



# OPERATING BUDGET FISCAL YEAR 2020-2021



# Contents

- City Manager’s Message ..... 5
- Budget Document ..... 7
- Who & What Section..... 8
- Community Overview..... 9
  - Location ..... 9
  - Population ..... 9
  - Income..... 9
  - History ..... 10
- Organization ..... 13
  - Organization CHart..... 13
- City Council..... 14
  - Mission Statement ..... 14
  - Description ..... 14
  - Accomplishments ..... 15
  - Objectives for FY 2020-2021 ..... 15
  - Contacts..... 16
- City Manager ..... 17
  - Mission Statement ..... 17
  - Description ..... 17
  - Accomplishments ..... 18
  - Objectives for FY 2020-2021 ..... 18
  - Contacts..... 20
- Public Safety ..... 21
  - Mission Statement ..... 21
  - Description ..... 21
  - Accomplishments ..... 22
  - Objectives for FY 2020-2021 ..... 23
  - Contacts..... 23
- Finance ..... 24
  - Mission Statement ..... 24
  - Description ..... 24
  - Accomplishments ..... 25

Objectives for FY 2020-2021 ..... 25

Contacts..... 26

City Services ..... 27

    Mission Statement ..... 27

    Description ..... 27

    Accomplishments ..... 28

    Objectives for FY 2020-2021 ..... 29

    Contacts..... 30

Human Resources ..... 31

    Mission Statement ..... 31

    Description ..... 31

    Accomplishments ..... 32

    Objectives for FY 2020-2021 ..... 32

    Contacts..... 33

Recreation | Wellness and Aquatic Center ..... 34

    Mission Statement ..... 34

    Description ..... 35

    Accomplishments ..... 35

    Objectives for FY 2020-2021 ..... 36

    Contacts..... 36

Staffing ..... 38

    Annual Salary Allocation ..... 39

    Benefit Summary..... 41

        Vacation ..... 41

        Sick Leave ..... 41

        Holidays..... 41

        Health Insurance ..... 42

        Dental Insurance ..... 42

        Vision Insurance ..... 42

        Employee Assistance Program ..... 42

        Life Insurance ..... 42

        CalPERS Retirement ..... 42

        Deferred Compensation ..... 44

Aflac Coverage..... 44

Cafeteria Plan Section 125 ..... 44

Identify Protection and Legal Plans..... 44

Financials..... 45

    Summary of Net Change..... 44

    Summary of Inflows..... 45

    Summary of Outflows..... 46

    General Fund ..... 47

    Committed Funds ..... 53

    Restricted Funds ..... 54

    Enterprise Funds..... 57

        McDermont..... 62

        Wellness & Aquatic Center ..... 63

        Water ..... 64

        Sewer ..... 66

        Refuse ..... 67

    Capital Improvement Projects..... 68

    Special Revenue Funds ..... 69

    Transfers ..... 73

    Full-Time Equivalents ..... 74

    GANN Appropriations Limit..... 75

    Debt Service Summary and Schedules ..... 77

    RDA Obligation Debt Service Schedules..... 89

## City Manager's Message



July 28, 2020

City of Lindsay  
251 E. Honolulu  
Lindsay, CA 93247

Honorable Mayor and Councilmembers:

I am pleased to submit the Fiscal Year 2020/2021 Budget for the City of Lindsay. First and foremost, I want to thank all the employees for all their hard work and perseverance and diligence during a very difficult time. I would also like to thank the City Council for their shared vision and commitment to Lindsay. All of us are facing unique challenges both in the workplace and at home. I am committed to the health, safety and wellbeing of everyone who works and lives in Lindsay.

The adoption of the City's budget is one of the most important actions that any City Council takes each year. The budget determines the levels for service and staffing and sets the amount of funds spent in a given fiscal year. The planning process of this budget has been particularly difficult due to the uncertainty brought on by a global pandemic. Consequently, our approach was very conservative. Marked with uncertainties and challenges, the budget communicates what we can reasonably predict with the help of our consultants, and what we think is the most fiscally responsible approach to funding operations and capital investments to best serve the Lindsay community. Overall, this is a very risk-adverse budget.

The total budget for FY 2020/21 is \$12.9 million, including a \$6.5 million Operating Budget and a \$3.1 million Capital Improvement Program (CIP) budget. The budget projects a small deficit of \$361,000 and a year-end General Fund Reserve level of \$800,000. The budget is based upon the best available data. Should the impact of COVID-19 on the economy be greater than currently projected, adjustments will need to be made during the mid-year budget process completed in early 2021.

The economy is struggling, unemployment is high and market volatility is expected. Conditions that affect the fiscal health of the City could change rapidly based on Federal, State or County guidance on operations. COVID-19 has decimated industries that rely on travel, tourism, special events, gyms and non-essential retail. Sales Tax, Transit Occupancy and Wellness Center revenues have been drastically reduced to reflect the new realities. The City must be flexible and pivot as necessary.

Property tax, Franchise Fees, and Utility Users tax revenues are projected to be stable. The City does not rely too heavily on tourism and sales tax for revenue the City and thus is in a far better position to handle closures due to COVID.

An area of real concern is the City's ability to pay for Water and Sewer capital projects. While the City is meeting its daily obligations in those two funds over the next five years \$8.3 million for water projects and \$1.3 million dollars in sewer projects remain unfunded. Grants can be used to fill gaps here and there, but this is not a long-term sustainably strategy. Over the next year staff will be focusing on make these funds solvent.

Our community faces with serious questions about the future of the community. How will the pandemic continue to impact local businesses? How will state orders impact Health and Wellness Center operations? Will much needed development projects be delayed or abandoned? How can the City operate if an outbreak occurs within the employee ranks or their families? As theses unknowns unfold, I am convinced that our staff will, without hesitation, push forward. Through all the obstacles and all the stress, the City will emerge as it always has for the last one hundred and ten years. I am hopeful that the City's residents are proud of the response to COVID-19 and proud that the City is working toward fiscal responsibility. I, along with City staff, look forward to serving the community, executing the City's goals and working together to build and maintain long-term fiscal sustainability.

Sincerely,

Joseph M. Tanner, City Manager

## Budget Document

A budget serves many purposes. It is the City's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the residents of the City. The budget balances City revenues with community priorities and requirements. The budget serves as a communications device, a policy document, resource allocation tool, an accountability tool and a management tool. The budget document grants spending authority to City staff, as well as providing the spending plan for the City of Lindsay. The budget document provides a snapshot of the financial health and community priorities of the City of Lindsay.

This document is designed to deliver information clearly and concisely to City leadership, residents and the public in general. To achieve the aim of making this budget document useful and dependable, City Staff have organized it into two general sections.

The first section describes the “who” and “what” of the City of Lindsay. It includes community, organizational, departmental and staffing overviews.

The second section describes the “how” and “where” of the City of Lindsay. It includes past financial performance, present conditions and future expectations. The reader will see how the City is organized in various funds, how each fund is funded and where the resources from each fund are used to provide comprehensive City services.

Who & What Section





## Community Overview

Associated most prominently with Agriculture, the City of Lindsay is a small town in California’s Central Valley near the Sierra Nevada Foothills. The City’s rich heritage, change-leading school district, family-focused community, and proximity to larger cities and National Parks makes the City an excellent choice for a place to live.

### LOCATION



#### City Area

2.5 Square Mile (Incorporated)  
 3.9 Square Mile (Urban Development Boundary)

#### Weather & Climate

Average Temperature: 47°F Low / 80°F High Average Rainfall: 11 Inches

### POPULATION

#### Population by Race / Ethnicity

	<i>Hispanic / Latino</i>	<i>Not Hispanic / Latino</i>
<i>Asian</i>	31	131
<i>Black/African American</i>	26	28
<i>Native American</i>	337	67
<i>Other</i>	2,590	15
<i>Two or More</i>	121	13
<i>White Only</i>	8,878	1,226
<i>Population</i>	13,463	
<i>Blue Collar: Civilian 16+</i>	3,155	
<i>White Collar: Civilian 16+</i>	1,684	
<i>Service / Farming: Civilian 16+</i>	2,781	
<i>Average Travel Time to Work</i>	27 minutes	

### INCOME

Household Income (HHI)

	<i>Households by Annual Income</i>
\$100,000+	1,313
\$75,000 - \$99,999	455
\$50,000 - \$74,999	588
\$35,000 - \$49,999	403
\$25,000 - \$34,999	292
\$15,000 - \$24,999	296
<\$15,000	352
<i>Annual Aggregate HHI</i>	\$140,800,000
<i>Median HHI</i>	\$30,949
<i>Average HHI</i>	\$39,508
<i>Median HH Effective Buying Income</i>	\$28,959
<i>Average HH Effective Buying Income</i>	\$34,077

HISTORY

When Thomas Orton, an emigrant from England, landed in Boston harbor in 1635, he had little idea one of his descendants would be planting the first of many orange trees some seven generations and 245 years later, in Lindsay, California, 3,000 miles to the west.

Julius Orton, a seventh-generation descendant of Thomas, was born in Ohio in 1825. The family moved to Missouri in 1838. Julius enlisted as a teamster in the U. S. Army when the war with Mexico began in 1846, then served as a guard for a pack train crossing the plains to Placerville, a booming California gold mining town.

Finding no gold, Julius moved to Soquel, a lumber town near Santa Cruz, where he worked as a laborer and eventually developed his own herd of cattle. In 1859, accompanied by his wife and two small daughters, and driving a small herd of cattle, he walked more than 200 miles from the coast to a homestead along the Tule River southwest of Lindsay.

Julius Orton became a part of Lindsay history in the 1880's when he took up a second 160-acre homestead on land adjacent to the property of Lewis and John Keeley, brothers who had homesteaded a few miles southwest of Lindsay in the mid 1870's.

The importance of all this is Julius Orton is credited with planting the first orange trees in the Lindsay district on his homestead, giving rise to the motto, "Central California's Citrus Center."

The Ortons and Keeleys were not the only pioneers in the district. Members of the Yandanche Indian tribe had for centuries come into the valley by way of Lewis Creek canyon to hunt and fish. Captain John Fremont passed by the site of Lindsay twice on exploration trips, following what later became the Butterfield Stage route.

John J. Cairns, a Scotsman by birth, came to the Lindsay area in 1881. His first venture was as a sheep rancher, followed by cattle, then as a grower of 22,000 acres of grain in Tulare and northern Kern counties. He also was

credited with development of water wells which encouraged the further development of citrus acreage. The Cairns homestead property and citrus orchard, bordered by century old olive trees, still exists at Cairns Corner west of Lindsay.

Capt. Arthur J. Hutchinson, known as the founder of the City of Lindsay, came to the area in 1889. He was born in Bermuda, where his father was assigned by the British government and served for a time as governor. Capt. Hutchinson was a Royal Military College graduate and served in India until 1879, when illness forced his retirement. Coming to California for his health, he moved to the Lindsay area, bought 2,000 acres and formed the Lindsay Land Company.



*Early view from the railroad track on Sweetbrier. This photo shows the first Baptist Church and the first Washington School. Taken in 1905.*

Development of the Lindsay townsite began under the Pacific Development Company when the Southern Pacific Railroad came through the area in 1889.

The townsite was laid out by Capt. Hutchinson and the community was named for his wife, Sadie Lindsay Patton Hutchinson. Stockton Berry migrated to the area about the same time as Capt. Hutchinson and farmed several thousand acres of grain, grapes and oranges to the northeast of Lindsay.

In addition to farming, Stockton Berry invented the first tractor drawn grain harvester, revolutionizing the industry. He developed an efficient method for using electric motors and power for drilling wells and pumping water.



*G.S. Berry and the first self-propelled harvester around 1885. It used the stalks of the wheat for fuel. The chance of fire was great as the sparks could ignite the entire fields of grain before it was harvested.*

The advent of the 20th century saw an increase of population in the area. Jobs were available in the increased orange and olive plantings. Many others worked in timber and mining operations in the mountains to the east. By 1905, approximately 700 acres of oranges had been planted in the district, but only a few were in full bearing.

The increase in population which followed the arrival of the railroad included many persons interested in development of a town site. Excursion trains from southern California arrived every few weeks carrying people interested in settling in the Lindsay area. This influx of people sparked the development of some 75,000 acres of land by 1910, along with packing houses to process the agricultural products.



*The Southern Pacific Depot was located on Sweetbrier. The train was a much-used means of travel for Lindsay residents and relatives. This group of travelers was captured on film in the 1920s.*



*Honolulu Street, looking west about 1908. It would be a few years before curbs, gutters, and paving would make "going to town" a cleaner experience.*



*W. A. Morley had the first Ford dealership in Lindsay. This wonderful old building and garage was at the corner of South Elmwood and Apia.*

The Lindsay Chamber of Commerce was organized in 1908 with G. B. Moore, a food market owner, as first president. Its first project was to promote the incorporation of the City of Lindsay on February 28, 1910, with some 700 residents within the city limits.

Citizens were eager to develop their community and its economy. In 1911, a bond issue of \$130,000 was approved to develop a water system and construct a sewer system.

By 1916, there were 23 blocks of paved streets and the population rose to 3,000. There were four schools, nine churches and numerous social clubs. There were 115 members in the Tuesday Club (later to become the Lindsay Women's Club), which constructed the arboretum at the southwest corner of Mirage and Hermosa, now occupied by a church. The economy in 1916 was also robust. Stores with a full complement of merchandise lined the downtown streets.

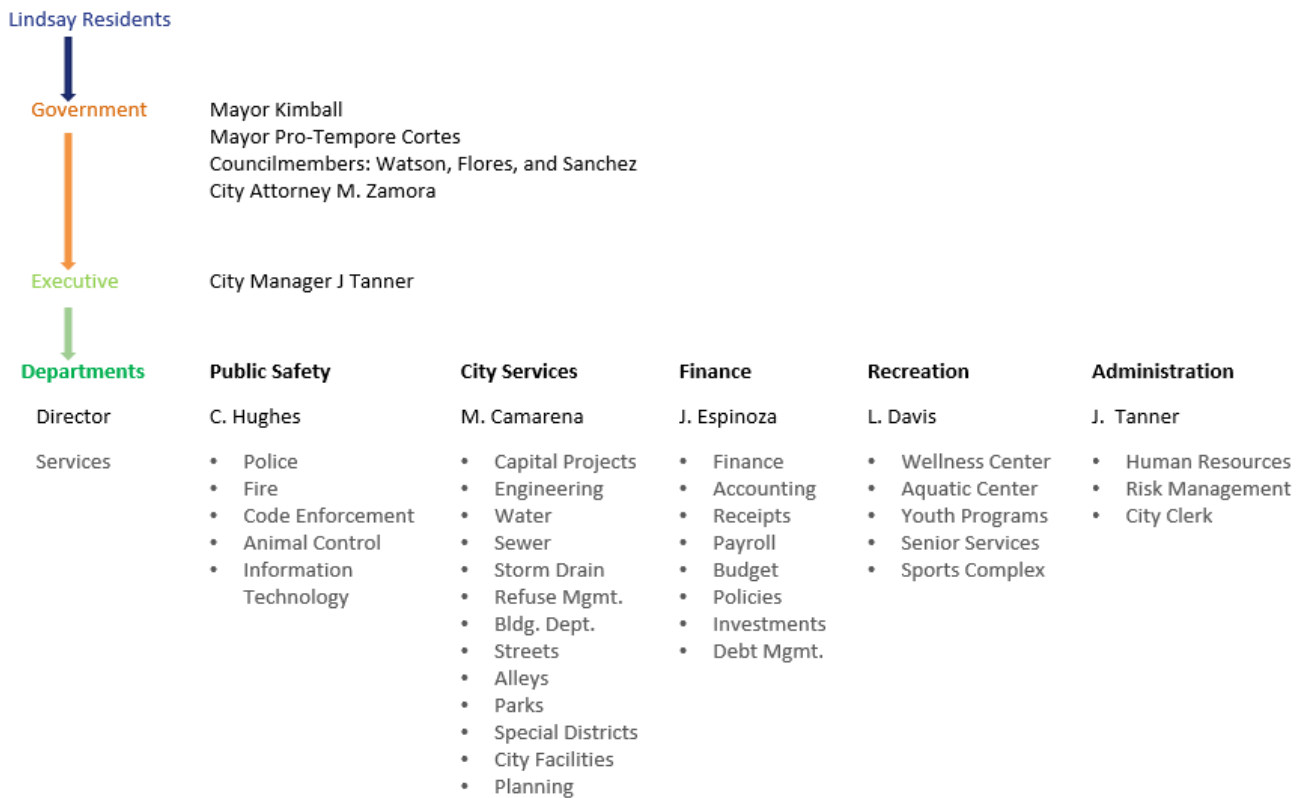
Citrus growers sent 3,186 cars to market, up from the 556 cars in 1910, and 14 large packing houses employed 1,500 workers. The three banks recorded gross resources of \$1,320,000.

But there was trouble ahead. Foothill area irrigation wells began to show signs of salt. The Lindsay-Strathmore Irrigation District began to import water from wells it owned in the Kaweah River Delta. The Tulare Irrigation District and other Delta interests in 1916 filed a lawsuit which was in the courts for 20 years, and which was not compromised until 1936 only after the advent of the Central Valley Project which brought water to the district in the Friant-Kern Canal. In celebration of the settlement, the members of the California State Supreme Court visited Lindsay for the celebration.

## Organization

The City of Lindsay is a Council-Manager form of government operating in accordance with the City Charter. The residents elect a five-member, elected at-large City Council. The Council sets the policy and priorities for the City. The Council directs the professional City Manager to ensure the policies and priorities are implemented, followed and achieved by the City Departments. Both City Council and City Management are held to the highest levels of ethical behavior and integrity in fiscal management.

### ORGANIZATION CHART



## City Council



*Mayor Pam Kimball (center), Mayor Pro Tem Laura Cortes (top left), Councilmember Brian Watson (bottom left), Councilmember Yolanda Flores (top right), and Councilmember Rosaena Sanchez (bottom right).*

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### MISSION STATEMENT

The mission of the City Council is to develop plans and programs, provide adequate financial and physical resources for, and to implement fully such plans and programs as it finds necessary to accomplish the duties and obligations set out in the City Charter, and State and federal law.

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### DESCRIPTION

The City Council represents the will of the residents of the City of Lindsay and crafts policy as well as authorizes the expenditure of funds to achieve said will. Under the Council-Manager form of government outlined by the City Charter, the Council consists of five council members elected at large in staggered four-year terms. Its duties include:

- Provide the residents of Lindsay with essential services such as public safety, clean drinking water and drivable roads;
- Oversee and authorize spending for City services;
- Ensure the overall well-being of the City;
- Selecting a Mayor and Mayor Pro-Tem;
- Participate in regional organizations and boards so the City of Lindsay's voice can be heard;

- Making provision for, budgeting for, and providing adequate financial resources and physical facilities for a full range of quality City services, activities that equitably provide for the quality of life for all economic, social, ethnic and age groups within the City.

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

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## ACCOMPLISHMENTS

Highlights from the previous fiscal year include:

- Provided services during COVID-19 Pandemic
- Continued the road to fiscal stability
- Dollar General Opening
- Hired new City Manager
- Approved the City's first dispensary
- Approved the Housing Element of the General Plan
- Updated Environmental Justice Element for General Plan
- Passage of Measure O
- Joined the Tulare County Regional Transit Agency Joint Powers Agreement
- Purchased property of City of Lindsay Transit Center

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## OBJECTIVES FOR FY 2019-2020

Each year the Council identifies continuing or new objectives to guide its decision framework. For Fiscal Year 2020-2021, the City Council of Lindsay has identified the following objectives to move Lindsay forward. Each department ties its objectives to the Council objectives to make the entire City function effectively.

**No 1 – Live in a safe, clean, comfortable and healthy environment.**

- Implement policies and guidelines to mitigate the spread of COVID-19
- Provide reactional services and opportunities to the community
- Update Safety Element for General Plan

**No 2 – Increase our keen sense of identity in a physically connected and involved community.**

- Continue to interact and provide information with the public across social media

№ 3 – **N**urture attractive residential neighborhoods and business districts.

- Advocate and support for regional transportation projects and programs that benefit the City of Lindsay

№ 4 – **D**edicate resources to retain a friendly, small-town atmosphere.

№ 5 – **S**timulate, attract and retain local businesses.

- Create opportunities for businesses through zoning and planning efforts

№ 6 – **A**dvance economic diversity.

- Focus on removing blight and revitalizing downtown

№ 7 – **Y**ield a fiscally self-reliant city government while providing effective, basic municipal services.

