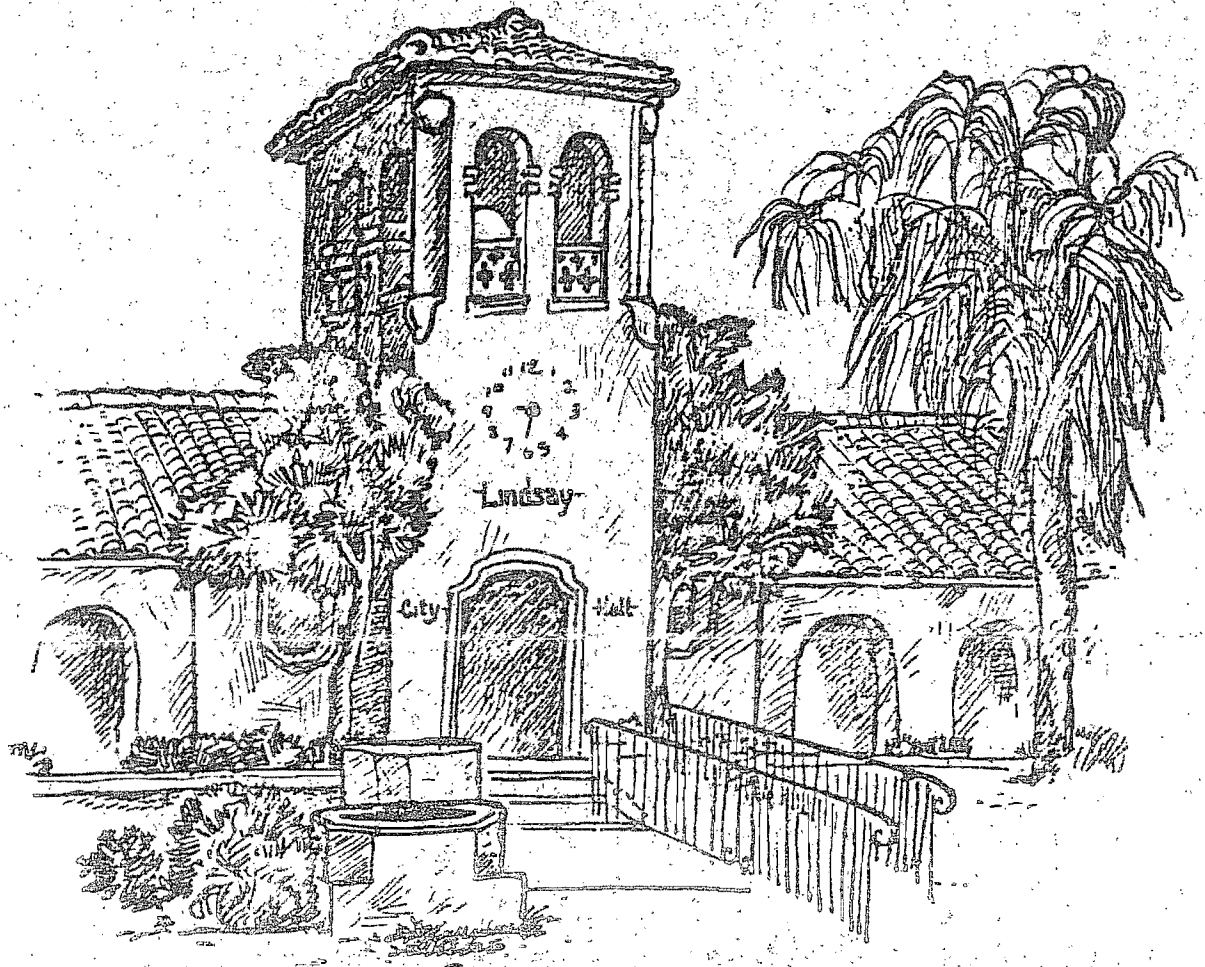
CITY OF LINDSAY



BUDGET

2011/2012

Adopted

June 28, 2011

City of Lindsay
City Manager's Budget Message

June 28, 2011

Honorable Mayor and City Council:

The Annual Budget of the City of Lindsay provides for the fiscal year 2011/2012, which starts July 1, 2011. This budget represents progressive steps toward addressing City Council goals and financial objectives of the City while offering both short and long term strategies to secure financial stability and to rebuild the city's depressed reserves.

The process has been examined through a council study session and open public comment in which concerns, deficiencies, and deficits have been identified. Through the collaboration of Council, the City Finance Director, and the City Manager, reduction strategies have been considered in all operating departments, resulting in staff reduction to meet the fiscal year 2011-2012 budget deficit.

The City is optimistic in forecasting an increase in revenues thus allowing the city to reclaim the eliminated positions throughout this fiscal year. We have projected a balanced operating budget which includes funding for capital outlay projects as well as replenishing the reserves and meeting our debt service obligations.

At my direction, the Finance Director has prepared this budget, with input from all Department Heads, consistent with the objectives and goals identified in the council study session and set forth herein for the fiscal 2011/2012-year.

GOALS & OBJECTIVES:

- Not dwell on the actions of past management, move forward in rebuilding the financial sustainability of the city.
- Focus on completing active projects, and concentrating on roads and park renovations.
- Accept the reduction in staff, yet remain focused on providing professional customer service for residents by improving efficiency and use of available resources.
- Present and adhere to a balanced FY2011-12 Budget, ensuring expenditures do not exceed revenues and capital outlay reserve is accounted for as well as debt service obligations.

UPCOMING CHALLENGES:

Although the City's economy shows signs of slight improvement in respect to revenue growth, the city must take a conservative and fiscally responsible stance in preparing this budget, as there is still uncertainty in the State of California's budget cuts; we pledge to diligently rise to the challenge of managing our resources and providing services in which costs continue to outpace the modest revenue growth predictions.

The City will continue to face financial challenges for the upcoming fiscal year, including debt service responsibilities, a decline in projected development projects, and the critical changes identified by Council and this administration that are needed for correcting oversight measures in all city financial commitments.

CONCLUSION:

We will carefully monitor our enterprise funds to ensure they remain balanced and within acceptable fund balance ranges; we will continue conservative, fiscally responsible expenditure policies. Staff has collaboratively identified internal control deficiencies and implemented strong internal control measures and policies that have eliminated those deficiencies. I have included Council in this process and will continue to keep you apprised of all City financial matters.

The Mayor, City Council and staff have worked diligently to craft a budget that will place the City of Lindsay on a path of financial stability, focusing on transparency, openness and a participatory process. Difficult choices were made during the budget deliberations. Unfortunately, to move towards a balanced budget, staffing levels were reduced in every department throughout the city which will put a strain upon service delivery. However, with a balanced budget coupled with prudent stewardship of city finances, I am confident that in the future we will be able to reclaim these positions, and enhance our service levels.

I want to thank the Mayor and City Council for their total involvement in the budget decision-making process; we are mindful and aligned with your stated goals and objectives for this fiscal year. I also want to thank all my city colleagues for their commitment to providing the City of Lindsay residents outstanding public service despite continued budget reductions and for each employee's commitment in making Lindsay a great place to live, visit, and work.

Respectfully Submitted,

Rich Wilkinson
City Manager

CITY OF LINDSAY DEPARTMENT ORGANIZATION

CITIZENS

CITY COUNCIL

CITY ATTORNEY
Julie Lew

CITY MANAGER
Rich Wilkinson
City Clerk Functions

ASSISTANT CITY MGR/HR DIR
Clayton Lucas
Personnel

PUBLIC SAFETY DEPT
Chief Rich Wilkinson
Lt. Bryan Clower
Lt. Chris Hughes
Police & Fire Protection
Animal Control Srvs
Code Enforcement
Weed Abatement
Vehicle Abatement

CITY SERVICES DEPT
Mike Camarena
Water, Sewer, Refuse
Street Sweeping & Maint
Storm Drain & Fleet Maint
CIP Projects, Parks Maint.

GIS, ADA,&Planning
Bill Zigler

FINANCE DEPT
Tamara Laken
Utility Billing
Risk Management
Business License
Financial Mng & Records

COMMUNITY & ECONOMIC DEVELOPMENT
Diane Bucaroff
Economic Development
Grant Writing & Management
Home Buyer Program

MCDERMONT FIELD HOUSE
Clint Ashcraft
McDermont Field House
Recreation
Aquatics

WELLNESS CENTER
Vacant

Classification & Salary Schedule
07/01/2011 - 06/30/2012

Classification	*Range*						
	1	2	3	4	5	6	7
Team Member I	1,312	1,378	1,446	1,519	1,595	1,674	1,758
Finance Clerk	1,739	1,826	1,917	2,013	2,114	2,219	2,330
Team Member II	1,846	1,938	2,035	2,137	2,244	2,356	2,474
Secretary 1	1,965	2,063	2,166	2,275	2,388	2,508	2,633
Maintenance	2,055	2,158	2,266	2,379	2,498	2,623	2,754
Account Clerk I	2,055	2,158	2,266	2,379	2,498	2,623	2,754
Account Clerk II	2,156	2,264	2,377	2,496	2,621	2,752	2,889
Community Service Officer	2,156	2,264	2,377	2,496	2,621	2,752	2,889
Recreation Coordinator	2,219	2,330	2,446	2,569	2,697	2,832	2,974
Secretary, Administrative	2,230	2,342	2,459	2,582	2,711	2,846	2,988
Dispatcher	2,319	2,435	2,557	2,685	2,819	2,960	3,108
Com. Dev. Specialist I	2,276	2,390	2,509	2,635	2,766	2,905	3,050
Construction Specialist	2,276	2,390	2,509	2,635	2,766	2,905	3,050
Maintenance, Senior I	2,276	2,390	2,509	2,635	2,766	2,905	3,050
Wastewater Treat. Plant Oper. II	2,338	2,455	2,578	2,707	2,842	2,984	3,133
Com. Dev. Specialist II	2,459	2,582	2,711	2,847	2,989	3,138	3,295
Team Member III	2,597	2,727	2,863	3,006	3,157	3,315	3,480
Senior Mechanic	2,777	2,916	3,062	3,215	3,375	3,544	3,721
Maintenance Senior II	2,847	2,989	3,139	3,296	3,461	3,634	3,815
Forman/Crew Forman	2,389	2,508	2,634	2,766	2,904	3,049	3,201
Account Clerk III	2,861	3,004	3,154	3,312	3,478	3,651	3,834
Administrative Supervisor	3,347	3,514	3,690	3,875	4,068	4,272	4,485
Public Safety Officer	3,565	3,743	3,930	4,127	4,333	4,550	4,777
Recreation Program Manager	3,635	3,817	4,008	4,208	4,418	4,639	4,871
Maintenance Senior III	3,635	3,817	4,008	4,208	4,418	4,639	4,871
Account Clerk Supervisor	3,706	3,891	4,086	4,290	4,505	4,730	4,966
Building Inspector I	3,744	3,931	4,128	4,334	4,551	4,778	5,017
City Services Assistant	4,044	4,246	4,459	4,681	4,916	5,161	5,419
Public Safety Sergeant	4,347	4,564	4,793	5,032	5,284	5,548	5,825
Associate Engineer	4,227	4,438	4,660	4,893	5,138	5,395	5,665
Planner	4,227	4,438	4,660	4,893	5,138	5,395	5,665
Public Safety Lieutenant	5,774	6,063	6,366	6,684	7,018	7,369	7,738

Department Heads	
Wellness Center Director	5,000
McDermont Field House Director	6,500
Community Development Director	6,773
Assistant City Manager	7,607
Finance Director	7,607
City Services Director	7,929
City Manager/Dir. of Public Safety	12,000

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Aquatics

WELLNESS CENTER
Vacant

ANNUAL SALARY ALLOCATION By Percentage to Funds
FY 2011-12

					TRANSPORTATION				ENTERPRISE	
	GENFUND	**WATER**	**SEWER**	**REFUSE**	**GAS TAX**	**MCDERMONT**	**WELLNESS**	**HOUSING**	**RDA**	**TOTAL**
WILKINSON, R	53%	5%	5%	2%	10%	10%	5%		10%	100.00%
AMEZCUA - CS	40%	10%	10%		40%					100.00%
WILSON - CC/C	75%	5%	5%	5%					10%	100.00%
VACANT/LAYO	25%	25%	25%	25%						100.00%
IT SPECIALIST	100%									100.00%
LAKEN - FIN/HF	28%	10%	5%	3%	17%	19%	15%		3%	100.00%
DE LE FUENTE	5%	70%	20%	5%						100.00%
WILKINSON, M	35%	10%	10%	5%	10%	20%	5%		5%	100.00%
LULE - FIN	100%									100.00%
JENSEN, Y - FI	10%	40%	20%	20%		10%				100.00%
PEREZ, S - FIN	35%	25%	20%	10%		10%				100.00%
MURPHY - CS/	35%	5%	5%	5%		15%		10%	25%	100.00%
CAMARENA - C	37%	17%	15%	6%	25%					100.00%
SCHLAUDT - C	50%	25%						25%		100.00%
VACANT/LAYO	10%	25%	25%	15%	25%					100.00%
PLANNING INT	65%				30%				5%	100.00%
HILL - CE	50%			25%					25%	100.00%
ZIGLER - CS	45%	10%	10%		5%			15%	15%	100.00%
LUCAS - HR/CM	10%	10%	10%		10%	30%	30%			100.00%
BUCAROFF - CD								95%	5%	100.00%
ANDRADE - CD								100%		100.00%
MCDERMONT STAFF						100%				100.00%
AQUATIC STAF	100%									100.00%
WELLNESS DIRECTOR							100%			100.00%
LUSD AFS Sports						100%				100.00%
WELLNSS Program Staff							100%			100.00%
CEBELLOS - C	100%									100.00%
LOYA - CS		25%	75%							100.00%
GOMEZ - CS		25%	75%							100.00%
CARDENAS - C	50%				40%		10%			100.00%
OLMOS -CS	5%	65%	30%							100.00%
OROSCO - CS	5%	50%	45%							100.00%
SAENZ CS	15%	10%	75%							100.00%
SILVA -CS	65%	15%	15%	5%						100.00%
BELFLOWER -	50%	15%	10%	15%	5%	**5%**				100.00%
Construction Division										
AVINA	100%									100.00%
BRIONES	100%									100.00%
FLYNN	100%									100.00%
HERNANDEZ, M	100%									100.00%
KOMIVES	100%									100.00%
ROMERO	100%									100.00%
SALINAS	100%									100.00%
WILLIAMS	100%									100.00%
DAMRON	100%									100.00%
MANKINS	100%									100.00%

	GENFUND	WATER	SEWER	REFUSE	TRANSPORTATION GAS TAX	MCDERMONT	WELLNESS	HOUSING	ENTERPRISE RDA	TOTAL
Public Safety Dept										
HUGHES	100%									100.00%
CLOWER	100%									100.00%
CARRILLO	100%									100.00%
ANDRADE, V	100%									100.00%
ALCANTAR	100%									100.00%
BELLOSA	100%									100.00%
COSTA	100%									100.00%
VACANT	100%									100.00%
VACANT	100%									100.00%
HEINKS	100%									100.00%
HIGGINBOTHO	100%									100.00%
HINOJOS	100%									100.00%
NAVE	100%									100.00%
MENDEZ	100%									100.00%
BRIXEY	100%									100.00%
MORENO	100%									100.00%
MUNOZ	100%									100.00%
ROBUNSON	100%									100.00%
PEREZ	100%									100.00%
ROMERO	100%									100.00%
KEVIN RILEY	100%									100.00%
TRISTAO	100%									100.00%

(6/20/2011)

NOTE: Assessment Districts & Plainview Fiduciary Fund are included in the GenFund %, Land Application is included in the Sewer %.
The Construction Division is charged according to project - those would be the Library Landscape and Wellness Center - and the appropriate funding source is charged according to time sheet allocation. All Capital Improvement projects other than streets will be completed by 7/31/11 and eight employees from that Division will be layed off at that time.

