



# LINDSAY CITY COUNCIL REGULAR MEETING AGENDA

October 22, 2024, 6:00 P.M.  
City Hall, 251 E. Honolulu St., Lindsay, CA 93247

**Mayor**  
Ramiro Serna  
**Mayor Pro Tem**  
Yolanda Flores  
**Councilmembers**  
Hipolito Angel Cerros  
Rosaena Sanchez  
Misty Villarreal

Notice is hereby given that the Lindsay City Council will hold a Regular Meeting on Tuesday, October 22, 2024 at 6:00 p.m. in person and live via YouTube.

 **City of Lindsay YouTube Channel:** <https://www.youtube.com/@CityofLindsay>



Se anima a los hispanohablantes a asistir a las próximas reuniones del Concejo Municipal de Lindsay. Para traducción al español, comuníquese con la oficina de la Secretaria Municipal por teléfono, (559) 562-7102 ext. 8034, o regístrese unos minutos antes en el momento de la reunión del Consejo.

## Rules for Addressing the City Council:

- Members of the public may address the City Council on matters within the jurisdiction of the City of Lindsay.
- Persons wishing to address Council concerning an item on the agenda will be invited to address the Council during the time that Council is considering that agenda item. Persons wishing to address Council concerning issues not on the agenda will be invited to address Council during the Public Comment portion of the meeting.
- When invited by the Mayor to speak, please step up to the lectern, state your name and city of residence, and make your comments. Comments are limited to three minutes per speaker.

## Americans with Disabilities Act

Pursuant to the Americans with Disabilities Act, persons with disabilities who may need assistance should contact the City Clerk prior to the meeting at (559) 562-7102 ext. 8034 or via email at [mpeton@lindsay.ca.us](mailto:mpeton@lindsay.ca.us).

1. **CALL TO ORDER**
2. **INVOCATION**
3. **PLEDGE OF ALLEGIANCE**
4. **ROLL CALL**
5. **APPROVAL OF AGENDA**
6. **PUBLIC COMMENT** – The public is invited to comment on any subject under the jurisdiction of the Lindsay City Council. Please note that speakers that wish to comment on a Regular Item or Public Hearing on tonight's agenda will have an opportunity to speak when public comment for that item is requested by the Mayor. Comments shall be limited to three (3) minutes per person, with thirty (30) minutes for the total comment period, unless otherwise indicated by the Mayor. The public may also choose to submit a comment before the meeting via email. Public comments received via email will be distributed to the Council prior to the start of the meeting and incorporated into the official minutes; however, they will not be read aloud. Under state law, matters presented under public comment cannot be acted upon by the Council at this time.
7. **COUNCIL REPORT**
8. **CITY MANAGER REPORT**
9. **STAFF UPDATES** – City Services, Finance, Human Resources, Public Safety, Recreation Services

**10. CONSENT CALENDAR** – Routine items approved in one motion unless an item is pulled for discussion. There will be no separate discussion of these matters unless a request is made, in which event the item will be removed from the Consent Calendar to be discussed and voted upon by a separate motion.

**10.1 Waive the Reading of Ordinance and Approve by Title Only.**

**Action & Recommendation:** Approve the reading by title only of all ordinances and that further reading of such ordinances be waived.

**Submitted by:** Maegan Peton, City Clerk

**10.2 Minutes of the Regular and/or Special Meeting of October 8, 2024.**

**Action & Recommendation:** Approve as submitted.

**Submitted by:** Maegan Peton, City Clerk

**10.3 Warrant List for September 30, 2024, Through October 13, 2024.**

**Action & Recommendation:** Accept the Warrant List for transactions dated September 30, 2024, through October 13, 2024.

**Submitted by:** Lacy Meneses, Director of Finance

**10.4 Letter of Support for Caltrans District 6 Director Position.**

**Action & Recommendation:** Authorize the City Manager to prepare and submit a letter of support for Nabeelah Abi-Rached to be the next District 6 Director.

**Submitted by:** Daymon Qualls, City Manager

**11. ACTION ITEMS**

**11.1 Approve 2023/2024 Unaudited Actuals Report.**

**Action & Recommendation:** Approve the City of Lindsay Unaudited Actuals Report.

**Submitted by:** Lacy Meneses, Director of Finance

**11.2 2024/2025 Water & Sewer Funds Budget Amendment.**

**Action & Recommendation:** Approve the City of Lindsay revised budget.

**Submitted by:** Lacy Meneses, Director of Finance

**12. PUBLIC HEARINGS**

**12.1 Proposition 218 Process and Approval of 2024 Water and Sewer Rates.**

**Action & Recommendation:** Staff recommends Council take the following actions:

1. Receive the Water and Sewer Rate Study Report by Bartle Wells and Associates as final.
2. Conduct Proposition 218 public hearing increasing Water and Sewer rates for the City of Lindsay.
3. Adopt Resolution 24-37 approving a rate increase for Water Services.
4. Adopt Resolution 24-38 approving a rate increase for Sewer Services.

**Submitted by:** Lacy Meneses, Director of Finance

Neyba Amezcua, Principal Project Manager-QK, Inc.

Erik Helgeson, Bartle Wells Associates

**13. DISCUSSION ITEMS**

**13.1 Historical Review of Abandonment of Public Roadway (300 Block of North Oxford)**

**Action & Recommendation:** Review the history of abandonment of public roadways concerning the 300 block of North Oxford and provide direction thereto.

**Submitted by:** Ryan Heinks, Acting Director of City Services.

**14. EXECUTIVE (CLOSED) SESSION**

**14.1 Conference with Legal Counsel - Anticipated Litigation**

Significant exposure to litigation pursuant to § 54956.9(b): 1 Case

**15. REQUEST FOR FUTURE ITEMS**

**16. ADJOURNMENT** – Lindsay City Council meetings are held in the City Council Chambers at 251 E. Honolulu Street in Lindsay, California beginning at 6:00 P.M. on the second and fourth Tuesday of every month unless otherwise noticed. Materials related to an Agenda item submitted to the legislative body after distribution of the Agenda Packet are available for public inspection in the office of the City Clerk during normal business hours. A complete agenda is available at [www.lindsay.ca.us](http://www.lindsay.ca.us). In compliance with the Americans with Disabilities Act & Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the office of the City Clerk at (559) 562-7102 x 8034. Notification prior to the meeting will enable the City to ensure accessibility to this meeting and/or provision of an alternative format of the agenda and documents in the agenda packet.

**AFFIDAVIT OF POSTING AGENDA**

I hereby certify, in conformance with Government Code Sections 54954.2 and 54956, this agenda was posted in the bulletin board at the front of City Hall, 251 E Honolulu St., as well as on the City of Lindsay's website ([www.lindsay.ca.us](http://www.lindsay.ca.us)).

DATE POSTED: Thursday, October 17, 2024



Maegan Peton, City Clerk



# LINDSAY CITY COUNCIL REGULAR MEETING MINUTES

Lindsay Council Chambers  
251 E Honolulu St., Lindsay CA 93247

Tuesday, October 8, 2024  
6:00 p.m. – Regular Meeting

Proper notice of this meeting was given pursuant to Government Code Section 54954.2 and 54956.

**STAFF PRESENT:** City Manager Daymon Qualls, City Attorney Megan Crouch, City Clerk Maegan Peton, Director of Public Safety Rob Moore, Acting Human Resources Manager Lance Rowell, Director of Finance Lacy Meneses, Director of Recreation Services Armando da Silva, Acting City Services Director Ryan Heinks, Engineer Technician Mauricio Mendoza

## 6:00 p.m. – REGULAR MEETING

### 1. CALL TO ORDER

Mayor Serna called to order the regular meeting of the Lindsay City Council at 5:59 p.m. in the Council Chamber located at 251 E. Honolulu St.

### 2. INVOCATION

The invocation was led by Pastor Josh Treadway from The Harvest Center.

### 3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mayor Pro Tem Flores.

### 4. ROLL CALL

**Council Present:** Mayor Ramiro Serna  
Mayor Pro Tem Yolanda Flores  
Councilmember Hipolito Cerros  
Councilmember Rosaena Sanchez  
Councilmember Misty Villarreal

### 5. APPROVAL OF AGENDA

It was motioned by Councilmember Cerros, seconded by Councilmember Villarreal, and unanimously carried to approve the agenda.

### 6. PUBLIC COMMENT

Lauri Cardoza provided public comment introducing herself as a candidate for the College of the Sequoias School Board.

Sarah Borbon from Prairie 4H provided an overview of Foraging Week and invited those in the chambers to a fundraiser breakfast.

### 7. COUNCIL REPORT

Mayor Serna recognized LUSD students in attendance.

Councilmember Villarreal invited those in attendance to the Alt Ed Volleyball scheduled for October 11, 2024.

Mayor Pro Tem Flores advised she had nothing to report.

Councilmember Cerros reminded those in attendance of the Town Hall meeting scheduled for October 9, 2024.

Councilmember Sanchez advised she attended a Lindsay Varela's Boxing Tournament.

8. **STAFF UPDATES**

City staff provided updates for Council review.

9. **CITY MANAGER REPORT**

The City Manager reported on recent events and items of interest.

10. **CONSENT CALENDAR**

It was motioned by Mayor Pro Tem Flores, seconded by Mayor Serna and unanimously carried to approve the items on the Consent Calendar as presented.

**10.1 Waive the Reading of Ordinance and Approve by Title Only.**

**Action & Recommendation:** Approve the reading by title only of all ordinances and that further reading of such ordinances be waived.

**Submitted by:** Maegan Peton, City Clerk

**10.2 Minutes of the Regular and/or Special Meeting of September 24, 2024.**

**Action & Recommendation:** Approve as submitted.

**Submitted by:** Maegan Peton, City Clerk

**10.3 Warrant List for September 16, 2024 Through October 29, 2024.**

**Action & Recommendation:** Accept the Warrant List for transactions dated September 16, through September 29, 2024.

**Submitted by:** Lacy Meneses, Director of Finance

**10.4 September 2024 Monthly Treasurer's Report.**

**Action & Recommendation:** Accept the September 2024 Monthly Treasurer's Report.

**Submitted by:** Lacy Meneses, Director of Finance

**10.5 Second Reading of Ordinance No. 614 Approving zone Change No. 24-01.**

**Action & Recommendation:** Approve the second reading of Ordinance No. 614, an Ordinance of the City Council of the City of Lindsay approving Zone Change No. 24-01 amending the Zoning Designation from R-1-7 to R-1-5 for a 9.10-acre project site located north of Tulare Road on the west side of Oak Avenue (APN 199-050-055), and the Lindsay Zoning Map as adopted by Ordinance 437 of the City of Lindsay; and authorization to waive full reading of said ordinance and authorize reading by title only.

**Submitted by:** Kira Stowell, Contract City Planner

11. **ACTION ITEMS**

**11.1 Lindsay Rib Cook-off Special Event Permit and Fee Waiver.**

**Action & Recommendation:** Approve Special Event Permit No. 24-08 for the 14th Annual Lindsay Rib Cook-Off Event in downtown Lindsay scheduled for November 2, 2024; and approve Fee Waiver for the event, contingent upon the City receiving all necessary documentation for the permit.

**Submitted by:** Ryan Heinks, Acting Director of City Services

**Public Comment:** Denise, board member for the Lindsay Rib Cook-off provided comment in support of the event and was available for questions.

**Council Action:** It was motioned by Mayor Pro Tem Flores, seconded by Councilmember Villarreal, and unanimously carried to approve the item as presented.

**11.2 League of Cities Annual Conference Proposed Resolution(s).**

**Action & Recommendation:** Review the Resolution(s) being proposed for the 2024 League of Cities Annual Conference General Assembly and determine a City position for the Voting Delegate as they represent the City.

**Submitted by:** Maegan Peton, City Clerk and Assistant to the City Manager

**Public Comment:** There were no public comments.

**Council Action:** It was motioned by Mayor Serna, seconded by Councilmember Cerros, and unanimously carried to support the resolution for the League of Cities Annual Conference.

**11.3 Agreement with VL Friday Night Market for Services Related to the Friday Night Market.**

**Action & Recommendation:** Authorize an agreement with VL Friday Night Market and grant the City Manager authorization to execute documents relating thereto.

**Submitted by:** Daymon Qualls, City Manager

**Public Comment:** There were no public comments.

**Council Action:** It was motioned by Mayor Pro Tem Flores, seconded by Councilmember Cerros, and carried 4 to 1 (Mayor Serna abstained) to approve the item as presented.

**11.4 Lindsay Economic Development Committee Member Selection.**

**Action & Recommendation:** Select up to five (5) members from the applications provided to serve as the Committee Members for the Lindsay Economic Development Committee; and select two (2) Council members and three (3) City staff to serve as the remaining members.

**Submitted by:** Maegan Peton, City Clerk and Assistant to the City Manager

**Public Comment:** There were no public comments.

**Council Action:** It was motioned by Mayor Serna, seconded by Councilmember Cerros, and unanimously carried to extend the application period for one more month. Council then provided consensus to direct staff to bring the bylaws for the Lindsay Economic Development Committee back to Council for an amendment.

**11.5 Operations and Maintenance Agreement with Porterville Citrus, Inc.**

**Action & Recommendation:** Approve Resolution 24-36, authorizing the City Manager to execute an Operations and Maintenance Agreement for a conveyor bridge owned and operated by Porterville Citrus, Inc once all requirements are met.

**Submitted by:** Kira Stowell, Contract City Planner

**Public Comment:** There were no public comments.

**Council Action:** It was motioned by Councilmember Sanchez, seconded by Councilmember Cerros, and unanimously carried to Resolution 24-36 as presented.

**11.6 Work Authorization for QK, Inc for Construction Staking Services.**

**Action & Recommendation:** Authorize the Mayor or Mayor Pro Tem to execute an extra Work Authorization with the City's contract City Engineer firm QK, Inc., in an amount not to exceed \$66,700 for Construction Staking Services for the Olive Bowl and Kaku Park Renovation Project.

**Submitted by:** Mauricio Mendoza, Engineer Technician

**Public Comment:** There were no public comments.

**Council Action:** It was motioned by Mayor Pro Tem Flores, seconded by Mayor Serna, and unanimously carried to approve the item as presented.

12. **DISCUSSION ITEMS**

**12.1 Opportunities for Developing City-Owned Vacant Properties.**

**Action & Recommendation:** Review a presentation on select City-owned vacant properties, discuss and evaluate potential development opportunities for each site, and provide guidance to staff.

**Submitted by:** Daymon Qualls, City Manager

**Public Comment:** There were no public comments.

**Council Action:** Council provided a consensus to direct City staff to request a second presentation from Kristar Development for the development of the vacant lot at the Corner of Honolulu and Elmwood. Further, Council provided a consensus to move forward with C-Set or another service type of organization for the location of 284 Hermosa and to look into getting the location appraised.

13. **REQUEST FOR FUTURE ITEMS**

Mayor Pro Tem Flores requested that 396 Oxford be on the next agenda for a zoning discussion.

Mayor Serna requested that staff look into seeing if there is a way for legacy events such as the Orange Blossom Festival to not have to seek Council approval each year.

14. **ADJOURNMENT**

The regular meeting was adjourned at 7:32 p.m.

Approved by Council: October 22, 2024.

\_\_\_\_\_  
Ramiro Serna, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Maegan Peton, City Clerk

*The next Regular Meeting of the Lindsay City Council is scheduled to be held on **Click or tap to enter a date.***



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: October 22, 2024

Item #: 10.3  
Consent

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**DEPARTMENT:** Finance  
**FROM:** Lacy Meneses, Director of Finance  
**AGENDA TITLE:** Warrant List for September 30, 2024, Through October 13, 2024

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## ACTION & RECOMMENDATION

Accept the Warrant List for transactions dated September 30, 2024, through October 13, 2024.

## BACKGROUND | ANALYSIS

The warrant list for September 30, 2024, through October 13, 2024, is submitted for Council review and acceptance.

## FISCAL IMPACT

There is no fiscal impact associated with this action.

## ATTACHMENTS

1. Warrant List

Reviewed/Approved: 



CITY OF LINDSAY | WARRANT LIST

TRANSACTION DATES:

9/30/24

THROUGH

10/13/24

Check#	Fund	Date	Vendor #	Vendor Name	Description	Amount
<b>26826</b>						<b>\$1,859.62</b>
	101 - GENERAL FUND	09/30/24	3353	ANDREW ROBINSON	9/13-9/30 ADV DISAB	1859.62
<b>26827</b>						<b>\$162.00</b>
	101 - GENERAL FUND	10/01/24	3600	KEVIN RILEY	MEAL STIPEND-SLI TR	162
<b>26828</b>						<b>\$250.00</b>
	101 - GENERAL FUND	10/04/24	6604	HIPOLITO CERROS	OCT. COUNCIL STIPEN	250
<b>26829</b>						<b>\$250.00</b>
	101 - GENERAL FUND	10/04/24	4873	MISTY VILLARREAL	OCT. COUNCIL STIPEN	250
<b>26830</b>						<b>\$300.00</b>
	101 - GENERAL FUND	10/04/24	6602	RAMIRO SERNA	OCT. COUNCIL STIPEN	300
<b>26831</b>						<b>\$250.00</b>
	101 - GENERAL FUND	10/04/24	5511	ROSAENA SANCHEZ	OCT. COUNCIL STIPEN	250
<b>26832</b>						<b>\$275.00</b>
	101 - GENERAL FUND	10/04/24	4068	YOLANDA FLORES	OCT. COUNCIL STIPEN	275
<b>26833</b>						<b>\$595.70</b>
	101 - GENERAL FUND	10/09/24	4660	CITY OF LINDSAY	DED:052 WELLNESS	45.7
	101 - GENERAL FUND	10/09/24	4660	CITY OF LINDSAY	DED:CDBG CDBG PMT	350
	101 - GENERAL FUND	10/09/24	4660	CITY OF LINDSAY	DED:L203 CDBG LOAN	200
<b>26834</b>						<b>\$385.01</b>
	101 - GENERAL FUND	10/09/24	3192	SEIU LOCAL 521	DED:COPE COPE SEIU	2
	101 - GENERAL FUND	10/09/24	3192	SEIU LOCAL 521	DED:DUES UNION DUES	383.01
<b>26835</b>						<b>\$6,907.31</b>
	101 - GENERAL FUND	10/09/24	6452	GREAT-WEST TRUST	DED:0500 DEF COMP	2159.49
	101 - GENERAL FUND	10/09/24	6452	GREAT-WEST TRUST	DED:0555 DC LOANPAY	1276.93
	101 - GENERAL FUND	10/09/24	6452	GREAT-WEST TRUST	DED:151 DEFERCOMP	3025.85
	101 - GENERAL FUND	10/09/24	6452	GREAT-WEST TRUST	DED:ROTH ROTH	445.04
<b>26836</b>						<b>\$23.10</b>
	101 - GENERAL FUND	10/09/24	2325	LINDSAY PUBLIC SAFE	DED:LPOA LPOA DUES	23.1
<b>26837</b>						<b>\$73.82</b>
	101 - GENERAL FUND	10/09/24	6246	MCDERMONT VENTURE I	DED:051 MCDERMONT	73.82
<b>26838</b>						<b>\$62.76</b>
	101 - GENERAL FUND	10/09/24	3042	STATE DISBURSEMENT	DED:0512 CHILD SUPT	62.76
<b>26839</b>						<b>\$489.65</b>
	101 - GENERAL FUND	10/09/24	1498	STATE OF CALIF FRAN	DED:0511 FTB - DEBT	489.65
<b>26840</b>						<b>\$284.31</b>
	101 - GENERAL FUND	10/09/24	1955	TEAMSTERS LOCAL 856	DED:0508 TEAMSTERS	284.31
<b>26841</b>						<b>\$6.00</b>
	101 - GENERAL FUND	10/09/24	4660	CITY OF LINDSAY	DED:052 WELLNESS	6
<b>26842</b>						<b>\$39.34</b>
	101 - GENERAL FUND	10/09/24	3192	SEIU LOCAL 521	DED:DUES UNION DUES	39.34
<b>76-09/24</b>						<b>\$1,173.28</b>
	101 - GENERAL FUND	10/08/24	6408	WEX BANK	76 FUEL 8/24-9/23/2	1173.28
<b>BOR10224</b>						<b>\$12,409.64</b>
	552 - WATER	10/02/24	2960	UNITED STATES BUREA	JULY 2024 WATER USE	12409.64
<b>BOR10324</b>						<b>\$13,469.76</b>
	552 - WATER	10/03/24	2960	UNITED STATES BUREA	AUG 2024 WATER USED	13469.76
<b>EDD10424</b>						<b>\$5,560.38</b>
	101 - GENERAL FUND	10/08/24	687	STATE OF CALIFORNIA	DE88 PRPD 10/4/2024	5560.38
<b>IRS10424</b>						<b>\$42,678.34</b>
	101 - GENERAL FUND	10/08/24	2011	INTERNAL REVENUE SE	941 PRPD 10/4/2024	17827.34
	101 - GENERAL FUND	10/08/24	2011	INTERNAL REVENUE SE	941 PRPD 10/4/2024	24851
<b>SUMMARY BY FUNDING SOURCE</b>						<b>\$87,505.02</b>
	101 - GENERAL FUND					61,625.62
	261 - GAS TAX FUND					-
	263 - TRANSPORTATION					-
	300 - MCDERMONT SALE PROCEEDS					-
	400 - WELLNESS CENTER					-
	552 - WATER					25,879.40
	553 - SEWER					-
	554 - REFUSE					-
	556 - VITA-PAKT					-
	600 - CAPITAL IMPROVEMENT					-
	660 - RDA OBLIGATION RETIREMENT					-
	700 - CDBG REVOLVING LN FUND					-
	702 - CHFA-HELP LHBP					-
	720 - HOME REVOLVING LN FUND					-
	779 - 00-HOME-0487					-
	781 - CAL HOME RLF					-
	883 - SIERRA VIEW ASSESSMENT					-
	884 - HERITAGE ASSESSMENT DIST					-
	886 - SAMOA					-
	887 - SWEETBRIER TOWNHOUSES					-
	888 - PARKSIDE					-
	889 - SIERRA VISTA ASSESSMENT					-
	890 - MAPLE VALLEY ASSESSMENT					-
	891 - PELOUS RANCH					-
<b>TOTAL</b>						<b>\$87,505.02</b>



**STAFF REPORT**

**TO:** Lindsay City Council

**MEETING DATE:** October 22, 2024

**Item #: 10.4**  
**Consent**

**DEPARTMENT:** City Manager

**FROM:** Daymon Qualls, City Manager

**AGENDA TITLE:** Letter of Support for Caltrans District 6 Director Position

**ACTION & RECOMMENDATION**

Authorize the City Manager to prepare and submit a letter of support for Nabeelah Abi-Rached to be the next District 6 Director.

**BACKGROUND | ANALYSIS**

Diana Gomez is retiring as the District 6 Director for Caltrans. It is essential that her successor is highly qualified and has established relationships with agencies in Tulare County. The Tulare County Association of Governments (TCAG) is endorsing Nabeelah Abi-Rached for this role. She has successfully managed complex SR-99 projects, navigated significant staff turnover, and addressed the challenges posed by new SB 743 mitigation measures, among other achievements.

TCAG's Executive Director, Ted Smalley, has requested that all member agencies submit letters of support for Nabeelah Abi-Rached as the next District 6 Director. Strong leadership in this position has significantly influenced our success over the past 15 years, especially when compared to other Caltrans districts. Therefore, it's essential that we choose the most qualified candidate for this vital role. A draft letter of support is attached hereto.

**FISCAL IMPACT**

Other than minimal staff time, there is no fiscal impact associated with this item.

**ATTACHMENTS**

- 1. Draft Letter of Support for Nabeelah Abi-Rached to be the next District 6 Director

Reviewed/Approved: 



## CITY OF LINDSAY

Office of the City Manager

Daymon Qualls

251 Honolulu Street | P.O. Box 369 | Lindsay, CA 93247

dqualls@lindsay.ca.us | 559.562.7102

October 23, 2024

The Honorable Tony Tavares  
Director, California Department of Transportation  
1020 N Street  
Sacramento, CA 95814

### **Re: Support for Ms. Abi-Rached's Candidacy for District 6 Director**

Dear Director Tavares,

On behalf of the City of Lindsay, I am pleased to express our support for Nabeelah Abi-Rached in her candidacy for the position of District 6 Director within the Department of Transportation. As a dedicated public servant and a native of our region, Ms. Abi-Rached possesses a deep understanding of the San Joaquin Valley and demonstrates a strong commitment to building partnerships with regional and local governments.

In her role as Deputy District Director of Asset, Program, and Project Management, Ms. Abi-Rached has excelled at fostering collaboration among stakeholders, ensuring transparency, and advancing complex projects. Her innovative, solution-oriented approach has been crucial in meeting the transportation needs of our district.

Ms. Abi-Rached has demonstrated success in managing intricate projects, optimizing resources, and enhancing accountability which has led to significant improvements in project delivery. With over 20 years of experience in both public service and the private sector, she exemplifies visionary leadership, sound decision-making, and a commitment to the professional growth of her team.

Her strategic insight, integrity, and collaborative nature make her the ideal candidate to address the transportation challenges facing our community and the State of California. I am confident she will excel as District 6 Director.

For these reasons, the City of Lindsay recommends Ms. Abi-Rached for this important role.

Sincerely,

Cc: Mike Keever, Chief Deputy Director, California Department of Transportation





# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: October 22, 2024

Item #: 11.1  
Action Items

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**DEPARTMENT:** Finance  
**FROM:** Lacy Meneses, Director of Finance  
**AGENDA TITLE:** Approve the 2023/2024 Unaudited Actuals Report

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## ACTION & RECOMMENDATION

Approve the City of Lindsay Unaudited Actuals Report.

## BACKGROUND | ANALYSIS

The City of Lindsay's Finance Department closes out the preceding fiscal year by September 15<sup>th</sup> annually. This process is referred to as the "unaudited financials". Once completed, the Council receives a comprehensive overview of the City's financial status. While budget and interim reports provide projected balances, the unaudited actuals reflect actual expenditures, revenues and fund balances being presented for audit. Additionally, the City must complete an audit by April 1<sup>st</sup> each year.

## FISCAL IMPACT

The ending fund balance for 2023/2024 has decreased by \$180,649.36 for general funds, \$872,554.00 for enterprise funds, \$317,775.81 for custodial funds, and \$97,282.61 for special revenue funds from the prior year. It is crucial that the 2024/2025 budget continuously be evaluated and adjusted as necessary to improve the ending fund balances as the deficit spending is not sustainable for the City.

## ATTACHMENTS

1. Unaudited Audited Actuals Report

Reviewed/Approved: 

2023/2024 FINANCIALS

ORIGINAL ADOPTED BUDGET				ACTUALS									
FUND	REVENUES	EXPENDITURES	CURRENT YEAR	FUND	BEGINNING BALANCE	BEGINNING BALANCE	REVENUES	EXPENDITURES	FUND	CASH	CURRENT YEAR		
			SURPLUS/DEFICIT						SURPLUS/DEFICIT	SURPLUS/DEFICIT			
101	\$ 8,413,454.00	\$ 10,208,681.00	\$ (1,795,227.00)	101	\$ (816,134.45)	\$ 6,289,847.04	\$ 10,017,081.43	\$ 10,198,982.72	\$ (998,035.74)	\$ 6,107,945.75	\$ (181,901.29)		
102	\$ -	\$ -	\$ -	102	\$ 20,262.37	\$ 20,257.43	\$ 34.84	\$ -	\$ 20,297.21	\$ 20,292.27	\$ 34.84		
200	\$ 950,000.00	\$ 484,291.00	\$ 465,709.00	200	\$ 2,078,363.72	\$ 395,029.32	\$ 1,058,305.56	\$ 590,073.90	\$ 2,546,595.38	\$ 863,260.98	\$ 468,231.66		
260	\$ 307,668.00	\$ 326,500.00	\$ (18,832.00)	260	\$ 30,632.87	\$ (19,839.16)	\$ 302,680.22	\$ 326,500.00	\$ 6,813.09	\$ (43,658.94)	\$ (23,819.78)		
261	\$ 343,537.00	\$ 436,264.00	\$ (92,727.00)	261	\$ 162,557.08	\$ 149,428.07	\$ 348,333.79	\$ 394,895.29	\$ 115,995.58	\$ 102,866.57	\$ (46,561.50)		
263	\$ 323,640.00	\$ 427,647.00	\$ (104,007.00)	263	\$ 368,505.86	\$ 109,708.57	\$ 916,345.10	\$ 427,169.99	\$ 857,680.97	\$ 598,883.68	\$ 489,175.11		
264	\$ -	\$ -	\$ -	264	\$ 7,457.11	\$ 7,456.90	\$ 1.51	\$ -	\$ 7,458.62	\$ 7,458.41	\$ 1.51		
265	\$ 143,000.00	\$ -	\$ 143,000.00	265	\$ 1,081,428.09	\$ 914,659.90	\$ 28,238.49	\$ -	\$ 1,109,666.58	\$ 942,898.39	\$ 28,238.49		
266	\$ 750,000.00	\$ 3,355,200.00	\$ (2,605,200.00)	266	\$ 3,847,231.85	\$ 3,077,381.59	\$ 77,956.78	\$ 539,264.92	\$ 3,385,923.71	\$ 2,616,073.45	\$ (461,308.14)		
300	\$ -	\$ -	\$ -	300	\$ -	\$ -	\$ 609,388.45	\$ 46,309.50	\$ 563,078.95	\$ 563,078.95	\$ 563,078.95		
305	\$ -	\$ -	\$ -	305	\$ (559,503.29)	\$ (559,503.29)	\$ 29,205.66	\$ 27,988.57	\$ (558,286.20)	\$ (558,286.20)	\$ 1,217.09		
306	\$ -	\$ 1,767,000.00	\$ (1,767,000.00)	306	\$ -	\$ 2,231,587.11	\$ 289,772.03	\$ 289,772.03	\$ -	\$ 2,231,587.11	\$ -		
400	\$ 1,348,863.00	\$ 1,345,180.00	\$ 3,683.00	400	\$ 5,159,394.77	\$ (121,411.13)	\$ 863,732.30	\$ 1,200,419.41	\$ 4,822,707.66	\$ (458,098.24)	\$ (336,687.11)		
460	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	460	\$ (12,811.36)	\$ (253,699.38)	\$ 23,181.98	\$ 64,113.41	\$ (53,742.79)	\$ (294,630.61)	\$ (40,931.43)		
471	\$ -	\$ -	\$ -	471	\$ 132,337.41	\$ 42,336.40	\$ 5,857.07	\$ -	\$ 138,194.48	\$ 48,193.47	\$ 5,857.07		
552	\$ 3,003,652.00	\$ 2,999,970.00	\$ 3,682.00	552	\$ 7,972,045.84	\$ 701,694.83	\$ 1,905,391.09	\$ 2,777,608.37	\$ 7,099,828.56	\$ (170,522.45)	\$ (872,217.28)		
553	\$ 1,485,000.00	\$ 1,630,605.00	\$ (145,605.00)	553	\$ 4,766,587.26	\$ 1,406,766.33	\$ 1,486,511.81	\$ 1,130,875.65	\$ 5,122,223.42	\$ 1,762,402.49	\$ 355,636.16		
554	\$ 967,149.00	\$ 965,307.00	\$ 1,842.00	554	\$ 395,060.00	\$ 244,706.54	\$ 984,241.01	\$ 960,467.98	\$ 418,833.03	\$ 268,479.57	\$ 23,773.03		
555	\$ -	\$ -	\$ -	555	\$ 17,295.69	\$ 17,294.82	\$ 6.03	\$ -	\$ 17,301.72	\$ 17,300.85	\$ 6.03		
556	\$ 113,690.00	\$ 113,690.00	\$ -	556	\$ 1,767.32	\$ (28,012.52)	\$ 84,687.95	\$ 128,917.73	\$ (42,462.46)	\$ (72,242.30)	\$ (44,229.78)		
576	\$ -	\$ -	\$ -	576	\$ 76,377.51	\$ 6,357.30	\$ 150.21	\$ -	\$ 76,527.72	\$ 6,507.51	\$ 150.21		
600	\$ 4,032,782.00	\$ 1,500,000.00	\$ 2,532,782.00	600	\$ 0.04	\$ 0.04	\$ 1,724,072.12	\$ 1,724,072.12	\$ 0.04	\$ 0.04	\$ -		
612	\$ -	\$ -	\$ -	612	\$ 5,055.32	\$ 2,200.09	\$ -	\$ -	\$ 5,055.32	\$ 2,200.09	\$ -		
660	\$ -	\$ 877,606.00	\$ (877,606.00)	660	\$ (9,538,464.27)	\$ 727,553.18	\$ 904,399.03	\$ 217,788.66	\$ (8,851,853.90)	\$ 1,414,163.55	\$ 686,610.37		
662	\$ -	\$ -	\$ -	662	\$ 870,615.80	\$ 60,454.83	\$ 3,963.50	\$ -	\$ 874,579.30	\$ 64,418.33	\$ 3,963.50		
699	\$ -	\$ -	\$ -	699	\$ 3,591.00	\$ 3,591.00	\$ 1,153.96	\$ -	\$ 4,744.96	\$ 4,744.96	\$ 1,153.96		
700	\$ -	\$ -	\$ -	700	\$ 1,539,698.80	\$ 21,717.73	\$ 5,264.46	\$ 71,601.59	\$ 1,473,361.67	\$ (44,619.40)	\$ (66,337.13)		
702	\$ -	\$ -	\$ -	702	\$ 83,233.23	\$ 30,111.24	\$ 1,535.05	\$ 1,531.00	\$ 83,237.28	\$ 30,115.29	\$ 4.05		
720	\$ -	\$ -	\$ -	720	\$ 5,947,039.23	\$ (106,114.54)	\$ 24,823.37	\$ 261,369.09	\$ 5,710,493.51	\$ (342,660.26)	\$ (236,545.72)		
750	\$ -	\$ -	\$ -	750	\$ 885,599.56	\$ 98,825.75	\$ -	\$ -	\$ 885,599.56	\$ 98,825.75	\$ -		
779	\$ -	\$ -	\$ -	779	\$ 20,283.97	\$ 10,116.59	\$ 14.08	\$ -	\$ 20,298.05	\$ 10,130.67	\$ 14.08		
781	\$ -	\$ -	\$ -	781	\$ 1,216,850.36	\$ (324,069.49)	\$ (3.08)	\$ 16,057.92	\$ 1,200,789.36	\$ (340,130.49)	\$ (16,061.00)		
841	\$ 2,500.00	\$ -	\$ 2,500.00	841	\$ 49,109.98	\$ 12,253.90	\$ 18.52	\$ -	\$ 49,128.50	\$ 12,272.42	\$ 18.52		
856	\$ -	\$ -	\$ -	856	\$ 180,691.81	\$ 17,339.96	\$ 1,014.74	\$ -	\$ 181,706.55	\$ 18,354.70	\$ 1,014.74		
870	\$ -	\$ -	\$ -	870	\$ 787,237.17	\$ 156,284.44	\$ -	\$ -	\$ 787,237.17	\$ 156,284.44	\$ -		
875	\$ -	\$ -	\$ -	875	\$ 123,439.00	\$ -	\$ -	\$ -	\$ 123,439.00	\$ -	\$ -		
883	\$ 22,165.00	\$ 22,165.00	\$ -	883	\$ (3,850.05)	\$ 866.16	\$ 20,107.50	\$ 28,943.63	\$ (12,686.18)	\$ (7,969.97)	\$ (8,836.13)		
884	\$ 7,285.00	\$ 7,285.00	\$ -	884	\$ 13,673.45	\$ 14,036.57	\$ 7,710.33	\$ 8,081.19	\$ 13,302.59	\$ 13,665.71	\$ (370.86)		
886	\$ 2,355.00	\$ 2,355.00	\$ -	886	\$ 6,527.63	\$ 6,697.18	\$ 4,523.56	\$ 3,579.73	\$ 7,471.46	\$ 7,641.01	\$ 943.83		
887	\$ 10,365.00	\$ 10,365.00	\$ -	887	\$ (13,492.46)	\$ (12,023.34)	\$ 11,385.04	\$ 11,466.92	\$ (13,574.34)	\$ (12,105.22)	\$ (81.88)		
888	\$ 6,800.00	\$ 6,800.00	\$ -	888	\$ 9,759.44	\$ 10,484.40	\$ 5,741.84	\$ 14,398.26	\$ 1,103.02	\$ 1,827.98	\$ (8,656.42)		
889	\$ 6,105.00	\$ 6,105.00	\$ -	889	\$ (3,750.38)	\$ (1,462.05)	\$ 5,885.70	\$ 6,376.27	\$ (4,240.95)	\$ (1,952.62)	\$ (490.57)		
890	\$ 4,201.00	\$ 4,201.00	\$ -	890	\$ 1,560.61	\$ 1,628.04	\$ 4,221.09	\$ 2,773.73	\$ 3,007.97	\$ 3,075.40	\$ 1,447.36		
891	\$ 20,230.00	\$ 20,230.00	\$ -	891	\$ 1,080.45	\$ 2,154.01	\$ 16,495.00	\$ 20,521.35	\$ (2,945.90)	\$ (1,872.34)	\$ (4,026.35)		
	\$ 23,764,441.00	\$ 28,017,447.00	\$ (4,253,006.00)				\$ 21,773,429.12	\$ 21,491,920.93	\$ 27,195,853.53	\$ 15,646,200.55	\$ 281,508.19		

GENERAL FUND

REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT ACTUALS BUDGET
101300009	101	GENERAL FUND	300009	DONATIONS		\$ 0.58	\$ 0.58	\$ -	\$ -	\$ -	\$ 0.58
101300017	101	GENERAL FUND	300017	HRPP GRANT - STATE HCD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101300101	101	GENERAL FUND	300101	RECREATION FUND RAISER		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101300102	101	GENERAL FUND	300102	CARES UI CREDIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101300104	101	GENERAL FUND	300104	SPECIAL EVENT REVENUE		\$ 1,140.00	\$ 1,140.00	\$ -	\$ -	\$ -	\$ 1,140.00
101301010	101	GENERAL FUND	301010	PROPERTY TAX REVENUE		\$ 369,994.78	\$ 383,869.56	\$ -	\$ (13,874.78)	\$ (13,874.78)	\$ 383,869.56
101301011	101	GENERAL FUND	301011	COUNTY PRP TAX ERAF S&U		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101302020	101	GENERAL FUND	302020	CURRENT UNSECURED		\$ 24,562.96	\$ 24,736.46	\$ -	\$ (173.50)	\$ (173.50)	\$ 24,736.46
101305011	101	GENERAL FUND	305011	OTHER REVENUES		\$ 1,269.00	\$ 1,269.00	\$ -	\$ -	\$ -	\$ 1,269.00
101305050	101	GENERAL FUND	305050	INTEREST & PENALTIES		\$ 4,274.48	\$ 5,102.04	\$ -	\$ (827.56)	\$ (827.56)	\$ 5,102.04
101307070	101	GENERAL FUND	307070	TAX RELIEF SUBVENTION		\$ 1,010.36	\$ 2,020.72	\$ -	\$ (1,010.36)	\$ (1,010.36)	\$ 2,020.72
101308008	101	GENERAL FUND	308008	OTHER PROPERTY TAXES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101308080	101	GENERAL FUND	308080	OTHER PRTX/ABX126 PASTHRU		\$ 298,741.00	\$ 298,741.00	\$ -	\$ -	\$ -	\$ 298,741.00
101308180	101	GENERAL FUND	308180	ABX126 RESIDUAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101309090	101	GENERAL FUND	309090	UTILITY USER TAX		\$ 908,646.58	\$ 964,107.78	\$ -	\$ (55,461.20)	\$ (55,461.20)	\$ 964,107.78
101310002	101	GENERAL FUND	310002	RECREATION FIELD RENTALS		\$ 14,213.00	\$ 14,213.00	\$ -	\$ -	\$ -	\$ 14,213.00
101311010	101	GENERAL FUND	311010	SALES & USE		\$ 1,189,740.77	\$ 1,551,140.68	\$ -	\$ (361,399.91)	\$ (361,399.91)	\$ 1,551,140.68
101311020	101	GENERAL FUND	311020	RETAIL CANNABIS TAX		\$ 142,845.46	\$ 184,103.07	\$ -	\$ (41,257.61)	\$ (41,257.61)	\$ 184,103.07
101311030	101	GENERAL FUND	311030	NON-RETAIL CANNABIS TAX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101311999	101	GENERAL FUND	311999	MEASURE O		\$ 1,379,460.25	\$ 1,704,543.33	\$ -	\$ (325,083.08)	\$ (325,083.08)	\$ 1,704,543.33
101312020	101	GENERAL FUND	312020	UTILITY COMPANY FRANCHISE		\$ 166,286.97	\$ 180,868.39	\$ -	\$ (14,581.42)	\$ (14,581.42)	\$ 180,868.39
101313030	101	GENERAL FUND	313030	REAL PROPERTY TRANSFER		\$ 9,288.11	\$ 10,787.96	\$ -	\$ (1,499.85)	\$ (1,499.85)	\$ 10,787.96
101315050	101	GENERAL FUND	315050	TRANSIENT OCCUPANCY TAX		\$ 75,371.37	\$ 110,481.37	\$ -	\$ (35,110.00)	\$ (35,110.00)	\$ 110,481.37
101316059	101	GENERAL FUND	316059	BUS LICENSE AP REVIEW		\$ 11,318.00	\$ 11,318.00	\$ -	\$ -	\$ -	\$ 11,318.00
101316060	101	GENERAL FUND	316060	BUSINESS LICENSE FEES		\$ 94,218.39	\$ 94,218.39	\$ -	\$ -	\$ -	\$ 94,218.39
101316062	101	GENERAL FUND	316062	ARBOR RENTAL/MISC SRV		\$ 3,734.00	\$ 3,734.00	\$ -	\$ -	\$ -	\$ 3,734.00
101320002	101	GENERAL FUND	320002	HEALTH PREM CONTRIBUTION		\$ 14,216.77	\$ 16,408.69	\$ -	\$ (2,191.92)	\$ (2,191.92)	\$ 16,408.69
101322020	101	GENERAL FUND	322020	BICYCLE LICENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101323030	101	GENERAL FUND	323030	DOG LICENSE - LINDSAY		\$ 95.00	\$ 95.00	\$ -	\$ -	\$ -	\$ 95.00
101324040	101	GENERAL FUND	324040	BUILDING PERMITS		\$ 219,074.97	\$ 219,074.97	\$ -	\$ -	\$ -	\$ 219,074.97
101330104	101	GENERAL FUND	330104	DOJ COPS-IN SCHOOL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101330105	101	GENERAL FUND	330105	DOJ VET-TO-COP GRANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101335060	101	GENERAL FUND	335060	MOTOR VEHICLE IN-LIEU TAX		\$ 15,683.70	\$ 15,683.70	\$ -	\$ -	\$ -	\$ 15,683.70
101335061	101	GENERAL FUND	335061	COUNTY PRP TAX VLF		\$ 1,355,171.00	\$ 1,355,171.00	\$ -	\$ -	\$ -	\$ 1,355,171.00
101335070	101	GENERAL FUND	335070	DUI LAB FEES		\$ 616.77	\$ 616.77	\$ -	\$ -	\$ -	\$ 616.77
101335089	101	GENERAL FUND	335089	K-9 PROGRAM DONATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101335090	101	GENERAL FUND	335090	P.O.S.T.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101337120	101	GENERAL FUND	337120	YOUTH SRVCS OFFICER-LUSD		\$ 125,295.67	\$ 150,278.83	\$ -	\$ (24,983.16)	\$ (24,983.16)	\$ 150,278.83
101340002	101	GENERAL FUND	340002	PARCEL MAP TENTATIVE		\$ 5,239.00	\$ 5,239.00	\$ -	\$ -	\$ -	\$ 5,239.00
101340003	101	GENERAL FUND	340003	LOT LINE ADJ REVIEW		\$ 8,074.00	\$ 8,074.00	\$ -	\$ -	\$ -	\$ 8,074.00
101340006	101	GENERAL FUND	340006	GEN PLAN REVIEW/REVISION		\$ 18,118.41	\$ 18,118.41	\$ -	\$ -	\$ -	\$ 18,118.41
101340007	101	GENERAL FUND	340007	ZONE CHG/AMDMNT REVIEW		\$ 5,331.00	\$ 5,331.00	\$ -	\$ -	\$ -	\$ 5,331.00
101340008	101	GENERAL FUND	340008	SUB/DEV AGREEMT AMENDMENT		\$ 8,338.00	\$ 8,338.00	\$ -	\$ -	\$ -	\$ 8,338.00
101340010	101	GENERAL FUND	340010	ENVRNMNTL IMPACT REVIEW		\$ 2,597.00	\$ 2,597.00	\$ -	\$ -	\$ -	\$ 2,597.00
101340011	101	GENERAL FUND	340011	HOME OCCUPATION PERMIT		\$ 1,306.00	\$ 1,306.00	\$ -	\$ -	\$ -	\$ 1,306.00
101340013	101	GENERAL FUND	340013	PARCEL MAP FINAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101340014	101	GENERAL FUND	340014	SUBDIV MAP TENTATIVE		\$ 8,148.00	\$ 8,148.00	\$ -	\$ -	\$ -	\$ 8,148.00
101340015	101	GENERAL FUND	340015	SUBDIV MAP FINAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101341010	101	GENERAL FUND	341010	PLANNING & ZONING FEES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101341020	101	GENERAL FUND	341020	PLAN CHECK FEES		\$ 30,085.21	\$ 30,085.21	\$ -	\$ -	\$ -	\$ 30,085.21
101341025	101	GENERAL FUND	341025	PLANNED UNIT DEVELOPMENT		\$ 3,001.00	\$ 3,001.00	\$ -	\$ -	\$ -	\$ 3,001.00
101341030	101	GENERAL FUND	341030	ANNEXATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101341040	101	GENERAL FUND	341040	CONDITIONAL USE PERMITS		\$ 2,425.00	\$ 2,425.00	\$ -	\$ -	\$ -	\$ 2,425.00
101341041	101	GENERAL FUND	341041	CANNABIS PERMIT		\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
101341050	101	GENERAL FUND	341050	SITE PLAN REVIEWS		\$ 23,816.00	\$ 23,816.00	\$ -	\$ -	\$ -	\$ 23,816.00
101341051	101	GENERAL FUND	341051	SIGN REVIEW		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101341060	101	GENERAL FUND	341060	VARIANCE FEES		\$ 2,425.00	\$ 2,425.00	\$ -	\$ -	\$ -	\$ 2,425.00
101341061	101	GENERAL FUND	341061	CITY SHARE-SB 1186 CASP		\$ 3,898.29	\$ 3,898.29	\$ -	\$ -	\$ -	\$ 3,898.29
101341070	101	GENERAL FUND	341070	MISC. C.S/FIRE INSPECTION		\$ 5,247.05	\$ 5,247.05	\$ -	\$ -	\$ -	\$ 5,247.05
101342010	101	GENERAL FUND	342010	SPECIAL POLICE SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101342020	101	GENERAL FUND	342020	SPECIAL FIRE SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101342030	101	GENERAL FUND	342030	ANIMAL CONTROL		\$ 1,004.00	\$ 1,004.00	\$ -	\$ -	\$ -	\$ 1,004.00
101342040	101	GENERAL FUND	342040	WEED CLEANING & REMOVAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101342042	101	GENERAL FUND	342042	CANNABIS APPLICATION		\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
101342050	101	GENERAL FUND	342050	SALE OF SHOULDER PATCHES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101342060	101	GENERAL FUND	342060	VEHICLE RELEASE		\$ 24,973.00	\$ 24,973.00	\$ -	\$ -	\$ -	\$ 24,973.00
101342069	101	GENERAL FUND	342069	FINGERPRINTS		\$ 9,576.00	\$ 9,576.00	\$ -	\$ -	\$ -	\$ 9,576.00
101342071	101	GENERAL FUND	342071	GANG REGISTRATION FEE		\$ 64.00	\$ 64.00	\$ -	\$ -	\$ -	\$ 64.00
101342072	101	GENERAL FUND	342072	POLICE FALSE ALARM RESPO.		\$ 150.00	\$ 150.00	\$ -	\$ -	\$ -	\$ 150.00
101342073	101	GENERAL FUND	342073	RECORDS CHECK/CLEARANCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101342074	101	GENERAL FUND	342074	POLICE REPORT COPY		\$ 951.00	\$ 951.00	\$ -	\$ -	\$ -	\$ 951.00
101342076	101	GENERAL FUND	342076	VEHICLE EQUIP. CORR. INSP		\$ 2,166.00	\$ 2,166.00	\$ -	\$ -	\$ -	\$ 2,166.00
101342079	101	GENERAL FUND	342079	FIRE REPORT COPY		\$ 104.00	\$ 104.00	\$ -	\$ -	\$ -	\$ 104.00
101345010	101	GENERAL FUND	345010	ENG DEV. INSP. IMP PLAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101345045	101	GENERAL FUND	345045	SPECIAL MEETING APPLICATI		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101345050	101	GENERAL FUND	345050	LEASE/RENT RECEIPTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101345060	101	GENERAL FUND	345060	SALE OF REAL PROPERTY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101347050	101	GENERAL FUND	347050	FRIDAY NIGHT MARKET		\$ 86,250.00	\$ 89,500.00	\$ -	\$ (3,250.00)	\$ (3,250.00)	\$ 89,500.00
101351010	101	GENERAL FUND	351010	PUBLIC SAFETY FINES/REVNU		\$ 10,836.82	\$ 12,889.47	\$ -	\$ (2,052.65)	\$ (2,052.65)	\$ 12,889.47
101351020	101	GENERAL FUND	351020	SALES TAX - PROP 172		\$ 74,589.27	\$ 89,865.84	\$ -	\$ (15,276.57)	\$ (15,276.57)	\$ 89,865.84
101351030	101	GENERAL FUND	351030	TULARE COUNTY(SLESF)COPS		\$ 186,158.95	\$ 186,158.95	\$ -	\$ -	\$ -	\$ 186,158.95
101354040	101	GENERAL FUND	354040	OTHER FINES & FORFEITS		\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00
101354050	101	GENERAL FUND	354050	D.U.I. - COST RECOVERY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101354060	101	GENERAL FUND	354060	VEHICLE ABATEMENT		\$ 5,635.92	\$ 7,034.82	\$ -	\$ (1,398.90)	\$ (1,398.90)	\$ 7,034.82
101354075	101	GENERAL FUND	354075	TRAFFIC ACCIDENT REPORT		\$ 6,015.00	\$ 6,015.00	\$ -	\$ -	\$ -	\$ 6,015.00
101360010	101	GENERAL FUND	360010	INTEREST EARNINGS		\$ 80,241.86	\$ 81,747.46	\$ -	\$ (1,505.60)	\$ (1,505.60)	\$ 81,747.46



