70,000	\$	4,442,305	Repayment No. 2: Sewer
7/1/2049	\$	-	\$ 70,000	\$ 70,000	\$	4,372,305	
7/1/2050	\$	-	\$ 70,000	\$ 70,000	\$	4,302,305	
7/1/2051	\$	-	\$ 70,000	\$ 70,000	\$	4,232,305	
7/1/2052	\$	-	\$ 70,000	\$ 70,000	\$	4,162,305	
7/1/2053	\$	-	\$ 70,000	\$ 70,000	\$	4,092,305	
7/1/2054	\$	-	\$ 70,000	\$ 70,000	\$	4,022,305	
7/1/2055	\$	-	\$ 70,000	\$ 70,000	\$	3,952,305	
7/1/2056	\$	-	\$ 70,000	\$ 70,000	\$	3,882,305	
7/1/2057	\$	-	\$ 70,000	\$ 70,000	\$	3,812,305	
7/1/2058	\$	-	\$ 70,000	\$ 70,000	\$	3,742,305	
7/1/2059	\$	-	\$ 70,000	\$ 70,000	\$	3,672,305	

INTRAFUND LOAN ADVANCES

7/1/2060	\$	-	\$	70,000	\$	70,000	\$	3,602,305	
7/1/2061	\$	-	\$	70,000	\$	70,000	\$	3,532,305	
7/1/2062	\$	-	\$	70,000	\$	70,000	\$	3,462,305	
7/1/2063	\$	-	\$	70,000	\$	70,000	\$	3,392,305	
7/1/2064	\$	-	\$	70,000	\$	70,000	\$	3,322,305	
7/1/2065	\$	-	\$	70,000	\$	70,000	\$	3,252,305	
7/1/2066	\$	-	\$	70,000	\$	70,000	\$	3,182,305	
7/1/2067	\$	-	\$	70,000	\$	70,000	\$	3,112,305	
7/1/2068	\$	-	\$	70,000	\$	70,000	\$	3,042,305	
7/1/2069	\$	-	\$	70,000	\$	70,000	\$	2,972,305	
7/1/2070	\$	-	\$	70,000	\$	70,000	\$	2,902,305	
7/1/2071	\$	-	\$	70,000	\$	70,000	\$	2,832,305	
7/1/2072	\$	-	\$	70,000	\$	70,000	\$	2,762,305	
7/1/2073	\$	-	\$	70,000	\$	70,000	\$	2,692,305	
7/1/2074	\$	-	\$	70,000	\$	70,000	\$	2,622,305	
7/1/2075	\$	-	\$	70,000	\$	70,000	\$	2,552,305	
7/1/2076	\$	-	\$	70,000	\$	70,000	\$	2,482,305	
7/1/2077	\$	-	\$	70,000	\$	70,000	\$	2,412,305	
7/1/2078	\$	-	\$	70,000	\$	70,000	\$	2,342,305	Repayment No. 3: Street Improvement
7/1/2079	\$	-	\$	70,000	\$	70,000	\$	2,272,305	
7/1/2080	\$	-	\$	70,000	\$	70,000	\$	2,202,305	
7/1/2081	\$	-	\$	70,000	\$	70,000	\$	2,132,305	
7/1/2082	\$	-	\$	70,000	\$	70,000	\$	2,062,305	
7/1/2083	\$	-	\$	70,000	\$	70,000	\$	1,992,305	
7/1/2084	\$	-	\$	70,000	\$	70,000	\$	1,922,305	
7/1/2085	\$	-	\$	70,000	\$	70,000	\$	1,852,305	
7/1/2086	\$	-	\$	70,000	\$	70,000	\$	1,782,305	
7/1/2087	\$	-	\$	70,000	\$	70,000	\$	1,712,305	
7/1/2088	\$	-	\$	70,000	\$	70,000	\$	1,642,305	
7/1/2089	\$	-	\$	70,000	\$	70,000	\$	1,572,305	
7/1/2090	\$	-	\$	70,000	\$	70,000	\$	1,502,305	
7/1/2091	\$	-	\$	70,000	\$	70,000	\$	1,432,305	
7/1/2092	\$	-	\$	70,000	\$	70,000	\$	1,362,305	
7/1/2093	\$	-	\$	70,000	\$	70,000	\$	1,292,305	
7/1/2094	\$	-	\$	70,000	\$	70,000	\$	1,222,305	
7/1/2095	\$	-	\$	70,000	\$	70,000	\$	1,152,305	
7/1/2096	\$	-	\$	70,000	\$	70,000	\$	1,082,305	
7/1/2097	\$	-	\$	70,000	\$	70,000	\$	1,012,305	
7/1/2098	\$	-	\$	70,000	\$	70,000	\$	942,305	
7/1/2099	\$	-	\$	70,000	\$	70,000	\$	872,305	
7/1/2100	\$	-	\$	70,000	\$	70,000	\$	802,305	
7/1/2101	\$	-	\$	70,000	\$	70,000	\$	732,305	
7/1/2102	\$	-	\$	70,000	\$	70,000	\$	662,305	Repayment No. 4: Refuse
7/1/2103	\$	-	\$	70,000	\$	70,000	\$	592,305	