- Continue to provide essential services to the public.
- Implement and improve fiscal procedures to improve the financial health of the City
- Ensure that enterprise funds are self-reliant and don't depend on the General Fund for fiscal stability
- Review Fees for Services
- Look for innovative ways to balance the budget and create fiscal stability

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## CONTACTS

### MAYOR

Pamela Kimball  
pkimball@lindsay.ca.us

### COUNCILMEMBER

Brian Watson  
bwatson@lindsay.ca.us

### MAYOR PRO TEM

Laura Cortes  
lcortes@lindsay.ca.us

### COUNCILMEMBER

Yolanda Flores  
yflores@lindsay.ca.us

### COUNCILMEMBER

Rosaena Sanchez  
rsanchez@lindsay.ca.us



## City Manager



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### MISSION STATEMENT

The mission of the City Manager is to carry out the goals and objectives of the City Council while providing leadership to staff through careful, proper, and professional administration.

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### DESCRIPTION

The City Manager's Office is responsible for a variety of administrative duties, and functions that include the following:

- Support City Council;
- Oversee all department heads as the Executive officer of the City;
- Direct Community Relations; and
- Coordinate inter-agency activities.

The duties of the City Clerk include:

- Support City Manager and other departments as needed;
- Circulate Public information;
- Facilitate Council agenda packets and reports;
- Facilitate Legislative meetings;
- Support County Elections Office;

- Prepare various reports for the State; and,
- Record and maintain City records, ordinances and codes.

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## ACCOMPLISHMENTS

- Manage and mitigate the impacts of COVID-19;
- Put new policies in place to keep the employees and community safe;
- Coordinated with other jurisdictions on COVID-19;
- Presented a 5-Year financial projection to City Council;
- Present a 2020/2021 budget to City Council;
- Maintain communications with the community through Facebook and updated website;
- Recruited City Clerk Position

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## OBJECTIVES FOR FY 2019-2020

The City Manager is responsible for implementing the City Council's objectives via delegation or personally attending to specific components. The City Manager's objectives encompass the City Council's community-oriented objectives and the health and professional development of City staff. The City Manager focuses on both the community side and the internal side of each of the following objectives.

**No 1 – Live** in a safe, clean, comfortable and healthy environment.

- Restructure Code Enforcement to improve effectiveness.
- Dedicate support and resources to the Police Department for training and recruitments.
- Work with other jurisdictions to create a local task force to combat illegal fireworks
- Keep the Wellness Center open and operational.

**No 2 – Increase** our keen sense of identity in a physically connected and involved community.

- Continue to communicate with the public through social media and other means.
- Find ways to bring the community together during challenging times.
- Foster a sense of "community" with employees

**No 3 – Nurture** attractive residential neighborhoods and business districts.

- Create business opportunities along the highway by promoting the Operational Improvement Projects along Highway 65
- Program Measure R transit money to improve the quality of life for residents

No 4 – **D**edicate resources to retain a friendly, small-town atmosphere.

No 5 – **S**timulate, attract and retain local businesses.

- Recruit businesses to fill the vacant packing houses and empty storefronts in the Downtown.

No 6 – **A**dvance economic diversity.

No 7 – **Y**ield a fiscally self-reliant city government while providing effective, basic municipal services.

- Analyze restructuring of government services.
- Partner with other Cities to provide services to the community at a lower cost.
- Restructure existing debt.
- Evaluate water and sewer funds and get them solvent.

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CONTACTS

**Joseph Tanner, City Manager**

Phone (559) 562-7102 ext. 8010

Fax (559) 562-7100 jtanner@lindsay.ca.us

**Vacant, City Clerk**

lindsaycityclerk@lindsay.ca.us

## Public Safety



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### MISSION STATEMENT

The mission of the Lindsay Department of Public Safety is to ensure residents have an efficient and responsive code enforcement; police, fire and animal control force to maintain public safety; and, an outstanding quality of life for our community.

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### DESCRIPTION

The duties of the Public Safety Department encompass the services of several different sub-departments including:

- Police
  - Conduct proactive and innovative approaches to reduce crime; ○ Ensure the community of Lindsay is kept safe including its streets, schools and neighborhoods;
  - Respect the needs of the residents and meet those needs by utilizing innovative approaches to solving problems; and
  - Actively prevent criminal acts and aggressively apprehend criminals in a manner which is consistent with the law.
- Animal Control
  - Patrol and protect the City of Lindsay by capturing stray animals;
  - Ensure the humane and approved treatment of captured animals; and
  - Shelter all animals captured by animal control.
- Fire Protection

- Respond to fire emergencies;
- Assist in medical responses;
- Extinguish fires to save life and property; and
- Prevent, when possible, the potential of a fire hazard.
- Code Enforcement
  - Enforce compliance with City regulations and ordinances including zoning, land use, nuisance housing, building codes, health and safety, blight, graffiti, water waste, and other matters of public concern;
  - Receive and respond to citizen complaints and reports from other agencies and departments on alleged violations of City zoning and codes/ordinances; and
  - Conduct field investigations and inspect properties for violations.
- Contracted 9-1-1 Dispatch
  - Dispatch and coordinate the responses of public safety agencies;
  - Translate information to the appropriate codes;
  - Determine and assign the level of priority of the calls;
  - Ask vital questions and provide pre-arrival instructions for emergency medical calls.
- Contracted Ambulance Services
  - Respond to emergency and non-emergency calls calmly, efficiently and promptly;
  - Administer basic and restricted advanced life support to patients at the scene, en route to the hospital;
  - Assess the nature and extent of injury or illness; and
  - Communicate with professional medical personnel and treatment facilities to obtain instructions regarding further treatment.

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## ACCOMPLISHMENTS

The Department of Public Safety has begun implementing a Drone Program. The hope of the department is officers are equipped with drones to better serve the citizens of Lindsay while maintaining a healthy balance to their right of privacy. The Drone Program is expected to assist Officers in patrolling areas of the city and enhancing their abilities to see their surroundings.

The Department of Public Safety has been able to replace aged equipment while maintaining fiscal responsibility. The Department is still in the process of replacing aged fire equipment with the intent to hire professional fire personnel in the future.

The Department of Public Safety has enhanced their relationship with the Lindsay Unified School District and their learners. School Resource Officer Adriana Nave is an asset to the community and is a welcomed presence on the district school sites.

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

The Lindsay Department of Public Safety faces many challenges in law enforcement now and in the future. Law makers at the state and federal level are changing the ways law enforcement protects the community and in the type of services public safety provides. These changes will be met and carried out by the Public Safety Officers of this department. The members of the Department of Public Safety will do their very best to serve the residents of Lindsay. Your trust in the department is crucial as we serve the residents of the City of Lindsay.

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### OBJECTIVES FOR FY 2020-2021

While the work of the public safety department touches all seven of the City Council’s objectives for FY 2020-2021, the Public Safety department identifies the following as highest-priority objectives.

**No 1 – Live** in a safe, clean, comfortable and healthy environment.

- *Add another one or two fire engineers*
- *Continue to provide a public safety officer at the high school*
- *Provide ongoing training and needed community resources*

**No 2 – Increase** our keen sense of identity in a physically connected and involved community.

**No 3 – Nurture** attractive residential neighborhoods and business districts.

**No 4 – Dedicate** resources to retain a friendly, small-town atmosphere.

**No 5 – Stimulate,** attract and retain local businesses.

**No 6 – Advance** economic diversity.

**No 7 – Yield** a fiscally self-reliant city government while providing effective, basic municipal services.

The Lindsay Department of Public Safety will continue to provide the best services possible moving forward. The COVID 19 Pandemic has and will continue to test all of us on many different levels. Our hope is that we work together to combat this pandemic and continue to move forward in the City of Lindsay.

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### CONTACTS

#### Emergencies

9-1-1

#### Non-Emergency & Animal Control

Phone (559) 562-2511

## Finance



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### MISSION STATEMENT

In a spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear and complete information and support to City Council, other City departments, residents and the community at large.

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### DESCRIPTION

The Finance Department's objectives are to:

- Demonstrate integrity, accountability, consistency, professionalism and a strong work ethic;
- Emphasize strategic financial planning and performance reporting;
- Maximize the effective and efficient use of public funds;
- Execute directives and policies of the Administration and City Council;
- Provide excellent customer service.

Services and Departmental Duties

- Utility Billing
- Business License
- Accounts Payable
- Curb & Gutter & Miscellaneous Billing
- General Ledger Accounting



- Home & Business Loan Portfolio management
- Banking & Investments, including reconciliations & debt management
- Governmental Accounting & Reporting
- Payroll Processing and Tax Reporting
- Risk Management – Property, Liability, Work Comp
- Successor Agency administration

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## ACCOMPLISHMENTS

Finance Staff performed admirably as the department worked through a challenging time. Staff improved processes, implemented auditor recommendations, and aided other departments with the proactive monitoring of their respective budgets and allocated expenditures. Even considering expected decreases in sales and use tax revenues, it is anticipated that the City's General Fund will finish with a positive balance for the Fiscal Year 2019-2020. The department is making improvements to how quickly and in what format it shares information with departments and the public to enhance the usefulness and understandability of budget and financial information.

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## OBJECTIVES FOR FY 2020-2021

The Finance Department Objectives for FY 2020-2021 are simple yet extremely important.

**№ 1 – Live** in a safe, clean, comfortable and healthy environment.

**№ 2 – Increase** our keen sense of identity in a physically connected and involved community.

**№ 3 – Nurture** attractive residential neighborhoods and business districts.

**№ 4 – Dedicate** resources to retain a friendly, small-town atmosphere.

**№ 5 – Stimulate**, attract and retain local businesses.

- *Support the City Manager in economic development strategies and activities.*

**№ 6 – Advance** economic diversity.

**№ 7 – Yield** a fiscally self-reliant city government while providing effective, basic municipal services.

- *Accurately and astutely manage the City's financial resources.*
- *Create a realistic, easily understood budget.*

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## CONTACTS

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## City Services



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### MISSION STATEMENT

The Department of City Services mission is to maximize available resources, to ensure courteous and superior service delivery to all citizens. To promote programs and services that will preserve and enhance the quality of life in the most efficient manner. Employees will strive to serve the community with a “Spirit of Excellence.”

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### DESCRIPTION

The City Services Department is comprised of the following sub departments;

- Streets (general maintenance, signage, striping and painting, construction/renovation);
- Parks (general maintenance and upkeep);
- Planning (creating a better business community for the City);
- Engineering (project development, design, bidding, construction oversight and management, both in house and outside consultants);
- Building/construction oversight (residential, commercial and industrial plan review, permit process and inspections);
- Water Utility (water treatment and distribution systems, training and continuing education of licensed operators, public outreach and education of drought issues);

- Wastewater Utility (wastewater collection, treatment and disposal systems, training and continuing education of licensed operators);
- Storm Drain Utility (collection system and basin general maintenance);
- Land Application Monitoring (daily site and flow monitoring);
- Landscape District Maintenance (general maintenance of common area landscape districts);
- Refuse Service (support service and collaboration with contract services provider);
- City Facility Maintenance (general building upkeep and maintenance); and
- Area Board and Committee Representation (Integrated Regional Water Management Board and Stakeholders Committee, Disadvantaged Community/Public Advisory Committee, East Kaweah Groundwater Sustainable Agency Technical Advisory Committee, Congestion Management Plan Steering Committee, Construction Manager/General Contractor Steering Committee, Tulare County Association of Governments Technical Advisory Committee, Tulare County Association of Governments Active Transportation Advisory Committee).

The City Services Department oversees the contracted planning services to ensure commercial and residential developments conform to current City ordinances and the latest adopted building codes and standards. The City Services Department works collaboratively with the Finance Department for collection of fees associated with building permits and private developments. As well, City Services delves in data compilation from Finance Department computer systems to ensure accurate information and efficient customer service.

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## ACCOMPLISHMENTS

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 infrastructure under the ground or at the treatment plant, much of the work is either in plain view (like street repair projects) or experienced in another way like water taste and quality. Not only does the City Services department maintain the City's infrastructure in practical and systematic ways, but also does so with limited staffing and financial resources.

- Street Projects:
  - In addition to basic street maintenance and stripping, the City completed six cape seal projects in early May.
- Water Projects:
  - Rehabilitated Well 14 and Well 15 and increased production by over 50%.
  - Received grant funding from TK IRWM DAC PAC for IRWM qualified projects; completed Disinfection By Products (DBP) Feasibility Study, Regional Water Treatment Plant Study (on going)
  - Prop. 1 Project: Project: Well 14 plans and specifications for future DBCP mitigation (Well is compliant now)

- General/Private Projects
  - Awarded grant funding award: State Parks Program, \$3.67M, Kaku Park/Olive Bowl Rehabilitation Project
  - Awarded grant funding award: California Department of Transportation Planning Grant \$230,495, Hermosa Street gateway project
  - Year End Summary FY 2019-2020:
    - Number of permits issued: 314
    - Total valuation of permits: \$5,002,816
    - Total fees collected: \$142,199

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## OBJECTIVES FOR FY 2020-2021

**No 1 – Live** in a safe, clean, comfortable and healthy environment.

- *Continue to seek for an additional water source supply*
- *Optimize efficiency in existing water system*
- *Support code enforcement activities*
- *Maintain responsiveness to unique needs in the community*

**No 2 – Increase** our keen sense of identity in a physically connected and involved community.

- *Promote water conservation programs*
- *Encourage community participation in the planning process*

**No 3 – Nurture** attractive residential neighborhoods and business districts.

- *Evaluate and support new housing developments*
- *Plan for growth in residential neighborhoods and business districts*

**No 4 – Dedicate** resources to retain a friendly, small-town atmosphere.

- *Encourage collaboration with developers and builders*
- *Exercise sound planning principles and thoughtful decision making*

**No 5 – Stimulate,** attract and retain local businesses.

- *Engage businesses earlier in the planning and approval process*

**No 6 – Advance** economic diversity.

- *Study current economic conditions and economic opportunities*

**No 7 – Yield** a fiscally self-reliant city government while providing effective, basic municipal services.

- *Continue to deliver projects approved by the City Council using grant funding wherever possible*
- *Study project associated costs for comparison with fee schedule for discrepancies*

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## CONTACTS

**Mike Camarena, City Services Director**

Phone (559) 562-7102 ext. 8040

Fax (559) 562-5748

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

## Human Resources



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### MISSION STATEMENT

To provide our employees a positive stable work environment.

The mission of the human resources department is to support the goals and challenges of the City of Lindsay by providing services that promote a positive work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect. We continue seek and offer solutions to workplace issues that support and optimize the operating principles of the City.

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### DESCRIPTION

The Human Resources department is responsible for:

- Administration of Employee Benefits;
- Recruitment and Selection;
- Wage and Salary Administration;
- Employee Relations;
- Memorandums of Understanding and associated Contracts;
- Employee Personnel Files;
- Employee Training
- Worker's Compensation
- Risk Management

The City of Lindsay is an Equal Opportunity Employer (EEO) and is compliant with the Americans with Disabilities Act (ADA).

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## ACCOMPLISHMENTS

The Human Resources department was busy in FY 2019-2020 with managing organizational changes, processing job applications, conducting interviews, providing management training, managing benefits, and facilitating employee reviews.

Continuing their success in 2019-2020, City employees received recognition from the City's health benefit brokers for once again having the highest participation rate in its health and wellness program.

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## OBJECTIVES FOR FY 2020-2021

**No 1 – Live** in a safe, clean, comfortable and healthy environment.

**No 2 – Increase** our keen sense of identity in a physically connected and involved community.

**No 3 – Nurture** attractive residential neighborhoods and business districts.

**No 4 – Dedicate** resources to retain a friendly, small-town atmosphere.

**No 5 – Stimulate**, attract and retain local businesses.

**No 6 – Advance** economic diversity.

**No 7 – Yield** a fiscally self-reliant city government while providing effective, basic municipal services.

- *Encourage and build trust among Staff, Management, Elected Officials and the community*
- *Promote a culture of respectful diversity within the City*
- *Demonstrate the highest levels of professionalism and integrity*
- *Develop and train staff*



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CONTACTS

**Mari Carrillo, Human Resources Manager**  
Phone (559) 562-7120 Fax (559) 562-3331  
mcarrillo@lindsay.ca.us

## Recreation | Wellness and Aquatic Center




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 MISSION STATEMENT

The Lindsay Wellness Center has been developed through a partnership between the City of Lindsay and the Lindsay District Hospital Board. (Vision) The facility has been developed to provide a state-of-the-art, safe and friendly place to learn about health and wellness-related conditions, enjoy the company of others and exercise at their own pace. In addition to our group fitness classes, aquatics center, and fitness center, we offer a variety of educational and social activities.

Wellness is an active process of becoming aware of and making choices toward a healthy and fulfilling life. Wellness is more than being free from illness, it is a dynamic process of change and growth.

*"...a state of complete physical, mental, and social well-being, and not merely the absence of disease or infirmity."*

*- The World Health Organization*

*"a conscious, self-directed and evolving process of achieving full potential."*

*- The National Wellness Institute*

Our mission is:

- To provide resources and programming that educate and support our community and our members in their learning to live healthy, active lives.
- To promote wellness not only through physical health and fitness, but also mental and social wellbeing.
- To offer a friendly and safe environment for individuals of all ages to evolve in their journey toward optimal wellness.

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## DESCRIPTION

The Wellness Center offers a variety of services to the residents of Lindsay including:

- Sloped-entry kiddie pool area
- Eight-lane swimming pool;
- Laboratory services;
- Gym equipment and wellness facility;
- Exercise classes;
- Massage therapy;
- Physical therapy (including therapy pool);
- Special event rental facility; and
- Pool rental opportunities.

In addition, the Wellness Center serves as the home to the Lindsay High School swim team and Skimmers, a local competitive youth swim team.

Recreation offers a variety of activities and opportunities to the residents of Lindsay including:

- Facility rentals
  - Olive Bowl
  - Harvard Park
  - Lindsay Sports Complex
  - Annual Health Walk
- Summer Night Lights
- Special community events

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## ACCOMPLISHMENTS

The Wellness and Aquatic Center made strides in programming in Fiscal Year 2019-2020. Working with the Lindsay Unified School District after school program, the wellness center staff and instructors were able to provide swim lessons, martial arts, mindfulness yoga, circuit training, Zumba and Pound classes to the youth who participate in the after-school STARS program and FitWithIn program.

With the addition of Silver Sneakers Memberships, which allows certain senior citizens to enjoy free membership to the Center, Zumba Gold classes were able to begin and over 100 memberships were added with this programming.

After all the hard work with community engagement, we received a California State Park's Grant in the amount of \$3,670,437 to completely renovate Kaku Park and Olive Bowl. We are looking forward to seeing this amazing remodel and upgrade transform in the next couple of years.

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## OBJECTIVES FOR FY 2020-2021

**№ 1 – Live** in a safe, clean, comfortable and healthy environment.

- *Offer affordable programs and positive community activities.*

**№ 2 – Increase** our keen sense of identity in a physically connected and involved community.

- *Strive to create and support community-organized recreation and wellness activities.*

**№ 3 – Nurture** attractive residential neighborhoods and business districts.

- *Collaborate with local non-profit organizations, school district and businesses.*

**№ 4 – Dedicate** resources to retain a friendly, small-town atmosphere.

- *Maintain a positive customer service-based attitude.*

**№ 5 – Stimulate**, attract and retain local businesses.

- *Provide opportunities for local businesses to grow through connection to our programs, activities and facilities.*

**№ 6 – Advance** economic diversity.

- *Engage all community members in sharing in the benefits of participating in active living.*

**№ 7 – Yield** a fiscally self-reliant city government while providing effective, basic municipal services.

- *Achieve financial sustainability by optimizing the use our facilities and properly sizing our staffing levels.*

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## CONTACTS

Lisa Davis, Recreation/Wellness/Aquatic Supervisor

**Recreation, Wellness & Aquatic Center**

Phone (559) 562-5196

[www.lindsaywellnesscenter.com](http://www.lindsaywellnesscenter.com)

## Staffing

The City is very conscious of the need to recruit and retain the best talent while operating as efficiently as possible to be good stewards of its resources. Balancing the efficiency and leanness with the many services the City provides leads to many City employees serving in multiple capacities. As a result, 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. An example is City Services Director whose salary and benefits are allocated to the general fund, water, sewer, etc. proportional to the time the Director spends working on projects in each fund.

The following salary allocation tables are updated every two years.

The Classification and Salary Schedule identifies the pay range for each classification in the City. When approved, employees move one step up the range until they reach the maximum.