1014120037	1014120	PUBLIC WORKS DEPT.	037004	DUES, SUBSCRIPTIONS	\$	1,573.98	\$	1,573.98	\$	-	\$	-	\$	-	\$	1,573.98
1014120037	1014120	PUBLIC WORKS DEPT.	037008	TRAINING & SEMINARS	\$	4,960.50	\$	4,960.50	\$	-	\$	-	\$	-	\$	4,960.50
1014120037	1014120	PUBLIC WORKS DEPT.	037030	COMMUNITY EVENTS	\$	235.00	\$	235.00	\$	-	\$	-	\$	-	\$	235.00
101412003E	1014120	PUBLIC WORKS DEPT.	038000	ENGINEERING	\$	104,630.35	\$	104,630.35	\$	-	\$	-	\$	-	\$	104,630.35
101412003E	1014120	PUBLIC WORKS DEPT.	038002	MEETINGS & TRAVEL	\$	681.68	\$	681.68	\$	-	\$	-	\$	-	\$	681.68
1014120064	1014120	PUBLIC WORKS DEPT.	064003	CAP O/L REPAIRS GOVT BLDG	\$	31,724.92	\$	31,724.92	\$	-	\$	-	\$	-	\$	31,724.92
1014120064	1014120	PUBLIC WORKS DEPT.	064006	MACH & EQUIP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101412006E	1014120	PUBLIC WORKS DEPT.	066000	NEW VEHICLE PURCHASE	\$	66,925.64	\$	66,925.64	\$	-	\$	-	\$	-	\$	66,925.64
101413001C	1014130	STREETS	010000	AD'L SALARY.SPECIAL PAYS	\$	806.40	\$	806.40	\$	-	\$	-	\$	-	\$	806.40
101413001C	1014130	STREETS	010001	SALARIES - FULL TIME	\$	138,378.32	\$	140,759.60	\$	-	\$	(2,381.28)	\$	(2,381.28)	\$	140,759.60
101413001C	1014130	STREETS	010002	SALARIES - PART TIME	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101413001C	1014130	STREETS	010003	SALARIES - OVERTIME	\$	1,440.00	\$	1,444.32	\$	-	\$	(4.32)	\$	(4.32)	\$	1,444.32
101413001C	1014130	STREETS	010008	TEMPS	\$	17,291.52	\$	17,291.52	\$	-	\$	-	\$	-	\$	17,291.52
101413001E	1014130	STREETS	015000	BENEFITS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101413001E	1014130	STREETS	015002	FICA/MEDICARE CITY PAID	\$	10,032.90	\$	10,201.62	\$	-	\$	(168.72)	\$	(168.72)	\$	10,201.62
101413001E	1014130	STREETS	015004	PERS - EPMC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101413001E	1014130	STREETS	015005	PERS - EMPLOYER CONTRIB	\$	15,225.47	\$	15,528.91	\$	-	\$	(303.44)	\$	(303.44)	\$	15,528.91
101413001E	1014130	STREETS	015006	WORKER'S COMPENSATION	\$	11,738.70	\$	11,932.62	\$	-	\$	(193.92)	\$	(193.92)	\$	11,932.62
101413001E	1014130	STREETS	015008	HEALTH/LIFE/DISAB INSURNC	\$	22,794.50	\$	23,319.54	\$	-	\$	(525.04)	\$	(525.04)	\$	23,319.54
101413001E	1014130	STREETS	015015	PERS UNFUNDED LIABILITY	\$	6,311.35	\$	6,311.35	\$	-	\$	-	\$	-	\$	6,311.35
101413001E	1014130	STREETS	015018	BOOT ALLOWANCE	\$	320.72	\$	320.72	\$	-	\$	-	\$	-	\$	320.72
101413001E	1014130	STREETS	016000	DEFERRED COMP BENEFIT	\$	3,857.54	\$	3,900.74	\$	-	\$	(43.20)	\$	(43.20)	\$	3,900.74
1014130022	1014130	STREETS	022000	DEPART OPERATING SUPPLIES	\$	19,013.00	\$	19,334.43	\$	-	\$	(321.43)	\$	(321.43)	\$	19,334.43
1014130022	1014130	STREETS	022003	GRAFFITI/LITTER REMOVAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014130022	1014130	STREETS	022012	VEHICLE FUEL AND OIL	\$	6,574.04	\$	6,574.04	\$	-	\$	-	\$	-	\$	6,574.04
1014130022	1014130	STREETS	022015	VEHICLE REPAIR & MAINT	\$	2,789.47	\$	2,789.47	\$	-	\$	-	\$	-	\$	2,789.47
101413002E	1014130	STREETS	023000	REPAIR & MAINT SUPPLIES	\$	5,709.17	\$	5,709.17	\$	-	\$	-	\$	-	\$	5,709.17
101413002E	1014130	STREETS	023015	SOFTWARE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014130031	1014130	STREETS	031000	PROFESSIONAL SERVICES	\$	3,256.06	\$	3,728.56	\$	-	\$	(472.50)	\$	(472.50)	\$	3,728.56
1014130032	1014130	STREETS	032001	UTILITIES-SCE	\$	275.12	\$	319.03	\$	-	\$	(43.91)	\$	(43.91)	\$	319.03
101413003E	1014130	STREETS	033001	PHONE & VOICE	\$	1,887.07	\$	1,887.07	\$	-	\$	-	\$	-	\$	1,887.07
1014130034	1014130	STREETS	034000	LIABILITY INSURANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101413003E	1014130	STREETS	035000	ADV/PRINT/COPY/SHIPPING	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014130037	1014130	STREETS	037004	DUES, SUBSCRIPTIONS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014130037	1014130	STREETS	037014	EQUIPMENT RENTALS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101413003E	1014130	STREETS	038002	MEETINGS & TRAVEL	\$	22.59	\$	22.59	\$	-	\$	-	\$	-	\$	22.59
1014130047	1014130	STREETS	047001	DEBT INTEREST EXPENSE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101413005C	1014130	STREETS	050002	ALLEY REPAIR FEES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014130064	1014130	STREETS	064002	CAP OULTLAY/IMPROVEMENT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101413006E	1014130	STREETS	065013	GENERAL STREET MAINT	\$	4,854.04	\$	4,854.04	\$	-	\$	-	\$	-	\$	4,854.04
101413006E	1014130	STREETS	066010	NEW VEHICLE EQUIPMENT	\$	26,479.57	\$	26,479.57	\$	-	\$	-	\$	-	\$	26,479.57
101413006E	1014130	STREETS	069040	EQUIPMENT	\$	34.44	\$	34.44	\$	-	\$	-	\$	-	\$	34.44
101413009C	1014130	STREETS	090500	INELIGIBLE COSTS TO REPAY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101421001C	1014210	PARKS	010000	AD'L SALARY.SPECIAL PAYS	\$	252.00	\$	252.00	\$	-	\$	-	\$	-	\$	252.00
101421001C	1014210	PARKS	010001	SALARIES - FULL TIME	\$	72,385.15	\$	75,110.43	\$	-	\$	(2,725.28)	\$	(2,725.28)	\$	75,110.43
101421001C	1014210	PARKS	010002	SALARIES - PART TIME	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101421001C	1014210	PARKS	010003	SALARIES - OVERTIME	\$	1,093.68	\$	1,128.24	\$	-	\$	(34.56)	\$	(34.56)	\$	1,128.24
101421001C	1014210	PARKS	010008	TEMPS	\$	48,848.26	\$	48,848.26	\$	-	\$	-	\$	-	\$	48,848.26
101421001E	1014210	PARKS	015000	BENEFITS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101421001E	1014210	PARKS	015002	FICA/MEDICARE CITY PAID	\$	5,128.99	\$	5,323.55	\$	-	\$	(194.56)	\$	(194.56)	\$	5,323.55
101421001E	1014210	PARKS	015004	PERS - EPMC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101421001E	1014210	PARKS	015005	PERS - EMPLOYER CONTRIB	\$	7,567.25	\$	7,807.17	\$	-	\$	(239.92)	\$	(239.92)	\$	7,807.17
101421001E	1014210	PARKS	015006	WORKER'S COMPENSATION	\$	6,235.87	\$	6,419.23	\$	-	\$	(183.36)	\$	(183.36)	\$	6,419.23
101421001E	1014210	PARKS	015008	HEALTH/LIFE/DISAB INSURNC	\$	14,754.35	\$	15,655.71	\$	-	\$	(901.36)	\$	(901.36)	\$	15,655.71
101421001E	1014210	PARKS	015015	PERS UNFUNDED LIABILITY	\$	23,134.39	\$	23,134.39	\$	-	\$	-	\$	-	\$	23,134.39
101421001E	1014210	PARKS	015018	BOOT ALLOWANCE	\$	208.84	\$	208.84	\$	-	\$	-	\$	-	\$	208.84
101421001E	1014210	PARKS	016000	DEFERRED COMP BENEFIT	\$	1,115.69	\$	1,129.69	\$	-	\$	(14.00)	\$	(14.00)	\$	1,129.69
1014210022	1014210	PARKS	022000	DEPART OPERATING SUPPLIES	\$	18,692.72	\$	19,088.85	\$	-	\$	(396.13)	\$	(396.13)	\$	19,088.85
1014210022	1014210	PARKS	022003	GRAFFITI/LITTER REMOVAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014210022	1014210	PARKS	022012	VEHICLE FUEL AND OIL	\$	13,956.10	\$	13,956.10	\$	-	\$	-	\$	-	\$	13,956.10
1014210022	1014210	PARKS	022015	VEHICLE REPAIR & MAINT	\$	4,130.85	\$	4,130.85	\$	-	\$	-	\$	-	\$	4,130.85
101421002E	1014210	PARKS	023005	LANDSCAPE MAINTENANCE	\$	15,161.32	\$	15,244.70	\$	-	\$	(83.38)	\$	(83.38)	\$	15,244.70
101421002E	1014210	PARKS	025000	SMALL TOOLS & EQUIPMENT	\$	2,083.45	\$	2,083.45	\$	-	\$	-	\$	-	\$	2,083.45
101421003C	1014210	PARKS	030001	GOLF COURSE CONTRACT SRVS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014210031	1014210	PARKS	031000	PROFESSIONAL SERVICES	\$	10,386.44	\$	10,648.94	\$	-	\$	(262.50)	\$	(262.50)	\$	10,648.94
1014210032	1014210	PARKS	032001	UTILITIES-SCE	\$	18,740.98	\$	20,546.12	\$	-	\$	(1,805.14)	\$	(1,805.14)	\$	20,546.12
1014210032	1014210	PARKS	032002	UTILITIES-GAS	\$	155.37	\$	155.37	\$	-	\$	-	\$	-	\$	155.37
101421003E	1014210	PARKS	033001	PHONE & VOICE	\$	892.34	\$	892.34	\$	-	\$	-	\$	-	\$	892.34
1014210034	1014210	PARKS	034000	LIABILITY INSURANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101421003E	1014210	PARKS	035000	ADV/PRINT/COPY/SHIPPING	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101421003E	1014210	PARKS	036007	OTHER EQUIP MAINTENANCE	\$	14,404.52	\$	14,404.52	\$	-	\$	-	\$	-	\$	14,404.52
1014210037	1014210	PARKS	037014	EQUIPMENT RENTALS	\$	375.46	\$	375.46	\$	-	\$	-	\$	-	\$	375.46
101421003E	1014210	PARKS	038002	MEETINGS & TRAVEL	\$	392.59	\$	392.59	\$	-	\$	-	\$	-	\$	392.59
101421006C	1014210	PARKS	063000	CAP O/L-IMP, OTHER	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014210064	1014210	PARKS	064000	CAPITAL OUTLAY - EQUIPMNT	\$	117,476.38	\$	117,476.38	\$	-	\$	-	\$	-	\$	117,476.38
1014210064	1014210	PARKS	064002	CAP OULTLAY/IMPROVEMENT	\$	29,821.08	\$	29,845.20	\$	-	\$	(24.12)	\$	(24.12)	\$	29,845.20
1014210064	1014210	PARKS	064046	LANDSCAPE MAINTENANCE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101421006E	1014210	PARKS	066000	NEW VEHICLE PURCHASE	\$	33,068.75	\$	33,068.75	\$	-	\$	-	\$	-	\$	33,068.75
1014300031	1014300	LFA 2012 REVNU BOND-	031000	PROFESSIONAL SERVICES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1014300047	1014300	LFA 2012 REVNU BOND-	047001	DEBT INTEREST EXPENSE	\$	37,462.50	\$	37,462.50	\$	-	\$	-	\$	-	\$	37,462.50
1014300047	1014300	LFA 2012 REVNU BOND-	047002	PRINCIPAL PAYMENT ON LTD	\$	155,000.00	\$	155,000.00	\$	-	\$	-	\$	-	\$	155,000.00
1014500047	1014500	LIBRARY LANDSCAPE DI	047001	DEBT INTEREST EXPENSE	\$	13,542.12	\$	13,542.12	\$	-	\$	-	\$	-	\$	13,542.12
1014500047	1014500	LIBRARY LANDSCAPE DI	047002	PRINCIPAL PAYMENT ON LTD	\$	23,301.00	\$	23,301.00	\$	-	\$	-	\$	-	\$	23,301.00
101460009C	1014600	HCD SETTLEMENT AGRE	090500	INELIGIBLE COSTS TO REPAY	\$	89,360.00	\$	89,360.00	\$	-	\$	-	\$	-	\$	89,360.00
101490006E	1014900	HURTADO FIRE EQUIP &	066020	AB179 HURTADO	\$	126,589.91	\$	1,615,459.87	\$	-	\$	(1,488,869.96)	\$	(1,488,869.96)	\$	1,615,459.87
<b>TOTAL EXPENDITURES</b>					<b>\$</b>	<b>10,208,681.00</b>	<b>\$</b>	<b>10,198,982.72</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>9,698.28</b>	<b>\$</b>	<b>9,698.28</b>	<b>\$</b>	



PUBLIC SAFETY ASSET

											YEAR END CLOSE OUT	
											ACTUALS	BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts	
102360010	102		PUBLIC SAFETY ASSET FORT	360010	INTEREST EARNINGS	\$ -	\$ 11.74	\$ -	\$ (11.74)	\$ (11.74)	\$	\$ 11.74
102360030	102		PUBLIC SAFETY ASSET FORT	360030	ASSET SEIZURE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
102360031	102		PUBLIC SAFETY ASSET FORT	360031	DRUG ED FUND-ASSET SEIZRE	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
102360110	102		PUBLIC SAFETY ASSET FORT	360110	EARNED BANK INTEREST	\$ -	\$ 23.10	\$ -	\$ (23.10)	\$ (23.10)	\$	\$ 23.10
<b>TOTAL REVENUES</b>						\$ -	\$ 34.84	\$ -	\$ (34.84)	\$ (34.84)	\$	\$ 34.84
											YTD Expenses	
EXPENDITURES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance			
102037030	102		PUBLIC SAFETY ASSET FORT	037030	COMMUNITY EVENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
102090200	102		PUBLIC SAFETY ASSET FORT	090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
102411003	1024110		ASSET FORFEITURE - OP EXP	037000	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
102411005	1024110		ASSET FORFEITURE - OP EXP	058001	ASSET FORFEITURE PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
102411006	1024110		ASSET FORFEITURE - OP EXP	068001	ASSET FORFEITURE - OP EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ 34.84	\$ -	\$ (34.84)	\$ (34.84)	\$	\$ 34.84

STREET IMPROVEMENT

REVENUES							Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title							ACTUALS BUDGET
200312030	200	STREET IMPROVEMENT F	312030	STREET IMPROVEMNT PROG		\$ 950,000.00	\$ 962,370.30	\$ -	\$ (12,370.30)	\$ (12,370.30)	\$ -	\$ 962,370.30
200360010	200	STREET IMPROVEMENT F	360010	INTEREST EARNINGS		\$ -	\$ 20,135.06	\$ -	\$ (20,135.06)	\$ (20,135.06)	\$ -	\$ 20,135.06
200360110	200	STREET IMPROVEMENT F	360110	EARNED BANK INTEREST		\$ -	\$ 46,746.98	\$ -	\$ (46,746.98)	\$ (46,746.98)	\$ -	\$ 46,746.98
200369300	200	STREET IMPROVEMENT F	369300	GRANT FUNDS RECEIVED		\$ -	\$ 29,053.22	\$ -	\$ (29,053.22)	\$ (29,053.22)	\$ -	\$ 29,053.22
<b>TOTAL REVENUES</b>						<b>\$ 950,000.00</b>	<b>\$ 1,058,305.56</b>	<b>\$ -</b>	<b>\$ (108,305.56)</b>	<b>\$ (108,305.56)</b>	<b>\$ -</b>	<b>\$ 1,058,305.56</b>
EXPENDITURES							Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
200031000	200	STREET IMPROVEMENT F	031000	PROFESSIONAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200047001	200	STREET IMPROVEMENT F	047001	DEBT INTEREST EXPENSE		\$ -	\$ 11,275.80	\$ -	\$ (11,275.80)	\$ (11,275.80)	\$ -	\$ 11,275.80
200047002	200	STREET IMPROVEMENT F	047002	PRINCIPAL PAYMENT ON LTD		\$ -	\$ 49,861.00	\$ -	\$ (49,861.00)	\$ (49,861.00)	\$ -	\$ 49,861.00
200066000	200	STREET IMPROVEMENT F	066000	NEW VEHICLE PURCHASE		\$ -	\$ 35,000.00	\$ -	\$ (35,000.00)	\$ (35,000.00)	\$ -	\$ 35,000.00
200066010	200	STREET IMPROVEMENT F	066010	NEW VEHICLE EQUIPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200090200	200	STREET IMPROVEMENT F	090200	TRANSFERS OUT		\$ 484,291.00	\$ 493,937.10	\$ -	\$ (9,646.10)	\$ (9,646.10)	\$ -	\$ 493,937.10
<b>TOTAL EXPENDITURES</b>						<b>\$ 484,291.00</b>	<b>\$ 590,073.90</b>	<b>\$ -</b>	<b>\$ (105,782.90)</b>	<b>\$ (105,782.90)</b>	<b>\$ -</b>	<b>\$ 590,073.90</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ 465,709.00</b>	<b>\$ 468,231.66</b>	<b>\$ -</b>	<b>\$ (2,522.66)</b>	<b>\$ (2,522.66)</b>	<b>\$ -</b>	<b>\$ 468,231.66</b>

SB1 ROAD MAINTENANCE & REHAB

SB1 ROAD MAINTENANCE & REHAB											YEAR END CLOSE OUT	
											ACTUALS BUDGET	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts	
260335169	260	SB1 ROAD MAINT & REHAB		335169	GAS TAX ROAD MAINT. REHAB	\$ 307,668.00	\$ 296,985.70	\$ -	\$ 10,682.30	\$ 10,682.30	\$	296,985.70
260380110	260	SB1 ROAD MAINT & REHAB		360110	EARNED BANK INTEREST	\$ -	\$ 5,694.52	\$ -	\$ (5,694.52)	\$ (5,694.52)	\$	5,694.52
260390100	260	SB1 ROAD MAINT & REHAB		390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
<b>TOTAL REVENUES</b>						<b>\$ 307,668.00</b>	<b>\$ 302,680.22</b>	<b>\$ -</b>	<b>\$ 4,987.78</b>	<b>\$ 4,987.78</b>	<b>\$</b>	<b>302,680.22</b>
EXPENDITURES											YTD Expenses	
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses	
260064002	260	SB1 ROAD MAINT & REHAB		064002	CAP OULTRAY/IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
260064007	260	SB1 ROAD MAINT & REHAB		064007	CAPITAL O/L	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
260064009	260	SB1 ROAD MAINT & REHAB		064009	CIP PROFESSIONAL SRVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
260090200	260	SB1 ROAD MAINT & REHAB		090200	TRANSFERS OUT	\$ 326,500.00	\$ 326,500.00	\$ -	\$ -	\$ -	\$	326,500.00
<b>TOTAL EXPENDITURES</b>						<b>\$ 326,500.00</b>	<b>\$ 326,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>326,500.00</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ (18,832.00)</b>	<b>\$ (23,819.78)</b>	<b>\$ -</b>	<b>\$ 4,987.78</b>	<b>\$ 4,987.78</b>	<b>\$</b>	<b>(23,819.78)</b>

GAS TAX

YEAR END CLOSING

REVENUES		FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS	BUDGET
261335155	261		GAS TAX FUND		335155	GAS TAX 2105	\$ 79,658.00	\$ 77,025.80	\$ -	\$ 2,632.20	\$ 2,632.20	\$ 77,025.80	
261335156	261		GAS TAX FUND		335156	GAS TAX 2106 CONSTRUCTION	\$ 47,707.00	\$ 48,250.41	\$ -	\$ (543.41)	\$ (543.41)	\$ 48,250.41	
261335157	261		GAS TAX FUND		335157	GAS TAX 2107	\$ 95,546.00	\$ 104,261.11	\$ -	\$ (8,715.11)	\$ (8,715.11)	\$ 104,261.11	
261335158	261		GAS TAX FUND		335158	GAS TAX 2107.5	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	
261335162	261		GAS TAX FUND		335162	TRAFFIC CONGESTN HUT 2103	\$ 117,626.00	\$ 115,499.91	\$ -	\$ 2,126.09	\$ 2,126.09	\$ 115,499.91	
261335168	261		GAS TAX FUND		335168	PTP - PROP 42 PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261335169	261		GAS TAX FUND		335169	GAS TAX ROAD MAINT. REHAB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261360110	261		GAS TAX FUND		360110	EARNED BANK INTEREST	\$ -	\$ 296.56	\$ -	\$ (296.56)	\$ (296.56)	\$ 296.56	
261369400	261		GAS TAX FUND		369400	REBATES/REFUND/REIMBURSMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>							<b>\$ 343,537.00</b>	<b>\$ 348,333.79</b>	<b>\$ -</b>	<b>\$ (4,796.79)</b>	<b>\$ (4,796.79)</b>	<b>\$ 348,333.79</b>	
EXPENDITURES													
<b>KEY</b>	<b>FUND/DEPT</b>	<b>FUND/DEPT</b>	<b>Title</b>	<b>Account</b>	<b>Account Title</b>	<b>Budget</b>	<b>YTD Expenses</b>	<b>Encumbrances</b>	<b>Balance</b>			<b>YTD Expenses</b>	
261416001	2614160		GAS TAX-MAINTENANCE	010000	AD'L SALARY:SPECIAL PAYS	\$ -	\$ 499.60	\$ -	\$ (499.60)	\$ (499.60)	\$ 499.60	\$ 499.60	
261416001	2614160		GAS TAX-MAINTENANCE	010001	SALARIES - FULL TIME	\$ -	\$ 100,492.58	\$ -	\$ (100,492.58)	\$ (100,492.58)	\$ 100,492.58	\$ 100,492.58	
261416001	2614160		GAS TAX-MAINTENANCE	010002	SALARIES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261416001	2614160		GAS TAX-MAINTENANCE	010003	SALARIES - OVERTIME	\$ -	\$ 661.36	\$ -	\$ (661.36)	\$ (661.36)	\$ 661.36	\$ 661.36	
261416001	2614160		GAS TAX-MAINTENANCE	015000	BENEFITS	\$ 191,264.00	\$ -	\$ -	\$ 191,264.00	\$ 191,264.00	\$ -	\$ -	
261416001	2614160		GAS TAX-MAINTENANCE	015002	FICA/MEDICARE CITY PAID	\$ -	\$ 7,358.69	\$ -	\$ (7,358.69)	\$ (7,358.69)	\$ 7,358.69	\$ 7,358.69	
261416001	2614160		GAS TAX-MAINTENANCE	015004	PERS - EPMC	\$ 11,250.00	\$ -	\$ -	\$ 11,250.00	\$ 11,250.00	\$ -	\$ -	
261416001	2614160		GAS TAX-MAINTENANCE	015005	PERS - EMPLOYER CONTRIB	\$ -	\$ 11,206.24	\$ -	\$ (11,206.24)	\$ (11,206.24)	\$ 11,206.24	\$ 11,206.24	
261416001	2614160		GAS TAX-MAINTENANCE	015006	WORKER'S COMPENSATION	\$ -	\$ 8,576.46	\$ -	\$ (8,576.46)	\$ (8,576.46)	\$ 8,576.46	\$ 8,576.46	
261416001	2614160		GAS TAX-MAINTENANCE	015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 16,901.38	\$ -	\$ (16,901.38)	\$ (16,901.38)	\$ 16,901.38	\$ 16,901.38	
261416001	2614160		GAS TAX-MAINTENANCE	015015	PERS UNFUNDED LIABILITY	\$ -	\$ 16,629.90	\$ -	\$ (16,629.90)	\$ (16,629.90)	\$ 16,629.90	\$ 16,629.90	
261416001	2614160		GAS TAX-MAINTENANCE	015018	BOOT ALLOWANCE	\$ -	\$ 147.61	\$ -	\$ (147.61)	\$ (147.61)	\$ 147.61	\$ 147.61	
261416001	2614160		GAS TAX-MAINTENANCE	016000	DEFERRED COMP BENEFIT	\$ -	\$ 4,061.26	\$ -	\$ (4,061.26)	\$ (4,061.26)	\$ 4,061.26	\$ 4,061.26	
261416002	2614160		GAS TAX-MAINTENANCE	022000	DEPART OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261416002	2614160		GAS TAX-MAINTENANCE	022012	VEHICLE FUEL AND OIL	\$ -	\$ 3,618.50	\$ -	\$ (3,618.50)	\$ (3,618.50)	\$ 3,618.50	\$ 3,618.50	
261416002	2614160		GAS TAX-MAINTENANCE	022015	VEHICLE REPAIR & MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261416002	2614160		GAS TAX-MAINTENANCE	023001	STREET SWEEPING	\$ 94,750.00	\$ 64,610.00	\$ -	\$ 30,140.00	\$ 30,140.00	\$ 64,610.00	\$ 64,610.00	
261416003	2614160		GAS TAX-MAINTENANCE	031012	ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261416003	2614160		GAS TAX-MAINTENANCE	032004	STREET LIGHTING	\$ -	\$ 108,193.32	\$ -	\$ (108,193.32)	\$ (108,193.32)	\$ 108,193.32	\$ 108,193.32	
261416003	2614160		GAS TAX-MAINTENANCE	034000	LIABILITY INSURANCE	\$ -	\$ 6,454.20	\$ -	\$ (6,454.20)	\$ (6,454.20)	\$ 6,454.20	\$ 6,454.20	
261416006	2614160		GAS TAX-MAINTENANCE	064042	PERIMETER CURB & GUTTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
261416006	2614160		GAS TAX-MAINTENANCE	065001	STREET SIGNS	\$ 75,000.00	\$ 24,174.26	\$ -	\$ 50,825.74	\$ 50,825.74	\$ 24,174.26	\$ 24,174.26	
261416006	2614160		GAS TAX-MAINTENANCE	065008	STREET STRIPING	\$ 45,000.00	\$ 15,337.45	\$ -	\$ 29,662.55	\$ 29,662.55	\$ 15,337.45	\$ 15,337.45	
261416006	2614160		GAS TAX-MAINTENANCE	065013	GENERAL STREET MAINT	\$ 10,500.00	\$ 5,972.48	\$ -	\$ 4,527.52	\$ 4,527.52	\$ 5,972.48	\$ 5,972.48	
261416009	2614160		GAS TAX-MAINTENANCE	090200	TRANSFERS OUT	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>							<b>\$ 436,264.00</b>	<b>\$ 394,895.29</b>	<b>\$ -</b>	<b>\$ 41,368.71</b>	<b>\$ 41,368.71</b>	<b>\$ 394,895.29</b>	
REVENUES - EXPENDITURES							<b>\$ (92,727.00)</b>	<b>\$ (46,561.50)</b>	<b>\$ -</b>	<b>\$ (46,165.50)</b>	<b>\$ (46,165.50)</b>	<b>\$ (46,561.50)</b>	

TRANSPORTATION

YEAR END CLOSE OI

REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS BUDGET	YTD Receipts
263305020	263		TRANSPORTATION	305020	LOCAL MEASURE R	\$ 323,640.00	\$ 349,218.55	\$ -	\$ (25,578.55)	\$ (25,578.55)	\$	\$ 349,218.55
263305023	263		TRANSPORTATION	305023	COUNTY MSR-R SPECIAL PROJ	\$ -	\$ 550,000.00	\$ -	\$ (550,000.00)	\$ (550,000.00)	\$	\$ 550,000.00
263360110	263		TRANSPORTATION	360110	EARNED BANK INTEREST	\$ -	\$ 17,126.55	\$ -	\$ (17,126.55)	\$ (17,126.55)	\$	\$ 17,126.55
263369300	263		TRANSPORTATION	369300	GRANT FUNDS RECEIVED	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
263369400	263		TRANSPORTATION	369400	REBATES/REFUND/REIMBURSMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
						\$ 323,640.00	\$ 916,345.10	\$ -	\$ (592,705.10)	\$ (592,705.10)	\$	\$ 916,345.10

EXPENDITURES

KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
263064000	263		TRANSPORTATION	064000	CAPITAL OUTLAY - EQUIPMNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263090200	263		TRANSPORTATION	090200	TRANSFERS OUT	\$ 116,791.00	\$ 116,791.00	\$ -	\$ -	\$ -	\$ 116,791.00
263418001	2634180		TRANSPORTATION PROJECTS	010000	AD'L SALARY:SPECIAL PAYS	\$ -	\$ 529.80	\$ -	\$ (529.80)	\$ (529.80)	\$ 529.80
263418001	2634180		TRANSPORTATION PROJECTS	010001	SALARIES - FULL TIME	\$ 178,204.00	\$ 95,808.72	\$ -	\$ 82,395.28	\$ 82,395.28	\$ 95,808.72
263418001	2634180		TRANSPORTATION PROJECTS	010003	SALARIES - OVERTIME	\$ -	\$ 699.82	\$ -	\$ (699.82)	\$ (699.82)	\$ 699.82
263418001	2634180		TRANSPORTATION PROJECTS	015000	BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263418001	2634180		TRANSPORTATION PROJECTS	015001	TAXABLE FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263418001	2634180		TRANSPORTATION PROJECTS	015002	FICA/MEDICARE CITY PAID	\$ -	\$ 6,956.72	\$ -	\$ (6,956.72)	\$ (6,956.72)	\$ 6,956.72
263418001	2634180		TRANSPORTATION PROJECTS	015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263418001	2634180		TRANSPORTATION PROJECTS	015005	PERS - EMPLOYER CONTRIBT	\$ -	\$ 10,951.28	\$ -	\$ (10,951.28)	\$ (10,951.28)	\$ 10,951.28
263418001	2634180		TRANSPORTATION PROJECTS	015006	WORKER'S COMPENSATION	\$ -	\$ 8,253.98	\$ -	\$ (8,253.98)	\$ (8,253.98)	\$ 8,253.98
263418001	2634180		TRANSPORTATION PROJECTS	015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 16,049.84	\$ -	\$ (16,049.84)	\$ (16,049.84)	\$ 16,049.84
263418001	2634180		TRANSPORTATION PROJECTS	015015	PERS UNFUNDED LIABILITY	\$ 5,285.00	\$ 5,283.58	\$ -	\$ 1.42	\$ 1.42	\$ 5,283.58
263418001	2634180		TRANSPORTATION PROJECTS	015018	BOOT ALLOWANCE	\$ -	\$ 76.01	\$ -	\$ (76.01)	\$ (76.01)	\$ 76.01
263418001	2634180		TRANSPORTATION PROJECTS	016000	DEFERRED COMP BENEFIT	\$ -	\$ 4,001.95	\$ -	\$ (4,001.95)	\$ (4,001.95)	\$ 4,001.95
263418003	2634180		TRANSPORTATION PROJECTS	031009	AUDIT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263418003	2634180		TRANSPORTATION PROJECTS	035000	ADV/PRINT/COPY/SHIPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263418003	2634180		TRANSPORTATION PROJECTS	037000	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263418003	2634180		TRANSPORTATION PROJECTS	037006	TCAG DUES	\$ 5,500.00	\$ 5,203.58	\$ -	\$ 296.42	\$ 296.42	\$ 5,203.58
263418004	2634180		TRANSPORTATION PROJECTS	047001	DEBT INTEREST EXPENSE	\$ 28,204.00	\$ 26,096.78	\$ -	\$ 2,107.22	\$ 2,107.22	\$ 26,096.78
263418004	2634180		TRANSPORTATION PROJECTS	047002	PRINCIPAL PAYMENT ON LTD	\$ 93,663.00	\$ 93,663.00	\$ -	\$ -	\$ -	\$ 93,663.00
263418006	2634180		TRANSPORTATION PROJECTS	064002	CAP OULTLAY/IMPROVEMENT	\$ -	\$ 36,803.93	\$ -	\$ (36,803.93)	\$ (36,803.93)	\$ 36,803.93
					TOTAL EXPENDITURES	\$ 427,647.00	\$ 427,169.99	\$ -	\$ 477.01	\$ 477.01	\$ 427,169.99
					REVENUES - EXPENDITURES	\$ (104,007.00)	\$ 489,175.11	\$ -	\$ (593,182.11)	\$ (593,182.11)	\$ 489,175.11

GAS TAX - TRANSIT FUND

						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OF	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						ACTUALS	BUDGET
264335100	264	GAS TAX-TRANSIT FUND		335100	PUNCH PASSES - BUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
264341080	264	GAS TAX-TRANSIT FUND		341080	PENALTY & MISC SRV FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
264360110	264	GAS TAX-TRANSIT FUND		360110	EARNED BANK INTEREST	\$ -	\$ 1.51	\$ -	\$ (1.51)	\$ (1.51)	\$ 1.51	\$ 1.51
264369400	264	GAS TAX-TRANSIT FUND		369400	REBATES/REFUND/REIMBURSMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ -	\$ 1.51	\$ -	\$ (1.51)	\$ (1.51)	\$ 1.51	\$ 1.51
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses	
264419003	2644190	GAS TAX-TRANS FUND		038001	PUNCH PASSES - BUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
264419006	2644190	GAS TAX-TRANS FUND		065043	LINDSAY TRANSIT CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ 1.51	\$ -	\$ (1.51)	\$ (1.51)	\$ 1.51	\$ 1.51

STP HWY FUNDS

REVENUES										MATH CHECK	YEAR END CLOSE OUT	
FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance			ACTUALS	BUDGET
265335160	265	STP HWY FUNDS	335160	TPA STP/ST HWY ACCT EXCHG	\$ 140,000.00	\$ -	\$ -	\$ 140,000.00	\$ 140,000.00	\$ -	\$ -	
265360110	265	STP HWY FUNDS	360110	EARNED BANK INTEREST	\$ 3,000.00	\$ 28,238.49	\$ -	\$ (25,238.49)	\$ (25,238.49)	\$ 28,238.49	\$ 28,238.49	
<b>TOTAL REVENUES</b>					<b>\$ 143,000.00</b>	<b>\$ 28,238.49</b>	<b>\$ -</b>	<b>\$ 114,761.51</b>	<b>\$ 114,761.51</b>	<b>\$ 28,238.49</b>	<b>\$ 28,238.49</b>	
EXPENDITURES										MATH CHECK	YEAR END CLOSE OUT	
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance			ACTUALS
265090200	265	STP HWY FUNDS	090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>REVENUES - EXPENDITURES</b>					<b>\$ 143,000.00</b>	<b>\$ 28,238.49</b>	<b>\$ -</b>	<b>\$ 114,761.51</b>	<b>\$ 114,761.51</b>	<b>\$ 28,238.49</b>	<b>\$ 28,238.49</b>	

LTF - ART 8 STREETS & ROADS

LTF - ART 8 STREETS & ROADS											YEAR END CLOSE OUT	
											ACTUALS	BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts	
266335159	266	LTF-ART 8 STREETS & ROADS		335159	LTF - ART8 STREETS & ROAD	\$ 750,000.00	\$ -	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	\$ -
266360110	266	LTF-ART 8 STREETS & ROADS		360110	EARNED BANK INTEREST	\$ -	\$ 77,956.78	\$ -	\$ (77,956.78)	\$ (77,956.78)	\$ 77,956.78	\$ 77,956.78
266390100	266	LTF-ART 8 STREETS & ROADS		390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						<b>\$ 750,000.00</b>	<b>\$ 77,956.78</b>	<b>\$ -</b>	<b>\$ 672,043.22</b>	<b>\$ 672,043.22</b>	<b>\$ 77,956.78</b>	<b>\$ 77,956.78</b>
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses	
	266064000	266	LTF-ART 8 STREETS & ROADS		064000	CAPITAL OUTLAY - EQUIPMNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	266090200	266	LTF-ART 8 STREETS & ROADS		090200	TRANSFERS OUT	\$ 3,355,200.00	\$ 539,264.92	\$ -	\$ 2,815,935.08	\$ 539,264.92	\$ 539,264.92
<b>TOTAL EXPENDITURES</b>						<b>\$ 3,355,200.00</b>	<b>\$ 539,264.92</b>	<b>\$ -</b>	<b>\$ 2,815,935.08</b>	<b>\$ 2,815,935.08</b>	<b>\$ 539,264.92</b>	<b>\$ 539,264.92</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ (2,605,200.00)</b>	<b>\$ (461,308.14)</b>	<b>\$ -</b>	<b>\$ (2,143,891.86)</b>	<b>\$ (2,143,891.86)</b>	<b>\$ (461,308.14)</b>	<b>\$ (461,308.14)</b>



MCDERMONT SALE PROCEEDS

REVENUES										YEAR END CLOSE OI	
FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS	BUDGET
300390100	300	MCDERMONT SALE PROCEED	390100	TRANSFERS IN	\$ -	\$ 609,388.45	\$ -	\$ (609,388.45)	\$ (609,388.45)	\$ 609,388.45	\$ 609,388.45
<b>TOTAL REVENUES</b>					\$ -	\$ 609,388.45	\$ -	\$ (609,388.45)	\$ (609,388.45)	\$ 609,388.45	\$ 609,388.45
EXPENDITURES										YEAR END CLOSE OI	
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	ACTUALS	BUDGET
300034001	300	MCDERMONT SALE PROCEED	034001	DEPR/AMORT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300047001	300	MCDERMONT SALE PROCEED	047001	DEBT INTEREST EXPENSE	\$ -	\$ 23,809.50	\$ -	\$ (23,809.50)	\$ (23,809.50)	\$ 23,809.50	\$ 23,809.50
300047002	300	MCDERMONT SALE PROCEED	047002	PRINCIPAL PAYMENT ON LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300090200	300	MCDERMONT SALE PROCEED	090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430001	3004300	MCDERMONT SALE PROCEED	010001	SALARIES - FULL TIME	\$ -	\$ 22,500.00	\$ -	\$ (22,500.00)	\$ (22,500.00)	\$ 22,500.00	\$ 22,500.00
300430001	3004300	MCDERMONT SALE PROCEED	010002	SALARIES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430003	3004300	MCDERMONT SALE PROCEED	037000	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430005	3004300	MCDERMONT SALE PROCEED	055002	YOUTH BASKETBALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430005	3004300	MCDERMONT SALE PROCEED	055006	SPECIAL INTEREST CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430005	3004300	MCDERMONT SALE PROCEED	055010	LUSD GARVEY ATHLETICS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430005	3004300	MCDERMONT SALE PROCEED	055019	ADULT SPORTS LEAGUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430005	3004300	MCDERMONT SALE PROCEED	055026	LHS ASSESTS ACTIVITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300430006	3004300	MCDERMONT SALE PROCEED	069116	CONCESSIONS SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>					\$ -	\$ 46,309.50	\$ -	\$ (46,309.50)	\$ (46,309.50)	\$ 46,309.50	\$ 46,309.50
<b>REVENUES - EXPENDITURES</b>					\$ -	\$ 563,078.95	\$ -	\$ (563,078.95)	\$ (563,078.95)	\$ 563,078.95	\$ 563,078.95

EMERGENCY OPERATIONS

EMERGENCY OPERATIONS										YEAR END CLOSE OUT		
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS	BUDGET
305300106	305	EMERGENCY OPERATIONS		300106	CARES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305348041	305	EMERGENCY OPERATIONS		348041	FEMA REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305369400	305	EMERGENCY OPERATIONS		369400	REBATES/REFUND/REIMBURSMT	\$ -	\$ 29,205.66	\$ -	\$ (29,205.66)	\$ (29,205.66)	\$ 29,205.66	\$ 29,205.66
<b>TOTAL REVENUES</b>						<b>\$ -</b>	<b>\$ 29,205.66</b>	<b>\$ -</b>	<b>\$ (29,205.66)</b>	<b>\$ (29,205.66)</b>	<b>\$ 29,205.66</b>	<b>\$ -</b>
EXPENDITURES										YEAR END CLOSE OUT		
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	MATH CHECK	ACTUALS	BUDGET
305010001	305	EMERGENCY OPERATIONS		010001	SALARIES - FULL TIME	\$ -	\$ 34.95	\$ -	\$ (34.95)	\$ (34.95)	\$ 34.95	\$ 34.95
305010002	305	EMERGENCY OPERATIONS		010002	SALARIES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305010003	305	EMERGENCY OPERATIONS		010003	SALARIES - OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305010008	305	EMERGENCY OPERATIONS		010008	TEMPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305015002	305	EMERGENCY OPERATIONS		015002	FICA/MEDICARE CITY PAID	\$ -	\$ 2.03	\$ -	\$ (2.03)	\$ (2.03)	\$ 2.03	\$ 2.03
305015004	305	EMERGENCY OPERATIONS		015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305015005	305	EMERGENCY OPERATIONS		015005	PERS - EMPLOYER CONTRIB	\$ -	\$ 2.10	\$ -	\$ (2.10)	\$ (2.10)	\$ 2.10	\$ 2.10
305015006	305	EMERGENCY OPERATIONS		015006	WORKER'S COMPENSATION	\$ -	\$ 3.20	\$ -	\$ (3.20)	\$ (3.20)	\$ 3.20	\$ 3.20
305015008	305	EMERGENCY OPERATIONS		015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 5.64	\$ -	\$ (5.64)	\$ (5.64)	\$ 5.64	\$ 5.64
305016000	305	EMERGENCY OPERATIONS		016000	DEFERRED COMP BENEFIT	\$ -	\$ 0.31	\$ -	\$ (0.31)	\$ (0.31)	\$ 0.31	\$ 0.31
305021000	305	EMERGENCY OPERATIONS		021000	OFFICE SUPPLIES/MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305022000	305	EMERGENCY OPERATIONS		022000	DEPART OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305024000	305	EMERGENCY OPERATIONS		024000	SPECIAL DEPT SUPPLIES	\$ -	\$ 17,998.18	\$ -	\$ (17,998.18)	\$ (17,998.18)	\$ 17,998.18	\$ 17,998.18
305025000	305	EMERGENCY OPERATIONS		025000	SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305031000	305	EMERGENCY OPERATIONS		031000	PROFESSIONAL SERVICES	\$ -	\$ 96.00	\$ -	\$ (96.00)	\$ (96.00)	\$ 96.00	\$ 96.00
305035000	305	EMERGENCY OPERATIONS		035000	ADV/PRINT/COPY/SHIPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305064000	305	EMERGENCY OPERATIONS		064000	CAPITAL OUTLAY - EQUIPMNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305095001	305	EMERGENCY OPERATIONS		095001	PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305430501	3054305	EMERGENCY ADMIN COSTS		010001	SALARIES - FULL TIME	\$ -	\$ 6,491.14	\$ -	\$ (6,491.14)	\$ (6,491.14)	\$ 6,491.14	\$ 6,491.14
305430501	3054305	EMERGENCY ADMIN COSTS		015002	FICA/MEDICARE CITY PAID	\$ -	\$ 358.52	\$ -	\$ (358.52)	\$ (358.52)	\$ 358.52	\$ 358.52
305430501	3054305	EMERGENCY ADMIN COSTS		015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305430501	3054305	EMERGENCY ADMIN COSTS		015005	PERS - EMPLOYER CONTRIB	\$ -	\$ 1,025.96	\$ -	\$ (1,025.96)	\$ (1,025.96)	\$ 1,025.96	\$ 1,025.96
305430501	3054305	EMERGENCY ADMIN COSTS		015006	WORKER'S COMPENSATION	\$ -	\$ 567.94	\$ -	\$ (567.94)	\$ (567.94)	\$ 567.94	\$ 567.94
305430501	3054305	EMERGENCY ADMIN COSTS		015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 1,059.41	\$ -	\$ (1,059.41)	\$ (1,059.41)	\$ 1,059.41	\$ 1,059.41
305430501	3054305	EMERGENCY ADMIN COSTS		016000	DEFERRED COMP BENEFIT	\$ -	\$ 343.19	\$ -	\$ (343.19)	\$ (343.19)	\$ 343.19	\$ 343.19
305430502	3054305	EMERGENCY ADMIN COSTS		024000	SPECIAL DEPT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305430509	3054305	EMERGENCY ADMIN COSTS		095001	PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						<b>\$ -</b>	<b>\$ 27,988.57</b>	<b>\$ -</b>	<b>\$ (27,988.57)</b>	<b>\$ (27,988.57)</b>	<b>\$ 27,988.57</b>	<b>\$ -</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ -</b>	<b>\$ 1,217.09</b>	<b>\$ -</b>	<b>\$ (1,217.09)</b>	<b>\$ (1,217.09)</b>	<b>\$ 1,217.09</b>	<b>\$ -</b>

COVID-19 ARPA FUNDS

REVENUES										YEAR END CLOSE 01	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK:	ACTUALS BUDGET
306300107	306	COVID-19 ARPA FUND		300107	AMERICAN RESCUE PLAN ACT	\$ -	\$ 289,772.03	\$ -	\$ (289,772.03)	\$ (289,772.03)	\$ 289,772.03
306360110	306	COVID-19 ARPA FUND		360110	EARNED BANK INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306369400	306	COVID-19 ARPA FUND		369400	REBATES/REFUND/REIMBURSMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						<b>\$ -</b>	<b>\$ 289,772.03</b>	<b>\$ -</b>	<b>\$ (289,772.03)</b>	<b>\$ (289,772.03)</b>	<b>\$ 289,772.03</b>
EXPENDITURES										YEAR END CLOSE 01	
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
306010000	306	COVID-19 ARPA FUND		010000	AD'L SALARY:SPECIAL PAYS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306010001	306	COVID-19 ARPA FUND		010001	SALARIES - FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306010002	306	COVID-19 ARPA FUND		010002	SALARIES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306010003	306	COVID-19 ARPA FUND		010003	SALARIES - OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306015002	306	COVID-19 ARPA FUND		015002	FICA/MEDICARE CITY PAID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306015004	306	COVID-19 ARPA FUND		015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306015005	306	COVID-19 ARPA FUND		015005	PERS - EMPLOYER CONTRIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306015006	306	COVID-19 ARPA FUND		015006	WORKER'S COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306015008	306	COVID-19 ARPA FUND		015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306016000	306	COVID-19 ARPA FUND		016000	DEFERRED COMP BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306021000	306	COVID-19 ARPA FUND		021000	OFFICE SUPPLIES/MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306025000	306	COVID-19 ARPA FUND		025000	SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306031000	306	COVID-19 ARPA FUND		031000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306031009	306	COVID-19 ARPA FUND		031009	AUDIT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306031020	306	COVID-19 ARPA FUND		031020	RECRUITMENT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306033023	306	COVID-19 ARPA FUND		033023	ESCROW EXP/CLOSING COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306035000	306	COVID-19 ARPA FUND		035000	ADV/PRINT/COPY/SHIPPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306037004	306	COVID-19 ARPA FUND		037004	DUES, SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306037014	306	COVID-19 ARPA FUND		037014	EQUIPMENT RENTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306038000	306	COVID-19 ARPA FUND		038000	ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306064000	306	COVID-19 ARPA FUND		064000	CAPITAL OUTLAY - EQUIPMNT	\$ -	\$ 26,045.79	\$ -	\$ (26,045.79)	\$ (26,045.79)	\$ 26,045.79
306064002	306	COVID-19 ARPA FUND		064002	CAP OULTLAY/IMPROVEMENT	\$ 1,767,000.00	\$ 263,726.24	\$ -	\$ 1,503,273.76	\$ 1,503,273.76	\$ 263,726.24
306064003	306	COVID-19 ARPA FUND		064003	CAP O/L REPAIRS GOVT BLDG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						<b>\$ 1,767,000.00</b>	<b>\$ 289,772.03</b>	<b>\$ -</b>	<b>\$ 1,477,227.97</b>	<b>\$ 1,477,227.97</b>	<b>\$ 289,772.03</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ (1,767,000.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,767,000.00)</b>	<b>\$ (1,767,000.00)</b>	<b>\$ -</b>

WELLNESS CENTER

REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OI
											ACTUALS BUDGET
											YTD Receipts
400300006	400	WELLNESS CENTER	300006	WC FACILITY USE-BLDG		\$ 25,000.00	\$ 24,599.72	\$ -	\$ 400.28	\$ 400.28	\$ 24,599.72
400300009	400	WELLNESS CENTER	300009	DONATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400300104	400	WELLNESS CENTER	300104	SPECIAL EVENT REVENUE		\$ 4,000.00	\$ 5,762.00	\$ -	\$ (1,762.00)	\$ (1,762.00)	\$ 5,762.00
400300105	400	WELLNESS CENTER	300105	LUSD K-8 SCHOOL USE		\$ 25,000.00	\$ 402.00	\$ -	\$ 24,598.00	\$ 24,598.00	\$ 402.00
400300115	400	WELLNESS CENTER	300115	LUSD FIT-WITHIN PRG		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400305009	400	WELLNESS CENTER	305009	SWIMMING POOL CONCESSIONS		\$ 1,000.00	\$ 270.00	\$ -	\$ 730.00	\$ 730.00	\$ 270.00
400305011	400	WELLNESS CENTER	305011	OTHER REVENUES		\$ 300.00	\$ 389.00	\$ -	\$ (89.00)	\$ (89.00)	\$ 389.00
400305027	400	WELLNESS CENTER	305027	MEMBERSHIP FEES		\$ 85,000.00	\$ 119,687.45	\$ -	\$ (34,687.45)	\$ (34,687.45)	\$ 119,687.45
400310001	400	WELLNESS CENTER	310001	SWIMMING POOL FEES		\$ 13,000.00	\$ 10,327.00	\$ -	\$ 2,673.00	\$ 2,673.00	\$ 10,327.00
400310002	400	WELLNESS CENTER	310002	RECREATION FIELD RENTALS		\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
400310003	400	WELLNESS CENTER	310003	SWIMMING LESSONS		\$ 5,000.00	\$ 15,115.00	\$ -	\$ (10,115.00)	\$ (10,115.00)	\$ 15,115.00
400310004	400	WELLNESS CENTER	310004	PROGRAM FEES & CLASSES		\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
400310005	400	WELLNESS CENTER	310005	POOL RENTAL		\$ 20,000.00	\$ 11,911.29	\$ -	\$ 8,088.71	\$ 8,088.71	\$ 11,911.29
400340000	400	WELLNESS CENTER	340000	LUSD POOL CONTRIBUTION		\$ 45,000.00	\$ 50,000.00	\$ -	\$ (5,000.00)	\$ (5,000.00)	\$ 50,000.00
400340400	400	WELLNESS CENTER	340400	LINDSAY HOSPITAL DISTRICT		\$ 285,000.00	\$ 285,000.00	\$ -	\$ -	\$ -	\$ 285,000.00
400340401	400	WELLNESS CENTER	340401	AD'L LDH CONTRIBUTION		\$ 148,700.00	\$ 221,037.92	\$ -	\$ (72,337.92)	\$ (72,337.92)	\$ 221,037.92
400340500	400	WELLNESS CENTER	340500	LEASE/RENT RECEIPTS		\$ 139,000.00	\$ 137,990.90	\$ -	\$ 1,009.10	\$ 1,009.10	\$ 137,990.90
400347010	400	WELLNESS CENTER	347010	RECYCLING REVENUE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400360110	400	WELLNESS CENTER	360110	EARNED BANK INTEREST		\$ -	\$ 9.02	\$ -	\$ (9.02)	\$ (9.02)	\$ 9.02
400369060	400	WELLNESS CENTER	369060	CONVENIENCE FEES		\$ -	\$ 2,226.20	\$ -	\$ (2,226.20)	\$ (2,226.20)	\$ 2,226.20
400369090	400	WELLNESS CENTER	369090	OTHER MISC REVENUES		\$ -	\$ 827.00	\$ -	\$ (827.00)	\$ (827.00)	\$ 827.00
400369400	400	WELLNESS CENTER	369400	REBATES/REFUND/REIMBURSMT		\$ -	\$ (21,840.50)	\$ -	\$ 21,840.50	\$ 21,840.50	\$ (21,840.50)
400380185	400	WELLNESS CENTER	380185	OVER/SHORT		\$ -	\$ 18.30	\$ -	\$ (18.30)	\$ (18.30)	\$ 18.30
400390100	400	WELLNESS CENTER	390100	TRANSFERS IN		\$ 549,863.00	\$ -	\$ -	\$ 549,863.00	\$ 549,863.00	\$ -
				<b>TOTAL REVENUES</b>		<b>\$ 1,348,863.00</b>	<b>\$ 863,732.30</b>	<b>\$ -</b>	<b>\$ 485,130.70</b>	<b>\$ 485,130.70</b>	<b>\$ 863,732.30</b>

EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
400010000	400	WELLNESS CENTER	010000	AD'L SALARY:SPECIAL PAYS		\$ -	\$ 1,826.15	\$ -	\$ (1,826.15)	\$ (1,826.15)	\$ 1,826.15
400010001	400	WELLNESS CENTER	010001	SALARIES - FULL TIME		\$ 493,354.00	\$ 120,462.73	\$ -	\$ 372,891.27	\$ 372,891.27	\$ 120,462.73
400010002	400	WELLNESS CENTER	010002	SALARIES - PART TIME		\$ -	\$ 147,267.27	\$ -	\$ (147,267.27)	\$ (147,267.27)	\$ 147,267.27
400010003	400	WELLNESS CENTER	010003	SALARIES - OVERTIME		\$ -	\$ 992.41	\$ -	\$ (992.41)	\$ (992.41)	\$ 992.41
400010008	400	WELLNESS CENTER	010008	TEMPS		\$ -	\$ 3,554.46	\$ -	\$ (3,554.46)	\$ (3,554.46)	\$ 3,554.46
400015000	400	WELLNESS CENTER	015000	BENEFITS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400015001	400	WELLNESS CENTER	015001	TAXABLE FRINGE BENEFITS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400015002	400	WELLNESS CENTER	015002	FICA/MEDICARE CITY PAID		\$ -	\$ 19,769.80	\$ -	\$ (19,769.80)	\$ (19,769.80)	\$ 19,769.80
400015004	400	WELLNESS CENTER	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400015005	400	WELLNESS CENTER	015005	PERS - EMPLOYER CONTRIB		\$ -	\$ 17,349.58	\$ -	\$ (17,349.58)	\$ (17,349.58)	\$ 17,349.58
400015006	400	WELLNESS CENTER	015006	WORKER'S COMPENSATION		\$ -	\$ 23,438.13	\$ -	\$ (23,438.13)	\$ (23,438.13)	\$ 23,438.13
400015007	400	WELLNESS CENTER	015007	STATE UNEMPLOYMENT BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400015008	400	WELLNESS CENTER	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ 32,229.33	\$ -	\$ (32,229.33)	\$ (32,229.33)	\$ 32,229.33
400015009	400	WELLNESS CENTER	015009	OPEB CURRENT LIAB EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400015015	400	WELLNESS CENTER	015015	PERS UNFUNDED LIABILITY		\$ 40,675.00	\$ 40,671.12	\$ -	\$ 3.88	\$ 3.88	\$ 40,671.12
400015200	400	WELLNESS CENTER	015200	PENSION EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400016000	400	WELLNESS CENTER	016000	DEFERRED COMP BENEFIT		\$ -	\$ 4,724.39	\$ -	\$ (4,724.39)	\$ (4,724.39)	\$ 4,724.39
400022000	400	WELLNESS CENTER	022000	DEPART OPERATING SUPPLIES		\$ 9,000.00	\$ 9,425.11	\$ -	\$ (425.11)	\$ (425.11)	\$ 9,425.11
400022012	400	WELLNESS CENTER	022012	VEHICLE FUEL AND OIL		\$ 500.00	\$ 149.17	\$ -	\$ 350.83	\$ 350.83	\$ 149.17
400022015	400	WELLNESS CENTER	022015	VEHICLE REPAIR & MAINT		\$ 3,000.00	\$ 2,464.72	\$ -	\$ 535.28	\$ 535.28	\$ 2,464.72
400023000	400	WELLNESS CENTER	023000	REPAIR & MAINT SUPPLIES		\$ 13,300.00	\$ 13,991.38	\$ -	\$ (691.38)	\$ (691.38)	\$ 13,991.38
400031000	400	WELLNESS CENTER	031000	PROFESSIONAL SERVICES		\$ 3,000.00	\$ 3,643.55	\$ -	\$ (643.55)	\$ (643.55)	\$ 3,643.55
400031006	400	WELLNESS CENTER	031006	WASTE DISCHARGE PERMIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400031007	400	WELLNESS CENTER	031007	MONITORING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400031009	400	WELLNESS CENTER	031009	AUDIT SERVICES		\$ 3,055.00	\$ 4,534.00	\$ -	\$ (1,479.00)	\$ (1,479.00)	\$ 4,534.00
400032006	400	WELLNESS CENTER	032006	UTILITIES		\$ 135,000.00	\$ 145,285.39	\$ -	\$ (10,285.39)	\$ (10,285.39)	\$ 145,285.39
400032007	400	WELLNESS CENTER	032007	PERMITS / FEES / LICENSES		\$ 5,500.00	\$ 3,051.00	\$ -	\$ 2,449.00	\$ 2,449.00	\$ 3,051.00
400033001	400	WELLNESS CENTER	033001	PHONE & VOICE		\$ 10,500.00	\$ 11,478.33	\$ -	\$ (978.33)	\$ (978.33)	\$ 11,478.33
400034000	400	WELLNESS CENTER	034000	LIABILITY INSURANCE		\$ 150,520.00	\$ 150,565.14	\$ -	\$ (45.14)	\$ (45.14)	\$ 150,565.14
400034001	400	WELLNESS CENTER	034001	DEPR/AMORT EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400035000	400	WELLNESS CENTER	035000	ADV/PRINT/COPY/SHIPPING		\$ 4,000.00	\$ 5,996.00	\$ -	\$ (1,996.00)	\$ (1,996.00)	\$ 5,996.00
400037000	400	WELLNESS CENTER	037000	OTHER SERVICES & CHARGES		\$ 53,000.00	\$ 31,080.92	\$ -	\$ 21,919.08	\$ 21,919.08	\$ 31,080.92
400037004	400	WELLNESS CENTER	037004	DUES, SUBSCRIPTIONS		\$ 1,200.00	\$ 1,692.72	\$ -	\$ (492.72)	\$ (492.72)	\$ 1,692.72
400037008	400	WELLNESS CENTER	037008	TRAINING & SEMINARS		\$ 2,200.00	\$ 658.00	\$ -	\$ 1,542.00	\$ 1,542.00	\$ 658.00
400038002	400	WELLNESS CENTER	038002	MEETINGS & TRAVEL		\$ 3,750.00	\$ 2,285.23	\$ -	\$ 1,464.77	\$ 1,464.77	\$ 2,285.23
400047001	400	WELLNESS CENTER	047001	DEBT INTEREST EXPENSE		\$ 76,572.00	\$ 40,935.36	\$ -	\$ 35,636.64	\$ 35,636.64	\$ 40,935.36
400047002	400	WELLNESS CENTER	047002	PRINCIPAL PAYMENT ON LTD		\$ 55,554.00	\$ -	\$ -	\$ 55,554.00	\$ 55,554.00	\$ -
400055006	400	WELLNESS CENTER	055006	SPECIAL INTEREST CLASSES		\$ 25,000.00	\$ 16,725.00	\$ -	\$ 8,275.00	\$ 8,275.00	\$ 16,725.00
400055008	400	WELLNESS CENTER	055008	ALARM SERVICE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400063013	400	WELLNESS CENTER	063013	FURNITURE & EQUIPMENT		\$ 9,000.00	\$ 2,682.08	\$ -	\$ 6,317.92	\$ 6,317.92	\$ 2,682.08
400064000	400	WELLNESS CENTER	064000	CAPITAL OUTLAY - EQUIPMNT		\$ -	\$ 17,925.00	\$ -	\$ (17,925.00)	\$ (17,925.00)	\$ 17,925.00
400064002	400	WELLNESS CENTER	064002	CAP OUTLAY/IMPROVEMENT		\$ 98,000.00	\$ 203,112.92	\$ -	\$ (105,112.92)	\$ (105,112.92)	\$ 203,112.92
400066000	400	WELLNESS CENTER	066000	NEW VEHICLE PURCHASE		\$ -	\$ 788.13	\$ -	\$ (788.13)	\$ (788.13)	\$ 788.13
400069076	400	WELLNESS CENTER	069076	POOL CHEMICALS		\$ 30,000.00	\$ 34,948.35	\$ -	\$ (4,948.35)	\$ (4,948.35)	\$ 34,948.35
400069091	400	WELLNESS CENTER	069091	CLEANING/SANITATION SERV		\$ 6,000.00	\$ 6,625.50	\$ -	\$ (625.50)	\$ (625.50)	\$ 6,625.50
400069102	400	WELLNESS CENTER	069102	STAFF UNIFORMS		\$ 2,000.00	\$ 2,748.84	\$ -	\$ (748.84)	\$ (748.84)	\$ 2,748.84
400069114	400	WELLNESS CENTER	069114	LINDSAY HOSPITAL DISTRICT		\$ 100,000.00	\$ 65,902.48	\$ -	\$ 34,097.52	\$ 34,097.52	\$ 65,902.48
400069115	400	WELLNESS CENTER	069115	SPECIAL EVENTS EXPENSE		\$ 9,000.00	\$ 7,516.19	\$ -	\$ 1,483.81	\$ 1,483.81	\$ 7,516.19
400069116	400	WELLNESS CENTER	069116	CONCESSIONS SUPPLIES		\$ 2,500.00	\$ 1,923.53	\$ -	\$ 576.47	\$ 576.47	\$ 1,923.53
400090200	400	WELLNESS CENTER	090200	TRANSFERS OUT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	010000	AD'L SALARY:SPECIAL PAYS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	010002	SALARIES - PART TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	010003	SALARIES - OVERTIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	010008	TEMPS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	015000	BENEFITS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	015001	TAXABLE FRINGE BENEFITS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4004400010	4004400	WELLNESS CENTER	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CA STATE PARKS