INTRAFUND LOAN ADVANCES

7/1/2104	\$	-	\$	70,000	\$	70,000	\$	522,305	
7/1/2105	\$	-	\$	70,000	\$	70,000	\$	452,305	
7/1/2106	\$	-	\$	70,000	\$	70,000	\$	382,305	
7/1/2107	\$	-	\$	70,000	\$	70,000	\$	312,305	
7/1/2108	\$	-	\$	70,000	\$	70,000	\$	242,305	Repayment No. 5: Wastewater Capital Outlay Reserve Fund
7/1/2109	\$	-	\$	70,000	\$	70,000	\$	172,305	Repayment No. 6: Storm Drain
7/1/2110	\$	-	\$	70,000	\$	70,000	\$	102,305	
7/1/2111	\$	-	\$	70,000	\$	70,000	\$	32,305	Repayment No. 7: Parks
7/1/2112	\$	-	\$	32,305	\$	32,305	\$	-	Repayment No. 8: Curb and Gutter

CALTRANS SETTLEMENT AGREEMENT

Original Value

\$

349,032

Lender:

CA Dept of Trans

|

P1575-0021

Start Date

1/15/2020

Principal Acct #

200 - 047-002

Interest Rate

2.0000%

Interest Acct #

200 - 047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
1/15/2020	\$	4,068	\$	49,862	\$	53,930	\$	299,170	
1/15/2021	\$	4,068	\$	49,862	\$	53,930	\$	249,309	
1/15/2022	\$	4,068	\$	49,862	\$	53,930	\$	199,447	
1/15/2023	\$	4,068	\$	49,862	\$	53,930	\$	149,585	
1/15/2024	\$	4,068	\$	49,862	\$	53,930	\$	99,723	
1/15/2025	\$	4,068	\$	49,862	\$	53,930	\$	49,862	
1/15/2026	\$	4,068	\$	49,862	\$	53,930	\$	-	

TULARE ROAD

Original Value	\$	1,600,000	Lender:	USDA #97-15   2008 USDA RD COP
Start Date		8/12/2008	Principal Acct #	263-4180-047-002
Interest Rate		4.5000%	Interest Acct #	263-4180-047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
11/12/2017	\$	24,250	\$	72,964	\$	97,214			
5/12/2018	\$	24,250			\$	24,250	\$	1,040,817	
11/12/2018	\$	22,550	\$	76,065	\$	98,615			
5/12/2019	\$	22,550			\$	22,550	\$	964,752	
11/12/2019	\$	20,800	\$	79,298	\$	100,098			
5/12/2020	\$	20,800			\$	20,800	\$	885,454	
11/12/2020	\$	19,923	\$	82,668	\$	102,591			
5/12/2021	\$	19,923			\$	19,923	\$	802,786	
11/12/2021	\$	18,063	\$	86,182	\$	104,245			
5/12/2022	\$	18,063			\$	18,063	\$	716,604	
11/12/2022	\$	16,124	\$	89,844	\$	105,968			
5/12/2023	\$	16,124			\$	16,124	\$	626,760	
11/12/2023	\$	14,102	\$	93,663	\$	107,765			
5/12/2024	\$	14,102			\$	14,102	\$	533,097	
11/12/2024	\$	11,995	\$	97,643	\$	109,638			
5/12/2025	\$	11,995			\$	11,995	\$	435,454	
11/12/2025	\$	9,798	\$	101,793	\$	111,591			
5/12/2026	\$	9,798			\$	9,798	\$	333,661	
11/12/2026	\$	7,507	\$	106,119	\$	113,626			
5/12/2027	\$	7,507			\$	7,507	\$	227,542	
11/12/2027	\$	5,120	\$	110,630	\$	115,750			
5/12/2028	\$	5,120			\$	5,120	\$	116,912	
11/12/2028	\$	2,631	\$	116,912	\$	119,543			
5/12/2029	\$	2,631			\$	2,631	\$	-	