Staffing is divided into three classifications. The first is Non-Exempt Employees, which are eligible for overtime and all provisions of the applicable MOU. The second is Exempt & Supervisorial Staff, which are not eligible for overtime. However, they are eligible for all other provisions of the applicable MOU. The third is the Executives, which are under an at-will contract, not eligible for overtime and not eligible for provisions in any MOU.

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

## ANNUAL SALARY ALLOCATION

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

Department	Position	General	Utilities	Transit & Gas Tax	Wellness	Other
City Manager	City Manager	39%	27%	30%	2%	2%
City Manager	City Clerk / Assistant to City Manager	71%	23%	4%	0%	2%
Finance	Director of Finance	18%	53%	16%	2%	11%
Finance	Finance & Accounting Manager	36%	50%	10%	2%	2%
Finance	Account Clerk III	50%	39%	4%	2%	5%
Finance	Account Clerk III	3%	93%	0%	0%	4%
Finance	Account Clerk I	3%	97%	0%	0%	0%
Public Safety	Director of Public Safety	100%	0%	0%	0%	0%
Public Safety	Admin Supervisor & HR	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	100%	0%	0%	0%	0%
Public Safety	Fire Engineer*	100%	0%	0%	0%	0%
Public Safety	Records	100%	0%	0%	0%	0%
Public Safety	Code Enforcement	100%	0%	0%	0%	0%
City Services	Director of City Services	29%	46%	24%	0%	1%
City Services	Assistant Director of City Services	46%	28%	18%	0%	8%
City Services	Com Dev Specialist II	32%	60%	8%	0%	0%
City Services	Senior Maintenance III	60%	20%	13%	5%	2%
City Services	Senior Maintenance	0%	100%	0%	0%	0%
City Services	Maintenance	30%	60%	10%	0%	0%
City Services	Maintenance	47%	40%	13%	0%	0%
City Services	Maintenance	89%	4%	7%	0%	0%
City Services	Maintenance	91%	3%	6%	0%	0%
City Services	Maintenance	88%	2%	10%	0%	0%
City Services	Maintenance	0%	95%	5%	0%	0%
City Services	Maintenance	1%	89%	0%	0%	10%
City Services	Engineering Tech	38%	33%	19%	0%	10%
City Services	Part- Time Inspector I	95%	5%	0%	0%	0%
City Services	Planner*	80%	15%	5%	0%	0%
City Services	Administrative Secretary	26%	66%	8%	0%	0%
Wellness	Recreation Manager	0%	0%	0%	100%	0%
Wellness	Recreation 1	0%	0%	0%	100%	0%

\* Proposed new position

<i>Miscellaneous (TIER 1) hired prior to July 1, 2018</i>	STEPS						
	1	2	3	4	5	6	7
Recreation – Lifeguard or Recreation I	27,040	28,392	29,812	31,302	32,867	34,511	36,236
Maintenance	27,899	29,294	30,758	32,296	33,911	35,607	37,387
Account Clerk I	27,899	29,294	30,758	32,296	33,911	35,607	37,387
Code Enforcement Officer	28,642	30,074	31,577	33,156	34,814	36,555	38,382
Dispatch / Records Clerk	30,897	32,442	34,064	35,767	37,556	39,433	41,405
Maintenance Senior I	30,897	32,442	34,064	35,767	37,556	39,433	41,405
WWTP Operator II	31,739	33,326	34,992	36,741	38,578	40,507	42,533
Com. Dev. Specialist II	33,380	35,049	36,801	38,641	40,573	42,602	44,732
Administrative Secretary	33,392	35,062	36,815	38,656	40,589	42,618	44,749
Maintenance Senior II	39,422	41,393	43,462	45,636	47,917	50,313	52,829
Account Clerk III	39,623	41,605	43,685	45,869	48,162	50,571	53,099
Engineering Technician	49,589	52,069	54,672	57,406	60,276	63,290	66,454
Assistant City Planner	49,589	52,069	54,672	57,406	60,276	63,290	66,454
Building Inspector I	49,589	52,069	54,672	57,406	60,276	63,290	66,454
Administrative Supervisor (Exempt)	54,080	56,784	59,623	62,604	65,735	69,021	72,472
Maintenance Senior III (Exempt)	54,080	56,784	59,623	62,604	65,735	69,021	72,472
Asst. to the City Mgr. / Dep. City Clerk (Exempt)	54,080	56,784	59,623	62,604	65,735	69,021	72,472
City Services Assistant Director (Exempt)	57,402	60,272	63,285	66,450	69,772	73,261	76,924
Finance & Accounting Manager (Exempt)	66,888	70,232	73,744	77,431	81,303	85,368	89,636

<i>Miscellaneous (TIER 2) hired after July 1, 2018</i>	STEPS						
	1	2	3	4	5	6	7
Recreation – Lifeguard or Recreation I	27,040	27,986	28,966	29,980	31,029	32,115	33,239
Maintenance	27,899	28,875	29,886	30,932	32,014	33,135	34,295
Account Clerk I	27,899	28,875	29,886	30,932	32,014	33,135	34,295
Code Enforcement Officer	28,642	29,644	30,682	31,755	32,867	34,017	35,208
Dispatch / Records Clerk	30,897	31,978	33,098	34,256	35,455	36,696	37,980
Maintenance Senior I	30,897	31,978	33,098	34,256	35,455	36,696	37,980
WWTP Operator II	31,739	32,849	33,999	35,189	36,421	37,696	39,015
Com. Dev. Specialist II	33,380	34,548	35,757	37,009	38,304	39,645	41,032
Administrative Secretary	33,392	34,561	35,771	37,023	38,318	39,660	41,048
Maintenance Senior II	39,422	40,801	42,229	43,708	45,237	46,821	48,459
Account Clerk III	39,623	41,010	42,446	43,931	45,469	47,060	48,707
Engineering Technician	49,589	51,325	53,121	54,981	56,905	58,897	60,958
Assistant City Planner	49,589	51,325	53,121	54,981	56,905	58,897	60,958
Building Inspector I	49,589	51,325	53,121	54,981	56,905	58,897	60,958
Administrative Supervisor (Exempt)	54,080	55,973	57,932	59,959	62,058	64,230	66,478
Maintenance Senior III (Exempt)	54,080	55,973	57,932	59,959	62,058	64,230	66,478
Asst. to the City Mgr. / Dep. City Clerk (Exempt)	54,080	55,973	57,932	59,959	62,058	64,230	66,478



City Services Assistant Director (Exempt)	57,402	59,411	61,490	63,642	65,870	68,175	70,561
Finance & Accounting Manager (Exempt)	66,888	69,229	71,652	74,160	76,755	79,442	82,222

STEPS

<b>Public Safety</b>	1	2	3	4	5	6	7
Public Safety Officer	47,751	50,139	52,645	55,278	58,042	60,944	63,991
Public Safety Sergeant	58,253	61,165	64,224	67,435	70,807	74,347	78,064
Fire Engineer (Fire Lieutenant)	58,253	61,165	64,224	67,435	70,807	74,347	78,064
Public Safety Lieutenant	75,550	79,328	83,294	87,459	91,832	96,423	101,244

<b>Executives</b>	Minimum	Maximum
City Manager	109,000	148,800
Director of Public Safety	82,080	109,995
Director of Finance	82,602	105,423
Director of City Services	71,616	98,947

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

**BENEFIT SUMMARY**

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

**Vacation**

Full time employees receive ten (10) days of vacation for the first five years of employment. Full time employees with five (5) years of continuous service will receive eleven (11) days per year. Full time employees with seven (7) years of continuous service will receive thirteen (13) days per year of vacation. Full time employees with ten (10) years of continuous service will receive fifteen (15) days per year of vacation. (See section 11.1 personnel rules and regulations for additional information)

**Sick Leave**

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

**Holidays**

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

### Health Insurance

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

*All Rates effective January 1, 2020*

<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>	\$5,301	\$4,423
<i>Employee + Children</i>	\$4,349	\$3,556
<i>Employee + Family</i>	\$9,209	\$8,010

### Dental Insurance

The City's dental plan is offered through Lincoln. 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 \$15,000 term life insurance program through Lincoln Financial Group. An optional employee-paid group supplemental life insurance program is also available to City employees. The employee-paid term life insurance policy covers the employee and dependents and is portable, meaning it may be continued after individual is not employed by the City.

### CalPERS Retirement

City of Lindsay employees participate in the CalPERS retirement system. Understanding the CalPERS system requires background information about pension reform in California and how a pension works.

To begin with, City employees are first divided into two classifications – Public Safety (Police and Fire) and Miscellaneous (all other employees). These two classifications participate at different rates and have different retirement ages.

Further, effective January 1, 2013, CalPERS separated the entire CalPERS system (regardless of classification) into two designations – Classic (those hired prior to January 1, 2013) and PEPR (those hired on or after January 1,

2013). PEPRA benefits are significantly less than and start later in life than those received by Classic employees. Additionally, PEPRA employees bear a higher percentage of the cost for the benefit. The result is a lowering of the pension liabilities the City and employees will pay into the CalPERS system. CalPERS invests monthly payments to generate future earnings. Retired employees receive pension payments from these future earnings, not the City in retirement.

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

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

<i>CalPERS</i>	<i>Public Safety Classic</i>	<i>Public Safety PEPRA</i>	<i>Miscellaneous Classic</i>	<i>Miscellaneous PEPRA</i>
<i>Retirement Age</i>	55	57	55	62
<i>Retirement Percent per Year Employed</i>	3.00%	2.70%	2.70%	2.00%
<i>Employee Contributes per pay period</i>	9.00%	17.50%	9.00%	9.25%
<i>City-paid rate per pay period</i>	18.68%	6.64%	11.21%	3.84%
<i>Total Rate per pay period</i>	27.68%	24.14%	20.21%	13.09%

Additionally, governments in the CalPERS system are facing sizable unfunded liabilities, which means the investments used to create the retirement account were not funded sufficiently in the past. The past underfunding and less-than-expected growth in investment markets have left the system without enough principal to generate returns to fund fully the retirement contracts. CalPERS amortizes the unfunded liability based on return expectations and adjustments for past performance. The following table shows the unfunded liability balance and the city payments in 2020-2021.

<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>	\$3,513,967	\$0	\$4,288,587	\$14,297
<i>FY 2020-2021 Payment toward Unfunded Liability</i>	273,000	0	350,000	4,600

#### Deferred Compensation

The deferred compensation plan is a voluntary retirement program through Lincoln Life. City employees determine how much of their pay is to be directed towards the deferred compensation plan. The City will match the employee's contribution dollar for dollar up to 3% of the employee's total annual income.

#### Aflac Coverage

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

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

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

#### Cafeteria Plan Section 125

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

#### Identify Protection and Legal Plans

Employees have access to two plans for identify protection and legal support. The cost of the plans are paid for by employees.

Financials



SUMMARY OF NET CHANGE

NET PERFORMANCE	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021	ENDING FUND BALANCE FY 2021
<b>GENERAL FUND</b>							
101-GENERAL FUND	(571,300)	502,900	379,500	305,800	866,300	(361,000)	(3,796,200)
<b>COMMITTED FUNDS</b>							
200-STREET IMPROVEMENT FUND	1,377,700	1,065,000	10,000	10,000	14,200	(12,500)	806,400
471-PARK IMPROVEMENTS	8,500	41,100	11,300	11,500	4,600	3,300	15,000
<b>RESTRICTED FUNDS</b>							
260-SB1 ROAD MAINTENANCE & REHAB	-	-	57,700	17,800	-	-	42,200
261-GAS TAX FUND	(53,400)	58,700	39,500	8,900	13,300	(49,700)	190,300
263-MEASURE R	59,600	(1,106,600)	71,300	8,400	81,200	3,500	600,500
264-GAS TAX-TRANSIT FUND	100	100	300	300	(400)	(200)	7,000
265-STP HWY FUNDS	129,500	131,000	-	-	4,800	-	610,000
266-LTF-ART 8 STREETS & ROADS	437,700	1,187,600	499,100	93,300	272,000	4,500	1,637,300
<b>ENTERPRISE FUNDS</b>							
300-McDERMONT OPERATIONS	(829,900)	(466,800)	(19,000)	-	-	-	17,342,300
400-WELLNESS CENTER	(114,600)	(99,500)	2,000	21,200	59,800	(7,500)	5,830,300
552-WATER	188,900	668,800	54,200	41,300	(9,100)	(928,700)	5,388,600
553-SEWER	263,900	571,500	314,600	28,400	382,000	(354,300)	3,426,200
841-CURB & GUTTER	8,800	13,400	4,100	4,200	1,500	(800)	15,900
856-STORM DRAIN SYSTEM	10,100	17,600	8,600	8,800	4,000	3,000	29,600
554-REFUSE	(13,300)	146,800	(64,800)	(1,400)	146,300	(34,600)	130,900
<b>SPECIAL REVENUE FUNDS</b>							
556-VITA-PAKT	900	24,200	14,500	8,900	(200)	200	6,900
883-SIERRA VIEW	(1,000)	(2,800)	3,200	1,100	800	(600)	4,000
884-HERITAGE PARK	900	(5,000)	3,300	300	2,400	-	13,600
886-SAMOA	700	(1,200)	(900)	-	1,200	(200)	2,600
887-SWEETBRIER TOWNHOUSES	(1,700)	3,500	(2,600)	300	1,500	-	(2,000)
888-PARKSIDE ESTATES	1,300	(1,000)	1,900	900	2,100	(100)	8,900
889-SIERRA VISTA	(1,300)	27,100	(700)	300	7,200	7,400	27,000
890-MAPLE VALLEY	-	(3,000)	(200)	100	(3,500)	(1,000)	700
891-PELOUS RANCH	8,500	7,700	(6,200)	400	-	(9,300)	13,500

## SUMMARY OF NET CHANGE

CITY OF LINDSAY | 2020-2021 BUDGET

INFLOWS	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
<b>GENERAL FUND</b>						
101-GENERAL FUND	4,091,400	4,850,200	5,524,300	5,976,600	6,107,800	5,614,600
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	1,591,900	1,083,000	975,100	867,100	904,400	841,500
471-PARK IMPROVEMENTS	8,500	55,800	11,300	11,500	4,600	3,300
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	-	-	57,700	217,800	381,900	140,000
261-GAS TAX FUND	251,200	350,700	428,800	350,400	307,400	281,100
263-MEASURE R	206,600	224,200	200,800	206,800	269,500	506,900
264-GAS TAX-TRANSIT FUND	400	100	300	300	250,200	100
265-STP HWY FUNDS	129,500	131,000	138,000	145,000	246,800	130,700
266-LTF-ART 8 STREETS & ROADS	437,700	1,187,600	1,044,300	578,300	917,600	534,500
<b>ENTERPRISE FUNDS</b>						
300-McDERMONT OPERATIONS	1,734,700	740,400	-	-	-	-
400-WELLNESS CENTER	402,800	538,800	685,600	784,500	742,200	792,800
552-WATER	1,537,500	1,676,500	2,134,600	1,963,500	1,622,300	1,597,000
553-SEWER	1,322,700	1,347,600	1,385,700	1,489,500	1,446,800	1,335,900
841-CURB & GUTTER	13,500	13,400	6,100	6,200	1,500	1,200
856-STORM DRAIN SYSTEM	10,100	17,600	8,600	8,800	4,000	3,000
554-REFUSE	929,200	951,400	930,200	969,100	1,025,500	1,003,200
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	37,800	54,600	58,500	58,500	86,300	74,000
883-SIERRA VIEW	18,000	21,200	22,000	22,400	17,300	18,100
884-HERITAGE PARK	8,100	6,400	9,300	9,400	6,600	7,200
886-SAMOA	5,000	4,100	4,200	5,100	4,000	4,200
887-SWEETBRIER TOWNHOUSES	8,500	12,000	9,500	12,700	9,100	9,700
888-PARKSIDE ESTATES	8,700	6,900	6,800	6,900	5,000	5,600
889-SIERRA VISTA	800	28,900	9,300	9,500	9,100	9,600
890-MAPLE VALLEY	3,000	2,600	1,900	1,900	1,400	1,700
891-PELOUS RANCH	24,000	25,700	10,200	13,500	10,200	10,500

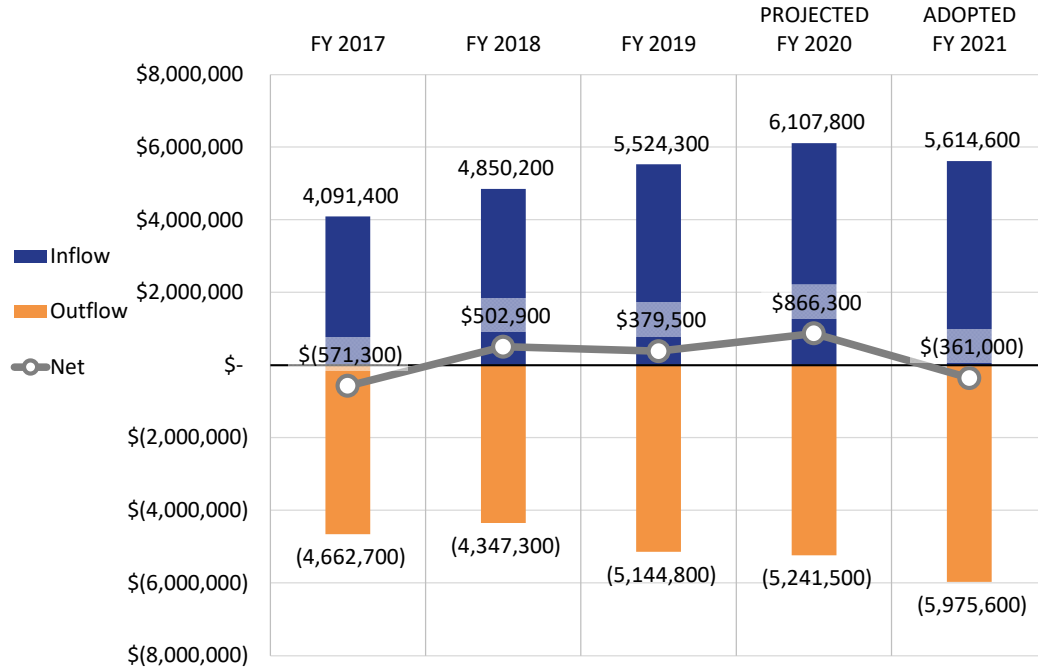
## SUMMARY OF NET CHANGE

CITY OF LINDSAY | 2020-2021 BUDGET

OUTFLOWS	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
<b>GENERAL FUND</b>						
101-GENERAL FUND	4,662,700	4,347,300	5,144,800	5,670,800	5,241,500	5,975,600
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	214,200	18,000	965,100	857,100	890,200	854,000
471-PARK IMPROVEMENTS	-	14,700	-	-	-	-
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	-	-	-	200,000	381,900	140,000
261-GAS TAX FUND	304,600	292,000	389,300	341,500	294,100	330,800
263-MEASURE R	147,000	1,330,800	129,500	198,400	188,300	503,400
264-GAS TAX-TRANSIT FUND	300	-	-	-	250,600	300
265-STP HWY FUNDS	-	-	138,000	145,000	242,000	130,700
266-LTF-ART 8 STREETS & ROADS	-	-	545,200	485,000	645,600	530,000
<b>ENTERPRISE FUNDS</b>						
300-McDERMONT OPERATIONS	2,564,600	1,207,200	19,000	-	-	-
400-WELLNESS CENTER	517,400	638,300	683,600	763,300	682,400	800,300
552-WATER	1,348,600	1,007,700	2,080,400	1,922,200	1,631,400	2,525,700
553-SEWER	1,058,800	776,100	1,071,100	1,461,100	1,064,800	1,690,200
841-CURB & GUTTER	4,700	-	2,000	2,000	-	2,000
856-STORM DRAIN SYSTEM	-	-	-	-	-	-
554-REFUSE	942,500	804,600	995,000	970,500	879,200	1,037,800
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	36,900	30,400	44,000	49,600	86,500	73,800
883-SIERRA VIEW	19,000	24,000	18,800	21,300	16,500	18,700
884-HERITAGE PARK	7,200	11,400	6,000	9,100	4,200	7,200
886-SAMOA	4,300	5,300	5,100	5,100	2,800	4,400
887-SWEETBRIER TOWNHOUSES	10,200	8,500	12,100	12,400	7,600	9,700
888-PARKSIDE ESTATES	7,400	7,900	4,900	6,000	2,900	5,700
889-SIERRA VISTA	2,100	1,800	10,000	9,200	1,900	2,200
890-MAPLE VALLEY	3,000	5,600	2,100	1,800	4,900	2,700
891-PELOUS RANCH	15,500	18,000	16,400	13,100	10,200	19,800



