



2024/2025 BUDGET
May 31, 2024

Outline

- Budget Information –
Significant changes will be brought back through a 45-day budget revision
- Budget Definitions
- Projected FY 2023-2024
- Proposed FY 2024-2025
- Five-Year Capital Improvement Budget 2024-2029

Budget

Definitions

- **FUND:** A fund is a grouping of related accounts used to maintain control over specific resources segregated for specific activities or objectives.
- **GOVERNMENTAL FUNDS:** Funds generally used to account for “governmental-type” activities; tax-supported.
- **GENERAL FUND:** Accounts for the operations of general government i.e. Police/Fire, Animal Control, Parks, etc.
- **ENTERPRISE FUNDS:** Funds used to account for “business-type” activities; supported by user charges / fees.
 - Wellness Center
 - Water
 - Sewer
 - Refuse
- **DEFICIT SPENDING:** Deficit spending occurs when spending exceeds its revenue. (Decrease to fund balance)
- **SURPLUS SPENDING:** Surplus spending occurs when income exceeds expenditures. (Increase to fund balance)



BUDGET

FUND 101

GENERAL FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$1,847,161	\$2,546,956
REVENUES	\$8,149,405	\$7,925,612
EXPENDITURES	\$7,449,610	\$9,490,271
ENDING BALANCE	\$2,546,956	\$982,297
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$699,795	YES \$1,564,659

REVENUES

- TAXES & FEES
- LICENSES & PERMITS
- PROPERTY USE
- SERVICES
- FINES
- GRANTS
- OTHER SOURCES

EXPENDITURES

- SALARIES & BENEFITS
- MATERIALS & SUPPLIES
- PROFESSIONAL SERVICES
- UTILITIES
- EQUIPMENT

TRANSFERS TO OTHER FUNDS & DEBT PAYMENTS

FUND 200

STREET IMPROVEMENT FUND (COMMITTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$395,029	\$1,408,285
REVENUES	\$1,063,117	\$964,500
EXPENDITURES	\$49,861	\$1,149,862
ENDING BALANCE	\$1,408,285	\$1,222,923
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$1,013,256	YES \$185,362

2024/2025 EXPENDITURES CONSIST OF:

- REHAB LINDA VISTA LOOP \$900,000
- HERMOSA/WESTWOOD ROUNDABOUT LANDSCAPING \$200,000

FUND 260

SB 1 ROAD MAINTENANCE & REHAB (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$19,839)	\$273,451
REVENUES	\$293,290	\$324,946
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$273,451	\$891,687
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$293,290	NO \$324,946

FUND 261

GAS TAX FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$149,428	\$109,083
REVENUES	\$311,629	\$349,722
EXPENDITURES	\$351,974	\$469,926
ENDING BALANCE	\$109,083	(\$11,121)
DEFICIT SPENDING SURPLUS/DEFICIT	YES \$40,345	YES \$120,204

FUND 263

TRANSPORTATION
FUND
(RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$109,709	\$256,326
REVENUES	\$324,667	\$330,000
EXPENDITURES	\$178,050	\$584,197
ENDING BALANCE	\$256,326	\$2,129
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$146,617	YES \$254,197

FUND 264

GAS TAX TRANSIT
FUND
(RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$7,457	\$7,457
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$7,457	\$7,457
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$0	NO \$0

FUND 265

STP HWY FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$914,659	\$1,065,659
REVENUES	\$151,000	\$144,500
EXPENDITURES	\$0	\$600,000
ENDING BALANCE	\$1,065,659	\$610,159
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$151,000	YES \$455,500

2024/2025 EXPENDITURES CONSIST OF:

- LINDMORE STREET \$600,000

FUND 266

LTF – ART 8 STREETS & ROADS FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$3,077,382	\$3,549,414
REVENUES	\$472,032	\$400,000
EXPENDITURES	\$0	\$2,270,500
ENDING BALANCE	\$3,549,414	\$1,678,914
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$472,032	YES \$1,870,500

2024/2025 EXPENDITURES CONSIST OF:

- TULARE/FOOTHILL \$2,270,500

FUND 305

EMERGENCY FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$559,503)	\$0
REVENUES	\$0	\$0
EXPENDITURES	\$9,898	\$0
ENDING BALANCE	(\$569,401)	\$0
DEFICIT SPENDING SURPLUS/DEFICIT	YES \$9,898	CLOSED