WELLNESS CENTER

Original Value	\$	3,000,000	Lender:	USDA #97-13   2007 USDA RD
Start Date		7/20/2007	Principal Acct #	400-4400-047-002
Interest Rate		4.2500%	Interest Acct #	400-4400-047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
7/20/2017	\$	43,875	\$	43,277	\$	87,152	\$	2,075,053	
1/20/2018	\$	44,095			\$	44,095			
7/20/2018	\$	44,095	\$	45,116	\$	89,211	\$	2,029,937	
1/20/2019	\$	43,136			\$	43,136			
7/20/2019	\$	43,136	\$	47,034	\$	90,170	\$	1,982,903	
1/20/2020	\$	42,137			\$	42,137			
7/20/2020	\$	42,137	\$	49,033	\$	91,170	\$	1,933,870	
1/20/2021	\$	41,095			\$	41,095			
7/20/2021	\$	41,095	\$	51,117	\$	92,212	\$	1,882,753	
1/20/2022	\$	40,009			\$	40,009			
7/20/2022	\$	40,009	\$	53,289	\$	93,298	\$	1,829,464	
1/20/2023	\$	38,876			\$	38,876			
7/20/2023	\$	38,876	\$	55,554	\$	94,430	\$	1,773,910	
1/20/2024	\$	37,696			\$	37,696			
7/20/2024	\$	37,696	\$	57,915	\$	95,611	\$	1,715,995	
1/20/2025	\$	36,465			\$	36,465			
7/20/2025	\$	36,465	\$	60,376	\$	96,841	\$	1,655,619	
1/20/2026	\$	35,182			\$	35,182			
7/20/2026	\$	35,182	\$	62,942	\$	98,124	\$	1,592,677	
1/20/2027	\$	33,844			\$	33,844			
7/20/2027	\$	33,844	\$	65,618	\$	99,462	\$	1,527,059	
1/20/2028	\$	32,450			\$	32,450			
7/20/2028	\$	32,450	\$	68,406	\$	100,856	\$	1,458,653	
1/20/2029	\$	30,996			\$	30,996			
7/20/2029	\$	30,996	\$	71,314	\$	102,310	\$	1,387,339	
1/20/2030	\$	29,481			\$	29,481			
7/20/2030	\$	29,481	\$	74,344	\$	103,825	\$	1,312,995	
1/20/2031	\$	27,901			\$	27,901			
7/20/2031	\$	27,901	\$	77,504	\$	105,405	\$	1,235,491	
1/20/2032	\$	26,254			\$	26,254			
7/20/2032	\$	26,254	\$	80,798	\$	107,052	\$	1,154,693	
1/20/2033	\$	24,537			\$	24,537			
7/20/2033	\$	24,537	\$	84,232	\$	108,769	\$	1,070,461	
1/20/2034	\$	22,747			\$	22,747			
7/20/2034	\$	22,747	\$	87,812	\$	110,559	\$	982,649	
1/20/2035	\$	20,881			\$	20,881			
7/20/2035	\$	20,881	\$	91,544	\$	112,425	\$	891,105	
1/20/2036	\$	18,936			\$	18,936			
7/20/2036	\$	18,936	\$	95,434	\$	114,370	\$	795,671	

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
1/20/2037	\$	16,908		\$ 16,908		
7/20/2037	\$	16,908	\$ 99,490	\$ 116,398	\$ 696,181	
1/20/2038	\$	14,794		\$ 14,794		
7/20/2038	\$	14,794	\$ 103,719	\$ 118,513	\$ 592,462	
1/20/2039	\$	12,590		\$ 12,590		
7/20/2039	\$	12,590	\$ 108,127	\$ 120,717	\$ 484,335	
1/20/2040	\$	10,292		\$ 10,292		
7/20/2040	\$	10,292	\$ 112,722	\$ 123,014	\$ 371,613	
1/20/2041	\$	7,897		\$ 7,897		
7/20/2041	\$	7,897	\$ 117,513	\$ 125,410	\$ 254,100	
1/20/2042	\$	5,400		\$ 5,400		
7/20/2042	\$	5,400	\$ 122,507	\$ 127,907	\$ 131,593	
1/20/2043	\$	2,796		\$ 2,796		
7/20/2043	\$	2,796	\$ 127,713	\$ 130,509	\$ 3,880	
1/20/2044	\$	82		\$ 82		
7/20/2044	\$	82	\$ 3,880	\$ 3,962	\$ -	