YEAR END CLOSE OI

REVENUES		FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS BUDGET
460369090	460	CA STATE PARKS			369090	OTHER MISC REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460369300	460	CA STATE PARKS			369300	GRANT FUNDS RECEIVED	\$ 1,500,000.00	\$ 23,181.98	\$ -	\$ 1,476,818.02	\$ 1,476,818.02	\$ 23,181.98
<b>TOTAL REVENUES</b>							<b>\$ 1,500,000.00</b>	<b>\$ 23,181.98</b>	<b>\$ -</b>	<b>\$ 1,476,818.02</b>	<b>\$ 1,476,818.02</b>	<b>\$ 23,181.98</b>
EXPENDITURES		KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
460010001	460	CA STATE PARKS			010001	SALARIES - FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460015002	460	CA STATE PARKS			015002	FICA/MEDICARE CITY PAID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460015004	460	CA STATE PARKS			015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460015005	460	CA STATE PARKS			015005	PERS - EMPLOYER CONTRIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460015006	460	CA STATE PARKS			015006	WORKER'S COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460015008	460	CA STATE PARKS			015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460016000	460	CA STATE PARKS			016000	DEFERRED COMP BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460031000	460	CA STATE PARKS			031000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460055012	460	CA STATE PARKS			055012	FUNDRAISER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460090200	460	CA STATE PARKS			090200	TRANSFERS OUT	\$ 1,500,000.00	\$ 64,113.41	\$ -	\$ 1,435,886.59	\$ 1,435,886.59	\$ 64,113.41
<b>TOTAL EXPENDITURES</b>							<b>\$ 1,500,000.00</b>	<b>\$ 64,113.41</b>	<b>\$ -</b>	<b>\$ 1,435,886.59</b>	<b>\$ 1,435,886.59</b>	<b>\$ 64,113.41</b>
<b>REVENUES - EXPENDITURES</b>							<b>\$ -</b>	<b>\$ (40,931.43)</b>	<b>\$ -</b>	<b>\$ 40,931.43</b>	<b>\$ 40,931.43</b>	<b>\$ (40,931.43)</b>

PARK IMPROVEMENTS

										YEAR-END CLOSE OI	
										ACTUALS BUDGET	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts
471324040	471		PARK IMPROVEMENTS	324040	BUILDING PERMITS	0 \$	5,850.00	0 \$	(5,850.00)	\$ (5,850.00)	\$ 5,850.00
471360110	471		PARK IMPROVEMENTS	360110	EARNED BANK INTEREST	0 \$	7.07	0 \$	(7.07)	\$ (7.07)	\$ 7.07
471368010	471		PARK IMPROVEMENTS	368010	ASSESSMENTS	0 \$	-	0 \$	-	\$ -	\$ -
471369090	471		PARK IMPROVEMENTS	369090	OTHER MISC REVENUES	0 \$	-	0 \$	-	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ -	\$ 5,857.07	\$ -	\$ (5,857.07)	\$ (5,857.07)	\$ 5,857.07
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
471010001	471		PARK IMPROVEMENTS	010001	SALARIES - FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471015002	471		PARK IMPROVEMENTS	015002	FICA/MEDICARE CITY PAID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471015004	471		PARK IMPROVEMENTS	015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471015006	471		PARK IMPROVEMENTS	015006	WORKER'S COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471015008	471		PARK IMPROVEMENTS	015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471016000	471		PARK IMPROVEMENTS	016000	DEFERRED COMP BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471031000	471		PARK IMPROVEMENTS	031000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471090200	471		PARK IMPROVEMENTS	090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ 5,857.07	\$ -	\$ (5,857.07)	\$ (5,857.07)	\$ 5,857.07
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ 5,857.07	\$ -	\$ (5,857.07)	\$ (5,857.07)	\$ 5,857.07

WATER

YEAR END CLOSE O

REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS	BUDGET
552328045	552	WATER	328045	WATER ACRE ASSESSMENT		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
552341080	552	WATER	341080	PENALTY & MISC SRV FEES		\$ 500.00	\$ 29,120.00	\$ -	\$ (28,620.00)	\$ (28,620.00)	\$ 29,120.00	\$ 29,120.00
552348010	552	WATER	348010	WATER SERVICE CHARGES		\$ 1,400,000.00	\$ 1,482,627.16	\$ -	\$ (82,627.16)	\$ (82,627.16)	\$ 1,482,627.16	\$ 1,482,627.16
552348011	552	WATER	348011	PAGE/MOOR TRACT		\$ 82,000.00	\$ 79,424.13	\$ -	\$ 2,575.87	\$ 2,575.87	\$ 79,424.13	\$ 79,424.13
552348020	552	WATER	348020	WATER CONNECTION CHARGES		\$ 4,500.00	\$ 3,551.85	\$ -	\$ 948.15	\$ 948.15	\$ 3,551.85	\$ 3,551.85
552348021	552	WATER	348021	NEW UTILITY ACC. SET-UP		\$ 2,500.00	\$ 2,408.00	\$ -	\$ 92.00	\$ 92.00	\$ 2,408.00	\$ 2,408.00
552348030	552	WATER	348030	SALE OF SURPLUS WATER		\$ -	\$ 218,550.00	\$ -	\$ (218,550.00)	\$ (218,550.00)	\$ 218,550.00	\$ 218,550.00
552348040	552	WATER	348040	OTHER WATER REVENUES		\$ 14,000.00	\$ 8,177.99	\$ -	\$ 5,822.01	\$ 5,822.01	\$ 8,177.99	\$ 8,177.99
552360090	552	WATER	360090	WTR EMRGNCY DROUGHT		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
552360110	552	WATER	360110	EARNED BANK INTEREST		\$ -	\$ 68.69	\$ -	\$ (68.69)	\$ (68.69)	\$ 68.69	\$ 68.69
552369090	552	WATER	369090	OTHER MISC REVENUES		\$ -	\$ (528.98)	\$ -	\$ 528.98	\$ 528.98	\$ (528.98)	\$ (528.98)
552369115	552	WATER	369115	AB303 CLEAN DRINKING WATR		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
552369300	552	WATER	369300	GRANT FUNDS RECEIVED		\$ -	\$ 2,796.97	\$ -	\$ (2,796.97)	\$ (2,796.97)	\$ 2,796.97	\$ 2,796.97
552369400	552	WATER	369400	REBATES/REFUND/REIMBURSMT		\$ -	\$ 11,094.39	\$ -	\$ (11,094.39)	\$ (11,094.39)	\$ 11,094.39	\$ 11,094.39
552369404	552	WATER	369404	SHE WELL CONTRIBUTION		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
552369405	552	WATER	369405	INTERFUND DEBT		\$ -	\$ 68,099.89	\$ -	\$ (68,099.89)	\$ (68,099.89)	\$ 68,099.89	\$ 68,099.89
552380185	552	WATER	380185	OVER/SHORT		\$ -	\$ 1.00	\$ -	\$ (1.00)	\$ (1.00)	\$ 1.00	\$ 1.00
552390100	552	WATER	390100	TRANSFERS IN		\$ 1,500,152.00	\$ -	\$ -	\$ 1,500,152.00	\$ 1,500,152.00	\$ -	\$ -
<b>TOTAL REVENUES</b>						<b>\$ 3,003,652.00</b>	<b>\$ 1,905,391.09</b>	<b>\$ -</b>	<b>\$ 1,098,260.91</b>	<b>\$ 1,098,260.91</b>	<b>\$ 1,905,391.09</b>	<b>\$ 1,905,391.09</b>

EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	MATH CHECK	YTD Expenses
552090200	552	WATER	090200	TRANSFERS OUT			0 \$	792,854.14	0 \$	(792,854.14)	(792,854.14)	792,854.14
552099002	552	WATER	099002	WRITE-OFF - UNCOLLECTIBLE			0 \$	-	0 \$	-	-	-
5524552010	5524552	WATER	10000	AD'L SALARY-SPECIAL PAYS			0 \$	129.90	0 \$	(129.90)	(129.90)	129.90
5524552010	5524552	WATER	010001	SALARIES - FULL TIME		592712	276,439.33	0 \$	316,272.67	316,272.67	276,439.33	276,439.33
5524552010	5524552	WATER	010002	SALARIES - PART TIME		0 \$	-	0 \$	-	-	-	-
5524552010	5524552	WATER	010003	SALARIES - OVERTIME		0 \$	8,021.27	0 \$	(8,021.27)	(8,021.27)	8,021.27	8,021.27
5524552010	5524552	WATER	010008	TEMPS		11250	6,027.72	0 \$	5,222.28	5,222.28	6,027.72	6,027.72
5524552010	5524552	WATER	015000	BENEFITS		0 \$	-	0 \$	-	-	-	-
5524552010	5524552	WATER	015001	TAXABLE FRINGE BENEFITS		0 \$	-	0 \$	-	-	-	-
5524552010	5524552	WATER	015002	FICA/MEDICARE CITY PAID		0 \$	20,211.95	0 \$	(20,211.95)	(20,211.95)	20,211.95	20,211.95
5524552010	5524552	WATER	015004	PERS - EPMC		0 \$	-	0 \$	-	-	-	-
5524552010	5524552	WATER	015005	PERS - EMPLOYER CONTRIB		0 \$	30,467.11	0 \$	(30,467.11)	(30,467.11)	30,467.11	30,467.11
5524552010	5524552	WATER	015006	WORKER'S COMPENSATION		0 \$	23,122.63	0 \$	(23,122.63)	(23,122.63)	23,122.63	23,122.63
5524552010	5524552	WATER	015007	STATE UNEMPLOYMENT BENEFIT		0 \$	-	0 \$	-	-	-	-
5524552010	5524552	WATER	015008	HEALTH/LIFE/DISAB INSURNC		0 \$	50,972.12	0 \$	(50,972.12)	(50,972.12)	50,972.12	50,972.12
5524552010	5524552	WATER	015009	OPEB CURRENT LIAB EXPENSE		0 \$	-	0 \$	-	-	-	-
5524552010	5524552	WATER	015015	PERS UNFUNDED LIABILITY		94750	94,748.49	0 \$	1.51	1.51	94,748.49	94,748.49
5524552010	5524552	WATER	015018	BOOT ALLOWANCE		0 \$	1,166.85	0 \$	(1,166.85)	(1,166.85)	1,166.85	1,166.85
5524552010	5524552	WATER	015200	PENSION EXPENSE		0 \$	-	0 \$	-	-	-	-
5524552010	5524552	WATER	016000	DEFERRED COMP BENEFIT		0 \$	9,915.44	0 \$	(9,915.44)	(9,915.44)	9,915.44	9,915.44
5524552021	5524552	WATER	021000	OFFICE SUPPLIES/MATERIALS		0 \$	71.58	0 \$	(71.58)	(71.58)	71.58	71.58
5524552022	5524552	WATER	022000	DEPART OPERATING SUPPLIES		75000	72,885.46	0 \$	2,114.54	2,114.54	72,885.46	72,885.46
5524552022	5524552	WATER	022001	WATER SUPPLY TESTING		45000	40,543.69	0 \$	4,456.31	4,456.31	40,543.69	40,543.69
5524552022	5524552	WATER	022004	WELLS MATERIALS		10500	27,761.57	0 \$	(17,261.57)	(17,261.57)	27,761.57	27,761.57
5524552022	5524552	WATER	022006	MTNCE MATERIALS & SERVICE		8500	5,142.81	0 \$	3,357.19	3,357.19	5,142.81	5,142.81
5524552022	5524552	WATER	022007	TREATMENT PLANT MATERIALS		60000	91,521.62	0 \$	(31,521.62)	(31,521.62)	91,521.62	91,521.62
5524552022	5524552	WATER	022010	RAW CANAL WATER		200000	32,629.12	0 \$	167,370.88	167,370.88	32,629.12	32,629.12
5524552022	5524552	WATER	022012	VEHICLE FUEL AND OIL		5000	6,350.83	0 \$	(1,350.83)	(1,350.83)	6,350.83	6,350.83
5524552022	5524552	WATER	022015	VEHICLE REPAIR & MAINT		10000	2,809.26	0 \$	7,190.74	7,190.74	2,809.26	2,809.26
5524552022	5524552	WATER	023000	REPAIR & MAINT SUPPLIES		30000	26,230.85	0 \$	3,769.15	3,769.15	26,230.85	26,230.85
5524552023	5524552	WATER	023015	SOFTWARE		16500	15,848.88	0 \$	651.12	651.12	15,848.88	15,848.88
5524552024	5524552	WATER	024005	UNIFORM ALLOWANCE - PSO		0 \$	11.89	0 \$	(11.89)	(11.89)	11.89	11.89
5524552025	5524552	WATER	025000	SMALL TOOLS & EQUIPMENT		0 \$	846.86	0 \$	(846.86)	(846.86)	846.86	846.86
5524552031	5524552	WATER	031000	PROFESSIONAL SERVICES		95000	96,896.67	0 \$	(1,896.67)	(1,896.67)	96,896.67	96,896.67
5524552031	5524552	WATER	031009	AUDIT SERVICES		12220	15,807.25	0 \$	(3,587.25)	(3,587.25)	15,807.25	15,807.25
5524552031	5524552	WATER	031015	SGMA		55500	-	0 \$	55,500.00	55,500.00	-	-
5524552032	5524552	WATER	032002	UTILITIES-GAS		0 \$	-	0 \$	-	-	-	-
5524552032	5524552	WATER	032005	WELLS UTILITIES		0 \$	-	0 \$	-	-	-	-
5524552032	5524552	WATER	032006	UTILITIES		225130	381,739.89	0 \$	(156,609.89)	(156,609.89)	381,739.89	381,739.89
5524552032	5524552	WATER	032007	PERMITS / FEES / LICENSES		35000	61,932.53	0 \$	(26,932.53)	(26,932.53)	61,932.53	61,932.53
5524552033	5524552	WATER	033001	PHONE & VOICE		15700	11,159.05	0 \$	4,540.95	4,540.95	11,159.05	11,159.05
5524552033	5524552	WATER	033002	BAD DEBT EXPENSE		0 \$	-	0 \$	-	-	-	-
5524552034	5524552	WATER	034000	LIABILITY INSURANCE		98065	86,170.95	0 \$	11,894.05	11,894.05	86,170.95	86,170.95
5524552034	5524552	WATER	034001	DEPR/AMORT EXPENSE		0 \$	-	0 \$	-	-	-	-
5524552036	5524552	WATER	036000	REPAIR & MTNCE SERVICES		30000	28,025.09	0 \$	1,974.91	1,974.91	28,025.09	28,025.09
5524552036	5524552	WATER	036001	EMERGENCY REPAIR LINE		0 \$	37,907.49	0 \$	(37,907.49)	(37,907.49)	37,907.49	37,907.49
5524552037	5524552	WATER	037000	OTHER SERVICES & CHARGES		64000	61,230.28	0 \$	2,769.72	2,769.72	61,230.28	61,230.28
5524552037	5524552	WATER	037004	DUES, SUBSCRIPTIONS		10000	1,776.25	0 \$	8,223.75	8,223.75	1,776.25	1,776.25
5524552037	5524552	WATER	037014	EQUIPMENT RENTALS		0 \$	-	0 \$	-	-	-	-
5524552038	5524552	WATER	038000	ENGINEERING		0 \$	26,388.48	0 \$	(26,388.48)	(26,388.48)	26,388.48	26,388.48
5524552038	5524552	WATER	038002	MEETINGS & TRAVEL		1000	4,415.08	0 \$	(3,415.08)	(3,415.08)	4,415.08	4,415.08
5524552038	5524552	WATER	038005	WATER RIGHTS FEE - BOE		0 \$	-	0 \$	-	-	-	-
5524552047	5524552	WATER	047001	DEBT INTEREST EXPENSE		46485	22,421.66	0 \$	24,063.34	24,063.34	22,421.66	22,421.66
5524552047	5524552	WATER	047002	PRINCIPAL PAYMENT ON LTD		176098	-	0 \$	176,098.00	176,098.00	-	-
5524552050	5524552	WATER	050006	CAP TANK REPLACEMENT FUND		0 \$	-	0 \$	-	-	-	-
5524552064	5524552	WATER	064000	CAPITAL OUTLAY - EQUIPMNT		30000	305,006.33	0 \$	(275,006.33)	(275,006.33)	305,006.33	305,006.33
5524552064	5524552	WATER	064002	CAP OULTLAY/IMPROVEMENT		896560	-	0 \$	896,560.00	896,560.00	-	-
5524552064	5524552	WATER	064007	CAPITAL O/L		0 \$	-	0 \$	-	-	-	-
5524552064	5524552	WATER	064009	CIP PROFESSIONAL SRVS		50000	-	0 \$	50,000.00	50,000.00	-	-
5524552066	5524552	WATER	066000	NEW VEHICLE PURCHASE		0 \$	-	0 \$	-	-	-	-
5524552066	5524552	WATER	066010	NEW VEHICLE EQUIPMENT		0 \$	-	0 \$	-	-	-	-
5524552095	5524552	WATER	095001	PERSONNEL SERVICES								

## SEWER

REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT ACTUALS BUDGET
553324040	553	SEWER	32400	BUILDING PERMITS	\$ 2,000.00	\$ 1,050.00	\$ -	\$ 950.00	\$ 950.00	\$ 1,050.00	\$ 1,050.00
553341080	553	SEWER	341080	PENALTY & MISC SRV FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553348050	553	SEWER	348050	SEWER SERVICE CHARGES	\$ 1,480,000.00	\$ 1,432,924.47	\$ -	\$ 47,075.53	\$ 47,075.53	\$ 1,432,924.47	\$ 1,432,924.47
553348060	553	SEWER	348060	CONNECTION CHARGES	\$ 1,000.00	\$ 950.00	\$ -	\$ 50.00	\$ 50.00	\$ 950.00	\$ 950.00
553348085	553	SEWER	348085	SEWER ACREAGE ASSESSMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553360010	553	SEWER	360010	INTEREST EARNINGS	\$ -	\$ 17,657.93	\$ -	\$ (17,657.93)	\$ (17,657.93)	\$ 17,657.93	\$ 17,657.93
553360110	553	SEWER	360110	EARNED BANK INTEREST	\$ 2,000.00	\$ 27,714.56	\$ -	\$ (25,714.56)	\$ (25,714.56)	\$ 27,714.56	\$ 27,714.56
553369090	553	SEWER	369090	OTHER MISC REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553369300	553	SEWER	369300	GRANT FUNDS RECEIVED	\$ -	\$ 6,214.85	\$ -	\$ (6,214.85)	\$ (6,214.85)	\$ 6,214.85	\$ 6,214.85
553369400	553	SEWER	369400	REBATES/REFUND/REIMBURSMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553390100	553	SEWER	390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						<b>\$ 1,485,000.00</b>	<b>\$ 1,486,511.81</b>	<b>\$ -</b>	<b>\$ (1,511.81)</b>	<b>\$ -</b>	<b>\$ 1,486,511.81</b>

EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
553090200	553	SEWER	090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553010	5534553	SEWER	010000	AD'L SALARY:SPECIAL PAYS	\$ -	\$ 6,477.68	\$ -	\$ (6,477.68)	\$ (6,477.68)	\$ 6,477.68	\$ 6,477.68
5534553010	5534553	SEWER	010001	SALARIES - FULL TIME	\$ 542,532.00	\$ 256,110.36	\$ -	\$ 286,421.64	\$ 286,421.64	\$ 256,110.36	\$ 256,110.36
5534553010	5534553	SEWER	010002	SALARIES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553010	5534553	SEWER	010003	SALARIES - OVERTIME	\$ -	\$ 11,079.69	\$ -	\$ (11,079.69)	\$ (11,079.69)	\$ 11,079.69	\$ 11,079.69
5534553010	5534553	SEWER	010008	TEMPS	\$ 11,250.00	\$ 6,027.70	\$ -	\$ 5,222.30	\$ 5,222.30	\$ 6,027.70	\$ 6,027.70
5534553010	5534553	SEWER	015000	BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553010	5534553	SEWER	015002	FICA/MEDICARE CITY PAID	\$ -	\$ 18,590.86	\$ -	\$ (18,590.86)	\$ (18,590.86)	\$ 18,590.86	\$ 18,590.86
5534553010	5534553	SEWER	015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553010	5534553	SEWER	015005	PERS - EMPLOYER CONTRIB	\$ -	\$ 30,254.77	\$ -	\$ (30,254.77)	\$ (30,254.77)	\$ 30,254.77	\$ 30,254.77
5534553010	5534553	SEWER	015006	WORKER'S COMPENSATION	\$ -	\$ 22,458.96	\$ -	\$ (22,458.96)	\$ (22,458.96)	\$ 22,458.96	\$ 22,458.96
5534553010	5534553	SEWER	015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 57,028.47	\$ -	\$ (57,028.47)	\$ (57,028.47)	\$ 57,028.47	\$ 57,028.47
5534553010	5534553	SEWER	015009	OPEB CURRENT LIAB EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553010	5534553	SEWER	015015	PERS UNFUNDED LIABILITY	\$ 18,355.00	\$ 18,353.45	\$ -	\$ 1.55	\$ 1.55	\$ 18,353.45	\$ 18,353.45
5534553010	5534553	SEWER	015018	BOOT ALLOWANCE	\$ -	\$ 640.14	\$ -	\$ (640.14)	\$ (640.14)	\$ 640.14	\$ 640.14
5534553010	5534553	SEWER	015200	PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553010	5534553	SEWER	016000	DEFERRED COMP BENEFIT	\$ -	\$ 5,642.42	\$ -	\$ (5,642.42)	\$ (5,642.42)	\$ 5,642.42	\$ 5,642.42
5534553010	5534553	SEWER	019000	OPERATIONAL SERVICES&SUPP	\$ -	\$ 445.50	\$ -	\$ (445.50)	\$ (445.50)	\$ 445.50	\$ 445.50
5534553021	5534553	SEWER	021000	OFFICE SUPPLIES/MATERIALS	\$ -	\$ 83.60	\$ -	\$ (83.60)	\$ (83.60)	\$ 83.60	\$ 83.60
5534553022	5534553	SEWER	022000	DEPART OPERATING SUPPLIES	\$ 35,500.00	\$ 44,140.69	\$ -	\$ (8,640.69)	\$ (8,640.69)	\$ 44,140.69	\$ 44,140.69
5534553022	5534553	SEWER	022001	TREATMENT PLANT MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553022	5534553	SEWER	022008	TREATMENT PLANT REPAIRS	\$ 10,000.00	\$ 6,795.56	\$ -	\$ 3,204.44	\$ 3,204.44	\$ 6,795.56	\$ 6,795.56
5534553022	5534553	SEWER	022012	VEHICLE FUEL AND OIL	\$ 15,000.00	\$ 21,600.32	\$ -	\$ (6,600.32)	\$ (6,600.32)	\$ 21,600.32	\$ 21,600.32
5534553022	5534553	SEWER	022015	VEHICLE REPAIR & MAINT	\$ 6,000.00	\$ 1,427.57	\$ -	\$ 4,572.43	\$ 4,572.43	\$ 1,427.57	\$ 1,427.57
5534553023	5534553	SEWER	023015	SOFTWARE	\$ 16,000.00	\$ 15,848.77	\$ -	\$ 151.23	\$ 151.23	\$ 15,848.77	\$ 15,848.77
5534553026	5534553	SEWER	025000	SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553031	5534553	SEWER	031000	PROFESSIONAL SERVICES	\$ 50,000.00	\$ 70,162.20	\$ -	\$ (20,162.20)	\$ (20,162.20)	\$ 70,162.20	\$ 70,162.20
5534553031	5534553	SEWER	031006	WASTE DISCHARGE PERMIT	\$ 80,000.00	\$ 88,736.00	\$ -	\$ (8,736.00)	\$ (8,736.00)	\$ 88,736.00	\$ 88,736.00
5534553031	5534553	SEWER	031007	MONITORING	\$ -	\$ 10,581.25	\$ -	\$ (10,581.25)	\$ (10,581.25)	\$ 10,581.25	\$ 10,581.25
5534553031	5534553	SEWER	031009	AUDIT SERVICES	\$ 9,165.00	\$ 12,049.50	\$ -	\$ (2,884.50)	\$ (2,884.50)	\$ 12,049.50	\$ 12,049.50
5534553032	5534553	SEWER	032001	UTILITIES-SCE	\$ 100,000.00	\$ 136,076.91	\$ -	\$ (36,076.91)	\$ (36,076.91)	\$ 136,076.91	\$ 136,076.91
5534553032	5534553	SEWER	032002	UTILITIES-GAS	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ 29,000.00	\$ -	\$ -
5534553032	5534553	SEWER	032007	PERMITS / FEES / LICENSES	\$ 95,000.00	\$ 3,101.10	\$ -	\$ 91,898.90	\$ 91,898.90	\$ 3,101.10	\$ 3,101.10
5534553033	5534553	SEWER	033001	PHONE & VOICE	\$ 19,000.00	\$ 15,217.85	\$ -	\$ 3,782.15	\$ 3,782.15	\$ 15,217.85	\$ 15,217.85
5534553034	5534553	SEWER	034000	LIABILITY INSURANCE	\$ 98,200.00	\$ 86,269.48	\$ -	\$ 11,930.52	\$ 11,930.52	\$ 86,269.48	\$ 86,269.48
5534553034	5534553	SEWER	034001	DEPR/AMORT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5534553036	5534553	SEWER	036000	REPAIR & MTNCE SERVICES	\$ 30,000.00	\$ 25,662.30	\$ -	\$ 4,337.70	\$ 4,337.70	\$ 25,662.30	\$ 25,662.30
5534553036	5534553	SEWER	036001	EMERGENCY REPAIR LINE	\$ 70,000.00	\$ 30,986.66	\$ -	\$ 39,013.34	\$ 39,013.34	\$ 30,986.66	\$ 30,986.66
5534553036	5534553	SEWER	036002	TONYVILLE LIFT STATION	\$ -	\$ 6,808.55	\$ -	\$ (6,808.55)	\$ (6,808.55)	\$ 6,808.55	\$ 6,808.55
5534553036	5534553	SEWER	036003	EL RANCHO LIFT STATION	\$ -	\$ 1,756.54	\$ -	\$ (1,756.54)	\$ (1,756.54)	\$ 1,756.54	\$ 1,756.54
5534553037	5534553	SEWER	037000	OTHER SERVICES & CHARGES	\$ -	\$ 2,596.71	\$ -	\$ (2,596.71)	\$ (2,596.71)	\$ 2,596.71	\$ 2,596.71
5534553037	5534553	SEWER	037004	DUES, SUBSCRIPTIONS	\$ 500.00	\$ 166.25	\$ -	\$ 333.75	\$ 333.75	\$ 166.25	\$ 166.25
5534553038	5534553	SEWER	038002	MEETINGS & TRAVEL	\$ 1,000.00	\$ 22.58	\$ -	\$ 977.42	\$ 977.42	\$ 22.58	\$ 22.58
5534553047	5534553	SEWER	047001	DEBT INTEREST EXPENSE	\$ 150,295.00	\$ 71,200.70	\$ -	\$ 79,094.30	\$ 79,094.30	\$ 71,200.70	\$ 71,200.70
5534553047	5534553	SEWER	047002	PRINCIPAL PAYMENT ON LTD	\$ 198,808.00	\$ -	\$ -	\$ 198,808.00	\$ 198,808.00	\$ -	\$ -
5534553064	5534553	SEWER	064000	CAPITAL OUTLAY - EQUIPMNT	\$ 25,000.00	\$ 17,802.37	\$ -	\$ 7,197.63	\$ 7,197.63	\$ 17,802.37	\$ 17,802.37
5534553064	5534553	SEWER	064001	LOG POND MONITORING	\$ 20,000.00	\$ 17,316.44	\$ -	\$ 2,683.56	\$ 2,683.56	\$ 17,316.44	\$ 17,316.44
5534553064	5534553	SEWER	064002	CAP OUTLAY/IMPROVEMENT	\$ -	\$ 11,355.75	\$ -	\$ (11,355.75)	\$ (11,355.75)	\$ 11,355.75	\$ 11,355.75
5534553064	5534553	SEWER	064006	MACH & EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553455306E	5534553	SEWER	066000	NEW VEHICLE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
553455306E	5534553	SEWER	066010	NEW VEHICLE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						<b>\$ 1,630,605.00</b>	<b>\$ 1,130,875.65</b>	<b>\$ -</b>	<b>\$ 499,729.35</b>	<b>\$ 499,729.35</b>	<b>\$ 1,130,875.65</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ (145,605.00)</b>	<b>\$ 355,636.16</b>	<b>\$ -</b>	<b>\$ (501,241.16)</b>	<b>\$ (499,729.35)</b>	<b>\$ 355,636.16</b>



REFUSE

REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSING ACTUALS	BUDGET
554341080	554	REFUSE	341080		PENALTY & MISC SRV FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
554348100	554	REFUSE	348100		REFUSE DISPOSAL CHARGES	\$ 923,250.00	\$ 958,657.18	\$ -	\$ (35,407.18)	\$ (35,407.18)	\$ 958,657.18	\$ 958,657.18
554348110	554	REFUSE	348110		SPECIAL REFUSE PICKUP	\$ -	\$ 17,516.78	\$ -	\$ (17,516.78)	\$ (17,516.78)	\$ 17,516.78	\$ 17,516.78
554348120	554	REFUSE	348120		OTHER REFUSE REVENUES	\$ 4,200.00	\$ -	\$ -	\$ 4,200.00	\$ 4,200.00	\$ -	\$ -
554360010	554	REFUSE	360010		INTEREST EARNINGS	\$ -	\$ 5,429.79	\$ -	\$ (5,429.79)	\$ (5,429.79)	\$ 5,429.79	\$ 5,429.79
554360110	554	REFUSE	360110		EARNED BANK INTEREST	\$ 1,000.00	\$ 1,717.46	\$ -	\$ (717.46)	\$ (717.46)	\$ 1,717.46	\$ 1,717.46
554369400	554	REFUSE	369400		REBATES/REFUND/REIMBURSMT	\$ 6,500.00	\$ 919.80	\$ -	\$ 5,580.20	\$ 5,580.20	\$ 919.80	\$ 919.80
554390100	554	REFUSE	390100		TRANSFERS IN	\$ 32,199.00	\$ -	\$ -	\$ 32,199.00	\$ 32,199.00	\$ -	\$ -
<b>TOTAL REVENUES</b>						<b>\$ 967,149.00</b>	<b>\$ 984,241.01</b>	<b>\$ -</b>	<b>\$ (17,092.01)</b>	<b>\$ -</b>	<b>\$ 984,241.01</b>	<b>\$ 984,241.01</b>

EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	MATH CHECK	YEAR END CLOSING ACTUALS	BUDGET
554090200		554	REFUSE	090200		TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5544554010	5544554	REFUSE	010000		AD'L SALARY/SPECIAL PAYS	\$ -	\$ 821.90	\$ -	\$ (821.90)	\$ (821.90)	\$ 821.90	\$ 821.90	
5544554010	5544554	REFUSE	010001		SALARIES - FULL TIME	\$ 246,913.00	\$ 127,652.42	\$ -	\$ 119,260.58	\$ 119,260.58	\$ 127,652.42	\$ 127,652.42	
5544554010	5544554	REFUSE	010002		SALARIES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554010	5544554	REFUSE	010003		SALARIES - OVERTIME	\$ -	\$ 817.87	\$ -	\$ (817.87)	\$ (817.87)	\$ 817.87	\$ 817.87	
5544554010	5544554	REFUSE	010008		TEMPS	\$ 11,250.00	\$ 5,797.05	\$ -	\$ 5,452.95	\$ 5,452.95	\$ 5,797.05	\$ 5,797.05	
5544554010	5544554	REFUSE	015000		BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554010	5544554	REFUSE	015001		TAXABLE FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554010	5544554	REFUSE	015002		FICA/MEDICARE CITY PAID	\$ -	\$ 9,060.22	\$ -	\$ (9,060.22)	\$ (9,060.22)	\$ 9,060.22	\$ 9,060.22	
5544554010	5544554	REFUSE	015004		PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554010	5544554	REFUSE	015005		PERS - EMPLOYER CONTRIB	\$ -	\$ 13,954.87	\$ -	\$ (13,954.87)	\$ (13,954.87)	\$ 13,954.87	\$ 13,954.87	
5544554010	5544554	REFUSE	015006		WORKER'S COMPENSATION	\$ -	\$ 10,692.16	\$ -	\$ (10,692.16)	\$ (10,692.16)	\$ 10,692.16	\$ 10,692.16	
5544554010	5544554	REFUSE	015008		HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 25,965.82	\$ -	\$ (25,965.82)	\$ (25,965.82)	\$ 25,965.82	\$ 25,965.82	
5544554010	5544554	REFUSE	015009		OPEB CURRENT LIAB EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554010	5544554	REFUSE	015015		PERS UNFUNDED LIABILITY	\$ 25,895.00	\$ 25,893.42	\$ -	\$ 1.58	\$ 1.58	\$ 25,893.42	\$ 25,893.42	
5544554010	5544554	REFUSE	015018		BOOT ALLOWANCE	\$ -	\$ 74.50	\$ -	\$ (74.50)	\$ (74.50)	\$ 74.50	\$ 74.50	
5544554010	5544554	REFUSE	015200		PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554010	5544554	REFUSE	016000		DEFERRED COMP BENEFIT	\$ -	\$ 4,626.69	\$ -	\$ (4,626.69)	\$ (4,626.69)	\$ 4,626.69	\$ 4,626.69	
5544554022	5544554	REFUSE	022000		DEPART OPERATING SUPPLIES	\$ 10,000.00	\$ 8,461.12	\$ -	\$ 1,538.88	\$ 1,538.88	\$ 8,461.12	\$ 8,461.12	
5544554022	5544554	REFUSE	022012		VEHICLE FUEL AND OIL	\$ 1,000.00	\$ 2,459.69	\$ -	\$ (1,459.69)	\$ (1,459.69)	\$ 2,459.69	\$ 2,459.69	
5544554022	5544554	REFUSE	022015		VEHICLE REPAIR & MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554022	5544554	REFUSE	023015		SOFTWARE	\$ 16,500.00	\$ 15,848.69	\$ -	\$ 651.31	\$ 651.31	\$ 15,848.69	\$ 15,848.69	
5544554031	5544554	REFUSE	031000		PROFESSIONAL SERVICES	\$ -	\$ 4,815.82	\$ -	\$ (4,815.82)	\$ (4,815.82)	\$ 4,815.82	\$ 4,815.82	
5544554031	5544554	REFUSE	031009		AUDIT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554033	5544554	REFUSE	033001		PHONE & VOICE	\$ 1,500.00	\$ 5,605.61	\$ -	\$ (4,105.61)	\$ (4,105.61)	\$ 5,605.61	\$ 5,605.61	
5544554034	5544554	REFUSE	034000		LIABILITY INSURANCE	\$ 12,065.00	\$ 10,592.78	\$ -	\$ 1,472.22	\$ 1,472.22	\$ 10,592.78	\$ 10,592.78	
5544554034	5544554	REFUSE	034001		DEPR/AMORT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554037	5544554	REFUSE	037000		OTHER SERVICES & CHARGES	\$ 12,000.00	\$ 16,851.82	\$ -	\$ (4,851.82)	\$ (4,851.82)	\$ 16,851.82	\$ 16,851.82	
5544554037	5544554	REFUSE	037005		JPA DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554064	5544554	REFUSE	064000		CAPITAL OUTLAY - EQUIPMNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554066	5544554	REFUSE	065004		CONTRACT SERVICE-REFUSE	\$ 628,184.00	\$ 670,475.53	\$ -	\$ (42,291.53)	\$ (42,291.53)	\$ 670,475.53	\$ 670,475.53	
5544554066	5544554	REFUSE	066000		NEW VEHICLE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5544554066	5544554	REFUSE	066010		NEW VEHICLE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>						<b>\$ 965,307.00</b>	<b>\$ 960,467.98</b>	<b>\$ -</b>	<b>\$ 4,839.02</b>	<b>\$ 4,839.02</b>	<b>\$ 960,467.98</b>	<b>\$ 960,467.98</b>	
<b>REVENUES - EXPENDITURES</b>						<b>\$ 1,842.00</b>	<b>\$ 23,773.03</b>	<b>\$ -</b>	<b>\$ (21,931.03)</b>	<b>\$ (4,839.02)</b>	<b>\$ 23,773.03</b>	<b>\$ 23,773.03</b>	

RECYCLE/BOTTLED BILL FUND

						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT
											ACTUALS BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						YTD Receipts
555347010	555	RECYCLE/BOTTLED BILL	347010	RECYCLING REVENUE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555360110	555	RECYCLE/BOTTLED BILL	360110	EARNED BANK INTEREST		\$ -	\$ 6.03	\$ -	\$ (6.03)	\$ (6.03)	\$ 6.03
<b>TOTAL REVENUES</b>						\$ -	\$ 6.03	\$ -	\$ (6.03)	\$ (6.03)	\$ 6.03
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
555010001	555	RECYCLE/BOTTLED BILL	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555015002	555	RECYCLE/BOTTLED BILL	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555015004	555	RECYCLE/BOTTLED BILL	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555015005	555	RECYCLE/BOTTLED BILL	015005	PERS - EMPLOYER CONTRIB		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555015006	555	RECYCLE/BOTTLED BILL	015006	WORKER'S COMPENSATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555015008	555	RECYCLE/BOTTLED BILL	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555016000	555	RECYCLE/BOTTLED BILL	016000	DEFERRED COMP BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555022000	555	RECYCLE/BOTTLED BILL	022000	DEPART OPERATING SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5554555022	5554555	RECYCLE/BOTTLED BILL	022000	DEPART OPERATING SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5554555031	5554555	RECYCLE/BOTTLED BILL	031008	RECYCLE EDUCATION/ACTIVITY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ 6.03	\$ -	\$ (6.03)	\$ (6.03)	\$ 6.03

VITA-PAKT

				Budget	YTD Recelpts	Receivables	Balance	MATH CHECK	YEAR END CLOSE 01	
REVENUES	FUND/DEPT	FUND/DEPT	Title Account Account Title						ACTUALS BUDGET	
556339150	556	VITA-PAKT	339150 VITA PAKT USER CHARGES	\$ 113,690.00	\$ 84,687.95	\$ -	\$ 29,002.05	\$ 29,002.05	\$ 84,687.95	
<b>TOTAL REVENUES</b>				<b>\$ 113,690.00</b>	<b>\$ 84,687.95</b>	<b>\$ -</b>	<b>\$ 29,002.05</b>	<b>\$ -</b>	<b>\$ 84,687.95</b>	
				Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses	
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title Account Account Title						
	5564556010	5564556	VITA-PAKT	010000 AD'L SALARY.SPECIAL PAYS	\$ -	\$ 242.30	\$ -	\$ (242.30)	\$ (242.30)	\$ 242.30
	5564556010	5564556	VITA-PAKT	010001 SALARIES - FULL TIME	\$ 34,190.00	\$ 16,225.21	\$ -	\$ 17,964.79	\$ 17,964.79	\$ 16,225.21
	5564556010	5564556	VITA-PAKT	010003 SALARIES - OVERTIME	\$ -	\$ 496.81	\$ -	\$ (496.81)	\$ (496.81)	\$ 496.81
	556455601E	5564556	VITA-PAKT	015000 BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	556455601E	5564556	VITA-PAKT	015001 TAXABLE FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	556455601E	5564556	VITA-PAKT	015002 FICA/MEDICARE CITY PAID	\$ -	\$ 1,237.88	\$ -	\$ (1,237.88)	\$ (1,237.88)	\$ 1,237.88
	556455601E	5564556	VITA-PAKT	015004 PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	556455601E	5564556	VITA-PAKT	015005 PERS - EMPLOYER CONTRIB	\$ -	\$ 2,026.62	\$ -	\$ (2,026.62)	\$ (2,026.62)	\$ 2,026.62
	556455601E	5564556	VITA-PAKT	015006 WORKER'S COMPENSATION	\$ -	\$ 1,326.01	\$ -	\$ (1,326.01)	\$ (1,326.01)	\$ 1,326.01
	556455601E	5564556	VITA-PAKT	015008 HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 2,703.83	\$ -	\$ (2,703.83)	\$ (2,703.83)	\$ 2,703.83
	556455601E	5564556	VITA-PAKT	016000 DEFERRED COMP BENEFIT	\$ -	\$ 891.55	\$ -	\$ (891.55)	\$ (891.55)	\$ 891.55
	5564556022	5564556	VITA-PAKT	022000 DEPART OPERATING SUPPLIES	\$ 3,000.00	\$ 3,485.39	\$ -	\$ (485.39)	\$ (485.39)	\$ 3,485.39
	5564556031	5564556	VITA-PAKT	031000 PROFESSIONAL SERVICES	\$ 30,000.00	\$ 40,594.56	\$ -	\$ (10,594.56)	\$ (10,594.56)	\$ 40,594.56
	5564556031	5564556	VITA-PAKT	031006 WASTE DISCHARGE PERMIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5564556032	5564556	VITA-PAKT	032001 UTILITIES-SCE	\$ 3,500.00	\$ 7,455.07	\$ -	\$ (3,955.07)	\$ (3,955.07)	\$ 7,455.07
	5564556034	5564556	VITA-PAKT	034000 LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5564556034	5564556	VITA-PAKT	034001 DEPR/AMORT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	556455603E	5564556	VITA-PAKT	036000 REPAIR & MTNCE SERVICES	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -
	5564556047	5564556	VITA-PAKT	047001 DEBT INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	5564556061	5564556	VITA-PAKT	061003 VITAPAKT LEASE PAYMENT	\$ 36,000.00	\$ 52,232.50	\$ -	\$ (16,232.50)	\$ (16,232.50)	\$ 52,232.50
<b>TOTAL EXPENDITURES</b>				<b>\$ 113,690.00</b>	<b>\$ 128,917.78</b>	<b>\$ -</b>	<b>\$ (15,227.78)</b>	<b>\$ (15,227.78)</b>	<b>\$ 128,917.78</b>	
<b>REVENUES - EXPENDITURES</b>				<b>\$ -</b>	<b>\$ (44,229.78)</b>	<b>\$ -</b>	<b>\$ 44,229.78</b>	<b>\$ -</b>	<b>\$ (44,229.78)</b>	



**CAPITAL IMPROVEMENTS**

REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT ACTUALS BUDGET
											YTD Receipts
600300002	600	CAPITAL IMPROVEMENT	300002	ROUND-ABOUT SHE CONTRIBTN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600300017	600	CAPITAL IMPROVEMENT	300017	HRPP GRANT - STATE HCD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600369300	600	CAPITAL IMPROVEMENT	369300	GRANT FUNDS RECEIVED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600369400	600	CAPITAL IMPROVEMENT	369400	REBATES/REFUND/REIMBURSMT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600390100	600	CAPITAL IMPROVEMENT	390100	TRANSFERS IN		\$ 4,032,782.00	\$ 1,724,072.12	\$ -	\$ 2,308,709.88	\$ 2,308,709.88	\$ 1,724,072.12
<b>TOTAL REVENUES</b>						<b>\$ 4,032,782.00</b>	<b>\$ 1,724,072.12</b>	<b>\$ -</b>	<b>\$ 2,308,709.88</b>	<b>\$ 2,308,709.88</b>	<b>\$ 1,724,072.12</b>

EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	MATH CHECK	YEAR END CLOSE OUT ACTUALS BUDGET
												YTD Expenses
600010001	600	CAPITAL IMPROVEMENT	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600015002	600	CAPITAL IMPROVEMENT	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600015004	600	CAPITAL IMPROVEMENT	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600015006	600	CAPITAL IMPROVEMENT	015006	WORKER'S COMPENSATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600015008	600	CAPITAL IMPROVEMENT	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600016000	600	CAPITAL IMPROVEMENT	016000	DEFERRED COMP BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600031000	600	CAPITAL IMPROVEMENT	031000	PROFESSIONAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600066000	600	CAPITAL IMPROVEMENT	066000	NEW VEHICLE PURCHASE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412001	6004120	MISC CITY SRVS PROJEC	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412001	6004120	MISC CITY SRVS PROJEC	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412001	6004120	MISC CITY SRVS PROJEC	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412001	6004120	MISC CITY SRVS PROJEC	015005	PERS - EMPLOYER CONTRIBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412001	6004120	MISC CITY SRVS PROJEC	015006	WORKER'S COMPENSATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412001	6004120	MISC CITY SRVS PROJEC	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412001	6004120	MISC CITY SRVS PROJEC	016000	DEFERRED COMP BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412006	6004120	MISC CITY SRVS PROJEC	064000	CAPITAL OUTLAY - EQUIPMNT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600412006	6004120	MISC CITY SRVS PROJEC	064002	CAP OUTLAY/IMPROVEMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413001	6004130	CAPITAL IMPROVE STRE	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413001	6004130	CAPITAL IMPROVE STRE	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413001	6004130	CAPITAL IMPROVE STRE	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413001	6004130	CAPITAL IMPROVE STRE	015005	PERS - EMPLOYER CONTRIBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413001	6004130	CAPITAL IMPROVE STRE	015006	WORKER'S COMPENSATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413001	6004130	CAPITAL IMPROVE STRE	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413001	6004130	CAPITAL IMPROVE STRE	016000	DEFERRED COMP BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600413003	6004130	CAPITAL IMPROVE STRE	031000	PROFESSIONAL SERVICES		\$ -	\$ 229,773.41	\$ -	\$ (229,773.41)	\$ (229,773.41)	\$ 229,773.41	
600413003	6004130	CAPITAL IMPROVE STRE	035000	ADV/PRINT/COPY/SHIPPING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600413003	6004130	CAPITAL IMPROVE STRE	038000	ENGINEERING		\$ -	\$ 15,646.80	\$ -	\$ (15,646.80)	\$ (15,646.80)	\$ 15,646.80	
600413006	6004130	CAPITAL IMPROVE STRE	064000	CAPITAL OUTLAY - EQUIPMNT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600413006	6004130	CAPITAL IMPROVE STRE	064002	CAP OUTLAY/IMPROVEMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600413006	6004130	CAPITAL IMPROVE STRE	064020	CAPITAL O/L - STREETS		\$ -	\$ 1,231,072.81	\$ -	\$ (1,231,072.81)	\$ (1,231,072.81)	\$ 1,231,072.81	
600418006	6004180	SEQUOIA PROJECT	065000	CONSTRUCTION W-I-P		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600421001	6004210	SKATE PARK	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600421006	6004210	SKATE PARK	064002	CAP OUTLAY/IMPROVEMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455201	6004552	CAPITAL IMPROVEMENT	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455201	6004552	CAPITAL IMPROVEMENT	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455201	6004552	CAPITAL IMPROVEMENT	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455201	6004552	CAPITAL IMPROVEMENT	015005	PERS - EMPLOYER CONTRIBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455201	6004552	CAPITAL IMPROVEMENT	015006	WORKER'S COMPENSATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455201	6004552	CAPITAL IMPROVEMENT	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455201	6004552	CAPITAL IMPROVEMENT	016000	DEFERRED COMP BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455203	6004552	CAPITAL IMPROVEMENT	031000	PROFESSIONAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455206	6004552	CAPITAL IMPROVEMENT	064000	CAPITAL OUTLAY - EQUIPMNT		\$ -	\$ 183,465.69	\$ -	\$ (183,465.69)	\$ (183,465.69)	\$ 183,465.69	
600455206	6004552	CAPITAL IMPROVEMENT	064002	CAP OUTLAY/IMPROVEMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455303	6004553	CAPITAL IMPROVE SEWI	031000	PROFESSIONAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600455306	6004553	CAPITAL IMPROVE SEWI	064002	CAP OUTLAY/IMPROVEMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600466003	6004660	CAPITAL IMP STATE PAR	031000	PROFESSIONAL SERVICES		\$ 1,500,000.00	\$ 84,113.41	\$ -	\$ 1,435,886.59	\$ 1,435,886.59	\$ 84,113.41	
600477501	6004775	HRP CITY PARK	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600477501	6004775	HRP CITY PARK	010003	SALARIES - OVERTIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600477501	6004775	HRP CITY PARK	015005	PERS - EMPLOYER CONTRIBT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600477506	6004775	HRP CITY PARK	064002	CAP OUTLAY/IMPROVEMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
600477506	6004775	HRP CITY PARK	064007	CAPITAL O/L		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>						<b>\$ 1,500,000.00</b>	<b>\$ 1,724,072.12</b>	<b>\$ -</b>	<b>\$ (224,072.12)</b>	<b>\$ (224,072.12)</b>	<b>\$ 1,724,072.12</b>	
<b>REVENUES - EXPENDITURES</b>						<b>\$ 2,532,782.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,532,782.00</b>	<b>\$ 2,532,782.00</b>	<b>\$ -</b>	

08-EDEF-5786

						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR-END CLOSE OI
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						ACTUALS BUDGET
	612300666	612	08-EDEF-5786	300666	CONTRA ACT LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	612300888	612	08-EDEF-5786	300888	PROGRAM INCOME-BIZ LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	612360010	612	08-EDEF-5786	360010	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	612360110	612	08-EDEF-5786	360110	EARNED BANK INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>											
	<b>KEY</b>	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
	612090300	612	08-EDEF-5786	090300	FORWARD PI TO HCD		\$ -	\$ -	\$ -	\$ -	\$ -
						<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RDA OBLIGATION RETIREMENT

YEAR END CLOSE OUT

REVENUES		FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS	BUDGET
660300666	660	RDA OBLIGATION RETIR	300666	CONTRA ACT LOAN PAYMENTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660300777	660	RDA OBLIGATION RETIR	300777	SHE LOAN PORFOLIO PAYMNTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660300999	660	RDA OBLIGATION RETIR	300999	REVENUE-CDBG LOAN PAYMNTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660345030	660	RDA OBLIGATION RETIR	345030	RORF REVENUE - RPTTF FUND			\$ -	\$ 903,956.00	\$ -	\$ (903,956.00)	\$ (903,956.00)	\$ 903,956.00	\$ -
660345060	660	RDA OBLIGATION RETIR	345060	SALE OF REAL PROPERTY			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660360010	660	RDA OBLIGATION RETIR	360010	INTEREST EARNINGS			\$ -	\$ 8.06	\$ -	\$ (8.06)	\$ (8.06)	\$ 8.06	\$ -
660360110	660	RDA OBLIGATION RETIR	360110	EARNED BANK INTEREST			\$ -	\$ 434.97	\$ -	\$ (434.97)	\$ (434.97)	\$ 434.97	\$ -
660390100	660	RDA OBLIGATION RETIR	390100	TRANSFERS IN			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>							\$ -	\$ 904,399.03	\$ -	\$ (904,399.03)	\$ (904,399.03)	\$ 904,399.03	\$ -
EXPENDITURES		KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses	BUDGET
660010000	660	RDA OBLIGATION RETIR	010000	AD'L SALARY:SPECIAL PAYS				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660010001	660	RDA OBLIGATION RETIR	010001	SALARIES - FULL TIME				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660015002	660	RDA OBLIGATION RETIR	015002	FICA/MEDICARE CITY PAID				\$ -	\$ 12.41	\$ -	\$ (12.41)	\$ 12.41	\$ -
660015004	660	RDA OBLIGATION RETIR	015004	PERS - EPMC				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660015005	660	RDA OBLIGATION RETIR	015005	PERS - EMPLOYER CONTRIBT				\$ -	\$ 24.62	\$ -	\$ (24.62)	\$ 24.62	\$ -
660015006	660	RDA OBLIGATION RETIR	015006	WORKER'S COMPENSATION				\$ -	\$ 19.23	\$ -	\$ (19.23)	\$ 19.23	\$ -
660015008	660	RDA OBLIGATION RETIR	015008	HEALTH/LIFE/DISAB INSURNC				\$ -	\$ 35.75	\$ -	\$ (35.75)	\$ 35.75	\$ -
660015015	660	RDA OBLIGATION RETIR	015015	PERS UNFUNDED LIABILITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660016000	660	RDA OBLIGATION RETIR	016000	DEFERRED COMP BENEFIT				\$ -	\$ 8.36	\$ -	\$ (8.36)	\$ 8.36	\$ -
660031000	660	RDA OBLIGATION RETIR	031000	PROFESSIONAL SERVICES				\$ -	\$ 8,344.00	\$ -	\$ (8,344.00)	\$ 8,344.00	\$ -
660031009	660	RDA OBLIGATION RETIR	031009	AUDIT SERVICES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660033003	660	RDA OBLIGATION RETIR	033003	ABX126 PROPERTY SALE				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660034002	660	RDA OBLIGATION RETIR	034002	AMORTIZATION EXPENSE				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660037000	660	RDA OBLIGATION RETIR	037000	OTHER SERVICES & CHARGES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660047001	660	RDA OBLIGATION RETIR	047001	DEBT INTEREST EXPENSE			\$ 367,606.00	\$ 209,124.59	\$ -	\$ 158,481.41	\$ 158,481.41	\$ 209,124.59	\$ -
660047002	660	RDA OBLIGATION RETIR	047002	PRINCIPAL PAYMENT ON LTD			\$ 510,000.00	\$ -	\$ -	\$ 510,000.00	\$ 510,000.00	\$ -	\$ -
660090200	660	RDA OBLIGATION RETIR	090200	TRANSFERS OUT			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660095001	660	RDA OBLIGATION RETIR	095001	PERSONNEL SERVICES			\$ -	\$ 219.70	\$ -	\$ (219.70)	\$ (219.70)	\$ 219.70	\$ -
<b>TOTAL EXPENDITURES</b>							\$ 877,606.00	\$ 217,788.66	\$ -	\$ 659,817.34	\$ 659,817.34	\$ 217,788.66	\$ -
<b>REVENUES - EXPENDITURES</b>							\$ (877,606.00)	\$ 686,610.37	\$ -	\$ (1,564,216.37)	\$ (1,564,216.37)	\$ 686,610.37	\$ -

SUCCESSOR AGENT - LMIHF

											YEAR END CLOSE OF	
											ACTUALS	BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts	
662300666	662	SUCCESSOR AGENT - LI	300666	CONTRA ACT LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662300777	662	SUCCESSOR AGENT - LI	300777	SHE LOAN PORFOLIO PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662300999	662	SUCCESSOR AGENT - LI	300999	REVENUE-CDBG LOAN PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662345030	662	SUCCESSOR AGENT - LI	345030	RORF REVENUE - RPTTF FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662345060	662	SUCCESSOR AGENT - LI	345060	SALE OF REAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
662360010	662	SUCCESSOR AGENT - LI	360010	INTEREST EARNINGS	\$ -	\$ 3,962.25	\$ -	\$ (3,962.25)	\$ (3,962.25)	\$ (3,962.25)	\$ 3,962.25	\$ 3,962.25
662360110	662	SUCCESSOR AGENT - LI	360110	EARNED BANK INTEREST	\$ -	\$ 1.25	\$ -	\$ (1.25)	\$ (1.25)	\$ (1.25)	\$ 1.25	\$ 1.25
662390100	662	SUCCESSOR AGENT - LI	390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ -	\$ 3,963.50	\$ -	\$ (3,963.50)	\$ (3,963.50)	\$ 3,963.50	\$ 3,963.50
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
	662033002	662	SUCCESSOR AGENT - LI	033002	BAD DEBT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	662033003	662	SUCCESSOR AGENT - LI	033003	ABX126 PROPERTY SALE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	662090200	662	SUCCESSOR AGENT - LI	090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	662095004	662	SUCCESSOR AGENT - LI	095004	TCHA ADMINISTRATION FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	662098002	662	SUCCESSOR AGENT - LI	098002	BAD DEBT LOAN DEFAULT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ 3,963.50	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ 3,963.50	\$ -	\$ (3,963.50)	\$ (3,963.50)	\$ 3,963.50	\$ 3,963.50