**Historical Performance Trend**



101-GENERAL FUND		FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
Inflow		4,091,400	4,850,200	5,524,300	6,107,800	5,614,600
Outflow		(4,662,700)	(4,347,300)	(5,144,800)	(5,241,500)	(5,975,600)
Net	\$	<b>(571,300)</b>	<b>\$ 502,900</b>	<b>\$ 379,500</b>	<b>\$ 866,300</b>	<b>\$ (361,000)</b>

## SUMMARY OF NET CHANGE

CITY OF LINDSAY | 2020-2021 BUDGET

NET	SUMMARY OF NET CHANGE	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
	INFLOW	4,091,400	4,850,200	5,524,300	5,976,600	6,107,800	5,614,600
	OUTFLOW	4,662,700	4,347,300	5,144,800	5,670,800	5,241,500	5,975,600
	<b>TOTAL SUMMARY OF NET CHANGE</b>	<b>(571,300)</b>	<b>502,900</b>	<b>379,500</b>	<b>305,800</b>	<b>866,300</b>	<b>(361,000)</b>

## 101-GENERAL FUND | INFLOW | GENERAL FUND

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
<i>TAXES &amp; FEES</i>						
PROPERTY TAX	1,367,700	1,471,100	1,492,000	1,525,300	1,520,700	1,538,100
SALES TAX - MEASURE O	-	669,200	1,068,200	1,103,600	1,054,000	944,000
SALES TAX - BRADLEY BURNS	741,000	939,700	993,500	1,028,200	1,011,000	979,000
UTILITY USERS TAX	879,000	852,400	884,100	875,300	942,500	931,500
CANNABIS RETAIL	-	-	-	125,000	94,500	175,000
FRANCHISE FEES	92,200	99,200	51,200	52,200	119,800	108,000
SALES TAX - PROP 172	50,700	53,400	48,700	49,600	54,200	53,000
TRANSIENT OCCUPANCY TAX	56,000	71,200	46,400	47,300	47,700	33,100
<i>SUB-TOTAL</i>	<i>3,186,600</i>	<i>4,156,200</i>	<i>4,584,100</i>	<i>4,806,500</i>	<i>4,844,400</i>	<i>4,761,700</i>
<i>LICENSES &amp; PERMITS</i>						
BUILDING PERMITS	142,400	170,100	93,300	87,500	111,500	95,000
BUSINESS LICENSES	83,300	66,900	83,500	85,200	77,500	59,400
PLANNING/ZONING FEES	15,500	46,400	19,400	19,300	45,400	40,000
ASSET SEIZURE REVENUE	-	1,300	-	-	-	-
<i>SUB-TOTAL</i>	<i>241,200</i>	<i>284,700</i>	<i>196,200</i>	<i>217,000</i>	<i>234,400</i>	<i>194,400</i>
<i>OTHER REVENUE &amp; MONEY &amp; PROPERTY USE</i>						
RENT REVENUE	19,600	12,700	12,300	10,300	2,500	1,800
MARKET CONTRACT	30,500	66,400	47,300	84,000	36,500	-
FACILITY USE/RENTAL	-	12,700	10,500	18,100	5,200	5,500
LEASE/RENT RECEIPTS	2,400	900	15,000	7,800	-	-
SALE OF REAL PROPERTY	27,600	-	42,100	216,200	217,500	-
MISCELLANEOUS	85,800	69,600	46,100	49,300	62,300	39,800
INTEREST & PENALTIES	1,100	1,300	2,000	2,000	3,100	1,500
INTEREST	400	200	-	-	8,200	600
<i>SUB-TOTAL</i>	<i>167,400</i>	<i>163,800</i>	<i>175,300</i>	<i>387,700</i>	<i>335,300</i>	<i>49,200</i>
<i>INTERGOVERNMENTAL</i>						
PUBLIC SAFETY SRO	79,800	65,900	91,900	99,800	96,000	96,800
STATE SUBVENTION	2,800	2,700	2,900	2,900	1,300	1,500
GRANTS	142,800	139,400	178,000	150,700	157,900	134,500
<i>SUB-TOTAL</i>	<i>225,400</i>	<i>208,000</i>	<i>272,800</i>	<i>253,400</i>	<i>255,200</i>	<i>232,800</i>
<i>OTHER SOURCES &amp; USES</i>						
REBATES/REFUNDS/REIMBURSEMENTS	56,400	35,000	101,000	19,400	127,300	-
DONATIONS	200	2,500	200	-	-	-
TRANSFERS IN	214,200	-	194,700	292,600	311,200	349,400
<i>SUB-TOTAL</i>	<i>270,800</i>	<i>37,500</i>	<i>295,900</i>	<i>312,000</i>	<i>438,500</i>	<i>349,400</i>
<b>TOTAL INFLOW   GENERAL FUND</b>	<b>4,091,400</b>	<b>4,850,200</b>	<b>5,524,300</b>	<b>5,976,600</b>	<b>6,107,800</b>	<b>5,587,500</b>

## 101-GENERAL FUND | OUTFLOW | CITY ATTORNEY

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
PROFESSIONAL/CONTRACT SRV	32,600	41,100	36,200	38,000	50,900	40,500
<b>TOTAL OUTFLOW   CITY ATTORNEY</b>	<b>32,600</b>	<b>41,100</b>	<b>36,200</b>	<b>38,000</b>	<b>50,900</b>	<b>40,500</b>

## 101-GENERAL FUND | OUTFLOW | CITY COUNCIL

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
DUES/SUBSCRIPTIONS	5,900	6,000	6,100	6,100	6,900	6,100
TRAINING/TRAVEL/MEETINGS	100	3,900	4,400	5,100	3,000	-
STIPEND	3,300	3,300	2,700	2,700	3,300	3,300
MISCELLANEOUS	1,800	800	600	600	-	600
SUPPLIES/EQUIPMENT	5,100	300	1,100	1,000	1,400	1,000
<b>TOTAL OUTFLOW   CITY COUNCIL</b>	<b>16,200</b>	<b>14,300</b>	<b>14,900</b>	<b>15,500</b>	<b>14,600</b>	<b>11,000</b>

## 101-GENERAL FUND | OUTFLOW | CITY MANAGER

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	89,400	126,200	142,400	155,000	97,400	75,400
PERS UNFUNDED LIABILITY	5,300	19,400	25,900	17,000	14,100	15,800
MATLS/SUP/REPAIRS/MAINT	2,700	2,400	4,200	4,300	10,200	2,100
TRAINING/TRAVEL/MEETINGS	200	1,500	2,000	4,000	3,400	2,000
DUES/SUBSCRIPTIONS	500	400	300	300	3,300	1,800
COMMUNICATIONS	1,500	-	200	200	3,500	2,300
SUPPLIES/EQUIPMENT	400	-	100	1,200	700	1,300
VEHICLE FUEL/MAINTENANCE	200	-	-	-	-	-
<b>TOTAL OUTFLOW   CITY MANAGER</b>	<b>100,200</b>	<b>149,900</b>	<b>175,100</b>	<b>182,000</b>	<b>132,600</b>	<b>100,700</b>

## 101-GENERAL FUND | OUTFLOW | COM DEV

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	126,400	80,300	112,100	18,300	29,200	44,200
PERS UNFUNDED LIABILITY	4,100	10,600	23,400	15,300	11,900	13,300
PROFESSIONAL/CONTRACT SRV	5,700	2,400	63,500	100,400	78,400	78,500
DUES/SUBSCRIPTIONS	12,600	-	9,000	9,200	9,300	9,700
ADV/PRINT/COPY/SHIPPING	1,500	900	2,900	2,900	1,900	2,900
MATLS/SUP/REPAIRS/MAINT	1,900	-	300	300	-	100
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
SUPPLIES/EQUIPMENT	500	-	-	-	-	-
OTHER SERVICES/CHARGES	100	-	-	-	4,600	5,000
MISCELLANEOUS	100	-	-	-	-	-
<b>TOTAL OUTFLOW   COM DEV</b>	<b>152,900</b>	<b>94,200</b>	<b>211,200</b>	<b>146,400</b>	<b>135,300</b>	<b>153,700</b>

## 101-GENERAL FUND | OUTFLOW | FINANCE/CITY CLERK/TREASR

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	270,500	148,500	130,800	188,500	195,500	59,900
PERS UNFUNDED LIABILITY	9,400	19,900	49,400	32,400	38,100	42,900
PROFESSIONAL/CONTRACT SRV	34,300	32,700	26,800	29,300	27,000	29,900
OTHER SERVICES/CHARGES	13,900	18,400	12,600	28,900	22,700	18,000
PERMIT RENEWAL	400	-	4,600	-	-	-
MATLS/SUP/REPAIRS/MAINT	2,600	2,300	6,500	6,600	10,600	16,500
COMMUNICATIONS	2,600	1,800	2,200	2,300	8,500	7,500
SUPPLIES/EQUIPMENT	4,200	3,600	2,500	5,000	3,800	3,600
TRAINING/TRAVEL/MEETINGS	1,200	4,400	1,200	4,400	1,400	4,400
ADV/PRINT/COPY/SHIPPING	800	400	800	800	200	400
DUES/SUBSCRIPTIONS	200	400	800	800	1,500	1,800
<b>TOTAL OUTFLOW   FINANCE/CITY CLERK/TREASR</b>	<b>340,100</b>	<b>232,400</b>	<b>238,200</b>	<b>299,000</b>	<b>309,300</b>	<b>184,900</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
DEBT SERVICES - PRINCIPAL	-	-	-	-	-	99,400
DEBT SERVICES - INTEREST	-	-	-	-	-	-
<b>TOTAL OUTFLOW   HCD 2020 AGREEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,400</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
DEBT SERVICES - PRINCIPAL	-	-	115,000	125,000	125,000	130,000
DEBT SERVICES - INTEREST	-	-	76,200	62,600	62,900	62,600
<b>TOTAL OUTFLOW   LFA 2012 REVNU BOND-MCD</b>	<b>-</b>	<b>-</b>	<b>191,200</b>	<b>187,600</b>	<b>187,900</b>	<b>192,600</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
DEBT SERVICES - PRINCIPAL	17,700	18,400	19,200	19,900	19,900	20,700
DEBT SERVICES - INTEREST	19,300	18,600	17,800	17,000	17,000	16,200
<b>TOTAL OUTFLOW   LIBRARY LANDSCAPE DEBT</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>36,900</b>	<b>36,900</b>	<b>36,900</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
LIABILITY INSURANCE	187,100	122,800	86,500	88,300	55,400	88,800
OPEB EXPENSE	22,800	20,200	40,900	41,700	27,700	41,800
PROFESSIONAL/CONTRACT SRV	17,000	11,100	33,000	6,700	6,900	6,900
OTHER SERVICES/CHARGES	45,300	67,000	31,700	36,200	39,700	37,400
WAGES/BENEFITS/INSURANCES	47,900	82,700	24,300	54,100	8,300	24,700
DUES/SUBSCRIPTIONS	300	5,000	500	500	6,700	500
MISCELLANEOUS	-	-	-	-	-	3,500
TRANSFERS OUT	-	(900)	178,100	390,000	268,200	540,000
<b>TOTAL OUTFLOW   NON-DEPARTMENTAL</b>	<b>320,400</b>	<b>307,900</b>	<b>395,000</b>	<b>617,500</b>	<b>412,900</b>	<b>743,600</b>

## 101-GENERAL FUND | OUTFLOW | PARKS

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	70,300	44,000	63,600	76,600	79,100	137,100
SUPPLIES/EQUIPMENT	33,600	44,800	59,500	65,400	24,300	26,500
CAPTIAL OUTLAY	4,600	2,500	25,100	51,000	2,700	4,500
UTILITIES	37,600	25,200	19,600	19,900	13,100	12,000
VEHICLE FUEL/MAINTENANCE	17,800	15,100	20,000	20,500	11,000	10,200
PERS UNFUNDED LIABILITY	3,400	10,200	16,700	11,000	16,900	19,000
COMMUNICATIONS	5,100	8,600	7,800	8,000	200	300
MATLS/SUP/REPAIRS/MAINT	5,000	5,300	5,500	5,600	13,000	11,200
PROFESSIONAL/CONTRACT SRV	23,400	15,200	3,200	3,300	3,500	3,800
CONSTRUCTION/LANDSCAPE	200	300	1,000	1,000	6,700	6,500
MISCELLANEOUS	3,400	-	-	-	400	500
TRAINING/TRAVEL/MEETINGS	200	100	-	-	-	-
TRANSFERS OUT	-	27,900	-	-	-	-
<b>TOTAL OUTFLOW   PARKS</b>	<b>204,600</b>	<b>199,200</b>	<b>222,000</b>	<b>262,300</b>	<b>170,900</b>	<b>231,600</b>

## 101-GENERAL FUND | OUTFLOW | PUBLIC SAFETY

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	2,044,800	1,853,800	1,985,500	2,309,400	2,134,000	2,141,800
PERS UNFUNDED LIABILITY	196,400	242,200	288,800	235,400	235,200	273,000
PROFESSIONAL/CONTRACT SRV	72,900	76,800	90,400	78,500	85,700	80,700
DEBT SERVICE (FIRE TRUCK)	-	-	91,100	91,200	91,100	91,100
LIABILITY INSURANCE	61,600	20,200	84,800	86,500	34,400	133,600
VEHICLE FUEL/MAINTENANCE	98,700	112,100	81,600	83,200	93,300	69,700
SUPPLIES/EQUIPMENT	12,100	12,000	29,900	15,400	20,200	18,300
COPS SLESF	91,000	59,700	8,800	9,000	-	9,000
SCHOOL RESOURCE OFFICER	-	54,800	54,300	55,400	58,700	96,800
COMMUNICATIONS	30,200	27,700	20,200	20,600	12,800	12,500
MATLS/SUP/REPAIRS/MAINT	14,300	15,100	17,900	18,300	18,100	18,900
DUES/SUBSCRIPTIONS	8,700	9,600	18,600	19,000	22,400	19,000
UTILITIES	15,400	16,200	12,200	12,700	12,500	13,100
TRAINING/TRAVEL/MEETINGS	13,900	12,600	11,500	21,000	6,500	15,000
MISCELLANEOUS	14,300	17,400	27,000	23,300	46,900	31,900
FIREFIGHTER GEAR/EQUP	-	-	-	-	10,800	99,300
OTHER SERVICES/CHARGES	10,600	6,400	10,100	10,300	11,400	11,000
ADV/PRINT/COPY/SHIPPING	900	2,800	1,600	1,600	800	1,600
ASSET FORFEITURE	-	20,600	3,300	3,300	1,400	3,300
CAPTIAL OUTLAY	15,000	8,000	-	-	-	-
NEW VEHICLE/EQUIPMENT	-	-	-	-	-	3,200
<b>TOTAL OUTFLOW   PUBLIC SAFETY</b>	<b>2,700,800</b>	<b>2,568,000</b>	<b>2,837,600</b>	<b>3,094,100</b>	<b>2,896,200</b>	<b>3,142,800</b>

## 101-GENERAL FUND | OUTFLOW | PUBLIC WORKS

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	461,600	375,200	270,100	269,700	300,000	223,700
PERS UNFUNDED LIABILITY	24,700	37,500	103,600	67,900	79,500	89,400
CAPTIAL OUTLAY	13,400	-	76,300	28,100	13,900	20,000
PROFESSIONAL/CONTRACT SRV	14,900	26,400	22,700	23,200	42,700	50,000
SUPPLIES/EQUIPMENT	32,500	29,100	29,300	29,900	20,900	19,900
MATLS/SUP/REPAIRS/MAINT	1,600	1,400	32,300	20,500	33,100	28,200
UTILITIES	25,500	28,200	20,700	21,100	18,000	17,700
VEHICLE FUEL/MAINTENANCE	14,400	11,000	15,100	15,400	8,900	10,200
COMMUNICATIONS	8,400	12,600	11,900	12,100	9,500	8,400
OTHER SERVICES/CHARGES	11,500	18,900	5,100	5,600	11,200	10,000
MISCELLANEOUS	13,700	4,500	3,700	3,800	4,600	7,000
TRAINING/TRAVEL/MEETINGS	300	500	700	1,300	800	1,300
DUES/SUBSCRIPTIONS	300	400	200	300	3,500	3,000
ADV/PRINT/COPY/SHIPPING	-	100	-	-	200	400
LIABILITY INSURANCE	-	-	-	-	5,000	7,800
PROFESSIONAL SERVICES	800	-	-	-	-	-
<b>TOTAL OUTFLOW   PUBLIC WORKS</b>	<b>623,600</b>	<b>545,800</b>	<b>591,700</b>	<b>498,900</b>	<b>551,800</b>	<b>497,000</b>

## 101-GENERAL FUND | OUTFLOW | STREETS

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	16,100	12,400	142,300	192,500	165,400	212,200
SUPPLIES/EQUIPMENT	25,000	20,300	19,200	20,700	11,000	15,600
PERS UNFUNDED LIABILITY	-	36,900	6,500	4,200	4,600	5,100
COMMUNICATIONS	4,900	8,500	7,100	7,300	200	400
VEHICLE FUEL/MAINTENANCE	14,000	6,500	12,400	12,700	10,300	9,900
DEBT SERVICES - INTEREST	19,300	14,300	4,600	-	4,800	4,800
PROFESSIONAL/CONTRACT SRV	-	4,500	1,300	1,400	2,100	5,000
UTILITIES	1,600	1,100	800	900	500	900
MATLS/SUP/REPAIRS/MAINT	-	200	400	400	400	400
TRAINING/TRAVEL/MEETINGS	900	400	100	100	-	-
MISCELLANEOUS	100	-	-	-	-	500
DUES/SUBSCRIPTIONS	-	-	-	-	1,800	2,000
OTHER SERVICES/CHARGES	-	-	-	-	-	-
DEBT SERVICES - PRINCIPAL	52,400	52,400	-	52,400	52,400	52,400
<b>TOTAL OUTFLOW   STREETS</b>	<b>134,300</b>	<b>157,500</b>	<b>194,700</b>	<b>292,600</b>	<b>253,500</b>	<b>309,200</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
REBATES/REFUND/REIMBURSMT	-	-	-	-	-	27,100
<b>TOTAL INFLOW   COVID-19 EMERGENCY FUND</b>	-	-	-	-	-	<b>27,100</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	-	-	-	-	34,200	68,500
SUPPLIES/EQUIPMENT	-	-	-	-	18,500	37,100
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
<b>TOTAL OUTFLOW   COVID-19 EMERGENCY FUND</b>	-	-	-	-	<b>52,700</b>	<b>105,600</b>

## 305-4305 COVID-19 ADMIN SALARY | INFLOW | COVID-19 EMERGENCY FUND

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
REBATES/REFUND/REIMBURSMT	-	-	-	-	-	-
<b>TOTAL INFLOW   COVID-19 EMERGENCY FUND</b>	-	-	-	-	-	-

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	-	-	-	-	36,000	72,100
<b>TOTAL OUTFLOW   COVID-19 ADMIN SALARY</b>	-	-	-	-	<b>36,000</b>	<b>72,100</b>

SUMMARY OF NET CHANGE

CITY OF LINDSAY | 2020-2021 BUDGET

NET	SUMMARY OF NET CHANGE	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
					FY 2020	FY 2020	FY 2021
	200-STREET IMPROVEMENT FUND	1,377,700	1,065,000	10,000	10,000	14,200	(12,500)
	471-PARK IMPROVEMENTS	8,500	41,100	11,300	11,500	4,600	3,300

200-STREET IMPROVEMENT FUND | INFLOW | STREET IMPROVEMENT FUND

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
STREET IMPROVEMENT PROG	1,047,600	1,083,000	975,100	867,100	897,100	840,000
INTEREST	-	-	-	-	7,300	1,500
TRANSFERS IN	544,300	-	-	-	-	-
<b>TOTAL INFLOW   STREET IMPROVEMENT FUND</b>	<b>1,591,900</b>	<b>1,083,000</b>	<b>975,100</b>	<b>867,100</b>	<b>904,400</b>	<b>841,500</b>

200-STREET IMPROVEMENT FUND | OUTFLOW | STREET IMPROVEMENT FUND

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
TRANSFERS OUT	214,200	18,000	965,100	857,100	890,200	800,000
<b>TOTAL OUTFLOW   STREET IMPROVEMENT FUND</b>	<b>214,200</b>	<b>18,000</b>	<b>965,100</b>	<b>857,100</b>	<b>890,200</b>	<b>800,000</b>