LEGEND:

CC= City Clerk
CM = City Manager
CS = City Services
CD = Community Development
CE = Code Enforcement
FIN = Finance Department
HR = Human Resources
IT= Information Technology

POSITIONS ELIMINATED FY 2011-12

DEPT	FT POSITION		SALARY	BENEFITS	TOTAL
10	**Eliminated Due to Attrition:**				
FD	ADMINISTRATIVE SUPERVISOR		55,368	28,791	84,159
CS	ASSISTANT TO CITY SERVICE DIRECTO		47,590	24,271	71,861
PS	SERGEANT		63,440	34,892	98,332
PS	OFFICER		40,768	21,607	62,375
WC	ASSISTANT WELLNESS DIRECTOR		52,811	27,462	80,273
WC	WELLNESS DIRECTOR		63,669	35,018	98,687
RD	AFTERSCHOOL DIRECTOR		58,136	29,068	87,204
RD	RECREATION DIRECTOR		72,384	36,192	108,576
CS	BUILDING INSPECTOR 1		61,651	31,442	93,093
CS	BUILDING INSPECTOR 2		44,221	22,110	66,331
9	**Lay-offs that will occur August 1, 2011:**				
CS	CONSTRUCTION SPECIALIST step 3	(5	110,580	56,396	166,976
CS	CONSTRUCTION SPECIALIST step 4	(2	48,772	24,874	73,646
CS	ELECTRICAL SUPERVISOR	(1)	40,320	6,048	46,368
CS	ELECTRICAL TECHNICIAN	(1)	21,240	5,310	26,550
	TOTAL SALARY & BENEFITS ELIMINATED		**780,950**	**383,481**	**1,164,431**

	POSITIONS LEFT VACANT FOR FY2011-12			Ad'l Lay-offs with position retained for future:	
MCD	TEAM MEMBER 3	(2)	46,200	36,034	82,234
MCD	TEAM MEMBER 1	(5)	96,108	36,942	133,050
CS	SECRETARY 1		26,645	13,855	40,500
FD	ACCOUNT CLERK 1		24,045	10,820	34,865
9	TOTAL TEMPORARY LAY-OFF FY 2011-12		192,998	97,651	290,649
	COMBINED SAVINGS		973,948	481,132	1,455,080

FD	FINANCE DEPT
CS	CITY SERVICES
PS	PUBLIC SAFETY
WC	WELLNESS CENTER
RD	RECREATION DEPT
MCD	MCDERMONT

Expenditure Summary

Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
General Fund					
City Council	14,500	8,483	10,600	11,600	11,600
City Manager	37,904	48,468	49,392	93,988	93,988
Finance/City Clerk	94,059	208,523	262,459	118,303	118,303
City Attorney	57,000	82,228	112,228	70,000	70,000
Non-Departmental	96,100	83,838	83,894	148,250	142,400
Public Safety	2,546,343	2,309,808	2,506,336	2,376,841	2,376,841
City Services	297,812	253,279	290,845	258,573	258,573
Streets	299,526	167,145	251,311	1,143,019	1,143,019
Parks	192,232	175,927	207,938	158,835	158,835
Sub-total Gen Fund	**3,635,476**	**3,337,699**	**3,775,003**	**4,379,409**	**4,373,559**
Enterprise Funds					
McDermont Field House	3,611,600	2,180,523	2,593,799	3,382,550	3,382,550
Wellness Center				822,349	822,349
Water	1,482,596	1,437,648	1,611,578	1,560,228	1,560,108
Sewer	1,663,703	1,513,522	1,599,965	1,649,449	1,649,449
Refuse	1,242,503	1,128,334	1,287,659	1,188,902	1,188,902
Sub-total Enterprise Fu	**8,000,402**	**6,260,027**	**7,093,001**	**8,603,478**	**8,603,358**
Restricted Funds-Gas Tax & Transportation					
Operations	293,394	553,994	672,876	453,947	453,947
Capital Improvement Pro	1,626,432	655,345	774,232	3,527,612	3,527,612
Debt Service	124,073	62,036	124,073	179,598	179,598
Sub-total Restricted Fu	**2,043,899**	**1,271,375**	**1,571,181**	**4,161,157**	**4,161,157**
Fiduciary Fund					
Plainview Water District				31,255	31,255
Sub-total Fiduciary Funds				**31,255**	**31,255**
Special Revenue Funds					
Assessment Districts				66,446	66,446
Community & Economic Dev				3,753,274	3,753,274
Aquatic Center				194,725	194,725
Land Application	63,294	103,247	108,006	62,781	62,781
Sub-total Special Reve	**63,294**	**103,247**	**108,006**	**4,077,226**	**4,077,226**
Combined Totals	**13,743,071**	**10,972,348**	**12,547,191**	**21,252,525**	**21,246,555**

Revenue Summary

Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
General Fund					
Property Taxes	191,000	277,259	282,129	333,500	333,500
Other Taxes	1,417,000	1,177,882	1,353,858	1,359,353	1,359,353
Licenses & Permits	143,550	502,716	516,708	142,300	142,300
Money & Property U	11,800	21,967	24,200	35,400	35,400
Intergovernmental	884,300	450,887	880,735	1,026,710	1,026,710
Other Revenues	130,800	79,373	124,136	219,525	219,525
Restricted General F	927,659	1,193,380	1,476,437	1,377,218	1,377,218
Sub-total Gen Func	**3,706,109**	**3,703,464**	**4,658,203**	**4,494,006**	**4,494,006**
Enterprise Funds					
McDermont Field Hc	3,318,550	2,524,011	3,184,096	3,382,550	3,382,550
Wellness Center	233,000	233,764	323,885	822,349	822,349
Water	1,559,706	1,412,743	1,605,542	1,560,108	1,560,108
Sewer	1,744,155	1,411,071	1,684,718	1,649,449	1,649,449
Refuse	1,232,541	1,045,284	1,251,223	1,188,902	1,188,902
Sub-total Enterpris	**8,087,952**	**6,626,873**	**8,049,464**	**8,603,358**	**8,603,358**
Restricted Funds-Gas Tax & Transportation					
Gas Tax & Measure	1,782,182	847,564	918,974	595,345	595,345
TEA-Government Plaza				167,000	167,000
TEA-Tulare Rd Bollard				199,000	199,000
CMAQ-Should Stabalization				343,000	343,000
USDA Loan-Sierra View Extension				1,225,532	1,225,532
SRS Page-Moore 020				894,000	894,000
SRS Page-Moore 021				599,000	599,000
Library Landscape Loan		225,266	253,819	21,181	21,181
Sub-total Restricte	**1,782,182**	**1,072,830**	**1,172,793**	**4,044,058**	**4,044,058**
Fiduciary Fund					
Plainview Water District				31,255	31,255
Sub-total Fiduciary Funds				**31,255**	**31,255**
Special Revenue Funds					
Assessment Districts	54,902	48,633	53,538	66,446	66,446
Community & Econo	4,812,500	2,970,468	590,874	3,818,551	3,818,551
Aquatic Center		26,398	71,830	126,100	126,100
Land Application	63,294	27,465	63,294	62,781	62,781
Sub-total Special R	**4,930,696**	**3,072,964**	**779,536**	**4,073,878**	**4,073,878**
Combined Totals	**18,506,939**	**14,476,131**	**14,659,996**	**21,246,555**	**21,246,555**

Fund Descriptions

Funds that are marked with *** are required by law to be accounted for as a separate fund. All Funds not marked are accounted for as separate funds at the discretion of the Finance Director.

GOVERNMENTAL FUNDS

GENERAL FUND

*** 101 General Fund	Accounts for the operation of general government departments. i.e. City Manager, City Clerk, Finance, City Services, Planning, Police, Fire, Parks, Streets, Animal Control, and City Attorney.

The next t funds are showing the restricted section of the general fund in our audit reports.

*** 678 U.D.A.G.	Program Income funds used for City Business Loan Program that enhances business opportunities and job creation.

SPECIAL REVENUE FUNDS

*** 260 Gas Tax - 2106	State allocated funds for Street Improvements.
*** 261 Gas Tax - 2107	State allocated funds for Street Improvements.
*** 263 Transportation Tax - S.B. 325	County allocated funds for Pedestrian & Transportation Projects.
*** 264 Transportation Tax - S.B. 620	State allocated funds for Transit Services – passed thru County
777 Community Development	Grants Department that includes all housing & economic Development.
800 Aquatic Center	Aquatic Center activities, operation, and maintenance
8 Assessment District(s)	Accounts for all activities relative to various assessment districts located throughout the city.

CAPITAL PROJECT FUNDS

***	668 thru 775 CDBG/SRRP H.O.M.E. etc.	Various State funded grants. Funds are used to purchase or rehabilitate the housing in the City. Loans are either low interest loans, grants, or deferred until the property sells at a later date.
***	4225	Construction-in-Progress Accounts for various Construction Projects during CIP status

SPECIAL ASSESSMENT FUNDS

***	841 Curb & Gutter Fund	A fund established by City Council as a revolving loan. Loans made to citizens are used for subsidizing improvements to citizens curbs, gutters and sidewalks. Repayable interest free for 24 months. Loan issued to citizens under standard curb and gutter contract that is recorded with the County as a lien on subject property.
***	856 Storm Drain System	Fee placed on all new buildings for the building of storm drains.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

*** 300 McDermont Field House-Recreation	Specialized Department designed to meet the recreational and entertainment needs of Lindsay and surrounding communities with an emphasis on fitness and well-being. Also provides facility for LUSD After-School Programs.
*** 400 Wellness Center	This Department is a joint venture with the Lindsay Hospital District Board to provide wellness education and programs.
*** 552 Enterprise Fund - Water	Accounts for the operation of the Water Department
*** 553 Enterprise Fund – Sewer	Accounts for the operation of the Sewer Department.
*** 554 Enterprise Fund - Refuse	Accounts for the operation of the Refuse Department.
*** 555 Plainview Water Dist-Fiduciary Fund	Contracts with Plainview Water District to provide water billing services in exchange for Administrative Fees and Contribution to software upgrade.
*** 556 Land Application	Accounts for the operation of the Land Application Department.
*** 576 Waste Water Capital-Reserve	A Capital replacement fund for the wastewater treatment Plant.

CITY OF LINDSAY
DESCRIPTION OF REVENUE SOURCES

GENERAL FUND REVENUES

Property Tax **Administering Agency - County Assessor**
The combined city-county-school district-special property tax is one percent of assessed value. The county allocates revenues from the one percent tax to cities, school districts, special districts, and itself according to the formula set forth in Sections 95-100 of the Revenue and Taxation Code. City's share is approximately 17% of 1%.

Sales and Use Tax **Administering Agency - State Board of Equalization**
The State Sales and Use Tax is imposed on retailers for the privilege of selling at retail. The City levies a tax of one percent. Tax is collected on a point of sale basis.

Franchise Fees **Administering Agency - City**
Cities are authorized to impose "franchise" fee on privately owned utility companies and certain other businesses for the privilege of of using City streets and rights-of-way. Businesses which are required to pay such fees include Southern California Edison Company, Southern California Gas Company, Charter Communications (Cable Co.) and USA Waste.(disposal).

Real Property Transfer Tax **Administering Agency - County**
This tax is imposed in the transfer of real property. Counties are authorized to levy the tax at a rate of $0.55 per $500 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale. Cities are authorized to levy the same tax at one-half the County rate. The city tax is then credited against the county tax. In such a case, the city and county each receive $0.275 per $500 sale value.

Transient Occupancy Tax **Administering Agency - City**
The transient lodging tax is imposed on an individual for the privilege of occupying a room or rooms in a lodging facility unless such occupancy is for a period of more than 30 days. Rooms rented by employees of Federal and State government units while on business, are exempt. The rate for the City of Lindsay is 8 percent.

Utility User's Tax **Administering Agency - City**
The Utility User's Tax was adopted by the City Council effective November 30, 1994. The rate is 6% and applies to Water, Sewer, Refuse, Gas, Electricity, Telephone and Cable Television. The Ordinance allows a user to pay $1,517.31 annual maximum to become exempt from any one service. Senior Citizens also qualify for a rebate of one-third of their taxes paid if they request the rebate at the end of each fiscal year.

Building Permits **Administering Agency - City**
The building development fee is imposed on the addition or construction of new residential, commercial, or industrial units to provide for operation of Building Inspection Services pursuant to Section 304 of the Uniform Building Code. These permits include building, electrical, plumbing, mechanical and strong motion instrument. (earthquake).

Business Licenses **Administering Agency - City**
The business license tax is imposed on businesses for the privilege of conducting business within the City. Generally the tax is either based on gross receipts or levied on a flat basis.

Court Fines **Administering Agency - County**
When a misdemeanor or infraction is committed within city boundaries, the City shares with the County all forfeitures of bail and al fines collected upon conviction in any municipal or justice court. Certain revenues from Vehicle Code fines and forfeitures must be issued for traffic safety purposes.

Other Fines **Administering Agency - City**
Miscellaneous fines levied by the Municipal Court of which the City receives a share for violations occurring within City boundaries.

Parking Fines **Administering Agency - City**
Fines for violations of the City's parking ordinance. The fine is currently $25.00 per violation.

Interest Income **Administering Agency - City**
The account reflects earnings from the investment of idle funds.

Rent, Commercial Property **Administering Agency - City**
The City currently rents the Jessup Building to Trivoli Restaurant for a monthly fee.

Rent, Small Business Incubator **Administering Agency - City**
Rents collected from the businesses that occupy the Small Business Incubator project. Rents are based on a graduated scale over three years. This is intended to help new businesses become a going concern before they relocate to the community.

Rent, Real Property **Administering Agency - City**
Fees are collected for rent of the Multi-purpose building, Park Arbors, Sweet Briar Plaza, Olive Bowl, and park areas owned and maintained by City.

Trailer Coach Fees **Administering Agency - State Dept. of Motor Vehicles**
This fee is imposed on-lieu of a local property tax. This fee is assessed annually at two percent (2%) of the market value of the trailer coach and are shared equally by the City, County and the School District.

Motor Vehicle In-Lieu Fees **Administering Agency - State Dept. of Motor Vehicles**
This fee is imposed on motor vehicles in-lieu of a local property tax for the privilege of operating a vehicle on public highways. The fee is assessed annually at two percent (2%) of the depreciated market value of the vehicle. Normally fifty percent (50%) of these revenues, less certain state expenditures, are distributed to cities monthly according to population

Off-Highway Vehicle Fees **Administering Agency - City**
This fee is imposed for the issuance or renewal of identification for every off-highway motor vehicle subject to identification. They are allocated to cities and counties in the same manner as motor vehicle fees. Payments are made by the State to cities in July and January of each fiscal year.

Sale Personal Property **Administering Agency - City**
This accounts receives funds from the sale of City owned property. Examples of the types of property sold would include items declared as surplus, i.e. vehicles, bicycles, tools, etc.

Zoning Fees **Administering Agency-City**
These fees are established pursuant to Government Code Section 65250 "to provide funds necessary for work of the planning agencies". The fees established represent the reasonable cost of providing service. Fees are collected for entitlement applications, Environmental Assessments and Subdivision processing.

Rebates **Administering Agency-City**
This account receives various refunds, such as the annual retrospective adjustment from our Liability deposit with the C.S.J.V.R.M.A.

Miscellaneous **Administering Agency-City**
This account receives various revenues, including pay phone revenue from the two pay phones on city property. This account also includes the S.B. 90 state mandated cost reimbursements.

Other Police Services **Administering Agency-City**
Fees charged by the police department for fingerprinting, report copies, blood alcohol fees, etc.

Operational Charges **Administering Agency- City**
Charges collected and then distributed to the various enterprise funds to reimburse direct costs.

POST **Administering Agency-**
State Commission on Peace Officer Standards and Training
Partial training reimbursement for officers and dispatchers tuition, salary, subsistence and travel for POST authorized courses.

Motor Vehicle Fines **Administering Agency-City/ County**
Cities share with the County all fines collected upon conviction of a misdemeanor or an infraction in any municipal or judicial court and bail moneys forfeited following a misdemeanor or infraction charge when such a fine or forfeiture results from a misdemeanor or infraction committed within city boundaries. Distribution of these revenues varies depending upon whether the fine or forfeiture is derived from a Vehicle Code violation or some other violation and upon the employing agency of the arresting officer.

Public Safety Augmentation Fund **Administering Agency-City**
Proceeds from the half cent sales tax that is used to provide additional funding for new programs, services or supplies in the Public Safety Department.

Public Safety Gas Tank Cleanup **Admin Agency-Water Quality Control Board**
A grant from the State of California to cleanup the site of the old underground storage tank.

Bicycle License **Administering Agency-City**
Bicycles are licensed under Section 39000 et seq. of the Vehicle Code. Bicycle license revenue is restricted to support the licensing process, improve bicycle safety programs, etc.

Tulare County COPS Grant **Administering Agency-State of California**
A grant from the State of California to fund equipment in the Public Safety Department.

SLESF Grant **Administering Agency-State of California**
A grant from the State of California to fund a portion of overtime and various supplies in the Public Safety Department.

Curb & Gutter payments **Administering Agency-City**
Payments received from individuals who have loans outstanding from the Curb and Gutter Revolving Loan Fund.

GAS TAX FUNDS

Gasoline Taxes **Administering Agency-State Controller**
Cities receive a share of the revenues derived from the State taxes on gasoline. Under section 2105, 2106 2107, and 2107.5, each city receives a monthly share of the revenues on a per-capita basis, divided into various funds for restricted street maintenance and construction uses.

Transportation Development Act **Administering Agency-County**
This fund was established to receive and expand the City's allocation of Sales Tax under SB-325. This bill reduced the State's percentage of Sale Tax by 1/4% and allowed the counties within the State of California to increase their sales tax percentage by 1/4%. The funds generated by this 1/4% are allocated to the counties and a portion of this is then allocated to the cities within each county.

ENTERPRISE FUNDS

Water Connection Fees **Administering Agency-City**
This find was established to record the operations of the water enterprise of the City. The City collects connection fees for the replacement of the water delivery system.

Water User Charges **Administering Agency-City**
The City collects user fees from businesses and residences for water usage.

Water Misc. Receipts **Administering Agency-City**
Accounts for other miscellaneous water revenues.

Sewer Connection Fees **Administering Agency-City**
This fund was established to record the operations of the sewer enterprise of the City. The City collects connection fees for the replacement of the sewer system.

Sewer User Charges **Administering Agency-City**
Accounts for other miscellaneous sewer revenues.

USDA Loan/Grant **Administering Agency-City**
A combination of loan and grant funds from the USDA to provide expansion of the City of Lindsay Wastewater Treatment Plant.

Disposal Charges **Administering Agency-City**
This fund was established to record the operations of the refuse removal enterprise of the City. The enterprise collects user fees for the collection of refuse from businesses and residences.

Special Pickups **Administering Agency-City**
Citizens can call and ask that we send a brush pickup truck out to their home to pickup various items that the normal refuse truck cannot handle.

Misc. Receipts **Administering Agency-City**
Accounts for other miscellaneous refuse revenues.

Waste Water Capital Reserve-interest **Administering Agency-City**
The interest earned on the balance in the reserve account.