CDBG REVOLVING LN FUND

YEAR END CLOSE O

REVENUES		FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS BUDGET
700300666	700	CDBG REVOLVING LN F	300666	CONTRA ACT LOAN PAYMENTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700300777	700	CDBG REVOLVING LN F	300777	SHE LOAN PORFOLIO PAYMNTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700300999	700	CDBG REVOLVING LN F	300999	REVENUE-CDBG LOAN PAYMNTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700360010	700	CDBG REVOLVING LN F	360010	INTEREST EARNINGS			\$ -	\$ 5,432.78	\$ -	\$ (5,432.78)	\$ (5,432.78)	\$ 5,432.78
700360110	700	CDBG REVOLVING LN F	360110	EARNED BANK INTEREST			\$ -	\$ (168.32)	\$ -	\$ 168.32	\$ 168.32	\$ (168.32)
700369090	700	CDBG REVOLVING LN F	369090	OTHER MISC REVENUES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700390100	700	CDBG REVOLVING LN F	390100	TRANSFERS IN			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>							\$ -	\$ 5,264.46	\$ -	\$ (5,264.46)	\$ (5,264.46)	\$ 5,264.46
EXPENDITURES		KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
700090200	700	CDBG REVOLVING LN F	090200	TRANSFERS OUT				\$ -	\$ -	\$ -	\$ -	\$ -
700090300	700	CDBG REVOLVING LN F	090300	FORWARD PI TO HCD				\$ -	\$ 54,546.28	\$ -	\$ (54,546.28)	\$ 54,546.28
700098002	700	CDBG REVOLVING LN F	098002	BAD DEBT LOAN DEFAULT				\$ -	\$ 50.00	\$ -	\$ (50.00)	\$ 50.00
700470001E	7004700	CDBG REVOLVING LN F	010000	AD'L SALARY:SPECIAL PAYS				\$ -	\$ -	\$ -	\$ -	\$ -
700470001C	7004700	CDBG REVOLVING LN F	010001	SALARIES - FULL TIME				\$ -	\$ -	\$ -	\$ -	\$ -
700470001E	7004700	CDBG REVOLVING LN F	015000	BENEFITS				\$ -	\$ -	\$ -	\$ -	\$ -
700470001E	7004700	CDBG REVOLVING LN F	015002	FICA/MEDICARE CITY PAID				\$ -	\$ 535.25	\$ -	\$ (535.25)	\$ 535.25
700470001E	7004700	CDBG REVOLVING LN F	015004	PERS - EPMC				\$ -	\$ -	\$ -	\$ -	\$ -
700470001E	7004700	CDBG REVOLVING LN F	015005	PERS - EMPLOYER CONTRIBT				\$ -	\$ 1,503.49	\$ -	\$ (1,503.49)	\$ 1,503.49
700470001E	7004700	CDBG REVOLVING LN F	015006	WORKER'S COMPENSATION				\$ -	\$ 871.93	\$ -	\$ (871.93)	\$ 871.93
700470001E	7004700	CDBG REVOLVING LN F	015008	HEALTH/LIFE/DISAB INSURNC				\$ -	\$ 1,947.24	\$ -	\$ (1,947.24)	\$ 1,947.24
700470001E	7004700	CDBG REVOLVING LN F	016000	DEFERRED COMP BENEFIT				\$ -	\$ 460.60	\$ -	\$ (460.60)	\$ 460.60
700470003E	7004700	CDBG REVOLVING LN F	037000	OTHER SERVICES & CHARGES				\$ -	\$ -	\$ -	\$ -	\$ -
700470009E	7004700	CDBG REVOLVING LN F	095001	PERSONNEL SERVICES				\$ -	\$ 9,966.85	\$ -	\$ (9,966.85)	\$ 9,966.85
700470009E	7004700	CDBG REVOLVING LN F	096013	LOANS/PROJECT				\$ -	\$ 1,719.95	\$ -	\$ (1,719.95)	\$ 1,719.95
<b>TOTAL EXPENDITURES</b>							\$ -	\$ 71,601.59	\$ -	\$ (71,601.59)	\$ (71,601.59)	\$ 71,601.59
<b>REVENUES - EXPENDITURES</b>							\$ -	\$ (66,337.13)	\$ -	\$ 66,337.13	\$ 66,337.13	\$ (66,337.13)

CHFA-HELP LHBP

											YEAR END CLOSE O	
											ACTUALS BUDGET	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK		YTD Receipts
702300666	702	CHFA-HELP LHBP		300666	CONTRA ACT LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
702300999	702	CHFA-HELP LHBP		300999	REVENUE-CDBG LOAN PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
702360010	702	CHFA-HELP LHBP		360010	INTEREST EARNINGS	\$ -	\$ 1,530.95	\$ -	\$ (1,530.95)	\$ (1,530.95)	\$ (1,530.95)	\$ 1,530.95
702360110	702	CHFA-HELP LHBP		360110	EARNED BANK INTEREST	\$ -	\$ 4.10	\$ -	\$ (4.10)	\$ (4.10)	\$ (4.10)	\$ 4.10
702369300	702	CHFA-HELP LHBP		369300	GRANT FUNDS RECEIVED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
702390100	702	CHFA-HELP LHBP		390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ -	\$ 1,535.05	\$ -	\$ (1,535.05)	\$ (1,535.05)	\$ (1,535.05)	\$ 1,535.05
EXPENDITURES												
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance			YTD Expenses
702470209	7024702	CHFA-HELP LHBP		096013	LOANS/PROJECT	\$ -	\$ 1,531.00	\$ -	\$ (1,531.00)	\$ (1,531.00)	\$ (1,531.00)	\$ 1,531.00
<b>TOTAL EXPENDITURES</b>						\$ -	\$ 1,531.00	\$ -	\$ (1,531.00)	\$ (1,531.00)	\$ (1,531.00)	\$ 1,531.00
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ 4.05	\$ -	\$ (4.05)	\$ (4.05)	\$ (4.05)	\$ 4.05

HOME REVOLVING LN FUND

HOME REVOLVING LN FUND										YEAR END CLOSURE		
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	ACTUALS	BUDGET
											YTD Receipts	
720300666	720		HOME REVOLVING LN FI	300666	CONTRA ACT LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
720300777	720		HOME REVOLVING LN FI	300777	SHE LOAN PORFOLIO PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
720300888	720		HOME REVOLVING LN FI	300888	PROGRAM INCOME-BIZ LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
720300999	720		HOME REVOLVING LN FI	300999	REVENUE-CDBG LOAN PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
720354040	720		HOME REVOLVING LN FI	354040	OTHER FINES & FORFEITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
720360010	720		HOME REVOLVING LN FI	360010	INTEREST EARNINGS	\$ -	\$ 25,095.66	\$ -	\$ (25,095.66)	\$ (25,095.66)	\$ (25,095.66)	\$ 25,095.66
720360110	720		HOME REVOLVING LN FI	360110	EARNED BANK INTEREST	\$ -	\$ (272.29)	\$ -	\$ 272.29	\$ 272.29	\$ (272.29)	\$ (272.29)
720369090	720		HOME REVOLVING LN FI	369090	OTHER MISC REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
720390100	720		HOME REVOLVING LN FI	390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					<b>TOTAL REVENUES</b>	\$ -	\$ 24,823.37	\$ -	\$ (24,823.37)	\$ (24,823.37)	\$ (24,823.37)	\$ 24,823.37
<b>EXPENDITURES</b>												
	<b>KEY</b>	<b>FUND/DEPT</b>	<b>FUND/DEPT</b>	<b>Title</b>	<b>Account</b>	<b>Account Title</b>	<b>Budget</b>	<b>YTD Expenses</b>	<b>Encumbrances</b>	<b>Balance</b>		<b>YTD Expenses</b>
720090300	720		HOME REVOLVING LN FI	090300	FORWARD PI TO HCD	\$ -	\$ 234,390.73	\$ -	\$ (234,390.73)	\$ (234,390.73)	\$ (234,390.73)	\$ 234,390.73
7204720010	7204720		HOME REVOLVING LN FI	010000	AD'L SALARY:SPECIAL PAYS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720010	7204720		HOME REVOLVING LN FI	010001	SALARIES - FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720015	7204720		HOME REVOLVING LN FI	015000	BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720015	7204720		HOME REVOLVING LN FI	015002	FICA/MEDICARE CITY PAID	\$ -	\$ 962.55	\$ -	\$ (962.55)	\$ (962.55)	\$ (962.55)	\$ 962.55
7204720015	7204720		HOME REVOLVING LN FI	015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720015	7204720		HOME REVOLVING LN FI	015005	PERS - EMPLOYER CONTRIBT	\$ -	\$ 2,716.02	\$ -	\$ (2,716.02)	\$ (2,716.02)	\$ (2,716.02)	\$ 2,716.02
7204720015	7204720		HOME REVOLVING LN FI	015006	WORKER'S COMPENSATION	\$ -	\$ 1,548.31	\$ -	\$ (1,548.31)	\$ (1,548.31)	\$ (1,548.31)	\$ 1,548.31
7204720015	7204720		HOME REVOLVING LN FI	015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 3,174.54	\$ -	\$ (3,174.54)	\$ (3,174.54)	\$ (3,174.54)	\$ 3,174.54
7204720015	7204720		HOME REVOLVING LN FI	016000	DEFERRED COMP BENEFIT	\$ -	\$ 880.64	\$ -	\$ (880.64)	\$ (880.64)	\$ (880.64)	\$ 880.64
7204720033	7204720		HOME REVOLVING LN FI	033002	BAD DEBT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720037	7204720		HOME REVOLVING LN FI	037000	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720090	7204720		HOME REVOLVING LN FI	090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720095	7204720		HOME REVOLVING LN FI	095001	PERSONNEL SERVICES	\$ -	\$ 17,696.30	\$ -	\$ (17,696.30)	\$ (17,696.30)	\$ (17,696.30)	\$ 17,696.30
7204720096	7204720		HOME REVOLVING LN FI	096013	LOANS/PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7204720096	7204720		HOME REVOLVING LN FI	096113	CONTRA ACT LOANS FUNDED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					<b>TOTAL EXPENDITURES</b>	\$ -	\$ 261,369.09	\$ -	\$ (261,369.09)	\$ (261,369.09)	\$ (261,369.09)	\$ 261,369.09
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ (236,545.72)	\$ -	\$ 236,545.72	\$ 236,545.72	\$ 236,545.72	\$ (236,545.72)



00-HOME-0487

											YEAR END CLOSE O
											ACTUALS BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts
779360110	779	00-HOME-0487		360110	EARNED BANK INTEREST	\$ -	\$ 14.08	\$ -	\$ (14.08)	\$ (14.08)	\$ 14.08
779390100	779	00-HOME-0487		390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ -	\$ 14.08	\$ -	\$ (14.08)	\$ (14.08)	\$ 14.08
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
	779037000	779	00-HOME-0487		037000	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
	779099002	779	00-HOME-0487		099002	WRITE-OFF - UNCOLLECTIBLE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ 14.08	\$ -	\$ (14.08)	\$ (14.08)	\$ 14.08

CAL HOME RLF											YEAR END CLOSE OUT	
											ACTUALS	BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts	
781300666	781	CAL HOME RLF		300666	CONTRA ACT LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781300777	781	CAL HOME RLF		300777	SHE LOAN PORFOLIO PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781300999	781	CAL HOME RLF		300999	REVENUE-CDBG LOAN PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781360010	781	CAL HOME RLF		360010	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781360110	781	CAL HOME RLF		360110	EARNED BANK INTEREST	\$ -	\$ (3.08)	\$ -	\$ 3.08	\$ 3.08	\$ (3.08)	
781369090	781	CAL HOME RLF		369090	OTHER MISC REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781390100	781	CAL HOME RLF		390100	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>						\$ -	\$ (3.08)	\$ -	\$ 3.08	\$ 3.08	\$ (3.08)	
EXPENDITURES											YTD Expenses	
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses	
	781	CAL HOME RLF		090200	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781090300	781	CAL HOME RLF		090300	FORWARD PI TO HCD	\$ -	\$ 11,175.25	\$ -	\$ (11,175.25)	\$ (11,175.25)	\$ 11,175.25	
781478101E	7814781	CAL HOME GRANT		015002	FICA/MEDICARE CITY PAID	\$ -	\$ 172.71	\$ -	\$ (172.71)	\$ (172.71)	\$ 172.71	
781478101E	7814781	CAL HOME GRANT		015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781478101E	7814781	CAL HOME GRANT		015005	PERS - EMPLOYER CONTRIB	\$ -	\$ 501.79	\$ -	\$ (501.79)	\$ (501.79)	\$ 501.79	
781478101E	7814781	CAL HOME GRANT		015006	WORKER'S COMPENSATION	\$ -	\$ 280.03	\$ -	\$ (280.03)	\$ (280.03)	\$ 280.03	
781478101E	7814781	CAL HOME GRANT		015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ 573.39	\$ -	\$ (573.39)	\$ (573.39)	\$ 573.39	
781478101E	7814781	CAL HOME GRANT		016000	DEFERRED COMP BENEFIT	\$ -	\$ 152.97	\$ -	\$ (152.97)	\$ (152.97)	\$ 152.97	
781478103E	7814781	CAL HOME GRANT		033002	BAD DEBT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781478109E	7814781	CAL HOME GRANT		095001	PERSONNEL SERVICES	\$ -	\$ 3,201.78	\$ -	\$ (3,201.78)	\$ (3,201.78)	\$ 3,201.78	
781478109E	7814781	CAL HOME GRANT		095003	SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
781478109E	7814781	CAL HOME GRANT		096013	LOANS/PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>						\$ -	\$ 16,057.92	\$ -	\$ (16,057.92)	\$ (16,057.92)	\$ 16,057.92	
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ (16,061.00)	\$ -	\$ 16,061.00	\$ 16,061.00	\$ (16,061.00)	

**CURB & GUTTER**

											YEAR END CLOSE OUT	
											ACTUALS	BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts	
841300666	841	CURB & GUTTER		300666	CONTRA ACT LOAN PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
841324040	841	CURB & GUTTER		324040	BUILDING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
841343010	841	CURB & GUTTER		343010	STREET,SIDEWALK,CURB REPR	\$ 2,500.00	\$ (229.16)	\$ -	\$ 2,729.16	\$ 2,729.16	\$ (229.16)	\$ (229.16)
841360010	841	CURB & GUTTER		360010	INTEREST EARNINGS	\$ -	\$ 187.55	\$ -	\$ (187.55)	\$ (187.55)	\$ 187.55	\$ 187.55
841360110	841	CURB & GUTTER		360110	EARNED BANK INTEREST	\$ -	\$ 60.13	\$ -	\$ (60.13)	\$ (60.13)	\$ 60.13	\$ 60.13
<b>TOTAL REVENUES</b>						<b>\$ 2,500.00</b>	<b>\$ 18.52</b>	<b>\$ -</b>	<b>\$ 2,481.48</b>	<b>\$ 2,481.48</b>	<b>\$ 18.52</b>	<b>\$ 18.52</b>
EXPENDITURES							Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses	
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
841414002	8414140	CURB & GUTTER		023000	REPAIR & MAINT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
841414008	8414140	CURB & GUTTER		065028	MISC SIDEWALK PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ 2,500.00</b>	<b>\$ 18.52</b>	<b>\$ -</b>	<b>\$ 2,481.48</b>	<b>\$ 2,481.48</b>	<b>\$ 18.52</b>	<b>\$ 18.52</b>



STORM DRAIN SYSTEM

REVENUES							Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT
FUND/DEPT	FUND/DEPT	Title	Account	Account Title							ACTUALS	BUDGET
856324040	856	STORM DRAIN SYSTEM	324040	BUILDING PERMITS	0	\$ 650.00	0	\$ (650.00)	\$ (650.00)	\$ (650.00)	\$ 650.00	
856360010	856	STORM DRAIN SYSTEM	360010	INTEREST EARNINGS	0	\$ 267.21	0	\$ (267.21)	\$ (267.21)	\$ (267.21)	\$ 267.21	
856360110	856	STORM DRAIN SYSTEM	360110	EARNED BANK INTEREST	0	\$ 97.53	0	\$ (97.53)	\$ (97.53)	\$ (97.53)	\$ 97.53	
856368010	856	STORM DRAIN SYSTEM	368010	ASSESSMENTS	0	\$ -	0	\$ -	\$ -	\$ -	\$ -	
856369090	856	STORM DRAIN SYSTEM	369090	OTHER MISC REVENUES	0	\$ -	0	\$ -	\$ -	\$ -	\$ -	
856399002	856	STORM DRAIN SYSTEM	399002	TRANSFER IN	0	\$ -	0	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>					\$ -	\$ 1,014.74	\$ -	\$ (1,014.74)	\$ (1,014.74)	\$ (1,014.74)	\$ 1,014.74	
EXPENDITURES							Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title							
856064000	856	STORM DRAIN SYSTEM	064000	CAPITAL OUTLAY - EQUIPMNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>					\$ -	\$ 1,014.74	\$ -	\$ (1,014.74)	\$ (1,014.74)	\$ (1,014.74)	\$ 1,014.74	

						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOS
											ACTUALS BUD
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						YTD Receipt
870300777	870	08-CALHOME-4912	300777	SHE LOAN PORFOLIO PAYMNTS		0	\$ -	0	\$ -	\$ -	\$ -
870300999	870	08-CALHOME-4912	300999	REVENUE-CDBG LOAN PAYMNTS		0	\$ -	0	\$ -	\$ -	\$ -
870360010	870	08-CALHOME-4912	360010	INTEREST EARNINGS		0	\$ -	0	\$ -	\$ -	\$ -
870369300	870	08-CALHOME-4912	369300	GRANT FUNDS RECEIVED		0	\$ -	0	\$ -	\$ -	\$ -
870390100	870	08-CALHOME-4912	390100	TRANSFERS IN		0	\$ -	0	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						
870487003	8704870	08-CALHOME-4912	033002	BAD DEBT EXPENSE		\$ -	\$ -	0	\$ -	\$ -	\$ -
870487009	8704870	08-CALHOME-4912	095003	SUPPLIES & MATERIALS		\$ -	\$ -	0	\$ -	\$ -	\$ -
870487009	8704870	08-CALHOME-4912	096013	LOANS/PROJECT		\$ -	\$ -	0	\$ -	\$ -	\$ -
870487009	8704870	08-CALHOME-4912	097009	ACT DEL-TRAVEL		\$ -	\$ -	0	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10-STBG-6723

										YEAR END CLOSURE	
										ACTUALS BUDGET	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts
875300777	875	10-STBG-6723		300777	SHE LOAN PORFOLIO PAYMNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875369300	875	10-STBG-6723		369300	GRANT FUNDS RECEIVED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	
	875090300	875	10-STBG-6723		090300	FORWARD PI TO HCD	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES - EXPENDITURES</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIERRA VIEW

										YEAR END CLOSE OUT	
										ACTUALS/BUDGET	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts
883368090	883	SIERRA VIEW ASSESSME	368090	SIERRA VW LNDSCPE ASSMNT		\$ 22,165.00	\$ 20,107.50	\$ -	\$ 2,057.50	\$ 2,057.50	\$ 20,107.50
<b>TOTAL REVENUES</b>						<b>\$ 22,165.00</b>	<b>\$ 20,107.50</b>	<b>\$ -</b>	<b>\$ 2,057.50</b>	<b>\$ 2,057.50</b>	<b>\$ 20,107.50</b>
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
	883488301C	8834883	SIERRA VIEW	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -
	883488301E	8834883	SIERRA VIEW	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -
	883488301E	8834883	SIERRA VIEW	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -
	883488301E	8834883	SIERRA VIEW	015005	PERS - EMPLOYER CONTRIB		\$ -	\$ -	\$ -	\$ -	\$ -
	883488301E	8834883	SIERRA VIEW	015006	WORKER'S COMPENSATION		\$ -	\$ -	\$ -	\$ -	\$ -
	883488301E	8834883	SIERRA VIEW	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ -	\$ -	\$ -	\$ -
	883488301E	8834883	SIERRA VIEW	016000	DEFERRED COMP BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -
	8834883022	8834883	SIERRA VIEW	022000	DEPART OPERATING SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -
	8834883022	8834883	SIERRA VIEW	022002	ADMINISTRATIVE COSTS		\$ -	\$ -	\$ -	\$ -	\$ -
	8834883022	8834883	SIERRA VIEW	022012	VEHICLE FUEL AND OIL		\$ -	\$ -	\$ -	\$ -	\$ -
	8834883031	8834883	SIERRA VIEW	031000	PROFESSIONAL SERVICES		\$ 19,550.00	\$ 24,256.84	\$ -	\$ (4,706.84)	\$ 24,256.84
	8834883032	8834883	SIERRA VIEW	032001	UTILITIES-SCE		\$ 1,780.00	\$ 4,686.79	\$ -	\$ (2,906.79)	\$ 4,686.79
	8834883032	8834883	SIERRA VIEW	032009	LLAD WATER USAGE		\$ 835.00	\$ -	\$ -	\$ 835.00	\$ -
	883488306E	8834883	SIERRA VIEW	065002	CONT-LANDSCAPE-SIERRAVIEW		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						<b>\$ 22,165.00</b>	<b>\$ 28,943.63</b>	<b>\$ -</b>	<b>\$ (6,778.63)</b>	<b>\$ (6,778.63)</b>	<b>\$ 28,943.63</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ -</b>	<b>\$ (8,836.13)</b>	<b>\$ -</b>	<b>\$ 8,836.13</b>	<b>\$ 8,836.13</b>	<b>\$ (8,836.13)</b>

HERITAGE ASSESSMENT DIST

REVENUES						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT
FUND/DEPT	FUND/DEPT	Title	Account	Account Title							ACTUALS BUDGET
884368080	884	HERITAGE ASSESSMENT	368080	HRTGE PK LNDSCP ASSMT DIS	\$	7,285.00	\$ 7,710.33	\$ -	\$ (425.33)	\$ (425.33)	\$ 7,710.33
<b>TOTAL REVENUES</b>					\$	<b>7,285.00</b>	<b>\$ 7,710.33</b>	<b>\$ -</b>	<b>\$ (425.33)</b>	<b>\$ (425.33)</b>	<b>\$ 7,710.33</b>
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						
8844884010	8844884	HERITAGE PARK	010001	SALARIES - FULL TIME	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884015	8844884	HERITAGE PARK	015002	FICA/MEDICARE CITY PAID	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884015	8844884	HERITAGE PARK	015004	PERS - EPMC	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884015	8844884	HERITAGE PARK	015005	PERS - EMPLOYER CONTRIB	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884015	8844884	HERITAGE PARK	015006	WORKER'S COMPENSATION	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884015	8844884	HERITAGE PARK	015008	HEALTH/LIFE/DISAB INSURNC	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884015	8844884	HERITAGE PARK	016000	DEFERRED COMP BENEFIT	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884022	8844884	HERITAGE PARK	022000	DEPART OPERATING SUPPLIES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884022	8844884	HERITAGE PARK	022002	ADMINISTRATIVE COSTS	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884022	8844884	HERITAGE PARK	022012	VEHICLE FUEL AND OIL	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8844884031	8844884	HERITAGE PARK	031000	PROFESSIONAL SERVICES	\$	5,385.00	\$ 6,457.45	\$ -	\$ (1,072.45)	\$ (1,072.45)	\$ 6,457.45
8844884032	8844884	HERITAGE PARK	032001	UTILITIES-SCE	\$	1,155.00	\$ 1,623.74	\$ -	\$ (468.74)	\$ (468.74)	\$ 1,623.74
8844884032	8844884	HERITAGE PARK	032009	LLAD WATER USAGE	\$	745.00	\$ -	\$ -	\$ 745.00	\$ 745.00	\$ -
8844884065	8844884	HERITAGE PARK	065003	CONT-LANDSCAPE-HERUTAGEPK	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>					\$	<b>7,285.00</b>	<b>\$ 8,081.19</b>	<b>\$ -</b>	<b>\$ (796.19)</b>	<b>\$ (796.19)</b>	<b>\$ 8,081.19</b>
<b>REVENUES - EXPENDITURES</b>						\$	<b>-</b>	<b>\$ (370.86)</b>	<b>\$ -</b>	<b>\$ 370.86</b>	<b>\$ (370.86)</b>

SAMOA

						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OI	
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						ACTUALS BUDGET	
	886368070	886	SAMOA	368070	SAMOA ASSESSMENT DISTRICT	\$	2,355.00	\$ 4,523.56	\$ -	\$ (2,168.56)	\$ (2,168.56)	\$ 4,523.56
<b>TOTAL REVENUES</b>						\$	<b>2,355.00</b>	<b>\$ 4,523.56</b>	<b>\$ -</b>	<b>\$ (2,168.56)</b>	<b>\$ (2,168.56)</b>	<b>\$ 4,523.56</b>
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
	8864886010	8864886	SAMOA STREET	010001	010001	SALARIES - FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886015	8864886	SAMOA STREET	015002	015002	FICA/MEDICARE CITY PAID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886015	8864886	SAMOA STREET	015004	015004	PERS - EPMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886015	8864886	SAMOA STREET	015005	015005	PERS - EMPLOYER CONTRIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886015	8864886	SAMOA STREET	015006	015006	WORKER'S COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886015	8864886	SAMOA STREET	015008	015008	HEALTH/LIFE/DISAB INSURNC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886015	8864886	SAMOA STREET	016000	016000	DEFERRED COMP BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886022	8864886	SAMOA STREET	022000	022000	DEPART OPERATING SUPPLIES	\$ -	\$ 172.00	\$ -	\$ (172.00)	\$ (172.00)	\$ 172.00
	8864886022	8864886	SAMOA STREET	022002	022002	ADMINISTRATIVE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886022	8864886	SAMOA STREET	022012	022012	VEHICLE FUEL AND OIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886025	8864886	SAMOA STREET	025000	025000	SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	8864886031	8864886	SAMOA STREET	031000	031000	PROFESSIONAL SERVICES	\$ 1,905.00	\$ 2,833.67	\$ -	\$ (928.67)	\$ (928.67)	\$ 2,833.67
	8864886032	8864886	SAMOA STREET	032001	032001	UTILITIES-SCE	\$ 35.00	\$ 574.06	\$ -	\$ (539.06)	\$ (539.06)	\$ 574.06
	8864886032	8864886	SAMOA STREET	032009	032009	LLAD WATER USAGE	\$ 415.00	\$ -	\$ -	\$ 415.00	\$ 415.00	\$ -
<b>TOTAL EXPENDITURES</b>						\$	<b>2,355.00</b>	<b>\$ 3,579.73</b>	<b>\$ -</b>	<b>\$ (1,224.73)</b>	<b>\$ (1,224.73)</b>	<b>\$ 3,579.73</b>
<b>REVENUES - EXPENDITURES</b>						\$	<b>-</b>	<b>\$ 943.83</b>	<b>\$ -</b>	<b>\$ (943.83)</b>	<b>\$ (943.83)</b>	<b>\$ 943.83</b>

SWEETBRIER TOWNHOUSES

REVENUES						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT
FUND/DEPT	FUND/DEPT	Title	Account	Account Title							ACTUALS BUDGET
887368075	887	SWEETBRIER TOWNHOL	368075	SWEETBRIER ASSESS DIST		\$ 10,365.00	\$ 11,385.04	\$ -	\$ (1,020.04)	\$ (1,020.04)	\$ 11,385.04
887390100	887	SWEETBRIER TOWNHOL	390100	TRANSFERS IN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						<b>\$ 10,365.00</b>	<b>\$ 11,385.04</b>	<b>\$ -</b>	<b>\$ (1,020.04)</b>	<b>\$ (1,020.04)</b>	<b>\$ 11,385.04</b>
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						
	8874887	SWEETBRIER UNITS	010001	SALARIES - FULL TIME		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	015002	FICA/MEDICARE CITY PAID		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	015004	PERS - EPMC		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	015005	PERS - EMPLOYER CONTRIB		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	015006	WORKER'S COMPENSATION		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	015008	HEALTH/LIFE/DISAB INSURNC		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	016000	DEFERRED COMP BENEFIT		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	022000	DEPART OPERATING SUPPLIES		0 \$	212.00	0 \$	(212.00)	\$ (212.00)	\$ 212.00
	8874887	SWEETBRIER UNITS	022002	ADMINISTRATIVE COSTS		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	022012	VEHICLE FUEL AND OIL		0 \$	-	0 \$	-	\$-	\$-
	8874887	SWEETBRIER UNITS	031000	PROFESSIONAL SERVICES		9295 \$	10,340.17	0 \$	(1,045.17)	\$ (1,045.17)	\$ 10,340.17
	8874887	SWEETBRIER UNITS	032001	UTILITIES-SCE		290 \$	914.75	0 \$	(624.75)	\$ (624.75)	\$ 914.75
	8874887	SWEETBRIER UNITS	032009	LLAD WATER USAGE		780 \$	-	0 \$	780.00	\$ 780.00	\$ -
<b>TOTAL EXPENDITURES</b>						<b>\$ 10,365.00</b>	<b>\$ 11,466.92</b>	<b>\$ -</b>	<b>\$ (1,101.92)</b>	<b>\$ (1,101.92)</b>	<b>\$ 11,466.92</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ -</b>	<b>\$ (81.88)</b>	<b>\$ -</b>	<b>\$ 81.88</b>	<b>\$ 81.88</b>	<b>\$ (81.88)</b>

PARKSIDE

										YEAR END CLOSE OUT	
										ACTUALS	BUDGET
REVENUES	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YTD Receipts
888368085	888	PARKSIDE		368085	PARKSIDE ASSESS DIST	\$ 6,800.00	\$ 5,741.84	\$ -	\$ 1,058.16	\$ 1,058.16	\$ 5,741.84
<b>TOTAL REVENUES</b>						<b>\$ 6,800.00</b>	<b>\$ 5,741.84</b>	<b>\$ -</b>	<b>\$ 1,058.16</b>	<b>\$ 1,058.16</b>	<b>\$ 5,741.84</b>
EXPENDITURES	KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	Budget	YTD Expenses	Encumbrances	Balance	YTD Expenses
	8884888010	8884888	PARKSIDE ESTATES	010001	SALARIES - FULL TIME		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888015	8884888	PARKSIDE ESTATES	015002	FICA/MEDICARE CITY PAID		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888015	8884888	PARKSIDE ESTATES	015004	PERS - EPMC		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888015	8884888	PARKSIDE ESTATES	015005	PERS - EMPLOYER CONTRIB		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888015	8884888	PARKSIDE ESTATES	015006	WORKER'S COMPENSATION		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888015	8884888	PARKSIDE ESTATES	015008	HEALTH/LIFE/DISAB INSURNC		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888015	8884888	PARKSIDE ESTATES	016000	DEFERRED COMP BENEFIT		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888022	8884888	PARKSIDE ESTATES	022000	DEPART OPERATING SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888022	8884888	PARKSIDE ESTATES	022002	ADMINISTRATIVE COSTS		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888022	8884888	PARKSIDE ESTATES	022012	VEHICLE FUEL AND OIL		\$ -	\$ -	\$ -	\$ -	\$ -
	8884888031	8884888	PARKSIDE ESTATES	031000	PROFESSIONAL SERVICES		\$ 5,120.00	\$ 12,498.55	\$ -	\$ (7,378.55)	\$ 12,498.55
	8884888032	8884888	PARKSIDE ESTATES	032001	UTILITIES-SCE		\$ 605.00	\$ 1,899.71	\$ -	\$ (1,294.71)	\$ 1,899.71
	8884888032	8884888	PARKSIDE ESTATES	032009	LLAD WATER USAGE		\$ 1,075.00	\$ -	\$ -	\$ 1,075.00	\$ -
	8884888037	8884888	PARKSIDE ESTATES	037000	OTHER SERVICES & CHARGES		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>						<b>\$ 6,800.00</b>	<b>\$ 14,398.26</b>	<b>\$ -</b>	<b>\$ (7,598.26)</b>	<b>\$ (7,598.26)</b>	<b>\$ 14,398.26</b>
<b>REVENUES - EXPENDITURES</b>						<b>\$ -</b>	<b>\$ (8,656.42)</b>	<b>\$ -</b>	<b>\$ 8,656.42</b>	<b>\$ 8,656.42</b>	<b>\$ (8,656.42)</b>



SIERRA VISTA ASSESSMENT

REVENUES						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OI
FUND/DEPT	FUND/DEPT	Title	Account	Account Title							ACTUALS BUDGET
889348001	889	SIERRA VISTA ASSESMI	348001	SIERRA VISTA LOT SALES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
889368076	889	SIERRA VISTA ASSESMI	368076	SIERRA VISTA ASSESSMENT	\$	6,105.00	\$ 5,885.70	\$ -	\$ 219.30	\$ 219.30	\$ 5,885.70
889390100	889	SIERRA VISTA ASSESMI	390100	TRANSFERS IN	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>					\$	<b>6,105.00</b>	<b>\$ 5,885.70</b>	<b>\$ -</b>	<b>\$ 219.30</b>	<b>\$ 219.30</b>	<b>\$ 5,885.70</b>
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						
8894889010	8894889	SIERRA VISTA ASSESMI	010001	SALARIES - FULL TIME	\$	-	\$ 24.38	\$ -	\$ (24.38)	\$ (24.38)	\$ 24.38
8894889010	8894889	SIERRA VISTA ASSESMI	010002	SALARIES - PART TIME	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8894889015	8894889	SIERRA VISTA ASSESMI	015002	FICA/MEDICARE CITY PAID	\$	-	\$ 1.41	\$ -	\$ (1.41)	\$ (1.41)	\$ 1.41
8894889015	8894889	SIERRA VISTA ASSESMI	015005	PERS - EMPLOYER CONTRIB	\$	-	\$ 3.63	\$ -	\$ (3.63)	\$ (3.63)	\$ 3.63
8894889015	8894889	SIERRA VISTA ASSESMI	015006	WORKER'S COMPENSATION	\$	-	\$ 2.21	\$ -	\$ (2.21)	\$ (2.21)	\$ 2.21
8894889015	8894889	SIERRA VISTA ASSESMI	015008	HEALTH/LIFE/DISAB INSURNC	\$	-	\$ 0.12	\$ -	\$ (0.12)	\$ (0.12)	\$ 0.12
8894889015	8894889	SIERRA VISTA ASSESMI	016000	DEFERRED COMP BENEFIT	\$	-	\$ 0.69	\$ -	\$ (0.69)	\$ (0.69)	\$ 0.69
8894889022	8894889	SIERRA VISTA ASSESMI	022000	DEPART OPERATING SUPPLIES	\$	-	\$ (1,044.99)	\$ -	\$ 1,044.99	\$ 1,044.99	\$ (1,044.99)
8894889022	8894889	SIERRA VISTA ASSESMI	022002	ADMINISTRATIVE COSTS	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8894889022	8894889	SIERRA VISTA ASSESMI	022012	VEHICLE FUEL AND OIL	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8894889031	8894889	SIERRA VISTA ASSESMI	031000	PROFESSIONAL SERVICES	\$	5,385.00	\$ 4,186.40	\$ -	\$ 1,198.60	\$ 1,198.60	\$ 4,186.40
8894889032	8894889	SIERRA VISTA ASSESMI	032001	UTILITIES-SCE	\$	720.00	\$ 3,202.42	\$ -	\$ (2,482.42)	\$ (2,482.42)	\$ 3,202.42
8894889032	8894889	SIERRA VISTA ASSESMI	032009	LLAD WATER USAGE	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>					\$	<b>6,105.00</b>	<b>\$ 6,376.27</b>	<b>\$ -</b>	<b>\$ (271.27)</b>	<b>\$ (271.27)</b>	<b>\$ 6,376.27</b>
<b>REVENUES - EXPENDITURES</b>						\$	<b>-</b>	<b>\$ (490.57)</b>	<b>\$ -</b>	<b>\$ 490.57</b>	<b>\$ (490.57)</b>

MAPLE VALLEY ASSESSMENT

REVENUES						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR END CLOSE OUT
FUND/DEPT	FUND/DEPT	Title	Account	Account Title							ACTUALS/BUDGET
890368077	890	MAPLE VALLEY ASSESSM	368077	MAPLE VALLEY ASSESSMENT	\$	4,201.00	\$ 4,221.09	\$ -	\$ (20.09)	\$ (20.09)	\$ 4,221.09
<b>TOTAL REVENUES</b>					\$	<b>4,201.00</b>	<b>\$ 4,221.09</b>	<b>\$ -</b>	<b>\$ (20.09)</b>	<b>\$ (20.09)</b>	<b>\$ 4,221.09</b>
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						
8904890010	8904890	MAPLE VALLEY ASSESSM	010001	SALARIES - FULL TIME	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
890489001E	8904890	MAPLE VALLEY ASSESSM	015002	FICA/MEDICARE CITY PAID	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
890489001E	8904890	MAPLE VALLEY ASSESSM	015005	PERS - EMPLOYER CONTRIB	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
890489001E	8904890	MAPLE VALLEY ASSESSM	015006	WORKER'S COMPENSATION	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
890489001E	8904890	MAPLE VALLEY ASSESSM	015008	HEALTH/LIFE/DISAB INSURNC	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
890489001E	8904890	MAPLE VALLEY ASSESSM	016000	DEFERRED COMP BENEFIT	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8904890022	8904890	MAPLE VALLEY ASSESSM	022000	DEPART OPERATING SUPPLIES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8904890022	8904890	MAPLE VALLEY ASSESSM	022002	ADMINISTRATIVE COSTS	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8904890022	8904890	MAPLE VALLEY ASSESSM	022012	VEHICLE FUEL AND OIL	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8904890031	8904890	MAPLE VALLEY ASSESSM	031000	PROFESSIONAL SERVICES	\$	2,815.00	\$ 1,448.20	\$ -	\$ 1,366.80	\$ 1,366.80	\$ 1,448.20
8904890032	8904890	MAPLE VALLEY ASSESSM	032001	UTILITIES-SCE	\$	721.00	\$ 1,325.53	\$ -	\$ (604.53)	\$ (604.53)	\$ 1,325.53
8904890032	8904890	MAPLE VALLEY ASSESSM	032009	LLAD WATER USAGE	\$	665.00	\$ -	\$ -	\$ 665.00	\$ 665.00	\$ -
<b>TOTAL EXPENDITURES</b>					\$	<b>4,201.00</b>	<b>\$ 2,773.73</b>	<b>\$ -</b>	<b>\$ 1,427.27</b>	<b>\$ 1,427.27</b>	<b>\$ 2,773.73</b>
<b>REVENUES - EXPENDITURES</b>						\$	<b>-</b>	<b>\$ 1,447.36</b>	<b>\$ -</b>	<b>\$ (1,447.36)</b>	<b>\$ (1,447.36)</b>

MAPLE VALLEY ASSESSMENT

REVENUES						Budget	YTD Receipts	Receivables	Balance	MATH CHECK	YEAR-END CLOSE-OUT
FUND/DEPT	FUND/DEPT	Title	Account	Account Title						ACTUALS BUDGET	
891368091	891	PELOUS RANCH	368091	PELOUS RANCH LLAD	\$	20,230.00	\$ 16,495.00	\$ -	\$ 3,735.00	\$ 3,735.00	YTD Receipts
<b>TOTAL REVENUES</b>					\$	<b>20,230.00</b>	<b>\$ 16,495.00</b>	<b>\$ -</b>	<b>\$ 3,735.00</b>	<b>\$ 3,735.00</b>	\$ 16,495.00
EXPENDITURES						Budget	YTD Expenses	Encumbrances	Balance		YTD Expenses
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title						
8914891010	8914891	PELOUS RANCH	010001	SALARIES - FULL TIME	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891015	8914891	PELOUS RANCH	015002	FICA/MEDICARE CITY PAID	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891015	8914891	PELOUS RANCH	015004	PERS - EPMC	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891015	8914891	PELOUS RANCH	015005	PERS - EMPLOYER CONTRIB	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891015	8914891	PELOUS RANCH	015006	WORKER'S COMPENSATION	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891015	8914891	PELOUS RANCH	015008	HEALTH/LIFE/DISAB INSURNC	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891016	8914891	PELOUS RANCH	016000	DEFERRED COMP BENEFIT	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891022	8914891	PELOUS RANCH	022000	DEPART OPERATING SUPPLIES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891022	8914891	PELOUS RANCH	022002	ADMINISTRATIVE COSTS	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891022	8914891	PELOUS RANCH	022012	VEHICLE FUEL AND OIL	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
8914891031	8914891	PELOUS RANCH	031000	PROFESSIONAL SERVICES	\$	11,310.00	\$ 10,712.57	\$ -	\$ 597.43	\$ 637.43	\$ 10,712.57
8914891032	8914891	PELOUS RANCH	032001	UTILITIES-SCE	\$	5,085.00	\$ 9,808.78	\$ -	\$ (4,723.78)	\$ (4,723.78)	\$ 9,808.78
8914891032	8914891	PELOUS RANCH	032009	LLAD WATER USAGE	\$	3,835.00	\$ -	\$ -	\$ 3,835.00	\$ 3,835.00	\$ -
<b>TOTAL EXPENDITURES</b>					\$	<b>20,230.00</b>	<b>\$ 20,521.35</b>	<b>\$ -</b>	<b>\$ (291.35)</b>	<b>\$ (291.35)</b>	<b>\$ 20,521.35</b>
<b>REVENUES - EXPENDITURES</b>						\$	<b>-</b>	<b>\$ (4,026.35)</b>	<b>\$ 4,026.35</b>	<b>\$ 4,026.35</b>	<b>\$ (4,026.35)</b>



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: October 22, 2024

Item #: 11.2  
Action Items

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**DEPARTMENT:** Finance  
**FROM:** Lacy Meneses, Director of Finance  
**AGENDA TITLE:** 2024/2025 Water & Sewer Funds Budget Amendment

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## ACTION & RECOMMENDATION

Approve the City of Lindsay revised budget.

## BACKGROUND | ANALYSIS

The City of Lindsay City Council had approved the 2024/2025 City budget on June 25, 2024, with the understanding that the budget would be further evaluated, and significant revisions would be brought back to Council for approval.

The City is having to address deficiencies that have been identified in both the annual audit as well as the previous state audit. Therefore, significant budget revisions are being made to address audit findings and maintain solvency.

The Water Enterprise Fund budget for 2024/2025 has now been revised from a deficit of \$385,554.25 to now building a reserve of \$314,847.75. (This budget is contingent on the rate increases from the prop 218 process). The Sewer Enterprise Fund budget for 2024/2025 has now been revised from a deficit of \$311,645.50 to now building a reserve of \$26,602.82.

Staff will continue working on the remaining areas of the budget to make further adjustments. As this work progresses, additional budget amendments will be brought back to Council for consideration.

## FISCAL IMPACT

All budget and CIP project values are based upon the best available data. Updates to the budget will be presented on a quarterly basis to Council and the public.

## ATTACHMENTS

1. Water Fund Budget Amendment
2. Sewer Fund Budget Amendment

Reviewed/Approved: 

WATER REVENUES									
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	2024 ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	
552328045	552	WATER		328045	WATER ACRE ASSESSMENT	\$ -			
552341080	552	WATER		341080	PENALTY & MISC SRV FEES	\$ 29,120.00	\$ 65,000.00	\$ 65,000.00	
552348010	552	WATER		348010	WATER SERVICE CHARGES	\$ 1,372,929.68	\$ 1,405,000.00	\$ 2,107,500.00	
552348011	552	WATER		348011	PAGE/MOOR TRACT	\$ 82,815.95	\$ 83,650.00	\$ 83,650.00	
552348020	552	WATER		348020	WATER CONNECTION CHARGES	\$ 3,551.85	\$ 4,500.00	\$ 4,500.00	
552348021	552	WATER		348021	NEW UTILITY ACC. SET-UP	\$ 2,408.00	\$ 2,000.00	\$ 2,000.00	
552348030	552	WATER		348030	SALE OF SURPLUS WATER	\$ 218,550.00			
552348040	552	WATER		348040	OTHER WATER REVENUES	\$ 8,177.99	\$ 10,000.00	\$ 10,000.00	
552360090	552	WATER		360090	WTR EMRGNCY DROUGHT	\$ -			
552360110	552	WATER		360110	EARNED BANK INTEREST	\$ 39.56			
552369090	552	WATER		369090	OTHER MISC REVENUES	\$ (528.98)			
552369115	552	WATER		369115	AB303 CLEAN DRINKING WATR	\$ -			
552369300	552	WATER		369300	GRANT FUNDS RECEIVED	\$ 2,796.97			
552369400	552	WATER		369400	REBATES/REFUND/REIMBURSMT	\$ 11,094.39			
552369404	552	WATER		369404	SHE WELL CONTRIBUTION	\$ -			
552369405	552	WATER		369405	INTERFUND DEBT	\$ 68,099.89	\$ 68,100.00	\$ 68,100.00	
552380185	552	WATER		380185	OVER/SHORT	\$ 1.00			
552390100	552	WATER		390100	TRANSFERS IN	\$ -			
<b>TOTAL REVENUES</b>						<b>\$ 1,799,056.30</b>	<b>\$ 1,638,250.00</b>	<b>\$ 2,340,750.00</b>	
EXPENDITURES									
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	YTD Expenses	ORIGINAL BUDGET	REVISED BUDGET	
552090200	552	WATER		090200	TRANSFERS OUT	\$ -			
552099002	552	WATER		099002	WRITE-OFF - UNCOLLECTIBLE	\$ -			
5524552010	5524552	WATER		010000	AD'L SALARY:SPECIAL PAYS	\$ (401.54)			
5524552010	5524552	WATER		010001	SALARIES - FULL TIME	\$ 269,760.13	\$ 362,509.00	\$ 305,852.00	
5524552010	5524552	WATER		010002	SALARIES - PART TIME	\$ -			
5524552010	5524552	WATER		010003	SALARIES - OVERTIME	\$ 7,414.07	\$ 7,500.00	\$ 7,500.00	
5524552010	5524552	WATER		010008	TEMPS	\$ 6,027.72			
5524552015	5524552	WATER		015000	BENEFITS	\$ -			
5524552015	5524552	WATER		015001	TAXABLE FRINGE BENEFITS	\$ -			
5524552015	5524552	WATER		015002	FICA/MEDICARE CITY PAID	\$ 19,683.07		\$ 24,449.00	
5524552015	5524552	WATER		015004	PERS - EPMC	\$ -			
5524552015	5524552	WATER		015005	PERS - EMPLOYER CONTRIBT	\$ 29,745.35	\$ 45,491.00	\$ 39,925.00	
5524552015	5524552	WATER		015006	WORKER'S COMPENSATION	\$ 22,490.79	\$ 32,920.00	\$ 27,964.00	
5524552015	5524552	WATER		015007	STATE UNEMPLOYMENT BENEFIT	\$ -	\$ 123,165.00	\$ 123,165.00	
5524552015	5524552	WATER		015008	HEALTH/LIFE/DISAB INSURNC	\$ 49,246.36	\$ 28,781.00	\$ 74,543.00	
5524552015	5524552	WATER		015009	OPEB CURRENT LIAB EXPENSE	\$ -			
				15014			\$ 40.00	\$ 40.00	
5524552015	5524552	WATER		015015	PERS UNFUNDED LIABILITY	\$ 94,748.49	\$ 89,700.00	\$ 89,700.00	
5524552015	5524552	WATER		015018	BOOT ALLOWANCE	\$ 1,166.85			
5524552015	5524552	WATER		015200	PENSION EXPENSE	\$ -			
5524552016	5524552	WATER		016000	DEFERRED COMP BENEFIT	\$ 9,824.64	\$ 12,421.00	\$ 11,462.00	
5524552021	5524552	WATER		021000	OFFICE SUPPLIES/MATERIALS	\$ 71.58			
5524552022	5524552	WATER		022000	DEPART OPERATING SUPPLIES	\$ 72,511.81	\$ 68,000.00	\$ 68,000.00	
5524552022	5524552	WATER		022001	WATER SUPPLY TESTING	\$ 40,543.69	\$ 50,000.00	\$ 50,000.00	
5524552022	5524552	WATER		022004	WELLS MATERIALS	\$ 27,761.57	\$ 25,000.00	\$ 25,000.00	
5524552022	5524552	WATER		022006	MTNCE MATERIALS & SERVICE	\$ 5,142.81	\$ 5,000.00	\$ 5,000.00	
5524552022	5524552	WATER		022007	TREATMENT PLANT MATERIALS	\$ 91,495.84	\$ 63,000.00	\$ 63,000.00	
5524552022	5524552	WATER		022010	RAW CANAL WATER	\$ 32,629.12	\$ 225,000.00	\$ 225,000.00	
5524552022	5524552	WATER		022012	VEHICLE FUEL AND OIL	\$ 6,350.83	\$ 6,500.00	\$ 6,500.00	
				22013			\$ 3,048.00	\$ 3,048.00	
5524552022	5524552	WATER		022015	VEHICLE REPAIR & MAINT	\$ 2,809.26	\$ 5,000.00	\$ 5,000.00	
5524552023	5524552	WATER		023000	REPAIR & MAINT SUPPLIES	\$ 26,230.85	\$ 30,000.00	\$ 30,000.00	
5524552023	5524552	WATER		023015	SOFTWARE	\$ 15,848.88	\$ 14,300.00	\$ 14,300.00	
5524552024	5524552	WATER		024005	UNIFORM ALLOWANCE - PSO	\$ 11.89			
5524552025	5524552	WATER		025000	SMALL TOOLS & EQUIPMENT	\$ 846.86			
5524552031	5524552	WATER		031000	PROFESSIONAL SERVICES	\$ 83,898.15	\$ 80,000.00	\$ 80,000.00	
5524552031	5524552	WATER		031009	AUDIT SERVICES	\$ 15,807.25	\$ 15,807.25	\$ 15,807.25	
5524552031	5524552	WATER		031015	SGMA	\$ -			
5524552032	5524552	WATER		032002	UTILITIES-GAS	\$ -			
5524552032	5524552	WATER		032005	WELLS UTILITIES	\$ -			
5524552032	5524552	WATER		032006	UTILITIES	\$ 317,686.51	\$ 300,000.00	\$ 300,000.00	
5524552032	5524552	WATER		032007	PERMITS / FEES / LICENSES	\$ 61,932.53	\$ 70,000.00	\$ 70,000.00	
5524552033	5524552	WATER		033001	PHONE & VOICE	\$ 11,159.05	\$ 12,000.00	\$ 12,000.00	
5524552033	5524552	WATER		033002	BAD DEBT EXPENSE	\$ -			
5524552034	5524552	WATER		034000	LIABILITY INSURANCE	\$ 86,170.95	\$ 49,119.00	\$ 49,119.00	

5524552034	5524552	WATER	034001	DEPR/AMORT EXPENSE	\$	-				
5524552036	5524552	WATER	036000	REPAIR & MTNCE SERVICES	\$	28,004.04	\$	30,000.00	\$	30,000.00
5524552036	5524552	WATER	036001	EMERGENCY REPAIR LINE	\$	37,907.49	\$	50,000.00	\$	50,000.00
5524552037	5524552	WATER	037000	OTHER SERVICES & CHARGES	\$	61,230.28	\$	64,000.00	\$	64,000.00
5524552037	5524552	WATER	037004	DUES, SUBSCRIPTIONS	\$	1,776.25	\$	2,500.00	\$	2,500.00
			<b>37012</b>					<b>\$ 3,129.00</b>		<b>\$ 3,154.00</b>
5524552037	5524552	WATER	037014	EQUIPMENT RENTALS	\$	-				
5524552038	5524552	WATER	038000	ENGINEERING	\$	26,388.48	\$	35,000.00	\$	35,000.00
5524552038	5524552	WATER	038002	MEETINGS & TRAVEL	\$	4,415.08	\$	5,000.00	\$	5,000.00
5524552038	5524552	WATER	038005	WATER RIGHTS FEE - BOE	\$	-				
5524552047	5524552	WATER	047001	DEBT INTEREST EXPENSE	\$	22,421.66	\$	44,424.00	\$	44,424.00
5524552047	5524552	WATER	047002	PRINCIPAL PAYMENT ON LTD	\$	63,389.34	\$	65,450.00	\$	65,450.00
5524552050	5524552	WATER	050006	CAP TANK REPLACEMENT FUND	\$	-				
5524552064	5524552	WATER	064000	CAPITAL OUTLAY - EQUIPMNT	\$	305,006.33				
5524552064	5524552	WATER	064002	CAP OULTLAY/IMPROVEMENT	\$	-				
5524552064	5524552	WATER	064007	CAPITAL O/L	\$	-				
5524552064	5524552	WATER	064009	CIP PROFESSIONAL SRVS	\$	-				
5524552066	5524552	WATER	066000	NEW VEHICLE PURCHASE	\$	-				
5524552066	5524552	WATER	066010	NEW VEHICLE EQUIPMENT	\$	-				
5524552095	5524552	WATER	095001	PERSONNEL SERVICES	\$	-				
				<b>TOTAL EXPENDITURES</b>	\$	<b>1,959,154.31</b>	\$	<b>2,023,804.25</b>	\$	<b>2,025,902.25</b>
					\$	<b>(160,098.01)</b>	\$	<b>(385,554.25)</b>	\$	<b>314,847.75</b>

**REVENUES - EXPENDITURES**

SEWER REVENUES									
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	2024 ACTUALS	ORIGINAL BUDGET	REVISED BUDGET	
553324040	553	SEWER		324040	BUILDING PERMITS	\$ 1,050.00	\$ 1,500.00	\$ 1,500.00	
553341080	553	SEWER		341080	PENALTY & MISC SRV FEES	\$ -			
553348050	553	SEWER		348050	SEWER SERVICE CHARGES	\$ 1,465,048.10	\$ 1,475,000.00	\$ 1,475,000.00	
553348060	553	SEWER		348060	CONNECTION CHARGES	\$ 950.00	\$ 1,000.00	\$ 1,000.00	
553348085	553	SEWER		348085	SEWER ACREAGE ASSESSMENT	\$ -			
553360010	553	SEWER		360010	INTEREST EARNINGS	\$ 17,335.92			
553360110	553	SEWER		360110	EARNED BANK INTEREST	\$ 13,107.94	\$ 3,000.00	\$ 3,000.00	
553369090	553	SEWER		369090	OTHER MISC REVENUES	\$ -			
553369300	553	SEWER		369300	GRANT FUNDS RECEIVED	\$ 6,214.85			
553369400	553	SEWER		369400	REBATES/REFUND/REIMBURSMT	\$ -			
553369405	553	WATER		369405	INTERFUND DEBT		\$ 68,005.00	\$ 68,005.00	
553390100	553	SEWER		390100	TRANSFERS IN	\$ -			
<b>TOTAL REVENUES</b>						<b>\$ 1,503,706.81</b>	<b>\$ 1,548,505.00</b>	<b>\$ 1,548,505.00</b>	
EXPENDITURES									
KEY	FUND/DEPT	FUND/DEPT	Title	Account	Account Title	YTD Expenses	ORIGINAL BUDGET	REVISED BUDGET	
553090200	553	SEWER		090200	TRANSFERS OUT	\$ -			
553453010	5534553	SEWER		010000	AD'L SALARY:SPECIAL PAYS	\$ 5,894.80			
553453010	5534553	SEWER		010001	SALARIES - FULL TIME	\$ 249,920.60	\$ 306,723.00	\$ 279,279.00	
553453010	5534553	SEWER		010002	SALARIES - PART TIME	\$ -			
553453010	5534553	SEWER		010003	SALARIES - OVERTIME	\$ 10,740.81	\$ 11,000.00	\$ 11,000.00	
553453010	5534553	SEWER		010008	TEMPS	\$ 6,027.70			
553453015	5534553	SEWER		015000	BENEFITS	\$ -			
553453015	5534553	SEWER		015002	FICA/MEDICARE CITY PAID	\$ 18,127.26	\$ 24,706.00	\$ 22,607.00	
553453015	5534553	SEWER		015004	PERS - EPMC	\$ -			
553453015	5534553	SEWER		015005	PERS - EMPLOYER CONTRIB	\$ 29,587.33	\$ 34,629.00	\$ 31,977.00	
553453015	5534553	SEWER		015006	WORKER'S COMPENSATION	\$ 21,894.64	\$ 28,258.00	\$ 25,858.00	
553453015	5534553	SEWER		015008	HEALTH/LIFE/DISAB INSURNC	\$ 55,257.67	\$ 136,057.00	\$ 60,000.00	
553453015	5534553	SEWER		015009	OPEB CURRENT LIAB EXPENSE	\$ -			
553453015	5534553	SEWER		015015	PERS UNFUNDED LIABILITY	\$ 18,353.45	\$ 79,910.00	\$ 69,648.00	
553453015	5534553	SEWER		015018	BOOT ALLOWANCE	\$ 640.14			
553453015	5534553	SEWER		015200	PENSION EXPENSE	\$ -			
553453016	5534553	SEWER		016000	DEFERRED COMP BENEFIT	\$ 5,566.82	\$ 8,135.00	\$ 7,497.00	
553453019	5534553	SEWER		019000	OPERATIONAL SERVICES&SUPP	\$ 445.50			
553453021	5534553	SEWER		021000	OFFICE SUPPLIES/MATERIALS	\$ 83.60			
553453022	5534553	SEWER		022000	DEPART OPERATING SUPPLIES	\$ 43,819.26	\$ 48,000.00	\$ 40,000.00	
553453022	5534553	SEWER		022007	TREATMENT PLANT MATERIALS	\$ -			
553453022	5534553	SEWER		022008	TREATMENT PLANT REPAIRS	\$ 6,795.56	\$ 10,000.00	\$ 6,500.00	
553453022	5534553	SEWER		022012	VEHICLE FUEL AND OIL	\$ 21,600.32	\$ 20,000.00	\$ 20,000.00	
				22013			\$ 2,040.00	\$ 2,040.00	
553453022	5534553	SEWER		022015	VEHICLE REPAIR & MAINT	\$ 1,427.57	\$ 3,500.00	\$ 1,350.00	
553453023	5534553	SEWER		023015	SOFTWARE	\$ 15,848.77	\$ 14,300.00	\$ 14,300.00	
553453025	5534553	SEWER		025000	SMALL TOOLS & EQUIPMENT	\$ -			
553453031	5534553	SEWER		031000	PROFESSIONAL SERVICES	\$ 69,389.70	\$ 50,000.00	\$ 50,000.00	
553453031	5534553	SEWER		031006	WASTE DISCHARGE PERMIT	\$ 88,736.00	\$ 135,000.00	\$ 135,000.00	
553453031	5534553	SEWER		031007	MONITORING	\$ 10,581.25	\$ 50,000.00	\$ 13,000.00	
553453031	5534553	SEWER		031009	AUDIT SERVICES	\$ 12,049.50	\$ 12,049.50	\$ 12,049.50	
553453032	5534553	SEWER		032001	UTILITIES-SCE	\$ 129,412.63	\$ 113,300.00	\$ 113,300.00	
553453032	5534553	SEWER		032002	UTILITIES-GAS	\$ -			
553453032	5534553	SEWER		032007	PERMITS / FEES / LICENSES	\$ 3,101.10			
553453033	5534553	SEWER		033001	PHONE & VOICE	\$ 15,217.85	\$ 16,000.00	\$ 16,000.00	
553453034	5534553	SEWER		034000	LIABILITY INSURANCE	\$ 86,269.48	\$ 43,760.00	\$ 43,760.00	
553453034	5534553	SEWER		034001	DEPR/AMORT EXPENSE	\$ -			
553453036	5534553	SEWER		036000	REPAIR & MTNCE SERVICES	\$ 25,662.30	\$ 30,000.00	\$ 30,000.00	
553453036	5534553	SEWER		036001	EMERGENCY REPAIR LINE	\$ 54,796.16	\$ 45,000.00	\$ 45,000.00	
553453036	5534553	SEWER		036002	TONYVILLE LIFT STATION	\$ 6,808.55	\$ 5,000.00	\$ 5,000.00	
553453036	5534553	SEWER		036003	EL RANCHO LIFT STATION	\$ 1,756.54	\$ 5,000.00	\$ 5,000.00	
553453037	5534553	SEWER		037000	OTHER SERVICES & CHARGES	\$ 2,596.71	\$ 3,000.00	\$ 3,000.00	
553453037	5534553	SEWER		037004	DUES, SUBSCRIPTIONS	\$ 166.25			
				37012			\$ 3,190.00	\$ 3,204.00	
553453038	5534553	SEWER		038002	MEETINGS & TRAVEL	\$ 22.58	\$ 2,500.00	\$ 2,500.00	
553453047	5534553	SEWER		047001	DEBT INTEREST EXPENSE	\$ 71,200.70	\$ 143,701.00	\$ 143,701.00	
553453047	5534553	SEWER		047002	PRINCIPAL PAYMENT ON LTD	\$ 198,792.30	\$ 205,392.00	\$ 205,392.00	
553453064	5534553	SEWER		064000	CAPITAL OUTLAY - EQUIPMNT	\$ 17,802.37	\$ -	\$ -	

5534553064	5534553	SEWER	064001	LOG POND MONITORING	\$ 16,198.04	\$	20,000.00	\$	20,000.00
5534553064	5534553	SEWER	064002	CAP OULTLAY/IMPROVEMENT	\$ 33,855.75	\$	250,000.00	\$	83,939.68
5534553064	5534553	SEWER	064006	MACH & EQUIP	\$ -				
5534553066	5534553	SEWER	066000	NEW VEHICLE PURCHASE	\$ -				
5534553066	5534553	SEWER	066010	NEW VEHICLE EQUIPMENT	\$ -				
6004553031	6004553	CAPITAL IMPROVE SEWE	031000	PROFESSIONAL SERVICES	\$ -				
6004553064	6004553	CAPITAL IMPROVE SEWE	064002	CAP OULTLAY/IMPROVEMENT	\$ -				
<b>TOTAL EXPENDITURES</b>					<b>\$ 1,356,447.56</b>	<b>\$</b>	<b>1,860,150.50</b>	<b>\$</b>	<b>1,521,902.18</b>
<b>REVENUES - EXPENDITURES</b>					<b>\$ 147,259.25</b>	<b>\$</b>	<b>(311,645.50)</b>	<b>\$</b>	<b>26,602.82</b>





# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: October 22, 2024

Item #: 12.1  
Public Hearing

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**DEPARTMENT:** Finance

**FROM:** Lacy Meneses, Director of Finance  
Neyba Amezcua, Principal Project Manager-QK, Inc.  
Erik Helgeson, Bartle Wells Associates

**AGENDA TITLE:** Proposition 218 Process and Approval of 2024 Water and Sewer Rates

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## ACTION & RECOMMENDATION

Staff recommend Council take the following actions:

1. Receive the Water and Sewer Rate Study Report by Bartle Wells and Associates as final.
2. Conduct Proposition 218 public hearing increasing Water and Sewer rates for the City of Lindsay.
3. Adopt Resolution 24-37 approving a rate increase for Water Services.
4. Adopt Resolution 24-38 approving a rate increase for Sewer Services.