200 - STREET IMPROVEMENT FUND | OUTFLOW | DEPARTMENT OF TRANSPORTATION AGREEMENT

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
DEBT SERVICES - PRINCIPAL	-	-	-	-	49,900	49,900
DEBT SERVICES - INTEREST	-	-	-	-	4,100	4,100
<b>TOTAL OUTFLOW   DEPARTMENT OF TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,000</b>	<b>54,000</b>

471-PARK IMPROVEMENTS | INFLOW | PARK IMPROVEMENTS

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
PARK IMPROVEMENTS	8,500	55,800	8,500	8,600	4,600	3,300
REVENUE	-	-	2,800	2,900	-	-
<b>TOTAL INFLOW   PARK IMPROVEMENTS</b>	<b>8,500</b>	<b>55,800</b>	<b>11,300</b>	<b>11,500</b>	<b>4,600</b>	<b>3,300</b>

471-PARK IMPROVEMENTS | OUTFLOW | PARK IMPROVEMENTS

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
TRANSFERS OUT	-	14,700	-	-	-	-
<b>TOTAL OUTFLOW   PARK IMPROVEMENTS</b>	<b>-</b>	<b>14,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
	260-SB1 ROAD MAINTENANCE & REHAB	-	-	57,700	17,800	-	-
	261-GAS TAX FUND	(53,400)	58,700	39,500	8,900	13,300	(49,700)
	263-MEASURE R	59,600	(1,106,600)	71,300	8,400	81,200	3,500
	264-GAS TAX-TRANSIT FUND	100	100	300	300	(400)	(200)
	265-STP HWY FUNDS	129,500	131,000	-	-	4,800	-
	266-LTF-ART 8 STREETS & ROADS	437,700	1,187,600	499,100	93,300	272,000	4,500

260-SB1 ROAD MAINTENANCE & REHAB | INFLOW | SB1

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
SB1 ROAD MAINTENANCE & REHAB	-	-	57,700	217,800	381,900	140,000
<b>TOTAL INFLOW   SB1</b>	-	-	<b>57,700</b>	<b>217,800</b>	<b>381,900</b>	<b>140,000</b>

260-SB1 ROAD MAINTENANCE & REHAB | OUTFLOW | SB1

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
CAPITAL OUTLAY	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	200,000	381,900	140,000
<b>TOTAL OUTFLOW   SB1</b>	-	-	-	<b>200,000</b>	<b>381,900</b>	<b>140,000</b>

261-GAS TAX FUND | INFLOW | GAS TAX FUND

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
GAS TAX - SB1	-	76,100	143,300	-	-	-
GAS TAX	247,000	274,500	285,200	350,100	305,400	280,800
INTEREST	-	100	300	300	2,000	300
REBATES/REFUNDS/REIMBURSEMENTS	4,200	-	-	-	-	-
<b>TOTAL INFLOW   GAS TAX FUND</b>	<b>251,200</b>	<b>350,700</b>	<b>428,800</b>	<b>350,400</b>	<b>307,400</b>	<b>281,100</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
TRANSFERS OUT	-	-	90,000	30,000	30,000	-
STREET LIGHTING	101,100	101,700	79,300	75,300	74,500	74,300
WAGES/BENEFITS/INSURANCES	131,700	119,900	130,400	153,300	121,900	159,500
STREET SWEEPING	33,200	36,000	36,300	41,700	33,000	36,000
PERS UNFUNDED LIABILITY	7,900	12,500	36,100	23,600	12,100	12,300
STREET SIGNS	11,300	10,800	6,100	6,200	5,200	6,200
LIABILITY INSURANCE	-	-	4,400	4,500	2,800	4,300
VEHICLE FUEL/MAINTENANCE	6,100	4,200	2,900	3,000	4,400	4,200
PROFESSIONAL/CONTRACT SRV	5,600	3,800	1,600	1,600	2,800	25,000
MATLS/SUP/REPAIRS/MAINT	7,700	3,100	2,200	2,300	7,400	9,000
CONSTRUCTION/LANDSCAPE	-	-	-	-	-	-
<b>TOTAL OUTFLOW   GAS TAX-MAINTENANCE</b>	<b>304,600</b>	<b>292,000</b>	<b>389,300</b>	<b>341,500</b>	<b>294,100</b>	<b>330,800</b>

## 263-TRANSPORTATION | INFLOW | MEASURE R

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
MEASURE R	206,600	223,900	200,600	206,600	265,200	276,000
INTEREST	-	300	200	200	4,300	900
MISCELLANEOUS	-	-	-	-	-	-
GRANTS	-	-	-	-	-	230,000
<b>TOTAL INFLOW   TRANSPORTATION</b>	<b>206,600</b>	<b>224,200</b>	<b>200,800</b>	<b>206,800</b>	<b>269,500</b>	<b>506,900</b>

## 263-TRANSPORTATION | OUTFLOW | TRANSPORTATION

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	17,000	5,400	300	300	-	57,700
DUES/SUBSCRIPTIONS	5,300	7,900	5,300	5,400	5,300	5,400
PERS UNFUNDED LIABILITY	-	8,400	2,700	1,800	3,900	4,300
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	233,500
CONSTRUCTION/LANDSCAPE	-	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
DEBT SERVICES - PRINCIPAL	73,000	73,000	76,100	79,300	79,300	82,700
DEBT SERVICES - INTEREST	51,700	48,500	45,100	41,600	41,600	39,800
TRANSFERS OUT	-	1,187,600	-	70,000	58,200	80,000
<b>TOTAL OUTFLOW   TRANSPORTATION</b>	<b>147,000</b>	<b>1,330,800</b>	<b>129,500</b>	<b>198,400</b>	<b>188,300</b>	<b>503,400</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
LINDSAY TRANSIT CENTER	-	-	-	-	250,000	-
SERVICE FEES	400	100	300	300	200	100
<b>TOTAL INFLOW   GAS TAX-TRANSIT FUND</b>	<b>400</b>	<b>100</b>	<b>300</b>	<b>300</b>	<b>250,200</b>	<b>100</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
LINDSAY TRANSIT CENTER	-	-	-	-	250,300	-
MISCELLANEOUS	300	-	-	-	300	300
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   GAS TAX-TRANSIT FUND</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,600</b>	<b>300</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
STP EXCHANGE	129,500	130,700	138,000	145,000	242,000	130,500
INTEREST	-	300	-	-	4,800	200
<b>TOTAL INFLOW   STP HWY FUNDS</b>	<b>129,500</b>	<b>131,000</b>	<b>138,000</b>	<b>145,000</b>	<b>246,800</b>	<b>130,700</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
TRANSFERS OUT	-	-	138,000	145,000	242,000	130,700
<b>TOTAL OUTFLOW   STP HWY FUNDS</b>	<b>-</b>	<b>-</b>	<b>138,000</b>	<b>145,000</b>	<b>242,000</b>	<b>130,700</b>

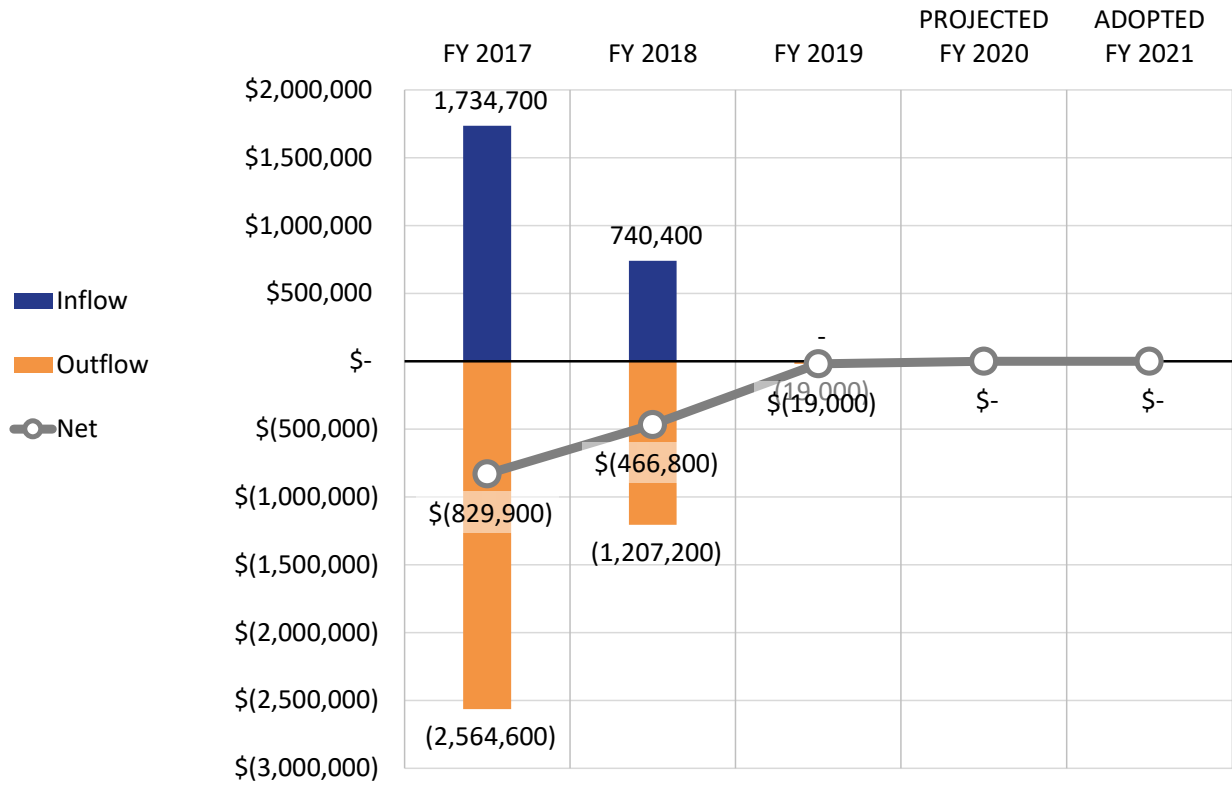
## 266-LTF-ART 8 STREETS &amp; ROADS | INFLOW | LTF-ART 8 STREETS &amp; ROADS

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
LTF	437,700	-	1,044,300	578,300	905,200	534,500
INTEREST	-	-	-	-	12,400	-
TRANSFERS IN	-	1,187,600	-	-	-	-
<b>TOTAL INFLOW   LTF-ART 8 STREETS &amp; ROADS</b>	<b>437,700</b>	<b>1,187,600</b>	<b>1,044,300</b>	<b>578,300</b>	<b>917,600</b>	<b>534,500</b>

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

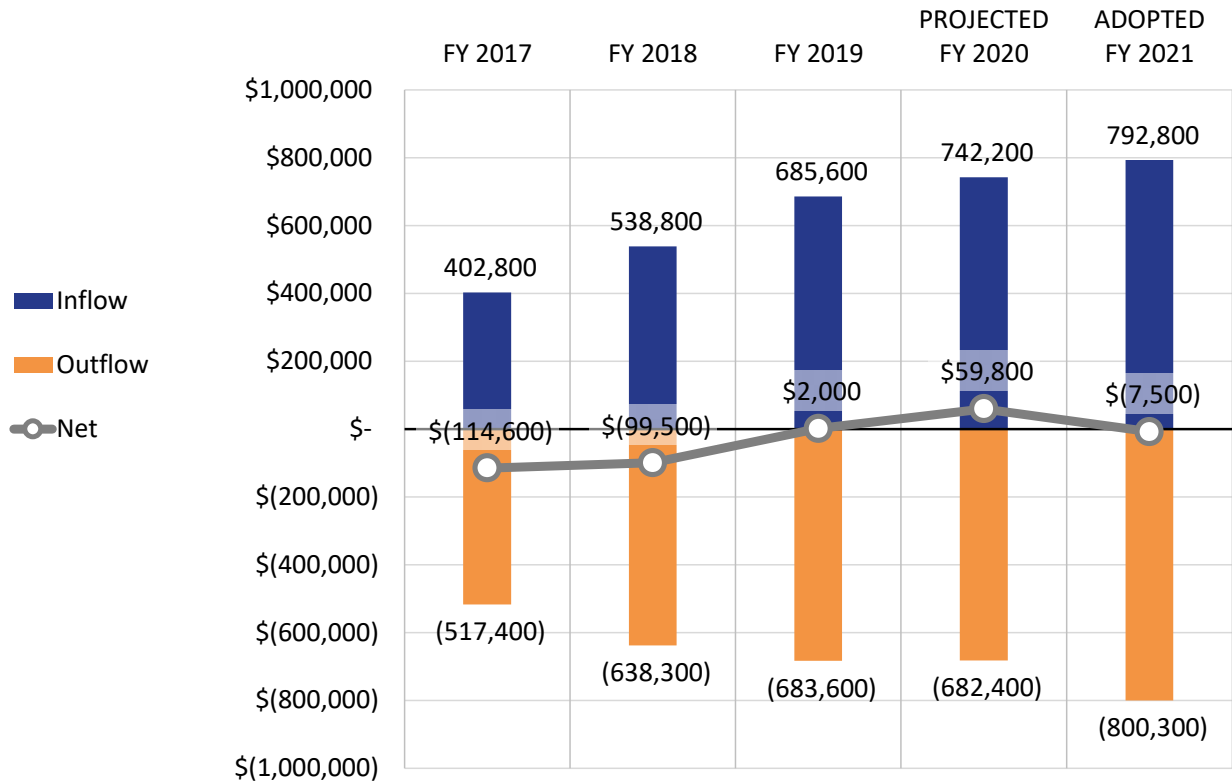
CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED	PROJECTED	ADOPTED
				FY 2020	FY 2020	FY 2021
CAPITAL OUTLAY - EQUIPMENT	-	-	15,200	-	8,600	-
TRANSFERS OUT	-	-	530,000	485,000	637,000	530,000
<b>TOTAL OUTFLOW   LTF-ART 8 STREETS &amp; ROADS</b>	<b>-</b>	<b>-</b>	<b>545,200</b>	<b>485,000</b>	<b>645,600</b>	<b>530,000</b>

**Historical Performance Trend**



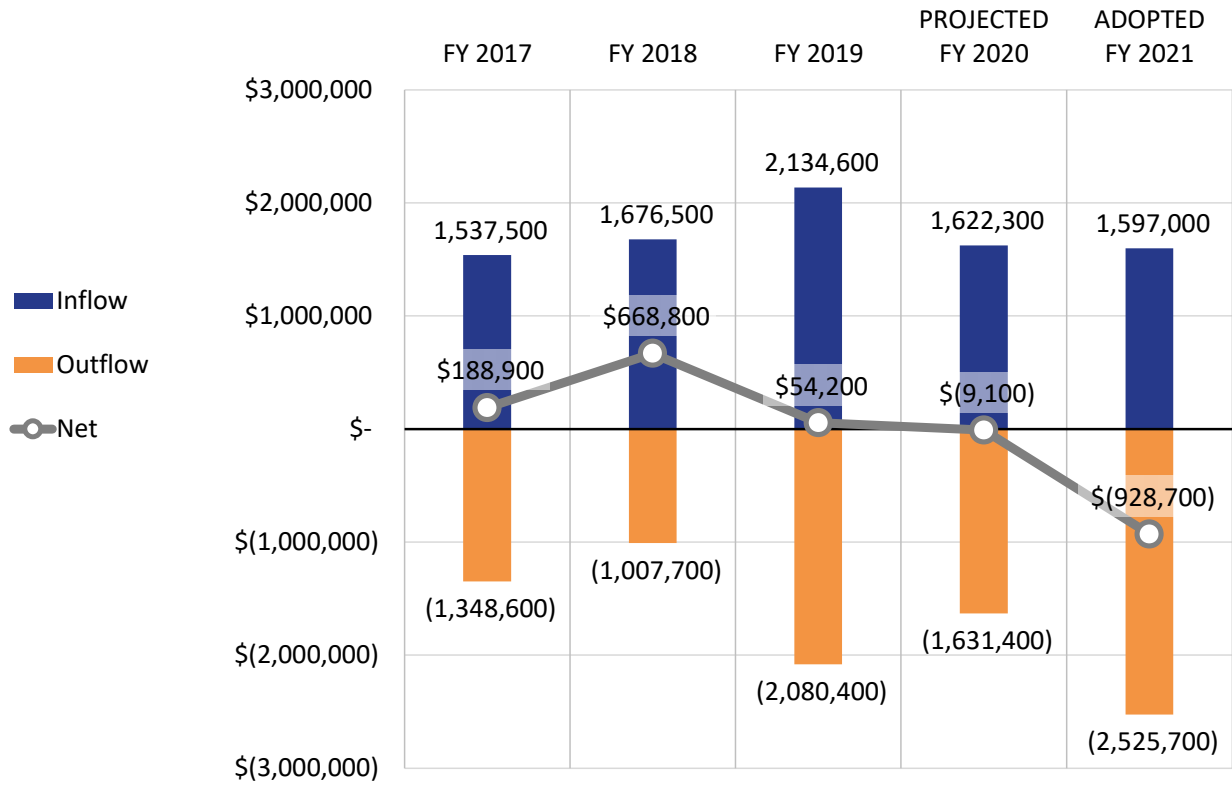
300-McDERMONT OPERATIONS	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
<span style="color: blue;">■</span> Inflow	1,734,700	740,400	-	-	-
<span style="color: orange;">■</span> Outflow	(2,564,600)	(1,207,200)	(19,000)	-	-
<span style="color: grey;">■</span> Net	\$ (829,900)	\$ (466,800)	\$ (19,000)	\$ -	\$ -

Historical Performance Trend



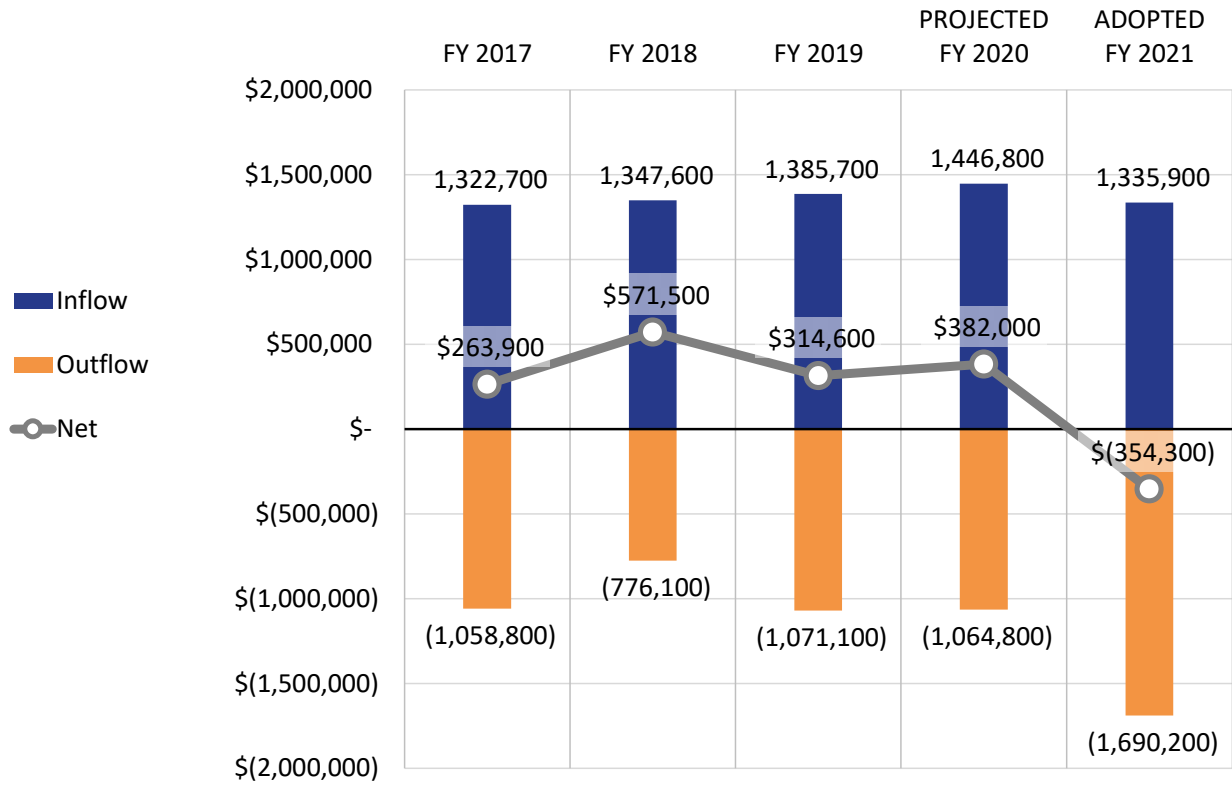
400-WELLNESS CENTER	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
Inflow	402,800	538,800	685,600	742,200	792,800
Outflow	(517,400)	(638,300)	(683,600)	(682,400)	(800,300)
<b>Net</b>	<b>\$ (114,600)</b>	<b>\$ (99,500)</b>	<b>\$ 2,000</b>	<b>\$ 59,800</b>	<b>\$ (7,500)</b>