USED FOR COVID AND FLOODS – PARTIALLY REIMBURSED

FUND 306

ARPA FUNDS
(ONE-TIME)

AWARDED	\$3,220,636
2021/2022 EXPENDITURES	\$383,333.19
2022/2023 EXPENDITURES	\$605,715.70
2023/2024 EXPENDITURES	\$289,772.03
2024/2025 EXPENDITURES	\$1,941,815.08
BALANCE	\$0

EXPENDITURES OUTLINED IN THE ARPA SPENDING PLAN ADOPTED 4/26/22

FUND 400

WELLNESS FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$91,379)	(\$419,033)
REVENUES	\$682,992	\$728,500
EXPENDITURES	\$1,010,646	\$1,211,333
ENDING BALANCE	(\$419,033)	(\$901,866)
DEFICIT SPENDING SURPLUS/DEFICIT	YES \$327,654	YES \$482,833

FUND 460

STATE PARKS FUND (COMMITTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$253,699)	(\$0)
REVENUES	\$275,809	\$0
EXPENDITURES	\$27,385	\$0
ENDING BALANCE	(\$5,275)	\$0
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$248,424	

FUND 471

PARK
IMPROVEMENT
FUND
(COMMITTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$42,336	\$47,539
REVENUES	\$5,203	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$47,539	\$47,539
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$5,203	NO \$0

FUND 552

WATER FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$677,982	\$388,473
REVENUES	\$1,778,139	\$1,630,150
EXPENDITURES	\$2,067,648	\$2,126,649
ENDING BALANCE	\$388,473	(\$108,026)
DEFICIT SPENDING SURPLUS/DEFICIT	YES \$289,509	YES \$496,499

FUND 553

SEWER FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$1,330,826	\$1,504,723
REVENUES	\$1,473,145	\$1,550,500
EXPENDITURES	\$1,299,248	\$2,046,536
ENDING BALANCE	\$1,504,723	\$1,008,687
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$173,897	YES \$496,036

FUND 554

REFUSE FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$348,665	\$363,014
REVENUES	\$952,721	\$959,564
EXPENDITURES	\$938,372	\$1,060,947
ENDING BALANCE	\$363,014	\$261,631
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$14,349	YES \$101,383

FUND 555

RECYCLE/BOTTLED
FUND
(RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$17,295	\$17,295
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$17,295	\$17,295
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$0	NO \$0

FUND 556

VITA-PAKT FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$49,755)	\$0
REVENUES	\$121,853	\$79,395
EXPENDITURES	\$121,853	\$79,395
ENDING BALANCE	(\$49,755)	\$0
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$0	NO \$0

FUND 576

CAP RESERVE

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$6,357	\$6,357
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$6,357	\$6,357
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 612

EDEF-5786

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$2,200	\$2,200
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$2,200	\$2,200
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$0	NO \$0

FUND 660

RDA RETIREMENT

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$653,107	\$653,107
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$653,107	\$653,107
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 662

SUCCESSOR AGENT

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$60,455	\$60,455
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$60,455	\$60,455
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 699

SRRP REVOLVING
FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$3,591	\$3,591
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$3,591	\$3,591
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$0	NO \$0

FUND 700

CDBG REVOLVING FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$7,647	\$7,647
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$7,647	\$7,647
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$0	NO \$0

FUND 702

CHFA HELP FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$30,111	\$30,111
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$30,111	\$30,111
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 720

HOME REVOLVING FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$108,510)	\$0
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	(\$108,510)	\$0
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$0	NO \$0

FUND 750

CALHOME FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$98,826	\$98,826
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$98,826	\$98,826
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 779

HOME FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$20,284	\$20,284
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$20,284	\$20,284
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 781

CAL HOME FUND

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$325,292)	\$0
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$(325,292)	\$0
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 841

CURB & GUTTER FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$12,254	\$13,174
REVENUES	\$920	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$13,174	\$13,174
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$920	NO \$0

FUND 856

STORM DRAIN SYSTEM FUND (RESTRICTED)

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$17,340	\$17,999
REVENUES	\$659	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$17,999	\$17,999
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$659	NO \$0

FUND 870

CALHOME

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$156,284	\$156,284
REVENUES	\$0	\$0
EXPENDITURES	\$0	\$0
ENDING BALANCE	\$156,284	\$156,284
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$0	\$0