## BACKGROUND | ANALYSIS

In early 2024, the City engaged Bartle Wells and Associates (BWA) to perform a rate study to determine appropriate rates needed to recover the City's costs for providing water and sewer utility services. The primary purpose of this study was to analyze the City's water and sewer enterprise funds, incorporate the findings of the Pavement Impact Cost Study, and make recommendations that would enhance financial sustainability and review rates to ensure that they adhere to the State's legal requirements. BWA's report summarized key findings and recommendations for the overall revenue increases over the next five years.

At the City Council meeting of August 27, 2024, the Council received a draft Water and Wastewater Rate Study, along with a presentation which summarized BWA's findings and proposed three (3) different options for potential rate increases needed to recover the City's costs of providing water and sewer utility services. After the presentation and discussion, it was motioned and unanimously carried to move forward with Option 2 for both the Water and Wastewater Enterprise Funds. It was further agreed upon to authorize Resolution No. 24-30 setting a Proposition 218 Public Hearing date where the proposed rate adjustments would be considered for adoption. The Council also authorized staff to send a Notice of Public Hearing to all City of Lindsay water and wastewater customers.

Proposition 218 outlines specific procedures and requirements for the adoption and increase of property related fees and charges, including water and sewer rates. Local governments must provide a forty-five (45) notice of proposed rate increases to all affected property owners. A public hearing must be held to discuss the proposed increases, providing an opportunity for property owners to voice their concerns. Written protests shall be received until the closing of the public hearing and will be tallied and reported prior to the Council's consideration of the increases. If the City has received eligible protests from a majority of all property's being serviced, the City Council will not approve the rate increase(s).

Accordingly, staff recommends that the Lindsay City Council receive the Water and Wastewater Rate Study as final, hold a public hearing, accept public comment, and introduce and approve rate increases as outlined in Option 2 for water services and Option 2 for sewer services.

**FISCAL IMPACT**

The rate increase for water and sewer services would address the existing deficits in the water and sewer funds. Additionally, the proposed new rates would enable the City to establish a reserve in these funds for maintaining and repairing the infrastructure as needed.

**ATTACHMENTS**

1. Water & Sewer Rate Study Report
2. Resolution 24-37 Water Rate Increase
3. Resolution 24-38 Sewer Rate Increase

Reviewed/Approved: 



**City of Lindsay  
Water and Wastewater  
Enterprise Financial Plans and  
Rate Recommendations  
Final Report**

**October 15, 2024**



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

October 15, 2024

City of Lindsay  
251 E. Honolulu St.,  
Lindsay, CA 93247

Attention: Daymon Qualls, City Manager

Re: Water and Wastewater Rate Study

Bartle Wells Associates is pleased to submit to the City of Lindsay (City) the attached Final Water and Wastewater Rate Study. The study presents Bartle Wells Associate's analysis of the operating and non-operating expenses of the City's water and wastewater enterprise funds and provides five-year cash flow projections and rates. The primary purpose of this study was to make recommendations that would achieve their financial sustainability while improving legal compliance and proportionality.

BWA finds that the rates and charges proposed in our report reflect the cost-of-service for each customer, follow generally accepted rate setting principles, and adhere to the substantive requirements of Proposition 218. BWA believes the proposed rates are fair and reasonable to the City's customers.

We have enjoyed working with the City on this rate study and appreciate the assistance of City staff members throughout the project. Please contact us with any future questions about this study and the rate recommendations.

Sincerely,



Erik Helgeson, MBA  
Principal/ Vice President

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## **Appendix A - Water and Wastewater Financial Plans**



# Glossary of Terms

<b>Terms</b>	<b>Descriptions</b>
<b>AWWA</b>	American Water Works Association
<b>BWA</b>	Bartle Wells Associates
<b>CCF</b>	One hundred Cubic Feet
<b>CIP</b>	Capital Improvement Projects
<b>City</b>	The City of Lindsay
<b>COS</b>	Cost of Service
<b>Cost Allocation</b>	Apportioning expenses to utility user fees and rates in order to charge customers proportionally to the level of benefit they receive
<b>CPI</b>	Consumer Price Index/Indices
<b>Enterprise Fund</b>	Funds are established to account for governmental activities that provide goods or services primarily to the public at large on a consumer fee basis
<b>Fixed Charges</b>	A charge that is held constant over a period of time and applied at even intervals
<b>FYE</b>	Fiscal Year End (June 30)
<b>General Fund</b>	The main operating fund for the City
<b>M1 Manual</b>	"Principles of Water Rates, Fees, and Charges: Manual of Water Supply Practices M1", 6 <sup>th</sup> edition published by AWWA
<b>Meter Equivalent Ratios</b>	The ratio of a water meter's maximum safe flow in comparison to a smaller water meter
<b>Multi-family</b>	Utility customers meeting the criteria of the multi-family class
<b>O&amp;M</b>	Operations and maintenance
<b>Prop. 218</b>	Proposition 218, Added Articles 13C & 13D to the California Constitution
<b>R&amp;R</b>	Repair and Replacement
<b>Rate Setting Period</b>	Limited to five (5) years under Prop. 218.
<b>Revenue Requirements</b>	The amount of future funding which needs to be recovered from an enterprise's user fees/rates
<b>Solvent</b>	Able to pay long-term debts and other financial obligations
<b>Volumetric Rates</b>	Utility rate based on a metered volume of water

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# 1 BACKGROUND & OBJECTIVES

---

## **Background**

In 2024, the City engaged BWA to perform a rate study analyzing the capital and operating costs associated with the City's water and wastewater utilities and to determine recovery of costs for providing water and wastewater utility services. This report along with all included exhibits and appendixes presents BWA's analysis of the operating and non-operating expenses of the City's water and wastewater enterprises. The primary purpose of this study was to analyze the City's enterprise funds and make recommendations that enhance the financial sustainability of each enterprise and to review utility rates to ensure that they adhere to the State's legal requirements.

## **Rate Study Objectives**

Key goals and objectives of the financial plans and rate studies for the water and wastewater enterprises include developing rates that:

- Capture enough revenues to move forward with and complete capital projects that will provide City of Lindsay water rate payers with clean and safe drinking water.
- Capture enough revenues to move forward with and complete capital projects and that will ensure reliable wastewater collection and treatment for City of Lindsay wastewater rate payers.
- Recover the costs of providing utility services including operating costs, capital costs, and build prudent reserves to ensure the water and wastewater funds continue to operate as financially self-sustaining Enterprise Funds.
- Are fair and equitable to all customers.
- Are easy to understand and implement.
- Comply with the substantive cost-of-service requirements of the California Constitution, Article 13D, Section 6 (established by Proposition 218) and the general mandate of Article 10, Section 2 that prohibits the wasteful use of water.
- Support the City's long-term operational and financial stability.

This report summarizes key findings and recommendations for overall rate revenue increases over the next five years. The full set of tables are included in the appendix to this report.

## 2 LEGAL REQUIREMENTS & RATE METHODOLOGY

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### 2.1 Constitutional Rate Requirements

The California Constitution includes two key articles that directly govern or impact the City's water and wastewater rates: Article 10 and Article 13D. The water rate recommendations developed in this study were designed to comply with constitutional mandates, provisions of the California Water Code and Government Code. In accordance with California constitutional provisions, the proposed rates are designed to a) recover the City's cost of providing service, b) recover revenues in proportion to the cost for serving each customer, and c) promote conservation and discourage waste.

#### *Article 10, Section 2*

Article 10, Section 2 of the California Constitution was established by voter-approval in 1976 and requires public agencies to maximize the beneficial use of water, prevent waste, and encourage conservation. Section 2 states that:

*It is hereby declared that because of the conditions prevailing in this State the general welfare requires that the water resources of the State be put to beneficial use to the fullest extent of which they are capable, and that the waste or unreasonable use or unreasonable method of use of water be prevented, and that the conservation of such waters is to be exercised with a view to the reasonable and beneficial use thereof in the interest of the people and for the public welfare.*

#### *Article 13D, Section 6*

Proposition 218 was adopted by California voters in 1996 and added Articles 13C and 13D to the California Constitution. Article 13D, Section 6 governs property-related charges, which the California Supreme Court subsequently ruled includes ongoing utility System Charges such as water, wastewater, and garbage rates. Article 13D, Section 6 establishes a) procedural requirements for imposing or increasing property-related charges, and b) substantive requirements for those charges. Article 13D also requires voter approval for new or increased property-related charges but exempts rates for water, wastewater, and garbage service from this voting requirement if the appropriate procedure is followed.

The substantive requirements of Article 13D, Section 6 require the City's water rates to meet the following conditions:

- 1) Revenues derived from the fee or charge shall not exceed the funds required to provide the property related service.

- 2) Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed.
- 3) The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.
- 4) No fee or charge may be imposed for a service unless that service is used by, or immediately available to, the owner of the property in question.

## **2.2 Water and Wastewater Rate-Setting Methodology**

The California Constitution does not give agencies leeway to arbitrarily set rates purely based on policy preferences. Instead, it provides agencies with flexibility to implement rates within a framework established by Articles 10 and 13D. Together, these Articles establish that rates should both a) discourage waste and encourage conservation of water, and b) not exceed the costs of service attributable to each parcel or customer.

Water utilities have used a wide range of approaches or perspectives for allocating and recovering their costs for providing service, and these costs are most commonly recovered from a combination of fixed and variable charges. The percentage of revenues derived from the fixed and variable charges varies for each agency. They should be proportional to each system's expenditures and must not exceed the cost of providing service. A higher level of fixed charges provides better revenue stability and less dependence on variable sales. On the other hand, higher dependence on volumetric revenues provides a greater conservation incentive.

Depending on perspective, the same costs can reasonably be allocated 100 percent to fixed revenue recovery, 100 percent to variable rate recovery, or to some combination of the two. For example, debt service used to fund water treatment facilities can legitimately be treated as a) a fixed annual cost that should be recovered from fixed charges, b) a cost related to providing water supply to meet customer demand and therefore a cost that should be recovered from variable rates, or c) a cost that can be recovered from both fixed and variable rates in recognition of the two alternative perspectives.

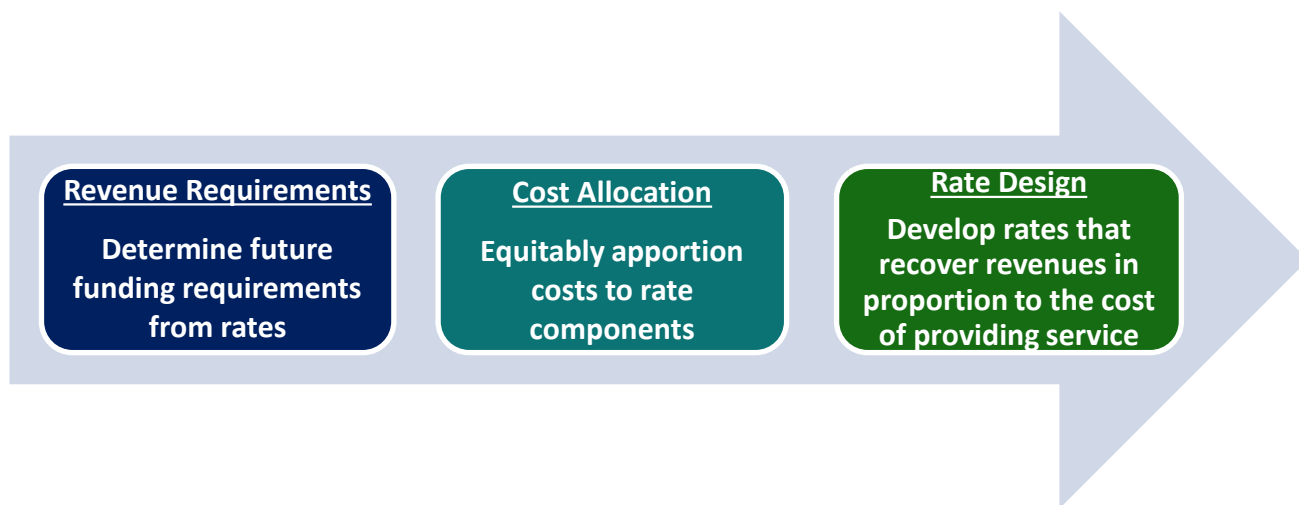
Many of the utility's costs are variable costs that vary by water consumption including personnel, supplies, and utilities. However, a portion of these variable costs can reasonably be apportioned to fixed rate recovery, and vice-versa with fixed costs. For example, a share of the fixed cost of salaries related to water production can reasonably be recovered from usage-based charges as these costs are incurred to provide water supply to meet customer demand. Likewise, debt service payments may be fixed annual costs, but it is reasonable to recover some of these costs from usage-based rates as the costs are incurred to fund infrastructure that will improve the water delivery system.

Ultimately, there is no single correct way to allocate or attribute costs. Hence, five similar agencies may have five different rate structures provided each agency can establish a reasonable cost basis for their own particular rate structure within the parameters of meeting the various requirements of the California Constitution.

While there is no single correct approach, BWA believes that costs should be allocated within a reasonable range of fixed and variable allocation that reflects both a) underlying cost causation, to the extent such causation can reasonably be determined or estimated, and b) the policy preferences of the agency in cases where a range of reasonable approaches can be justified.

BWA uses a straightforward methodology to establish equitable charges that recover the cost of providing service and fairly apportion costs. The general methodology is summarized in the following figure.

**Figure 1: Cost of Service Rate-Setting Methodology**



## 3 WATER DEMAND AND CUSTOMER CHARACTERISTICS

---

### 3.1 Projected Water Demand

Projected FY 24/25 water demand is based on the metered demand for FY 23/24. The City's main source of water is groundwater sourced from three wells. The City has an additional highly contaminated well source that may be utilized only to avoid running dry which would compromise the system's infrastructure and leave the City's water customers without clean drinking water for several months. In 2022, the City faced this exact scenario and submitted an emergency water allocation request to the U.S Bureau of Reclamation for health and safety, which was subsequently granted. Since then, the City remains in Stage 4 of its water conservation plan which limits outdoor watering. This City is unlikely to allow higher water use before the construction and operation of new well water sources.

**Table 1. Historic and Projected Metered Water Demand**

<u>Metered Water Use</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Projected FY 24/25</u>
Water Use (CCF)	864,757	779,017	779,094	<b>779,094</b>

### 3.2 Water Services and Equivalent Capacity

Each connection to the City's water system is considered one service. Some of the City's fixed costs are reasonably recovered on a per-customer basis, while others should be recovered based on the capacity required to serve each customer. The size of a customer's meter reflects the portion they require of the water system's capacity. A significant percentage of the costs of any water system is related to its requirement to deliver water to any customer instantaneously at any time, up to the maximum safe flow capacity of a customer's meter. Simply put, as the size of a customer's water meter increases, the instantaneous demand it can place on the City's water system increases.

Fixed charges for each meter size are based on the capacity of a meter relative to the capacity of smallest meter size (e.g., a 5/8 inch meter) in the City's system. In this study, the relative capacity of a meter size, referred to as an Equivalent Demand Unit (EDU), is calculated by dividing the capacity of a given meter size by the capacity of a 5/8" meter. The meter equivalent ratios used are proportional to the maximum safe flow of a 5/8" meter. The sum of all EDU's reflects the total capacity of the water enterprise.

The following table contains the counts of water services and calculations of meter equivalent units. Total meter equivalent units for each meter size are derived by multiplying the meter equivalent ratio by the number of services at each meter size.

**Table 2. Water Services and Meter Equivalent Units**

<b>Meter Size</b>	<b>Customer Count <sup>[1]</sup></b>	<b>AWWA Capacity Factor <sup>[2]</sup></b>	<b>Equivalent Demand Units</b>	<b>Annual Equivalent Demand Units</b>
5/8"	2,454	1.0	2,454.0	29,448.0
1"	485	1.7	808.3	9,700.0
1.5"	28	3.3	93.3	1,120.0
2"	88	5.3	469.3	5,632.0
3"	14	10.7	149.3	1,792.0
4"	20	16.7	333.3	4,000.0
6"	4	33.3	133.3	1,600.0
8"	2	53.3	106.7	1,280.0
<b>Total</b>	<b>3,095</b>		<b>4,547.7</b>	<b>54,572.0</b>

<sup>[1]</sup> Customer data as of July 2024 provided by staff.

<sup>[2]</sup> Capacity factors based on AWWA operating capacity standards by meter size.



## 4 WATER FINANCES & CASH FLOW PROJECTIONS

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### 4.1 Water Financial Overview

- Bartle Wells Associates conducted an independent evaluation of the water enterprise's finances. Key observations include:
- The Water Fund is not solvent. The Water Fund has no reserves and is relying on General Fund revenue to subsidize the enterprise. Even with no capital spending, the enterprise's expenses will exceed revenues by \$97,000 in FY 2024-2025. The City has indicated that the General Fund does not have the capacity to provide more transfers to the Water Enterprise.
- The Water Feasibility Study performed in 2023 identified numerous deficiencies in the water system. The City's capital spending projections used in this study reflect close to a minimum level capital spending and do not include all the projects identified in the feasibility study. Over the next ten years it is projected that the capital projects will cost \$26.3 million.
- The water enterprise has not raised rates since 2009. From 2009 to 2024, the Consumer Price Index has increased by 46%. This means that an item that cost \$10.00 in 2009 will cost \$14.60 today.
- The enterprise needs to begin to accumulate reserves to be prepared for water use fluctuations, remain able to operate during a disaster and qualify for grants or low-cost financing.
- The City will need to raise water rate revenue to exceed expenses in order to qualify for any grants or low-cost financing.
- This report explores the financial plan and rates for three different capital scenarios which are described throughout the remainder of this report.

### 4.2 Water Enterprise Financial Projections

BWA developed long-term cash flow projections to determine the water enterprise's annual revenue requirements and project required water rate revenue increases. The financial projections incorporate the latest information available as well as reasonable and slightly conservative assumptions. Key information and assumptions include:

#### **Reserves**

- The water enterprise began FY 24/25 with a negative reserve balance. BWA recommends the water enterprise build one year of operating expenses in reserves. At a minimum, the water enterprise should hold at least three months of operating expenses in reserve.

### **Revenue Assumptions**

- Interest income is estimated based on projected reserve levels. Future projections are estimated based on a conservative interest earning estimate of 1%. Actual interest amounts will vary based on reserves and future interest earning rates.
- As new construction can be unpredictable, BWA did not escalate revenues for growth in its projections. Recommended rates are the maximum rates the City can adopt, which is why BWA uses conservative estimates when making revenue projections.

### **Expense Assumptions**

- Operating and maintenance costs are based on the FY 2024-2025 budget and escalate at 4% in FY 2025-2026 and at an annual rate of 4% thereafter to account for future cost inflation.
- The Water Enterprise will need to fund at least \$2.2 million in capital spending from rates in the next five years.
- Street Improvement Program costs are expected to be reduced by over \$240,000 per year based on the results of the Street Impact Fee Study performed by the City.

## **4.3 Water Cash Flow Projection Scenarios**

The water enterprise is operating at a large annual deficit, has no reserve, and General Fund support is no longer available. There are also system deficiencies that urgently need to be addressed with capital projects. The Water Enterprise needs to significantly increase rate revenue over the next five years to address these issues. This report explores the financial plans and rates for three different rate revenue scenarios which are as follows:

- Scenario 1 – Immediate Revenue Increase. In this scenario there is an immediate rate revenue increase bringing revenue up to the necessary level in the first year followed by even inflationary revenue increases over the next four years. In FY 28/29, the final year of noticed rate increases, this scenario will have the lowest rates and highest reserve level of the three scenarios.
- Scenario 2 – Partial Phase-in Revenue Increase. In this scenario there are large increases in rate revenue over the next two years bringing revenue up to the necessary level in the second year followed by even inflationary revenue increases over the next three years. In FY 28/29, the final year of noticed rate increases, this scenario will have the rates in between the other two scenarios and the lowest reserve level of the three scenarios.
- Scenario 3 – In this scenario rate revenues are increased near the minimum prudent amount to reach necessary revenue level in the fifth year (FY 28/29). In the final year of noticed rate increases, this scenario will have the highest rates and a reserve level in the middle of the other scenarios.

The following table shows a comparison of the three scenarios.

**Table 3. Water Cashflow Scenario Comparison**

<b>Water Rate Scenarios</b>	<b>Jan. 1, 2025</b>	<b>Jan. 1, 2026</b>	<b>Jan. 1, 2027</b>	<b>Jan. 1, 2028</b>	<b>Jan. 1, 2029</b>
<b>No Change in Rates</b>					
Rate Revenue Increase (\$)	\$0	\$0	\$0	\$0	\$0
Rate Revenue Increase (%)	0.0%	0.0%	0.0%	0.0%	0.0%
Ending Reserve Balance	-\$164,384	-\$745,420	-\$1,283,623	-\$2,468,156	-\$3,907,298
<b>Scenario 1</b>					
Rate Revenue Increase (\$)	\$622,164	\$151,097	\$158,652	\$166,584	\$174,914
Rate Revenue Increase (%)	70.0%	5.0%	5.0%	5.0%	5.0%
Ending Reserve Balance	\$457,780	\$1,201,198	\$2,149,757	\$2,624,090	\$3,019,307
<b>Scenario 2</b>					
Rate Revenue Increase (\$)	\$444,403	\$533,283	\$159,985	\$167,984	\$176,383
Rate Revenue Increase (%)	50.0%	20.0%	5.0%	5.0%	5.0%
Ending Reserve Balance	\$280,018	\$857,230	\$1,829,681	\$2,329,510	\$2,751,913
<b>Scenario 3</b>					
Rate Revenue Increase (\$)	\$311,082	\$599,944	\$449,958	\$344,968	\$189,732
Rate Revenue Increase (%)	35.0%	25.0%	15.0%	10.0%	5.0%
Ending Reserve Balance	\$146,698	\$489,264	\$1,403,041	\$2,077,087	\$2,770,615

In future years, the City can re-evaluate its finances and revenue requirements and adjust rates as needed based on updated projections. However, while the City always has the flexibility to implement rate adjustments that are lower than adopted pursuant to Proposition 218, future rates cannot exceed adopted increases without going through the Proposition 218 process again. Rates adopted pursuant to Proposition 218 are essentially future rate caps.

## 4.4 Water Financial Plan Scenario 1: Immediate Revenue Increase

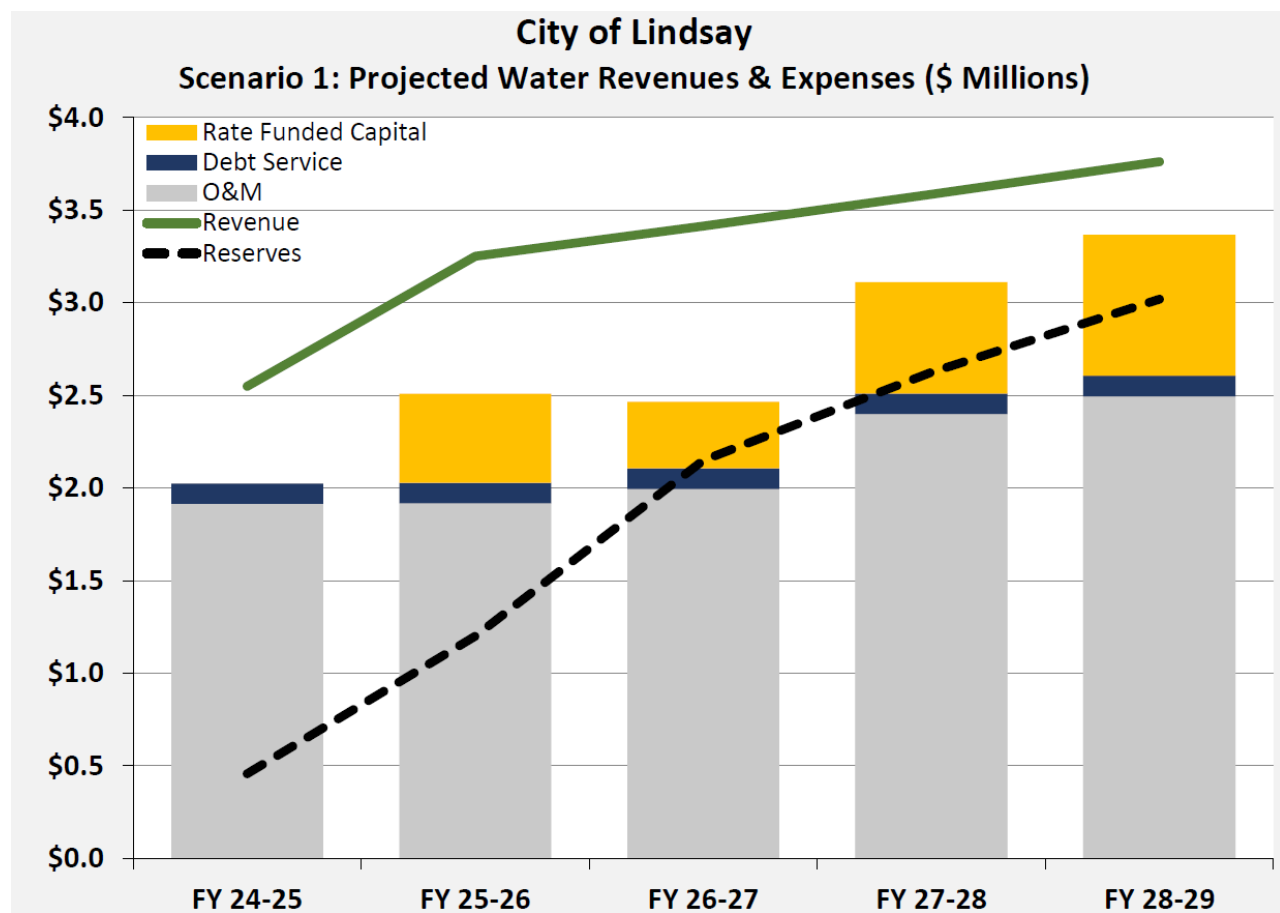
The following section presents a financial plan for the water enterprise for a scenario which immediately recovers the annual operating revenue requirements. A summary of the key elements of the five-year cash-flow projections for this scenario is displayed in the following table.

**Table 4. Water Scenario 1 Cash Flow Projection Summary**

Scenario 1: Immediate Revenue Increase	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Ending Reserves	\$457,780	\$1,201,198	\$2,149,757	\$2,624,090	\$3,019,307
Rate Revenue Increase	\$622,164	\$151,097	\$158,652	\$166,584	\$174,914

The following figure shows cash flow projections incorporating the assumptions described above. The rate projections shown on the following table are designed to fund the City’s cost of providing service while maintaining balanced budgets and building prudent minimal levels of fund reserves each year.

**Figure 2: Water Scenario 1 Projected Cashflow Graph**



Detailed, long-term, cash-flow projections for this scenario are shown in the following table.

**Table 5. Projected Revenues & Expenses: Water Scenario 1**

<b>Water Operating Cashflow</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	-\$67,791	\$457,780	\$1,201,198	\$2,149,757	\$2,624,090
<b>Revenues</b>					
Rate Revenue					
Current Rate Revenue	\$1,777,611	\$3,021,939	\$3,173,036	\$3,331,688	\$3,498,272
<i>Rate Revenue Increase</i>	<i>70.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>
Rate Increase Revenue	\$1,244,328	\$151,097	\$158,652	\$166,584	\$174,914
Mid-Year Rate Increase Adjustment <sup>1</sup>	-622,164	-75,548	-79,326	-83,292	-87,457
Total Rate Revenue	<u>2,399,775</u>	<u>3,097,487</u>	<u>3,252,362</u>	<u>3,414,980</u>	<u>3,585,729</u>
Non-Rate Revenue	149,600	149,600	149,600	149,600	149,600
Interest on Reserves (1.0%)	0	4,578	12,012	21,498	26,241
<b>Total Revenue</b>	<b>\$2,549,375</b>	<b>\$3,251,665</b>	<b>\$3,413,974</b>	<b>\$3,586,077</b>	<b>\$3,761,570</b>
<b>Expenses</b>					
Operating Expenses	\$1,913,930	\$1,918,517	\$1,995,258	\$2,400,068	\$2,496,071
Existing Debt Service	109,874	109,874	109,874	109,874	109,874
New Debt Service	0	0	0	0	0
Rate Funded Capital	0	479,856	360,282	601,802	760,408
<b>Total Expenses</b>	<b>\$2,023,804</b>	<b>\$2,508,247</b>	<b>\$2,465,414</b>	<b>\$3,111,744</b>	<b>\$3,366,353</b>
<b>Net Revenues</b>	<b>\$525,571</b>	<b>\$743,418</b>	<b>\$948,560</b>	<b>\$474,333</b>	<b>\$395,217</b>
<b>Ending Reserve Balance</b>	<b>\$457,780</b>	<b>\$1,201,198</b>	<b>\$2,149,757</b>	<b>\$2,624,090</b>	<b>\$3,019,307</b>
<i>Debt Coverage (Target 1.3)</i>	<i>5.78</i>	<i>12.13</i>	<i>12.91</i>	<i>10.79</i>	<i>11.52</i>
<b>Capital Funding</b>					
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>					
Use of Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Other / Grant Funding	0	0	6,650,000	0	0
Rate Funded Capital	0	479,856	360,282	601,802	760,408
<b>Total Capital Revenue</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.

## 4.5 Water Financial Plan Scenario 2: Partial Phase-In Revenue Increase

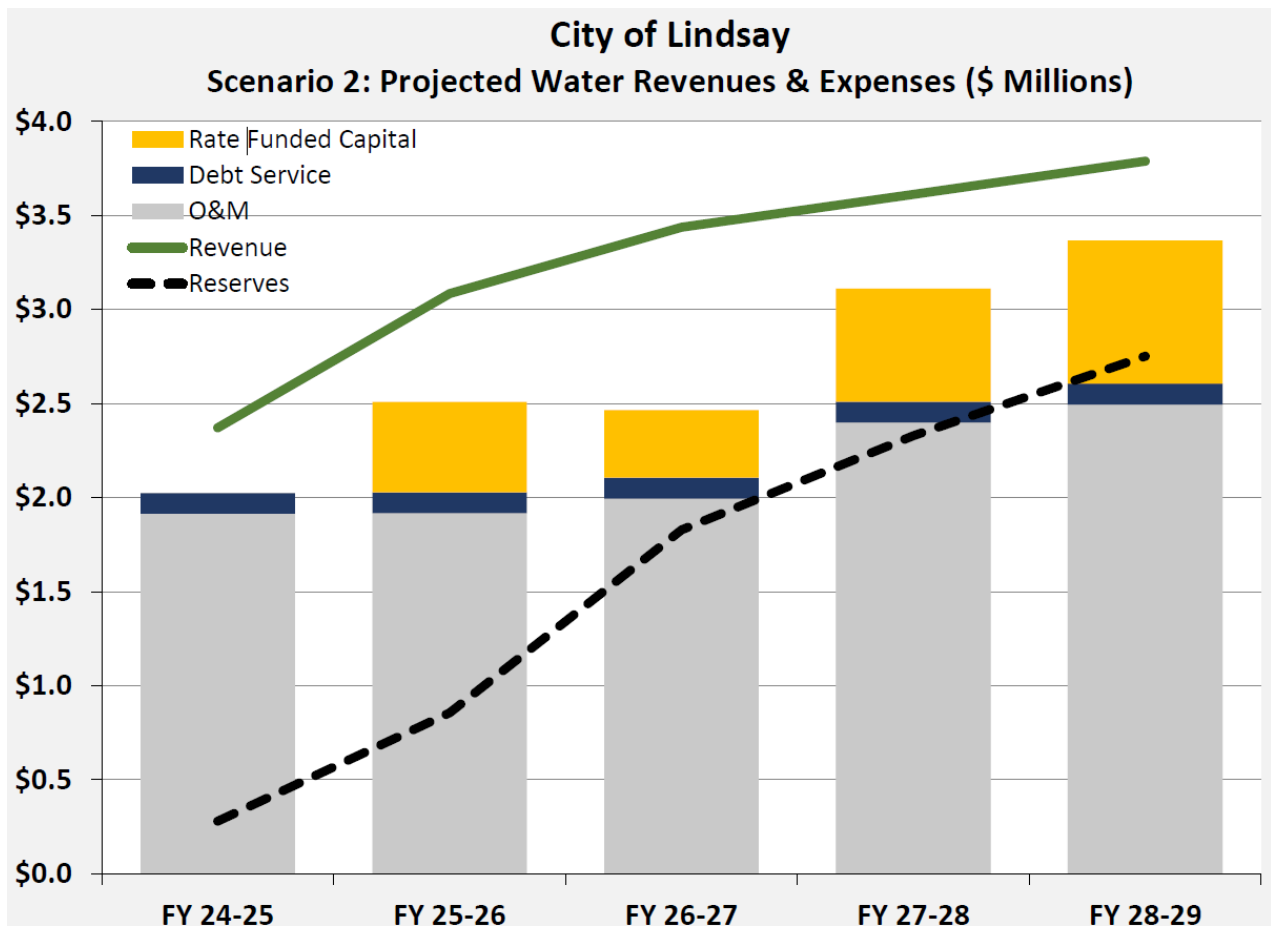
The following section presents a financial plan for the water enterprise for a scenario which includes a more gradual recovery of financial sustainability for the water enterprise than Scenario 1, but quicker than Scenario 3. This represents the moderate revenue recovery scenario. A summary of the key elements of the long-term cash-flow projections for this scenario is displayed in the following table.

**Table 6. Water Scenario 2 Cash Flow Projection Summary**

Scenario 2: Reduced Revenue Recovery	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Ending Reserves	\$280,018	\$857,230	\$1,829,681	\$2,329,510	\$2,751,913
Rate Revenue Increase	\$444,403	\$533,283	\$159,985	\$167,984	\$176,383

The following figure shows cash flow projections incorporating the assumptions described above. The rate projections shown on the following table are designed to fund the City’s cost of providing service while maintaining balanced budgets and building prudent minimal levels of fund reserves over a two year period.

**Figure 3: Water Scenario 2 Projected Cashflow Graph**



Detailed, long-term, cash-flow projections for this scenario are shown in the following table.

**Table 7. Projected Revenues & Expenses: Water Scenario 2**

<b>Water Operating Cashflow</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	-\$67,791	\$280,018	\$857,230	\$1,829,681	\$2,329,510
<b>Revenues</b>					
Rate Revenue					
Current Rate Revenue	\$1,777,611	\$2,666,417	\$3,199,700	\$3,359,685	\$3,527,669
<i>Rate Revenue Increase</i>	<i>50.0%</i>	<i>20.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>
Rate Increase Revenue	\$888,806	\$533,283	\$159,985	\$167,984	\$176,383
Mid-Year Rate Increase Adjustment <sup>1</sup>	-444,403	-266,642	-79,993	-83,992	-88,192
<b>Total Rate Revenue</b>	<b>2,222,014</b>	<b>2,933,058</b>	<b>3,279,693</b>	<b>3,443,677</b>	<b>3,615,861</b>
Non-Rate Revenue	149,600	149,600	149,600	149,600	149,600
Interest on Reserves (1.0%)	0	2,800	8,572	18,297	23,295
<b>Total Revenue</b>	<b>\$2,371,614</b>	<b>\$3,085,459</b>	<b>\$3,437,865</b>	<b>\$3,611,574</b>	<b>\$3,788,756</b>
<b>Expenses</b>					
Operating Expenses	\$1,913,930	\$1,918,517	\$1,995,258	\$2,400,068	\$2,496,071
Existing Debt Service	109,874	109,874	109,874	109,874	109,874
New Debt Service	0	0	0	0	0
Rate Funded Capital	0	479,856	360,282	601,802	760,408
<b>Total Expenses</b>	<b>\$2,023,804</b>	<b>\$2,508,247</b>	<b>\$2,465,414</b>	<b>\$3,111,744</b>	<b>\$3,366,353</b>
<b>Net Revenues</b>	<b>\$347,810</b>	<b>\$577,212</b>	<b>\$972,451</b>	<b>\$499,830</b>	<b>\$422,403</b>
<b>Ending Reserve Balance</b>	<b>\$280,018</b>	<b>\$857,230</b>	<b>\$1,829,681</b>	<b>\$2,329,510</b>	<b>\$2,751,913</b>
<i>Debt Coverage (Target 1.3)</i>	<i>4.17</i>	<i>10.62</i>	<i>13.13</i>	<i>11.03</i>	<i>11.77</i>
<b>Capital Funding</b>					
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>					
Use of Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Other / Grant Funding	0	0	6,650,000	0	0
Rate Funded Capital	0	479,856	360,282	601,802	760,408
<b>Total Capital Revenue</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.

## 4.6 Water Financial Plan Scenario 3: Phased-In Revenue Increase

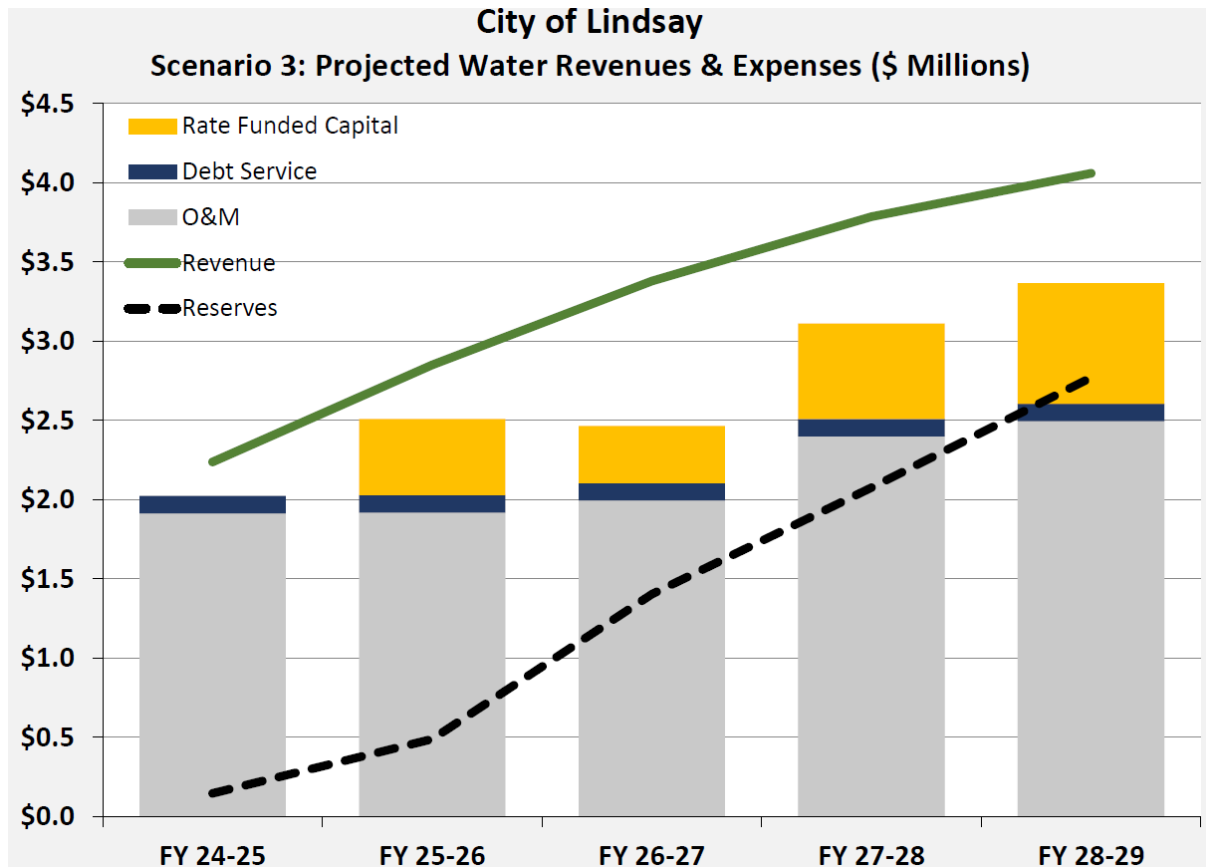
The following section presents a financial plan for the water enterprise for a scenario which includes a prolonged schedule for recovery of financial sustainability for the water enterprise than Scenario 1 and Scenario 3. This represents the most gradual revenue recovery scenario. A summary of the key elements of the long-term cash-flow projections for this scenario is displayed in the following table.

**Table 8. Water Scenario 3 Cash Flow Projection Summary**

Scenario 3: Prolonged Revenue Recovery	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Ending Reserves	\$146,698	\$489,264	\$1,403,041	\$2,077,087	\$2,277,615
Rate Revenue Increase	\$311,082	\$599,944	\$449,958	\$344,968	\$189,732

The following figure shows cash flow projections incorporating the assumptions described above. The rate projections shown on the following table are designed to fund the City’s cost of providing service.

**Figure 4: Water Scenario 3 Projected Cashflow Graph**





Detailed, long-term, cash-flow projections for this scenario are shown in the following table.

**Table 9. Projected Revenues & Expenses: Water Scenario 3**

<b>Water Operating Cashflow</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	-\$67,791	\$146,698	\$489,264	\$1,403,041	\$2,077,087
<b>Revenues</b>					
Rate Revenue					
Current Rate Revenue	\$1,777,611	\$2,399,775	\$2,999,719	\$3,449,677	\$3,794,644
<i>Rate Revenue Increase</i>	<i>35.0%</i>	<i>25.0%</i>	<i>15.0%</i>	<i>10.0%</i>	<i>5.0%</i>
Rate Increase Revenue	\$622,164	\$599,944	\$449,958	\$344,968	\$189,732
Mid-Year Rate Increase Adjustmen	-311,082	-299,972	-224,979	-172,484	-94,866
Total Rate Revenue	2,088,693	2,699,747	3,224,698	3,622,160	3,889,510
Non-Rate Revenue	149,600	149,600	149,600	149,600	149,600
Interest on Reserves (1.0%)	0	1,467	4,893	14,030	20,771
<b>Total Revenue</b>	<b>\$2,238,293</b>	<b>\$2,850,814</b>	<b>\$3,379,190</b>	<b>\$3,785,791</b>	<b>\$4,059,881</b>
<b>Expenses</b>					
Operating Expenses	\$1,913,930	\$1,918,517	\$1,995,258	\$2,400,068	\$2,496,071
Existing Debt Service	109,874	109,874	109,874	109,874	109,874
New Debt Service	0	0	0	0	0
Rate Funded Capital	0	479,856	360,282	601,802	760,408
<b>Total Expenses</b>	<b>\$2,023,804</b>	<b>\$2,508,247</b>	<b>\$2,465,414</b>	<b>\$3,111,744</b>	<b>\$3,366,353</b>
<b>Net Revenues</b>	<b>\$214,489</b>	<b>\$342,567</b>	<b>\$913,776</b>	<b>\$674,047</b>	<b>\$693,528</b>
<b>Ending Reserve Balance</b>	<b>\$146,698</b>	<b>\$489,264</b>	<b>\$1,403,041</b>	<b>\$2,077,087</b>	<b>\$2,770,615</b>
<i>Debt Coverage (Target 1.3)</i>	<i>2.95</i>	<i>8.49</i>	<i>12.60</i>	<i>12.61</i>	<i>14.23</i>
<b>Capital Funding</b>					
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>					
Use of Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Other / Grant Funding	0	0	6,650,000	0	0
Rate Funded Capital	0	479,856	360,282	601,802	760,408
<b>Total Capital Revenue</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.

## 5 WATER COST OF SERVICE RATE DERIVATION

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### 5.1 Functional Allocation and Rate Derivation

There must be a cost based nexus between the revenue requirement from the cash flow and the proposed rates. The nexus is created by allocating the expenses and offsetting non-rate revenues to functional components and then dividing each functional component's revenue requirements by the allocations units most reasonably related to each function. A functional component reflects a grouping of the utility's expenses whose magnitude is driven by the quantity of a specific unit-of-measure. For example, costs allocated to the customer functional component are driven by the number of customers served by the water enterprise.

The functional components used in this study are as follows:

- **Capacity-** Fixed costs are recovered per meter. Fixed costs or costs related to system capacity were allocated to this category.
- **All Volume-** Costs reasonably recovered volumetrically were allocated to this category. Volumetric costs are recovered per unit of volume (CCF) based on all projected demand.

Related expenses and non-rate revenues were grouped into the following allocation categories before being allocated to each functional category:

- **Administration-** expenses were allocated 95% to Capacity and 5% to All Volume to reflect that these costs are driven by the overall capacity of the system which is driven by the projected volume of water sold.
- **Maintenance-** expenses are related to maintaining and operating the water system. These costs are allocated 50% to Capacity and 50% to All Volume because these costs are related to the overall capacity of the system which is driven by the projected volume of water sold.
- **Source of Supply-** expenses were allocated 100% to All Volume to reflect that these costs are incurred to meet the volumetric needs of the City. These costs include the costs associated with wells and groundwater supply.
- **Transmission & Distribution-** expenses are related to the delivery of water throughout the system. These costs are allocated 20% to Capacity and 80% to All Volume because these costs are related to the overall capacity of the system which is driven by the projected volume of water sold.
- **Utilities-** The allocation represents that most of these costs are variable and caused by pumping and treatment, but some of these costs are fixed. Utility expenses are allocated 10% to Capacity and 90% to All Volume because these costs are related to the overall capacity of the system which is driven by the projected volume of water sold.
- **Water Purchases-** expenses consist of imported water purchases. They are allocated 100% to All Volume to reflect that these costs are incurred to meet the volumetric needs of the City.

- **Water Treatment-** expenses consist of the cost to treat water to potable standards. They are allocated are allocated 20% to Capacity and 80% to All Volume because these costs related to the overall capacity of the system which is driven by the projected volume of water sold.
- **Debt Service-** expenses are allocated 50% to Capacity and 50% to All Volume because these costs related to the overall capacity of the system which is driven by the projected volume of water sold.
- **Capital-** expenses are allocated 50% to Capacity and 50% to All Volume because these costs related to the overall capacity of the system which is driven by the projected volume of water sold.

The following tables show a breakdown of the water utility’s expenses and offsetting revenues and how they are allocated by function. The proportional allocation is then applied to the rate revenue requirement so that the rates are proportional to the cost of service provided. To recover the allocated revenue requirements proportionally to the service provided, a unit cost must be derived. Critical to this step is using the unit which relates to the function.

The allocation amounts are based on the average of the of the prosed rate period, because it reflects a completed capital improvement plan in operation.

**Table 10. Scenario 1 Functional Allocation**

Functional Allocation	Amount	Offsetting Allocation		Capacity	All Volume	Total
		Revenue	Amount			
Administration	\$1,139,775	-\$143,100	\$996,675	95%	5%	100%
Maintenance	\$111,369	\$0	\$111,369	50%	50%	100%
Source of Supply	\$271,791	\$0	\$271,791	0%	100%	100%
Transmission & Distribution	\$95,794	\$0	\$95,794	20%	80%	100%
Utilities	\$337,979	\$0	\$337,979	10%	90%	100%
Water Purchases	\$253,484	\$0	\$253,484	0%	100%	100%
Water Treatment	\$70,975	\$0	\$70,975	20%	80%	100%
Debt Service	\$54,937	\$0	\$54,937	50%	50%	100%
Capital	\$440,470	-\$6,500	\$433,970	50%	50%	100%
<b>Functional Allocation \$</b>				<b>\$1,314,130</b>	<b>\$1,312,842</b>	<b>\$2,626,973</b>
<b>Functional Allocation %</b>				<b>50.02%</b>	<b>49.98%</b>	<b>100%</b>
<b>Revenue Requirement</b>				<b>\$1,511,574</b>	<b>\$1,510,365</b>	<b>\$3,021,939</b>

**Table 11. Scenario 2 Functional Allocation**

Functional Allocation	Offsetting Allocation		Amount	Capacity	All Volume	Total
	Amount	Revenue				
Administration	\$1,139,775	-\$143,100	\$996,675	95%	5%	100%
Maintenance	\$111,369	\$0	\$111,369	50%	50%	100%
Source of Supply	\$271,791	\$0	\$271,791	0%	100%	100%
Transmission & Distribution	\$95,794	\$0	\$95,794	20%	80%	100%
Utilities	\$337,979	\$0	\$337,979	10%	90%	100%
Water Purchases	\$253,484	\$0	\$253,484	0%	100%	100%
Water Treatment	\$70,975	\$0	\$70,975	20%	80%	100%
Debt Service	\$54,937	\$0	\$54,937	50%	50%	100%
Capital	\$440,470	-\$6,500	\$433,970	50%	50%	100%
<b>Functional Allocation \$</b>				<b>\$1,314,130</b>	<b>\$1,312,842</b>	<b>\$2,626,973</b>
<b>Functional Allocation %</b>				<b>50.02%</b>	<b>49.98%</b>	<b>100%</b>
<b>Revenue Requirement</b>				<b>\$1,333,742</b>	<b>\$1,332,675</b>	<b>\$2,666,417</b>

**Table 12. Scenario 3 Functional Allocation**

Functional Allocation	Offsetting Allocation		Amount	Capacity	All Volume	Total
	Amount	Revenue				
Administration	\$1,139,775	-\$143,100	\$996,675	95%	5%	100%
Maintenance	\$111,369	\$0	\$111,369	50%	50%	100%
Source of Supply	\$271,791	\$0	\$271,791	0%	100%	100%
Transmission & Distribution	\$95,794	\$0	\$95,794	20%	80%	100%
Utilities	\$337,979	\$0	\$337,979	10%	90%	100%
Water Purchases	\$253,484	\$0	\$253,484	0%	100%	100%
Water Treatment	\$70,975	\$0	\$70,975	20%	80%	100%
Debt Service	\$54,937	\$0	\$54,937	50%	50%	100%
Capital	\$440,470	-\$6,500	\$433,970	50%	50%	100%
<b>Functional Allocation \$</b>				<b>\$1,314,130</b>	<b>\$1,312,842</b>	<b>\$2,626,973</b>
<b>Functional Allocation %</b>				<b>50.02%</b>	<b>49.98%</b>	<b>100%</b>
<b>Revenue Requirement</b>				<b>\$1,200,367</b>	<b>\$1,199,408</b>	<b>\$2,399,775</b>

## 5.2 Water Rate Structure Recommendations

Bartle Wells Associates reviewed the City’s water rates and has the following recommendations to improve compliance with the requirements of Proposition 218:

1. Update fixed charges to reflect the American Water Works Association (AWWA) maximum safe flow meter equivalent ratios.
2. Bill multi-family customers fixed charges based on meter size instead of on a per EDU basis.
3. Apply volumetric rates to every metered volumetric unit and remove any volumetric units included within a fixed charge.
4. Charge outside city customers the same rates charged to inside city customers.

### 5.3 Rate Derivation

The recommended rates incorporate some modifications to the City’s water rate structure designed to align rates with the current cost of providing service and reflect policy input provided by the City. Due to these modifications, impacts to water bills will vary based on customer class and water use when the first-year proposed rates are implemented.