**Historical Performance Trend**



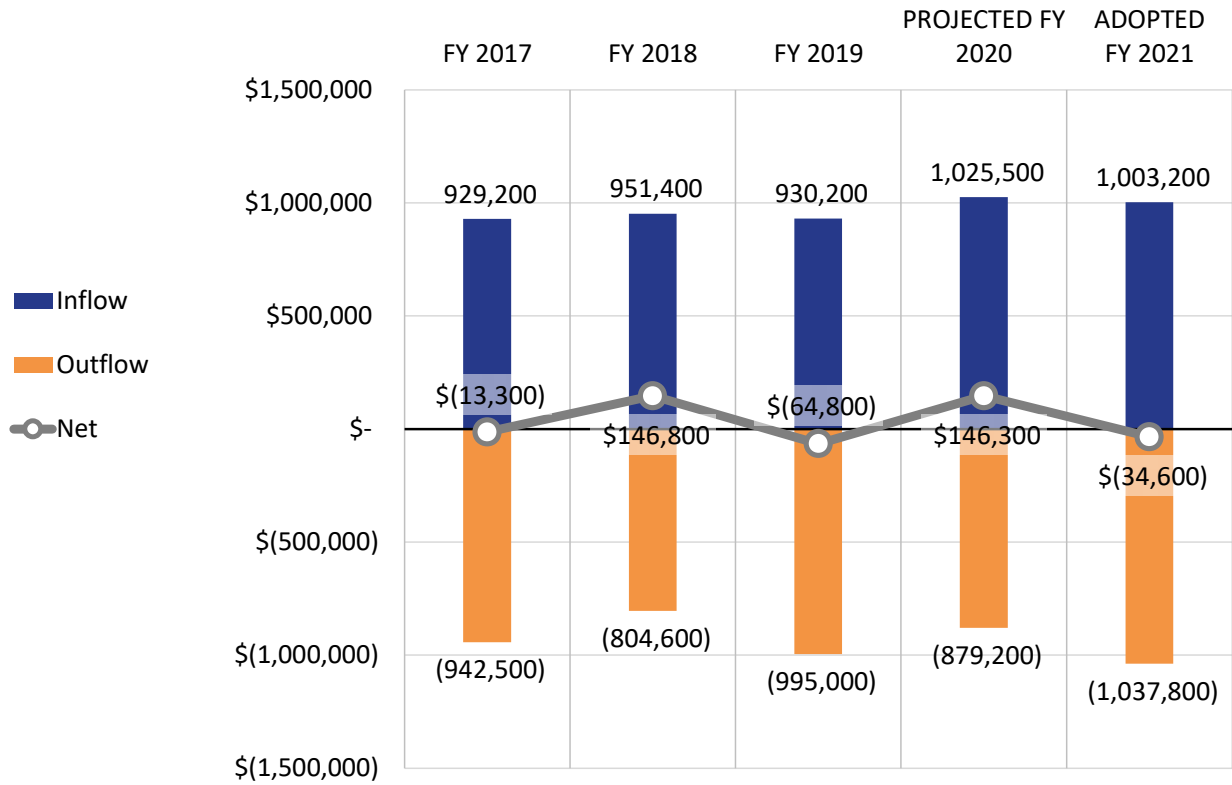
552-WATER	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
Inflow	1,537,500	1,676,500	2,134,600	1,622,300	1,597,000
Outflow	(1,348,600)	(1,007,700)	(2,080,400)	(1,631,400)	(2,525,700)
<b>Net</b>	<b>\$ 188,900</b>	<b>\$ 668,800</b>	<b>\$ 54,200</b>	<b>\$ (9,100)</b>	<b>\$ (928,700)</b>

**Historical Performance Trend**



553-SEWER	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
<span style="color: blue;">■</span> Inflow	1,322,700	1,347,600	1,385,700	1,446,800	1,335,900
<span style="color: orange;">■</span> Outflow	(1,058,800)	(776,100)	(1,071,100)	(1,064,800)	(1,690,200)
<span style="color: grey;">■</span> Net	\$ 263,900	\$ 571,500	\$ 314,600	\$ 382,000	\$ (354,300)

**Historical Performance Trend**



554-REFUSE	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
<b>Inflow</b>	929,200	951,400	930,200	1,025,500	1,003,200
<b>Outflow</b>	(942,500)	(804,600)	(995,000)	(879,200)	(1,037,800)
<b>Net</b>	\$ (13,300)	\$ 146,800	\$ (64,800)	\$ 146,300	\$ (34,600)



**SUMMARY OF NET CHANGE**

CITY OF LINDSAY | 2020-2021 BUDGET

NET	SUMMARY OF NET CHANGE	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
	300-McDERMONT OPERATIONS	(829,900)	(466,800)	(19,000)	-	-	-
	400-WELLNESS CENTER	(114,600)	(99,500)	2,000	21,200	59,800	(7,500)
	552-WATER	188,900	668,800	54,200	41,300	(9,100)	(928,700)
	553-SEWER	263,900	571,500	314,600	28,400	382,000	(354,300)
	841-CURB & GUTTER	8,800	13,400	4,100	4,200	1,500	(800)
	856-STORM DRAIN SYSTEM	10,100	17,600	8,600	8,800	4,000	3,000
	554-REFUSE	(13,300)	146,800	(64,800)	(1,400)	146,300	(34,600)

**300-McDERMONT OPERATIONS | INFLOW | McDERMONT OPERATIONS**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
FACILITY USE/RENTAL/CLASSES	268,200	89,000	-	-	-	-
McDERMONT REVENUES	8,400	3,100	-	-	-	-
REVENUE	1,386,200	626,000	-	-	-	-
GRANTS	-	-	-	-	-	-
FACILITY USE/RENTAL LEASE/RENT RECEIPTS	49,100	3,300	-	-	-	-
REVENUES	1,300	300	-	-	-	-
INTEREST	7,800	3,900	-	-	-	-
REBATES/REFUNDS/REIMBURSEMENTS	13,700	14,800	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-
<b>TOTAL INFLOW   McDERMONT OPERATIONS</b>	<b>1,734,700</b>	<b>740,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**300-McDERMONT OPERATIONS | OUTFLOW | McDERMONT OPERATIONS**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY 2020	PROJECTED FY 2020	ADOPTED FY 2021
CAPTIAL OUTLAY	1,000	-	-	-	-	-
OTHER SERVICES/CHARGES	18,400	39,900	17,500	-	-	-
SUPPLIES/EQUIPMENT	215,600	50,500	1,500	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
WAGES/BENEFITS/INSURANCES	1,236,300	457,100	-	-	-	-
OPEB EXPENSE	119,100	-	-	-	-	-
PERS UNFUNDED LIABILITY	42,700	86,900	-	-	-	-
PERMITS/FEES	19,500	12,800	-	-	-	-
PROFESSIONAL/CONTRACT SRV	82,300	43,000	-	-	-	-
LIABILITY INSURANCE	25,500	12,000	-	-	-	-
DEBT SERVICES - INTEREST	86,800	81,900	-	-	-	-
DEBT SERVICES - PRINCIPAL	105,000	110,000	-	-	-	-
FACILITY USE/RENTAL/CLASSES	206,000	49,500	-	-	-	-
CAPTIAL OUTLAY	1,300	-	-	-	-	-
COMMUNICATIONS	16,200	4,800	-	-	-	-
ADV/PRINT/COPY/SHIPPING	9,100	12,900	-	-	-	-
TRAINING/TRAVEL/MEETINGS	3,800	500	-	-	-	-
MISCELLANEOUS	17,800	4,200	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	181,600	118,300	-	-	-	-
UTILITIES	176,600	122,900	-	-	-	-
<b>TOTAL OUTFLOW   McDERMONT OPERATIONS</b>	<b>2,564,600</b>	<b>1,207,200</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SUMMARY OF NET CHANGE**

**400-WELLNESS CENTER | INFLOW | WELLNESS CENTER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
LINDSAY HOSPITAL DISTRICT	166,300	281,200	247,700	278,600	287,200	285,000
COMMERCIAL LEASE RECEIPTS	53,200	48,600	81,600	137,600	114,200	100,000
TRANSFERS IN	-	-	178,100	200,000	200,000	300,000
MEMBERSHIP FEES	71,100	74,500	66,600	67,900	53,100	55,000
FACILITY USE/RENTAL/CLASSES	-	12,600	32,100	32,800	23,400	10,000
FACILITY USE/RENTAL	56,300	47,400	20,500	20,900	37,800	17,000
REBATES/REFUNDS/REIMBURSEMENTS	1,700	-	13,300	-	-	-
LUSD CONTRIBUTIONS	43,800	69,700	35,000	35,700	19,200	22,500
LESSONS/PROGRAMS/CLASSES	6,900	4,800	8,800	9,000	5,200	3,000
CONCESSIONS	1,800	-	1,900	2,000	1,900	300
INTEREST	300	-	-	-	-	-
REVENUE	1,400	-	-	-	200	-
<b>TOTAL INFLOW   WELLNESS CENTER</b>	<b>402,800</b>	<b>538,800</b>	<b>685,600</b>	<b>784,500</b>	<b>742,200</b>	<b>792,800</b>

**400-WELLNESS CENTER | OUTFLOW | WELLNESS CENTER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	226,000	226,000	231,100	241,700	253,700	172,200
DEBT SERVICES - INTEREST	89,500	83,200	87,200	85,300	85,300	83,200
LIABILITY INSURANCE	11,500	11,400	85,000	86,700	23,400	100,600
UTILITIES	68,600	77,900	76,900	78,500	84,500	75,000
POOL CHEMICALS	20,800	53,700	37,200	37,900	27,100	33,600
DEBT SERVICES - PRINCIPAL	41,500	43,300	45,100	47,000	47,000	49,000
PERS UNFUNDED LIABILITY	7,400	32,500	27,500	18,000	29,700	33,300
FACILITY USE/RENTAL/CLASSES	45,900	36,300	34,800	35,500	49,600	43,200
SUPPLIES/EQUIPMENT	25,000	24,800	23,800	25,900	15,200	6,000
LINDSAY HOSPITAL DISTRICT	-	-	-	-	24,000	159,700
COMMUNICATIONS	17,600	16,100	19,600	20,000	9,500	9,000
MATLS/SUP/REPAIRS/MAINT	3,300	3,600	3,500	3,500	4,100	4,000
OTHER SERVICES/CHARGES	3,900	4,200	3,200	3,200	9,800	4,000
ADV/PRINT/COPY/SHIPPING	700	6,100	1,300	1,300	11,500	-
FURNITURE/EQUIPMENT	18,900	1,000	1,300	1,300	2,800	1,500
PERMITS/FEES	5,700	3,000	3,000	3,000	2,200	3,000
PROFESSIONAL/CONTRACT SRV	1,600	200	2,300	2,300	2,000	12,500
CAPTIAL OUTLAY	-	14,700	-	71,400	-	10,000
VEHICLE FUEL/MAINTENANCE	-	100	500	500	400	500
DUES/SUBSCRIPTIONS	200	200	100	100	200	-
TRAINING/TRAVEL/MEETINGS	200	-	200	200	400	-
TRANSFERS OUT	-	-	-	-	-	-
OPEB EXPENSE	(70,900)	-	-	-	-	-
<b>TOTAL OUTFLOW   WELLNESS CENTER</b>	<b>517,400</b>	<b>638,300</b>	<b>683,600</b>	<b>763,300</b>	<b>682,400</b>	<b>800,300</b>

**SUMMARY OF NET CHANGE**

**552-WATER | INFLOW | WATER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
USER CHARGES	1,419,400	1,392,900	1,446,700	1,516,400	1,508,700	1,368,500
GRANTS	-	-	261,900	350,000	-	-
SALE SURPLUS WATER	-	114,000	122,100	40,000	82,200	25,000
FEES/PENALTIES	60,500	115,400	27,100	29,700	11,200	12,300
MISCELLANEOUS	18,200	28,900	15,000	15,300	8,600	5,000
REBATES/REFUNDS/REIMBURSEMENTS	34,400	22,100	260,100	10,400	200	181,000
REVENUE	4,500	2,600	1,700	1,700	11,200	5,000
INTEREST	500	600	-	-	200	200
TRANSFERS IN	-	-	-	-	-	-
<b>TOTAL INFLOW   WATER</b>	<b>1,537,500</b>	<b>1,676,500</b>	<b>2,134,600</b>	<b>1,963,500</b>	<b>1,622,300</b>	<b>1,597,000</b>

**552-WATER | OUTFLOW | WATER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
CAPTIAL OUTLAY	-	2,300	293,800	440,000	111,400	960,000
WAGES/BENEFITS/INSURANCES	455,500	-	504,300	507,000	482,300	478,200
PROFESSIONAL/CONTRACT SRV	83,300	87,600	274,200	69,600	114,700	152,300
RAW CANAL WATER	118,500	165,800	193,300	197,100	217,800	200,000
UTILITIES	162,800	168,700	122,100	124,600	139,900	128,000
PERS UNFUNDED LIABILITY	22,700	89,100	115,800	75,800	69,100	77,700
VEHICLE FUEL/MAINTENANCE	21,900	17,100	83,500	24,000	10,600	10,000
MATLS/SUP/REPAIRS/MAINT	68,400	103,600	87,900	89,600	82,700	108,300
SUPPLIES/EQUIPMENT	131,000	114,500	100,100	102,100	119,300	118,400
DEBT SERVICES - PRINCIPAL	64,500	60,400	69,900	55,800	54,000	57,600
LIABILITY INSURANCE	37,500	28,600	64,100	65,400	36,800	57,600
WATER SUPPLY TESTING	36,900	42,300	57,200	58,400	36,100	60,000
DEBT SERVICES - INTEREST	61,200	60,600	56,700	54,100	55,900	52,300
OTHER SERVICES/CHARGES	32,300	20,700	31,700	32,400	35,800	32,400
COMMUNICATIONS	10,700	12,500	15,400	15,700	17,600	15,700
DUES/SUBSCRIPTIONS	20,400	32,500	9,100	9,300	10,600	9,300
TRAINING/TRAVEL/MEETINGS	2,800	900	1,300	1,300	800	900
TRANSFERS OUT	400	-	-	-	35,500	-
OPEB EXPENSE	14,100	-	-	-	-	-
PERMITS/FEES	3,700	500	-	-	500	7,000
<b>TOTAL OUTFLOW   WATER</b>	<b>1,348,600</b>	<b>1,007,700</b>	<b>2,080,400</b>	<b>1,922,200</b>	<b>1,631,400</b>	<b>2,525,700</b>

**552-WATER | CAPITAL OUTLAY**

RESOURCES	ADOPTED	POTENTIAL	POTENTIAL	APPROVED FY	POTENTIAL	POTENTIAL
	FY 2021	FY 2022	FY 2023	2020	FY 2024	FY 2025
FUND 552-WATER	960,000	375,000	375,000	790,000	350,000	350,000
<b>TOTAL RESOURCES</b>	<b>960,000</b>	<b>375,000</b>	<b>375,000</b>	<b>790,000</b>	<b>350,000</b>	<b>350,000</b>

**OUTLAY, IN ORDER OF PRIORITY**

URBAN WATER MANAGEMENT PLAN	40,000	-	-	50,000	-	100,000
WTP FILTER BANK RENOVATION	250,000	275,000	-	-	-	-
WATER MAIN LINE REPLACEMENT	150,000	200,000	200,000	220,000	205,000	215,000
AVE 240 WATER SERVICE PROJECT	100,000	-	-	-	-	-
TURBIDAMETER REPLACEMENT (WTP)	45,000	45,000	-	45,000	-	-
SCADA EXPANSION	25,000	25,000	25,000	25,000	-	-
DBP MITIGATION	350,000	-	-	350,000	-	-
LANDSCAPE IRRIGATION WATER WELL	-	250,000	-	-	-	-
WELL 14 FILTRATION PROJECT	-	-	-	-	1,025,000	-
WATER STORAGE TANK RENOVATION	-	350,000	-	-	-	-
FIRE FLOW STUDY	-	50,000	-	-	-	-
CANAL TURNOUT UPGRADES	-	-	100,000	100,000	100,000	100,000
WATER PLANT UPGRADES	-	50,000	50,000	-	-	-
WELL 11 BIOLOGICAL TREATMENT PLANT	-	-	-	-	-	2,750,000
WATER CONSERVATION PROJECTS	-	-	1,250,000	-	-	-
<b>TOTAL OUTLAY</b>	<b>960,000</b>	<b>1,245,000</b>	<b>1,625,000</b>	<b>790,000</b>	<b>1,330,000</b>	<b>3,165,000</b>

552-WATER   CAPITAL OUTLAY	ADOPTED	POTENTIAL	POTENTIAL	APPROVED FY	POTENTIAL	POTENTIAL
NET	FY 2021	FY 2022	FY 2023	2020	FY 2024	FY 2025
<b>NET</b>	<b>-</b>	<b>(870,000)</b>	<b>(1,250,000)</b>	<b>-</b>	<b>(980,000)</b>	<b>(2,815,000)</b>

**SUMMARY OF NET CHANGE**

**553-SEWER | INFLOW | SEWER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
USER CHARGES	1,308,300	1,310,600	1,369,400	1,424,200	1,436,500	1,328,600
FEES/PENALTIES	13,500	33,800	12,300	13,200	6,300	6,800
REVENUE	-	1,400	4,000	52,100	-	-
REBATES/REFUNDS/REIMBURSEMENTS	500	1,300	-	-	-	-
INTEREST	400	500	-	-	4,000	500
TRANSFERS IN	-	-	-	-	-	-
<b>TOTAL INFLOW   SEWER</b>	<b>1,322,700</b>	<b>1,347,600</b>	<b>1,385,700</b>	<b>1,489,500</b>	<b>1,446,800</b>	<b>1,335,900</b>

**553-SEWER | OUTFLOW | SEWER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
CAPITAL OUTLAY	100	-	43,400	418,400	43,800	517,500
WAGES/BENEFITS/INSURANCES	261,000	-	203,300	230,000	222,000	289,500
DEBT SERVICES - INTEREST	187,900	185,600	180,200	174,600	174,600	168,800
DEBT SERVICES - PRINCIPAL	158,500	163,500	168,900	174,500	174,500	180,700
WASTE DISCHARGE PERMIT	74,200	-	75,800	77,300	79,100	80,000
UTILITIES	108,800	83,700	79,700	81,200	85,500	75,400
OTHER SERVICES/CHARGES	20,000	127,300	20,800	21,200	22,100	21,200
MONITORING	31,500	25,000	20,500	20,900	14,200	100,000
LIABILITY INSURANCE	30,000	21,000	62,400	63,600	36,800	57,600
PERS UNFUNDED LIABILITY	17,500	53,100	57,600	37,800	13,400	15,000
PROFESSIONAL/CONTRACT SRV	42,500	24,100	44,700	45,600	33,700	47,000
SUPPLIES/EQUIPMENT	40,800	22,100	32,600	33,200	23,900	36,000
COMMUNICATIONS	13,000	13,400	17,400	17,700	20,800	17,700
MATLS/SUP/REPAIRS/MAINT	54,300	45,100	38,900	39,700	38,400	67,700
VEHICLE FUEL/MAINTENANCE	17,900	10,800	24,000	24,500	13,600	13,200
TRAINING/TRAVEL/MEETINGS	200	900	500	500	900	900
DUES/SUBSCRIPTIONS	500	500	400	400	1,900	2,000
TRANSFERS OUT	-	-	-	-	65,600	-
OPEB EXPENSE	100	-	-	-	-	-
<b>TOTAL OUTFLOW   SEWER</b>	<b>1,058,800</b>	<b>776,100</b>	<b>1,071,100</b>	<b>1,461,100</b>	<b>1,064,800</b>	<b>1,690,200</b>

**553-SEWER | CAPITAL OUTLAY**

RESOURCES	ADOPTED	POTENTIAL	POTENTIAL	APPROVED FY	POTENTIAL	POTENTIAL
	FY 2021	FY 2022	FY 2023	2020	FY 2024	FY 2025
FUND 553-SEWER	517,500	350,000	325,000	465,400	325,000	300,000
<b>TOTAL RESOURCES</b>	<b>517,500</b>	<b>350,000</b>	<b>325,000</b>	<b>465,400</b>	<b>325,000</b>	<b>300,000</b>

**OUTLAY, IN ORDER OF PRIORITY**

INFLUENT FLOW CONTROL	50,000	-	-	-	-	-
EFFLUENT FLOW CONTROL	50,000	-	-	-	-	-
SCADA EXPANSION	50,000	-	-	50,000	-	-
ORANGE AVENUE / HARVARD PARK	100,000	-	-	100,000	-	-
STORM DRAIN PROJECTS	75,000	80,000	-	75,000	-	-
WWTP - CLARIFIER GATE VALVES (3)	42,500	-	-	42,500	-	-
SEWER MAIN LINE REPLACEMENT	150,000	175,000	300,000	150,000	275,000	250,000
TERTIARY TREATMENT STUDY	-	50,000	-	47,000	-	-
WWTP - DRYING BEDS RENOVATION	-	150,000	-	-	-	-
WWTP - CLARIFIER REPAIRS	-	75,000	-	-	-	-
OXIDATION DITCH REPAIRS (2)	-	200,000	-	-	-	-
WWTP - BUILDING RENOVATION	-	150,000	150,000	-	-	-
WWTP - EQUIPMENT REPLACEMENT	-	125,000	125,000	-	-	-
UPDATE MASTER PLANS	-	-	500,000	-	-	-
<b>TOTAL OUTLAY</b>	<b>517,500</b>	<b>1,005,000</b>	<b>1,075,000</b>	<b>464,500</b>	<b>275,000</b>	<b>250,000</b>

553-SEWER   CAPITAL OUTLAY	ADOPTED	POTENTIAL	POTENTIAL	APPROVED FY	POTENTIAL	POTENTIAL
NET	FY 2021	FY 2022	FY 2023	2020	FY 2024	FY 2025
<b>NET</b>	<b>-</b>	<b>(655,000)</b>	<b>(750,000)</b>	<b>900</b>	<b>50,000</b>	<b>50,000</b>

**SUMMARY OF NET CHANGE**

**841-CURB & GUTTER | INFLOW | CURB & GUTTER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	13,500	13,400	6,100	6,200	1,400	1,200
<b>TOTAL INFLOW   CURB &amp; GUTTER</b>	<b>13,500</b>	<b>13,400</b>	<b>6,100</b>	<b>6,200</b>	<b>1,500</b>	<b>1,200</b>

**841-CURB & GUTTER | OUTFLOW | CURB & GUTTER**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
MISCELLANEOUS	4,700	-	2,000	2,000	-	2,000
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   CURB &amp; GUTTER</b>	<b>4,700</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>

**856-STORM DRAIN SYSTEM | INFLOW | STORM DRAIN SYSTEM**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	10,000	17,400	8,600	8,800	3,900	3,000
INTEREST	100	200	-	-	100	-
TRANSFERS IN	-	-	-	-	-	-
<b>TOTAL INFLOW   STORM DRAIN SYSTEM</b>	<b>10,100</b>	<b>17,600</b>	<b>8,600</b>	<b>8,800</b>	<b>4,000</b>	<b>3,000</b>

**856-STORM DRAIN SYSTEM | OUTFLOW | STORM DRAIN SYSTEM**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
CAPTIAL OUTLAY	-	-	-	-	-	-
<b>TOTAL OUTFLOW   STORM DRAIN SYSTEM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**554-REFUSE | INFLOW | REFUSE**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
USER CHARGES	926,700	946,800	924,100	962,900	1,019,300	1,000,000
MISCELLANEOUS	2,500	4,200	4,900	5,000	2,200	2,000
FEES/PENALTIES	-	400	1,200	1,200	700	700
INTEREST	-	-	-	-	1,900	500
REBATES/REFUNDS/REIMBURSEMENTS	-	-	-	-	1,400	-
TRANSFERS IN	-	-	-	-	-	-
<b>TOTAL INFLOW   REFUSE</b>	<b>929,200</b>	<b>951,400</b>	<b>930,200</b>	<b>969,100</b>	<b>1,025,500</b>	<b>1,003,200</b>

**554-REFUSE | OUTFLOW | REFUSE**

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
CAPTIAL OUTLAY	-	-	900	900	-	-
PROFESSIONAL/CONTRACT SRV	842,600	765,700	788,100	814,000	719,400	816,100
SUPPLIES/EQUIPMENT	8,800	11,000	65,800	19,800	15,500	18,800
WAGES/BENEFITS/INSURANCES	76,300	-	53,100	54,300	46,200	97,400
PERS UNFUNDED LIABILITY	4,200	13,800	17,300	11,300	18,900	21,200
OTHER SERVICES/CHARGES	500	10,500	9,800	10,000	12,400	14,000
LIABILITY INSURANCE	400	400	4,400	4,500	4,500	7,100
VEHICLE FUEL/MAINTENANCE	2,900	1,400	4,100	4,100	300	1,200
COMMUNICATIONS	4,900	1,700	1,500	1,600	12,000	12,000
TRANSFERS OUT	-	-	50,000	50,000	50,000	50,000
OPEB EXPENSE	1,900	-	-	-	-	-
TRAINING/TRAVEL/MEETINGS	-	100	-	-	-	-
<b>TOTAL OUTFLOW   REFUSE</b>	<b>942,500</b>	<b>804,600</b>	<b>995,000</b>	<b>970,500</b>	<b>879,200</b>	<b>1,037,800</b>

SUMMARY OF NET CHANGE

NET	SUMMARY OF NET CHANGE	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
	NET STREET CAPITAL PROJECTS	-	(210,000)	(35,000)	(35,000)	(35,000)
	NET GENERAL CAPITAL PROJECTS	-	(310,000)	(60,000)	(10,000)	90,000

STREET CAPITAL PROJECTS | INFLOW | RESOURCES

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
FUND 200: STREET IMPROVEMENT FUND	450,600	570,000	575,000	580,000	585,000
FUND 260: SB1 ROAD MAINTENANCE & REHAB	140,000	175,000	175,000	175,000	175,000
FUND 263: MEASURE R SPECIAL PROJECTS	80,000	-	-	-	-
FUND 265: SURFACE TRANSPORTATION	130,700	130,000	130,000	130,000	130,000
FUND 266: LTF & ROADS	530,000	475,000	475,000	475,000	475,000
FUND 554: REFUSE	50,000	50,000	50,000	50,000	50,000
<b>TOTAL RESOURCES FOR STREET PROJECTS</b>	<b>1,381,300</b>	<b>1,400,000</b>	<b>1,405,000</b>	<b>1,410,000</b>	<b>1,415,000</b>

STREET CAPITAL PROJECTS | OUTFLOWS | ADOPTED PROJECTS

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
SEAL PROJECTS	348,600	325,000	250,000	250,000	250,000
CAPE SEAL PROJECTS	155,000	-	-	-	-
REHABILITATION PROJECTS	562,700	1,235,000	-	-	-
ADA TRANSITION / SELF-EVAL. PLAN	55,000	-	-	-	-
ALLEY PROJECT	50,000	50,000	50,000	50,000	50,000
INTERSECTION REHAB: BUREM/FOOTHILL/TULARE	100,000	-	-	-	-
BUREM LANE RENOVATION	85,000	-	-	-	-
PEDESTRIAN PATHWAYS STUDY	25,000	-	-	-	-
PROJECT VALUES IN YEAR 3-5	-	-	1,140,000	1,145,000	1,150,000
<b>TOTAL OUTFLOWS FOR STREET PROJECTS</b>	<b>1,381,300</b>	<b>1,610,000</b>	<b>1,440,000</b>	<b>1,445,000</b>	<b>1,450,000</b>

GENERAL CAPITAL PROJECTS | INFLOW | RESOURCES

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
FUND 101: GENERAL FUND	240,000	240,000	240,000	240,000	240,000
<b>TOTAL RESOURCES FOR CAPITAL PROJECTS</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>

GENERAL CAPITAL PROJECTS | OUTFLOWS | ADOPTED PROJECTS

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
SCBA EQUIPMENT	110,000	-	-	-	-
HVAC - CITY HALL COMPLEX & YARD / PS HEATER	15,000	100,000	-	-	-
PS / CS CARPORT REROOF	100,000	-	-	-	-
PUBLIC SAFETY FACILITY STUDY	-	-	50,000	-	-
CORPORATION YARD IMPROVEMENTS	-	250,000	-	-	-
CITY HALL & PS RENO. (ELEC. / MECH.)	15,000	150,000	200,000	250,000	-
CITY PROPERTY IMPROVEMENTS	-	50,000	50,000	-	150,000
<b>TOTAL OUTFLOWS FOR CAPITAL PROJECTS</b>	<b>240,000</b>	<b>550,000</b>	<b>300,000</b>	<b>250,000</b>	<b>150,000</b>

## SUMMARY OF NET CHANGE

CITY OF LINDSAY | 2020-2021 BUDGET

NET	SUMMARY OF NET CHANGE	APPROVED FY					ADOPTED
		FY 2017	FY 2018	FY 2019	2020	FY 2020	FY 2021
	556-VITA-PAKT	900	24,200	14,500	8,900	(200)	200
	883-SIERRA VIEW	(1,000)	(2,800)	3,200	1,100	800	(600)
	884-HERITAGE PARK	900	(5,000)	3,300	300	2,400	-
	886-SAMOA	700	(1,200)	(900)	-	1,200	(200)
	887-SWEETBRIER TOWNHOUSES	(1,700)	3,500	(2,600)	300	1,500	-
	888-PARKSIDE ESTATES	1,300	(1,000)	1,900	900	2,100	(100)
	889-SIERRA VISTA	(1,300)	27,100	(700)	300	7,200	7,400
	890-MAPLE VALLEY	-	(3,000)	(200)	100	(3,500)	(1,000)
	891-PELOUS RANCH	8,500	7,700	(6,200)	400	-	(9,300)

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

CLASSIFICATION	APPROVED FY					ADOPTED
	FY 2017	FY 2018	FY 2019	2020	FY 2020	FY 2021
USER CHARGES	31,200	54,600	58,500	58,500	86,300	74,000
LEASE	-	-	-	-	-	-
REBATES/REFUNDS/REIMBURSEMENTS	6,600	-	-	-	-	-
<b>TOTAL INFLOW   VITA-PAKT</b>	<b>37,800</b>	<b>54,600</b>	<b>58,500</b>	<b>58,500</b>	<b>86,300</b>	<b>74,000</b>

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

CLASSIFICATION	APPROVED FY					ADOPTED
	FY 2017	FY 2018	FY 2019	2020	FY 2020	FY 2021
VITA-PAKT LEASE PAYMENT	21,600	21,600	21,600	21,600	59,400	36,000
WAGES/BENEFITS/INSURANCES	700	-	12,300	17,700	11,600	28,200
SUPPLIES/EQUIPMENT	7,400	6,500	5,700	5,800	2,600	3,500
MATLS/SUP/REPAIRS/MAINT	7,200	2,100	4,000	4,100	10,400	4,100
PERS UNFUNDED LIABILITY	-	-	-	-	-	-
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
UTILITIES	-	200	400	400	2,500	2,000
LIABILITY INSURANCE	-	-	-	-	-	-
PERMIT RENEWAL	-	-	-	-	-	-
<b>TOTAL OUTFLOW   VITA-PAKT</b>	<b>36,900</b>	<b>30,400</b>	<b>44,000</b>	<b>49,600</b>	<b>86,500</b>	<b>73,800</b>

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

CLASSIFICATION	APPROVED FY					ADOPTED
	FY 2017	FY 2018	FY 2019	2020	FY 2020	FY 2021
REVENUE	18,000	21,200	22,000	22,400	17,300	18,100
<b>TOTAL INFLOW   SIERRA VIEW ASSESSMENT</b>	<b>18,000</b>	<b>21,200</b>	<b>22,000</b>	<b>22,400</b>	<b>17,300</b>	<b>18,100</b>

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

CLASSIFICATION	APPROVED FY					ADOPTED
	FY 2017	FY 2018	FY 2019	2020	FY 2020	FY 2021
PROFESSIONAL/CONTRACT SRV	9,900	20,500	14,200	14,500	14,300	13,600
UTILITIES	4,300	3,500	2,300	2,400	1,500	3,400
SUPPLIES/EQUIPMENT	600	-	1,400	3,500	100	500
WAGES/BENEFITS/INSURANCES	2,700	-	300	300	300	-
VEHICLE FUEL/MAINTENANCE	400	-	100	100	-	-
ADMINISTRATIVE COSTS	-	-	500	500	300	1,200
CONSTRUCTION/LANDSCAPE	1,100	-	-	-	-	-
<b>TOTAL OUTFLOW   SIERRA VIEW</b>	<b>19,000</b>	<b>24,000</b>	<b>18,800</b>	<b>21,300</b>	<b>16,500</b>	<b>18,700</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	8,100	6,400	9,300	9,400	6,600	7,200
<b>TOTAL INFLOW   HERITAGE PARK</b>	<b>8,100</b>	<b>6,400</b>	<b>9,300</b>	<b>9,400</b>	<b>6,600</b>	<b>7,200</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
PROFESSIONAL/CONTRACT SRV	2,600	9,900	2,900	4,400	3,700	3,300
UTILITIES	1,600	1,500	1,600	1,600	100	2,400
SUPPLIES/EQUIPMENT	500	-	1,400	3,000	100	-
WAGES/BENEFITS/INSURANCES	2,000	-	100	-	-	-
ADMINISTRATIVE COSTS	-	-	-	100	300	1,500
VEHICLE FUEL/MAINTENANCE	200	-	-	-	-	-
DUES/SUBSCRIPTIONS	-	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
CAPTIAL OUTLAY	-	-	-	-	-	-
CONSTRUCTION/LANDSCAPE	300	-	-	-	-	-
<b>TOTAL OUTFLOW   HERITAGE PARK</b>	<b>7,200</b>	<b>11,400</b>	<b>6,000</b>	<b>9,100</b>	<b>4,200</b>	<b>7,200</b>

## 886-SAMOA | INFLOW | SAMOA

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	5,000	4,100	4,200	5,100	4,000	4,200
<b>TOTAL INFLOW   SAMOA</b>	<b>5,000</b>	<b>4,100</b>	<b>4,200</b>	<b>5,100</b>	<b>4,000</b>	<b>4,200</b>

## 886-SAMOA | OUTFLOW | SAMOA

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
PROFESSIONAL/CONTRACT SRV	1,100	4,000	1,500	1,500	1,700	1,600
SUPPLIES/EQUIPMENT	700	300	2,400	2,400	500	1,300
UTILITIES	1,300	1,000	1,100	1,100	200	800
WAGES/BENEFITS/INSURANCES	1,000	-	100	-	100	-
ADMINISTRATIVE COSTS	-	-	-	100	300	700
VEHICLE FUEL/MAINTENANCE	100	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
CONSTRUCTION/LANDSCAPE	100	-	-	-	-	-
<b>TOTAL OUTFLOW   SAMOA</b>	<b>4,300</b>	<b>5,300</b>	<b>5,100</b>	<b>5,100</b>	<b>2,800</b>	<b>4,400</b>



## 887-SWEETBRIER TOWNHOUSES | INFLOW | SWEETBRIER TOWNHOUSES

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	8,500	9,300	9,500	12,700	9,100	9,700
TRANSFERS IN	-	2,700	-	-	-	-
<b>TOTAL INFLOW   SWEETBRIER TOWNHOUSES</b>	<b>8,500</b>	<b>12,000</b>	<b>9,500</b>	<b>12,700</b>	<b>9,100</b>	<b>9,700</b>

## 887-SWEETBRIER TOWNHOUSES | OUTFLOW | SWEETBRIER UNITS

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
PROFESSIONAL/CONTRACT SRV	3,800	5,900	4,900	5,000	5,200	5,700
UTILITIES	3,400	2,100	2,900	3,000	700	1,600
SUPPLIES/EQUIPMENT	1,000	500	4,200	4,300	1,300	1,700
WAGES/BENEFITS/INSURANCES	1,400	-	100	-	100	-
ADMINISTRATIVE COSTS	-	-	-	100	300	700
VEHICLE FUEL/MAINTENANCE	100	-	-	-	-	-
DUES/SUBSCRIPTIONS	-	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
CAPTIAL OUTLAY	-	-	-	-	-	-
CONSTRUCTION/LANDSCAPE	500	-	-	-	-	-
<b>TOTAL OUTFLOW   SWEETBRIER UNITS</b>	<b>10,200</b>	<b>8,500</b>	<b>12,100</b>	<b>12,400</b>	<b>7,600</b>	<b>9,700</b>

## 888-PARKSIDE | INFLOW | PARKSIDE

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	8,700	6,900	6,800	6,900	5,000	5,600
<b>TOTAL INFLOW   PARKSIDE</b>	<b>8,700</b>	<b>6,900</b>	<b>6,800</b>	<b>6,900</b>	<b>5,000</b>	<b>5,600</b>

## 888-PARKSIDE | OUTFLOW | PARKSIDE ESTATES

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
PROFESSIONAL/CONTRACT SRV	3,100	6,500	2,000	2,000	2,200	2,400
SUPPLIES/EQUIPMENT	300	-	1,500	2,300	100	-
UTILITIES	1,700	1,400	1,000	1,000	100	2,200
WAGES/BENEFITS/INSURANCES	1,800	-	100	-	200	-
VEHICLE FUEL/MAINTENANCE	300	-	300	600	-	-
OTHER SERVICES/CHARGES	-	-	-	-	-	-
ADMINISTRATIVE COSTS	-	-	-	100	300	1,100
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
CONSTRUCTION/LANDSCAPE	200	-	-	-	-	-
<b>TOTAL OUTFLOW   PARKSIDE ESTATES</b>	<b>7,400</b>	<b>7,900</b>	<b>4,900</b>	<b>6,000</b>	<b>2,900</b>	<b>5,700</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	800	9,500	9,300	9,500	9,100	9,600
TRANSFERS IN	-	19,400	-	-	-	-
<b>TOTAL INFLOW   SIERRA VISTA ASSESSMENT</b>	<b>800</b>	<b>28,900</b>	<b>9,300</b>	<b>9,500</b>	<b>9,100</b>	<b>9,600</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
WAGES/BENEFITS/INSURANCES	-	-	4,300	-	100	-
PROFESSIONAL/CONTRACT SRV	700	1,000	2,400	2,500	900	1,000
UTILITIES	1,100	800	800	800	600	1,000
SUPPLIES/EQUIPMENT	100	-	2,500	2,600	-	-
ADMINISTRATIVE COSTS	-	-	-	3,300	300	200
VEHICLE FUEL/MAINTENANCE	100	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
DUES/SUBSCRIPTIONS	-	-	-	-	-	-
CONSTRUCTION/LANDSCAPE	100	-	-	-	-	-
<b>TOTAL OUTFLOW   SIERRA VISTA ASSESSMENT</b>	<b>2,100</b>	<b>1,800</b>	<b>10,000</b>	<b>9,200</b>	<b>1,900</b>	<b>2,200</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	3,000	2,600	1,900	1,900	1,400	1,700
<b>TOTAL INFLOW   MAPLE VALLEY ASSESSMENT</b>	<b>3,000</b>	<b>2,600</b>	<b>1,900</b>	<b>1,900</b>	<b>1,400</b>	<b>1,700</b>

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

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
UTILITIES	2,200	2,700	1,000	1,000	900	1,700
PROFESSIONAL/CONTRACT SRV	500	2,900	900	700	3,700	500
SUPPLIES/EQUIPMENT	100	-	200	-	-	-
WAGES/BENEFITS/INSURANCES	100	-	-	-	-	-
ADMINISTRATIVE COSTS	-	-	-	100	300	500
VEHICLE FUEL/MAINTENANCE	100	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
CONSTRUCTION/LANDSCAPE	-	-	-	-	-	-
<b>TOTAL OUTFLOW   MAPLE VALLEY ASSESSMENT</b>	<b>3,000</b>	<b>5,600</b>	<b>2,100</b>	<b>1,800</b>	<b>4,900</b>	<b>2,700</b>