Animal Licenses/Fines/Misc. **Administering Agency-City**
Section 38972 of the Government Code authorizes cities to impose a dog license fee not to exceed the cost of providing services related to dogs. The current fee is $5.00 per year for spayed or neutered animals and $10.00 per year for all others.

SPECIAL USE FUNDS

Capital Improvement **Administering Agency-City**
New construction building permits are assessed at a 1% fee. These funds are used to purchase new parks and improve existing ones.

Landscape Assessment Districts **Administering Agency-City**
Landowners in new developments are assessed through the County Tax Collectors office for the amount necessary to fund the operations and maintenance of the landscape districts surrounding their developments.

UDAG-Interest **Administering Agency-City**
The interest earned on the balance in the reserve account.

Housing and Economic Development **Administering Agency-City**
Grants received from various State and Federal Agencies (C.D.B.G., S.R.R.P.,F.M.H.A.) for various housing and economic development purposes.

Storm Drain System-Assessments **Administering Agency-City**
A fee placed on all new buildings for the construction of storm drains.

Domestic Waste Water-Assessments **Administering Agency-City**
Accounts for the fees collected from CCPI for the operation of the Land Application department.

CCPI Pond & Pipeline (Land Application) **Administering Agency-City**
The City pays an annual lease payment for the use of land. CCPI reimburses the City for the cost of this lease.

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Revenue Summary

Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
General Fund					
Property Taxes	191,000	277,259	282,129	333,500	333,500
Other Taxes	1,417,000	1,177,882	1,353,858	1,359,353	1,359,353
Licenses & Permits	143,550	502,716	516,708	142,300	142,300
Money & Property Use	11,800	21,967	24,200	35,400	35,400
Intergovernmental	884,300	450,887	880,735	1,026,710	1,026,710
Other Revenues	130,800	79,373	124,136	219,525	219,525
Restricted General Fund	927,659	1,193,380	1,476,437	1,377,218	1,377,218
Sub-total Gen Fund	**3,706,109**	**3,703,464**	**4,658,203**	**4,494,006**	**4,494,006**
Enterprise Funds					
McDermont Field House	3,318,550	2,524,011	3,184,096	3,382,550	3,382,550
Wellness Center	233,000	233,764	323,885	822,349	822,349
Water	1,559,706	1,412,743	1,605,542	1,560,108	1,560,108
Sewer	1,744,155	1,411,071	1,684,718	1,649,449	1,649,449
Refuse	1,232,541	1,045,284	1,251,223	1,188,902	1,188,902
Sub-total Enterprise Funds	**8,087,952**	**6,626,873**	**8,049,464**	**8,603,358**	**8,603,358**
Restricted Funds-Gas Tax & Transportation					
Gas Tax & Measure R	1,782,182	847,564	918,974	595,345	595,345
TEA-Government Plaza				167,000	167,000
TEA-Tulare Rd Bollard				199,000	199,000
CMAQ-Should Stabalization				343,000	343,000
USDA Loan-Sierra View Extension				1,225,532	1,225,532
SRS Page-Moore 020				894,000	894,000
SRS Page-Moore 021				599,000	599,000
Library Landscape Loan		225,266	253,819	21,181	21,181
Sub-total Restricted Funds	**1,782,182**	**1,072,830**	**1,172,793**	**4,044,058**	**4,044,058**
Fiduciary Fund					
Plainview Water District				31,255	31,255
Sub-total Fiduciary Funds				**31,255**	**31,255**
Special Revenue Funds					
Assessment Districts	54,902	48,633	53,538	66,446	66,446
Community & Economic Dev	4,812,500	2,970,468	590,874	3,818,551	3,818,551
Aquatic Center		26,398	71,830	126,100	126,100
Land Application	63,294	27,465	63,294	62,781	62,781
Sub-total Special Revenue	**4,930,696**	**3,072,964**	**779,536**	**4,073,878**	**4,073,878**
Combined Totals	**18,506,939**	**14,476,131**	**14,659,996**	**21,246,555**	**21,246,555**

Expenditure Summary

Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
General Fund					
City Council	14,500	8,483	10,600	11,600	11,600
City Manager	37,904	48,468	49,392	93,988	93,988
Finance/City Clerk	94,059	208,523	262,459	118,303	118,303
City Attorney	57,000	82,228	112,228	70,000	70,000
Non-Departmental	96,100	83,838	83,894	148,250	142,400
Public Safety	2,546,343	2,309,808	2,506,336	2,376,841	2,376,841
City Services	297,812	253,279	290,845	258,573	258,573
Streets	299,526	167,145	251,311	1,143,019	1,143,019
Parks	192,232	175,927	207,938	158,835	158,835
Sub-total Gen Fund	**3,635,476**	**3,337,699**	**3,775,003**	**4,379,409**	**4,373,559**
Enterprise Funds					
McDermont Field Hou	3,611,600	2,180,523	2,593,799	3,382,550	3,382,550
Wellness Center				822,349	822,349
Water	1,482,596	1,437,648	1,611,578	1,560,228	1,560,108
Sewer	1,663,703	1,513,522	1,599,965	1,649,449	1,649,449
Refuse	1,242,503	1,128,334	1,287,659	1,188,902	1,188,902
Sub-total Enterprise	**8,000,402**	**6,260,027**	**7,093,001**	**8,603,478**	**8,603,358**
Restricted Funds-Gas Tax & Transportation					
Operations	293,394	553,994	672,876	453,947	453,947
Capital Improvement F	1,626,432	655,345	774,232	3,527,612	3,527,612
Debt Service	124,073	62,036	124,073	179,598	179,598
Sub-total Restricted	**2,043,899**	**1,271,375**	**1,571,181**	**4,161,157**	**4,161,157**
Fiduciary Fund					
Plainview Water District				31,255	31,255
Sub-total Fiduciary Funds				**31,255**	**31,255**
Special Revenue Funds					
Assessment Districts				66,446	66,446
Community & Economic Dev				3,753,274	3,753,274
Aquatic Center				194,725	194,725
Land Application	63,294	103,247	108,006	62,781	62,781
Sub-total Special Re	**63,294**	**103,247**	**108,006**	**4,077,226**	**4,077,226**
Combined Totals	**13,743,071**	**10,972,348**	**12,547,191**	**21,252,525**	**21,246,555**

FUND:	101	GENERAL
DEPT:	4010	City Council

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
024-000	Spec. Dept'l Supplies	2,700	4,515	5,000	5,000	5,000
037-012	Stipend	3,300	2,650	3,300	3,300	3,300
038-002	Education & Travel	8,500	1,318	2,300	3,300	3,300
	Operational Expense	**14,500**	**8,483**	**10,600**	**11,600**	**11,600**

CITY COUNCIL

024-000 SPECIAL DEPARTMENT SUPPLIES
Plaques of recognition; various honorariaums for visiting dignitaries, etc.

037-012 STIPEND
Salaries for Council (Council members $50.00/month; Mayor $75.00/month)

038-002 TRAINING, MEETINGS AND TRAVEL
League of California Cities Annual Conference; regional meetings.

DEPARTMENTAL OBJECTIVES

The City Council is the legislative and policy making body of the City. It is comprised of five(5) citizens who are elected to four-year, overlapping terms. Municipal elections are held every even numbered year. After each election, the City Council selects one of its members as Mayor to serve as presiding officer of the City Council. The Mayor provides policy leadership, presides over meetings of the Council and votes as a member of the Council. The Mayor represents the City in all official matters and at official functions.

The City Council is responsible for acting on all legislative matters

FUND:	101	GENERAL
DEPT:	4040	City Manager

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	14,288	28,683	35,487	58,973	58,973
015-000	Benefits	7,115	15,079	4,212	28,340	28,340
021-000	Office Supplies	1,000	416	500	675	675
022-012	Vehicle Fuel & Oil	2,000	559	2,159	1,920	-
033-001	Communications	2,800	1,362	1,800	1,500	1,500
036-008	Office Equip.- Maint	500	890	1,000	700	700
037-004	Dues, Subscriptions	2,000	2,480	2,480	2,000	2,000
038-002	Education & Travel	5,000	1,254	1,754	1,800	1,800
	Operational Expense	**37,904**	**49,468**	**49,392**	**95,908**	**93,988**

CITY MANAGER

010-001 SALARIES
20% CM salary with balance allocated to various funds
(includes 65% of City Clerk Salary)

015-000 BENEFITS
Same ratio of allocation with balance allocated to various funds
(includes retirement, health insurance, workers comp, etc.)

021-000 OFFICE SUPPLIES
General supplies: stationery, pens, computer disks, note pads, share of copier, postage, etc.

033-001 COMMUNICATIONS
Telephone and mobile phone long distance and monthly service charges.

036-008 OFFICE EQUIPMENT MAINTENANCE
Maintenance on dictaphone, fax & typewriter plus repairs of an emergency nature.

037-004 DUES AND SUBSCRIPTIONS
League of CA Cities South San Joaquin Valley Division annual dues; West's Publishing for Government Code updates; (3) newspapers (Recorder, Times-Delta, Gazette); League of CA Cities; ICMA annual dues; Kiwanis Dues; CALED dues.

038-002 MEETINGS AND TRAVEL
Annual Conferences: League of CA Cities , ICMA Conference, Division Meetings, etc.

DEPARTMENTAL OBJECTIVES

The City Manager is the Administrative Head of the City Government and coordinates the general administration of the municipal organization within the framework of policy established by the City Council. The Manager directs the overall administration of Departments and Divisions, prepares and submits the annual budget, maintains communications and good public relations with the general public, keeps the Council advised of the City's financial condition and recommends measures or actions which he considers necessary for the efficient operation of City Government. The City Manager also serves as the Executive Director of the Redevelopment Agency.

FUND:	101	GENERAL
DEPT:	4050	Finance/City Clerk/Treasurer

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	29,512	60,639	69,859	41,808	35,492
015-000	Benefits	14,697	20,742	34,929	22,159	18,811
021-000	Office Supplies	7,500	6,644	7,000	7000	7000
022-012	Vehicle Fuel & Oil	1,750	-	800	0	0
024-000	Special Dept. Supplies	1,000	411	500	500	500
031-009	Annual Audit	19,500	102,529	130,000	42,500	42,500
033-001	Communications	2,200	3,387	3,987	2,200	2,200
037-000	Other Services & Char	5,000	10,353	10,753	5,000	5,000
035-000	Adv, Print'g & Bind'g	3,000	1,462	1,500	1,500	1,500
036-008	Office Equip.- Maint	1,000	472	1,200	1,000	1,000
037-004	Dues, Subscriptions	1,200	310	310	300	300
037-008	Training & Seminars	-	503	503	500	500
037-007	Municipal Election	5,500	-	-	3,000	3,000
038-002	Meetings & Travel	2,000	734	780	500	500
	Operational Expense	**93,859**	**208,185**	**262,121**	**127,967**	**118,303**

FINANCE DEPARTMENT

010-001 SALARIES
General fund monies allocated to pay partial salaries of Finance Director and Account Clerks.

015-000 BENEFITS
Includes all benefits paid to department employees: retirement plan, employee and dependent health insurance premiums vacation pay, sick pay, Employee Assistance Program (EAP) Workers Comp. Insurance.

021-000 OFFICE SUPPLIES
Computer forms, pens, copy paper, toner, note pads, markers, paper clips, scotch tape, typewriter ribbons, lift-off tape, staples, folders and other general office supplies which are necessary for the day-to-day operation of the department.

022-012 VEHICLE FUEL AND OIL
Gasoline, oil, gas treatments, anti-freeze, brake fluid, windshield cleaner, transmission fluid, etc. for vehicle used by staff.

024-000 SPECIAL DEPARTMENTAL SUPPLIES
Computer media, records storage boxes, computer paper, bond for Finance Director, first aid supplies.

031-009 ANNUAL AUDITS
COL annual audits - 50% apportioned to Finance Dept, other Funds share a percentage

033-001 COMMUNICATIONS, GTE 36
Long distance calls and monthly service charges.

FINANCE DEPARTMENT (continued)

034-000 INSURANCE
Surety bond for Finance staff

035-000 ADVERTISING, PRINTING AND BINDING
Notices to the public from the Finance Department; printing costs of letterhead and envelopes; advertising departmental job opportunities.

036-008 OFFICE EQUIPMENT AND MAINTENANCE
Maintenance contracts on department computers (hardware), printers, copier and for unscheduled maintenance and repair of office equipment.

037-004 DUES AND SUBSCRIPTIONS
Dues to professional associations of the Director and staff as well as subscriptions to professional and trade journals.

038-002 TRAINING, MEETINGS, AND TRAVEL
Risk Management monthly meetings; quarterly California Society of Municipal Finance Officers and the Annual League of California Cities Conference, various training sessions associated with Pentamation software.

DEPARTMENTAL OBJECTIVES:

The Finance Director is responsible for the administration of the financial affairs of the City and the supervision and operation of the Business License, Utility Billing and cash collection office. The Finance Director also acts as the Risk Manager and City Treasurer, as well as the Finance for the Officer for the Lindsay Redevlopement Agency. Finance staff shall provide citizens with the most efficient and courteous service possible.

GOALS FOR FY 2011-12:

#1 Bring all financial reporting components into compliance with most recent GASB mandates including balance reporting and correct identifications as to assigned, committed, etc once fund blances are confirmed from previous years.

#2 Upgrade the financial management and reporting software system.

#3 Improve reporting and communication to other Departments and the City Council.

#4 Streamline staff duties, improve efficiency and customer service skills of staff through improvement to training and evaluation practices.

#5 Update Capital Assets accouting system

#6 Expediate annual audit process via preparation and improved on-going reconciliation of A/R and Capital & Fixed Assets.

FUND:	101	GENERAL
DEPT:	4060	City Attorney

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
031-000	Professional Services	57,000	82,228	92,228	70,000	70,000
	Operational Expense	**57,000**	**82,228**	**92,228**	**70,000**	**70,000**

CITY ATTORNEY

031-000 Professional Services
Contractual on an hourly basis

The City Attorney is appointed by the City Council to provide advice to the Council and various City Departments. Requirements of this office include attendance at all City Council meetings, representation of the City in all civil litigation and review/drafting of Ordinance and Resolutions ensure constitutionality and harmony with existing City Charter, State and Federal laws.

FUND: 669/671/677/678/681/686/699/700/702/720/781/792/767/768/803	SPEC REV	**777**
DEPT: Grants/Loans	COMMUNITY & ECONOMIC DEVELOPMENT	

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	2,727	18,370	33,418	146,752	146,752
015-000	Benefits	960	14,378	16,664	76,189	76,189
021-000	Office Supplies	1,200	1,666	1,750	1,500	1,500
022-012	Vehicle Fuel & Oil	250	490	600	500	500
024-000	Special Dept. Supplies	1,000	39	100	100	100
031-000	Professional Services	5,000	869	869	1,250	1,250
033-001	Communications, GTE	5,100	9,446	9,646	4,100	4,100
035-000	Adv, Print'g & Bind'g	400	389	489	400	400
036-008	Office Equip.- Maint	250	536	800	500	500
037-000	Other Services&Chrg		62	85	100	100
037-004	Dues & Subscriptions		152	200	200	200
037-005	LAFCO Dues	5,000	1,933	1,933	2,000	2,000
037-006	TCAG Dues	1,800		3,266	3,300	3,300
037-013	TCEDC Dues	7,650	7,050	7,050	7,050	7,050
038-002	Meetings & Travel	3,500	1,582	1,600	2,000	2,000
060-001	T/A Grant Housing - Match	2,450	55	100	2,350	2,350
060-002	T/A Grant Econ Dev - Matc	2,450			2,450	2,450
071-000	CDBG Portfolio Mng		1,429,729		342,340	342,340
072-000	HOME Portfolio Mng		626,831		2,087,050	2,087,050
073-000	NSP Portfolio Mng		103,105	103,105	25,000	25,000
074-000	Business&Economic Dev				468,375	468,375
095-001	PI Redistribution-CDBG				187,789	187,789
096-001	PI Redistribution-HOME				165,817	165,817
097-001	PI Redistribution-HELP				41,777	41,777
098-001	Business Loan Redistribution				184,385	184,385
	Operational Expense	**39,737**	**2,216,683**	**181,675**	**3,753,274**	**3,753,274**

COMMUNITY DEVELOPMENT

010-001 SALARIES
General fund monies allocated to pay salaries of all full-time employees of the Community Development Department.

015-000 BENEFITS
Includes all benefits paid to full-time department employees, including retirement plan, medical benefits, vacation, sick pay, worker's comp. and EAP, etc.

021-000 OFFICE SUPPLIES
Funds from this account are used to purchase pens, paper, note pads, markers, tape, paper clips, typewriter ribbons, correction tape, toner, staples, folders and general office supplies which are necessary for the day-to-day operation of the Department.

022-012 FUEL & MAINT
Cost of operating the vehicle used by the Community Development Department.

COMMUNITY DEVELOPMENT (continued)

024-000 SPECIAL DEPARTMENTAL SUPPLIES
Items purchased from this account include: drafting materials, binding and printing of special departmental materials, i.e., zoning and general planning maps, purchasing and developing film, UPS mailings.

031-000 PROFESSIONAL SERVICES
Environmental consultant services that are reimbursed by project applicant.

033-001 COMMUNICATIONS, GTE
Phone charges (long distance and monthly service) and fax machine expenses.

035-000 ADVERTISING, PUBLIC/LEGAL NOTICES, RECRUITMENT
Funding for publishing all legal & public notices, required grant information, classified ads for new employees, etc.

036-008 OFFICE EQUIPMENT MAINTENANCE
Maintenance contracts on department typewriters, computers, printers, copier and for unscheduled maintenance and repair of office equipment.