#### **Monthly Fixed Service Charge**

This charge applies to all active services. It recovers the Capacity functional component revenue requirement on a per EDU basis. The unit costs per EDU varies by meter size. EDU ratios are based on the AWWA meter equivalent ratio for each meter size as described in Section 3.2.

#### **Volumetric Charge**

This charge applies to every unit of water sold. It recovers the All Volume functional component revenue requirement on a unit (CCF) basis.

The following tables show the rate derivation of the fixed and volumetric charges for each scenario.

**Table 13. Scenario 1 Rate Derivation**

<b>Allocation Units</b>	<b>Capacity</b>	<b>All Volume</b>
<i>Unit of Measure</i>	<i>EDU</i>	<i>CCF</i>
Allocation Units	54,572	779,094
Revenue Requirement	<u>\$1,511,574</u>	<u>\$1,510,365</u>
<b>Unit Cost (\$/Unit)</b>	<b>\$27.70</b>	<b>\$1.94</b>

<b>Monthly Fixed Charge</b>		<b>Monthly Capacity Component</b>	<b>Monthly Fixed Charge</b>
<b>Calculation</b>	<b>Capacity Factor</b>		
5/8"	1.00	\$27.70	<b>\$27.70</b>
3/4"	1.00	\$27.70	<b>\$27.70</b>
1"	1.67	\$46.16	<b>\$46.16</b>
1.5"	3.33	\$92.33	<b>\$92.33</b>
2"	5.33	\$147.73	<b>\$147.73</b>
3"	10.67	\$295.45	<b>\$295.45</b>
4"	16.67	\$461.65	<b>\$461.65</b>
6"	43.33	\$1,200.28	<b>\$1,200.28</b>
8"	53.33	\$1,477.26	<b>\$1,477.26</b>

**Table 14. Scenario 2 Rate Derivation**

<b>Allocation Units</b>		<b>Capacity</b>	<b>All Volume</b>
<i>Unit of Measure</i>		<i>EDU</i>	<i>CCF</i>
Allocation Units		54,572	779,094
Revenue Requirement		<u>\$1,333,742</u>	<u>\$1,332,675</u>
<b>Unit Cost (\$/Unit)</b>		<b>\$24.44</b>	<b>\$1.71</b>

<b>Monthly Fixed Charge</b>			
<b>Calculation</b>	<b>Capacity Factor</b>	<b>Monthly Capacity Component</b>	<b>Monthly Fixed Charge</b>
5/8"	1.00	\$24.44	<b>\$24.44</b>
3/4"	1.00	\$24.44	<b>\$24.44</b>
1"	1.67	\$40.73	<b>\$40.73</b>
1.5"	3.33	\$81.47	<b>\$81.47</b>
2"	5.33	\$130.35	<b>\$130.35</b>
3"	10.67	\$260.69	<b>\$260.69</b>
4"	16.67	\$407.33	<b>\$407.33</b>
6"	43.33	\$1,059.07	<b>\$1,059.07</b>
8"	53.33	\$1,303.47	<b>\$1,303.47</b>

**Table 15. Scenario 3 Rate Derivation**

<b>Allocation Units</b>		<b>Capacity</b>	<b>All Volume</b>
<i>Unit of Measure</i>		<i>EDU</i>	<i>CCF</i>
Allocation Units		54,572	779,094
Revenue Requirement		<u>\$1,200,367</u>	<u>\$1,199,408</u>
<b>Unit Cost (\$/Unit)</b>		<b>\$22.00</b>	<b>\$1.54</b>

<b>Monthly Fixed Charge</b>			
<b>Calculation</b>	<b>Capacity Factor</b>	<b>Monthly Capacity Component</b>	<b>Monthly Fixed Charge</b>
5/8"	1.00	\$22.00	<b>\$22.00</b>
3/4"	1.00	\$22.00	<b>\$22.00</b>
1"	1.67	\$36.66	<b>\$36.66</b>
1.5"	3.33	\$73.32	<b>\$73.32</b>
2"	5.33	\$117.31	<b>\$117.31</b>
3"	10.67	\$234.62	<b>\$234.62</b>
4"	16.67	\$366.60	<b>\$366.60</b>
6"	43.33	\$953.16	<b>\$953.16</b>
8"	53.33	\$1,173.12	<b>\$1,173.12</b>

## 5.4 Recommended Water Rates

The following tables show a 5-year schedule of recommended water rates for each scenario.

**Table 16. Scenario 1 Recommended Water Rates**

<b>Monthly Volumetric Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Tier 1 (0-5 CCF)	\$0.00	\$1.94	\$2.04	\$2.15	\$2.26	\$2.38
Tier 2 (5+ CCF)	\$1.02	\$1.94	\$2.04	\$2.15	\$2.26	\$2.38
<b>Monthly Fixed Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Multi-Unit (Per Unit)	\$19.97	Based on Meter Size				
<i>Meter Size</i>						
5/8"	\$19.97	\$27.70	\$29.09	\$30.54	\$32.07	\$33.67
3/4"	\$19.97	\$27.70	\$29.09	\$30.54	\$32.07	\$33.67
1"	\$27.53	\$46.16	\$48.47	\$50.89	\$53.43	\$56.10
1 1/2"	\$35.71	\$92.33	\$96.95	\$101.80	\$106.89	\$112.23
2"	\$50.00	\$147.73	\$155.12	\$162.88	\$171.02	\$179.57
3"	\$69.19	\$295.45	\$310.22	\$325.73	\$342.02	\$359.12
4"	\$85.88	\$461.65	\$484.73	\$508.97	\$534.42	\$561.14
6"	\$102.55	\$1,200.28	\$1,260.29	\$1,323.30	\$1,389.47	\$1,458.94
8"	\$121.68	\$1,477.26	\$1,551.12	\$1,628.68	\$1,710.11	\$1,795.62
Fire Stand-By	\$13.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Table 17. Scenario 2 Recommended Water Rates**

<b>Monthly Volumetric Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Tier 1 (0-5 CCF)	\$0.00	\$1.71	\$2.06	\$2.17	\$2.28	\$2.40
Tier 2 (5+ CCF)	\$1.02	\$1.71	\$2.06	\$2.17	\$2.28	\$2.40
<b>Monthly Fixed Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Multi-Unit (Per Unit)	\$19.97	Based on Meter Size				
<i>Meter Size</i>						
5/8"	\$19.97	\$24.44	\$29.33	\$30.80	\$32.34	\$33.96
3/4"	\$19.97	\$24.44	\$29.33	\$30.80	\$32.34	\$33.96
1"	\$27.53	\$40.73	\$48.88	\$51.32	\$53.89	\$56.58
1 1/2"	\$35.71	\$81.47	\$97.76	\$102.65	\$107.78	\$113.17
2"	\$50.00	\$130.35	\$156.42	\$164.24	\$172.45	\$181.07
3"	\$69.19	\$260.69	\$312.83	\$328.47	\$344.89	\$362.13
4"	\$85.88	\$407.33	\$488.80	\$513.24	\$538.90	\$565.85
6"	\$102.55	\$1,059.07	\$1,270.88	\$1,334.42	\$1,401.14	\$1,471.20
8"	\$121.68	\$1,303.47	\$1,564.16	\$1,642.37	\$1,724.49	\$1,810.71
Fire Stand-By	\$13.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**Table 18. Scenario 3 Recommended Water Rates**

<b>Monthly Volumetric Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Tier 1 (0-5 CCF)	\$0.00	\$1.54	\$1.93	\$2.22	\$2.45	\$2.58
Tier 2 (5+ CCF)	\$1.02	\$1.54	\$1.93	\$2.22	\$2.45	\$2.58
<b>Monthly Fixed Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Multi-Unit (Per Unit)	\$19.97	Based on Meter Size				
<i>Meter Size</i>						
5/8"	\$19.97	\$22.00	\$27.50	\$31.63	\$34.79	\$36.53
3/4"	\$19.97	\$22.00	\$27.50	\$31.63	\$34.79	\$36.53
1"	\$27.53	\$36.66	\$45.83	\$52.70	\$57.97	\$60.87
1 1/2"	\$35.71	\$73.32	\$91.65	\$105.40	\$115.94	\$121.74
2"	\$50.00	\$117.31	\$146.64	\$168.64	\$185.50	\$194.78
3"	\$69.19	\$234.62	\$293.28	\$337.27	\$371.00	\$389.55
4"	\$85.88	\$366.60	\$458.25	\$526.99	\$579.69	\$608.67
6"	\$102.55	\$953.16	\$1,191.45	\$1,370.17	\$1,507.19	\$1,582.55
8"	\$121.68	\$1,173.12	\$1,466.40	\$1,686.36	\$1,855.00	\$1,947.75
Fire Stand-By	\$13.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## 5.5 Bill Impacts

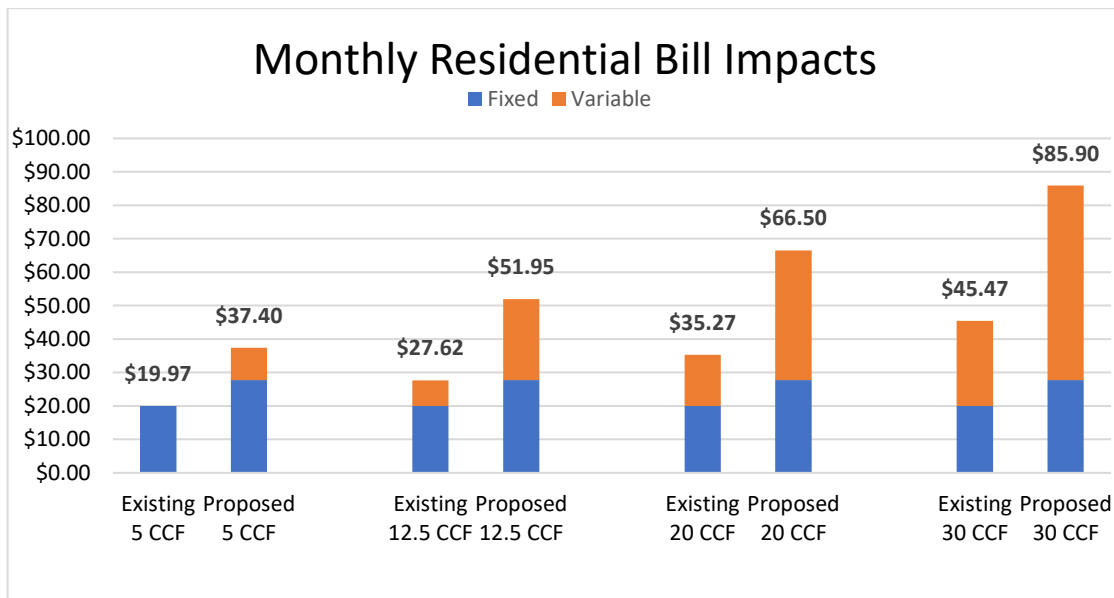
The following tables show the impacts of the proposed water rates on a range of single-family customers with different levels of consumption for each scenario.

**Table 19. Scenario 1 Bill Impacts**

Rate Category	Existing Rates	Proposed Rates
Tier 1 (0-5 CCF)	\$0.00	\$1.94
Tier 2 (5+ CCF)	\$1.02	\$1.94
5/8" Monthly Fixed	\$19.97	\$27.70

Water Use	Existing Bill	Proposed Bill	Change (\$)	Change (%)
5	\$19.97	\$37.40	\$17.43	87.3%
12.5	\$27.62	\$51.95	\$24.33	88.1%
20	\$35.27	\$66.50	\$31.23	88.5%
30	\$45.47	\$85.90	\$40.43	88.9%

**Figure 5: Scenario 1 Bill Impacts**

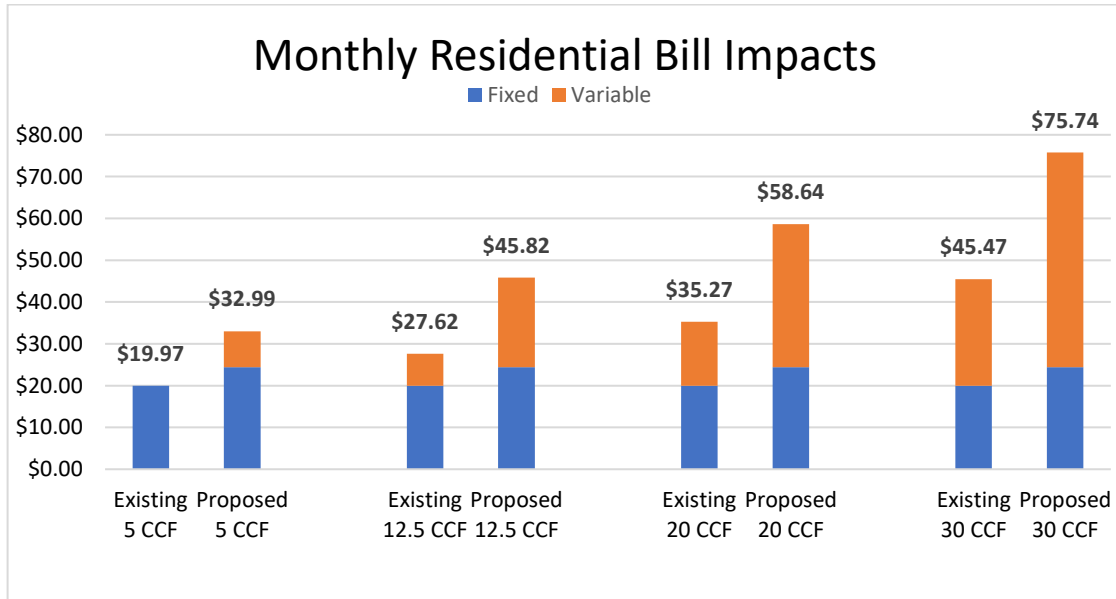


**Table 20. Scenario 2 Bill Impacts**

Rate Category	Existing Rates	Proposed Rates
Tier 1 (0-5 CCF)	\$0.00	\$1.71
Tier 2 (5+ CCF)	\$1.02	\$1.71
5/8" Monthly Fixed	\$19.97	\$24.44

Water Use	Existing Bill	Proposed Bill	Change (\$)	Change (%)
5	\$19.97	\$32.99	\$13.02	65.2%
12.5	\$27.62	\$45.82	\$18.20	65.9%
20	\$35.27	\$58.64	\$23.37	66.3%
30	\$45.47	\$75.74	\$30.27	66.6%

**Figure 6: Scenario 2 Bill Impacts**

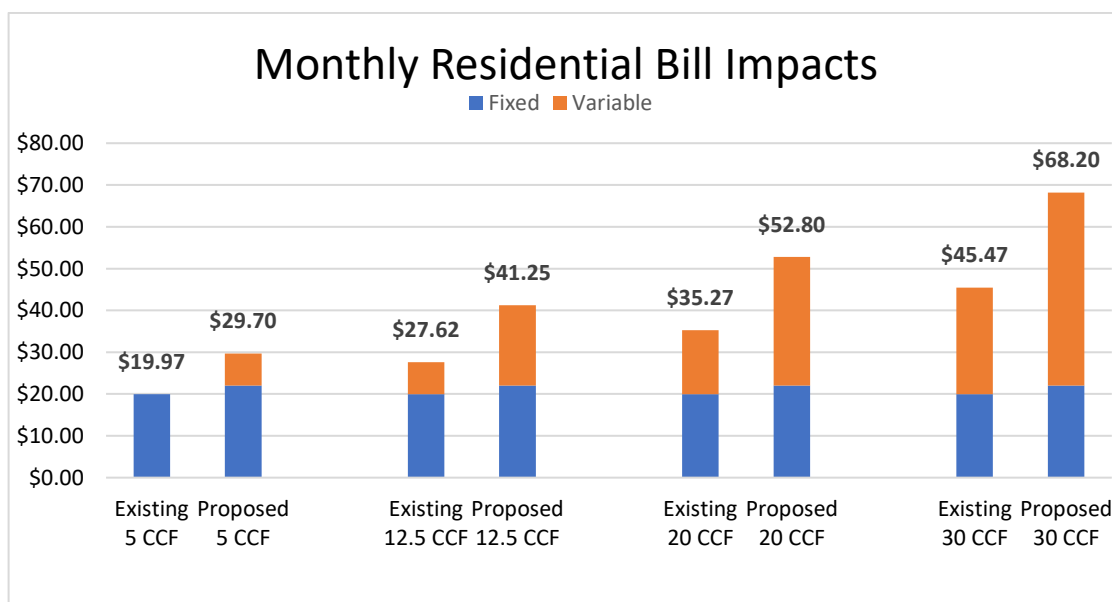


**Table 21. Scenario 3 Bill Impacts**

Rate Category	Existing Rates	Proposed Rates
Tier 1 (0-5 CCF)	\$0.00	\$1.54
Tier 2 (5+ CCF)	\$1.02	\$1.54
5/8" Monthly Fixed	\$19.97	\$22.00

Water Use	Existing Bill	Proposed Bill	Change (\$)	Change (%)
5	\$19.97	\$29.70	\$9.73	48.7%
12.5	\$27.62	\$41.25	\$13.63	49.3%
20	\$35.27	\$52.80	\$17.53	49.7%
30	\$45.47	\$68.20	\$22.73	50.0%

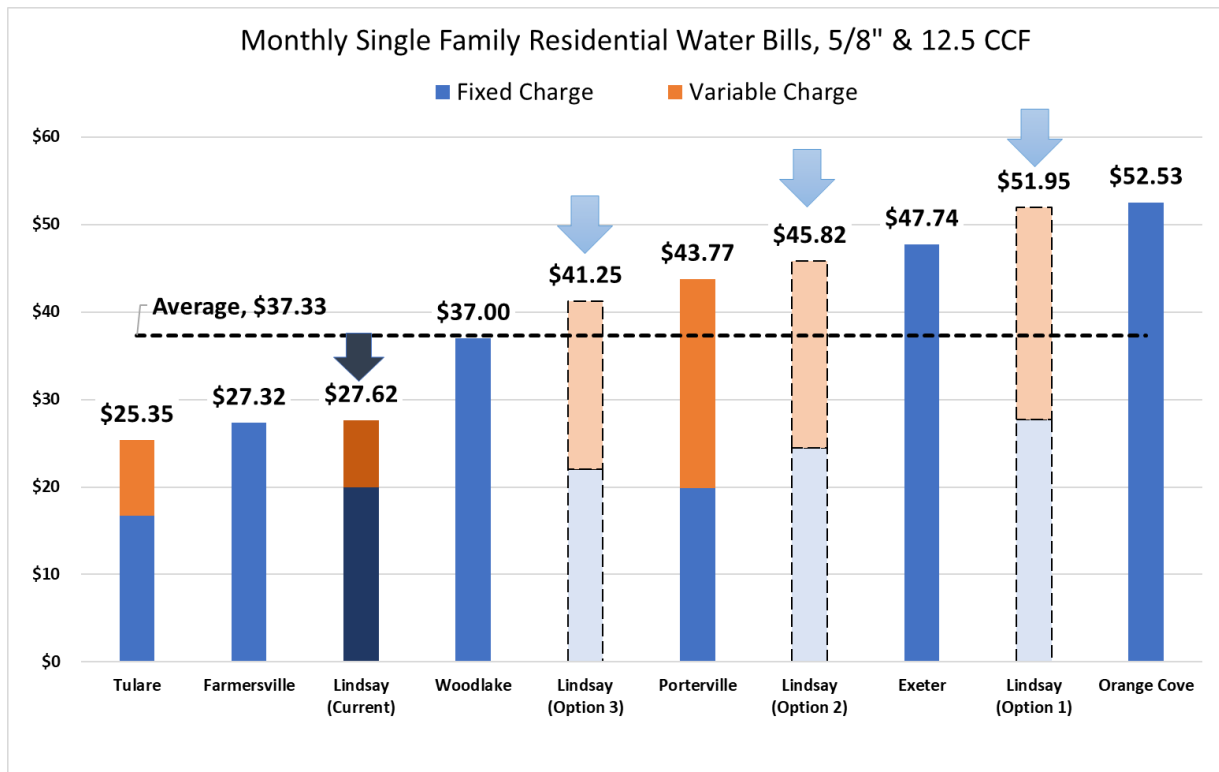
**Figure 7: Scenario 3 Bill Impacts**



## 6 REGIONAL WATER RATE SURVEY

The following chart compares the water bills for a typical single-family home to those of other regional agencies.

**Figure 8: Regional Water Rate Survey**



## 7 WATER SUMMARY AND RECOMMENDATIONS

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The City has not raised water rates since 2009. The water enterprise is facing the need to significantly increase rate revenues in order to 1) have revenues exceed expenses and not need financial support from the General Fund and 2) have revenues to cash fund capital and 3) qualify for financing and grants to reduce the burden on the City's rate payers

BWA has the following recommendations for the water enterprise:

- The City should raise water rates in an amount large enough to pay for operating expenses, capital projects and to begin to build reserves.
- After the water enterprise's finances are stabilized, BWA recommends the City continue to adopt consistent, incremental increases to prevent the need for larger, one-time rate increases.
- When adopting new rates, BWA recommends the City adopt the recommended rate structure changes to bring the water enterprise's rates into greater compliance with Prop. 218.

## 8 WASTEWATER FINANCES AND CASH FLOW PROJECTIONS

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### 8.1 Wastewater Financial Overview

Bartle Wells Associates conducted an independent evaluation of the wastewater enterprise finances. Key observations include:

- The enterprise is in overall good financial health but will need rate increases to keep revenues in line with rising costs and to cash fund needed capital improvements.
- The City projects capital expenses of \$2.4 million from FY 24/25 through FY 28/29.
- Average wastewater operating expenses from FY 24/25 through FY 28/29 are projected to be \$1.5 million per year.

### 8.2 Wastewater Enterprise Financial Projections

BWA developed long-term cash flow projections to determine the wastewater enterprise's annual revenue requirements and project required wastewater rate revenue increases. The financial projections incorporate the latest information available as well as reasonable and slightly conservative assumptions. Key information and assumptions include:

#### Reserves

- The wastewater enterprise is projected to begin FY 24/25 with about \$1.8 million in reserves. With recommended rate structure changes and proposed rate increases, the wastewater enterprise will need to use reserves to cash fund the projected capital expenses. BWA recommends the City maintain approximately one year of operating expenses in reserve. Reserves will fluctuate based on the timing of capital expenses, but the proposed rates are projected to provide the wastewater enterprise sufficient reserves.

#### Revenue Assumptions

- As new construction can be unpredictable, BWA did not escalate revenues for growth, connection charges, or building permit revenue in its projections. Recommended rates are the maximum rates the City can adopt, which is why BWA uses conservative estimates when making revenue projections.
- Interest income is estimated based on projected reserve levels. Future projections are estimated based on conservative interest earning estimate of 1.0 %. Actual interest amounts will vary based on reserves and future interest earning rates.

### **Expense Assumptions**

- Operating and maintenance costs are based on the FY 24-25 budget and escalate at 4% in FY 25-26 and at an annual rate of 4% thereafter to account for future cost inflation.
- Street Improvement Program costs are expected to be reduced by over \$240,000 per year based on the results of the Street Impact Fee Study performed by the City.

## **8.3 Wastewater Cash flow Projection Scenarios**

This report explores the financial plan and rates for two different revenue recovery scenarios which are as follows:

- Scenario 1 – Immediate Revenue Increases. This scenario implements recommended rate structure changes and 5% annual rate revenue increases in FY 24/25.
- Scenario 2 – Delayed Revenue Increases. This scenario implements recommended rate structure changes in FY 24/25 without increasing revenue. In FY 25/26 7% annual rate revenue increases are implemented. This allows the rate structure changes to take effect without the additional impact of a rate revenue increase.

In future years, the City can re-evaluate its finances and revenue requirements and adjust rates as needed based on updated projections. However, while the City always has the flexibility to implement rate adjustments that are lower than adopted but should maintain the proportionality of the rates. Pursuant to Proposition 218, future rates cannot exceed adopted increases without going through the Proposition 218 process again.

## **8.4 Wastewater Financial Plan Scenario 1: Immediate Revenue Increase**

The following section presents a financial plan for the wastewater enterprise that updates the rate structure for users and immediately recovers the annual operating revenue requirements and maintains operating reserves for the wastewater enterprise. A summary of the key elements of the five-year cash-flow projections for this scenario is displayed in the following table.

**Table 22. Wastewater Scenario 1 Cash Flow Projection Summary**

<b>Scenario 1: Immediate Revenue Recovery</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
<b>Ending Reserves</b>	<b>\$1,356,268</b>	<b>\$1,265,422</b>	<b>\$1,153,939</b>	<b>\$1,437,131</b>	<b>\$1,664,653</b>
<b>Rate Revenue Increase</b>	<b>\$44,766</b>	<b>\$94,009</b>	<b>\$98,710</b>	<b>\$103,645</b>	<b>\$108,828</b>

The rate projections shown on the following table are designed to fund the City’s operating and capital costs while maintaining prudent reserves.



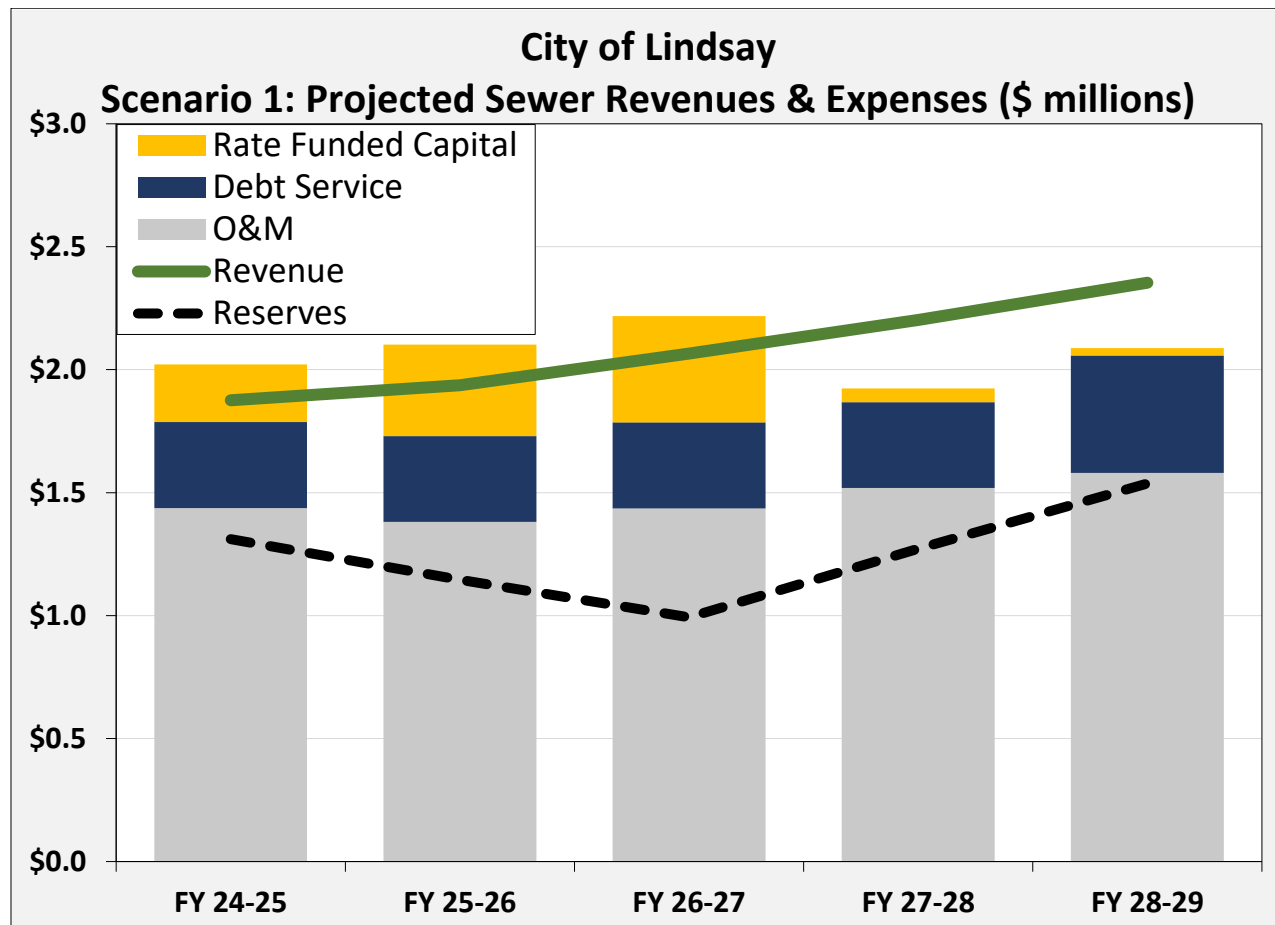
**Table 23. Projected Revenues & Expenses: Wastewater Scenario 1**

<b>Wastewater Operating Cashflow</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	\$1,457,589	\$1,356,268	\$1,265,422	\$1,153,939	\$1,437,131
<b>Revenues</b>					
Rate Revenue					
Current Rate Revenue	\$1,790,657	\$1,880,190	\$1,974,199	\$2,072,909	\$2,176,555
<i>Rate Revenue Increase</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>
Rate Increase Revenue	\$89,533	\$94,009	\$98,710	\$103,645	\$108,828
Mid-Year Rate Increase Adjustment <sup>1</sup>	-44,766	-47,005	-49,355	-51,823	-54,414
Total Rate Revenue	<u>1,835,423</u>	<u>1,927,195</u>	<u>2,023,554</u>	<u>2,124,732</u>	<u>2,230,969</u>
Non-Rate Revenue	70,505	70,505	70,505	70,505	70,505
Interest on Reserve (1.0%)	<u>14,576</u>	<u>13,563</u>	<u>12,654</u>	<u>11,539</u>	<u>14,371</u>
<b>Total Revenues</b>	<b>\$1,920,504</b>	<b>\$2,011,262</b>	<b>\$2,106,714</b>	<b>\$2,206,777</b>	<b>\$2,315,845</b>
<b>Expenses</b>					
Operating Expenses	\$1,437,733	\$1,381,215	\$1,436,463	\$1,518,922	\$1,579,679
Existing Debt Service	349,093	349,093	349,093	349,093	349,093
New Debt Service	0	0	0	0	129,513
Rate Funded Capital	<u>235,000</u>	<u>371,800</u>	<u>432,640</u>	<u>55,570</u>	<u>30,038</u>
<b>Total Expenses</b>	<b>\$2,021,826</b>	<b>\$2,102,108</b>	<b>\$2,218,196</b>	<b>\$1,923,585</b>	<b>\$2,088,323</b>
<b>Net Revenues</b>	<b>-\$101,322</b>	<b>-\$90,846</b>	<b>-\$111,482</b>	<b>\$283,192</b>	<b>\$227,522</b>
<b>Ending Reserve Balance</b>	<b>\$1,356,268</b>	<b>\$1,265,422</b>	<b>\$1,153,939</b>	<b>\$1,437,131</b>	<b>\$1,664,653</b>
<i>Debt Coverage Ratio (Target 1.3)</i>	<i>1.38</i>	<i>1.80</i>	<i>1.92</i>	<i>1.97</i>	<i>2.11</i>
<b>Capital Funding</b>					
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>					
Use of New Debt Proceeds	\$0	\$0	\$0	\$400,000	\$900,000
Cash Funded Capital	<u>235,000</u>	<u>371,800</u>	<u>432,640</u>	<u>55,570</u>	<u>30,038</u>
<b>Total Capital Revenue</b>	<b>\$235,000</b>	<b>\$371,800</b>	<b>\$432,640</b>	<b>\$455,570</b>	<b>\$930,038</b>
<b>Total Capital Expenditures</b>	<b>\$235,000</b>	<b>\$371,800</b>	<b>\$432,640</b>	<b>\$455,570</b>	<b>\$930,038</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.

The following figure shows cash flow projections incorporating the assumptions described above.

Figure 9: Wastewater Scenario 1 Projected Cashflow Graph



## 8.5 Wastewater Financial Plan Scenario 2: Partial Phase-In Revenue Increase

The following section presents a financial plan for the wastewater enterprise that has no increase in the first year to mitigate the impact of a rate structure impact on customers. A summary of the key elements of the five-year cash-flow projections for this scenario is displayed in the following table.

Table 24. Wastewater Scenario 2 Cash Flow Projection Summary

Scenario 2: Reduced Revenue Recovery	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Ending Reserves	\$1,311,501	\$1,146,343	\$993,179	\$1,271,908	\$1,537,218
Rate Revenue Increase	\$0	\$125,346	\$134,120	\$143,509	\$153,554

The rate projections shown on the following table are designed to fund the City’s operating and capital costs while maintaining prudent reserves.

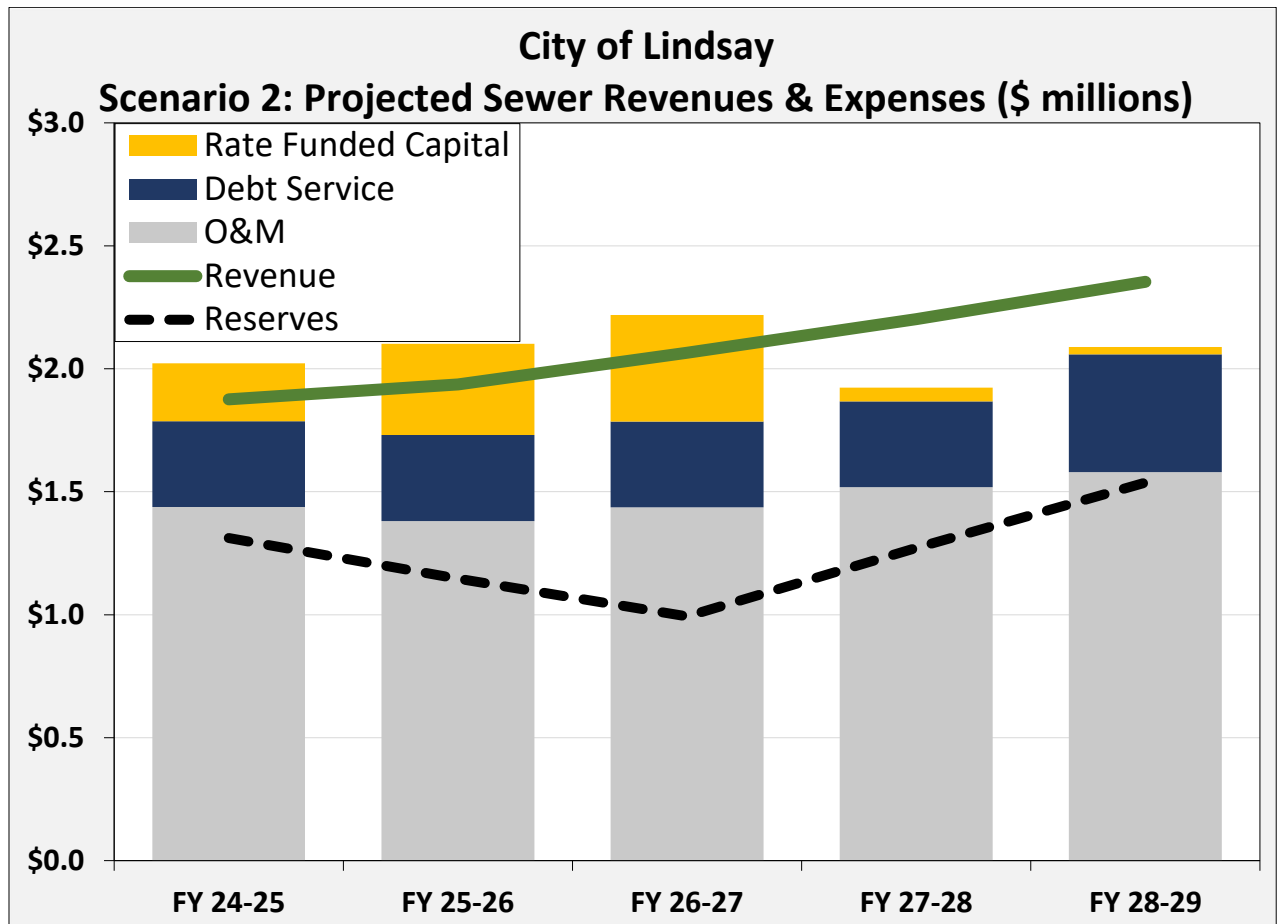
**Table 25. Projected Revenues & Expenses: Wastewater Scenario 2**

Wastewater Operating Cashflow	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	\$1,457,589	\$1,311,501	\$1,146,343	\$993,179	\$1,271,908
<b>Revenues</b>					
Rate Revenue					
Current Rate Revenue	\$1,790,657	\$1,790,657	\$1,916,003	\$2,050,123	\$2,193,632
<i>Rate Revenue Increase</i>		<i>7.0%</i>	<i>7.0%</i>	<i>7.0%</i>	<i>7.0%</i>
Rate Increase Revenue	\$0	\$125,346	\$134,120	\$143,509	\$153,554
Mid-Year Rate Increase Adjustment <sup>1</sup>	0	-62,673	-67,060	-71,754	-76,777
<b>Total Rate Revenue</b>	<b>1,790,657</b>	<b>1,853,330</b>	<b>1,983,063</b>	<b>2,121,878</b>	<b>2,270,409</b>
Non-Rate Revenue	70,505	70,505	70,505	70,505	70,505
Interest on Reserve (1.0%)	14,576	13,115	11,463	9,932	12,719
<b>Total Revenues</b>	<b>\$1,875,738</b>	<b>\$1,936,950</b>	<b>\$2,065,032</b>	<b>\$2,202,314</b>	<b>\$2,353,633</b>
<b>Expenses</b>					
Operating Expenses	\$1,437,733	\$1,381,215	\$1,436,463	\$1,518,922	\$1,579,679
Existing Debt Service	349,093	349,093	349,093	349,093	349,093
New Debt Service	0	0	0	0	129,513
Rate Funded Capital	235,000	371,800	432,640	55,570	30,038
<b>Total Expenses</b>	<b>\$2,021,826</b>	<b>\$2,102,108</b>	<b>\$2,218,196</b>	<b>\$1,923,585</b>	<b>\$2,088,323</b>
<b>Net Revenues</b>	<b>-\$146,088</b>	<b>-\$165,158</b>	<b>-\$153,164</b>	<b>\$278,729</b>	<b>\$265,310</b>
<b>Ending Reserve Balance</b>	<b>\$1,311,501</b>	<b>\$1,146,343</b>	<b>\$993,179</b>	<b>\$1,271,908</b>	<b>\$1,537,218</b>
<i>Debt Coverage Ratio (Target 1.3)</i>	<i>1.25</i>	<i>1.59</i>	<i>1.80</i>	<i>1.96</i>	<i>2.22</i>
<b>Capital Funding</b>					
	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>					
Use of New Debt Proceeds	\$0	\$0	\$0	\$400,000	\$900,000
Cash Funded Capital	235,000	371,800	432,640	55,570	30,038
<b>Total Capital Revenue</b>	<b>\$235,000</b>	<b>\$371,800</b>	<b>\$432,640</b>	<b>\$455,570</b>	<b>\$930,038</b>
<b>Total Capital Expenditures</b>	<b>\$235,000</b>	<b>\$371,800</b>	<b>\$432,640</b>	<b>\$455,570</b>	<b>\$930,038</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.

The following figure shows cash flow projections incorporating the assumptions described above.

Figure 10: Wastewater Scenario 2 Projected Cashflow Graph



## 9 WASTEWATER COST OF SERVICE ANALYSIS AND RATE DERIVATION

### 9.1 Wastewater Cost of Service Rate Derivation Process

BWA derived updated wastewater rates that account for both a) the overall rate increases identified in the financial projections, and b) proposed rate structure modifications. The proposed rates are designed to equitably apportion and recover costs from the City's customer base. The basic methodology used to develop new rates includes the steps summarized in the figure below.

**Figure 11: Wastewater Cost of Service Analysis and Rate Derivation Process**



## 9.2 Flows and Loadings

Estimated flows and loadings of each customer class are based on analysis of recent annual water consumption data and wastewater strength assignments for each customer class.

- Residential flows per unit are based on estimated per capita water use. Residential wastewater strength concentrations are based on estimates previously published by the State Water Resources Control Board (SWRCB).
- Commercial wastewater flows are estimated based on metered water use adjusted to account for outdoor irrigation with an 80% RTS factor. Wastewater strength assignments for commercial customer classes are based on strength estimates previously published by the SWRCB.

The resulting flow and strength projections for each class are shown on the following table and provide the basis for allocating costs and deriving equitable wastewater rates for each customer class.

**Table 26. Wastewater Flows and Loading**

Customer Classification	Sewer Units	Est. Mo. Flow CCF Per Unit	Projected Water Use Units	Projected Water Use CCF <sup>1</sup>	Flow Factor <sup>4</sup>	Projected Wastewater Flow			Strength (mg/l) <sup>9</sup>		Loadings (lbs)	
						CCF	MG <sup>5</sup>	GPD <sup>6</sup>	BOD <sup>7</sup>	TSS <sup>8</sup>	BOD	TSS
<b>Residential</b>	3,700	10.0	Dwelling			444,000	332.14	909,959	250	250	693,069	693,069
<b>Non-Residential</b>												
Low Strength	44	Varies	Customer	31,837	80%	25,470	19.05	52,199	130	130	20,674	20,674
Medium Strength	167	Varies	Customer	98,578	80%	78,862	58.99	161,624	250	250	123,101	123,101
High Strength	14	Varies	Customer	5,518	80%	4,414	3.30	9,046	800	600	22,048	16,536
Schools	3,726	0.20	Student			9,089	6.80	<u>18,628</u>	130	130	<u>7,378</u>	<u>7,378</u>
<b>Subtotal Non-residential</b>				<b>135,932</b>		<b>117,835</b>	<b>88</b>	<b>241,498</b>			<b>173,201</b>	<b>167,689</b>
<b>Total</b>						<b>561,835</b>	<b>420</b>	<b>1,151,457</b>			<b>866,270</b>	<b>860,757</b>

<sup>1</sup> "CCF" stands for hundred cubic feet.

<sup>2</sup> Flow factor based on estimated flow returning to sewer.

<sup>3</sup> "MG" stands for million gallons.

<sup>4</sup> "GPD" stands for gallons per day.

<sup>5</sup> "BOD" stands for biochemical oxygen demand.

<sup>6</sup> "TSS" stands for total suspended solids.

## 9.3 Functional Allocation

The next step in the cost of service analysis is to assign wastewater system costs in each allocation category for revenue recovery via the functional cost components of fixed costs, flow, BOD (biochemical oxygen demand), and TSS (total suspended solids). While there is no single correct approach for cost allocation, BWA believes that costs should be allocated within a reasonable range that reflects both a) underlying cost causation, to the extent such causation can reasonably be determined or estimated, and b) the policy preferences of the agency in cases where a range

of reasonable approaches can be justified. This process is intended to proportionately allocate costs to each functional component to determine the revenue requirement for each component. The allocations to each functional component were based on input from City staff.

The functional cost components used in this study are as follows:

- Fixed – Costs related to fixed system costs were allocated to this category. These costs are allocated based on the projected number of customers.
- Flow – Costs related to system flows were allocated to this category. These costs are allocated based on projected wastewater flows.
- BOD – Costs related to BOD in the system were allocated to this category. These costs are allocated based on projected BOD loadings.
- TSS – Costs related to TSS in the system were allocated to this category. These costs are allocated based on projected TSS loadings.

Related expenses and non-rate revenue were grouped into the following allocation categories before being allocated to each functional category:

- Collections – Expenses in this category are related to wastewater collection.
- Treatment – Expenses in this category are related to wastewater treatment.
- Systemwide – Expenses in this category are related to administration, wages, and maintenance.

The following tables show a breakdown of the wastewater utility’s expenses and offsetting revenues and how they are allocated by function. The result of this allocation is the percent of the revenue requirement associated with each functional allocation category.

**Table 27. Scenario 1 Functional Cost Allocation**

Allocation Category	5-Year Average			Fixed	Flow	BOD	TSS	Total
	Expenses	Less Non-Rate Revenue	Revenue Requirement					
Collections	\$150,076	\$0	\$150,076	20%	75.0%	0%	5%	100%
Treatment	\$310,118	\$0	\$310,118	20%	26.7%	26.7%	26.7%	100%
Systemwide	\$1,892,608	\$70,505	\$1,822,103	85%	5.0%	5.0%	5.0%	100%
Cost Allocation \$				\$1,640,826	\$286,360	\$173,802	\$181,306	\$2,282,294
Cost Allocation %				71%	13%	8%	8%	100%

**Table 28. Scenario 2 Functional Cost Allocation**

Allocation Category	5-Year Average			Fixed	Flow	BOD	TSS	Total
	Expenses	Less Non-Rate Revenue	Revenue Requirement					
Collections	\$150,076	\$0	\$150,076	20%	75.0%	0%	5%	100%
Treatment	\$310,118	\$0	\$310,118	20%	26.7%	26.7%	26.7%	100%
Systemwide	\$1,892,608	\$70,505	\$1,822,103	85%	5.0%	5.0%	5.0%	100%
Cost Allocation \$				\$1,640,826	\$286,360	\$173,802	\$181,306	\$2,282,294
Cost Allocation %				71%	13%	8%	8%	100%

The projected rate revenue in FY 24/25 is then multiplied by the allocation percentages.

**Table 29. Scenario 1 Functional Rate Revenue Requirement**

FY 24/25 Functional Rate Revenue Requirement						
	Fixed	Flow	BOD	TSS	Total	
Cost Allocation %	71%	13%	8%	8%	100%	
Cost Allocation \$	\$1,334,935	\$244,425	\$150,415	\$150,415	\$1,880,190	

**Table 30. Scenario 2 Functional Rate Revenue Requirement**

FY 24/25 Functional Rate Revenue Requirement						
	Fixed	Flow	BOD	TSS	Total	
Cost Allocation %	71%	13%	8%	8%	100%	
Cost Allocation \$	\$1,271,366	\$232,785	\$143,253	\$143,253	\$1,790,657	

The wastewater rate revenue requirements for each functional component are then divided by the units related to each function to calculate a unit cost for each function.

**Table 31. Scenario 1 Allocation Units**

Allocation Units	Fixed <i>(Customers)</i>	Flow <i>(CCF)</i>	BOD <i>(LBS)</i>	TSS <i>(LBS)</i>
Revenue Requirement	\$1,334,935	\$244,425	\$150,415	\$150,415
Demand Units	<u>3,933</u>	<u>561,835</u>	<u>866,270</u>	<u>860,757</u>
Unit Rate	<b>\$339.42</b>	<b>\$0.44</b>	<b>\$0.17</b>	<b>\$0.17</b>

**Table 32. Scenario 2 Allocation Units**

Allocation Units	Fixed <i>(Customers)</i>	Flow <i>(CCF)</i>	BOD <i>(LBS)</i>	TSS <i>(LBS)</i>
Revenue Requirement	\$1,271,366	\$232,785	\$143,253	\$143,253
Demand Units	<u>3,933</u>	<u>561,835</u>	<u>866,270</u>	<u>860,757</u>
Unit Rate	<b>\$323.26</b>	<b>\$0.41</b>	<b>\$0.17</b>	<b>\$0.17</b>



## 9.4 Revenue Requirements by Class

Revenue requirements for each customer class are calculated by multiplying the unit rates by the corresponding customer class units. The total revenue requirement for each class consists of a variable and fixed revenue requirement. Flow, BOD, and TSS comprise the variable revenue requirement.

**Table 33. Scenario 1 Flow and Strength Revenue Requirement by Class**

<b>Allocation Units</b>	<b>Flow</b>	<b>BOD</b>	<b>TSS</b>	<b>Fixed</b>
	<i>(CCF)</i>	<i>(LBS)</i>	<i>(LBS)</i>	<i>(Customers)</i>
Revenue Requirement	\$244,425	\$150,415	\$150,415	\$1,334,935
Demand Units	<u>561,835</u>	<u>866,270</u>	<u>860,757</u>	<u>3,933</u>
<b>Unit Rate</b>	<b>\$0.44</b>	<b>\$0.17</b>	<b>\$0.17</b>	<b>\$339.42</b>

<b>User Class</b>	<b>Flow</b>	<b>BOD</b>	<b>TSS</b>	<b>Variable Revenue Requirement</b>	<b>Fixed Requirement</b>	<b>Fixed Revenue Requirement</b>	<b>Total Revenue Requirement</b>
	<i>(CCF)</i>	<i>(LBS)</i>	<i>(LBS)</i>	<i>(\$)</i>	<i>(#)</i>	<i>(\$)</i>	<i>(\$)</i>
Residential	444,000	693,069	693,069	\$434,614	3,700	\$1,255,850	\$1,690,464
Commercial Low	25,470	20,674	20,674	\$18,283	44	\$14,934	\$33,217
Commercial Medium	78,862	123,101	123,101	\$77,195	167	\$56,683	\$133,878
Commercial High	4,414	22,048	16,536	\$8,638	14	\$4,752	\$13,390
School	9,089	7,378	7,378	\$6,524	8	\$2,715	\$9,240
<b>Total</b>	<b>561,835</b>	<b>866,270</b>	<b>860,757</b>	<b>\$545,255</b>	<b>3,933</b>	<b>\$1,334,935</b>	<b>\$1,880,190</b>

**Table 34. Scenario 2 Flow and Strength Revenue Requirement by Class**

<b>Allocation Units</b>	<b>Flow</b>	<b>BOD</b>	<b>TSS</b>	<b>Fixed</b>
	<i>(CCF)</i>	<i>(LBS)</i>	<i>(LBS)</i>	<i>(Customers)</i>
Revenue Requirement	\$232,785	\$143,253	\$143,253	\$1,271,366
Demand Units	<u>561,835</u>	<u>866,270</u>	<u>860,757</u>	<u>3,933</u>
<b>Unit Rate</b>	<b>\$0.41</b>	<b>\$0.17</b>	<b>\$0.17</b>	<b>\$323.26</b>

<b>User Class</b>	<b>Flow</b>	<b>BOD</b>	<b>TSS</b>	<b>Variable Revenue Requirement</b>	<b>Fixed Requirement</b>	<b>Fixed Revenue Requirement</b>	<b>Total Revenue Requirement</b>
	<i>(CCF)</i>	<i>(LBS)</i>	<i>(LBS)</i>	<i>(\$)</i>	<i>(#)</i>	<i>(\$)</i>	<i>(\$)</i>
Residential	444,000	693,069	693,069	\$413,918	3,700	\$1,196,048	\$1,609,966
Commercial Low	25,470	20,674	20,674	\$17,412	44	\$14,223	\$31,636
Commercial Medium	78,862	123,101	123,101	\$73,519	167	\$53,984	\$127,503
Commercial High	4,414	22,048	16,536	\$8,227	14	\$4,526	\$12,753
School	9,089	7,378	7,378	\$6,214	8	\$2,586	\$8,800
<b>Total</b>	<b>561,835</b>	<b>866,270</b>	<b>860,757</b>	<b>\$519,291</b>	<b>3,933</b>	<b>\$1,271,366</b>	<b>\$1,790,657</b>

## 9.5 Wastewater Rate Structure Recommendations

Bartle Wells Associates reviewed the City’s wastewater rates and has the following recommendations to improve compliance with the requirements of Proposition 218:

1. Move all non-residential customers, except schools, to the same non-residential rate structure.
2. BWA recommends the non-residential rate structure consist of a monthly fixed charge and a volumetric charge based on the customer's strength.

## 9.6 Rate Derivation

Residential rates are derived by dividing the total amount of costs designated residential rate recovery by the total number of residential fixed billing units.

**Table 35. Scenario 1 Rate Derivation**

<b>Fixed Rate Derivation</b>	<b>Revenue Requirement</b>	<b>Units</b>	<b>Unit Measurements</b>	<b>Annual Rate</b>	<b>Monthly Rate</b>
<i>Class</i>	<i>(\$)</i>			<i>(\$ per unit)</i>	<i>(\$ per unit)</i>
	<i>Total</i>				
<b>Residential</b>	\$1,690,464	3,700	Dwelling	\$456.88	<b>\$38.07</b>
<b>School</b>	\$9,240	3,726	Student	\$2.48	<b>\$0.21</b>
	<i>Fixed</i>				
<b>Non-Residential</b>	\$76,369	225	Customer	\$339.42	<b>\$28.28</b>
<b>Variable Rate Derivation</b>	<b>Revenue Requirement</b>	<b>Units</b>	<b>Unit Measurements</b>	<b>Rate (\$ per CCF)</b>	
<b>Non-Residential</b>	<i>Variable</i>				
Low	\$18,283	31,837	CCF of Water Use		<b>\$0.57</b>
Medium	\$77,195	98,578	CCF of Water Use		<b>\$0.78</b>
High	\$8,638	5,518	CCF of Water Use		<b>\$1.57</b>

**Table 36. Scenario 2 Rate Derivation**

<b>Fixed Rate Derivation</b>	<b>Revenue Requirement</b>	<b>Units</b>	<b>Unit Measurements</b>	<b>Annual Rate</b>	<b>Monthly Rate</b>
<i>Class</i>	<i>(\$)</i>			<i>(\$ per unit)</i>	<i>(\$ per unit)</i>
	<u><i>Total</i></u>				
<b>Residential</b>	\$1,609,966	3,700	Dwelling	\$435.13	<b>\$36.26</b>
<b>School</b>	\$8,800	3,726	Student	\$2.36	<b>\$0.20</b>
	<u><i>Fixed</i></u>				
<b>Non-Residential</b>	\$72,733	225	Customer	\$323.26	<b>\$26.94</b>
<b>Variable Rate Derivation</b>	<b>Revenue Requirement</b>	<b>Units</b>	<b>Unit Measurements</b>	<b>Rate (\$ per CCF)</b>	
<b>Non-Residential</b>	<u><i>Variable</i></u>				
Low	\$17,412	31,837	CCF of Water Use		<b>\$0.55</b>
Medium	\$73,519	98,578	CCF of Water Use		<b>\$0.75</b>
High	\$8,227	5,518	CCF of Water Use		<b>\$1.49</b>

## 9.7 Recommended Wastewater Rates

The following tables show a 5-year schedule of recommended wastewater rates for each scenario.