## 891-PELOUS RANCH | INFLOW | PELOUS RANCH

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
REVENUE	24,000	25,700	10,200	13,500	10,200	10,500
<b>TOTAL INFLOW   PELOUS RANCH</b>	<b>24,000</b>	<b>25,700</b>	<b>10,200</b>	<b>13,500</b>	<b>10,200</b>	<b>10,500</b>

## 891-PELOUS RANCH | OUTFLOW | PELOUS RANCH

CLASSIFICATION	FY 2017	FY 2018	FY 2019	APPROVED FY	PROJECTED	ADOPTED
				2020	FY 2020	FY 2021
UTILITIES	9,100	9,200	8,600	6,800	3,000	6,700
PROFESSIONAL/CONTRACT SRV	4,200	8,800	5,600	5,700	6,000	6,100
SUPPLIES/EQUIPMENT	300	-	2,100	500	300	6,000
WAGES/BENEFITS/INSURANCES	1,200	-	100	-	600	-
ADMINISTRATIVE COSTS	-	-	-	100	300	1,000
VEHICLE FUEL/MAINTENANCE	200	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
CONSTRUCTION/LANDSCAPE	500	-	-	-	-	-
<b>TOTAL OUTFLOW   PELOUS RANCH</b>	<b>15,500</b>	<b>18,000</b>	<b>16,400</b>	<b>13,100</b>	<b>10,200</b>	<b>19,800</b>

STREET CAPITAL PROJECTS | ADOPTED PROJECTS

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
SEAL PROJECTS	379,200	325,000	250,000	250,000	250,000
CAPE SEAL PROJECTS	155,000	-	-	-	-
REHABILITATION PROJECTS	562,700	1,235,000	-	-	-
ADA TRANSITION / SELF-EVAL. PLAN	55,000	-	-	-	-
ALLEY PROJECT	50,000	50,000	50,000	50,000	50,000
INTERSECTION REHAB: BUREM/FOOTHILL/TULARE	100,000	-	-	-	-
BUREM LANE RENOVATION	85,000	-	-	-	-
PEDESTRIAN PATHWAYS STUDY	25,000	-	-	-	-
PROJECT VALUES IN YEAR 3-5	-	-	1,140,000	1,145,000	1,150,000
<b>TOTAL OUTFLOWS FOR STREET PROJECTS</b>	<b>1,411,900</b>	<b>1,610,000</b>	<b>1,440,000</b>	<b>1,445,000</b>	<b>1,450,000</b>

GENERAL CAPITAL PROJECTS | ADOPTED PROJECTS

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
SCBA EQUIPMENT	110,000	-	-	-	-
HVAC - CITY HALL COMPLEX & YARD / PS HEATER	15,000	100,000	-	-	-
PS / CS CARPORT REROOF	100,000	-	-	-	-
PUBLIC SAFETY FACILITY STUDY	-	-	50,000	-	-
CORPORATION YARD IMPROVEMENTS	-	250,000	-	-	-
CITY HALL & PS RENO. (ELEC. / MECH.)	15,000	150,000	200,000	250,000	-
CITY PROPERTY IMPROVEMENTS	-	50,000	50,000	-	150,000
<b>TOTAL OUTFLOWS FOR CAPITAL PROJECTS</b>	<b>240,000</b>	<b>550,000</b>	<b>300,000</b>	<b>250,000</b>	<b>150,000</b>

552-WATER | CAPITAL OUTLAY

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
<b>IN ORDER OF PRIORITY</b>					
URBAN WATER MANAGEMENT PLAN	40,000	-	-	-	100,000
WTP FILTER BANK RENOVATION	250,000	275,000	-	-	-
WATER MAIN LINE REPLACEMENT	150,000	200,000	200,000	205,000	215,000
AVE 240 WATER SERVICE PROJECT	100,000	-	-	-	-
TURBIDAMETER REPLACEMENT (WTP)	45,000	45,000	-	-	-
SCADA EXPANSION	25,000	25,000	25,000	-	-
DBP MITIGATION	350,000	-	-	-	-
LANDSCAPE IRRIGATION WATER WELL	-	250,000	-	-	-
WELL 14 FILTRATION PROJECT	-	-	-	1,025,000	-
WATER STORAGE TANK RENOVATION	-	350,000	-	-	-
FIRE FLOW STUDY	-	50,000	-	-	-
CANAL TURNOUT UPGRADES	-	-	100,000	100,000	100,000
WATER PLANT UPGRADES	-	50,000	50,000	-	-
WELL 11 BIOLOGICAL TREATMENT PLANT	-	-	-	-	2,750,000
WATER CONSERVATION PROJECTS	-	-	1,250,000	-	-
<b>TOTAL OUTLAY</b>	<b>960,000</b>	<b>1,245,000</b>	<b>1,625,000</b>	<b>1,330,000</b>	<b>3,165,000</b>

553-SEWER | CAPITAL OUTLAY

	ADOPTED FY 2021	POTENTIAL FY 2022	POTENTIAL FY 2023	POTENTIAL FY 2024	POTENTIAL FY 2025
<b>OUTLAY, IN ORDER OF PRIORITY</b>					
INFLUENT FLOW CONTROL	50,000	-	-	-	-
EFFLUENT FLOW CONTROL	50,000	-	-	-	-
SCADA EXPANSION	50,000	-	-	-	-
ORANGE AVENUE / HARVARD PARK	100,000	-	-	-	-
STORM DRAIN PROJECTS	75,000	80,000	-	-	-
WWTP - CLARIFIER GATE VALVES (3)	42,500	-	-	-	-
SEWER MAIN LINE REPLACEMENT	150,000	175,000	300,000	275,000	250,000
TERRTIARY TREATMENT STUDY	-	50,000	-	-	-
WWTP - DRYING BEDS RENOVATION	-	150,000	-	-	-
WWTP - CLARIFIER REPAIRS	-	75,000	-	-	-
OXIDATION DITCH REPAIRS (2)	-	200,000	-	-	-
WWTP - BUILDING RENOVATION	-	150,000	150,000	-	-
WWTP - EQUIPMENT REPLACEMENT	-	125,000	125,000	-	-
UPDATE MASTER PLANS	-	-	500,000	-	-
<b>TOTAL OUTLAY</b>	<b>517,500</b>	<b>1,005,000</b>	<b>1,075,000</b>	<b>275,000</b>	<b>250,000</b>

NET	SUMMARY OF NET CHANGE	ADOPTED FY 2021
	TRANSFER IN	2,270,700
	TRANSFER OUT	2,270,700
	<b>NET</b>	<b>-</b>

### TRANSFER IN

TRANSFER IN	ADOPTED FY 2021	PURPOSE
GENERAL FUND	349,400	From Street Improvement for Street Operations/Debt
SB1 ROAD MAINTENANCE & REHAB	140,000	
WELLNESS CENTER	300,000	From General Fund for Operations
CAPITAL IMPROVEMENT	1,481,300	Multiple Sources for Street Projects and General CIP
<b>TOTAL TRANSFER IN</b>	<b>2,270,700</b>	

### TRANSFER OUT

TRANSFER OUT	ADOPTED FY 2021	PURPOSE
GENERAL FUND	540,000	For Wellness Center Operations and CIP
STREET IMPROVEMENT FUND	800,000	To CIP for Street Projects and GF for Streets Department
SB1 ROAD MAINTENANCE & REHAB	140,000	For Street Projects
TRANSPORTATION	80,000	For Street Projects
STP HWY FUNDS	130,700	For Street Projects
LTF-ART 8 STREETS & ROADS	530,000	For Street Projects
REFUSE	50,000	For Alley Projects (Streets)
<b>TOTAL TRANSFER OUT</b>	<b>2,270,700</b>	

**SUMMARY OF NET CHANGE**

40 work hours in a week equals 1 FTE. A full-time position equals 1 FTE.  
 A 20-hour-per-week part-time position equals 0.5 FTE (20/40 = 0.5).

**FTE COUNT**

<b>BY HOME DEPARTMENT</b>		<b>BY SALARY ALLOCATION DEPARTMENT</b>	<b>FTE COUNT</b>
City Manager	2.1	City Manager	0.7
Finance	4.5	Finance	0.6
City Services	15.5	ComDev	0.4
Public Safety	19.0	Public Safety	19.2
Wellness	3.7	Public Works	2.9
<b>TOTAL FTE</b>	<b>44.8</b>	Streets	2.4
		Parks	2.0
		Gas Tax	1.6
		Transportation	0.4
		Wellness	3.8
		Water	5.7
		Sewer	3.4
		Refuse	1.1
		VitaPakt	0.3
		RDA Obligation	0.1
		CDBG	0.0
		HOME	0.0
		HOUSING	0.0
		<b>TOTAL FTE</b>	<b>44.8</b>

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

<b>BY HOME DEPARTMENT</b>		<b>NOTES</b>
City Services	0.5	Part-Time Building Inspector
<b>TOTAL FTE</b>	<b>0.5</b>	

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	Per Capita Adj. X Population Adj. = Approp. Limit
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	
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	

DETERMINING THE FY 2020 RATE FACTOR

COMPONENT	FACTOR	NOTES
Per Capita Personal Income Change from FY 2019-2020 to FY 2020-2021	3.73%	Source: Department of Finance
Population Change (same period)	0.01%	
Per Capita Cost of Living Ratio	1.0373	
Population Ratio	1.0001	
Rate Factor	1.0374	Per Capita Ratio X Population Ratio

FY 2020 TAX APPROPRIATIONS SUBJECT TO THE GANN LIMIT

REVENUE	FY 2021 Est.	NOTES
Property Tax Secured	\$ 318,000	Source: FY 2020 Budget Projections
Property Tax Unsecured	\$ 23,769	
Sales & Use Tax	\$ 979,000	
Transactions & Use Tax (Measure O)	\$ 944,000	
Gas Tax	\$ 281,100	
Business Licenses	\$ 59,400	
Pass-Thru & Other Property Tax	\$ 62,000	
Street Improvement Program	\$ 841,500	
Franchise Fees	\$ 108,000	
Local Measure R Tax	\$ 506,900	
Property Transfer	\$ 4,432	
Transient Occupancy Tax	\$ 33,138	
Utility Users Tax	\$ 931,526	
Pub Safety 1/2 Cent Fund	\$ 53,000	
COPS SLESF	\$ 130,500	
<b>TOTAL UNADJUSTED APPROPRIATIONS SUBJECT TO LIMIT</b>	<b>\$ 5,276,265</b>	

**LIMIT**

		FACTOR	NOTES
GANN Limit for FY 2021	\$	15,442,646	
Unadjusted Appropriations Subject to Limit	\$	5,276,265	
Projected Appropriations are below Limit by	\$	10,166,381	Lindsay is well within the appropriations limit

SUMMARY OF NET CHANGE

CITY OF LINDSAY | 2020-2021 BUDGET

NET	SUMMARY OF NET CHANGE	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
	TOTAL PRINCIPAL PAID	407,600	411,000	438,582	489,079	787,089
	TOTAL INTEREST PAID	428,900	410,800	423,318	408,321	458,211
	<b>TOTAL PAID</b>	<b>836,500</b>	<b>821,800</b>	<b>861,900</b>	<b>897,400</b>	<b>1,245,300</b>

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

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	-	-	725,821	666,439	604,461
PRINCIPAL PAID	-	-	59,382	61,979	64,689
ENDING BALANCE	-	-	666,439	604,461	539,772
INTEREST PAID	-	-	31,718	29,121	26,411

101-GENERAL FUND | DEBT SERVICE | HCD

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	-	-	-	-	3,790,786
PRINCIPAL PAID	-	-	-	-	99,400
ENDING BALANCE	-	-	-	-	3,691,386
INTEREST PAID	-	-	-	-	-

101-GENERAL FUND | DEBT SERVICE | TCAG SETTLEMENT

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	838,821	786,421	734,021	734,021	681,621
PRINCIPAL PAID	52,400	52,400	-	52,400	52,400
ENDING BALANCE	786,421	734,021	734,021	681,621	629,221
INTEREST PAID	19,300	14,300	4,600	4,800	4,800

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

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	1,550,000	1,445,000	1,335,000	1,220,000	1,095,000
PRINCIPAL PAID	105,000	110,000	115,000	125,000	130,000
ENDING BALANCE	1,445,000	1,335,000	1,220,000	1,095,000	965,000
INTEREST PAID	86,800	81,900	76,200	62,900	62,600

101-GENERAL FUND | DEBT SERVICE | LIBRARY LANDSCAPING

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	468,141	450,441	432,041	412,841	392,941
PRINCIPAL PAID	17,700	18,400	19,200	19,900	20,700
ENDING BALANCE	450,441	432,041	412,841	392,941	372,241
INTEREST PAID	19,300	18,600	17,800	17,000	16,200

200-STREET IMPROVEMENT FUND | DEBT SERVICE | DOT

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	-	-	-	349,032	299,132
PRINCIPAL PAID	-	-	-	49,900	49,900
ENDING BALANCE	-	-	-	299,132	249,232
INTEREST PAID	-	-	-	4,100	4,100



## 263-TRANSPORTATION | DEBT SERVICE | TRANSPORTATION - TULARE ROAD

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	1,186,817	1,113,817	1,040,817	964,717	885,417
PRINCIPAL PAID	73,000	73,000	76,100	79,300	82,700
ENDING BALANCE	1,113,817	1,040,817	964,717	885,417	802,717
INTEREST PAID	51,700	48,500	45,100	41,600	39,800

## 400-WELLNESS CENTER | DEBT SERVICE | WELLNESS CENTER

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	2,159,861	2,118,361	2,075,061	2,029,961	1,982,961
PRINCIPAL PAID	41,500	43,300	45,100	47,000	49,000
ENDING BALANCE	2,118,361	2,075,061	2,029,961	1,982,961	1,933,961
INTEREST PAID	89,500	83,200	87,200	85,300	83,200

## 552-WATER | DEBT SERVICE | WATER

	FY 2017	FY 2018	FY 2019	PROJECTED FY 2020	ADOPTED FY 2021
BEGINNING BALANCE	1,865,998	1,801,498	1,741,098	1,671,198	1,617,198
PRINCIPAL PAID	64,500	60,400	69,900	54,000	57,600
ENDING BALANCE	1,801,498	1,741,098	1,671,198	1,617,198	1,559,598
INTEREST PAID	61,200	60,600	56,700	55,900	52,300

## 553-SEWER | DEBT SERVICE | SEWER

(1) CalHFA Loan No. RDLP-090806-03				PROJECTED	ADOPTED
(2) 2015 Bond Issue Refunding	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
BEGINNING BALANCE	5,724,145	5,565,645	5,402,145	5,233,245	5,058,745
PRINCIPAL PAID	158,500	163,500	168,900	174,500	180,700
ENDING BALANCE	5,565,645	5,402,145	5,233,245	5,058,745	4,878,045
INTEREST PAID	187,900	185,600	180,200	174,600	168,800

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

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

**61' SKY BOOM FIRE ENGINE (PIERCE)**

**SUMMARY OF NET CHANGE**

**CITY OF LINDSAY | 2020-2021 BUDGET**

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

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

**2012 REVENUE BOND (McDERMONT)**

**SUMMARY OF NET CHANGE**

**CITY OF LINDSAY | 2020-2021 BUDGET**

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

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

**LIBRARY LANDSCAPING**

**SUMMARY OF NET CHANGE**

**CITY OF LINDSAY | 2020-2021 BUDGET**

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	\$ -	

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	\$ -	

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

PAYMENT DATE	INTEREST	PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
7/20/2017	\$ 43,875	\$ 43,277	\$ 87,152	\$ 2,075,053	
1/20/2018	\$ 44,095		\$ 44,095		
7/20/2018	\$ 44,095	\$ 45,116	\$ 89,211	\$ 2,029,937	
1/20/2019	\$ 43,136		\$ 43,136		
7/20/2019	\$ 43,136	\$ 47,034	\$ 90,170	\$ 1,982,903	
1/20/2020	\$ 42,137		\$ 42,137		
7/20/2020	\$ 42,137	\$ 49,033	\$ 91,170	\$ 1,933,870	
1/20/2021	\$ 41,095		\$ 41,095		
7/20/2021	\$ 41,095	\$ 51,117	\$ 92,212	\$ 1,882,753	
1/20/2022	\$ 40,009		\$ 40,009		
7/20/2022	\$ 40,009	\$ 53,289	\$ 93,298	\$ 1,829,464	
1/20/2023	\$ 38,876		\$ 38,876		
7/20/2023	\$ 38,876	\$ 55,554	\$ 94,430	\$ 1,773,910	
1/20/2024	\$ 37,696		\$ 37,696		
7/20/2024	\$ 37,696	\$ 57,915	\$ 95,611	\$ 1,715,995	
1/20/2025	\$ 36,465		\$ 36,465		
7/20/2025	\$ 36,465	\$ 60,376	\$ 96,841	\$ 1,655,619	
1/20/2026	\$ 35,182		\$ 35,182		
7/20/2026	\$ 35,182	\$ 62,942	\$ 98,124	\$ 1,592,677	
1/20/2027	\$ 33,844		\$ 33,844		
7/20/2027	\$ 33,844	\$ 65,618	\$ 99,462	\$ 1,527,059	
1/20/2028	\$ 32,450		\$ 32,450		
7/20/2028	\$ 32,450	\$ 68,406	\$ 100,856	\$ 1,458,653	
1/20/2029	\$ 30,996		\$ 30,996		
7/20/2029	\$ 30,996	\$ 71,314	\$ 102,310	\$ 1,387,339	
1/20/2030	\$ 29,481		\$ 29,481		
7/20/2030	\$ 29,481	\$ 74,344	\$ 103,825	\$ 1,312,995	
1/20/2031	\$ 27,901		\$ 27,901		
7/20/2031	\$ 27,901	\$ 77,504	\$ 105,405	\$ 1,235,491	
1/20/2032	\$ 26,254		\$ 26,254		
7/20/2032	\$ 26,254	\$ 80,798	\$ 107,052	\$ 1,154,693	
1/20/2033	\$ 24,537		\$ 24,537		
7/20/2033	\$ 24,537	\$ 84,232	\$ 108,769	\$ 1,070,461	
1/20/2034	\$ 22,747		\$ 22,747		
7/20/2034	\$ 22,747	\$ 87,812	\$ 110,559	\$ 982,649	
1/20/2035	\$ 20,881		\$ 20,881		
7/20/2035	\$ 20,881	\$ 91,544	\$ 112,425	\$ 891,105	
1/20/2036	\$ 18,936		\$ 18,936		
7/20/2036	\$ 18,936	\$ 95,434	\$ 114,370	\$ 795,671	
1/20/2037	\$ 16,908		\$ 16,908		
7/20/2037	\$ 16,908	\$ 99,490	\$ 116,398	\$ 696,181	
1/20/2038	\$ 14,794		\$ 14,794		
7/20/2038	\$ 14,794	\$ 103,719	\$ 118,513	\$ 592,462	
1/20/2039	\$ 12,590		\$ 12,590		
7/20/2039	\$ 12,590	\$ 108,127	\$ 120,717	\$ 484,335	
1/20/2040	\$ 10,292		\$ 10,292		

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
7/20/2040	\$ 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	\$ -	



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	\$ -	

Original Value	\$	349,032	Lender:	CA Dept of Trans   P1575-0021
Start Date		1/15/2020	Principal Acct #	200 - 047-002
Interest Rate		2.0000%	Interest Acct #	200 - 047-001

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

## SEWER INFRASTRUCTURE

## SUMMARY OF NET CHANGE

CITY OF LINDSAY | 2020-2021 BUDGET

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 (NOT CITY DEBT); REPAID USING ROPS FUNDS**

Original Value	\$	4,243,694	Lender:	CalHFA Loan No. 090806-03
Start Date		8/21/2015	Principal Acct #	660-220-218
Interest Rate		0.0000%		

PAYMENT DATE	PRINCIPAL	ADD. PRINCIPAL	TOTAL PAYMENT	BALANCE	NOTES
1/15/2018				\$ 3,173,780	
7/15/2018	\$ 25,000	\$ 350,000	\$ 375,000	\$ 2,798,780	
1/15/2019	\$ 25,000	\$ 350,000	\$ 375,000	\$ 2,423,780	
7/15/2019	\$ 25,000	\$ 350,000	\$ 375,000	\$ 2,048,780	
1/15/2020	\$ 25,000	\$ 350,000	\$ 375,000	\$ 1,673,780	
7/15/2020	\$ 25,000	\$ 350,000	\$ 375,000	\$ 1,298,780	
1/15/2021	\$ 25,000	\$ 350,000	\$ 375,000	\$ 923,780	
5/7/2021		\$ 923,780	\$ 923,780	\$ -	