037-004 DUES AND SUBSCRIPTIONS
Purchase of the Federal Funding Guide, CEQA guidelines, Planning & Zoning Handbooks and American Planning Association Materials.

037-005 TCEDC DUES

037-006 TULARE COUNTY ASSOCIATION OF GOVERNMENTS DUES
Annual dues to the Tulare County Association of Governments which are proportionately distributed among incorporated cities and Tulare County.

038-002 TRAINING AND MEETINGS
Payment of fees, lodging, meals and travel costs associated with conferences, grant workshops planning seminars, including CEQA and the Subdivision Map Act and other planning topics.

060-001 HOUSING TECHNICAL ASSISTANCE GRANT 7% MATCH

060-002 ECONOMIC TECHNICAL ASSISTANCE GRANT 7% MATCH

FUND:	101	GENERAL
DEPT:	4090	Non-Departmental

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
034-000	Insurance	66000	63,480	63,480	66,000	66,000
037-000	Services & Charges	20000	6,744	6,800	7,000	7,000
037-004	Dues & Subscriptions	5600	11,114	11,114	12,000	6,150
050-000	County Admin Fee-Prop Tax	0	34,700	34,700	34,700	34,700
015-010	OPEB Expense	-	21,175	25,410	28,550	28,550
	Operational Expenses	**91,600**	**81,338**	**81,394**	**148,250**	**142,400**

NON-DEPARTMENTAL

034-000 INSURANCE
Costs (general fund liability, property and equipment) are allocated to all funds.

037-000 OTHER SERVICES AND CHARGES
Bank charges, copier maintenance and operation, utility refunds, bank transfers.

037-004 DUES AND SUBSCRIPTIONS
Other Government Agency Membership Fees and League of California Cities Dues

050-000 COUNTY ADMINISTRAVIE FEE - PROPERTY TAX
Fee charged by County of Tulare Assessor Office for Property Tax Collection and Remittance

FUND:	101	GENERAL
DEPT:	4110	Public Safety

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries - Regular F/T	1,301,660	1,073,810	1,154,587	1,157,522	1,157,522
0101-002	Salaries - Part Time	75,000	102,547	112,547	77,000	77,000
010-003	Overtime	130,000	81,127	91,127	100,000	100,000
015-000	Benefits	710,706	733,721	778,721	608,449	608,449
021-000	Office Supplies	6,000	3,027	3,500	5,700	5,700
022-000	Depart'l Operating Supp.	16,000	4,949	5,500	15,200	15,200
022-012	Vehicle Fuel & Oil	35,000	51,720	56,720	54,500	54,500
022-015	Vehicle Repair & Maint	35,000	42,069	45,000	35,000	35,000
023-000	Repair & Maint Supplies	3,000	2,374	3,000	2,850	2,850
024-000	Special Dept'l Supplies	7,500	6,320	6,500	7,125	7,125
024-004	Personal Equipment	2,000	(307)	500	3,000	3,000
024-005	Uniform Allowance	13,000	13,569	19,744	13,600	13,600
025-000	Small Tools & Equipment	1,000	1,255	1,300	950	950
031-000	Professional Services	20,000	16,155	26,155	20,000	20,000
031-001	Central Dispatch	29,377	25,293	30,293	35,877	35,877
031-002	Booking Fees	20,000	1,578	2,000	19,900	19,900
031-003	Thunderbolt Officer	5,000	3,087	5,000	5,000	5,000
031-005	Radio Maintenance	1,000	599	1,000	950	950
032-001	Utilities - SCE	2,500	1,482	2,000	2,375	2,375
032-002	Utilities - SoCal Gas	2,700	3,155	3,300	2,565	2,565
033-001	Communications - GTE	25,000	15,426	16,000	23,750	23,750
034-000	Insurance	-	2,667	2,667	3,000	3,000
035-000	Advertising, Printing & Bir	3,000	2,239	2,500	2,850	2,850
036-008	Office Equip. Maint.	4,000	2,885	3,200	3,800	3,800
037-000	Other Service & Charges	5,000	4,718	4,800	4,750	4,750
037-004	Dues & Subscriptions	5,000	1,789	1,789	4,750	4,750
037-008	Training & Seminars	15,000	8,258	10,250	14,250	14,250
038-002	Meeting & Travel	5,000	1,298	2,500	4,750	4,750
039-001	LIVE SCAN	10,000	8,434	9,000	9,500	9,500
030-010	Animal Control Services				6,000	6,000
064-009	Hepatitus Vaccination	1,000	-	-	1,000	1,000
066-007	DUI Trust Fund & Lab Fe	12,000	9,517	10,875	12,000	12,000
066-008	DOJ CLETS Line	1,500	1,931	2,500	1,500	1,500
	Operational Expenses	**2,502,943**	**2,226,692**	**2,414,575**	**2,259,463**	**2,259,463**

FUND:	101	GENERAL
DEPT:	4110	Public Safety

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012	
Subtotals from Previous Page		2,502,943	2,226,692	2,414,575	2,259,463	2,259,463	
066-001	New Vehicle Equip	-			42,000	42,000	
051-007	COPS SLESF	-	36,517	44,117	45,000	45,000	
	Operations	**2,502,943**	**2,263,208**	**2,458,692**	**2,346,463**	**2,346,463**	
066-000	**Lease-Purchase: FIRE TRUCK**	37,000	30,378	30,378	30,378	30,378	(FINAL)
	Capital Outlay	**37,000**	**30,378**	**30,378**	**30,378**	**30,378**	
Total Operations&Capital Outlay		**2,539,943**	**2,293,586**	**2,489,070**	**2,376,841**	**2,376,841**	

PUBLIC SAFETY

010-001 SALARIES, REGULAR FULL-TIME
General Fund monies allocated to pay salaries of all full-time employees.

010-002 SALARIES, PART-TIME
General Fund monies allocated to pay part-time employees, including relief drivers in Fire Services and special assignments of Reserve Police Officers.

010-003 OVERTIME
General Fund monies allocated to pay department personnel required to work beyond their allocated 40 hours, i.e., subpoenaed court appearances, special assignments, vacation/sick time coverage, etc.

015-000 BENEFITS
Includes all benefits paid to department employees including retirement plan, medical benefits, vacation and sick pay, holidays and dependent care medical coverage.

021-000 OFFICE SUPPLIES
Purchase general office supplies necessary in day-to-day operation of the Public Safety Department in preparation and maintenance of records, files, reports, manuals, etc.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Purchase of copy machine paper, toner, etc., batteries, camera film and processing, flash bulbs, cassette tapes, binders, case jackets, evidence storage containers, evidence boxes, physical evidence gloves, barricade tape, traffic templates, measuring devices, ammunition for handguns and shotguns, computer printer

022-012 VEHICLE FUEL AND OIL.
Fuel and gasoline, oil & gas treatments, antifreeze, brake fluid, transmission fluid, etc., for Police and Fire vehicle fleet.

022-015 VEHICLE REPAIRS AND MAINTENANCE
Monthly oil changes, lubes, tire repair and changes, batteries, major repairs on Police and Fire vehicles, front end alignment, fan belts, fuses, headlights, towing and body repairs for Police and Fire vehicles. ($10,000 for ladder repair)

023-000 REPAIR AND MAINTENANCE SUPPLIES
Cleansers, brooms, mops, detergents, sanitation supplies, minor structure repairs; small tools used for department maintenance.

024-000 SPECIAL DEPARTMENTAL SUPPLIES
Non-capital outlay items, i.e., fire extinguishers, fire apparatus replacement, high power flashlights, light bulbs, new and replacement Fire turnouts (not covered by SB-90), boots, pants, nomex coats, gloves, rubber boots, radio equipment replacement, background jackets, photos, fingerprinting, financial reports, investigation of personnel, OBF supplies; citations for Police and Fire; special forms and notices, etc.

024-004 PERSONAL EQUIPMENT
This account supplies all state-mandated safety equipment to Police personnel, hand cuffs and cases, ammunition cases, PR-24 holder, PR-24, 686 Smith & Wesson weapons, holsters, speed loaders with case, flashlights, foul weather gear, badges, replacement of uniform and equipment damaged in line of duty as per MOU.

024-005 UNIFORM ALLOWANCE
$850 annual uniform allowance per PS officer as per MOU.

025-000 SMALL TOOLS AND EQUIPMENT
Hand tools, open-end wrenches, large and small socket sets, floor jacks, jack stands, fire spanner wrenches, shovels, pike poles, rakes, axes, hand tools damaged at fire scenes, power tools used at accidents (jaws of life, power cutters, vehicle remover).

031-000 PROFESSIONAL SERVICES
Payment of pre-employment physical and psychological exams; funds to provide for lab analysis medical examination of sexual assault victims; processing DOJ lab examination costs, transcript preparation as required by the District Attorney.
*(Increase to $20,000 if State starts charging fees)

031-001 CENTRAL DISPATCH
TCSO dispatches for PSD eight hours per day weekdays, 16 hours/day on weekends, on holidays, and as needed.

031-002 BOOKING FEES
Fees paid per agreement with Tulare County for booking prisoners (SB-2557).

PUBLIC SAFETY (CONTINUED)

031-003 THUNDERBOLT OFFICER
Funds are to be used in the sharing of one Thunderbolt Probation Officer to work with the Department of Public Safety and the Lindsay Unified School District.

031-005 RADIO MAINTENANCE
Repair and replacement of car radios, hand-held radios, dispatcher's control radio, replacement parts as equipment ages.

032-001 UTILITIES, SCE
Electric bills for the Police and Fire facilities.

032-002 UTILITIES, GAS
Gas bills for the Police and Fire facilities.

033-001 COMMUNICATIONS, GTE
Monthly service fees and long distance charges to include monthly service charge for TCSO CLETS line and Verizon 56K line.

035-000 ADVERTISING, PRINTING, BINDING
Public notices for the Department of Public Safety, advertising for job opportunities, etc.

036-008 OFFICE EQUIPMENT AND MAINTENANCE
Maintenance contracts on department typewriters, computers, printers, copier, unscheduled maintenance and repair of office equipment.

037-000 OTHER SERVICES AND CHARGES
Pest control, cleaning services, rug and carpet cleaning, recharging of fire extinguishers and miscellaneous “as needed” services; CLETS maintenance; cellular phone charges and service charges for departmental pagers.

037-004 DUES AND SUBSCRIPTIONS
Professional associations required of the Director and management staff as well as subscriptions to professional and trade journals, legal update newsletters and Attorney General Opinions.

037-008 TRAINING AND SEMINARS
All state-mandated training for Police and Fire personnel. POST training is reimbursed to the City at approximately 62%, an estimated $7,440.00.

038-002 MEETINGS, TRAVEL
CLEARS monthly meetings; Tulare County Chiefs, and Fire Services meetings, travel related to background and undercover investigations and meetings and conferences out of jurisdictions.

039-001 LIVE SCAN
Funding operations for the Live Scan unit which was bought with a State Tech grant.

039-002 CDF DISPATCH
California Division of Forestry dispatches Lindsay fire calls 24 hours per day.

PUBLIC SAFETY (continued)

064-009 HEPATITIS VACCINATIONS
State mandated program requiring all employees with potential to be exposed to Hepatitis-B be offered a three-phase vaccination process for immunization.

066-007 DUI TRUST FUND AND LAB FEES
County agreement requires the City to pay for DUI testing up front and will be assessed at $50.00 per DUI arrest for lab and testing fees; County to reimburse City on quarterly basis.

066-008 DOJ CLETS LINE
Dedicated telephone line for CLETS and maintenance agreement on City owned hardware.

031-025 DMV AUTO THEFT
Funding from the Tulare County District Attorney for auto theft programs. Funding source is a $1.00 assessment on vehicle license renewals.

066-004 CAPITAL OUTLAY: SB-90 EQUIPMENT
Safety equipment and heat-resistant clothing for Fire Fighters (turnouts, helmets, PASS alarms, boots, gloves, etc.) and will be reimbursed by the state.

DEPARTMENTAL OBJECTIVES

The Public Safety Department is responsible for the protection of life & property, the prevention and suppression of crime and the prevention and suppression of fire and protection of its citizens and their property from hazard & destruction, other responsibilities include investigation of law violations & traffic accidents, provision of first-out medical aid, inspection of commercial & private property for compliance with fire codes. Administration of the Department is through its Director and subordinate supervisors. The Department's long-term goal is to maintain a professional, community-oriented Department, with emphasis on protection of all citizens, providing a safe, secure and comfortable environment in which to live and work.

GOALS FOR FY 2011-12:

The Public Safety Department will surplus all patrol vehicles with an excess of 100,000 miles and update the department fleet with new hybrids purchased in FY 2011 via a CMAQ grant.

The department of public safety looks to upgrade the records management system. The current system is outdated and upgrades are no longer available from the service provider. The cost of this project is estimated at $30,000.00

Staff will begin searching for a light engine in the CNG category that will qualify for the awarded grant funding of Measure R to supplement the large engine for emergency medical response calls.

FUND:	101	GENERAL
DEPT:	4120	City Services

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	20,602	59,558	72,558	57,419	57,419
010-003	Overtime	1,500	-	-	-	-
015-000	Benefits	10,260	24,726	31,226	29,858	29,585
021-000	Office Supplies	2,100	8,099	8,200	2,100	2,100
022-000	Dept'l Operating Supplie	18,000	37,301	39,301	15,000	15,000
022-009	Weed Abatement	8,800	1,020	2,040	3,000	3,000
022-012	Vehicle Fuel & Oil	15,000	8,912	11,950	12,950	12,950
022-015	Vehicle Repair & Maint.	15,000	6,754	7,225	8,000	8,000
023-000	Repair & Maint Supplies	30,000	2,339	2,500	5,250	5,250
024-000	Special Dept. Supplies	2,000	25	325	500	500
024-001	Shop Supplies/Small To	1,500	-	-	500	500
031-000	Professional Services	68,000	9,491	11,950	15,000	15,000
032-001	Utilities - SCE	77,000	63,532	69,550	70,000	70,000
032-002	Utilities - SoCal Gas	9,500	5,528	6,328	6,500	6,500
033-001	Communications - GTE	9,000	14,299	14,799	8,400	8,400
036-008	Office Equip.- Maint	2,200	5,456	6,056	2,200	2,200
037-000	Other Services & Charg	5,000	4,373	4,673	5,000	5,000
037-004	Dues & Subscriptions	850	1,724	1,724	1,800	1,800
038-002	Meetings & Travel	1,500	140	440	500	500
		-	-	-		
	Operational Expenses	**297,812**	**253,279**	**290,845**	**243,977**	**243,704**
070-000	Library Landscape Loan				14,839	14,869
	Debt Service				**14,839**	**14,869**
	Combined EXP	**297,812**	**253,279**	**290,845**	**258,816**	**258,573**

CITY SERVICES

010-001 SALARIES
Provides salaries for 2.0 equivalent full-time City Services employees and a percentage of the administration salary.

015-000 BENEFITS
Retirement plan, employee and dependent health insurance, vacation and sick pay, Employee Assistance Program (EAP), workers comp, etc.

021-000 OFFICE SUPPLIES
Pencils, pens, paper, note pads, markers, paper clips, scotch tape, interoffice memos, staples, folders, and such supplies and necessary for the day-to-day operation of the City Services Department.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Pipe, fittings, hand sanitizers, soap, rain gear, rope, locks, keys, bulbs, brooms, shovels, first aid supplies, fire extinguishers, postage, forms, uniforms and coveralls, boot allowance, safety equipment, marking paint, pager and answering Services, etc.

CITY SERVICES (continued)

022-012 VEHICLE FUEL AND OIL
Gasoline and diesel, oil, fuel additives, antifreeze, brake and other fluids, windshield cleaner, new decals, etc.

VEHICLE REPAIR AND MAINTENANCE
Repair and maintenance to the vehicles of this department.

023-000 REPAIR AND MAINTENANCE SUPPLIES
Expenses associated with repair and maintenance supplies of various equipment, including alarm systems, radios, etc.

024-001 SHOP SUPPLIES
Mechanic's supplies (shop towels, lubricants, grease cleaner, brooms, etc.)

031-000 PROFESSIONAL SERVICES
Special inspections.

032-001 UTILITIES, SCE
Electric bills incurred by this department.

032-002 UTILITIES, GAS
Natural gas bills incurred by this department.

033-001 COMMUNICATIONS, GTE
Payment of telephone charges and service incurred by this department.

036-008 OFFICE EQUIPMENT MAINTENANCE
Maintenance of office equipment including computers, printers, plotter, facsimile machine, typewriters, blueprint machine, etc.

037-000 OTHER SERVICES AND CHARGES
Service not associated with other expenses: inside wire system for telephone; geographic information system, software updates,postage, etc.

037-004 DUES AND SUBSCRIPTIONS
Trade magazines and dues to professional organizations for updates on latest news and technology (Lindsay Gazette, Building News, Civil Engineer News, APWA).

038-002 TRAINING AND MEETINGS
Travel expenses including registration fees, lodging, meals and transportation, educational materials to attend training and education seminars, meetings, etc.

050-007 CAPITAL EQUIPMENT REPLACEMENT FUND
Contribution to fund used for the purchase of all capital equipment for the general fund.

064-006 CAPITAL OUTLAY, MACHINES & EQUIPMENT

FUND:	101	GENERAL
DEPT:	4130	Streets

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	64,602	50,680	60,800	73,291	73,291
010-003	Overtime	7,250	2,713	2,850	500	500
015-000	Benefits	32,172	31,463	36,647	37,378	37,378
022-000	Dept'l Operating Supplie	25,000	8,283	9,500	15,000	15,000
022-012	Vehicle Fuel & Oil	19,500	6,297	7,237	7,500	7,500
022-015	Vehicle Repair & Maint.	1,000	4,636	5,000	5,000	5,000
023-000	Repair & Maint Supplies	25,000	2,760	3,760	5,000	5,000
031-001	Communications - GTE	750	1,952	2,050	1,000	1,000
037-004	Dues & Subscriptions	250	350	350	350	350
037-014	Equip & Prop Rentals	500	50	50	2,500	2,500
038-002	Training & Meeting	500	65	65	500	500
	Operational Expense	**176,524**	**109,249**	**128,309**	**148,019**	**148,019**
064-000	Capital O/L - Streets	-			995,000	995,000
	Capital Outlay				**995,000**	**995,000**
	Combined Total	**176,524**	**109,249**	**128,309**	**1,143,019**	**1,143,019**

STREETS

STREETS, CURB & GUTTER

010-001 SALARIES
Provides salaries for equivalent of 3.27 full-time street employees with percent of administration

010-003 OVERTIME
Monies allotted to pay departmental personnel required to work beyond their allocated weekly 40 hours, including emergency call outs and special callouts for their department.

015-000 BENEFITS
Includes all benefits paid to department employees, including retirement plan, medical benefits, vacation pay, sick pay, dependent care medical coverage, etc.

022-000 DEPARTMENTAL OPERATING SUPPLIES
The funds from this account are used to purchase department supplies, pipe fittings, hand sanitizer, soap, rain gear, rope, locks, keys, brooms, light bulbs, shovels, first aid supplies, fire extinguishers, postage and various forms associated with utility billing, uniforms and coveralls, boot allowances, pager service, marking paint, answering service, etc.

022-012 VEHICLE FUEL AND OIL

023-000 MISCELLANEOUS REPAIR AND MAINTENANCE
Repair and maintenance of streets and alleys not associated with gas tax funds.

STREETS DIVISION (continued)

037-004 DUES AND SUBSCRIPTIONS
Trade magazines and journals and dues to professional organizations to keep us updated on the latest technology.

038-002 TRAINING AND MEETINGS
Funds for travel expenses, including registration fees, transportation, food, lodging, educational materials, etc.

064-000 CAPITAL OUTLAY
Infrastructure improvements - streets project

DEPARTMENTAL OBJECTIVES:

This division is responsible for providing maintenance and service for streets and alleys within the City. These expenditures are used to complement Gas Tax expenditures on maintenance and upkeep of City Streets and Alleys.

GOALS FOR FY 2011-12:

#1 To implement the streets improvement plan and complete 20% of the streets (bringing the total completed to date to 65%) by fiscal year end.

#2 Aggressively repair all pot holes within the city limits

#3 Improve street sweeping service by exploring outsource options and/or additional equipment rental or purchase opportunities.

FUND:	101	GENERAL
DEPT:	4210	Parks

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	37,805	30,379	36,979	48,864	48,864
010-003	Overtime	2,000	1,156	1,356	500	500
015-000	Benefits	18,827	19,276	22,444	24,921	24,921
022-000	Dept'l Operating Supplies	20,000	16,307	18,307	15,000	15,000
022-012	Vehicle Fuel & Oil	10,000	2,374	4,374	6,000	6,000
022-015	Vehicle Repair & Maint.	5,000	7,398	8,000	5,000	5,000
023-005	Contract Services	24,000	33,770	35,770	5,000	5,000
024-001	Shop Supplies	750	208	308	350	350
025-000	Small Tools & Supplies	1,000	483	503	500	500
030-001	Contract - Golf Course	36,000	37,000	41,000	12,000	12,000
033-001	Communications - GTE	750	1,263	1,483	1,500	1,500
032-001	Utilities - SCE	35,500	23,268	26,268	28,000	28,000
036-007	Other Equip Maint	500	1,263	1,563	1,000	1,000
037-014	Equip & Prop Rentals	500	1,702	2,002	2,500	2,500
038-002	Training & Meetings	300	81	81	200	200
067-000	Prop 12 Tree Grant	-	-	7,500	7,500	7,500
	Operations	**192,932**	**175,927**	**207,938**	**158,835**	**158,835**

PARKS

010-001 SALARIES
Salaries equivalent to 2.5 full-time parks employees and a percentage of administration salary.

010-003 OVERTIME
Monies allotted to pay department personnel required to work over 40 hours/week; includes emergency callouts and special details.

015-000 BENEFITS
Retirement plan, employee and dependent health insurance, vacation and sick pay, Employee Assistance Program (EAP), workers comp, etc.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Control valves, sprinkler heads, timers, hoses, gardening supplies, replacement supplies, trimming and hedging supplies, soil amendments, weed control supplies, pipe and fittings, hand sanitizer, soap, rain gear, rope, locks, keys, bulbs, brooms, shovels, first-aid supplies, uniforms and coveralls, boot allowances, etc.

022-012 VEHICLE FUEL AND OIL
Gasoline, diesel, oil fuel treatments, antifreeze, various fluids, windshield cleaner, etc.

022-015 VEHICLE REPAIRS AND MAINTENANCE
Repair and maintenance to the vehicles of this department.

PARKS DIVISION (continued)

023-005 LANDSCAPE SERVICES
Burger King (3,000) and Burger King & Parks Place (5,160)

024-001 SHOP SUPPLIES
Materials associated with this department used for maintenance of equipment and vehicles.

025-000 SMALL TOOLS AND SUPPLIES
Small tools and equipment needed for repairs performed in this department, including pliers, wrenches, screwdrivers, gardening tools, blades, hoses, etc.

032-001 CONTRACT SERVICES - GOLF COURSE
Payment of monthly amount to independent contractor who operates the City golf course.

032-001 UTILITIES, SCE
Payment of electric bills incurred by this department.

032-002 UTILITIES, GAS
Payment of natural gas bills incurred by this department.

036-007 OTHER EQUIPMENT MAINTENANCE
Lawn and brush equipment maintenance, including parts, supplies and service performed on small engines.

037-014 EQUIPMENT AND PROPERTY RENTALS
Rental of equipment not owned by the City for maintenance of parks and landscaping.

038-002 TRAINING AND MEETINGS
Expenses including registration fees, lodging, transportation, educational materials, etc.

063-000 CAPITAL OUTLAY-EQUIPMENT
Purchase of landscape equipment: mowers, edgers, etc for use in landscape maintenace
Cost to be shared with assessment districts and contracted landscape service beneficiaries.

064-029 CAPITAL OUTLAY-PARK IMPROVEMENT
Refurbishment of existing City Park including walking track, addtion of trees and shrubs, additional picinic areas, renovation of bathrooms, addition of recreation areas within the park. Costs partially offset with park and tree grants.

066-000 CAPITAL OUTLAY-CVG TRUCKS
Purchase of CNG Trucks to replace worn fleet trucks - 68% paid by CMAQ funds

DEPARTMENTAL OBJECTIVES:

The Parks Department, under the general supervision of the Streets Supervisor, is charged with the maintenance of City parks and the City Hall grounds. Areas include the Main City Park, Lindsay Community Center, City Hall grounds, Library, Aquatic & Wellness Center, Chorg Kaku MiniPark, Olive Bowl Ball Park and the City sign at Highway 65 & Hermosa.

GOALS FOR FY 2011-12:

The Parks department will seek to complete the improvements per Council direction on the Main City Park to ensure a safe and inviting community area for families to gather and children to play.

FUND:	300	ENTERPRISE FUND
DEPT:	4300	McDermont Field House / Recreation

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries & Benefits	2,210,000	987,611	1,201,813	1,496,338	1,496,338
069-090	Redemption Supplies	90,000	60,988	65,000	70,000	70,000
069-091	Cleaning/Maintenance	55,000	44,513	47,550	48,000	48,000
069-092	Repair Equipment	65,000	87,696	87,696	60,000	60,000
069-093	Repair Building	20,000	41,648	42,500	20,000	20,000
069-095	Tanning Bed Supplies			-	2,000	2,000
069-101	Office supplies	50,000	22,835	24,500	25,000	25,000
069-102	Staff uniforms	14,000	3,360	3,360	4,000	4,000
069-103	Birthday Party supplies	13,750	5,854	6,200	6,500	6,500
069-104	Towels	6,000	1,858	2,050	5,000	5,000
069-105	Awards	4,500	2,483	4,500	4,500	4,500
055-002	Youth Sports	-	54,003	62,402	63,000	63,000
055-019	Adult Sports		55,211	60,000	60,000	60,000
010-100	Camp McDermont Staff		6,975	6,975	7,200	7,200
055-007	Camp McDermont Supplies		5,335	5,335	4,000	4,000
055-010	LUSD JrHigh Athletics		32,929	32,929	31,000	31,000
055-025	21st Century		25,625	27,550	107,000	107,000
055-026	LHS ASSETS		73,104	125,000	125,000	125,000
069-116	Concessions Supplies	180,000	178,929	185,000	190,000	190,000
069-108	Electricity	240,000	229,697	261,117	260,000	260,000
069-109	Gas	8,500	13,989	17,081	17,100	17,100
095-002	Flow Rider Supplies		18,526	20,526	21,000	21,000
069-111	Telephone	350	3,313	3,992	4,000	4,000
069-069	Computer System/Operations	30,000	7,899	8,050	8,000	8,000
035-002	Aquatic Center Contribution	-	19,271	20,500	20,500	20,500
025-001	Golf Course Contribution	-	20,000	20,000	20,000	20,000
018-000	Bank & Interchange Fees		31,419	35,450	35,500	35,500
069-082	Insurance	6,500	1,545	57,256	75,000	75,000
055-006	Fitness Center Classes	-	31,424	35,000	40,000	40,000
069-084	Advertising/Marketing	85,000	16,589	16,800	17,000	17,000
069-085	Sales Promotion	25,000	38	38	2,000	2,000
069-086	Travel/Seminars	15,000	2,675	2,675	500	500
069-172	Child Care Expense	-	1,004	1,200	1,500	1,500
069-088	Staff Training	3,000	449	449	500	500
069-089	Consulting Services	80,000	36,301	36,301	-	-
069-112	Sinking Fund				5,592	5,592
069-115	Special Event Expense	350,000	38,460	42,000	28,800	28,800
069-113	Service contract	50,000	14,484	22,513	22,515	22,515
055-011	Boxing Program Expense	10,000	2,492	2,492	2,500	2,500
	Operational Expenses	**3,611,600**	**2,180,532**	**2,593,799**	**2,910,545**	**2,910,545**

FUND:	300	ENTERPRISE FUND
DEPT:	4300	McDermont Field House / Recreation

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
Subtotals from Previous Page		3,611,600	2,180,532	2,593,799	2,910,545	2,910,545
200-203	Due to Other Funds				150,000	150,000
047-001	Debt Service - Interest	-	172,364	182,637	182,637	182,637
220-000	Debt Service - Principal				100,000	100,000
069-170	Debt Service - Lease		16,140	19,368	19,368	19,368
	Debt Service	**-**	**188,504**	**202,005**	**452,005**	**452,005**
064-000	Capital Outlay - Equipment		-	-	20,000	20,000
	Capital Outlay Expense				**20,000**	**20,000**
	Total Fund Expense	**3,611,600**	**2,369,036**	**2,795,804**	**3,382,550**	**3,382,550**

MCDERMONT FIELD HOUSE / RECREATION

010-001 SALARIES & BENEFITS
Wages & Benefits paid to Team Members for operational services

069-090 REDEMPTION SUPPLIES
Redemption Supplies for Arcade Attraction

069-091 CLEANING/MAINTENANCE
Supplies for cleaning facility and attractions as well as supplying restrooms with paper products, hand sanitizer, etc.

069-092 REPAIR EQUIPMENT
Expenses and supplies needed to maintain flow rider, laser tag, recreation equipment, basketball courts, arcade game repair, fitness center equipment and concession equipment Includes diesel costs for generators.

069-093 REPAIR BUILDING
Expenses and supplies associated with building repair and maintenance including, roofing, floor and field repair and maintenance, sidewalk cleaning, all structural repairs as needed.

069-095 TANNING BED SUPPLIES
Supplies such as spray-on lotions and tanners specific to the tanning bed attraction.

069-101 OFFICE SUPPLIES
Paper, pencils, calculator ribbon and tape, bank deposit slips, tape, envelopes and other products associated with clerical operations.

069-111 TELEPHONE/INTERNET/COMMUNICATIONS

HOUSE / RECREATION (CONT)

069-102 STAFF UNIFORMS
Shirts with McDermont logo for staff

069-103 BIRTHDAY PARTY SUPPLIES
Balloons, cakes, party favors, etc associated with birthday party packages.

069-104 TOWELS
Washable, reusable cloth towels for the fitness center.

069-105 AWARDS
Program awards for youth and adult tournaments & leagues

055-002 YOUTH SPORTS
Basketball, Volleyball, Softball, Baseball, Arena Soccer, Outdoor Soccer, Water Polo, and other organized sports geared toward providing maximum participation for 18U children.

055-019 ADULT SPORTS
Basketball, Flag Football, Co-ed Softball, Arena Soccer, Outdoor Soccer, Water Polo, and other organized sports to meet the needs of community adults over age 18.

010-100 CAMP MCDERMONT PROGRAM STAFF
Salary & Benefits for program staff specific to the Summer Camp Program

055-007 CAMP MCDERMONT SUPPLIES
Art & Craft Supplies, snacks, prizes, and other supplies needed for camp program

055-010 LUSD JR HIGH ATHLETICS
Administration of Jr High Intra and Inter Mural After-School Sports programs including staff for coaching, officiating, scheduling, transporting, and supervising participants. All expenses reimbursed by LUSD.

055-025 21ST CENTURY
Costs associated with providing facility use and staff supervision of JJ Cairns After-school and Inter-Mural Sports Programs including transportation and other agency entry fees.

055-026 LHS ASSETS
Costs associated with providing facility use and staff supervision of LHS After-school and Athletic Training Programs.

069-116 CONCESSIONS SUPPLIES
Tangible supplies for resale from concession stand and vending machines and paper and cleaning products for proper sanitary operation. Also includes health permit fees.

069-108 ELECTRICTY

069-109 GAS - UTILITY

095-002 FLOW RIDER SUPPLIES
Chemicals such as Chlorine and Soda Ash necessary to maintain PH Balance and water quality for flow rider attraction. Flow Boards and Rash Guards.

Departmental Objectives

McDermont's mission is to build our community by…

1. Providing opportunities for young and old to increase self worth which will, in turn, lead to a healthier future

With the facilities and people available, the recreation leagues and athletic events of our community are able to provide a higher level of competition and wider spread involvement as well as additional, activities not typically afforded to community recreation departments.

2. Building partnerships which will provide wholesome activities in a positive appealing environment

Churches, Schools, Corporations, and many other groups are drawn to McDermont for a variety of activities. This promotes a positive image of Lindsay throughout the Central Valley. It also provides additional revenue which increases security, services, and the ability to reinvest in the facility and community and perpetually grow.

3. Creating a financially viable facility through a draw of visitors from both in and outside of our community which will benefit local businesses, individuals, and the city at large

McDermont is becoming "the destination" of the central valley for sports and recreation. By continuing to reinvest and market ourselves as such, we increase visits and revenue to the facility and by so doing to the community. As we increase dollars spent in our community by those from outside our community our community grows and additional opportunities are afforded to all.

Goals for FY 2011-2012

New Attractions:

Reinvesting a portion of our revenue into new and marketable attractions will help us to draw repeat and new fans to the facility. McDermont plans to: first open one new small attraction, second, create a children's area to appeal to toddlers up to 5 years old, and third create an adult friendly, comfortable space for parents and adults to rest and enjoy while their children play. All three additional items are estimated at a cost of $25,500.

Marketing:

McDermont has established itself as a superb facility for sporting leagues, large concerts and other events brought to us through promoters, and for school and church fun days. Our marketing focus will spread to increase membership enrollment, individual family fun days including birthday parties, and day time use like corporate team building events. The marketing costs would be budgeted at $17,000.

FUND:	261-264	RESTRICTED
DEPT:	4160-4190	Gas Tax & Transportation

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
	Gas Tax Fund 261-4160					
010-001	Salaries	125,122	314,426	337,138	63,774	63,774
015-000	Benefits	32,172	101,764	179,496	34,199	34,199
022-012	Vehicle Fuel & Oil	16,000	8,461	9,062	10,000	10,000
022-015	Vehicle Repair & Maint.	3,600	98	195	1,500	1,500
023-001	Street Sweeping Contract	750	3,712	4,512	4,000	4,000
032-004	Street Lighting	62,000	69,223	69,923	70,000	70,000
034-000	Insurance	17,000	12,733	17,000	17,000	17,000
065-001	Street Signs	750	216	250	500	500
031-012	Engineering	30,000	27,841	29,503	3,000	3,000
	Transportation Fund 263-4180					
010-001	Salaries				63,774	63,774
015-000	Benefits				34,200	34,200
065-008	Street Striping	1,000	1,203	1,297	5,000	5,000
065-013	General Street Maint.	5,000	14,317	24,500	24,000	24,000
031-012	Engineering	-	-	-	37,000	37,000
065-000	CIP Projects Match				54,000	54,000
	Transit Services 264-4190					
038-001	TCAT (Fuel/Oil/Contract)	82,000			86,000	86,000
	Operations Expense	**375,394**	**553,994**	**672,876**	**507,947**	**507,947**
841--4140-065-028	Misc Sidewalk Projects	-			15,000	15,000
673-4373-023-000	CMAQ- Shoulder Stalzn	-	-	-	384,160	384,160
674-4274-063-011	SRTS-Page Moore020	-			894,000	894,000
674-4374-065-036	SRTS-Page Moore021	-			599,000	599,000
672-4372-065-030	TEAGovernment Plaza	-			155,040	155,040
672-4272-065-030	TEA-Tulare Rd Bollard	-			200,880	200,880
675-4275-063-011	Sierra View Extension		21,000	21,000	1,225,532	1,225,532
	Capital Outlay Exp	**-**	**21,000**	**21,000**	**3,473,612**	**3,473,612**
263-4180-080-001	Debt Srv - Tulare Rd	124,073	62,036	124,073	124,073	124,073
675-4275-070-000	Debt Srv Sierra Exension				55,525	55,525
	Debt Service Exp	**124,073**	**62,036**	**124,073**	**179,598**	**179,598**
	Combined Total Expense	**499,467**	**637,030**	**817,949**	**4,161,157**	**4,161,157**

Gas Tax & Transportation

SALARIES

010-001 Provides for the payment of 3.95 equivalent full-time street employees and a percentage percentage of the administration salary.

010-003 OVERTIME

Monies allotted to pay departmental personnel required to work beyond their allocated weekly 40 hours, including emergency call outs and special details

015-000 BENEFITS

Includes all benefits paid to department employees, including retirement plan, medical benefits, vacation and sick pay, dependent care medical coverage, etc.

022-012 VEHICLE FUEL & OIL

GAS TAX & TRANSPORTATION (continued)

022-015 VEHICLE REPAIRS AND MAINTENANCE
Repairs, preventive maintenance, and new decals to the vehicles of this department.

023-001 STREET SWEEPING
Funds allocated for contract service with private street sweeper.

032-004 STREET LIGHTING
Utility fund for city-wide street lights.

034-000 INSURANCE
Liability insurance for this department.

065-001 STREET SIGNS (60-2106)
Materials for installation, maintenance and repair of city-wide street signs.

065-008 STREET STRIPING
Annual maintenance of city-wide street striping.

065-013 GENERAL STREET MAINTENANCE
Material/equipment for general street maintenance including asphalt bitumastic tack coat, liquid asphalt,road base, decomposed granite, saw cutting and compaction equipment, etc.

031-012 ENGINEERING (62-2107.5)
Design and consultation services for street work including surveying, construction staking compaction testing, soils analysis, etc.

TRANSIT FUND 264:
022-012 AUTO EXPENSE

038-001 TCAT (Formerly TRANSWEST) Public Transit Service

PROJECTS FUND 263:
263-4180-065-028 MISCELLANEOUS SIDEWALK PROJECT

263-4180-065-026 MISCELLANEOUS STREET PATCHING
City-wide miscellaneous patching due to base failure and asphalt deterioration

263-4180-065-030 STREETS PROJECTS

DEPARTMENTAL OBJECTIVES

This division, under the direction of the Public Works Director, is charged with street maintenance, street lighting, traffic marking, public transit and capital improvements associated with Gas Tax and Transportation Enhancement Funds.

Goals & Objectives:

#1 Improve pedestrian walkways and mitigate dust along walking paths

#2 Restripe all major intersections within the City

#3 Assist with capital improvement street project

FUND:	552	Enterprise Fund
DEPT:	4552	WATER

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	249,865	199,777	214,777	196,924	196,924
010-002	Part Time Salaries	5,000	10,532	11,000	8,000	8,000
010-003	Overtime	11,000	3,967	4,000	4,000	4,000
015-000	Benefits	124,433	137,301	144,501	103,385	103,385
021-000	Office Supplies	11,000	4,853	5,000	5,000	5,000
022-000	Dept. Oper. Supplies	95,000	87,752	92,000	92,000	92,000
022-001	Water Supply Testing	40,000	24,368	27,000	35,000	35,000
022-004	Wells Materials	7,500	7,389	7,500	7,500	7,500
022-007	Treatment Plant Materials	70,000	52,090	60,090	62,000	62,000
022-010	Raw Canal Water	142,000	141,436	141,436	142,000	142,000
022-012	Vehicle Fuel & Oil	18,000	4,468	7,468	7,500	7,500
022-015	Vehicle Repairs & Maint.	13,500	14,347	15,500	5,000	5,000
023-000	Repair & Maint. Supplies	1,000	14,723	15,000	15,000	15,000
025-000	Small Tools & Equip	2,500	-	50	500	500
031-000	Professional Services	40,000	89,475	109,778	80,000	80,000
038-000	Water Rate Study				35,000	35,000
031-009	Audit Services		12,500	12,500	30,000	30,000
032-005	Wells Utilities	2,700	2,657	2,800	2,800	2,800
032-006	Treatment Plant Utilities	130,000	140,431	145,000	140,000	140,000
033-001	Communications GTE	15,000	18,768	19,500	19,500	19,500
034-000	Insurance	20,000	19,898	19,898	20,000	20,000
036-000	Repair & Maint. Services	20,000	13,029	14,000	15,000	15,000
037-000	Other services	-	432	442	168	168
037-004	Dues & Subscriptions	500	7,714	7,714	7,800	7,800
037-014	Equip & Prop Rentals	500	929	1,000	1,000	1,000
038-002	Training & Meetings	1,500	375	375	500	380
040-000	Street Franchise Fees	269,060	326,248	381,248	381,500	381,500
080-000	Raw Water Maintenance	40,000	4,196	5,000	5,000	5,000
	Operational Expenses	**1,330,058**	**1,339,654**	**1,464,577**	**1,422,077**	**1,421,957**
050-006	Water System Capital Replacement		-	-	15,000	15,000
064-007	Cap O/L - P.S. Gas Tank	15,000	2,232	5,020	5,000	5,000
	Capital Outlay	**15,000**	**2,232**	**5,020**	**20,000**	**20,000**
070-002	Debt Service Clairifier	18,251	8,277	8,277	8,277	8,277
070-000	Debt Service USDA Bond	119,287	68,048	109,874	109,874	109,874
	Debt Service	**137,538**	**76,325**	**118,151**	**118,151**	**118,151**
	Combined Expense	**1,482,596**	**1,418,211**	**1,587,748**	**1,560,228**	**1,560,108**

WATER

010-001 SALARIES

Provides salaries for 2.78 equivalent full-time Water employees and a percentage of the Administration salary.

WATER DIVISION (continued)

010-002 PART-TIME SALARIES
Salary for a temporary water worker assigned to work in the Water Department.

010-003 OVERTIME
Required work beyond the 40-hour work week; includes emergency call outs and special details.

015-000 BENEFITS
PERS, health insurance, vacation and sick pay, Employee Assistance Program, workers comp, etc.

021-000 OFFICE SUPPLIES
Purchase of office supplies associated with the Water Division: pencils, pens, papers, note pads, markers, paper clips, scotch tape, interoffice memos, staples, folders, envelopes, city water forms, computer system items and other general office supplies necessary for day-to-day department operation.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Includes laboratory equipment supplies, pipe and fittings, hoes, locks, keys, rope, light bulbs, brooms, shovels, first aid kit and supplies, fire extinguisher, forms associated with utility billing, uniforms and coverall, boot allowances, pager and answering services, marking paint, chlorine tablets, Teflon tape, electrical tape, wire, nuts, bolts, operating permit fees, etc.

022-001 WATER SUPPLY TESTING
State required testing for water quality reports and analyses (entirely new costs since 1989). Includes additional testing for new wells.

022-004 WELLS MATERIALS
Funds for deep wells and pump maintenance and repair.

022-005 MAINTENANCE AND HYDRANT MATERIALS
Funds for material associated with fire hydrants and valves.

022-006 MAINTENANCE MATERIALS AND SERVICE
Funds associated with purchase of maintenance materials for water services, taps, meter and valve boxes, electrical supplies, etc.

022-007 TREATMENT PLANT MATERIALS
Purchase of Treatment Plant chemicals: chlorine, caustic soda, polymers, reagents, etc.

022-010 RAW CANAL WATER
Purchase of allocated supply of surface water (Friant Kern Canal and Cross Valley Canal). Also included in this line item are funds for the purchase of water, applicable Excise fees, transportation fees, etc. Friant-Kern (2,500 acre Ft.) cost per acre foot is #30.78 plus excise tax, and $14.20 restoration fee); Cross Valley (50 acre Ft.)
(50 acre Ft.) is $50.00/acre-foot.

022-012 VEHICLE FUEL AND OIL 60
Gasoline, diesel, oil, fuel additives, antifreeze, brake and various other fluids,

WATER DIVISION (continued)

022-015 VEHICLE REPAIRS AND MAINTENANCE
Repair and maintenance to the vehicles of this department.

023-000 REPAIR AND MAINTENANCE SUPPLIES
Services associated with repair and maintenance supplies of various pieces of equipment including alarm systems, chemical feed pumps, radios lab equipment, etc.

025-000 SMALL TOOLS AND EQUIPMENT
Items needed for repairs performed in this department: pliers, wenches, screwdrivers, etc.

031-000 PROFESSIONAL SERVICES
Design/consultation services associated with this department, hydraulic repair, pump repair, and water tank addition; State Certified Water Treatment Plant consultant.

032-005 WELLS UTILITIES
Payment of electric bills incurred by the wells.

032-006 TREATMENT PLANT UTILITIES
Payment of electric bills incurred by the treatment plant.

033-001 COMMUNICATIONS, GTE
Payment of long-distance charges, monthly service charges and the telemetry system.

034-000 INSURANCE
Liability insurance for this department.

036-000 REPAIR AND MAINTENANCE SERVICES
Repair and maintenance of mainlines, service lines, valves; items include electrical repair of various equipment, road base and asphalt for patching of lines and service, meter box lids, specialized equipment, etc.

037-004 DUES AND SUBSCRIPTIONS / EMPLOYEE LICENSING
Trade magazines and dues to professional organizations for latest news and technology.

037-014 EQUIPMENT AND PROPERTY RENTALS
Rental of equipment (trash pump, service equipment, etc.) not owned by the City.

038-002 TRAINING AND MEETINGS
Registration fees, food & lodging, transportation, educational materials, etc.

050-006 WATER SYSTEM CAPITAL REPLACEMENT

050-007 CAPITAL EQUIPMENT REPLACEMENT FUND
Contribution to the fund that will be used for the purchase of all capital equipment for the water fund.

064-006 CAPITAL OUTLAY, MACHINES AND EQUIPMENT

WATER DIVISION (continued)

064-005 CAPITAL OUTLAY, CONSTRUCTION: WORK-IN-PROGRESS

070-002 DEBT SERVICE, CLARIFIER
Repayment of revolving loan fund for construction of surface water treatment plant.

070-003 DEBT SERVICE, USDA BOND
Repayment of USDA loan for construction of water treatment plant and lines.

DEPARTMENTAL OBJECTIVES:

This Division is responsible for servicing and maintaining all wells, water treatment facilities, pipelines and pumping facilities of the City's water system. The City provides domestic and industrial water service to city residents, commercial, and industrial business. All water service provided meets state and federal drinking water standards.

Goals & Objectives:

#1 Complete a water rate study to ensure accuracy of user fees

#2 Complete water feasability study to ensure continuity of city water supply with projected growth

FUND:	553	Enterprise Fund
DEPT:	4553	SEWER

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	339,812	248,572	266,572	193,721	193,721
010-002	Part Time Salaries	15,000	31,713	35,513	33,600	33,600
010-003	Overtime	8,000	4,834	5,000	3,000	3,000
015-000	Benefits	169,226	161,450	133,222	102,672	102,672
019-000	Operational Services & S	42,000	10,790	15,000	15,000	15,000
021-000	Office Supplies	1,000	1,348	1,400	1,500	1,500
022-000	Dept. Oper. Supplies	110,000	47,933	50,000	50,000	50,000
022-007	Treatment Plant Chemica	4,000	742	2,000	2,600	2,600
022-008	Treatment Plant Repairs	5,000	21,680	22,000	10,000	10,000
022-012	Vehicle Fuel & Oil	21,000	9,327	10,000	9,963	9,963
022-015	Vehicle Repairs & Maint.	12,000	14,321	15,000	10,000	10,000
025-000	Small Tools & Equip	500	862	900	300	300
031-000	Professional Services	105,000	46,604	50,404	98,000	98,000
031-006	Waste Discharge Permit	50,000	31,273	31,273	35,000	35,000
031-007	Monitoring	7,500	3,993	5,000	5,000	5,000
031-009	Audit Services		12,500	12,500	12,500	12,500
032-001	Utilities - SCE	60,000	106,369	108,000	105,000	105,000
033-001	Communications GTE	6,500	10,298	12,000	8,500	8,500
034-000	Insurance	24,000	20,902	24,000	24,000	24,000
036-001	Emergency Line Repair	11,000	19,752	20,000	14,000	14,000
037-000	Other Services & Charge	4,500	14,014	15,000	50,000	50,000
037-004	Dues & Subscriptions	500	10,270	10,270	10,500	10,500
040-000	Street Franchise Fee	341,695	358,665	429,259	430,000	430,000
038-002	Meetings & Travel	2,000	130	130	500	500
	Operational Expenses	**1,340,233**	**1,188,342**	**1,274,443**	**1,225,356**	**1,225,356**
064-001	East/West Pond Monitoring		1,710	2,052	75,000	75,000
	Capital Outlay	**-**	**1,710**	**2,052**	**75,000**	**75,000**
070-000	Debt Srv Infrastructure	25,623	25,623	25,623	25,623	25,623
070-003	Debt Srv USDA Bond	323,470	323,470	323,470	323,470	323,470
	Debt Service	**349,093**	**349,093**	**349,093**	**349,093**	**349,093**
	Combined Exp	**1,689,326**	**1,539,145**	**1,625,588**	**1,649,449**	**1,649,449**

SEWER

010-001 SALARIES

Accounts for 4.80 FTE employees salary, including portions of administrative staff and clerical service staff in addition to full-time WWTP technician and field personnel.

010-002 PART-TIME SALARIES

Salary for part-time worker assigned to the Sewer Department.

SEWER DIVSION (continued)

010-003 OVERTIME
Monies allotted to pay personnel required to work beyond a 40-hour work week: includes emergency call outs and special details.

015-000 BENEFITS
Retirement plan, employee and dependent health insurance, vacation and sick pay, Employee Assistance Program (EAP), workers comp, etc.

019-000 OPERATIONAL SERVICES & SUPPLIES
Various charges for services and supplies collected in the general fund departments then charged to proper enterprise funds for cost accounting.

021-000 OFFICE SUPPLIES
Purchase of office supplies associated with the Sewer Division: pencils, pens, papers, note pads, markers, paper clips, scotch tape, interoffice memos, staples, folders, envelopes, city water forms, computer system items and other general office supplies necessary for day-to-day department operation.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Purchase departmental supplies such as manhole frame and lids, pipe and fittings, treatment plant parts, hand sanitizer, soap, rain gear, rope, locks, keys, brooms. shovels, first aid kit and supplies, chart recorder supplies, fire extinguisher, postage and form associated with utility billing, uniforms and coveralls, boot allowances, pager and answering services, operator's certificate and state license fees, etc.

022-008 TREATMENT PLANT REPAIRS
Preventive maintenance and repairs due to breakdowns on treatment plant equipment trash pump, sludge pump, aerators, oxidation ditch, flow meters, lab equipment, etc.

022-007 TREATMENT PLANT CHEMICALS
Degreasers, sewer aid, rodent control chemicals, weed killer, etc.

022-012 VEHICLE FUEL AND OIL
Gasoline, diesel, oil, fuel additives, antifreeze, brake and transmission fluids, etc.

022-015 VEHICLE REPAIRS AND MAINTENANCE
Repair and maintenance to the vehicles of this department; and allowance.

025-000 SMALL TOOLS AND EQUIPMENT
Hand tools and equipment needed for repairs performed in this department

031-000 PROFESSIONAL SERVICES
Consultation services associated with this department by State Certified Technician in accordance with State requirements. Engineering & Design for oxidation ditch.

031-006 WASTE DISCHARGE PERMIT FEE
State required waste discharge permit fee mandated by RWQCB.

SEWER DIVISION (continued)

031-007 MONITORING
Well sampling and reports (Cease and Desist and Cleanup and Abatement Orders) mandated by the State Regional Water Quality Control Board.

032-001 UTILITIES, SCE
Payment of electrical power bills incurred by this department.

033-001 COMMUNICATIONS, GTE
Long-distance phone bills, monthly service charges for alarm line and answering service.

034-000 INSURANCE
Liability insurance for the Sewer Department.

036-001 EMERGENCY LINE REPAIR
Costs associated with an emergency on the sewer collection system.

037-000 OTHER SERVICES AND CHARGES

037-004 DUES AND SUBSCRIPTIONS
Trade magazines and dues to professional organizations for updates on latest news and technology (APWA, California Water Pollution). Annual license from Tulare Ag. Commissioner.

038-002 TRAINING AND MEETINGS
Attendance at professional development conferences and seminars: registration, lodging, meals, educational materials and fees, etc.

040-000 STREET FRANCHISE FEE
Expense apportioned to street repair, maintenance and infrastructure depreciation - offset by street franchise fee tax on sewer utility fees.

050-007 CAPITAL EQUIPMENT REPLACEMENT FUND
Contribution to the fund thatwill be used for the purchase of all capital equipment for the sewer fund.

064-005 CAPITAL OUTLAY, WORK IN PROGRESS

064-006 CAPITAL OUTLAY, MACHINES AND EQUIPMENT

070-003 DEBT SERVICE, USDA BOND
Repayment of USDA loan for construction of wastewater treatment plant and lines.

DEPARTMENTAL OBJECTIVES

This Division is charged with maintaining Sewer & Storm Drain lines and Catch Basins, and operating the Sewage Treatment Facility and Storm Drain Basins. This division provides service to the unincorporated County areas of Tonyville and El Rancho and is provided through agreements with Tulare County. All work in this Division meets State and Federal Health and Safety Regulations.

GOALS FOR FY 2011-12:

#1 Conduct a comprehensive rate study to ensure user rates are accurate

FUND:	554	Enterprise Fund
DEPT:	4554	REFUSE

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	50,493	74,955	80,955	50,516	50,516
010-003	Overtime	2,500	786	800	-	-
015-000	Benefits	25,146	42,451	45,331	24,383	24,383
019-000	Operational Services & Sup	12,000	7,290	7,500	4,000	4,000
022-000	Dept. Oper. Supplies	5,500	4,566	5,500	3,500	3,500
022-012	Vehicle Fuel & Oil	16,000	6,002	6,500	7,500	7,500
022-015	Vehicle Repairs & Maint.	10,000	1,580	2,000	1,575	1,575
031-009	Audit Services		12,500	12,500	-	-
033-001	Communications - GTE	2,200	3,061	3,500	1,500	1,500
034-000	Insurance	17,000	16,100	17,000	10,500	10,500
037-000	Other Services & Charges	10,000	350	400	500	500
037-004	Dues & Subscriptions	100	-	-	100	100
037-005	JPA Dues	17,500	16,687	16,687	16,750	16,750
038-002	Training & Meetings	250	197	197	170	170
040-000	Street Franchise Fee	277,803	277,218	291,281	270,400	270,400
065-004	Contract Services	796,011	664,590	797,508	797,508	797,508
	Operational Expenses	**1,242,503**	**1,128,334**	**1,287,659**	**1,188,902**	**1,188,902**

REFUSE

010-001 SALARIES
Salaries for equivalent of 1.43 full-time refuse employees and a portion of admin salary.

010-003 OVERTIME
Monies allotted to pay personnel required to work beyond their scheduled 40-hour work week; includes emergency call outs and special details.

015-000 BENEFITS
Retirement plan, employee and dependent health insurance, vacation and sick pay, Employee Assistance Program (EAP), workers comp, etc.

019-000 OPERATIONAL SERVICES & SUPPLIES
Various charges for services and supplies that are collected in the general fund departments and then charged to the proper enterprise funds for cost accounting.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Purchase of: hand sanitizer, soap, rain gear, rope, locks, keys, light bulbs, brooms, shovels rakes, first aid kits and supplies, fire extinguishers, postage and forms associated with the utility billing, uniforms and coveralls, boot allowance, pager and answering service.

022-001 SHOP SUPPLIES
Materials used for maintenance of equipment and vehicles.

REFUSE DEPARTMENT (continued)

022-012 VEHICLE FUEL AND OIL
Gasoline, oil, gas additives, antifreeze, brake and transmission fluid, windshield cleaner.

022-015 VEHICLE REPAIR AND MAINTENANCE
Repair and preventive maintenance to the vehicles of this department.

025-000 SMALL TOOLS AND EQUIPMENT
Hand tools and equipment needed for repairs: pliers, wrenches, etc.

033-001 COMMUNICATIONS, GTE
Long distance calls and monthly service charges.

034-000 INSURANCE
Liability insurance for the Refuse Department.

036-000 REPAIR AND MAINTENANCE SERVICES
Repair and maintenance of equipment used for brush and special pickups.

037-000 OTHER SERVICES AND CHARGES
Miscellaneous items including fees for public notice publication, utility billing forms and postage; County dump fees for brush and special pickups, scale charges, etc.

037-004 DUES AND SUBSCRIPTIONS
Trade magazines and dues to professional organizations for latest news and technology.

037-005 JPA Dues
Proportional costs for participation in Consolidated Waste Management Authority Joint Powers Agency

038-002 TRAINING AND MEETINGS
Registration fees, transportation, meals & lodging, educational materials, etc.

040-000 FRANCHISE FEE EXPENSE
Street Franchise Fee paid to General Fund for Street Maintenance offset with Refuse Franchise Fee

065-004 REFUSE CONTRACT SERVICES
Contract services with a private refuse hauler. No allocation has been given for rate increase of Tulare County Dump tipping fees.

DEPARTMENTAL OBJECTIVE

This Division provides contract refuse collection and disposal of residential, commercial and industrial users which includes green waste separation collection, recycling and meeting State mandates associated with AB939. City crews still perform special loads, recycling, and refuse billing.

FUND:	800	Special Revenue Fund
DEPT:	8800	AQUATIC CENTER

AC#	Description	Budget 2010-2011	Expenses Thru May 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries		44,959	51,884	52,000	52,000
015-000	Benefits		3,987	4,285	5,275	5,275
022-000	Dept. Oper. Supplies				500	500
023-000	Repair & Maint		830	1,020	1,500	1,500
033-001	Communications - GTE				1,500	1,500
032-007	Permits & Fees		936	936	1,000	1,000
035-000	Advertising/Printing/Copy		793	850	850	850
037-008	Staff Training		275	385	300	300
063-013	Furniture & Equipment		59	275	300	300
069-.76	Pool Chemicals		45,000	54,756	55,000	55,000
032-006	Electric & Gas		66,000	68,000	65,000	65,000
069-102	Staff Uniforms		1,446	2,012	2,000	2,000
069-116	Concessions Supplies		2,964	4,020	4,500	4,500
034-000	Insurance				5,000	5,000
	Operational Expenses	**-**	**167,248**	**188,423**	**194,725**	**194,725**

FUND:	555	Fiduciary Fund
DEPT:	4555	PLAINVIEW WATER DISTRICT

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Proposed 2011-2012
010-001	Salaries				6,837	6,837
015-000	Benefits				3,418	3,418
022-000	Dept. Oper. Supplies				750	750
031-000	Professional Services				500	500
022-012	Vehicle Fuel & Oil				1,250	1,250
	Computer System Upgrade				18,500	18,500
	Operational Expenses	**-**	**-**	**-**	**31,255**	**31,255**

PLAINVIEW WATER DISTRICT - Fiduciary Fund

This Fund is an inter-agency agreement between the City of Lindsay and the PVWD to provide utility read and billing services on a monthly basis in exchange for a one time contribution of $18,500 toward purchase of computer upgrade software package and a monthly administrative service fee. Activity for this fund has previously been accounted for in the Water Fund. Departmental Operating supplies shall be billed to PVWD as the expense is incurred for billing paper stock and items not covered under the MOU.

FUND:	556	Special Revenue Fund
DEPT:	4556	LAND APPLICATION

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	#REF!	10,567	12,403	12,256	12,256
010-003	Overtime	1,000	579	579	-	-
015-000	Benefits	#REF!	6,237	7,118	6,005	6,005
021-000	Office Supplies	200	304	400	200	200
022-000	Dept. Oper. Supplies	900	34,747	35,000	900	900
031-000	Professional Services	5,000	13,306	15,000	5,000	5,000
034-000	Insurance	1,300	1,320	1,320	1,320	1,320
036-000	Repair & Maint Services	500	-	-	500	500
037-007	Permit Renewal	15,000	14,586	14,586	15,000	15,000
061-003	CCPI Lease Payment	21,600	21,600	21,600	21,600	21,600
	Operational Expenses	**#REF!**	**103,247**	**108,006**	**62,781**	**62,781**

LAND APPLICATION
(Offsetting Revenue collected from CCPI)

010-001 SALARIES

010-003 OVERTIME
Overtime necessary for the operation of this department.

015-000 BENEFITS
PERS, health insurance, vacation and sick pay, EAP, workers comp, etc.

021-000 OFFICE SUPPLIES
General office supplies necessary for day-to-day operation.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Pipe, fittings, rain gear, shovels, first aid supplies, fire extinguishers, uniforms, coveralls, chemicals, safety equipment, paint, pager & answering services, permit fees, etc

034-000 INSURANCE
Liability insurance for this department.

036-000 REPAIR AND MAINTENANCE SERVICES
Repair/maintenance of lines, valves, pumps and equipment at Rd 188/Ave 240.

061-003 LEASE OF LAND TO DISPOSE OF EFFLUENT
Lease of land to dispose of effluent and property owned and maintained by Brower Dairy.

DEPARTMENTAL OBJECTIVES

This Division is responsible for the treatment of agricultural liquid waste from the CCPI & CCPI citrus processing plants. This is a land application for providing irrigation for rotating crops. A portion of the costs are passed on and recovered from CCPI.

FUND:	400	Enterprise Fund
DEPT:	4400	WELLNESS CENTER

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries				54,800	54,800
015-000	Benefits				24,150	24,150
022-000	Dept. Oper. Supplies				7,500	7,500
022-012	Vehicle Fuel & Oil				1,000	1,000
022-015	Vehicle Repairs & Maint.				1,575	1,575
031-009	Audit Services				7,500	7,500
032-006	Wellness Center Utilities				20,000	20,000
033-001	Communications - GTE				3,500	3,500
034-000	Insurance				5,000	5,000
037-000	Other Services & Charges				500	500
037-004	Dues & Subscriptions				500	500
038-002	Training & Meetings				1,500	1,500
031-000	Professional Services				10,000	10,000
035-002	Aquatic Center Contribution				30,000	30,000
	Operational Expenses	**-**	**-**	**-**	**167,525**	**167,525**
064-000	CIP - Building & Furniture		755,353	923,000	462,000	462,000
066-000	CIP - Parking & Landscape			212,130	104,438	104,438
	Capital Outlay		**755,353**	**1,135,130**	**566,438**	**566,438**
070-000	USDA Parking Lot Loan				88,386	88,386
	Debt Service				**88,386**	**88,386**
	Combined Expense		**755,353**	**1,135,130**	**822,349**	**822,349**

WELLNESS CENTER

010-001 SALARIES
Salaries equivalent of 1.2 full-time Wellness Center employees & portion of admin salary.

015-000 BENEFITS
Retirement plan, employee and dependent health insurance, vacation and sick pay, Employee Assistance Program (EAP), workers comp, etc.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Purchase of: Paper, pencils, toner, hand sanitizer, soap, instructional materials, first aid kits and supplies, kitchen supplies for nutrition classes, therapy supplies.

022-012 VEHICLE FUEL AND OIL
Gasoline, oil, gas additives, antifreeze, brake and transmission fluid, windshield cleaner.

022-015 VEHICLE REPAIR AND MAINTENANCE
Repair and preventive maintenance to the vehicles of this department.

031-009 AUDIT SERVICES
Portion of expense of annual independent auditor review and reporting.

033-001 COMMUNICATIONS, GTE
Long distance calls and monthly service charges, including internet charges.

034-000 INSURANCE
Liability and Property insurance for the Wellness Center.

037-000 OTHER SERVICES AND CHARGES
Miscellaneous items including maintenance, bank charges, postage, public notices, etc

WELLNESS CENTER (Cont)

037-004 DUES AND SUBSCRIPTIONS
Trade magazines and dues to professional organizations for latest news and technology.

038-002 TRAINING AND MEETINGS
Registration fees, transportation, meals & lodging, educational materials, etc.

031-000 PROFESSIONAL SERVICES
Contract services with various professional health and wellness professionals for classroom instruction and wellness center exercise, therapy, wellness eduction, & associated services.

DEPARTMENTAL OBJECTIVE:

FUND:	8	Special Revenue Fund
DEPT:	883-890	ASSESSMENT DISTRICTS

AC#	Description	Budget 2010-2011	Expenses Thru April 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
887-368-075	Sweet Brier Units			5,400	6,005	6,005
883-368-090	Sierra View			17,009	17,011	17,011
884-368-080	Heritage Park			3,600	6,600	6,600
885-368-095	Ingoldsby			2,800	3,500	3,500
886-368-070	Samoa			3,600	4,400	4,400
889-368-076	Sierra Vista			86	350	350
888-368-085	Parkside			7,230	7,300	7,300
890-368-077	Maple Valley			107	320	320
891-368-091	Pelous Ranch			9,261	12,200	12,200
892-368-092	Sequoia Villas				600	600
101-342-040	Burger King/Shell			8,160	8,160	8,160
	Total Combined Expense			57,253	66,446	66,446
8000						
010-001	Salaries			42,401	34,401	34,401
015-000	Benefits			22,049	17,545	17,545
022-000	Dept. Oper. Supplies			5,000	3,500	3,500
022-012	Vehicle Fuel, Oil, Repair			6,500	6,500	6,500
032-001	Utililities:Lighting/Water			5,000	3,500	3,500
037-005	Wall Maint. & Repair			1,000	1,000	1,000
	Total Expenses Breakdown			81,950	66,446	66,446

010-001 SALARIES
All Assessment Districts combine to pay the salary of one full time employee.

015-000 BENEFITS
Includes all benefits paid to full-time department employees, including retirement plan, medical benefits, vacation and sick pay, worker's comp, EAP, etc.

022-000 DEPARTMENTAL OPERATING SUPPLIES
Pipe, fittings, rain gear, shovels, first aid supplies, fire extinguishers, uniforms, coveralls, chemicals, safety equipment, paint, pager & answering services, permit fees, etc

022-002 ADMINISTRATION CHARGES
Contract administration; preparation of estimates; bidding costs; review; all time spent by engineering and department heads; County assessment services

022-012 VEHICLE FUEL AND OIL
Gasoline, oil, gas additives, antifreeze, brake and transmission fluid, mower parts & repair

032-001 UTILITIES, SCE & WATER
Electricity and water for the assessment district operation and maintenance.

037-005 WALL MAINTENANCE AND REPAIR
Supplies for graffiti removal and repair of any incidental damage to the landscaped side of the existing wall.

064-007 CAPITAL OUTLAY
Lawnmower and landscape maintenance equipment

FUND:	661/663/699	REDEVELOPMENT
DEPT:	4260/4263/4299	Redevelopment - Low & Moderate

AC#	Description	Budget 2010-2011	Expenses Thru May 2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
661 Redevelopment (4260)						
010-001	Salaries	339,812	5,287	6,344	24,451	24,451
015-000	Benefits	169,226	2,114	2,537	12,714	12,714
021-000	Office Supplies	500	-	-	500	500
031-000	Professional Services	40,000	17,800	17,800	15,000	15,000
031-009	Audit Services	6,500	3,000	28,000	10,000	10,000
035-000	Advertising, Printing & Binding	-	271	325	300	300
037-000	Other Services & Charges	-	2,073	2,225	2,000	2,000
038-000	Engineering	-	163	200	500	500
038-002	Meetings & Travel	2,000	25	25	500	500
075-001	Façade Renovation	-	-	-	20,000	20,000
050-000	County Tax Admin Fee		40,244	40,244	40,500	40,500
075-002	Business Assistance	-	-	-	5,000	5,000
	Operational Expenses	**558,038**	**70,977**	**97,701**	**131,465**	**131,465**
075-000	SERAF		107,878	107,878	200,000	200,000
064-000	Pass-Thru Obligation			75,877	77,000	77,000
	Intergovernmental	**-**	**107,878**	**183,755**	**277,000**	**277,000**
070-000	Bond Payments P&I	827,430	401,696	1,078,572	1,078,572	1,078,572
	Debt Service - RDA	**827,430**	**401,696**	**1,078,572**	**1,078,572**	**1,078,572**
	Combined Total RDA Fund	**1,385,468**	**580,551**	**1,360,028**	**1,487,037**	**1,487,037**
Low&Moderate						
663-4263						
010-001	Salaries				23,400	23,400
015-000	Benefits			320	10,168	10,168
038-000	Engineering				500	500
075-001	Ashland Apt Maintenance			23,596	25,000	25,000
	Operational Expenses	**-**	**-**	**23,916**	**59,068**	**59,068**
669-4299-						
064-003	Ashland Apt Upgrade				150,000	150,000
	Capital Outlay				**150,000**	**150,000**
803-4803						
070-000	Debt Service - Fund 803	206,858	150,000	150,000	170,000	170,000
	Debt Service - LMI	**206,858**	**150,000**	**150,000**	**170,000**	**170,000**
	Combined Total LMI Fund	**206,858**	**150,000**	**173,916**	**379,068**	**379,068**
	Total Redevelopment Activity	**1,592,326**	**733,005**	**1,536,530**	**1,868,781**	**1,868,781**

REDEVELOPMENT

010-001 SALARIES
Redevelopment fund monies allocated to pay salaries of employees of the department.

015-000 BENEFITS
Includes all benefits paid to department employees, including retirement plan, medical benefits, vacation and sick pay, worker's comp, EAP, etc.

021-000 OFFICE SUPPLIES
Funds from this account are used to purchase pens, paper, note pads, markers, paper clips, tape, typewriter ribbons, correction tape, toner, staples, folders and other general office supplies necessary for the day-to-day operation of this department.

031-000 PROFESSIONAL SERVICES
Professional consultant services that are reimbursed by project applicant.

031-000 AUDIT SERVICES
Cost of performing the annual audit.

033-001 COMMUNICATIONS, GTE
Phone charges (long distance and monthly service) and fax machine expenses.

035-000 ADVERTISING, PUBLIC/LEGAL NOTICES
Funding for publishing all legal and public notices and required grant information and classified ads for new employees, etc.

036-008 OFFICE EQUIPMENT MAINTENANCE
Maintenance contracts on department typewriters, computers, printers, copier and for unscheduled maintenance and repair of office equipment.

037-000 OTHER SERVICES & CHARGES
Purchase of miscellaneous items necessary for the function of the department.

038-000 ENGINEERING

038-002 MEETINGS & TRAVEL
Payment of fees, lodging, meals and travel costs associated with conferences, grant workshops planning seminars, including CEQA and the Subdivision Map Act and other planning topics.

080-000 DEBT SERVICE
Annual payment on existing bond issue.

064-002 CAPITAL OUTLAY

075-001 FACADE RENOVATION - STEP program and Mural support

075-002 BUSINESS ASSISTANCE

FUND:	661	REDEVELOPMENT
DEPT:	4262	Enterprise Zone

AC#	Description	Budget 2010-2011	Expenses Thru May 2010-2011	Projected Expenses 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
010-001	Salaries	-	1,834	1,950	2,000	2,000
015-000	Benefits	-	47	62	102	102
037-004	Dues & Subscriptions	-	574	574	574	574
	Operational Expenses	**-**	**2,455**	**2,586**	**2,676**	**2,676**

Enterprise Zone

010-001 SALARIES

Redevelopment fund monies allocated to pay salaries of all full-time employees of the Enterprise Zone staff.

015-000 BENEFITS
Includes all benefits paid to full-time department employees, including retirement plan, medical benefits, vacation and sick pay, worker's comp, EAP, etc.

037-004 DUES AND SUBSCRIPTIONS
Purchase of the Federal Funding Guide.

REVENUES
101 GENERAL FUND

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
Property Taxes						
301-010	Current Secured	149,000	255,203	258,048	308,000	308,000
302-020	Current Unsecured	12,000	13,581	13,581	15,000	15,000
308-080	Misc. Other Prop Tax	30,000	8,475	10,500	10,500	10,500
	Total	**191,000**	**277,259**	**282,129**	**333,500**	**333,500**
Other Taxes						
311-010	Sales Tax	580,000	326,191	388,991	412,000	412,000
312-020	Franchise Fees	107,000	55,947	62,022	65,000	65,000
301-011	ERAF S&U Tax	.	137,127	137,127	130,000	130,000
313-030	Property Transfer	5,000	12,639	12,639	10,000	10,000
315-050	Transient Occupancy Ta	35,000	20,187	32,000	35,000	35,000
309-090	Utility Users Tax	690,000	625,701	720,739	706,928	706,928
323-030	Dog License		90	340	425	425
	Total	**1,417,000**	**1,177,882**	**1,353,858**	**1,359,353**	**1,359,353**
Licenses & Permits						
324-040	Building Permits	75,000	438,938	449,938	75,000	75,000
316-060	Business Licenses	57,500	60,694	62,980	63,000	63,000
354-040	Dog License & Cites	950	230	765	800	800
316-062	Other Misc Services	10,100	2,854	3,025	3,500	3,500
	Total	**143,550**	**502,716**	**516,708**	**142,300**	**142,300**
Money & Property Use						
360-010	Interest	6,800	4,344	4,700	5,500	5,500
363-030	Rent-City Facilities Gen	5,000	17,623	19,500	20,000	20,000
347-050	Friday Night Market Use				9,900	9,900
	Total	**11,800**	**21,967**	**24,200**	**35,400**	**35,400**
	Page Totals	**1,763,350**	**1,979,823**	**2,176,895**	**1,870,553**	**1,870,553**

REVENUES
101 GENERAL FUND

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
Intergovernmental						
335-060	Motor Vehicle Lic Fee		20,228	25,606	25,000	25,000
335-100	OHV	2,800	210	210	210	210
354-060	Vehicle Abatement	1,500	1,109	1,200	1,500	1,500
335-061	Property Tax VLF	880,000	429,340	853,719	850,000	850,000
130-135	Due From Other Funds				150,000	150,000
	Total	**884,300**	**450,887**	**880,735**	**1,026,710**	**1,026,710**
Other Revenues						
345-060	Sale of Real Property	-	10,360	10,360	71,025	71,025
365-050	Sale of Surplus Prop			42,000	75,000	75,000
341-010	Zoning Fees	5,000	1,938	2,500	2,500	2,500
369-400	Refunds & Rebates	65,000	44,106	45,106	45,000	45,000
369-091	Vehicle Sign Off	800	11,320	11,620	12,000	12,000
342-010	Other Police Services	60,000	11,650	12,550	14,000	14,000
	Total	**130,800**	**79,373**	**124,136**	**219,525**	**219,525**
Restricted General Fund						
351-010	Motor Vehicle Fines	30,000	33,679	39,880	39,880	39,880
351-020	Pub Safety Augmentatio	48,000	25,523	31,926	31,926	31,926
308-009	ARRA	-	43,660	43,660	43,660	43,660
351-030	COPS SLESF	-	88,702	98,353	125,000	125,000
335-088	INET Reimbursment	-	39,684	53,486	65,000	65,000
363-035	Commercial Rents				33,000	33,000
337-120	Youth Services - LUSD				25,000	25,000
335-090	POST Reimbursment	-			5,000	5,000
312-030	Street Franchise Fees	849,659	962,132	1,144,132	943,752	943,752
330-104	DOJ Cops-in-School		-	65,000	65,000	65,000
	Total	**927,659**	**1,193,380**	**1,476,437**	**1,377,218**	**1,377,218**
6/21/2011						
	Page Totals	**1,942,759**	**1,723,640**	**2,481,308**	**2,623,453**	**2,623,453**
	General Fund Total Revenue	**3,706,109**	**3,703,463**	**4,658,203**	**4,494,006**	**4,494,006**

REVENUES
777 Community & Economic Development

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
Total Previous Pg		**118,696**	**216,143**	**314,692**	**291,815**	**291,815**
Community & Economic Development 777						
700-300-999	CDBG Program Income		169,323	242,482	229,011	229,011
720-300-999	HOME Program Income		190,193	240,480	202,216	202,216
803-300-999	HELP		41,543	54,280	50,948	50,948
720-348-075	Bridge Loan - Senior Apt				184,385	184,385
612-389-089	Micro Business Grant1-TA				232,500	232,500
612-389-090	Micro Business Grant2-EQUIP				235,875	235,875
369-106	Planning				27,949	27,949
300-108	CIWMB Grant				27,123	27,123
777-394-041	HCD Project Grant				30,000	30,000
	FTHB Open Grants:					
867-369-300	08-STBG-4823				134,006	134,006
768-369-303	10-STBG-6723				341,000	341,000
705-369-300	06-CalHome-2406		2,249	2,249	214,250	214,250
870-369-300	08-CalHome-4912				887,250	887,250
769-369-302	10-CalHome-6663				985,550	985,550
	Subtotal	**-**	**401,059**	**537,242**	**3,782,063**	**3,782,063**
	Special Use					
	Total Revenue	**118,696**	**617,202**	**851,934**	**4,073,878**	**4,073,878**

REVENUES
400 WELLNESS CENTER

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Proposed 2011-2012
Wellness Center						
300-105	Lindsay District Hospital	233,000	233,721	323,735	233,000	
360-010	Interest Earnings		43	150	200	
310-004	Progam Fees/Class Fees				750	
345-050	Space Lease Fees				20,000	
300-006	Special Use Fees				1,961	
305-027	Membership Fees					
	Revenue Total	**233,000**	**233,764**	**323,885**	**255,911**	**-**
348-075	Loan Proceeds-USDA			104,438	104,438	
369-105	RCAC Grant	-		538,000	462,000	
	Loans & Grants			**642,438**	**566,438**	
	Combined REV	**-**	**-**	**966,323**	**822,349**	

300	**REVENUES**
4300	**MCDERMONT FIELD HOUSE/RECREATION**

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
	McDermont Field House/Recreation					
305-012	Birthday Parties	140,000	106,815	110,000	140,000	140,000
305-027	Fitness Center/Member	1,200,000	626,428	750,000	850,000	850,000
300-398	Sponsorships	95,000	9,705	10,000	10,000	10,000
347-040	Camp McDermont		19,472	20,472	40,000	40,000
393-040	Tienken Academy-LUSD	-	68,207	75,000	36,000	36,000
300-001	LUSD Summer Camp				20,000	20,000
300-011	21st Century	250,000	123,605	191,707	250,000	250,000
300-103	HS ASSETS		62,500	125,000	130,050	130,050
300-105	LUSD Contribution	22,500	-	22,500	22,500	22,500
333-360	LUSD Sports/AFS Admin	31,000	33,081	33,081	30,000	30,000
3000-007	LUSD - Patriots Sports				17,000	17,000
305-006	Adult Sports	-	29,857	33,000	41,000	41,000
305-015	Youth Sports		34,734	36,750	40,000	40,000
305-005	Sports Camps		68,350	70,350	81,000	81,000
305-008	Admissions	600,000	512,707	715,000	765,000	765,000
347-010	Recyclying		458	650	5,000	5,000
300-104	Special Events	375,000	70,536	70,536	90,000	90,000
347-042	Tanning Beds				10,000	10,000
300-003	Other		14,333	15,000	15,000	15,000
300-006	Special Use	-	182,527	250,000	425,000	425,000
300-010	Concessions/Vending	475,000	243,147	300,000	365,000	365,000
		-	-	-	-	-
	Totals	**3,188,500**	**2,206,461**	**2,829,046**	**3,382,550**	**3,382,550**

Funds	REVENUES
552-554	UTILITY

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
Water						
Fund 552						
348-020	Connection Fees	5,000	9,645	9,500	5,000	5,000
348-010	User Charges	1,550,706	1,380,725	1,571,167	1,549,608	1,549,608
348-030	Sale Surplus Water	-	20,000	20,000	-	-
348-080	Misc. Receipts	4,000	2,373	4,875	5,500	5,500
	Total	**1,559,706**	**1,412,743**	**1,605,542**	**1,560,108**	**1,560,108**
Sewer						
Fund 553						
348-050	User Charges	1,743,980	1,410,899	1,684,525	1,450,661	1,450,661
369-090	Misc. Receipts	-	86	104	150	150
490-030	Surplus Fund Balance				198,638	198,638
	Total	**1,743,980**	**1,410,985**	**1,684,628**	**1,649,449**	**1,649,449**
Refuse						
Fund 554						
348-100	User Charges	1,225,041	1,044,575	1,250,423	1,187,902	1,187,902
348-110	Special Pickups	7,500	709	800	1,000	1,000
	Total	**1,232,541**	**1,045,284**	**1,251,223**	**1,188,902**	**1,188,902**
	TOTALS:					
	Utility Revenue	**4,536,227**	**3,869,012**	**4,541,394**	**4,199,821**	**4,199,821**
	Surplus Fund Balance				**198,638**	**198,638**
	McDermont	**3,188,500**	**2,206,461**	**2,829,046**	**3,382,550**	**3,382,550**
	Wellness Center			**966,323**	**822,349**	**822,349**
Combined	**Enterprise Funds**	**7,724,727**	**6,075,473**	**8,336,763**	**8,603,358**	**8,603,358**

RESTRICTED REVENUES
GAS TAXES/GRANTS/LOANS

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
State Gas Tax & Transportation Taxes						
261-335-155	2105 Construction	18,000	50,629	59,611	60,000	60,000
261-335-156	2106 Construction	11,250	33,511	39,249	40,000	40,000
261-335-157	2107 Maintenance	21,475	(21,065)	-	-	-
261-335-158	2107.5 Engineering Adm	750	3,000	3,000	3,000	3,000
263-335-162	Traffic Congestion Relief	119,669	103,062	119,669	120,000	120,000
264-335-160	STP Exchange	-	87,779	87,779	87,779	87,779
263-335-159	SB-325 Transportation T	360,000	162,000	162,000	169,566	169,566
263-305-020	Measure "R" Local		95,098	114,117	115,000	115,000
	Total	**531,144**	**514,015**	**585,425**	**595,345**	**595,345**
Grants & Loan Projects						
672-399-100	TEA-Government Plaza	-			167,000	167,000
672-399-102	TEA-Tulare Rd Bollard				199,000	199,000
673-399-101	CMAQ-Shoulder Stablization				343,000	343,000
675-348-075	USDA Sierra Rd Loan	-			1,225,532	1,225,532
674-369-114	S-R-S Page-Moore 020	-			894,000	894,000
674-369-115	S-R-S Page-Moore 02	-			599,000	599,000
450-348-075	Library Landscape Loan		225,266	253,819	21,181	21,181
		-				
	Totals	**-**	**225,266**	**253,819**	**3,448,713**	**3,448,713**
	Total all Grants/Loans	**531,144**	**739,281**	**839,244**	**4,044,058**	**4,044,058**

REVENUES
SPECIAL USE FUNDS

AC#	Description	Budget 2010-2011	Revenues Thru April 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
Landscape Lighting Assessment District						
883	Sierra View	23,767	16,509	17,011	17,011	17,011
884	Heritage Park	5,612	6,288	6,588	6,600	6,600
885	Ingoldsby	2,404	2,282	3,500	3,500	3,500
886	Samoa	11,579	3,900	4,400	4,400	4,400
887	Sweet Brier	11,540	2,970	6,005	6,005	6,005
888	Parkside	-	7,230	7,300	7,300	7,300
889	Sierra Vista	-	86	350	350	350
890	Maple Valley	-	107	320	320	320
891	Pelous Ranch	-	9,261	12,200	12,200	12,200
892	Sequoia Villas	-	-	600	600	600
	Total	**54,902**	**48,633**	**58,274**	**58,286**	**58,286**
Burger King & Parks Place Landscape Agreement (Fund 101)						
342-040	Burger King			3,000	3,000	3,000
342-040	Parks Place			5,160	5,160	5,160
	Total			**8,160**	**8,160**	**8,160**
UDAG Economic Development 678						
360-010	Interest	500	-	-	135	135
300-998	PI for Biz Assistance		113,647	113,647	36,353	36,353
	Total	**500**	**113,647**	**113,647**	**36,488**	**36,488**
Land Application 556						
339-150	CCPI User Charges	41,694	27,465	41,181	41,181	41,181
348-070	CCPI Lease	21,600		21,600	21,600	21,600
	Total	**63,294**	**27,465**	**62,781**	**62,781**	**62,781**
Aquatic Center 800						
310-001	Pool Entry Fees		11,085	12,500	13,000	13,000
310-003	Swim Lessons		2,680	3,080	4,100	4,100
305-009	Concessions		4,229	4,750	7,000	7,000
310-002	Facility Use/Rental		8,404	10,500	10,500	10,500
300-105	LUSD Contribution			41,000	41,000	41,000
300-107	McDermont Contribution				20,500	20,500
300-109	Wellness Center Cont.				30,000	30,000
	Total	**-**	**26,398**	**71,830**	**126,100**	**126,100**
	Page Total	**118,696**	**216,143**	**314,692**	**291,815**	**291,815**

FUND:	555	Fiduciary Fund
DEPT:	4555	PLAINVIEW WATER DISTRICT

AC#	Description	Budget 2010-2011	Revenue Thru April 2011	Projected Revenue 2010-2011	Staff Proposed 2011-2012	Council Approved 2011-2012
340-000	Admin Fees		2,780	3,336	12,755	12,755
200-150	User Charges			66,100	74,336	74,336
Less Amount	Remitted to PVWD			(66,100)	(74,336)	(74,336)
369-400	Computer Upgrade				18,500	18,500
	Total	**-**	**2,780**	**3,336**	**31,255**	**31,255**

PLAINVIEW WATER DISTRICT - Fiduciary Fund

This Fund is an inter-agency agreement between the City of Lindsay and the PVWD to provide utility read and billing services on a monthly basis in exchange for a one time contribution of $18,500 toward purchase of computer upgrade software package and a monthly administrative service fee. Activity for this fund has previously been accounted for in the Water Fund. The City of Lindsay collects and remits payment for water service provided by PVWD on a monthly basis, thus the User Charges cannot be counted as a City of Lindsay revenue.

REVENUES
661/663/699/803 REDEVELOPMENT AGENCY FUNDS

AC#	Description	Budget 2010-2011	Revenues Thru May 2011	Projected Revenues 2010-2011	Manager Proposed 2011-2012	Council Approved 2011-2012
Fund 661 Redevelopment						
301-010	Property Tax Incrmnt	983,400	1,174,992	1,269,819	1,280,800	1,280,800
305-050	Interest	5,950	115	415	1,134	1,134
	Enterprise Zone		1495	1520	1520	1520
Total RDA		**989,350**	**1,176,602**	**1,271,754**	**1,283,454**	**1,283,454**
Fund 663 Low & Moderate Income Fund						
301-010	Property Tax Incrmnt	249,000	261,575	317,455	320,000	320,000
305-050	Interest	600	92	117	133	133
Total LMI		**249,600**	**261,667**	**317,572**	**320,133**	**320,133**
Fund 699 Ashland Apartments						
369-030	Tenant Rents		43,281	46,658	50,000	50,000
369-090	Coin-op Laundry Rec't		1,895	2,250	2,250	2,250
Total Ashland			**45,176**	**48,908**	**52,250**	**52,250**
Fund 803 CAL-HFA RLF						
300-999	CDBG Payments		10,526	12,369	12,370	12,370
Total CAL-HFA RLF		**0**	**10,526**	**12,369**	**12,370**	**12,370**
Total RDA & LMI Revenue		**1,238,950**	**1,493,971**	**1,650,603**	**1,668,207**	**1,668,207**

NOTE: It is expected there will be a short-fall of $200,574 less revenue than projected expense due to the State attempts at changing the SERAF/ERAF shifts which will signigicantly increase the charge to the City. The Governor is still attempting to eliminate Redevelopment Agencies and this budget reflects the increased SERAF shift of property tax increment to the state which is projected to be charged to City in order to keep from having the RDA eliminated. The actual costs are unknown at this time and a revised budget will be issued once the state decides on the formula and the charge is defined.