**Table 37. Scenario 1 Recommended Wastewater Rates**

<b>Monthly Wastewater Rates</b>	<b>FY 24-25</b>	<b>Jan. 1, 2025</b>	<b>Jan. 1, 2026</b>	<b>Jan. 1, 2027</b>	<b>Jan. 1, 2028</b>	<b>Jan. 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
<b>Residential (Monthly Fixed, per dwelling)</b>						
Single Family	\$36.88	\$38.07	\$39.97	\$41.97	\$44.07	\$46.27
Multi-Family	\$36.88	\$38.07	\$39.97	\$41.97	\$44.07	\$46.27
Mobile Homes	\$36.88	\$38.07	\$39.97	\$41.97	\$44.07	\$46.27
<b>School (Monthly Fixed per Student)</b>	\$0.22	\$0.21	\$0.22	\$0.23	\$0.24	\$0.26
<b>Non-Residential (Fixed + Volumetric)</b>						
Monthly Fixed Charge Per Customer		\$28.28	\$29.69	\$31.18	\$32.74	\$34.37
<u>Volumetric Rates (per CCF)</u>						
Low Flow (Per CCF)		\$0.72	\$0.75	\$0.79	\$0.83	\$0.87
Medium Flow (Per CCF)		\$0.98	\$1.03	\$1.08	\$1.13	\$1.19
High Flow (Per CCF)		\$1.96	\$2.05	\$2.16	\$2.27	\$2.38
<b>Commercial (Monthly Fixed Per Customer)</b>	\$36.88	Non-Residential Volumetric Strength + Fixed Charge				
<b>Laundromats &amp; Car Washes (per CCF)</b>	\$1.85	Non-Residential Medium Strength + Fixed Charge				
<b>Hotels, Motels, &amp; Hospitals (Monthly Fixed per Room)</b>	\$7.28	Non-Residential Medium Strength + Fixed Charge				
<b>Restaurants (per CCF)</b>	\$2.90	Non-Residential High Strength + Fixed Charge				

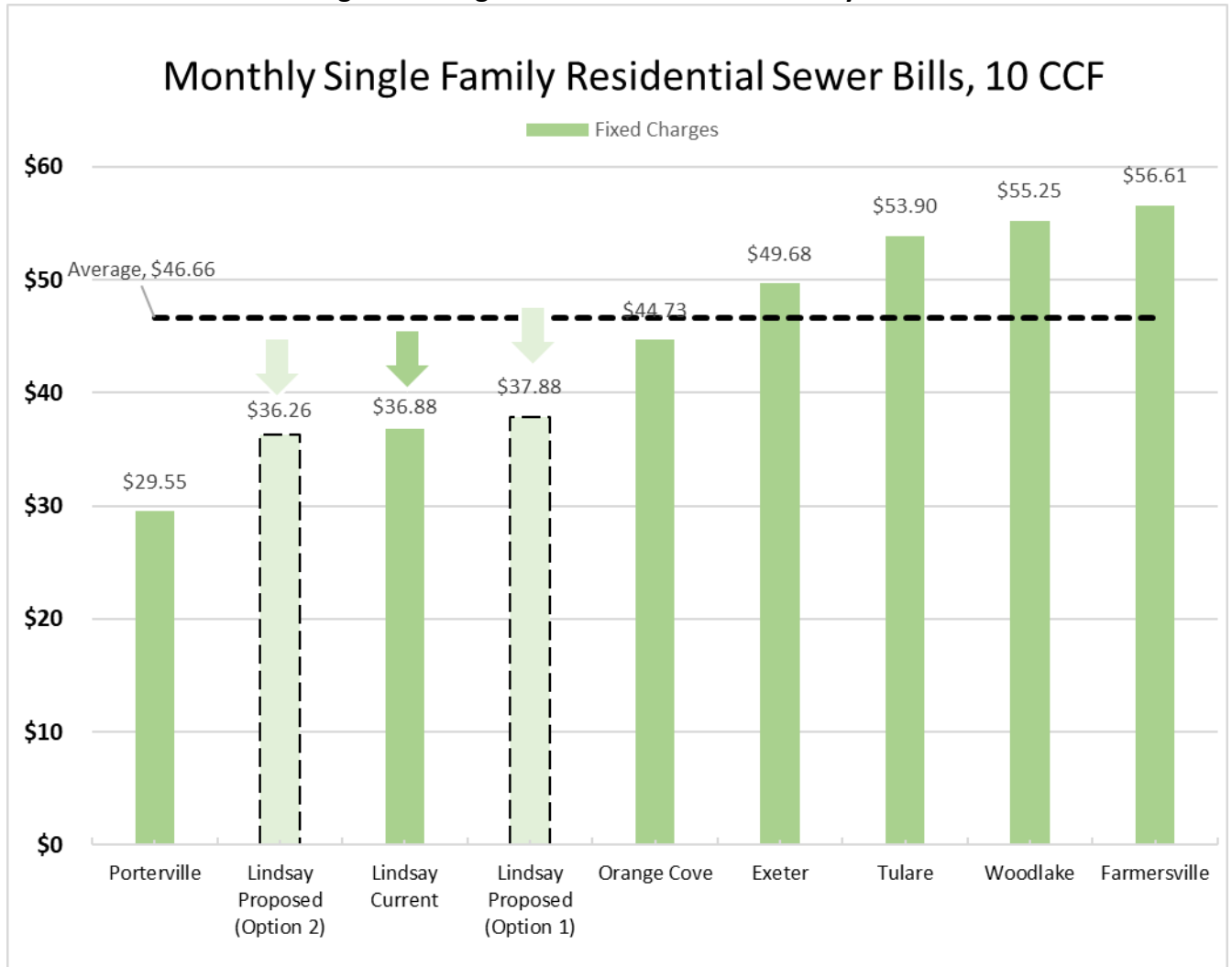
**Table 38. Scenario 2 Recommended Wastewater Rates**

<b>Monthly Wastewater Rates</b>	<b>FY 24-25</b>	<b>Jan. 1, 2025</b>	<b>Jan. 1, 2026</b>	<b>Jan. 1, 2027</b>	<b>Jan. 1, 2028</b>	<b>Jan. 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
<b>Residential (Monthly Fixed, per dwelling)</b>						
Single Family	\$36.88	\$36.26	\$38.80	\$41.51	\$44.42	\$47.53
Multi-Family	\$36.88	\$36.26	\$38.80	\$41.51	\$44.42	\$47.53
Mobile Homes	\$36.88	\$36.26	\$38.80	\$41.51	\$44.42	\$47.53
<b>School (Monthly Fixed per Student)</b>						
	\$0.22	\$0.20	\$0.21	\$0.23	\$0.25	\$0.26
<b>Non-Residential (Fixed + Volumetric)</b>						
Monthly Fixed Charge Per Customer		\$26.94	\$28.83	\$30.84	\$33.00	\$35.31
<u>Volumetric Rates (per CCF)</u>						
Low Flow (Per CCF)		\$0.68	\$0.73	\$0.78	\$0.84	\$0.90
Medium Flow (Per CCF)		\$0.93	\$1.00	\$1.07	\$1.14	\$1.22
High Flow (Per CCF)		\$1.86	\$1.99	\$2.13	\$2.28	\$2.44
<b>Commercial (Monthly Fixed Per Customer)</b>						
	\$36.88	Non-Residential Volumetric Strength + Fixed Charge				
<b>Laundromats &amp; Car Washes (per CCF)</b>						
	\$1.85	Non-Residential Medium Strength + Fixed Charge				
<b>Hotels, Motels, &amp; Hospitals (Monthly Fixed per Room)</b>						
	\$7.28	Non-Residential Medium Strength + Fixed Charge				
<b>Restaurants (per CCF)</b>						
	\$2.90	Non-Residential High Strength + Fixed Charge				

## 10 REGIONAL WASTEWATER RATE SURVEY

The following chart compares the wastewater bills for a typical single-family home to those of other regional agencies.

Figure 12: Regional Wastewater Rate Survey



## **11 WASTEWATER SUMMARY AND RECOMMENDATIONS**

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The enterprise is in overall good financial health but will need rate increases to keep revenues in line with rising costs.

BWA has the following recommendations for the wastewater enterprise:

- The City should raise wastewater rates no later than January 1 in FY 2025-2026 to avoid needing larger increases in the future.
- The City should continue to adopt consistent, incremental rate increases on an annual basis to prevent the need for larger, one-time rate increases.

# **APPENDIX A**

## **Water and Wastewater Financial Plan Tables**



# City of Lindsay

## Water Rate Study Tables



**August 27, 2024**

**Water Scenario 1**



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

**Table A**  
**City of Lindsay**  
**Projected Operating Expenses**  
**Water Rate Study**

SCENARIO 1

<b>Monthly Volumetric Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Tier 1 (0-5 CCF)	\$0.00	\$1.94	\$2.04	\$2.15	\$2.26	\$2.38
Tier 2 (5+ CCF)	\$1.02	\$1.94	\$2.04	\$2.15	\$2.26	\$2.38
<b>Monthly Fixed Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Multi-Unit (Per Unit)	\$19.97	Based on Meter Size				
<i>Meter Size</i>						
5/8"	\$19.97	\$27.70	\$29.09	\$30.54	\$32.07	\$33.67
3/4"	\$19.97	\$27.70	\$29.09	\$30.54	\$32.07	\$33.67
1"	\$27.53	\$46.16	\$48.47	\$50.89	\$53.43	\$56.10
1 1/2"	\$35.71	\$92.33	\$96.95	\$101.80	\$106.89	\$112.23
2"	\$50.00	\$147.73	\$155.12	\$162.88	\$171.02	\$179.57
3"	\$69.19	\$295.45	\$310.22	\$325.73	\$342.02	\$359.12
4"	\$85.88	\$461.65	\$484.73	\$508.97	\$534.42	\$561.14
6"	\$102.55	\$1,200.28	\$1,260.29	\$1,323.30	\$1,389.47	\$1,458.94
8"	\$121.68	\$1,477.26	\$1,551.12	\$1,628.68	\$1,710.11	\$1,795.62
Fire Stand-By	\$13.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Table 1**  
**City of Lindsay**  
**Projected Operating Expenses**  
**Water Rate Study**

SCENARIO 1

Expenses	Allocation Category	Inflation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
			<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
General Inflation Factor		General		4.0%	4.0%	4.0%	4.0%
WAGES/BENEFITS/INSURANCES	Administration	General	\$477,201	\$496,289	\$516,141	\$536,786	\$558,258
PERS UNFUNDED LIABILITY	Administration	General	89,700	93,288	97,020	100,900	104,936
RAW CANAL WATER	Water Purchases	General	225,000	234,000	243,360	253,094	263,218
UTILITIES	Utilities	General	300,000	312,000	324,480	337,459	350,958
PROFESSIONAL SERVICES	Administration	General	80,000	83,200	86,528	89,989	93,589
AUDIT SERVICES	Administration	General	15,807	16,440	17,097	17,781	18,492
ENGINEERING	Administration	General	35,000	36,400	37,856	39,370	40,945
WELLS MATERIALS	Source of Supply	General	25,000	26,000	27,040	28,122	29,246
MTNCE MATERIALS & SERVICE	Maintenance	General	5,000	5,200	5,408	5,624	5,849
TREATMENT PLANT MATERIALS	Water Treatment	General	63,000	65,520	68,141	70,866	73,701
REPAIR & MTNCE SERVICES	Maintenance	General	30,000	31,200	32,448	33,746	35,096
DEPART OPERATING SUPPLIES	Administration	General	85,571	88,994	92,554	96,256	100,106
LIABILITY INSURANCE	Administration	General	49,119	51,084	53,127	55,252	57,462
WATER SUPPLY TESTING	Source of Supply	General	50,000	52,000	54,080	56,243	58,493
OTHER SERVICES & CHARGES	Administration	General	64,000	66,560	69,222	71,991	74,871
EMERGENCY REPAIR LINE	Maintenance	General	50,000	52,000	54,080	56,243	58,493
PHONE & VOICE	Administration	General	12,000	12,480	12,979	13,498	14,038
SOFTWARE	Administration	General	14,300	14,872	15,467	16,086	16,729
DUES, SUBSCRIPTIONS	Administration	General	2,500	2,600	2,704	2,812	2,925
VEHICLE FUEL AND OIL	Administration	General	6,500	6,760	7,030	7,312	7,604
VEHICLE REPAIR & MAINT	Administration	General	5,000	5,200	5,408	5,624	5,849
PERMITS / FEES / LICENSES	Administration	General	70,000	72,800	75,712	78,740	81,890
MEETINGS & TRAVEL	Administration	General	5,000	5,200	5,408	5,624	5,849
INFRASTRUCTURE USER FEE	Transmission & Distribution	General	154,232	88,431	91,968	95,647	99,473
VEHICLE REPLACEMENT PROGRAM	Maintenance	General	0	0	0	25,000	26,000
Well 11 O&M	Source of Supply	General	0	0	0	300,000	312,000
<b>Total Operating Expenses</b>			<b>\$1,913,930</b>	<b>\$1,918,517</b>	<b>\$1,995,258</b>	<b>\$2,400,068</b>	<b>\$2,496,071</b>

**Table 2**  
**City of Lindsay**  
**Projected Non-Rate Revenue**  
**Water Rate Study**

**SCENARIO 1**

Non-Rate Revenue	Allocation Category	Inflation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
			<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
PENALTY & MISC SRV FEES	Administration	None	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
WATER CONNECTION CHARGES	Capital	None	4,500	4,500	4,500	4,500	4,500
NEW UTILITY ACC. SET-UP	Capital	None	2,000	2,000	2,000	2,000	2,000
MISCELLANEOUS OTHER WATER REVENUES	Administration	None	10,000	10,000	10,000	10,000	10,000
Gen Fund Repayment Agreement	Administration	None	68,100	68,100	68,100	68,100	68,100
<b>Total Non-Rate Revenue</b>			<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>

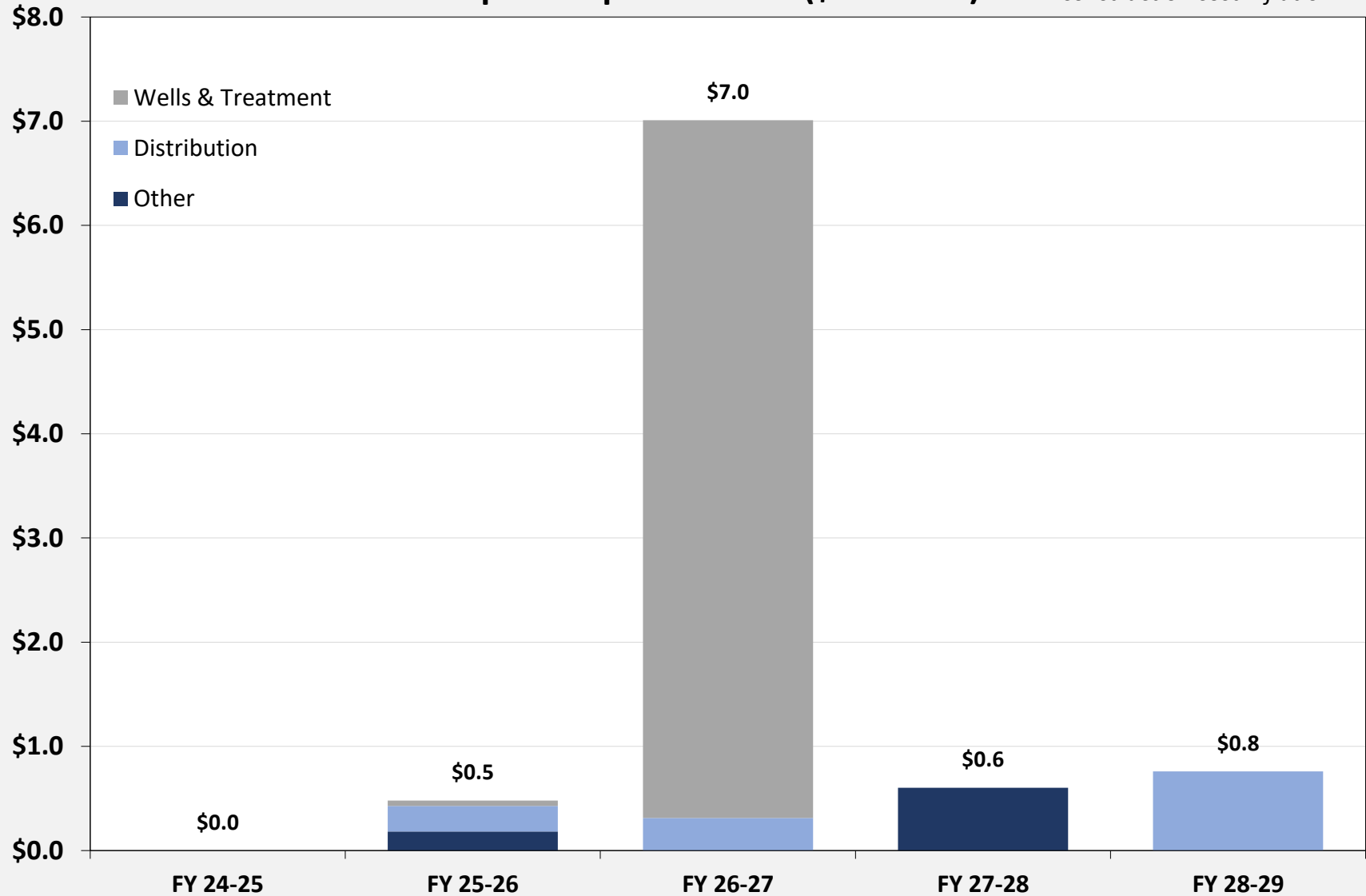
**Table 3**  
**City of Lindsay**  
**Capital Improvement Costs**  
**Water Rate Study**

SCENARIO 1

Project Description	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>CIP (Current Dollars)</b>					
<b>CIP Approved Projects</b>					
Fire Flow Study (Water Capacity Study)		50,000			
Fire Flow Infrastructure					250,000
Update Master Plans		175,000			
Scada Expansion					
Pneumatic Valves for Bank A		103,200			
Pneumatic Valves for Bank B		83,200			
Pneumatic Valves for Bank C			83,200		
Pneumatic Valves for Bank D			103,200		
(3) Magnetic Flow Meters			27,000		
(4) Water Treatment Booster Pumps			75,000		
Skip Loader Tractor				35,000	
<b>Pipelines</b>					
1,300 L.F., Main Line Replacement/Dead End Elimination					300,000
<b>Groundwater Wells</b>					
Drinking Water Test Well #1					
New Well #1 (Winter Demand)					
New Well #1 Infrastructure					
Drinking Water Test Well #2					
New Well #2 (Winter Demand)					
New Well #2 Infrastructure					
Drinking Water Test Well #3					
New Well #3 (Winter Demand)					
New Well #3 Infrastructure					
<b>Ground Water Well Treatment</b>					
Well 11 - Infrastructure			5,943,000		
Well 14 - VFD Upgrades			150,000		
Well 15-Upgrades		50,000			
<b>Surface Water Projects</b>					
DBP Mitigation				500,000	
Water Plant Upgrades					
Clarifier Renovations			100,000		
Turnout Upgrades					100,000
WTP Scraper Upgrade					
Water Meters Digital Upgrade					
<b>Tank Improvements</b>					
Storage Tank Improvements					
<b>Total CIP (Current Dollars)</b>	<b>\$0</b>	<b>\$461,400</b>	<b>\$6,481,400</b>	<b>\$535,000</b>	<b>\$650,000</b>
<b>CIP (Inflated Dollars)</b>					
<b>CIP Approved Projects</b>					
Fire Flow Study (Water Capacity Study)	\$0	\$52,000	\$0	\$0	\$0
Fire Flow Infrastructure	\$0	\$0	\$0	\$0	\$292,465
Update Master Plans	\$0	\$182,000	\$0	\$0	\$0
Scada Expansion	\$0	\$0	\$0	\$0	\$0
Pneumatic Valves for Bank A	\$0	\$107,328	\$0	\$0	\$0
Pneumatic Valves for Bank B	\$0	\$86,528	\$0	\$0	\$0
Pneumatic Valves for Bank C	\$0	\$0	\$89,989	\$0	\$0
Pneumatic Valves for Bank D	\$0	\$0	\$111,621	\$0	\$0
(3) Magnetic Flow Meters	\$0	\$0	\$29,203	\$0	\$0
(4) Water Treatment Booster Pumps	\$0	\$0	\$81,120	\$0	\$0
Skip Loader Tractor	\$0	\$0	\$0	\$39,370	\$0
<b>Pipelines</b>					
1,300 L.F., Main Line Replacement/Dead	\$0	\$0	\$0	\$0	\$350,958
<b>Groundwater Wells</b>					
Drinking Water Test Well #1	\$0	\$0	\$0	\$0	\$0
New Well #1 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #1 Infrastructure	\$0	\$0	\$0	\$0	\$0
Drinking Water Test Well #2	\$0	\$0	\$0	\$0	\$0
New Well #2 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #2 Infrastructure	\$0	\$0	\$0	\$0	\$0
Drinking Water Test Well #3	\$0	\$0	\$0	\$0	\$0
New Well #3 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #3 Infrastructure	\$0	\$0	\$0	\$0	\$0
<b>Ground Water Well Treatment</b>					
Well 11 - Infrastructure	\$0	\$0	\$6,427,949	\$0	\$0
Well 14 - VFD Upgrades	\$0	\$0	\$162,240	\$0	\$0
Well 15-Upgrades	\$0	\$52,000	\$0	\$0	\$0
<b>Surface Water Projects</b>					
DBP Mitigation	\$0	\$0	\$0	\$562,432	\$0
Water Plant Upgrades	\$0	\$0	\$0	\$0	\$0
Clarifier Renovations	\$0	\$0	\$108,160	\$0	\$0
Turnout Upgrades	\$0	\$0	\$0	\$0	\$116,986
WTP Scraper Upgrade	\$0	\$0	\$0	\$0	\$0
Water Meters Digital Upgrade	\$0	\$0	\$0	\$0	\$0
<b>Tank Improvements</b>					
Storage Tank Improvements	\$0	\$0	\$0	\$0	\$0
<b>Total CIP (Inflated Dollars)</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
Annual Inflation Rate		4.0%	4.0%	4.0%	4.0%

# City of Lindsay Water Capital Improvements (\$ millions)

*Future \$; includes 4% annual construction cost inflation.*



Source: City of Lindsay 2025 Budget plus 4% annual construction cost inflation.



**Table 5**  
**City of Lindsay**  
**Cash Flow Projections**  
**Water Rate Study**

SCENARIO 1

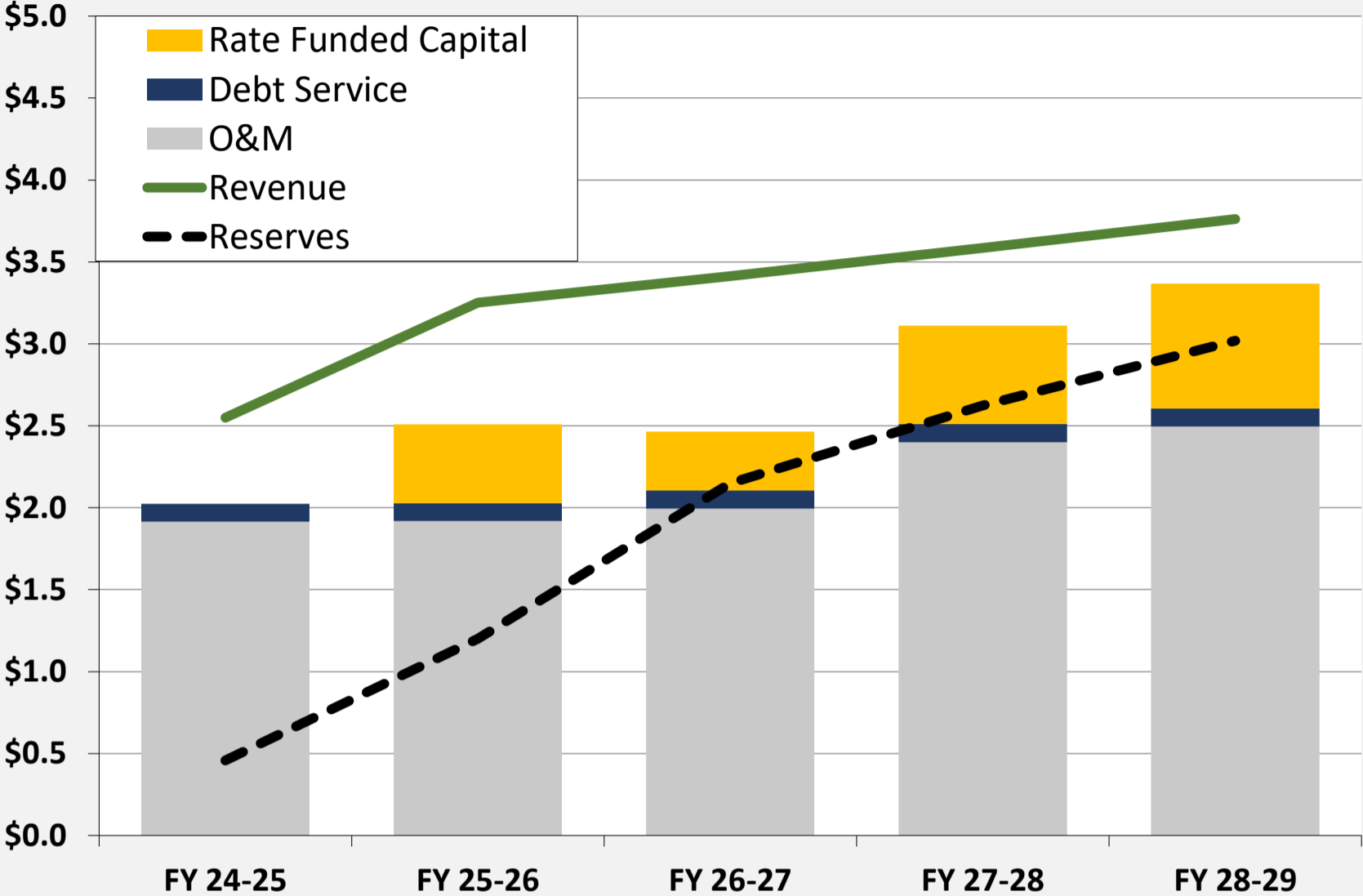
<b>Water Operating Cashflow</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<i>Estimated</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	\$92,307	-\$67,791	\$457,780	\$1,201,198	\$2,149,757	\$2,624,090
<b>Revenues</b>						
<b>Rate Revenue</b>						
Current Rate Revenue	\$1,777,611	\$1,777,611	\$3,021,939	\$3,173,036	\$3,331,688	\$3,498,272
<i>Rate Revenue Increase</i>	<i>0.0%</i>	<i>70.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>
Rate Increase Revenue		\$1,244,328	\$151,097	\$158,652	\$166,584	\$174,914
Mid-Year Rate Increase Adjustment <sup>1</sup>		-622,164	-75,548	-79,326	-83,292	-87,457
<b>Total Rate Revenue</b>	<b>1,777,611</b>	<b>2,399,775</b>	<b>3,097,487</b>	<b>3,252,362</b>	<b>3,414,980</b>	<b>3,585,729</b>
<b>Non-Rate Revenue</b>						
Non-Rate Revenue	329,908	149,600	149,600	149,600	149,600	149,600
Interest on Reserves (1.0%)	\$0	0	4,578	12,012	21,498	26,241
<b>Total Revenue</b>	<b>\$2,107,519</b>	<b>\$2,549,375</b>	<b>\$3,251,665</b>	<b>\$3,413,974</b>	<b>\$3,586,077</b>	<b>\$3,761,570</b>
<b>Expenses</b>						
Operating Expenses	\$2,157,743	\$1,913,930	\$1,918,517	\$1,995,258	\$2,400,068	\$2,496,071
Existing Debt Service	109,874	109,874	109,874	109,874	109,874	109,874
New Debt Service	0	0	0	0	0	0
Rate Funded Capital	\$0	0	479,856	360,282	601,802	760,408
<b>Total Expenses</b>	<b>\$2,267,617</b>	<b>\$2,023,804</b>	<b>\$2,508,247</b>	<b>\$2,465,414</b>	<b>\$3,111,744</b>	<b>\$3,366,353</b>
<b>Net Revenues</b>	<b>-\$160,098</b>	<b>\$525,571</b>	<b>\$743,418</b>	<b>\$948,560</b>	<b>\$474,333</b>	<b>\$395,217</b>
<b>Ending Reserve Balance</b>	<b>-\$67,791</b>	<b>\$457,780</b>	<b>\$1,201,198</b>	<b>\$2,149,757</b>	<b>\$2,624,090</b>	<b>\$3,019,307</b>
<i>Debt Coverage (Target 1.3)</i>	<i>(0.46)</i>	<i>5.78</i>	<i>12.13</i>	<i>12.91</i>	<i>10.79</i>	<i>11.52</i>
<b>Capital Funding</b>						
	<i>Estimated</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>						
Use of Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Other / Grant Funding	\$0	0	0	6,650,000	0	0
Rate Funded Capital	\$0	0	479,856	360,282	601,802	760,408
<b>Total Capital Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.



# City of Lindsay

## Scenario 1: Projected Water Revenues & Expenses (\$ Millions)



**Table 6**  
**City of Lindsay**  
**Customer Data**  
**Water Rate Study**

SCENARIO 1

Meter Size <sup>[1]</sup>	Customer Count <sup>[2]</sup>	AWWA Capacity Factor <sup>[3]</sup>	Equivalent Demand Units	Annual Equivalent Demand Units
5/8"	2,454	1.0	2,454.0	29,448.0
1"	485	1.7	808.3	9,700.0
1.5"	28	3.3	93.3	1,120.0
2"	88	5.3	469.3	5,632.0
3"	14	10.7	149.3	1,792.0
4"	20	16.7	333.3	4,000.0
6"	4	33.3	133.3	1,600.0
8"	2	53.3	106.7	1,280.0
<b>Total</b>	<b>3,095</b>		<b>4,547.7</b>	<b>54,572.0</b>

<sup>[1]</sup> Meters 1" or below reflect the varying meter sizes in single family homes.

<sup>[2]</sup> Customer data as of July 2024 provided by staff.

<sup>[3]</sup> Capacity factors based on AWWA operating capacity standards by meter size.

Metered Water Use	FY 21-22	FY 22-23	FY 23-24	Projected FY 24/25
Water Use (CCF)	864,757	779,017	779,094	779,094

**Table 7**  
**City of Lindsay**  
**Functional Allocation**  
**Water Rate Study**

SCENARIO 1

<b>Functional Allocation</b>	<b>Amount</b>	<b>Offsetting Revenue</b>	<b>Allocation Amount</b>	<b>Capacity</b>	<b>All Volume</b>	<b>Total</b>
Administration	\$1,139,775	-\$143,100	\$996,675	95%	5%	100%
Maintenance	\$111,369	\$0	\$111,369	50%	50%	100%
Source of Supply	\$271,791	\$0	\$271,791	0%	100%	100%
Transmission & Distribution	\$95,794	\$0	\$95,794	20%	80%	100%
Utilities	\$337,979	\$0	\$337,979	10%	90%	100%
Water Purchases	\$253,484	\$0	\$253,484	0%	100%	100%
Water Treatment	\$70,975	\$0	\$70,975	20%	80%	100%
Debt Service	\$54,937	\$0	\$54,937	50%	50%	100%
Capital	\$440,470	-\$6,500	\$433,970	50%	50%	100%
<b>Functional Allocation \$</b>				<b>\$1,314,130</b>	<b>\$1,312,842</b>	<b>\$2,626,973</b>
<b>Functional Allocation %</b>				<b>50.02%</b>	<b>49.98%</b>	<b>100%</b>
<b>Revenue Requirement</b>				<b>\$1,511,574</b>	<b>\$1,510,365</b>	<b>\$3,021,939</b>

**Table 8**  
**City of Lindsay**  
**Water Rate Study**  
**Cash Flow Projections: Rate Derivation**

SCENARIO 1

Allocation Units	Capacity	All Volume
<i>Unit of Measure</i>	<i>EDU</i>	<i>CCF</i>
Allocation Units	54,572	779,094
Revenue Requirement	<u>\$1,511,574</u>	<u>\$1,510,365</u>
<b>Unit Cost (\$/Unit)</b>	<b>\$27.70</b>	<b>\$1.94</b>

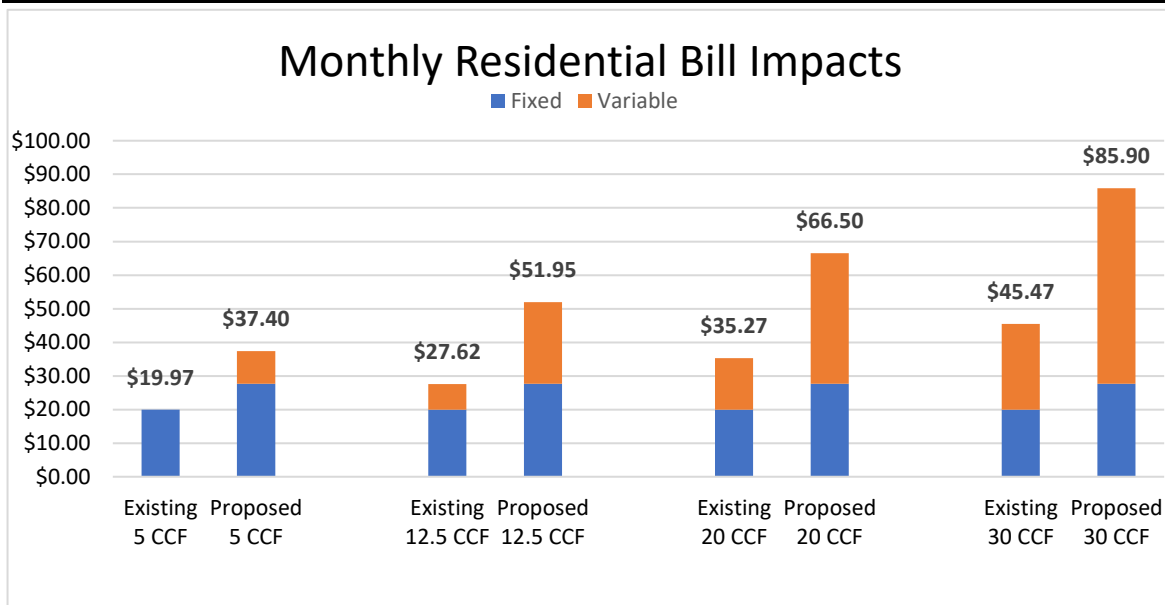
Monthly Fixed Charge Calculation			
Capacity Factor	Monthly Capacity Component	Monthly Fixed Charge	
5/8"	1.00	\$27.70	<b>\$27.70</b>
3/4"	1.00	\$27.70	<b>\$27.70</b>
1"	1.67	\$46.16	<b>\$46.16</b>
1.5"	3.33	\$92.33	<b>\$92.33</b>
2"	5.33	\$147.73	<b>\$147.73</b>
3"	10.67	\$295.45	<b>\$295.45</b>
4"	16.67	\$461.65	<b>\$461.65</b>
6"	43.33	\$1,200.28	<b>\$1,200.28</b>
8"	53.33	\$1,477.26	<b>\$1,477.26</b>

**Table 9**  
**City of Lindsay**  
**Water Rate Study**  
**Cash Flow Projections: Rate Derivation**

SCENARIO 1

Rate Category	Existing Rates	Proposed Rates
Tier 1 (0-5 CCF)	\$0.00	\$1.94
Tier 2 (5+ CCF)	\$1.02	\$1.94
5/8" Monthly Fixed	\$19.97	\$27.70

Water Use	Existing Bill	Proposed Bill	Change (\$)	Change (%)
5	\$19.97	\$37.40	\$17.43	87.3%
12.5	\$27.62	\$51.95	\$24.33	88.1%
20	\$35.27	\$66.50	\$31.23	88.5%
30	\$45.47	\$85.90	\$40.43	88.9%



# City of Lindsay

## Water Rate Study Tables



**August 27, 2024**

**Water Scenario 2**



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

**Table A**  
**City of Lindsay**  
**Projected Operating Expenses**  
**Water Rate Study**

SCENARIO 2

<b>Monthly Volumetric Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Tier 1 (0-5 CCF)	\$0.00	\$1.71	\$2.06	\$2.17	\$2.28	\$2.40
Tier 2 (5+ CCF)	\$1.02	\$1.71	\$2.06	\$2.17	\$2.28	\$2.40
<b>Monthly Fixed Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Multi-Unit (Per Unit)	\$19.97	Based on Meter Size				
<i>Meter Size</i>						
5/8"	\$19.97	\$24.44	\$29.33	\$30.80	\$32.34	\$33.96
3/4"	\$19.97	\$24.44	\$29.33	\$30.80	\$32.34	\$33.96
1"	\$27.53	\$40.73	\$48.88	\$51.32	\$53.89	\$56.58
1 1/2"	\$35.71	\$81.47	\$97.76	\$102.65	\$107.78	\$113.17
2"	\$50.00	\$130.35	\$156.42	\$164.24	\$172.45	\$181.07
3"	\$69.19	\$260.69	\$312.83	\$328.47	\$344.89	\$362.13
4"	\$85.88	\$407.33	\$488.80	\$513.24	\$538.90	\$565.85
6"	\$102.55	\$1,059.07	\$1,270.88	\$1,334.42	\$1,401.14	\$1,471.20
8"	\$121.68	\$1,303.47	\$1,564.16	\$1,642.37	\$1,724.49	\$1,810.71
Fire Stand-By	\$13.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Table 1**  
**City of Lindsay**  
**Projected Operating Expenses**  
**Water Rate Study**

SCENARIO 2

Expenses	Allocation Category	Inflation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
			<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
General Inflation Factor		General		4.0%	4.0%	4.0%	4.0%
WAGES/BENEFITS/INSURANCES	Administration	General	\$477,201	\$496,289	\$516,141	\$536,786	\$558,258
PERS UNFUNDED LIABILITY	Administration	General	89,700	93,288	97,020	100,900	104,936
RAW CANAL WATER	Water Purchases	General	225,000	234,000	243,360	253,094	263,218
UTILITIES	Utilities	General	300,000	312,000	324,480	337,459	350,958
PROFESSIONAL SERVICES	Administration	General	80,000	83,200	86,528	89,989	93,589
AUDIT SERVICES	Administration	General	15,807	16,440	17,097	17,781	18,492
ENGINEERING	Administration	General	35,000	36,400	37,856	39,370	40,945
WELLS MATERIALS	Source of Supply	General	25,000	26,000	27,040	28,122	29,246
MTNCE MATERIALS & SERVICE	Maintenance	General	5,000	5,200	5,408	5,624	5,849
TREATMENT PLANT MATERIALS	Water Treatment	General	63,000	65,520	68,141	70,866	73,701
REPAIR & MTNCE SERVICES	Maintenance	General	30,000	31,200	32,448	33,746	35,096
DEPART OPERATING SUPPLIES	Administration	General	85,571	88,994	92,554	96,256	100,106
LIABILITY INSURANCE	Administration	General	49,119	51,084	53,127	55,252	57,462
WATER SUPPLY TESTING	Source of Supply	General	50,000	52,000	54,080	56,243	58,493
OTHER SERVICES & CHARGES	Administration	General	64,000	66,560	69,222	71,991	74,871
EMERGENCY REPAIR LINE	Maintenance	General	50,000	52,000	54,080	56,243	58,493
PHONE & VOICE	Administration	General	12,000	12,480	12,979	13,498	14,038
SOFTWARE	Administration	General	14,300	14,872	15,467	16,086	16,729
DUES, SUBSCRIPTIONS	Administration	General	2,500	2,600	2,704	2,812	2,925
VEHICLE FUEL AND OIL	Administration	General	6,500	6,760	7,030	7,312	7,604
VEHICLE REPAIR & MAINT	Administration	General	5,000	5,200	5,408	5,624	5,849
PERMITS / FEES / LICENSES	Administration	General	70,000	72,800	75,712	78,740	81,890
MEETINGS & TRAVEL	Administration	General	5,000	5,200	5,408	5,624	5,849
INFRASTRUCTURE USER FEE	Transmission & Distribution	General	154,232	88,431	91,968	95,647	99,473
VEHICLE REPLACEMENT PROGRAM	Maintenance	General	0	0	0	25,000	26,000
Well 11 O&M	Source of Supply	General	0	0	0	300,000	312,000
<b>Total Operating Expenses</b>			<b>\$1,913,930</b>	<b>\$1,918,517</b>	<b>\$1,995,258</b>	<b>\$2,400,068</b>	<b>\$2,496,071</b>



**Table 2**  
**City of Lindsay**  
**Projected Non-Rate Revenue**  
**Water Rate Study**

SCENARIO 2

Non-Rate Revenue	Allocation Category	Inflation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
			<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
PENALTY & MISC SRV FEES	Administration	None	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
WATER CONNECTION CHARGES	Capital	None	4,500	4,500	4,500	4,500	4,500
NEW UTILITY ACC. SET-UP	Capital	None	2,000	2,000	2,000	2,000	2,000
MISCELLANEOUS OTHER WATER REVENUES	Administration	None	10,000	10,000	10,000	10,000	10,000
Gen Fund Repayment Agreement	Administration	None	68,100	68,100	68,100	68,100	68,100
<b>Total Non-Rate Revenue</b>			<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>

**Table 3**  
**City of Lindsay**  
**Capital Improvement Costs**  
**Water Rate Study**

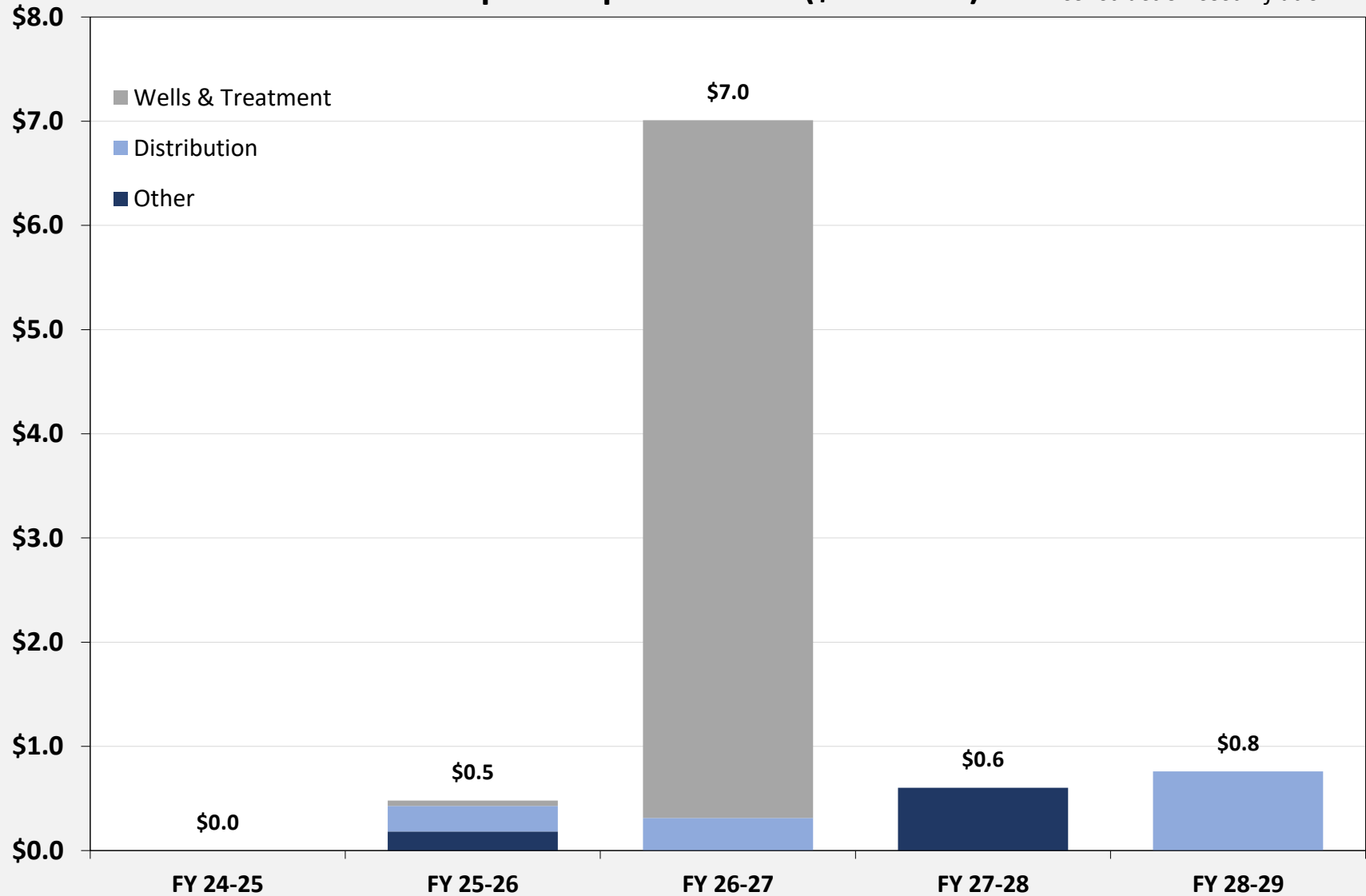
SCENARIO 2

Project Description	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>CIP (Current Dollars)</b>					
<b>CIP Approved Projects</b>					
Fire Flow Study (Water Capacity Study)		50,000			
Fire Flow Infrastructure					250,000
Update Master Plans		175,000			
Scada Expansion					
Pneumatic Valves for Bank A		103,200			
Pneumatic Valves for Bank B		83,200			
Pneumatic Valves for Bank C			83,200		
Pneumatic Valves for Bank D			103,200		
(3) Magnetic Flow Meters			27,000		
(4) Water Treatment Booster Pumps			75,000		
Skip Loader Tractor				35,000	
<b>Pipelines</b>					
1,300 L.F., Main Line Replacement/Dead End Elimination					300,000
<b>Groundwater Wells</b>					
Drinking Water Test Well #1					
New Well #1 (Winter Demand)					
New Well #1 Infrastructure					
Drinking Water Test Well #2					
New Well #2 (Winter Demand)					
New Well #2 Infrastructure					
Drinking Water Test Well #3					
New Well #3 (Winter Demand)					
New Well #3 Infrastructure					
<b>Ground Water Well Treatment</b>					
Well 11 - Infrastructure			5,943,000		
Well 14 - VFD Upgrades			150,000		
Well 15-Upgrades		50,000			
<b>Surface Water Projects</b>					
DBP Mitigation				500,000	
Water Plant Upgrades					
Clarifier Renovations			100,000		
Turnout Upgrades					100,000
WTP Scraper Upgrade					
Water Meters Digital Upgrade					
<b>Tank Improvements</b>					
Storage Tank Improvements					
<b>Total CIP (Current Dollars)</b>	<b>\$0</b>	<b>\$461,400</b>	<b>\$6,481,400</b>	<b>\$535,000</b>	<b>\$650,000</b>

<b>CIP (Inflated Dollars)</b>					
<b>CIP Approved Projects</b>					
Fire Flow Study (Water Capacity Study)	\$0	\$52,000	\$0	\$0	\$0
Fire Flow Infrastructure	\$0	\$0	\$0	\$0	\$292,465
Update Master Plans	\$0	\$182,000	\$0	\$0	\$0
Scada Expansion	\$0	\$0	\$0	\$0	\$0
Pneumatic Valves for Bank A	\$0	\$107,328	\$0	\$0	\$0
Pneumatic Valves for Bank B	\$0	\$86,528	\$0	\$0	\$0
Pneumatic Valves for Bank C	\$0	\$0	\$89,989	\$0	\$0
Pneumatic Valves for Bank D	\$0	\$0	\$111,621	\$0	\$0
(3) Magnetic Flow Meters	\$0	\$0	\$29,203	\$0	\$0
(4) Water Treatment Booster Pumps	\$0	\$0	\$81,120	\$0	\$0
Skip Loader Tractor	\$0	\$0	\$0	\$39,370	\$0
<b>Pipelines</b>					
1,300 L.F., Main Line Replacement/Dead I	\$0	\$0	\$0	\$0	\$350,958
<b>Groundwater Wells</b>					
Drinking Water Test Well #1	\$0	\$0	\$0	\$0	\$0
New Well #1 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #1 Infrastructure	\$0	\$0	\$0	\$0	\$0
Drinking Water Test Well #2	\$0	\$0	\$0	\$0	\$0
New Well #2 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #2 Infrastructure	\$0	\$0	\$0	\$0	\$0
Drinking Water Test Well #3	\$0	\$0	\$0	\$0	\$0
New Well #3 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #3 Infrastructure	\$0	\$0	\$0	\$0	\$0
<b>Ground Water Well Treatment</b>					
Well 11 - Infrastructure	\$0	\$0	\$6,427,949	\$0	\$0
Well 14 - VFD Upgrades	\$0	\$0	\$162,240	\$0	\$0
Well 15-Upgrades	\$0	\$52,000	\$0	\$0	\$0
<b>Surface Water Projects</b>					
DBP Mitigation	\$0	\$0	\$0	\$562,432	\$0
Water Plant Upgrades	\$0	\$0	\$0	\$0	\$0
Clarifier Renovations	\$0	\$0	\$108,160	\$0	\$0
Turnout Upgrades	\$0	\$0	\$0	\$0	\$116,986
WTP Scraper Upgrade	\$0	\$0	\$0	\$0	\$0
Water Meters Digital Upgrade	\$0	\$0	\$0	\$0	\$0
<b>Tank Improvements</b>					
Storage Tank Improvements	\$0	\$0	\$0	\$0	\$0
<b>Total CIP (Inflated Dollars)</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
<i>Annual Inflation Rate</i>		<i>4.0%</i>	<i>4.0%</i>	<i>4.0%</i>	<i>4.0%</i>

# City of Lindsay Water Capital Improvements (\$ millions)

*Future \$; includes 4% annual construction cost inflation.*



Source: City of Lindsay 2025 Budget plus 4% annual construction cost inflation.



**Table 5**  
**City of Lindsay**  
**Cash Flow Projections**  
**Water Rate Study**

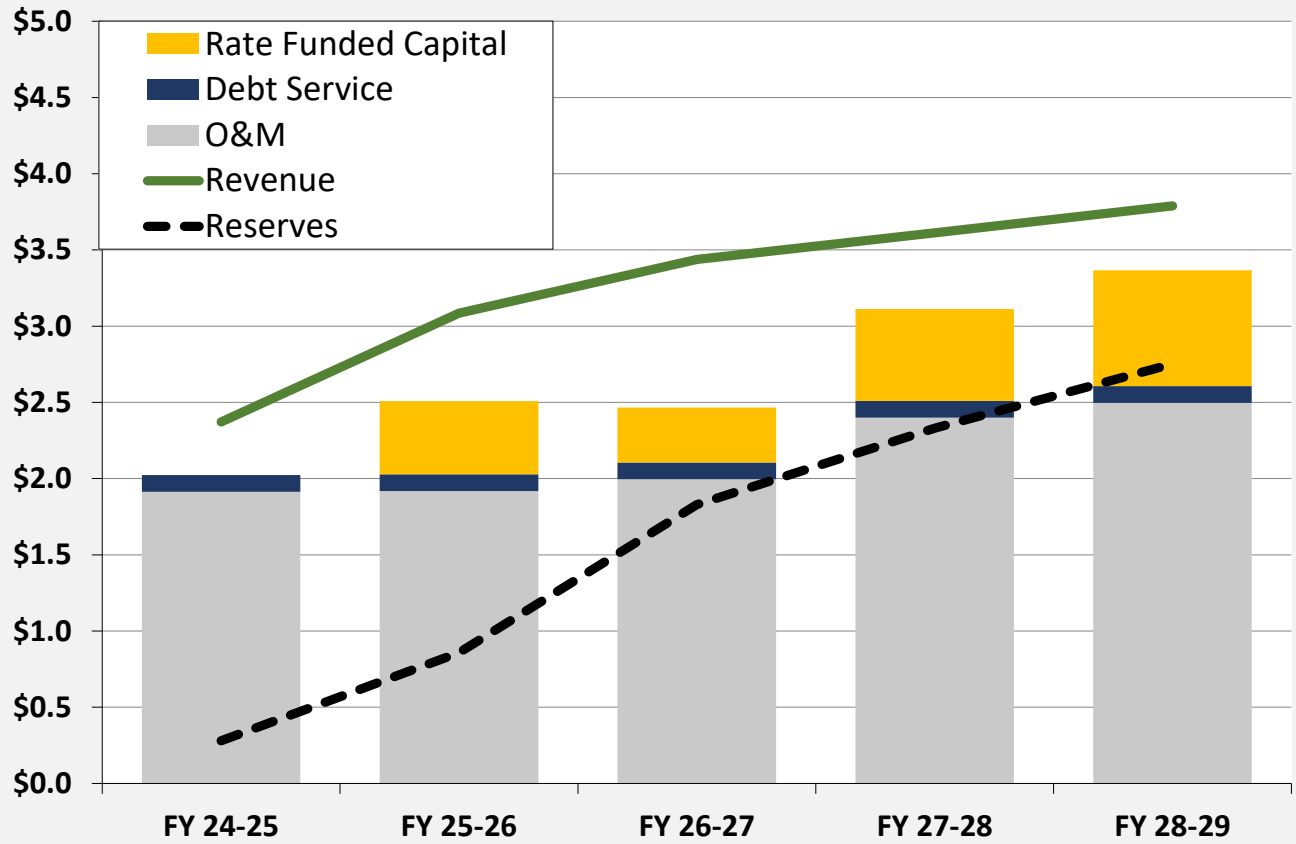
SCENARIO 2

<b>Water Operating Cashflow</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<i>Estimated</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	\$92,307	-\$67,791	\$280,018	\$857,230	\$1,829,681	\$2,329,510
<b>Revenues</b>						
Rate Revenue						
Current Rate Revenue	\$1,777,611	\$1,777,611	\$2,666,417	\$3,199,700	\$3,359,685	\$3,527,669
<i>Rate Revenue Increase</i>	<i>0.0%</i>	<i>50.0%</i>	<i>20.0%</i>	<i>5.0%</i>	<i>5.0%</i>	<i>5.0%</i>
Rate Increase Revenue		\$888,806	\$533,283	\$159,985	\$167,984	\$176,383
Mid-Year Rate Increase Adjustment <sup>1</sup>		-444,403	-266,642	-79,993	-83,992	-88,192
<b>Total Rate Revenue</b>	<b>1,777,611</b>	<b>2,222,014</b>	<b>2,933,058</b>	<b>3,279,693</b>	<b>3,443,677</b>	<b>3,615,861</b>
Non-Rate Revenue	329,908	149,600	149,600	149,600	149,600	149,600
Interest on Reserves (1.0%)	\$0	0	2,800	8,572	18,297	23,295
<b>Total Revenue</b>	<b>\$2,107,519</b>	<b>\$2,371,614</b>	<b>\$3,085,459</b>	<b>\$3,437,865</b>	<b>\$3,611,574</b>	<b>\$3,788,756</b>
<b>Expenses</b>						
Operating Expenses	\$2,157,743	\$1,913,930	\$1,918,517	\$1,995,258	\$2,400,068	\$2,496,071
Existing Debt Service	109,874	109,874	109,874	109,874	109,874	109,874
New Debt Service	0	0	0	0	0	0
Rate Funded Capital	\$0	0	479,856	360,282	601,802	760,408
<b>Total Expenses</b>	<b>\$2,267,617</b>	<b>\$2,023,804</b>	<b>\$2,508,247</b>	<b>\$2,465,414</b>	<b>\$3,111,744</b>	<b>\$3,366,353</b>
<b>Net Revenues</b>	<b>-\$160,098</b>	<b>\$347,810</b>	<b>\$577,212</b>	<b>\$972,451</b>	<b>\$499,830</b>	<b>\$422,403</b>
<b>Ending Reserve Balance</b>	<b>-\$67,791</b>	<b>\$280,018</b>	<b>\$857,230</b>	<b>\$1,829,681</b>	<b>\$2,329,510</b>	<b>\$2,751,913</b>
<i>Debt Coverage (Target 1.3)</i>	<i>(0.46)</i>	<i>4.17</i>	<i>10.62</i>	<i>13.13</i>	<i>11.03</i>	<i>11.77</i>
<b>Capital Funding</b>						
	<i>Estimated</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>						
Use of Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Other / Grant Funding	\$0	0	0	6,650,000	0	0
Rate Funded Capital	\$0	0	479,856	360,282	601,802	760,408
<b>Total Capital Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.

# City of Lindsay

## Scenario 1: Projected Water Revenues & Expenses (\$ Millions)



**Table 6**  
**City of Lindsay**  
**Customer Data**  
**Water Rate Study**

SCENARIO 2

Meter Size <sup>[1]</sup>	Customer Count <sup>[2]</sup>	AWWA Capacity Factor <sup>[3]</sup>	Equivalent Demand Units	Annual Equivalent Demand Units
5/8"	2,454	1.0	2,454.0	29,448.0
1"	485	1.7	808.3	9,700.0
1.5"	28	3.3	93.3	1,120.0
2"	88	5.3	469.3	5,632.0
3"	14	10.7	149.3	1,792.0
4"	20	16.7	333.3	4,000.0
6"	4	33.3	133.3	1,600.0
8"	2	53.3	106.7	1,280.0
<b>Total</b>	<b>3,095</b>		<b>4,547.7</b>	<b>54,572.0</b>

<sup>[1]</sup> Meters 1" or below reflect the varying meter sizes in single family homes.

<sup>[2]</sup> Customer data as of July 2024 provided by staff.

<sup>[3]</sup> Capacity factors based on AWWA operating capacity standards by meter size.