FUND 883

SIERRA VIEW ASSESSMENT

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$4,327)	(\$5,879)
REVENUES	\$19,546	\$22,415
EXPENDITURES	\$21,098	\$22,415
ENDING BALANCE	(\$5,879)	(\$5,879)
DEFICIT SPENDING SURPLUS/DEFICIT	YES \$1,552	NO \$0

FUND 884

HERITAGE ASSESSMENT

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$13,465	\$15,715
REVENUES	\$7,481	\$6,920
EXPENDITURES	\$5,231	\$6,920
ENDING BALANCE	\$15,715	\$15,715
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$2,250	NO \$0

FUND 886

SAMOA

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$6,527	\$8,717
REVENUES	\$4,524	\$4,610
EXPENDITURES	\$2,334	\$4,610
ENDING BALANCE	\$8,717	\$8,717
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$2,190	NO \$0

FUND 887

SWEETBRIER

TOWNHOUSES

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$13,492)	(\$9,520)
REVENUES	\$11,385	\$0
EXPENDITURES	\$7,413	\$0
ENDING BALANCE	(\$9,520)	(\$9,520)
DEFICIT SPENDING	NO	NO
SURPLUS/DEFICIT	\$3,972	\$0

FUND 888

PARKSIDE

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$9,688	\$3,813
REVENUES	\$5,742	\$0
EXPENDITURES	\$11,617	\$
ENDING BALANCE	\$3,813	\$3,813
DEFICIT SPENDING SURPLUS/DEFICIT	YES \$5,875	NO \$0

FUND 889

SIERRA VISTA ASSESSMENT

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	(\$3,750)	(\$3,088)
REVENUES	\$5,886	\$0
EXPENDITURES	\$5,224	\$0
ENDING BALANCE	(\$3,088)	(\$3,088)
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$662	NO \$0

FUND 890

MAPLE VALLEY ASSESSMENT

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$1,474	\$4,046
REVENUES	\$4,121	\$0
EXPENDITURES	\$1,549	\$0
ENDING BALANCE	\$4,046	\$4,046
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$2,572	NO \$0

FUND 891

PELOUS RANCH

	2023/2024 PROJECTED	2024/2025 BUDGET
BEGINNING BALANCE	\$1,080	\$3,483
REVENUES	\$16,495	\$0
EXPENDITURES	\$14,092	\$0
ENDING BALANCE	\$3,483	\$3,483
DEFICIT SPENDING SURPLUS/DEFICIT	NO \$2,403	NO \$0



Capital Outlay 2025-2029

FY 2025-2029

Total CIP

\$62,314,835

2024/2025

PROJECT	FUND	COST
Department Office Upgrade	101	\$ 45,000.00
Rehabilitation of City of Lindsay Skate Park	101	\$ 185,000.00
Construction of Pickle Ball Court	101	\$ 100,000.00
Street Paving Slurry Sealing With Tulare County	101	\$ 64,945.00
Mission Control Unit Upgrade at Water Treatment Plant/ Canal Intake	101	\$ 100,000.00
Sluice Gate at WWTP	101	\$ 42,000.00
Replacement of WWTP Piping	101	\$ 22,500.00
Replacement of Influent Pump WWTP	101	\$ 23,000.00
Replacement of WWTP Barscreen	101	\$ 75,000.00
4 Million Gallon Water Tank Reservoir Cleaning & Disinfection	101	\$ 28,138.00
Olive Bowl/ Kaku Park Upgrades*	306	\$ 1,761,815.00
Water Capacity Study	306	\$ 50,000.00
Orange Ave/Tulare Road Valving Project	306	\$ 130,000.00
Server Upgrade	101	\$ 10,000.00
Axon Body Cameras/ Tasers	101	\$ 30,000.00
Olive Bowl/Kaku Park Construction*	460	\$ 3,670,437.00
Olive Bowl/Kaku Park Upgrades*	460	\$ 4,650,920.00
Transit Center Design*	263	\$ 250,000.00
Lindmore St from Lindsay BLVD to Harvard Ave (Agreement w/ Tulare Co.)*	265	\$ 600,000.00
Rehab Linda Vista Loop	200	\$ 900,000.00
Hermosa/Westwood Roundabout Landscaping*	200	\$ 200,000.00
Tulare & Foothill Rehab	266	\$ 2,270,500.00
Generators Well 14 & Well 15	305	\$ 250,000.00
Generators-Grant by Cal OES	305	\$ 250,000.00
Oxidation Ditch Repairs (2)	553	\$ 250,000.00
TOTAL ALL PROJECTS FOR YEAR		\$ 15,959,255.00

2025/2026

PROJECT	FUND	COST
Artificial Turf	101	7,500
Concil Chambers Mural	101	30,000
Axon Body Cameras/ Tasers	101	30,000
SCBA	101	50,000
Structural Firefighting Gear	101	50,000
Seeding-Aerator Pulled Behind	101	5,000
Fertilizer/Seed Sprayer Pulled Behind	101	5,000
Lawn Mowers	101	15,000
4FT Iron Wheel Roller W/ Tilt Trailer	552/200	45,000
Tack Wagon	552/200	10,000
Enclosed Trailer For Landscaping	101	25,000
Lindsay Transit Center Construction	263	2,200,000
Scada Expansion	552	60,000
Fire Flow Infrastructure	552	250,000
Filter Bank D Electric Actuators	552	100,000
Turbidimeter for Bank A & D	552	50,000
Pneumatic Valves for Bank A	552	103,200
Replace Bar Screen	553	70,000
Mission Control for Hickory Lift Station	553	25,000
Disc Harrows (10-footer)	553	20,000
Metal Building Shed Fenced	553	150,000
Splitter Box-3 Slough Gates	553	10,000
TOTAL ALL PROJECTS FOR YEAR		\$ 3,310,700.00

2026/2027

PROJECT	FUND	COST
Corporate Yard Upgrades	101/200/552/553/554	350,000
Building Improvements - Wellness Center	101	65,000
City Hall: Windows Upgrade	101	250,000
Axon Body Cameras/ Tasers	101	30,000
25000 4X4 Truck	552/553	60,000
24000 Truck Replacement	552/101	50,000
6500 HD Dump Truck	552/200	60,000
Lindsay Transit Center Construction	263	4,289,000
DBP Disinfecting Byproduct	552	498,280
Pneumatic Valves for Bank B	552	83,200
Pneumatic Valves for Bank C	552	83,200
Pneumatic Valves for Bank D	552	103,200
Effluent Pneumatic Valve	552	8,000
Surge Tank Pneumatic Valves	552	8,000
Magnetic Flow Meters ((1)Canal, (2) WTP, (3)	552	27,000
Surge Tank Tarp	552	5,000
Another R.A.S Pump Standby	553	20,000
Ride-On Weed Sprayer	553	25,000
Crane for Wastewater Truck	553	50,000
Re-Do Guide Rails at Hickory Lift Station	553	20,000
TOTAL ALL PROJECTS FOR YEAR		\$ 6,084,880.00

2027/2028

PROJECT	FUND	COST
Parking Lot improvement	101	150,000
City Hall: Electrical/ Mechanical	101	50,000
City Hall: Plumbing Upgrades	101	50,000
Concil Chambers Upgrades	101	40,000
Axon Body Cameras/ Tasers	101	30,000
Mower (96 inch or 60 inch)	101	50,000
Clarifier Tarp	552	10,000
(4) Water Treatment Booster Pumps	552	60,000
Main Line Replacement Program	552	665,000
Well 11 PS&E	552	150,000
Upgrade Electrical System & VFD for Well #14	552	150,000
Update Master Plans	552	350,000
Water Plant Upgrades	552	100,000
Clarifier Renovations	552	10,000
Turnout Upgrades	552	200,000
Extra Flight Pump for Hickory Lift Station	553	10,000
Re-Do Drying Beds (4)	553	500,000
Relined the 2 East Dryings Beds (Potentential	553	300,000
Enclosed Tractor	553	200,000
TOTAL ALL PROJECTS FOR YEAR		\$ 3,075,000.00

2028/2029

PROJECT	FUND	COST
Well 11 Renovation	552	10,000,000
Water Meters Digital Upgrade	552	2,000,000
Storage Tank Improvements	552	455,000
Groundwater wells per Feasibility Study	552	20,280,000
Upgrade SCADA System to Include Monitoring	553	250,000
Vacumm Truck with Jet Rotter	553	500,000
Camara System to Conduct Main Line Inspect	553	50,000
Update Master Plans	553	350,000
TOTAL ALL PROJECTS FOR YEAR		\$ 33,885,000.00

Looking Forward

June 11, 2024 – Public Hearing

- Budget Review and Adoption
- Capital Plan Review and Adoption

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