FRIANT-KERN CANAL MIDDLE REACH PROJECT

Original Value	\$	194,569	Lender:	Friant Water Authority
Start Date		10/1/2021	Principal Acct #	552-4552-047-002
Interest Rate		2.9300%	Interest Acct #	552-4552-047-001

PAYMENT DATE	INTEREST		PRINCIPAL	TOTAL PAYMENT		BALANCE	NOTES
10/1/2021	\$	-	\$ 26,345	\$ -	\$	168,224	Payment Deferral Grated until 04/01/2022
1/3/2022	\$	199	\$ 28,408	\$ -	\$	139,816	Payment Deferral Grated until 04/01/2022
4/1/2022	\$	388	\$ 27,107	\$ 82,447	\$	112,709	Payment Deferral Grated until 04/01/2022
7/1/2022	\$	-	\$ 26,731	\$ 26,731	\$	85,978	
10/3/2022	\$	-	\$ 28,818	\$ 28,818	\$	57,160	
1/3/2023	\$	-	\$ 29,250	\$ 29,250	\$	27,910	
4/1/2023	\$	-	\$ 27,910	\$ 27,910	\$	-	

WATER PLANT EXPANSION

Original Value	\$	2,440,000	Lender:	USDA #91-06   2000 USDA RD
Start Date		12/11/2000	Principal Acct #	552-4552-047-002
Interest Rate		3.2500%	Interest Acct #	552-4552-047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
12/11/2016	\$	59,200	\$	50,674	\$	109,874	\$	1,770,862	
12/11/2017	\$	57,553	\$	52,321	\$	109,874	\$	1,718,541	
12/11/2018	\$	55,853	\$	54,021	\$	109,874	\$	1,664,520	
12/11/2019	\$	54,097	\$	55,777	\$	109,874	\$	1,608,742	
12/11/2020	\$	52,284	\$	57,590	\$	109,874	\$	1,551,153	
12/11/2021	\$	50,412	\$	59,462	\$	109,874	\$	1,491,691	
12/11/2022	\$	48,480	\$	61,394	\$	109,874	\$	1,430,297	
12/11/2023	\$	46,485	\$	63,389	\$	109,874	\$	1,366,908	
12/11/2024	\$	44,424	\$	65,450	\$	109,874	\$	1,301,458	
12/11/2025	\$	42,297	\$	67,577	\$	109,874	\$	1,233,882	
12/11/2026	\$	40,101	\$	69,773	\$	109,874	\$	1,164,109	
12/11/2027	\$	37,834	\$	72,040	\$	109,874	\$	1,092,068	
12/11/2028	\$	35,492	\$	74,382	\$	109,874	\$	1,017,686	
12/11/2029	\$	33,075	\$	76,799	\$	109,874	\$	940,887	
12/11/2030	\$	30,579	\$	79,295	\$	109,874	\$	861,592	
12/11/2031	\$	28,002	\$	81,872	\$	109,874	\$	779,720	
12/11/2032	\$	25,341	\$	84,533	\$	109,874	\$	695,187	
12/11/2033	\$	22,594	\$	87,280	\$	109,874	\$	607,906	
12/11/2034	\$	19,757	\$	90,117	\$	109,874	\$	517,789	
12/11/2035	\$	16,828	\$	93,046	\$	109,874	\$	424,743	
12/11/2036	\$	13,804	\$	96,070	\$	109,874	\$	328,674	
12/11/2037	\$	10,682	\$	99,192	\$	109,874	\$	229,482	
12/11/2038	\$	7,458	\$	102,416	\$	109,874	\$	127,066	
12/11/2039	\$	4,130	\$	105,744	\$	109,874	\$	21,321	
12/11/2040	\$	693	\$	21,321	\$	109,874	\$	-	

## SEWER PLANT EXPANSION

Original Value	\$	7,000,000	Lender:	USDA #92-04   1999 USDA RD
Start Date		11/29/1999	Principal Acct #	553-4553-047-002
Interest Rate		3.2500%	Interest Acct #	553-4553-047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
11/28/2016	\$	173,285	\$	150,185	\$	323,470	\$	5,181,655	
11/28/2017	\$	168,404	\$	155,066	\$	323,470	\$	5,026,589	
11/28/2018	\$	163,364	\$	160,106	\$	323,470	\$	4,866,483	
11/28/2019	\$	158,161	\$	165,309	\$	323,470	\$	4,701,174	
11/28/2020	\$	152,788	\$	170,682	\$	323,470	\$	4,530,492	
11/28/2021	\$	147,241	\$	176,229	\$	323,470	\$	4,354,263	
11/28/2022	\$	141,514	\$	181,956	\$	323,470	\$	4,172,306	
11/28/2023	\$	135,600	\$	187,870	\$	323,470	\$	3,984,436	
11/28/2024	\$	129,494	\$	193,976	\$	323,470	\$	3,790,461	
11/28/2025	\$	123,190	\$	200,280	\$	323,470	\$	3,590,180	
11/28/2026	\$	116,681	\$	206,789	\$	323,470	\$	3,383,391	
11/28/2027	\$	109,960	\$	213,510	\$	323,470	\$	3,169,882	
11/28/2028	\$	103,021	\$	220,449	\$	323,470	\$	2,949,433	
11/28/2029	\$	95,857	\$	227,613	\$	323,470	\$	2,721,819	
11/28/2030	\$	88,459	\$	235,011	\$	323,470	\$	2,486,808	
11/28/2031	\$	80,821	\$	242,649	\$	323,470	\$	2,244,160	
11/28/2032	\$	72,935	\$	250,535	\$	323,470	\$	1,993,625	
11/28/2033	\$	64,793	\$	258,677	\$	323,470	\$	1,734,948	
11/28/2034	\$	56,386	\$	267,084	\$	323,470	\$	1,467,863	
11/28/2035	\$	47,706	\$	275,764	\$	323,470	\$	1,192,099	
11/28/2036	\$	38,743	\$	284,727	\$	323,470	\$	907,372	
11/28/2037	\$	29,490	\$	293,980	\$	323,470	\$	613,392	
11/28/2038	\$	19,935	\$	303,535	\$	323,470	\$	309,857	
11/28/2039	\$	10,070	\$	309,857	\$	323,470	\$	-	

## SEWER INFRASTRUCTURE

Original Value	\$	480,000	Lender:	USDA #92-09   2004 USDA RD
Start Date		6/28/2004	Principal Acct #	553-4553-047-002
Interest Rate		4.3750%	Interest Acct #	553-4553-047-001

PAYMENT DATE		INTEREST		PRINCIPAL		TOTAL PAYMENT		BALANCE	NOTES
6/28/2017	\$	17,259	\$	8,364	\$	25,623	\$	392,310	
6/28/2018	\$	17,164	\$	8,459	\$	25,623	\$	383,851	
6/28/2019	\$	16,793	\$	8,830	\$	25,623	\$	375,021	
6/28/2020	\$	16,407	\$	9,216	\$	25,623	\$	365,805	
6/28/2021	\$	16,004	\$	9,619	\$	25,623	\$	356,186	
6/28/2022	\$	15,583	\$	10,040	\$	25,623	\$	346,147	
6/28/2023	\$	15,144	\$	10,479	\$	25,623	\$	335,667	
6/28/2024	\$	14,685	\$	10,938	\$	25,623	\$	324,730	
6/28/2025	\$	14,207	\$	11,416	\$	25,623	\$	313,314	
6/28/2026	\$	13,707	\$	11,916	\$	25,623	\$	301,398	
6/28/2027	\$	13,186	\$	12,437	\$	25,623	\$	288,961	
6/28/2028	\$	12,642	\$	12,981	\$	25,623	\$	275,981	
6/28/2029	\$	12,074	\$	13,549	\$	25,623	\$	262,432	
6/28/2030	\$	11,481	\$	14,142	\$	25,623	\$	248,290	
6/28/2031	\$	10,863	\$	14,760	\$	25,623	\$	233,530	
6/28/2032	\$	10,217	\$	15,406	\$	25,623	\$	218,124	
6/28/2033	\$	9,543	\$	16,080	\$	25,623	\$	202,044	
6/28/2034	\$	8,839	\$	16,784	\$	25,623	\$	185,260	
6/28/2035	\$	8,105	\$	17,518	\$	25,623	\$	167,742	
6/28/2036	\$	7,339	\$	18,284	\$	25,623	\$	149,458	
6/28/2037	\$	6,539	\$	19,084	\$	25,623	\$	130,374	
6/28/2038	\$	5,704	\$	19,919	\$	25,623	\$	110,454	
6/28/2039	\$	4,832	\$	20,791	\$	25,623	\$	89,664	
6/28/2040	\$	3,923	\$	21,700	\$	25,623	\$	67,964	
6/28/2041	\$	2,973	\$	22,650	\$	25,623	\$	45,314	
6/29/2042	\$	1,982	\$	23,641	\$	25,623	\$	21,674	
6/29/2043	\$	948	\$	21,674	\$	25,623	\$	-	

## RDA OBLIGATION DEBT SERVICE: 2015 BOND ISSUE

### RDA OBLIGATION DEBT (NOT CITY DEBT); REPAID USING ROPS FUNDS

Original Value	\$	19,596,085	Lender:	US BANK Bond
Start Date		8/1/2015	Principal Acct #	660-0000-047-002
Interest Rate		3.0000%	Interest Acct #	660-0000-047-001

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	RATE	NOTES
8/1/2017	\$ 247,528	\$ 395,000	\$ 642,528	\$ 17,821,094	3.000%	
2/1/2018	\$ 241,603		\$ 241,603	\$ 17,579,491		
8/1/2018	\$ 241,603	\$ 410,000	\$ 651,603	\$ 16,927,888	4.000%	
2/1/2019	\$ 233,403		\$ 233,403	\$ 16,694,484		
8/1/2019	\$ 233,403	\$ 430,000	\$ 663,403	\$ 16,031,081	4.000%	
2/1/2020	\$ 224,803		\$ 224,803	\$ 15,806,278		
8/1/2020	\$ 224,803	\$ 435,000	\$ 659,803	\$ 15,146,475	5.000%	
2/1/2021	\$ 213,928		\$ 213,928	\$ 14,932,547		
8/1/2021	\$ 213,928	\$ 465,000	\$ 678,928	\$ 14,253,619	5.000%	
2/1/2022	\$ 202,303		\$ 202,303	\$ 14,051,316		
8/1/2022	\$ 202,303	\$ 485,000	\$ 687,303	\$ 13,364,013	5.000%	
2/1/2023	\$ 190,178		\$ 190,178	\$ 13,173,834		
8/1/2023	\$ 190,178	\$ 510,000	\$ 700,178	\$ 12,473,656	5.000%	
2/1/2024	\$ 177,428		\$ 177,428	\$ 12,296,228		
8/1/2024	\$ 177,428	\$ 535,000	\$ 712,428	\$ 11,583,800	5.000%	
2/1/2025	\$ 164,053		\$ 164,053	\$ 11,419,747		
8/1/2025	\$ 164,053	\$ 565,000	\$ 729,053	\$ 10,690,694	3.000%	
2/1/2026	\$ 155,578		\$ 155,578	\$ 10,535,116		
8/1/2026	\$ 155,578	\$ 585,000	\$ 740,578	\$ 9,794,537	3.125%	
2/1/2027	\$ 146,438		\$ 146,438	\$ 9,648,100		
8/1/2027	\$ 146,438	\$ 595,000	\$ 741,438	\$ 8,906,662	3.250%	
2/1/2028	\$ 136,769		\$ 136,769	\$ 8,769,894		
8/1/2028	\$ 136,769	\$ 615,000	\$ 751,769	\$ 8,018,125	3.250%	
2/1/2029	\$ 126,775		\$ 126,775	\$ 7,891,350		
8/1/2029	\$ 126,775	\$ 640,000	\$ 766,775	\$ 7,124,575	3.500%	
2/1/2030	\$ 115,575		\$ 115,575	\$ 7,009,000		
8/1/2030	\$ 115,575	\$ 660,000	\$ 775,575	\$ 6,233,425	3.500%	
2/1/2031	\$ 104,025		\$ 104,025	\$ 6,129,400		
8/1/2031	\$ 104,025	\$ 680,000	\$ 784,025	\$ 5,345,375	3.625%	
2/1/2032	\$ 91,700		\$ 91,700	\$ 5,253,675		
8/1/2032	\$ 91,700	\$ 710,000	\$ 801,700	\$ 4,451,975	3.750%	
2/1/2033	\$ 78,388		\$ 78,388	\$ 4,373,587		
8/1/2033	\$ 78,388	\$ 730,000	\$ 808,388	\$ 3,565,200	3.750%	
2/1/2034	\$ 64,700		\$ 64,700	\$ 3,500,500		
8/1/2034	\$ 64,700	\$ 760,000	\$ 824,700	\$ 2,675,800	4.000%	
2/1/2035	\$ 49,500		\$ 49,500	\$ 2,626,300		
8/1/2035	\$ 49,500	\$ 790,000	\$ 839,500	\$ 1,786,800	4.000%	
2/1/2036	\$ 33,700		\$ 33,700	\$ 1,753,100		
8/1/2036	\$ 33,700	\$ 825,000	\$ 858,700	\$ 894,400	4.000%	
2/1/2037	\$ 17,200		\$ 17,200	\$ 877,200		
8/1/2037	\$ 17,200	\$ 860,000	\$ 877,200	\$ (0)	4.000%	

## APPROPRIATIONS LIMIT: GANN APPROPRIATIONS LIMIT

### PRICE AND POPULATION FACTORS

FISCAL YEAR	PER CAPITA ADJUSTMENT	POPULATION ADJUSTMENT	TOTAL ADJUSTMENT	APPROPRIATIONS LIMIT	NOTES
2006	1.0526	1.0201	1.0738	\$ 8,098,584	
2007	1.0396	1.0094	1.0494	\$ 8,498,430	
2008	1.0442	1.0001	1.0443	\$ 8,874,948	
2009	1.0429	1.0434	1.0882	\$ 9,657,379	
2010	1.0062	1.0156	1.0219	\$ 9,868,844	
2011	0.9746	1.0116	0.9859	\$ 9,729,747	Per Capita Adj. X Population Adj. = Approp. Limit
2012	1.0251	1.0219	1.0475	\$ 10,192,393	
2013	1.0377	1.0238	1.0624	\$ 10,828,370	
2014	1.0512	1.0077	1.0593	\$ 11,470,430	
2015	0.9977	1.0093	1.0070	\$ 11,550,478	
2016	1.0382	1.0050	1.0434	\$ 12,051,665	
2017	1.0537	1.0134	1.0678	\$ 12,869,004	
2018	1.0369	1.0041	1.0412	\$ 13,398,580	
2019	1.0367	1.0091	1.0461	\$ 14,016,710	
2020	1.0385	1.0227	1.0620	\$ 14,886,217	
2021	1.0373	1.0001	1.0374	\$ 15,442,646	
2022	1.0755	0.9954	1.0706	\$ 16,532,259	
2023	1.0755	0.9954	1.0706	\$ 17,698,754	

### DETERMINING THE FY 2022 RATE FACTOR

COMPONENT	FACTOR	NOTES
Per Capita Personal Income Change from FY 2022-2022 to FY 2022-2023	7.55%	Source: Department of Finance
Population Change (same period)	-0.46%	
Per Capita Cost of Living Ratio	1.0755	
Population Ratio	0.9954	
Rate Factor	1.0706	Per Capita Ratio X Population Ratio

### FY 2022 TAX APPROPRIATIONS SUBJECT TO THE GANN LIMIT

REVENUE	FY 2022 Projected	NOTES
Property Tax Secured	\$ 334,091	Source: FY 2022 Budget
Property Tax Unsecured	\$ 24,244	
Sales & Use Tax	\$ 1,559,000	
Transactions & Use Tax (Measure O)	\$ 1,710,000	
Gas Tax	\$ 270,696	
Business Licenses	\$ 73,000	
Pass-Thru & Other Property Tax	\$ 197,503	
Street Improvement Program	\$ 417,973	
Franchise Fees	\$ 121,200	
Local Measure R Tax	\$ 220,000	
Property Transfer	\$ 4,521	
Transient Occupancy Tax	\$ 100,000	
Utility Users Tax	\$ 1,112,500	
Pub Safety 1/2 Cent Fund	\$ 98,600	
COPS SLESF	\$ 150,000	
<b>TOTAL UNADJUSTED APPROPRIATIONS SUBJECT TO LIMIT</b>	<b>\$ 6,393,327</b>	

### LIMIT

	FACTOR	NOTES
GANN Limit for FY 2023	\$ 17,698,754	
Unadjusted Appropriations Subject to Limit	\$ 6,393,327	
Projected Appropriations are below Limit by	\$ 11,305,427	Lindsay is well within the appropriations limit