Metered Water Use	FY 21-22	FY 22-23	FY 23-24	Projected FY 24/25
Water Use (CCF)	864,757	779,017	779,094	779,094

**Table 7**  
**City of Lindsay**  
**Functional Allocation**  
**Water Rate Study**

**SCENARIO 2**

<b>Functional Allocation</b>	<b>Amount</b>	<b>Offsetting Revenue</b>	<b>Allocation Amount</b>	<b>Capacity</b>	<b>All Volume</b>	<b>Total</b>
Administration	\$1,139,775	-\$143,100	\$996,675	95%	5%	100%
Maintenance	\$111,369	\$0	\$111,369	50%	50%	100%
Source of Supply	\$271,791	\$0	\$271,791	0%	100%	100%
Transmission & Distribution	\$95,794	\$0	\$95,794	20%	80%	100%
Utilities	\$337,979	\$0	\$337,979	10%	90%	100%
Water Purchases	\$253,484	\$0	\$253,484	0%	100%	100%
Water Treatment	\$70,975	\$0	\$70,975	20%	80%	100%
Debt Service	\$54,937	\$0	\$54,937	50%	50%	100%
Capital	\$440,470	-\$6,500	\$433,970	50%	50%	100%
<b>Functional Allocation \$</b>				<b>\$1,314,130</b>	<b>\$1,312,842</b>	<b>\$2,626,973</b>
<b>Functional Allocation %</b>				<b>50.02%</b>	<b>49.98%</b>	<b>100%</b>
<b>Revenue Requirement</b>				<b>\$1,333,742</b>	<b>\$1,332,675</b>	<b>\$2,666,417</b>



**Table 8**  
**City of Lindsay**  
**Water Rate Study**  
**Cash Flow Projections: Rate Derivation**

SCENARIO 2

<b>Allocation Units</b>	<b>Capacity</b>	<b>All Volume</b>
<i>Unit of Measure</i>	<i>EDU</i>	<i>CCF</i>
Allocation Units	54,572	779,094
Revenue Requirement	<u>\$1,333,742</u>	<u>\$1,332,675</u>
<b>Unit Cost (\$/Unit)</b>	<b>\$24.44</b>	<b>\$1.71</b>

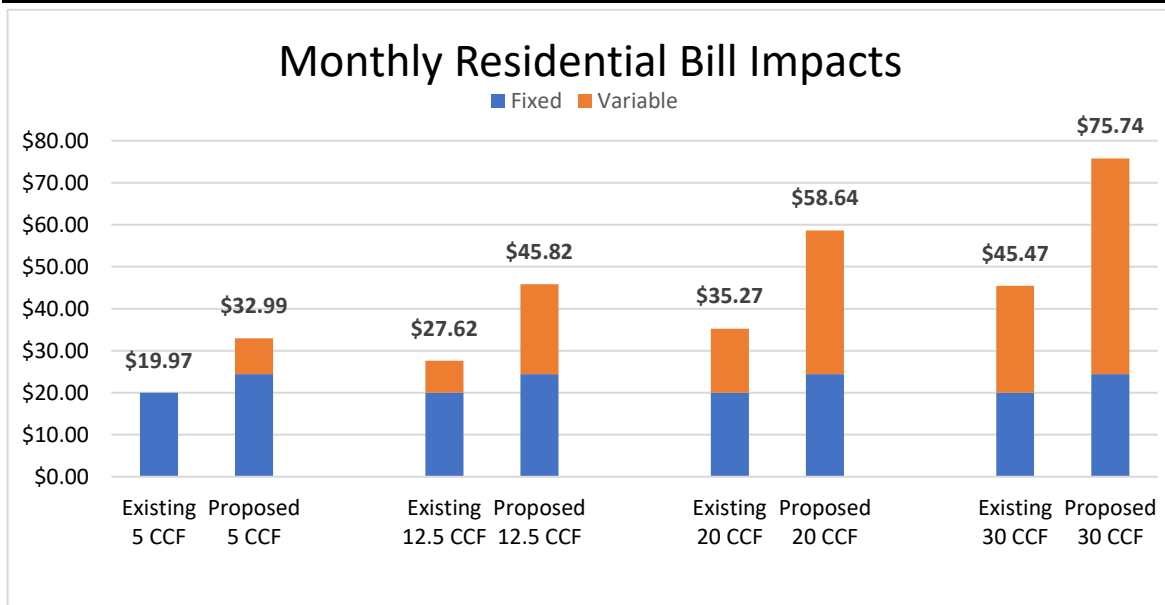
<b>Monthly Fixed Charge Calculation</b>			
<b>Calculation</b>	<b>Capacity Factor</b>	<b>Monthly Capacity Component</b>	<b>Monthly Fixed Charge</b>
5/8"	1.00	\$24.44	<b>\$24.44</b>
3/4"	1.00	\$24.44	<b>\$24.44</b>
1"	1.67	\$40.73	<b>\$40.73</b>
1.5"	3.33	\$81.47	<b>\$81.47</b>
2"	5.33	\$130.35	<b>\$130.35</b>
3"	10.67	\$260.69	<b>\$260.69</b>
4"	16.67	\$407.33	<b>\$407.33</b>
6"	43.33	\$1,059.07	<b>\$1,059.07</b>
8"	53.33	\$1,303.47	<b>\$1,303.47</b>

**Table 9**  
**City of Lindsay**  
**Water Rate Study**  
**Cash Flow Projections: Rate Derivation**

SCENARIO 2

Rate Category	Existing Rates	Proposed Rates
Tier 1 (0-5 CCF)	\$0.00	\$1.71
Tier 2 (5+ CCF)	\$1.02	\$1.71
5/8" Monthly Fixed	\$19.97	\$24.44

Water Use	Existing Bill	Proposed Bill	Change (\$)	Change (%)
5	\$19.97	\$32.99	\$13.02	65.2%
12.5	\$27.62	\$45.82	\$18.20	65.9%
20	\$35.27	\$58.64	\$23.37	66.3%
30	\$45.47	\$75.74	\$30.27	66.6%



# City of Lindsay

## Water Rate Study Tables



**August 27, 2024**

**Water Scenario 3**



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

**Table A**  
**City of Lindsay**  
**Projected Operating Expenses**  
**Water Rate Study**

SCENARIO 3

<b>Monthly Volumetric Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Tier 1 (0-5 CCF)	\$0.00	\$1.54	\$1.93	\$2.22	\$2.45	\$2.58
Tier 2 (5+ CCF)	\$1.02	\$1.54	\$1.93	\$2.22	\$2.45	\$2.58
<b>Monthly Fixed Rates</b>	<b>FY 24-25</b>	<b>January 1, 2025</b>	<b>January 1, 2026</b>	<b>January 1, 2027</b>	<b>January 1, 2028</b>	<b>January 1, 2029</b>
	<i>Existing</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>	<i>Proposed</i>
Multi-Unit (Per Unit)	\$19.97	Based on Meter Size				
<i>Meter Size</i>						
5/8"	\$19.97	\$22.00	\$27.50	\$31.63	\$34.79	\$36.53
3/4"	\$19.97	\$22.00	\$27.50	\$31.63	\$34.79	\$36.53
1"	\$27.53	\$36.66	\$45.83	\$52.70	\$57.97	\$60.87
1 1/2"	\$35.71	\$73.32	\$91.65	\$105.40	\$115.94	\$121.74
2"	\$50.00	\$117.31	\$146.64	\$168.64	\$185.50	\$194.78
3"	\$69.19	\$234.62	\$293.28	\$337.27	\$371.00	\$389.55
4"	\$85.88	\$366.60	\$458.25	\$526.99	\$579.69	\$608.67
6"	\$102.55	\$953.16	\$1,191.45	\$1,370.17	\$1,507.19	\$1,582.55
8"	\$121.68	\$1,173.12	\$1,466.40	\$1,686.36	\$1,855.00	\$1,947.75
Fire Stand-By	\$13.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Table 1**  
**City of Lindsay**  
**Projected Operating Expenses**  
**Water Rate Study**

SCENARIO 3

Expenses	Allocation Category	Inflation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
			<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
General Inflation Factor		General		4.0%	4.0%	4.0%	4.0%
WAGES/BENEFITS/INSURANCES	Administration	General	\$477,201	\$496,289	\$516,141	\$536,786	\$558,258
PERS UNFUNDED LIABILITY	Administration	General	89,700	93,288	97,020	100,900	104,936
RAW CANAL WATER	Water Purchases	General	225,000	234,000	243,360	253,094	263,218
UTILITIES	Utilities	General	300,000	312,000	324,480	337,459	350,958
PROFESSIONAL SERVICES	Administration	General	80,000	83,200	86,528	89,989	93,589
AUDIT SERVICES	Administration	General	15,807	16,440	17,097	17,781	18,492
ENGINEERING	Administration	General	35,000	36,400	37,856	39,370	40,945
WELLS MATERIALS	Source of Supply	General	25,000	26,000	27,040	28,122	29,246
MTNCE MATERIALS & SERVICE	Maintenance	General	5,000	5,200	5,408	5,624	5,849
TREATMENT PLANT MATERIALS	Water Treatment	General	63,000	65,520	68,141	70,866	73,701
REPAIR & MTNCE SERVICES	Maintenance	General	30,000	31,200	32,448	33,746	35,096
DEPART OPERATING SUPPLIES	Administration	General	85,571	88,994	92,554	96,256	100,106
LIABILITY INSURANCE	Administration	General	49,119	51,084	53,127	55,252	57,462
WATER SUPPLY TESTING	Source of Supply	General	50,000	52,000	54,080	56,243	58,493
OTHER SERVICES & CHARGES	Administration	General	64,000	66,560	69,222	71,991	74,871
EMERGENCY REPAIR LINE	Maintenance	General	50,000	52,000	54,080	56,243	58,493
PHONE & VOICE	Administration	General	12,000	12,480	12,979	13,498	14,038
SOFTWARE	Administration	General	14,300	14,872	15,467	16,086	16,729
DUES, SUBSCRIPTIONS	Administration	General	2,500	2,600	2,704	2,812	2,925
VEHICLE FUEL AND OIL	Administration	General	6,500	6,760	7,030	7,312	7,604
VEHICLE REPAIR & MAINT	Administration	General	5,000	5,200	5,408	5,624	5,849
PERMITS / FEES / LICENSES	Administration	General	70,000	72,800	75,712	78,740	81,890
MEETINGS & TRAVEL	Administration	General	5,000	5,200	5,408	5,624	5,849
INFRASTRUCTURE USER FEE	Transmission & Distribution	General	154,232	88,431	91,968	95,647	99,473
VEHICLE REPLACEMENT PROGRAM	Maintenance	General	0	0	0	25,000	26,000
Well 11 O&M	Source of Supply	General	0	0	0	300,000	312,000
<b>Total Operating Expenses</b>			<b>\$1,913,930</b>	<b>\$1,918,517</b>	<b>\$1,995,258</b>	<b>\$2,400,068</b>	<b>\$2,496,071</b>

**Table 2**  
**City of Lindsay**  
**Projected Non-Rate Revenue**  
**Water Rate Study**

**SCENARIO 3**

Non-Rate Revenue	Allocation Category	Inflation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
			<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
PENALTY & MISC SRV FEES	Administration	None	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
WATER CONNECTION CHARGES	Capital	None	4,500	4,500	4,500	4,500	4,500
NEW UTILITY ACC. SET-UP	Capital	None	2,000	2,000	2,000	2,000	2,000
MISCELLANEOUS OTHER WATER REVENUES	Administration	None	10,000	10,000	10,000	10,000	10,000
Gen Fund Repayment Agreement	Administration	None	68,100	68,100	68,100	68,100	68,100
<b>Total Non-Rate Revenue</b>			<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>	<b>\$149,600</b>

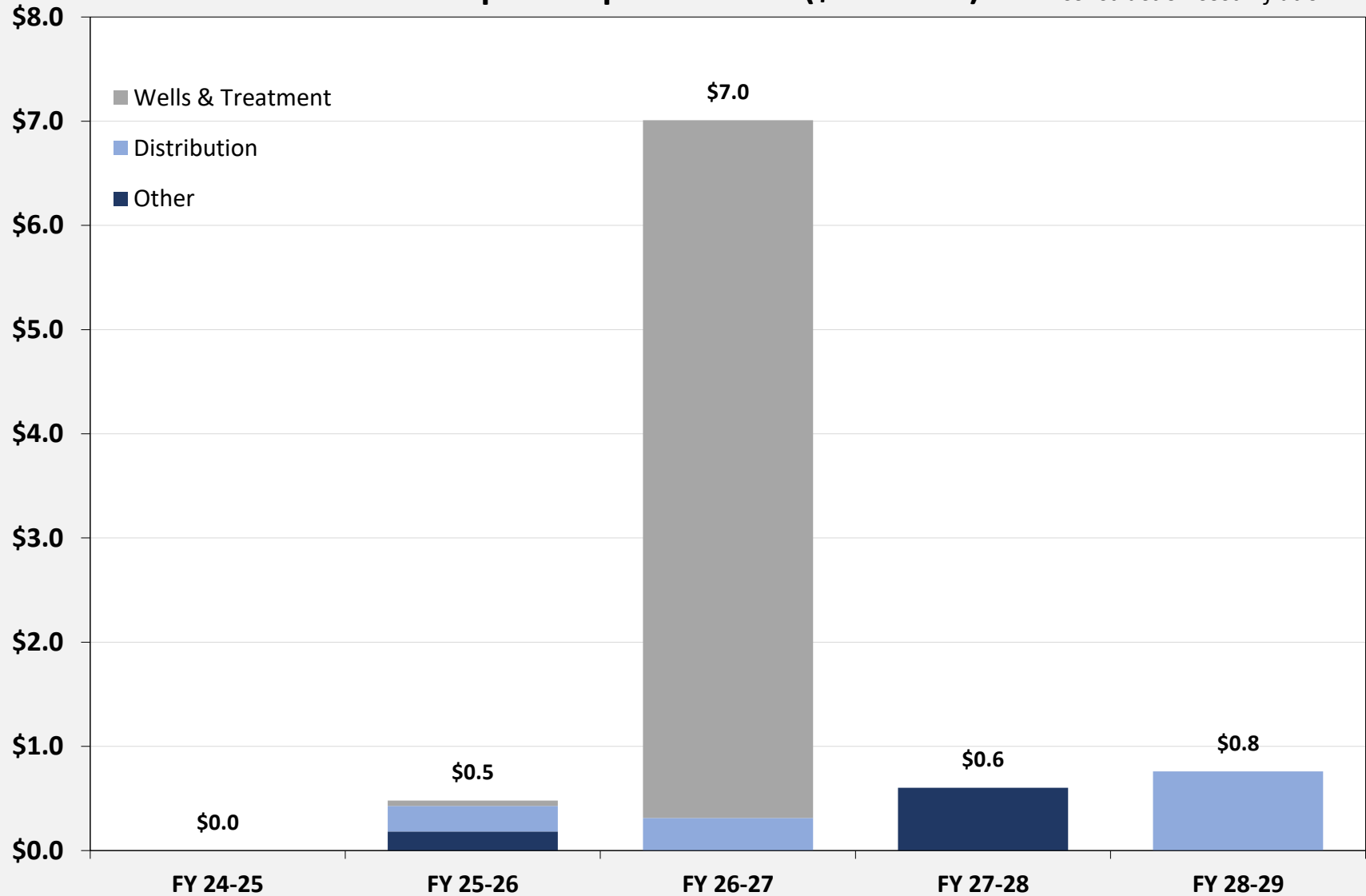
**Table 3**  
**City of Lindsay**  
**Capital Improvement Costs**  
**Water Rate Study**

SCENARIO 3

Project Description	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>CIP (Current Dollars)</b>					
<b>CIP Approved Projects</b>					
Fire Flow Study (Water Capacity Study)		50,000			
Fire Flow Infrastructure					250,000
Update Master Plans		175,000			
Scada Expansion					
Pneumatic Valves for Bank A		103,200			
Pneumatic Valves for Bank B		83,200			
Pneumatic Valves for Bank C			83,200		
Pneumatic Valves for Bank D			103,200		
(3) Magnetic Flow Meters			27,000		
(4) Water Treatment Booster Pumps			75,000		
Skip Loader Tractor				35,000	
<b>Pipelines</b>					
1,300 L.F., Main Line Replacement/Dead End Elimination					300,000
<b>Groundwater Wells</b>					
Drinking Water Test Well #1					
New Well #1 (Winter Demand)					
New Well #1 Infrastructure					
Drinking Water Test Well #2					
New Well #2 (Winter Demand)					
New Well #2 Infrastructure					
Drinking Water Test Well #3					
New Well #3 (Winter Demand)					
New Well #3 Infrastructure					
<b>Ground Water Well Treatment</b>					
Well 11 - Infrastructure			5,943,000		
Well 14 - VFD Upgrades			150,000		
Well 15-Upgrades		50,000			
<b>Surface Water Projects</b>					
DBP Mitigation				500,000	
Water Plant Upgrades					
Clarifier Renovations			100,000		
Turnout Upgrades					100,000
WTP Scraper Upgrade					
Water Meters Digital Upgrade					
<b>Tank Improvements</b>					
Storage Tank Improvements					
<b>Total CIP (Current Dollars)</b>	<b>\$0</b>	<b>\$461,400</b>	<b>\$6,481,400</b>	<b>\$535,000</b>	<b>\$650,000</b>
<b>CIP (Inflated Dollars)</b>					
<b>CIP Approved Projects</b>					
Fire Flow Study (Water Capacity Study)	\$0	\$52,000	\$0	\$0	\$0
Fire Flow Infrastructure	\$0	\$0	\$0	\$0	\$292,465
Update Master Plans	\$0	\$182,000	\$0	\$0	\$0
Scada Expansion	\$0	\$0	\$0	\$0	\$0
Pneumatic Valves for Bank A	\$0	\$107,328	\$0	\$0	\$0
Pneumatic Valves for Bank B	\$0	\$86,528	\$0	\$0	\$0
Pneumatic Valves for Bank C	\$0	\$0	\$89,989	\$0	\$0
Pneumatic Valves for Bank D	\$0	\$0	\$111,621	\$0	\$0
(3) Magnetic Flow Meters	\$0	\$0	\$29,203	\$0	\$0
(4) Water Treatment Booster Pumps	\$0	\$0	\$81,120	\$0	\$0
Skip Loader Tractor	\$0	\$0	\$0	\$39,370	\$0
<b>Pipelines</b>					
1,300 L.F., Main Line Replacement/Dead	\$0	\$0	\$0	\$0	\$350,958
<b>Groundwater Wells</b>					
Drinking Water Test Well #1	\$0	\$0	\$0	\$0	\$0
New Well #1 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #1 Infrastructure	\$0	\$0	\$0	\$0	\$0
Drinking Water Test Well #2	\$0	\$0	\$0	\$0	\$0
New Well #2 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #2 Infrastructure	\$0	\$0	\$0	\$0	\$0
Drinking Water Test Well #3	\$0	\$0	\$0	\$0	\$0
New Well #3 (Winter Demand)	\$0	\$0	\$0	\$0	\$0
New Well #3 Infrastructure	\$0	\$0	\$0	\$0	\$0
<b>Ground Water Well Treatment</b>					
Well 11 - Infrastructure	\$0	\$0	\$6,427,949	\$0	\$0
Well 14 - VFD Upgrades	\$0	\$0	\$162,240	\$0	\$0
Well 15-Upgrades	\$0	\$52,000	\$0	\$0	\$0
<b>Surface Water Projects</b>					
DBP Mitigation	\$0	\$0	\$0	\$562,432	\$0
Water Plant Upgrades	\$0	\$0	\$0	\$0	\$0
Clarifier Renovations	\$0	\$0	\$108,160	\$0	\$0
Turnout Upgrades	\$0	\$0	\$0	\$0	\$116,986
WTP Scraper Upgrade	\$0	\$0	\$0	\$0	\$0
Water Meters Digital Upgrade	\$0	\$0	\$0	\$0	\$0
<b>Tank Improvements</b>					
Storage Tank Improvements	\$0	\$0	\$0	\$0	\$0
<b>Total CIP (Inflated Dollars)</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
Annual Inflation Rate		4.0%	4.0%	4.0%	4.0%

# City of Lindsay Water Capital Improvements (\$ millions)

*Future \$; includes 4% annual construction cost inflation.*



Source: City of Lindsay 2025 Budget plus 4% annual construction cost inflation.





**Table 5**  
**City of Lindsay**  
**Cash Flow Projections**  
**Water Rate Study**

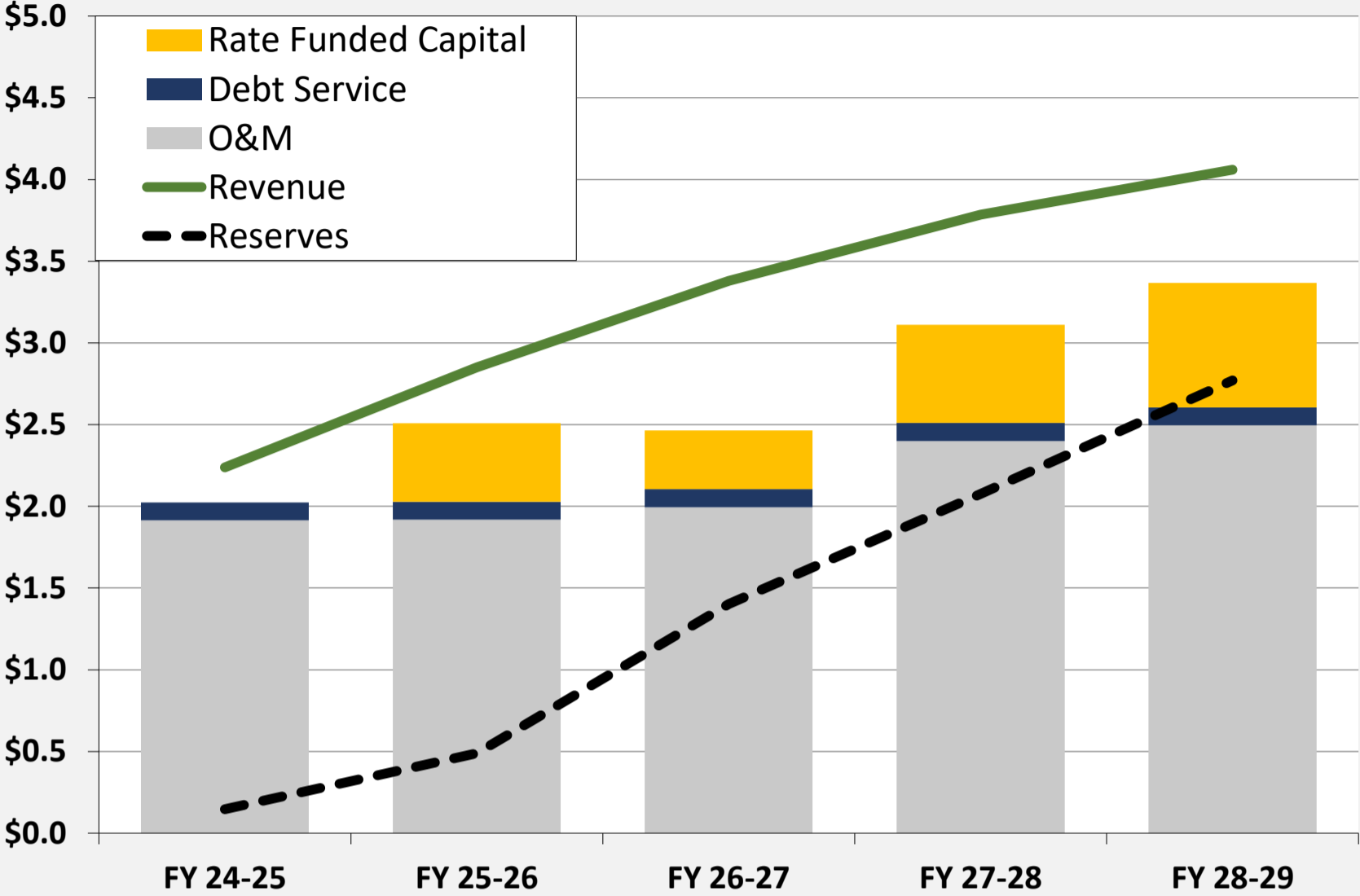
SCENARIO 3

<b>Water Operating Cashflow</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
	<i>Estimated</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Beginning Reserve Balance</b>	\$92,307	-\$67,791	\$146,698	\$489,264	\$1,403,041	\$2,077,087
<b>Revenues</b>						
<b>Rate Revenue</b>						
Current Rate Revenue	\$1,777,611	\$1,777,611	\$2,399,775	\$2,999,719	\$3,449,677	\$3,794,644
<i>Rate Revenue Increase</i>	<i>0.0%</i>	<i>35.0%</i>	<i>25.0%</i>	<i>15.0%</i>	<i>10.0%</i>	<i>5.0%</i>
Rate Increase Revenue		\$622,164	\$599,944	\$449,958	\$344,968	\$189,732
Mid-Year Rate Increase Adjustment <sup>1</sup>		-311,082	-299,972	-224,979	-172,484	-94,866
<b>Total Rate Revenue</b>	<b>1,777,611</b>	<b>2,088,693</b>	<b>2,699,747</b>	<b>3,224,698</b>	<b>3,622,160</b>	<b>3,889,510</b>
<b>Non-Rate Revenue</b>						
Non-Rate Revenue	329,908	149,600	149,600	149,600	149,600	149,600
Interest on Reserves (1.0%)	\$0	0	1,467	4,893	14,030	20,771
<b>Total Revenue</b>	<b>\$2,107,519</b>	<b>\$2,238,293</b>	<b>\$2,850,814</b>	<b>\$3,379,190</b>	<b>\$3,785,791</b>	<b>\$4,059,881</b>
<b>Expenses</b>						
Operating Expenses	\$2,157,743	\$1,913,930	\$1,918,517	\$1,995,258	\$2,400,068	\$2,496,071
Existing Debt Service	109,874	109,874	109,874	109,874	109,874	109,874
New Debt Service	0	0	0	0	0	0
Rate Funded Capital	\$0	0	479,856	360,282	601,802	760,408
<b>Total Expenses</b>	<b>\$2,267,617</b>	<b>\$2,023,804</b>	<b>\$2,508,247</b>	<b>\$2,465,414</b>	<b>\$3,111,744</b>	<b>\$3,366,353</b>
<b>Net Revenues</b>	<b>-\$160,098</b>	<b>\$214,489</b>	<b>\$342,567</b>	<b>\$913,776</b>	<b>\$674,047</b>	<b>\$693,528</b>
<b>Ending Reserve Balance</b>	<b>-\$67,791</b>	<b>\$146,698</b>	<b>\$489,264</b>	<b>\$1,403,041</b>	<b>\$2,077,087</b>	<b>\$2,770,615</b>
<i>Debt Coverage (Target 1.3)</i>	<i>(0.46)</i>	<i>2.95</i>	<i>8.49</i>	<i>12.60</i>	<i>12.61</i>	<i>14.23</i>
<b>Capital Funding</b>						
	<i>Estimated</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
<b>Capital Revenues</b>						
Use of Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Other / Grant Funding	\$0	0	0	6,650,000	0	0
Rate Funded Capital	\$0	0	479,856	360,282	601,802	760,408
<b>Total Capital Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>
<b>Total Capital Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,856</b>	<b>\$7,010,282</b>	<b>\$601,802</b>	<b>\$760,408</b>

<sup>1</sup> Assumes proposed rates are adopted January 1, 2025 and each January 1 thereafter.

# City of Lindsay

## Scenario 1: Projected Water Revenues & Expenses (\$ Millions)



**Table 6**  
**City of Lindsay**  
**Customer Data**  
**Water Rate Study**

SCENARIO 3

Meter Size <sup>[1]</sup>	Customer Count <sup>[2]</sup>	AWWA Capacity Factor <sup>[3]</sup>	Equivalent Demand Units	Annual Equivalent Demand Units
5/8"	2,454	1.0	2,454.0	29,448.0
1"	485	1.7	808.3	9,700.0
1.5"	28	3.3	93.3	1,120.0
2"	88	5.3	469.3	5,632.0
3"	14	10.7	149.3	1,792.0
4"	20	16.7	333.3	4,000.0
6"	4	33.3	133.3	1,600.0
8"	2	53.3	106.7	1,280.0
<b>Total</b>	<b>3,095</b>		<b>4,547.7</b>	<b>54,572.0</b>

<sup>[1]</sup> Meters 1" or below reflect the varying meter sizes in single family homes.

<sup>[2]</sup> Customer data as of July 2024 provided by staff.

<sup>[3]</sup> Capacity factors based on AWWA operating capacity standards by meter size.

Metered Water Use	FY 21-22	FY 22-23	FY 23-24	Projected FY 24/25
Water Use (CCF)	864,757	779,017	779,094	779,094

**Table 7**  
**City of Lindsay**  
**Functional Allocation**  
**Water Rate Study**

**SCENARIO 3**

<b>Functional Allocation</b>	<b>Amount</b>	<b>Offsetting Revenue</b>	<b>Allocation Amount</b>	<b>Capacity</b>	<b>All Volume</b>	<b>Total</b>
Administration	\$1,139,775	-\$143,100	\$996,675	95%	5%	100%
Maintenance	\$111,369	\$0	\$111,369	50%	50%	100%
Source of Supply	\$271,791	\$0	\$271,791	0%	100%	100%
Transmission & Distribution	\$95,794	\$0	\$95,794	20%	80%	100%
Utilities	\$337,979	\$0	\$337,979	10%	90%	100%
Water Purchases	\$253,484	\$0	\$253,484	0%	100%	100%
Water Treatment	\$70,975	\$0	\$70,975	20%	80%	100%
Debt Service	\$54,937	\$0	\$54,937	50%	50%	100%
Capital	\$440,470	-\$6,500	\$433,970	50%	50%	100%
<b>Functional Allocation \$</b>				<b>\$1,314,130</b>	<b>\$1,312,842</b>	<b>\$2,626,973</b>
<b>Functional Allocation %</b>				<b>50.02%</b>	<b>49.98%</b>	<b>100%</b>
<b>Revenue Requirement</b>				<b>\$1,200,367</b>	<b>\$1,199,408</b>	<b>\$2,399,775</b>

**Table 8**  
**City of Lindsay**  
**Water Rate Study**  
**Cash Flow Projections: Rate Derivation**

SCENARIO 3

Allocation Units	Capacity	All Volume
<i>Unit of Measure</i>	<i>EDU</i>	<i>CCF</i>
Allocation Units	54,572	779,094
Revenue Requirement	<u>\$1,200,367</u>	<u>\$1,199,408</u>
<b>Unit Cost (\$/Unit)</b>	<b>\$22.00</b>	<b>\$1.54</b>

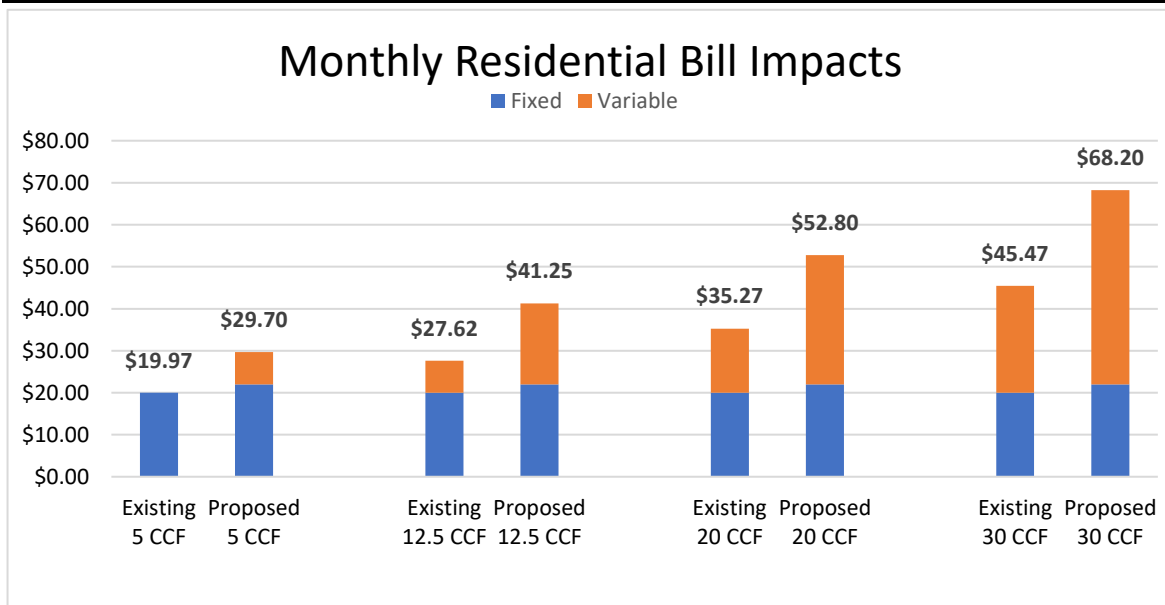
Monthly Fixed Charge Calculation			
Capacity Factor	Monthly Capacity Component	Monthly Fixed Charge	
5/8"	1.00	\$22.00	<b>\$22.00</b>
3/4"	1.00	\$22.00	<b>\$22.00</b>
1"	1.67	\$36.66	<b>\$36.66</b>
1.5"	3.33	\$73.32	<b>\$73.32</b>
2"	5.33	\$117.31	<b>\$117.31</b>
3"	10.67	\$234.62	<b>\$234.62</b>
4"	16.67	\$366.60	<b>\$366.60</b>
6"	43.33	\$953.16	<b>\$953.16</b>
8"	53.33	\$1,173.12	<b>\$1,173.12</b>

**Table 9**  
**City of Lindsay**  
**Water Rate Study**  
**Cash Flow Projections: Rate Derivation**

SCENARIO 3

Rate Category	Existing Rates	Proposed Rates
Tier 1 (0-5 CCF)	\$0.00	\$1.54
Tier 2 (5+ CCF)	\$1.02	\$1.54
5/8" Monthly Fixed	\$19.97	\$22.00

Water Use	Existing Bill	Proposed Bill	Change (\$)	Change (%)
5	\$19.97	\$29.70	\$9.73	48.7%
12.5	\$27.62	\$41.25	\$13.63	49.3%
20	\$35.27	\$52.80	\$17.53	49.7%
30	\$45.47	\$68.20	\$22.73	50.0%





# A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

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**NUMBER** 24-37

**TITLE** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY APPROVING A RATE INCREASE FOR WATER SERVICES FOLLOWING A PUBLIC HEARING IN ACCORDANCE WITH PROPOSITION 218.

**MEETING** At a regularly scheduled meeting of the City of Lindsay City Council held on October 22, 2024, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

**WHEREAS**, the City of Lindsay provides essential WATER services to the residents and businesses of the City in a manner that is financially sound and sustainable; and

**WHEREAS**, the City of Lindsay has conducted a comprehensive rate study to evaluate the costs of providing WATER services and has determined that a rate increase is necessary to meet the operational costs, maintenance, and capital improvement needs of the WATER system; and

**WHEREAS**, Proposition 218, approved by California voters in 1996, requires that property owners and ratepayers be notified and given the opportunity to protest any proposed rate increase for property-related fees, including WATER rates; and

**WHEREAS**, in compliance with Proposition 218, the City of Lindsay mailed written notices to all property owners and ratepayers within the service area at least 45 days before the public hearing scheduled for October 22, 2024; and

**WHEREAS**, the written notices provided the required information, including the proposed rate increase, the reasons for the increase, and instructions for submitting protests; and

**WHEREAS**, on October 22, 2024, the City Council conducted a duly noticed public hearing in accordance with Proposition 218 to consider the proposed rate increase and to receive and hear any written protests submitted by property owners or ratepayers; and

**WHEREAS**, the City Council considered all written protests received, as well as any comments made during the public hearing; and

**WHEREAS**, the number of valid written protests received did not constitute a majority protest under Proposition 218, and therefore the City Council is authorized to adopt the proposed rate increase.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Lindsay as follows:

1. Approval of Rate Increase: The City Council hereby approves the rate increase for WATER services as proposed in the rate study, effective January 1, 2025, in accordance with the rate schedule attached hereto as Exhibit A.





## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

---

2. Compliance with Proposition 218: The City Council finds and determines that the procedures for notice, protest, and public hearing comply with all requirements of Proposition 218.
3. Findings of Fact: The City Council hereby adopts the findings in the rate study, determining that the approved rates are:
  - Based on the actual costs of providing WATER services;
  - Fairly allocated among all customers served by the system;
  - Necessary to provide for operational costs, maintenance, and capital improvements for the continued operation of the WATER system.
4. Effective Date: The rate increase approved by this resolution shall take effect on January 1, 2025, and the new rates shall be implemented for all billing cycles commencing on or after that date.
5. Severability: If any section, subsection, sentence, clause, or phrase of this resolution is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this resolution.



# A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

---

**PASSED AND ADOPTED** by the City Council of the City of Lindsay as follows:

MEETING DATE	October 22, 2024
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

\_\_\_\_\_  
Ramiro Serna, Mayor

## CERTIFICATE OF ATTESTING OFFICER

The undersigned, Maegan Peton, City Clerk of the City of Lindsay does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the City of Lindsay which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date thereof.

ATTEST: \_\_\_\_\_  
Maegan Peton, City Clerk



# A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

---

**NUMBER** 24-38

**TITLE** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY APPROVING A RATE INCREASE FOR SEWER SERVICES FOLLOWING A PUBLIC HEARING IN ACCORDANCE WITH PROPOSITION 218.

**MEETING** At a regularly scheduled meeting of the City of Lindsay City Council held on October 22, 2024, at 6:00 PM at 251 E. Honolulu Street, Lindsay, CA 93247

**WHEREAS**, the City of Lindsay provides essential SEWER services to the residents and businesses of the City in a manner that is financially sound and sustainable; and

**WHEREAS**, the City of Lindsay has conducted a comprehensive rate study to evaluate the costs of providing SEWER services and has determined that a rate increase is necessary to meet the operational costs, maintenance, and capital improvement needs of the SEWER system; and

**WHEREAS**, Proposition 218, approved by California voters in 1996, requires that property owners and ratepayers be notified and given the opportunity to protest any proposed rate increase for property-related fees, including SEWER rates; and

**WHEREAS**, in compliance with Proposition 218, the City of Lindsay mailed written notices to all property owners and ratepayers within the service area at least 45 days before the public hearing scheduled for October 22, 2024; and

**WHEREAS**, the written notices provided the required information, including the proposed rate increase, the reasons for the increase, and instructions for submitting protests; and

**WHEREAS**, on October 22, 2024, the City Council conducted a duly noticed public hearing in accordance with Proposition 218 to consider the proposed rate increase and to receive and hear any written protests submitted by property owners or ratepayers; and

**WHEREAS**, the City Council considered all written protests received, as well as any comments made during the public hearing; and

**WHEREAS**, the number of valid written protests received did not constitute a majority protest under Proposition 218, and therefore the City Council is authorized to adopt the proposed rate increase.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Lindsay as follows:

1. Approval of Rate Increase: The City Council hereby approves the rate increase for SEWER services as proposed in the rate study, effective January 1, 2025, in accordance with the rate schedule attached hereto as Exhibit A.



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

---

2. Compliance with Proposition 218: The City Council finds and determines that the procedures for notice, protest, and public hearing comply with all requirements of Proposition 218.
3. Findings of Fact: The City Council hereby adopts the findings in the rate study, determining that the approved rates are:
  - Based on the actual costs of providing SEWER services;
  - Fairly allocated among all customers served by the system;
  - Necessary to provide for operational costs, maintenance, and capital improvements for the continued operation of the SEWER system.
4. Effective Date: The rate increase approved by this resolution shall take effect on January 1, 2025, and the new rates shall be implemented for all billing cycles commencing on or after that date.
5. Severability: If any section, subsection, sentence, clause, or phrase of this resolution is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this resolution.



## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LINDSAY

---

**PASSED AND ADOPTED** by the City Council of the City of Lindsay as follows:

MEETING DATE	October 22, 2024
MOTION	
SECOND MOTION	
AYES	
ABSENT	
ABSTAIN	
NAYS	

CERTIFICATION OF THE FOREGOING RESOLUTION AS FULL, TRUE, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF LINDSAY AS DETAILED.

\_\_\_\_\_  
Ramiro Serna, Mayor

### CERTIFICATE OF ATTESTING OFFICER

The undersigned, Maegan Peton, City Clerk of the City of Lindsay does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the City of Lindsay which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date thereof.

ATTEST: \_\_\_\_\_  
Maegan Peton, City Clerk



# STAFF REPORT

TO: Lindsay City Council  
MEETING DATE: October 22, 2024

Item #: 13.1  
Discussion Items

**DEPARTMENT:** City Services

**FROM:** Ryan Heinks, Acting Director of City Services

**AGENDA TITLE:** Historical Review of Abandonment of Public Roadway (300 Block of North Oxford)

## ACTION & RECOMMENDATION

Review the history of abandonment of public roadways concerning the 300 block of North Oxford and provide direction thereto.

## BACKGROUND | ANALYSIS

The Lindsay City Council, on September 24th, 2024, requested information concerning the abandonment for public use of Oxford Street between Hermosa and Tulare Road. A review was conducted to assess the process followed by the city during the roadway's closure.

Research into assessor maps and recorded documents revealed that the City of Lindsay issued a notice for a public hearing, held on February 6th, 1989, regarding the proposed abandonment of the roadway on Oxford Street north of Hermosa. Following this notice, the City Council unanimously voted, under Resolution 89-08, to proceed with the process and schedule a formal public hearing on March 6th, 1989. The proposal included provisions for a permanent easement and right of way, allowing the city to construct or repair water, wastewater, or public utility lines if needed.

On March 6th, 1989, the formal public hearing took place during a council meeting at Lindsay City Hall. The Lindsay City Council, once again voting unanimously, approved the abandonment of Oxford Street for public use under Resolution 89-11. The closure was officially documented and filed with the Tulare County Recorder's Office under document number 1989-0022411. The Tulare County Assessor's Map 205-14 also accurately records the abandonment.

The process for the abandonment of Oxford Street appears to have followed the established city procedures and legal requirements. The City of Lindsay provided proper notice for a public hearing in February 1989, ensuring transparency and public participation. The City Council's unanimous votes under Resolutions 89-08 and 89-11, along with the inclusion of a permanent easement for utilities, demonstrate adherence to legal guidelines for public roadway abandonment. The formal documentation of the decision with the Tulare County Recorder's Office further confirms compliance with procedural and legal standards.

## FISCAL IMPACT

There is no fiscal impact associated with this item.

## ATTACHMENTS

1. Resolution 89-08
2. Resolution 89-11
3. Tulare County Recorder's Office Closure Document 1989-0022411  
re: City of Lindsay Resolution 89-11 printout
4. Tulare County Assessor's Map 205-14

Reviewed/Approved: 

RESOLUTION NO. 89-08

RESOLUTION OF INTENTION TO VACATE AND CLOSE TO  
THE PUBLIC USE A PUBLIC STREET; FIXING TIME AND  
PLACE OF HEARING PROTEST ON PROPOSED VACATION  
AND ABANDONMENT OF PUBLIC STREET

At a regular meeting of the City Council of the City of Lindsay held February 6, 1989, at the hour of 7:00 p.m. of said day, in the Council Chambers at City Hall, 251 East Honolulu, Lindsay, California, the following Resolution was adopted:

**SECTION 1:** The Council of the City of Lindsay, California pursuant to Chapter 3 of Part 3 of Division 9 of the Streets and Highways Code of the State of California, does hereby resolve as follows:

That it is the intention of the Council of the City of Lindsay to order the vacation, abandonment and closing to public use of a portion of a certain public street in the City of Lindsay, County of Tulare, State of California commonly known as Oxford Street described as follows, to wit:

That portion of the East 329.4 feet of Lot 1 of Block 123 of the Official Maps of Lindsay as per map recorded in Volume 17 at Page 58 of Maps in the Office of the County Recorder of Tulare County, State of California; said portion of Lot 1 being shown on the Record of Survey recorded in Volume 18 at Page 34 of Maps in the Office of the County Recorder of said County, described as follows:

Beginning at the Northwest corner of Lot 28 as shown on the record of survey, a map of which is recorded in Volume 18 at Page 34 of Maps in the Office of the Tulare County Recorder, said point also being the intersection of the Easterly line of Oxford Street and the Southerly line of a County Road as shown on said Record of Surveys;

Thence Southerly 575.27 feet, more or less along the Westerly line of Lots 28 through 40, inclusive, to the Southwest corner of Lot 40 as shown on said Record of Survey;

Thence Westerly along the Westerly prolongation of the Southerly line of said Lot 40 to a point in the centerline of Oxford Street as shown on said Record of Survey;

Thence Southerly along the centerline of Oxford Street to a point thereon which is the point of intersection of the Westerly prolongation of the Southerly line of Lot 44 as shown on said Record Survey;

Thence Easterly along the Westerly prolongation of the Southerly line of Lot 44 to the Southwest corner of Lot 44 as shown on said Record of Survey;

Thence Southerly 428.88 feet more or less, along the Westerly line of Lots 45 through 54, inclusive, to the Southwest corner of Lot 54; said point being also the intersection of the Easterly line of Oxford Street and the Northerly line of Hermosa Street, as shown on said Record Survey;

Thence Westerly 60 feet, more or less, along the Westerly prolongation of the Southerly line of Lot 54, being also the Northerly line of Hermosa Street, to the intersection point of the Westerly line of Oxford Street and the Northerly line of Hermosa Street as shown on said Record of Survey;

1 Thence Northerly along the Westerly line of Oxford Street 1235.66 feet, more or less, to  
2 the intersection of the Westerly line of Oxford Street and the Westerly prolongation of  
3 the Northerly line of Lot 28, said point being also on the Southerly line of the County  
4 Road as shown on said Record of Survey;

5 Thence Easterly 60 feet, more or less, along the Westerly prolongation of the Northerly  
6 line of said Lot 28, being also the Southerly line of the County Road, as shown in the  
7 said Record of Survey, to the Northwest corner of said Lot 28, the point of beginning.

8 **SECTION 2:** A map or plan of said public street intended to be vacated,  
9 abandoned and closed to public use is on file in the office of the City Clerk of the City of Lindsay,  
10 reference to which is hereby made.

11 **SECTION 3:** The City of Lindsay, in the abandonment of said public street to  
12 public use, reserves and accepts from the vacation thereof, a permanent easement and right at any  
13 time or from time to time to construct, maintain, operate, replace, remove and renew water  
14 distribution lines, appurtenances, storm drainage facilities, and any other public utilities in,  
15 upon, over and across the street to be vacated, together with all rights of ingress and egress in,  
16 over, on and across the street proposed to be vacated, and no structure or building shall be  
17 separate, allowed or permitted to be on, in, over or across the portion of the vacated street where  
18 the City or any public utility now maintains any lines, conduits, wires, or other facilities and  
19 appurtenances thereto.

20 **SECTION 4:** Notice is further given that the 6th day of March, 1989, at the hour  
21 of 7:00 p.m., in the Council Chambers in the City of Lindsay, is hereby fixed for the time and  
22 place for hearing any objections and protests of any and all persons having any objections to the  
23 vacation, abandonment and closing to public use of said public street.

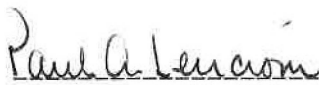
24 **ADOPTED** February 6, 1989 by the following vote of the Council:

25 Ayes: BLUE, BUGNI, HENDRICKS, LINVILLE, LENCIONI.  
26 Noes: None.  
27 Absent: None.  
28 Abstain: None.

ATTEST:

CITY COUNCIL OF THE CITY OF LINDSAY

29   
30 \_\_\_\_\_  
31 Bobbi Paul, City Clerk

32   
33 \_\_\_\_\_  
34 Paul A. Lencioni, Mayor

CERTIFICATE OF CITY CLERK

35 I, BOBBI PAUL, City Clerk of the City of Lindsay, do hereby certify that the above is a  
36 true and correct copy of a Resolution made, passed and adopted by the City Council of  
37 the City of Lindsay, at a regular meeting of said Council called and held on the 6th day  
38 of February, 1989.

\_\_\_\_\_  
Bobbi Paul, City Clerk

Dated \_\_\_\_\_



RESOLUTION NO. 89-11

RESOLUTION OF OF THE CITY COUNCIL OF THE CITY OF  
LINDSAY VACATING AND CLOSING PUBLIC USE OF A  
PUBLIC STREET.

At a regular meeting of the City Council of the City of Lindsay held March 6, 1989, at the hour of 7:00 p.m. of said day, in the Council Chambers at City Hall, 251 East Honolulu, Lindsay, California, the following Resolution was adopted:

**SECTION 1.** The Council of the City of Lindsay, California pursuant to Chapter 3 of Part 3 of Division 9 of the Streets and Highways Code of the State of California, has adopted a Notice of Intention to Vacate and Close to Public Use a portion of Oxford Street in the City of Lindsay.

**WHEREAS,** the City Council has conducted a public hearing for the purpose of receiving testimony relative to the proposed vacation and closing of a portion of Oxford Street; and

**WHEREAS,** after receiving said testimony, the City Council of the City of Lindsay is desirous of continuing with said vacation and closing process;

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Lindsay does hereby order the vacation, abandonment and closing to public use a certain public street in the City of Lindsay, County of Tulare, State of California commonly known as Oxford Street described as follows, to wit:

That portion of the East 329.4 feet of Lot 1 of Block 123 of the Official Maps of Lindsay as per map recorded in Volume 17 at Page 58 of Maps in the Office of the County Recorder of Tulare County, State of California; said portion of Lot 1 being shown on the Record of Survey recorded in Volume 18 at Page 34 of Maps in the Office of the County Recorder of said County, described as follows:

Beginning at the Northwest corner of Lot 28 as shown on the record of survey, a map of which is recorded in Volume 18 at Page 34 of Maps in the Office of the Tulare County Recorder, said point also being the intersection of the Easterly line of Oxford Street and the Southerly line of a County Road as shown on said Record of Surveys;

Thence Southerly 575.27 feet, more or less along the Westerly line of Lots 28 through 40, inclusive, to the Southwest corner of Lot 40 as shown on said Record of Survey;

Thence Westerly along the Westerly prolongation of the Southerly line of said Lot 40 to a point in the centerline of Oxford Street as shown on said Record of Survey;

Thence Southerly along the centerline of Oxford Street to a point thereon which is the point of intersection of the Westerly prolongation of the Southerly line of Lot 44 as shown on said Record Survey;

Thence Easterly along the Westerly prolongation of the Southerly line of Lot 44 to the Southwest corner of Lot 44 as shown on said Record of Survey;

Thence Southerly 428.88 feet more or less, along the Westerly line of Lots 45 through 54, inclusive, to the Southwest corner of Lot 54; said point being also the intersection of the Easterly line of Oxford Street and the Northerly line of Hermosa Street, as shown on said Record Survey;

1 Thence Westerly 60 feet, more or less, along the Westerly prolongation of the Southerly  
2 line of Lot 54, being also the Northerly line of Hermosa Street, to the intersection point  
3 of the Westerly line of Oxford Street and the Northerly line of Hermosa Street as  
shown on said Record of Survey;

4 Thence Northerly along the Westerly line of Oxford Street 1235.66 feet, more or less, to  
5 the intersection of the Westerly line of Oxford Street and the Westerly prolongation of  
6 the Northerly line of Lot 28, said point being also on the Southerly line of the County  
7 Road as shown on said Record of Survey;

8 Thence Easterly 60 feet, more or less, along the Westerly prolongation of the Northerly  
9 line of said Lot 28, being also the Southerly line of the County Road, as shown in the  
10 said Record of Survey, to the Northwest corner of said Lot 28, the point of beginning.

11 **SECTION 2:** A map or plan of said public street intended to be vacated,  
12 abandoned and closed to public use is on file in the office of the City Clerk of the City of Lindsay,  
13 reference to which is hereby made.

14 **SECTION 3:** The City of Lindsay, in the abandonment of said public street to  
15 public use, reserves and accepts from the vacation thereof, a permanent easement and right at any  
16 time or from time to time to construct, maintain, operate, replace, remove and renew water  
17 distribution lines, appurtenances, storm drainage facilities, and any other public utilities in,  
18 upon, over and across the street to be vacated, together with all rights of ingress and egress in,  
19 over, on and across the street proposed to be vacated, and no structure or building shall be  
20 separate, allowed or permitted to be on, in, over or across the portion of the vacated street where  
21 the City or any public utility now maintains any lines, conduits, wires, or other facilities and  
22 appurtenances thereto.

23 **ADOPTED** March 6, 1989 by the following vote of the Council:

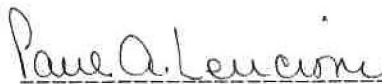
24 Ayes: BLUE, HENDRICKS, BUGNI, LINVILLE, LENCIONI.  
25 Noes: None.  
26 Absent: None.  
27 Abstain: None.

28 ATTEST:

CITY COUNCIL OF THE CITY OF LINDSAY



Bobbi Paul, City Clerk



Paul A. Lencioni, Mayor

CERTIFICATE OF CITY CLERK

I, BOBBI PAUL, City Clerk of the City of Lindsay, do hereby certify that the above is a true and correct copy of a Resolution made, passed and adopted by the City Council of the City of Lindsay, at a regular meeting of said Council called and held on the 6th day of March, 1989.

Bobbi Paul, City Clerk

Dated \_\_\_\_\_

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RESOLUTION

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**Names**

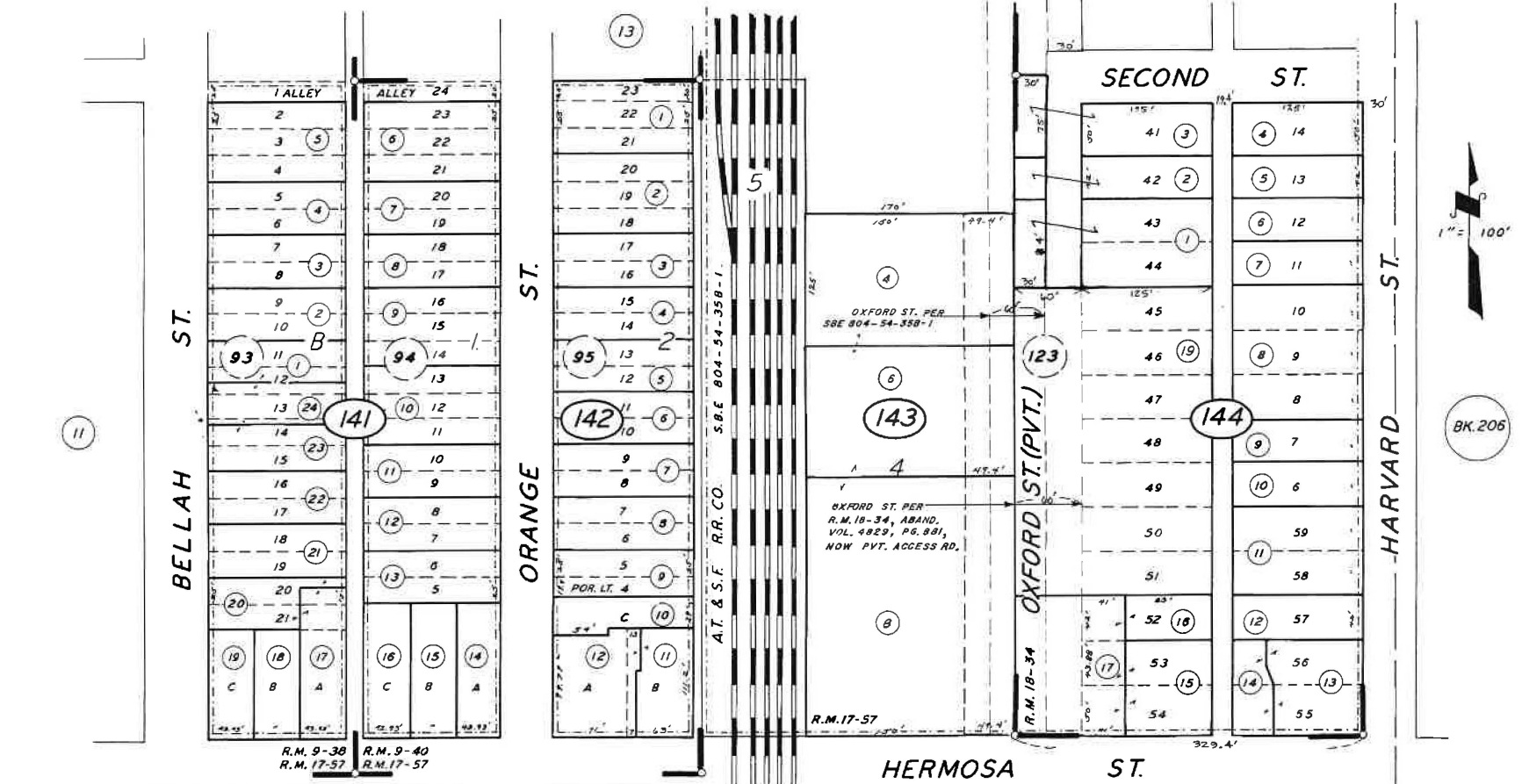
**Grantor:**  
CITY OF LINDSAY

**Grantee:**  
VACATE & CLOSING PUB USE OF PUB ST

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S. POR NE 1/4 OF NE 1/4 SEC. 7, T.20S., R.27E., M.D.B.&M.

TAX CODE AREA **205-14**  
3-018  
3-000



BLOCK NO. 123, LINDSAY, R.M. 18-34  
NORTH EAST ADD., R.M. 9-38  
STANSFIELD ADD., R.M. 9-40  
TOWNSITE OF LINDSAY, R.M. 17-57

○ BLK. NO'S  
— BLK. LN'S

CITY OF LINDSAY  
ASSESSOR'S MAPS BK. 205, PG. 14.  
COUNTY OF TULARE, CALIF.

NOTE — ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES  
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES