

# CITY OF LINDSAY



Lindsay

City

Hall



Proposed  
Operating Budget  
Fiscal Year 2024-2025

## **Table of Contents**

How to Use this Budget .....	3 – 4
Message from the City Manager .....	5 - 8
Community Overview .....	9
City Organization .....	10
City Council .....	11 - 14
City Officials .....	15
City Manager .....	16 - 17
Public Safety .....	18 - 19
Finance .....	20 - 21
City Services .....	22 - 23
Recreation   Wellness and Aquatic Center .....	24 - 25
Personnel Information .....	26 - 37
Fund Structure .....	38 - 39
Levels of Budgetary Control .....	40 - 41
Fund Summaries .....	42
Financials .....	43 -123
Capital Improvement Plan Fiscal Years 2024 – 2029 .....	124 - 137

## **How to Use this Budget**

The details provided in this budget document are a snapshot of the financial health and community priorities of the City of Lindsay. This budget has been designed to deliver information clearly and concisely regarding the management of public funds. This document explains the services, objectives, and spending plan for the 2024 – 2025 fiscal year and includes all debt obligations and other vital information about the operations of the city. This document provides the design by which resources have been allocated to meet the needs of Lindsay residents in a manner that balances City revenues with community priorities and municipal requirements.

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

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

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

### ***Community Overview***

This section provides general information about the City of Lindsay.

### ***City Organization***

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

### ***Personnel Information***

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

### ***Annual Report***

The Annual Report summarizes the forecasted revenues, expenses, debt, and personnel for the coming fiscal year.

### ***Financials***

The Financials section provides a detailed account of each fund's estimated resources and appropriations for the 2024 – 2025 fiscal year. The City's estimates for revenues are conservative and make assumptions based on current knowledge of impending circumstances. Appropriations for expenditures are similarly conservative and are based on current service levels and known obligations.

*Appendix*

Included in the budget document as an appendix is **the City of Lindsay's Five-Year Capital Improvement Plan.**

## **Message from the City Manager**

July 1, 2024

Honorable Mayor, Pro Tem Mayor, Members of the Council, and the Citizens of Lindsay,

I am delighted to introduce the Fiscal Year 2024 – 2025 Operating Budget. I want to express my gratitude to the City of Lindsay's staff, reserves, and volunteers. Their unwavering commitment and dedication to their roles have been instrumental in delivering crucial services and assistance to the community. Our achievements are largely attributed to their important contributions and tasks.

Lindsay's City Government has faced numerous financial obstacles and difficulties in the last ten years. These challenges have been fueled by various reasons, such as increasing expenses, falling income, and unforeseen costs. Some of these issues persist and are expected to affect the city's financial health for a long time. Moreover, we are still dealing with the aftermath of the COVID-19 pandemic, which brought its own set of challenges. These include high inflation, the loss of important staff, and shifts in how residents' shop and live their lives. Despite these obstacles, we have been committed to providing vital services and maintaining the city's infrastructure for our community. In recent years, the city has made significant progress in improving our financial standing, thanks to the support of our residents, city council, and staff. In this section, I will discuss our achievements, the projects we plan to focus on, and the challenges we anticipate in the upcoming budget period.

### ***Notable Accomplishments***

- Improved Financial stability for the General Fund
- Awarded \$1.75 million for the City of Lindsay to replace the old main pipeline to improve water quality (David Valadao)
- Lindsay's first "City of Lindsay State of the City"

- Implemented recommendations from the State Audit Report 2022-2023
- Improved the status of the city's financial stability with the State Audit
- Lindmore Street and Valencia Street road improvements
- Implemented Lindsay's first Recreation Management Software
- Re-Opening of Harvard Park with new amenities and improvements
- City of Lindsay, First Friday Coffee Talk to connect with Lindsay residents
- Expanded Christmas Décor into Downtown Lindsay
- Hired Director of Finance, City Clerk and Assistant to the City Manager, Deputy City Clerk, and Executive Assistant
- Lindsay Arbor Day Celebration at Dog Park with planting of ten trees
- Revamped the City Christmas Tree Lighting at City Hall Celebration
- Implemented new positions in the Recreation Services Department: Recreation Coordinator, and Pool Manager
- Lindsay's Fitness and Health Fair at the Lindsay Wellness Center
- Staff attend Senior activities at the Community Center, engaging with our senior citizens in Lindsay

### *Sale Tax*

Sales and use tax income patterns stay consistent, and the one percent (1%) extra tax on purchases approved by voters intended to support general fund services is anticipated to persist through Fiscal Year 2024 – 2025.

### *Staffing*

Due to the intense competition in the job market today, we've faced a challenge in keeping top-notch employees. It's essential for us to invest resources in our employees and provide attractive salaries and benefits to attract the most skilled individuals to represent our city.

### *Inflation*

Unexpectedly high inflation levels over the past few years have increased pressure on our financial resources and our capacity to support projects as planned. The escalating prices of workers, materials, and services have affected our capacity to distribute resources efficiently. We are diligently observing this scenario and are dedicated to making financially prudent choices to lessen the impact of inflation on our activities.

### *Key Projects Priorities*

**Olive Bowl/Kaku Park Renovation:** We understand the value of our community gathering places, and we've set aside money for the makeover of Olive Bowl/Kaku Park to transform it into a lively and inviting space for everyone to have fun.

**Street Improvements:** It is crucial for our community to keep our streets safe and easy to navigate. We're investing money in street improvements to ensure our road network stays in great shape.

**Construction of Transit Center:** Our goal is to solve our transportation issues. We're in the process of constructing a transit hub that will enhance our public transit services and make it easier for people to move around our city and the surrounding areas.

**Maintaining the Water Fund's Financial Stability:** We recognize the urgent problem of our water fund's financial instability. Depending on the general fund for its support is not a viable solution and puts us in a vulnerable situation. We are dedicated to formulating a comprehensive strategy to secure the water fund's independence and ensure it functions without straining the general fund.

**Revitalizing the Downtown Area:** This initiative is designed to breathe new life into our downtown region, transforming it into a lively center for commerce, culture, and community engagement. It will encompass the construction of mixed-use buildings that feature commercial areas, living spaces, and public facilities, enhancing our downtown's appeal and economic vitality.



*In Closing*

The City is still dealing with major obstacles, such as rising costs for CalPERS and insurance and a shortage of funds for day-to-day operations and major projects. In response, the leadership team is concentrating on several key Fiscal Year 2023 – 2024 goals. These goals include investing in employee training, supporting local economic growth by generating more job opportunities and exploring new and creative approaches to enhance our public services, all while maintaining financial discipline. As usual, the staff will keep an eye on the City's financial health and offer consistent reports to the executive team and the residents of Lindsay.

I take great pride in the accomplishments of the employees and the City Council, who collaborated to surmount the City of Lindsay's distinct challenges. I am eager to keep contributing to this community's well-being.

Sincerely,

*Armando M. da Silva*

Armando M. da Silva  
Acting City Manager  
Director of Recreation Services



## **Community Overview**

The City of Lindsay was incorporated as a General Law City of the State of California in 1910 and later reclassified and filed as a Charter City of the State of California in 1996. Lindsay is situated in an agricultural area, nestled in the East of the Central Valley in a region known as a national and world leader in agricultural output. The City of Lindsay currently occupies an incorporated area of 2.72 square miles (2020 census) with an urban development boundary of 3.9 square miles and serves a population of 12,496 residents as of July 1, 2023.

### [U.S. Census Bureau QuickFacts: Lindsay city, California](#)

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

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

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

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

## ***Location***



2.72 Square Miles (Incorporated)

3.9 Square Miles (Urban Development Boundary)

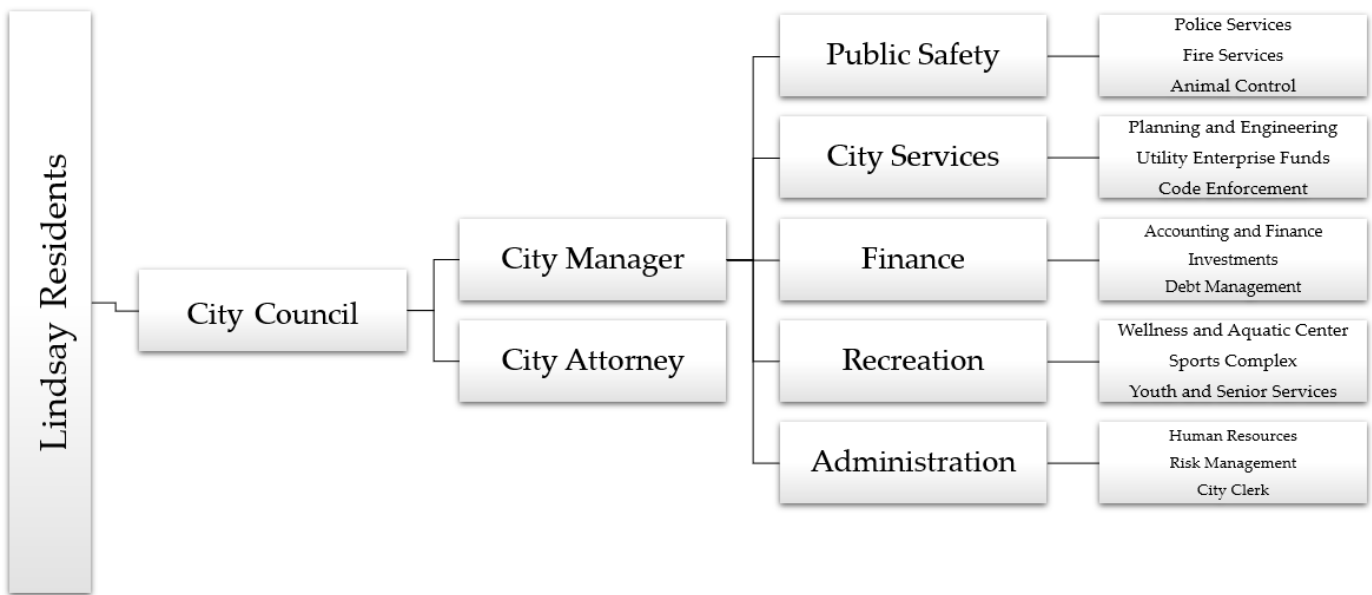
<b>Race and Hispanic Origin</b>	
	<b>Hispanic / Latino</b>
<b>White alone</b>	41.4%
<b>Black or African American alone</b>	1.2%
<b>American Indian and Alaska Native alone</b>	1.7%
<b>Asian alone</b>	0.8%
<b>Native Hawaiian and Other Pacific Islander alone</b>	0.0%
<b>Two or More Races</b>	23.3%
<b>Hispanic or Latino</b>	88.7%
<b>White alone, not Hispanic or Latino</b>	9.8%

<b>Participation in civilian labor force – 16 years and above</b>
58.0%
<b>Median Household Income</b>
\$44,816
<b>Median value of housing units</b>
\$260,600

## City Organization

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

### *City of Lindsay Organization Chart*



## **City Council**

### ***Mission***

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

### ***Department Overview***

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

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

### ***Fiscal Year 2023 – 2024 Accomplishments***

Focusing on the City's successes is important for maintaining and expanding upon the City's momentum for positive change. As the City moves forward it is important to look back and recognize past accomplishments, as well as identify future potential for growth. While a comprehensive list of City Council accomplishments in fiscal year 2023 – 2024 is not feasible in this document, the following list provides some highlights from the year:

- Improved the City's financial stability.
- Oversaw the implementation of a new fleet for the Public Safety Department.
- Oversaw the improvements to the Lindsay Recharge Basin to replenish the groundwater aquifer.
- Approved the acquisition and sale of properties to further promote economic development.
- Allocated 1.4 million dollars in additional ARPA funding to the Olive Bowl / Kaku Park project
- Approved the downtown clean-up of fire distressed properties.
- Approved 1.6 million dollars in directed use AB178 funding for a replacement Fire Engine
- Hosted numerous events including State of the City, Santa Night, Tree Lighting Festival, National Night Out, Family Camp Out, Kids Day, Movies in the Park, and Dive-In Theatre, among many others.

## *Fiscal Year 2024-2025 Objectives*

For Fiscal Year 2024-2025, the City Council of Lindsay has identified five top priorities for the city.

*Priority No. 1. Ensure the City is Fiscally Sustainable and Resilient.*

Strategies:

- Operate City government in a fiscally responsible and prudent manner to ensure that the City of Lindsay makes sound fiscal decisions.
- Develop, update, and maintain fiscal policies to ensure appropriate oversight and best practices.
- Continue to review the City's fees and rates schedule to accurately reflect the cost of services.
- Ensure that enterprise funds generate appropriate revenue and are not a drag on the General Fund.

*Priority No. 2. Provide a Safe, and Clean Community Environment for All.*

Strategies:

- Explore additional training opportunities.
- Identify funding sources other than the General Fund for public safety equipment.
- Work with community partners and other governmental agencies on crime prevention.
- Ensure that the City of Lindsay is prepared for emergencies.
- Engage and effectively respond to the Community's safety concerns.

*Goal 3. Expand the Economic Base in Lindsay.*

Strategies:

- Grow the number of employment opportunities in Lindsay.
- Assist business growth for existing businesses.
- Recruit retail and other sales or excess tax generating businesses.
- Focus on the redevelopment of Downtown Lindsay

*Goal 4. Invest in Critical Streets, Water, and Sewer Infrastructure.*

Strategies:

- Continue to monitor drought conditions throughout the state and in the region.
- Develop and maintain infrastructure resources to support sustainable growth.
- Ensure funding is in place for long-term fiscal stability.
- Make Community Faculties Districts part of all new projects.
- Ensure City's Street fee is accurate and updated on a regular basis.
- Work with and partner with Tulare County on funding street projects that our residents use.

*Goal 5. Improve the Quality of Life for People that Live and Work in Lindsay.*

Strategies:

- Improve City's water quality.
- Provide high quality recreation options for residents of all ages.
- Fund Recreation activities without using General Fund.
- Invest and redevelop parks, specifically the Olive Bowl / Kaku Park project.
- Continue to develop important partnerships with Lindsay Unified School District and Lindsay.

- Bring much needed housing, employment, youth, and family services to the residents of Lindsay.
- Determine potential recreation sites.
- Create a work environment for City employees that promotes and supports employee development, growth, and community
- Develop alternative methods of addressing homelessness problem within the city.

# Lindsay City Council



**Yolanda Flores**

**Council Member**  
**Term: 2022-2026**  
*yflores@lindsay.ca.us*



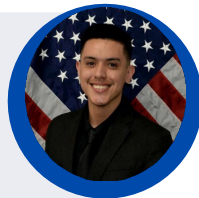
**Rosaena Sanchez**

**Council Member**  
**Term: 2022-2026**  
*rsanchez@lindsay.ca.us*



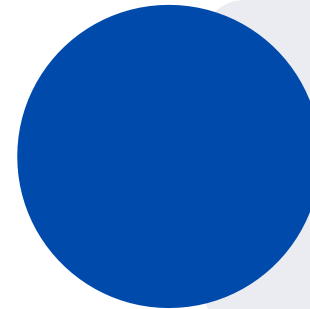
**Hipolito A. Cerros**

**Council Member**  
**Term: 2020-2024**  
*hcerros@lindsay.ca.us*



**Ramiro Serna**

**Mayor Pro-Tem**  
**Term: 2020-2024**  
*rserna@lindsay.ca.us*



**Currently Vacant**

**Mayor**

## **City Officials**

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

### **Armando da Silva**

Acting City Manager  
(559) 562-7102 ext. 8010  
[adasilva@lindsay.ca.us](mailto:adasilva@lindsay.ca.us)

### **Vacant**

Director of City Services and Planning  
(559) 562-7102 ext. 8040  
[@lindsay.ca.us](mailto:@lindsay.ca.us)

### **Lacy Meneses**

Director of Finance  
(559) 562-7102 ext. 8020  
[lmeneses@lindsay.ca.us](mailto:lmeneses@lindsay.ca.us)

### **Ryan Heinks**

Acting Director of Public Safety  
(559) 562-2511 ext. 7121  
[rheinks@lindsay.ca.us](mailto:rheinks@lindsay.ca.us)

### **Armando da Silva**

Director of Recreation Services  
(559) 562-5196 ext. 8604  
[adasilva@lindsay.ca.us](mailto:adasilva@lindsay.ca.us)

### **Vacant**

Planning Manager  
(559) 562-7102 ext. 8041  
[@lindsay.ca.us](mailto:@lindsay.ca.us)

### **Joseph Avina**

City Services Manager/Inspector  
(559) 562-7102 ext. 8042  
[javina@lindsay.ca.us](mailto:javina@lindsay.ca.us)



**Vanessa Duran**

Acting Human Resources and Risk Manager

(559) 562-7102 ext. 8033

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

**Maegan Peton**

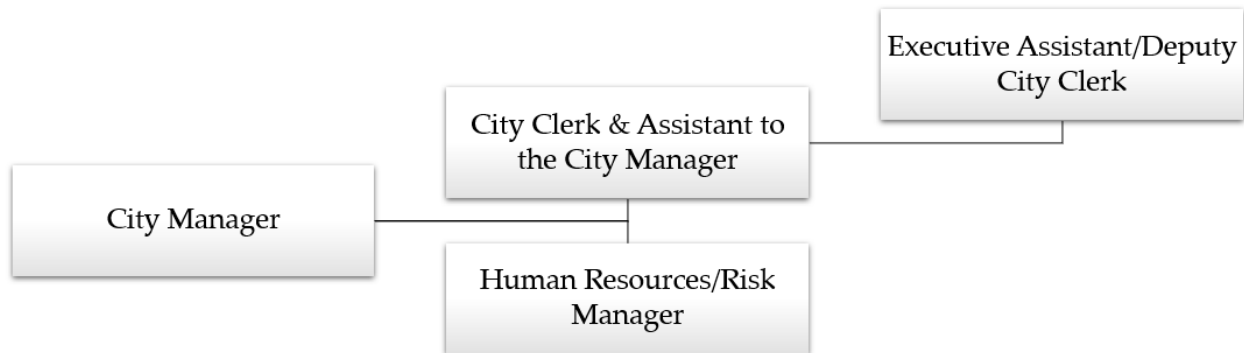
City Clerk and Assistant to the City Manager

(559) 562-7102 ext. 8034

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

## City Manager

### *Organization Chart*



### *Mission*

The goal of the Office of the City Manager is to ensure that all departments of the City are operating at optimal capacity to best serve the residents of the community. Through careful, proper, and professional administration, the City Manager seeks to exercise the will of the public represented by the City Council.

### *Department Overview*

The *City Manager* is responsible for a variety of complex administrative duties. These duties include supporting City Council in the achievement of community goals; the administration of the city; overseeing all department heads; directing community relations efforts; and coordinating activities between other agencies such as the Federal, County, and State and neighboring municipalities.

The *City Clerk and Assistant to the City Manager* plays an auxiliary and integral role in ensuring that the Office of the City Manager is operating smoothly on a day-to-day basis. The City Clerk's role and duties include disseminating public information; overseeing various projects; preparing materials for and facilitating City Council meetings; directing and implementing special projects, programs, and initiatives at the City Manager's direction; supporting the County Elections Office; preparing various reports and recording and maintaining City Resolutions, Ordinances, and Municipal Code.

The *Human Resources & Risk Manager* is responsible for the administration of employee benefits, recruitment, training, personnel files, worker's compensation, risk management, contract agreements including memorandums of understanding. The Human Resources & Risk Manager is responsible for promoting a positive and stable work environment for City employees and supporting the goals of the city to ensure the fair and equitable treatment of staff.

## *Fiscal Year 2023 – 2024 Accomplishments*

The City of Lindsay has made great strides over the last year under the joint guidance of the Lindsay City Council and the Office of the City Manager.

Notable accomplishments include but are not limited to:

- Improved Financial stability for the General Fund.
- Adoption of a Long-term Financial Plan.
- Deployment of 12 Public Safety Vehicles to replace the outdated fleet.
- State of the City address for community outreach
- Completed improvements to the Lindsay Recharge Basin to replenish the groundwater aquifer with up to 49 million gallons of water a year.
- Approved 1.6 million dollars for purchase of a fully outfitted Fire Engine with AB178 Senator Hurtado directed use funds.
- Approval and Implementation of Body Worn Cameras for sworn Public Safety personnel.
- Allocated 1.4 million in additional ARPA funding to Olive Bowl / Kaku Park
- Downtown clean-up from fire distressed properties.
- Re-opened Harvard Park with Prop 68 / Cal Parks & Water Bond 2018
- Roadway repair projects for Lindmore, Harvard, Valencia areas
- Implementation of new Wellness Center / Recreation software
- Filled vacancies in City Clerk, Assistant City Clerk, and Finance Director positions
- Instituted First Friday Coffee Talk community outreach
- Santa Night, Christmas Parade, & Tree Lighting events.

## *Objectives For Fiscal Year 2024 – 2025*

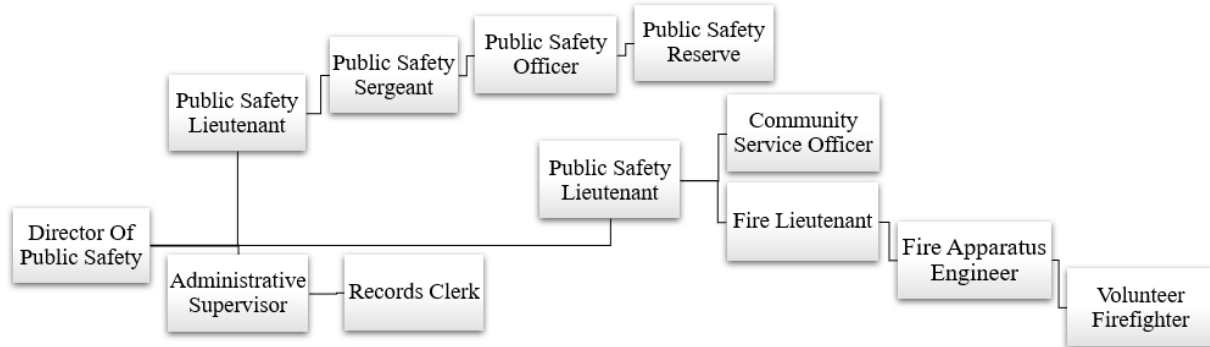
The Office of the City Manager is responsible for implementing the objectives identified by the City Council. This requires effective collaboration with the City Council, Department Heads, staff, and the community.

Objectives include but are not limited to:

- Create a rolling Five Year Financial Forecast.
- Provide training opportunities for all employees.
- Update Personnel Rules and Regulations manual.
- Maintain Personnel in Public Safety and City Services.
- Fill remaining mid-management and department head vacancies.
- Address Animal Control changes with previously contracted services
- Fill vacancies in City Services Department
- Complete Olive Bowl/Kaku Park.
- Continue to explore additional funding opportunities for the Lindsay Transit Center.
- Stabilize the City's Enterprise Funds.

## Public Safety

### *Organization Chart*



### *Mission*

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

### *Department Overview*

The Lindsay Department of Public Safety is made up of three separate but equal and well-aligned components, managed by the Director of Public Safety. The Department encompasses full-time, reserve and volunteer police and fire personnel, along with animal control services. Police, Fire and Animal Control, are closely supported by the department's records unit and professional support staff. The records team will be staffed with two full-time employees, managed by an Administrative Supervisor. The law enforcement team is made up of two Lieutenants, four Sergeants, one Corporal and eleven Officers. Within these ranks are one School Resource Officer, one Detective, a Homeless Outreach Officer, multiple Field Training Officers and a Drone Operator. The department maintains full-time fire service, with 24-hour coverage, consisting of a Fire Lieutenant, two Fire Apparatus Engineers, and four Volunteer Firefighters. Also among the departments staff is a Public Safety Chaplain who serves in a volunteer capacity.

The department aims to identify and solve problems throughout the community, maintain a proactive approach to crime, conduct proper follow up and improve the safety and quality of life of those that live, work or play in Lindsay.

The department's staff prides itself on maintaining great working relationships with Lindsay residents and local community groups by providing excellent and efficient fire protection services, public safety protection services, and animal control services.

### *Fiscal Year 2023 – 2024 Accomplishments*

The Department of Public Safety achieved several of its goals this past fiscal year.

Notable accomplishments include but are not limited to:

- Added multiple full-time, reserve, and volunteer positions.
- Hosted a Community Police Academy, Memorial Day Service, Family Campout and Military Banner Program.
- Deployed 12 new fully outfitted police vehicles.
- 24-hour Fire Dispatch to increase efficiency and interoperability with surrounding agencies.
- Used directed funding from the State to order a new fully outfitted Type 1 Fire Engine.

### *Objectives for Fiscal Year 2024 - 2025*

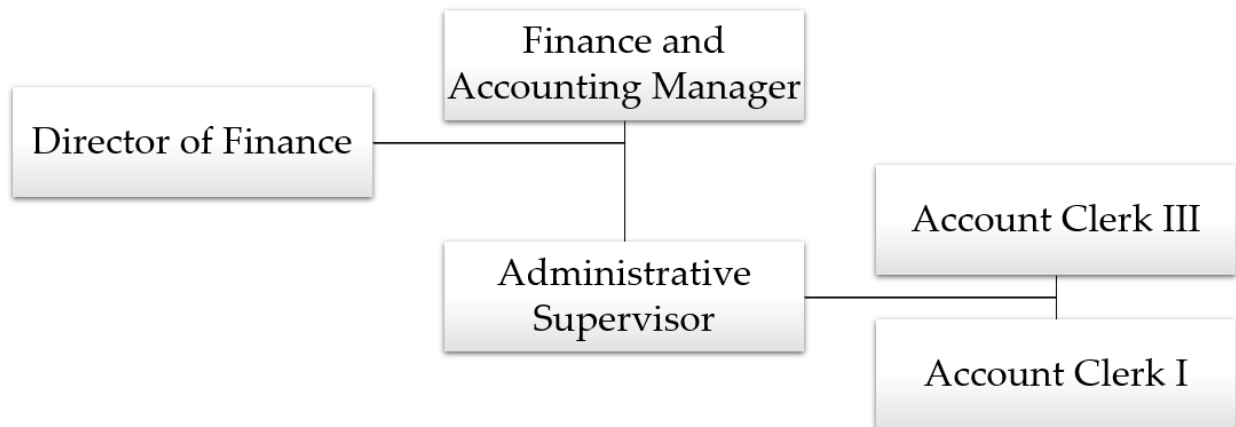
The Department of Public Safety is responsible for ensuring that the Lindsay community is safe and implementing the objectives identified by the City Council.

Objectives include but are not limited to:

- Transition an open part-time records clerk position to full-time.
- Focus on advanced training and succession planning.
- Fill vacant full-time Director of Public Safety position.
- Fund and hire additional personnel for increased fire services.

## **Finance**

### *Organization Chart*



### *Mission*

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

### *Department Overview*

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

### *Fiscal Year 2023 – 2024 Accomplishments*

The City of Lindsay has greatly improved its financial standing over the recent years under the joint guidance of the City Manager, City Council, and financial consultants.

Notable accomplishments include but are not limited to:

- With help of an expert financial retired annuitant Finance Improved Internal Controls and completed 2023 Audit.

- Adopted the new shut off policy
- The finance staff performed admirably as the department worked through challenging times while the city recruited and hired a new Director of Finance.
- Provided Low Income Household Water Assistance Program (LIHWAP) and California Water and Wastewater Arrearage Payment Program to help our citizens
- Established year end closing procedures

### ***Objectives for Fiscal Year 2024 – 2025***

The Finance Department aims to continue to provide support for the effective stewardship of City resources and yield a fiscally self-reliant city government while providing effective, basic municipal services in line with the objectives of the City Council.

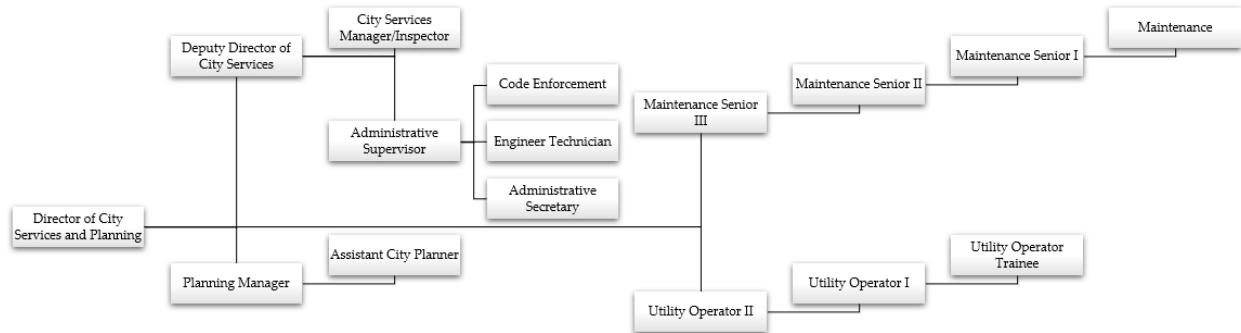
Objectives include but are not limited to:

- Adopt the annual budget by June 30, 2024.
- Close out the 2023/2024 fiscal year by July 31, 2024.
- Complete the annual audit for June 30, 2024, by December 2024.
- Reduce the deficit and deficit spending.
- Monitor, track, and comply with the funding requirements of the American Rescue Plan Act and other grant funding received.
- Maintain a strong internal control and low risk environment by managing the City's financial resources in accordance with established budget and reserve policies.
- Continue to provide regular budget updates to ensure the continued financial health of the City of Lindsay.
- Implement new policies and procedures to track and manage expenses across all departments. This includes reviewing current spending patterns, identifying areas for cost reduction, and enforcing a more efficient approval process for expenditures. By doing so, we aim to maximize available funds for critical operations and maintain a steady cash flow.
- New Financial system
- Provide additional training to each staff member.



# City Services

## *Organization Chart*



## *Mission*

The mission of the City Services Department is to provide essential infrastructure and services to our community while maximizing the value of available resources. The department prioritizes critical infrastructure, effective maintenance programs, and innovative solutions that improve the quality of life for Lindsay residents. The department strives to ensure the long-term sustainability and resilience of our community.

## *Department Overview*

The City Services department manages the physical condition of the community and its environment. While some of the work that the department may do is out of the public sight, as it heavily deals with underground infrastructure or is conducted at the treatment plants, much of the work is conducted in public sight. This work includes street repair projects and water and sewer projects.

The City Services Department is comprised of the following sub departments: maintenance, streets, parks, building, code enforcement, planning, engineering, water, wastewater, storm drain utilities, refuse services, land application site, and special districts.

## *Fiscal Year 2023 – 2024 Accomplishments*

The City Services department has improved the state of the city and the quality of life of its residents in recent years, all in line with the objectives of the City Council.

Notable accomplishments include but are not limited to:

<b>General Projects</b>	<b>Street projects</b>	<b>Water Projects</b>
Procurement of Westwood/Hermosa Roundabout Landscaping Project	Linda Vista Loop & Valencia St Rehabilitation Project	Water Treatment Plant Bank D filtration Project
City Clerk-Human Resources Department Water Damages Repair and Flooring Upgrade	Lindmore Street Paving Project w/Tulare County	Water Treatment Plant Turbidity Meters Upgrade
Awarded CalOES Generators Grant for Various Facilities	Completed PS&E Package for Tulare-Foothill Streets Rehabilitation Project	2020 Urban Water Management Plan Adoption
Installation of City Hall Chime Unit		90% PS&E Package Completion for Well 11 & Submittal for Grant Application.
Harvard Park Upgrade and RE-Opening		<b>Sewer/Storm Projects</b>
		Sequoia Storm Drain Pond Analysis Completion

***Objectives for Fiscal Year 2024 - 2025***

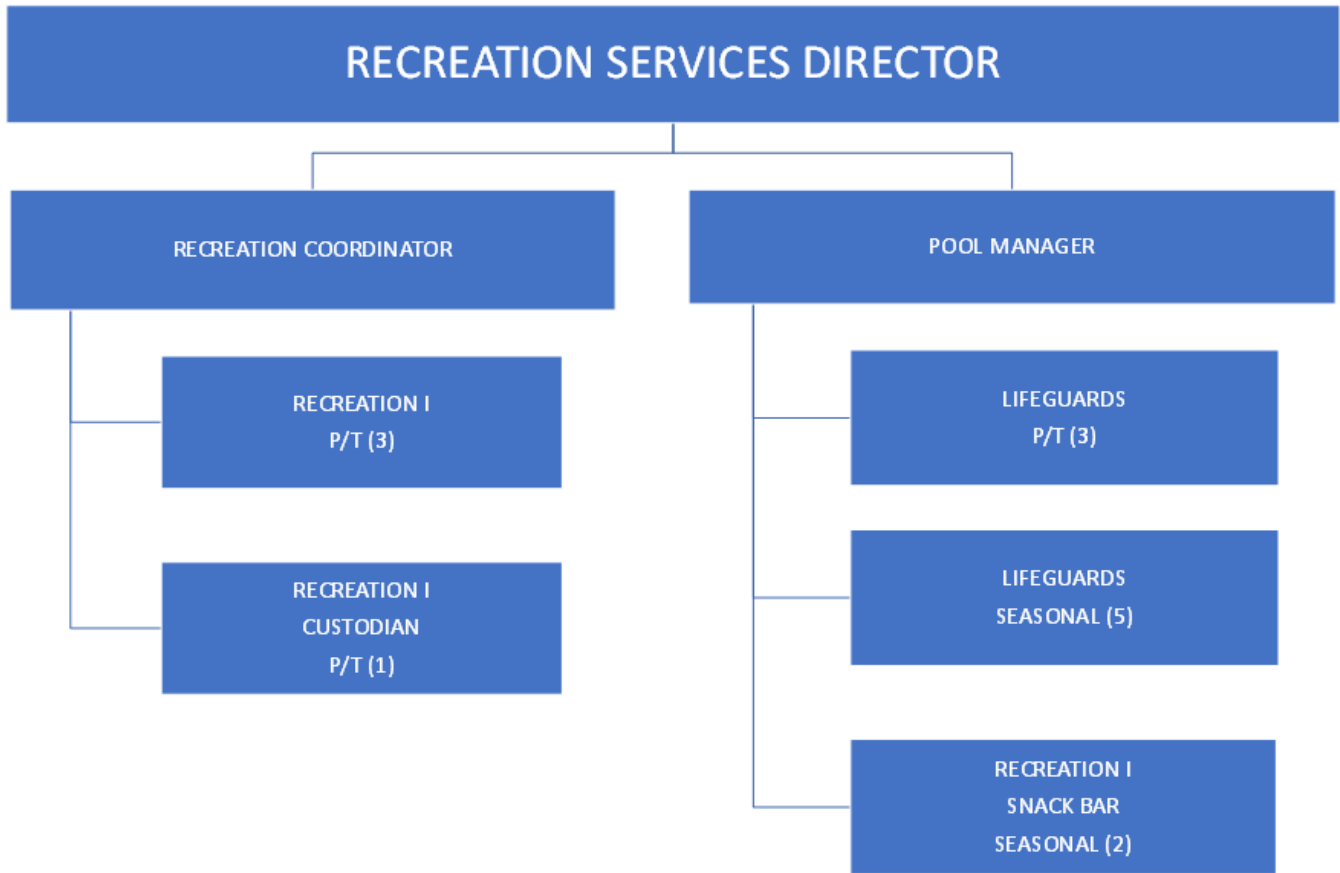
The department aims to continue to provide high quality service to Lindsay residents while maintaining the functionality, safety, and sustainability of the City’s infrastructure in line with the goals and objectives of the City Council.

Objectives include but are not limited to:

- Addressing deferred maintenance in critical infrastructure, such as water and wastewater treatment facilities as well as roadways, to improve their condition and avoid further deterioration.
- Maintaining and improving existing infrastructure by assessing the condition of roads, water and wastewater treatment facilities, and other infrastructure assets to identify necessary repairs, upgrades, and maintenance.
- Optimize use of resources by managing budgets, staffing levels, and equipment efficiently to provide the highest quality services at the lowest possible cost.
- Enhancing customer service by improving communication with residents, streamlining permit processes, and responding to inquiries and concerns in a timely and effective manner.

# Recreation | Wellness and Aquatic Center

## ORGANIZATION CHART



### MISSION

The Lindsay Wellness Center is the result of a continued valued partnership between the City of Lindsay and the Lindsay District Hospital Board. The Lindsay Wellness Center’s mission is three-pronged: (1) To provide resources and programming that educate and support our community and our members in leading healthy, active lives; (2) To promote wellness through physical health and fitness, as well as mental and social wellbeing. (3) To offer a friendly and safe environment for individuals of all ages to evolve in their journey toward optimal wellness.

### DEPARTMENT OVERVIEW

The Wellness Center offers a variety of services in the areas of aquatics, fitness, and recreation. The Wellness Center boasts a state-of-the-art eight-lane swimming pool and a sloped-entry kiddie pool area; it offers pool rental to the community and serves as the home of the Lindsay High School Swim Team as well as the Skimmers, a local competitive youth swim team. The Wellness Center pool provides a safe swim experience for the LUSD STARS After School Program during school breaks. Various fitness and exercises classes are offered to members and non-members, as well as a full gym with various exercise machines and a free weights area. The Wellness Center is also lucky to count Pro-PT Physical Therapy and OMNI Family Health as valued tenants.

Besides the services provided at the Wellness Center, the Recreation Department manages various locations throughout the city, like the Olive Bowl, Harvard Park, and the Lindsay Sports Complex. Unique community

events are also organized, including Summer Night Lights, Family Campout, Movies in the Park, Dive-In Theatre, Floating Pumpkin Patch, National Night Out, and Swim Lessons.

### **FY 2023-2024 ACCOMPLISHMENTS**

This financial year, the Lindsay Recreation Department saw a significant increase in its initial activities. Thanks to collaborations and support from local clubs, businesses, and community members, the department was able to offer cost-effective options for activities, programs, and events. The department introduced its first Recreation Software, CivicPlus/CivicRec, enabling community members to sign up for recreational activities and purchase memberships online. Additionally, the department offered competitive swimming lessons to motivate participants to join the Lindsay Skimmers Swim Team. The ongoing activities, programs, and events are now delivered and hosted at their premier level at the Wellness Center.

The Lindsay Wellness Center was able to complete several Capital Outlay Projects:

- Replacement of bird netting underneath eaves on the Lindsay Wellness Center
- Installation of five new ADA-operating doors
- Installation of a new water softener system at the Lindsay Wellness Center
- Upgraded three old drinking fountains with new refillable drinking stations and drinking fountains
- Replacement and repaired shower and sink hardware throughout the Lindsay Wellness Center
- Upgraded and replacement of HVAC System

The Lindsay Wellness Center hopes to maintain and further develop their partnerships with the school district in the years to come.

### **OBJECTIVES FOR FY 2023-2024**

The Recreation Department has identified the following as its top objectives:

- Maintain a relationship and work with the Lindsay Local Hospital District on long-term financial strategies to sustain and ensure the Wellness Center can maintain and continue to operate health and wellness services and programs for the community.
- Offer affordable and positive community activities, programs, and events.
- Provide activities, programs, and events to enhance the quality of life for Lindsay residents.
- Collaborate with local non-profit organizations, the Lindsay Unified School District, and local businesses on recreation activities, programs, and events.
- Maintain safe, positive, and clean facilities for citizens to experience.
- Provide partnerships and/or sponsorship opportunities for local businesses and organizations to grow through our activities, programs, and events.
- Achieve financial sustainability by optimizing the use of our facilities and properly sizing our stall levels.

### **DEPARTMENT CONTACTS**

**Armando M. da Silva**

Recreation Services Director

Phone (559) 562-5196 x 8004

adasilva@lindsay.ca.us

## Personnel Information

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

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

For the 2024/2025 Fiscal Year:

### **TOTAL NUMBER OF EMPLOYEES BY LOCATION**

#### **EMPLOYEES BY LOCATION**

CITY MANAGER	4.0
PUBLIC SAFETY	30.0
FINANCE	7.0
CITY SERVICES	27.0
WELLNESS	16.0
<b>TOTAL EMPLOYEES</b>	<b>84.0</b>

### **FTE BY LOCATION**

#### **EMPLOYEES BY LOCATION**

CITY MANAGER	4.0
PUBLIC SAFETY	27.5
FINANCE	7.0
CITY SERVICES	27.0
WELLNESS	9.5
<b>TOTAL FTE</b>	<b>75.0</b>

Staff reviews the staffing of the city annually to sustain and grow the quantity and quality of services provided to our residents, and that will help ensure compliance with standard municipal practices and procedures.

Below are the proposed positions for staffing:

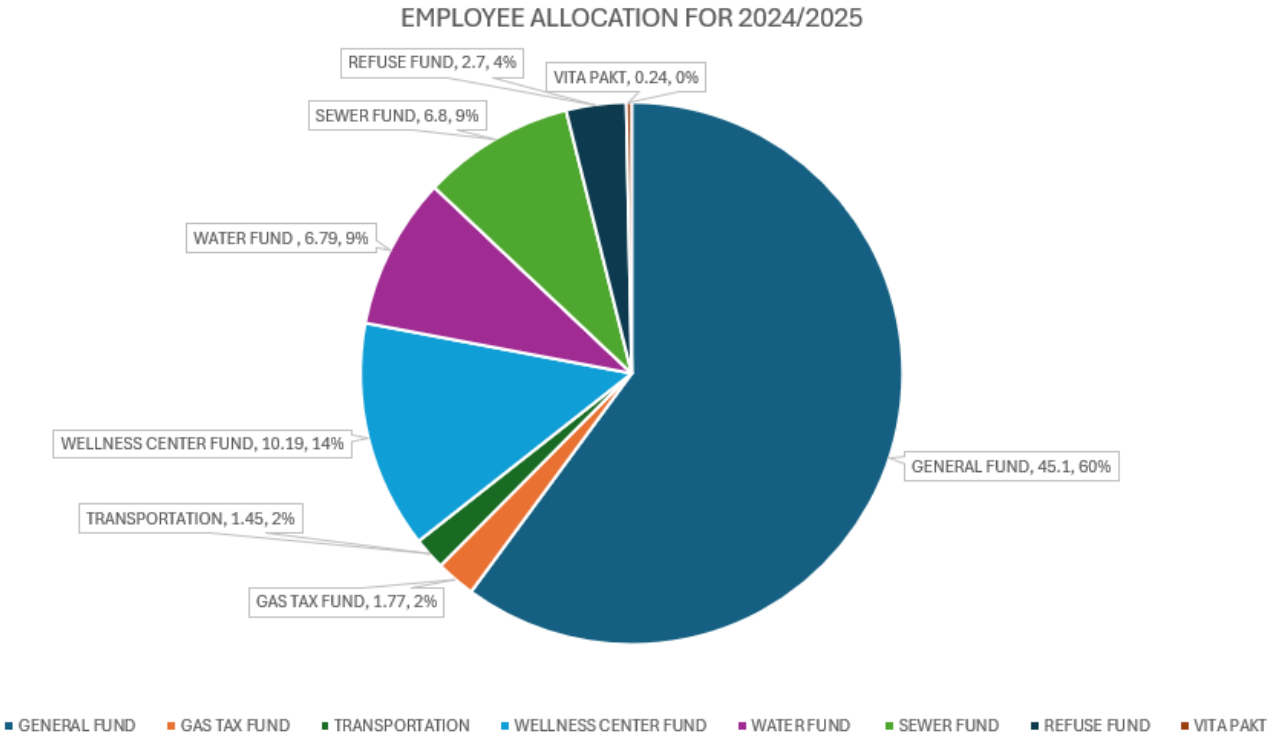
#### **PROPOSED POSITION CHANGES**

---

<b>TOTAL FTE ADDITIONS/DELETIONS</b>	<b>0.0</b>
--------------------------------------	------------

City of Lindsay employees serve in multiple capacities. The salary and benefits for some City employees are allocated to multiple departments according to the time each staff member serves in those departments during the year. For example, for the position of the Director of City Services & Planning, the salary and benefits must be allocated to the General Fund, Water, Sewer, and other funds proportional to the time the Director spends working on projects in each fund. The Annual Salary Allocation designates the proportional allocation of each position’s salary and benefits to the appropriate departments/funds and is incorporated into the annual spending budget by fund. Salary allocation tables are reviewed annually, at a minimum, as part of the regular budget process.

*A summary of the employee allocation as well as the complete salary allocation breakdown are provided below:*



## ***Salary Ranges and Payroll Benefits Information***

The City has three bargaining units – one (1) for Public Safety employees, one (1) for Fire employees, and one (1) for Miscellaneous employees. Staffing is further divided into classifications for non-exempt and exempt employees. Non-Exempt Employees are eligible for overtime and all provisions of their governing Memorandum of Understanding (MOU). Exempt employees are not eligible for overtime but are eligible for all other provisions of their governing MOU and California State Labor Laws.

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

*The following Salary Schedule displays the annual range and salary steps for all positions, as approved by action of the City Council. To determine employee, pay per month, divide by 12. To determine pay per pay period, divide it by 26. To determine pay by hour, divide it by 2,080. Employees are evaluated annually and if recommended on merit, move one step up their assigned salary range until they reach the maximum.*



## ***Benefit Summary***

As part of the employee compensation package the City of Lindsay provides benefits to its employees. The accumulation and use of these benefits is regulated by the policies and procedures of the City. The following paragraphs summaries these benefits. To review a comprehensive and detailed listing of said benefits, please visit the City of Lindsay website: <https://www.lindsay.ca.us/hr/page/human-resources-forms>.

### ***Vacation***

Full-time employees receive ten (10) days of vacation for the first five years of employment. Full-time employees with five (5) years of continuous service will receive eleven (11) days per year. Full-time employees with seven (7) years of continuous service will receive thirteen (13) days per year of vacation. Full-time employees with ten (10) years of continuous service will receive fifteen (15) days per year of vacation.

### ***Sick Leave***

A regular employee accrues sick leave on the first day of employment; sick leave hours may be used beginning on the 90th day of employment. Sick leave is accrued at the rate of 3.08 hours pay period (10 days per year). Upon separation from the City, sick leave is lost. Part-time, temporary, or seasonal employees will be provided with 24 hours of sick leave on the first day of employment; sick leave hours may be used beginning on the 90th day of employment. An employee that retires from the City of Lindsay can elect to roll their sick leave into service credit with CalPERS.

### ***Health Insurance***

Open Enrollment is in November of each year. The health insurance provider for the City of Lindsay is Anthem Blue Cross. Employees may choose between a PPO 250 plan and PPO 500 plan based on individual needs. New full-time employees are eligible for benefits on the first of the month following 30 days from the hire date. If an employee is hired part-time, temporary, or seasonal and moved to a benefit eligible class, the employee is eligible the first of the month following 30 days in the eligible class.

### ***Dental Insurance***

The City's dental plan is offered through Premier Access, which offers two plans a HIGH and a LOW plan.

### ***Vision Insurance***

The City's vision plan is offered through Superior Vision.

### ***Employee Assistance Program***

The EAP is a confidential service designed to help employees and their household members resolve

personal and workplace challenges. Counseling services are available free of charge to employees 24/7 via phone or email.

***Life Insurance***

City employees are covered under term life insurance program through Lincoln Financial Group. An optional employee paid group supplemental life insurance program is also available to City employees. The employee paid term life insurance policy covers the employee and dependents and is portable.

***Deferred Compensation***

The deferred compensation plan is a voluntary retirement program through Lincoln Life. City employees determine how much of their pay is to be directed towards the deferred compensation plan.

***CalPERS Retirement***

City of Lindsay employees participate in the CalPERS retirement system. Understanding the CalPERS system requires background information about pension reform in California and how a pension works. To begin with, City employees are first divided into two classifications – Public Safety (Police and Fire) and Miscellaneous (all other employees). These two classifications participate at different rates and have different retirement ages. Effective January 1, 2013, CalPERS separated the entire CalPERS system (regardless of classification) into two designations – Classic (those hired prior to January 1, 2013) and PEPRA (those hired on or after January 1, 2013). PEPRA benefits are significantly less than and start later in life than those received by Classic employees. Additionally, PEPRA employees bear a higher percentage of the cost for the benefit. The result is a lowering of the pension liabilities the City and employees will pay into the CalPERS system. CalPERS invests monthly payments to generate future earnings. Retired employees receive pension payments from these future earnings, not the city in retirement. Each classification and designation are identified by a percentage and an age. Employees multiply the number of years they participate in CalPERS by the percent to calculate what portion of their income they will continue to receive via CalPERS (not the city) at the age of retirement for their classification and designation. For example, 2% at 62 for an employee who joined CalPERS at age 42 would mean he or she would receive 40% of their salary in retirement ( $62 - 42 = 20 \times 2\% = 40\%$ ).

*The following table identifies the classifications and designations along with the retirement benefit equation and how much the employees pay and how much the city pays per pay period toward the pensions.*

CALPERS	PUBLIC SAFETY CLASSIC	PUBLIC SAFETY PEPRA	MISCELLANEOUS CLASSIC	MISCELLANEOUS PEPRA
RETIREMENT AGE	55	57	55	62
RETIREMENT PERCENT PER YEAR EMPLOYED	3.00%	2.70%	2.70%	2.00%
EMPLOYEE CONTRIBUTION PER PAY PERIOD	9.00%	18.75%	9.00%	8.81%
EMPLOYER CONTRIBUTION PER PAY PERIOD	24.32%	8.76%	14.98%	6.81%
TOTAL RATE PER PAY PERIOD	33.32%	27.51%	23.98%	15.62%

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

*The following table shows the unfunded liability balance as of the most recent CalPERS Actuarial Valuation and the City’s required payments for fiscal year 2024/2025:*

CALPERS UNFUNDED LIABILITY	PUBLIC SAFETY CLASSIC	PUBLIC SAFETY PEPRA	MISCELLANEOUS CLASSIC	MISCELLANEOUS PEPRA
UNFUNDED LIABILITY BALANCE AT 6/30/2022	\$ 5,768,787.00	\$ 52,703.00	\$ 6,634,501.00	\$ 80,188.00
FY 2024/2025 PAYMENT TOWARD UNFUNDED LIABILITY	\$ 435,724.00	\$ 1,774.00	\$ 515,234.00	\$ 2,572.00

**ANNUAL POSITION ALLOCATIONS**

Department	Position	FY 2024-2025 FTE	General	Utilities	Transit & Gas Tax	Wellness	Other
City Manager	City Manager	1.00	46%	29%	20%	5%	0%
City Manager	Executive Assistant / Deputy City Clerk	1.00	70%	25%	0%	5%	0%
City Manager	Assistant to the City Manager / City Clerk	1.00	70%	25%	0%	5%	0%
City Manager	Human Resources Manager	1.00	55%	25%	10%	10%	0%
Public Safety	Director of Public Safety	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Lieutenant	1.00	98%	2%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Sergeant	1.00	100%	0%	0%	0%	0%
Public Safety	Police Corporal	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer SRO	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	0.50	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	0.50	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	0.50	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	0.50	100%	0%	0%	0%	0%
Public Safety	Public Safety Reserve Officer	0.50	100%	0%	0%	0%	0%
Public Safety	Community Service Officer	1.00	100%	0%	0%	0%	0%
Public Safety	Fire Lieutenant	1.00	98%	2%	0%	0%	0%
Public Safety	Fire Apparatus Engineer	1.00	100%	0%	0%	0%	0%
Public Safety	Fire Apparatus Engineer	1.00	100%	0%	0%	0%	0%
Public Safety	Administrative Supervisor	1.00	100%	0%	0%	0%	0%
Public Safety	Records Clerk	1.00	100%	0%	0%	0%	0%
Public Safety	Records Clerk	1.00	100%	0%	0%	0%	0%
Finance	Director of Finance	1.00	37%	50%	10%	2%	1%
Finance	Finance & Accounting Manager	1.00	37%	50%	10%	2%	1%
Finance	Administrative Supervisor	1.00	45%	40%	8%	5%	2%
Finance	Account Clerk 3	1.00	45%	40%	8%	5%	2%
Finance	Account Clerk 3	1.00	20%	70%	4%	5%	1%
Finance	Account Clerk 3	1.00	9%	85%	0%	5%	1%
Finance	Account Clerk 1	1.00	9%	85%	0%	5%	1%
City Services	Director Of City Services	1.00	25%	46%	24%	0%	5%
City Services	City Services Deputy Director	1.00	25%	49%	24%	0%	3%
City Services	City Services Manager / Inspector	1.00	80%	10%	10%	0%	0%
City Services	Engineering Tech	1.00	49%	30%	19%	0%	2%
City Services	Planning Manager	1.00	100%	0%	0%	0%	0%
City Services	Assistant City Planner	1.00	100%	0%	0%	0%	0%
City Services	Utility Operator 2	1.00	0%	100%	0%	0%	0%
City Services	Utility Operator 1	1.00	0%	95%	0%	0%	5%
City Services	Utility Operator Trainee	1.00	0%	100%	0%	0%	0%

City Services	Utility Operator 2	1.00	0%	100%	0%	0%	0%
City Services	Utility Operator 1	1.00	0%	100%	0%	0%	0%
City Services	Utility Operator Trainee	1.00	0%	100%	0%	0%	0%
City Services	Utility Operator Trainee	1.00	0%	100%	0%	0%	0%
City Services	Utility Operator Trainee	1.00	0%	100%	0%	0%	0%
City Services	Senior Maintenance 3	1.00	60%	20%	15%	5%	0%
City Services	Senior Maintenance 2	1.00	60%	20%	15%	5%	0%
City Services	Senior Maintenance 1	1.00	30%	25%	45%	0%	0%
City Services	Maintenance (PARKS)	1.00	100%	0%	0%	0%	0%
City Services	Maintenance (PARKS)	1.00	100%	0%	0%	0%	0%
City Services	Maintenance	1.00	100%	0%	0%	0%	0%
City Services	Maintenance	1.00	100%	0%	0%	0%	0%
City Services	Maintenance	1.00	60%	20%	15%	5%	0%
City Services	Maintenance	1.00	30%	15%	55%	0%	0%
City Services	Maintenance (Building)	1.00	100%	0%	0%	0%	0%
City Services	Code Enforcement	1.00	100%	0%	0%	0%	0%
City Services	Administrative Supervisor	1.00	60%	30%	10%	0%	0%
City Services	Administrative Secretary	1.00	40%	40%	20%	0%	0%
Wellness	Recreation Director	1.00	0%	0%	0%	100%	0%
Wellness	Recreation Coordinator	1.00	0%	0%	0%	100%	0%
Wellness	Recreation 1	0.50	0%	0%	0%	100%	0%
Wellness	Recreation 1	0.50	0%	0%	0%	100%	0%
Wellness	Recreation 1 (Maintenance)	0.50	0%	0%	0%	100%	0%
Wellness	Pool Manager	1.00	0%	0%	0%	100%	0%
Wellness	Lead Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard (Permanent PT)	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%
Wellness	Lifeguard	0.50	0%	0%	0%	100%	0%



# City of Lindsay

## Hourly Salary Schedule

FY 2023/2024 Effective 05.14.2024

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Unrepresented	Part-Time Seasonal	Interns/Seasonal	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00
Non-Exempt	Unrepresented	Part-Time	Recreation - Lifeguard	\$ 16.00	\$ 16.80	\$ 17.64	\$ 18.52	\$ 19.45	\$ 20.42	\$ 21.44
Non-Exempt	Unrepresented	Part-Time	Recreation I	\$ 16.00	\$ 16.80	\$ 17.64	\$ 18.52	\$ 19.45	\$ 20.42	\$ 21.44
Non-Exempt	SEIU	Full-Time	Maintenance	\$ 16.39	\$ 17.21	\$ 18.07	\$ 18.98	\$ 19.92	\$ 20.92	\$ 21.97
Non-Exempt	SEIU	Full-Time	Account Clerk I	\$ 16.39	\$ 17.21	\$ 18.07	\$ 18.98	\$ 19.92	\$ 20.92	\$ 21.97
Non-Exempt	SEIU	Full-Time	Code Enforcement Officer	\$ 16.39	\$ 17.21	\$ 18.07	\$ 18.98	\$ 19.92	\$ 20.92	\$ 21.97
Non-Exempt	SEIU	Full-Time	Records Clerk	\$ 16.54	\$ 17.37	\$ 18.24	\$ 19.15	\$ 20.11	\$ 21.12	\$ 22.17
Non-Exempt	SEIU	Full-Time	Maintenance Senior I	\$ 16.54	\$ 17.37	\$ 18.24	\$ 19.15	\$ 20.11	\$ 21.12	\$ 22.17
Non-Exempt	Unrepresented	Part-Time	Lead Lifeguard	\$ 16.75	\$ 17.59	\$ 18.47	\$ 19.39	\$ 20.36	\$ 21.38	\$ 22.45
Non-Exempt	SEIU	Full-Time	Community Development Specialist	\$ 17.81	\$ 18.70	\$ 19.63	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.87
Non-Exempt	SEIU	Full-Time	Administrative Secretary	\$ 17.81	\$ 18.70	\$ 19.63	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.87
Non-Exempt	SEIU	Full-Time	Utility Operator Trainee	\$ 17.95	\$ 18.85	\$ 19.79	\$ 20.78	\$ 21.82	\$ 22.91	\$ 24.06
Non-Exempt	SEIU	Full-Time	Pool Manager	\$ 18.36	\$ 19.28	\$ 20.24	\$ 21.25	\$ 22.32	\$ 23.43	\$ 24.60
Non-Exempt	Confidential Employee	Full-Time	Executive Assistant/Deputy City Clerk	\$ 20.60	\$ 21.63	\$ 22.72	\$ 23.85	\$ 25.04	\$ 26.30	\$ 27.61
Non-Exempt	SEIU	Part-Time	Records/IT Clerk	\$ 20.60	\$ 21.63	\$ 22.72	\$ 23.85	\$ 25.04	\$ 26.30	\$ 27.61
Non-Exempt	SEIU	Full-Time	Maintenance Senior II	\$ 20.89	\$ 21.93	\$ 23.03	\$ 24.18	\$ 25.39	\$ 26.66	\$ 27.99
Non-Exempt	SEIU	Full-Time	Animal Control Officer	\$ 20.89	\$ 21.93	\$ 23.03	\$ 24.18	\$ 25.39	\$ 26.66	\$ 27.99
Non-Exempt	SEIU	Full-Time	Community Services Officer	\$ 20.89	\$ 21.93	\$ 23.03	\$ 24.18	\$ 25.39	\$ 26.66	\$ 27.99
Non-Exempt	SEIU	Full-Time	Account Clerk III	\$ 20.99	\$ 22.04	\$ 23.14	\$ 24.30	\$ 25.52	\$ 26.79	\$ 28.13
Non-Exempt	SEIU	Full-Time	Recreation Coordinator	\$ 22.63	\$ 23.76	\$ 24.95	\$ 26.20	\$ 27.51	\$ 28.88	\$ 30.33
Non-Exempt	SEIU	Full-Time	Utility Operator I	\$ 25.26	\$ 26.52	\$ 27.84	\$ 29.24	\$ 30.70	\$ 32.23	\$ 33.84
Non-Exempt	SEIU	Full-Time	Engineering Technician	\$ 26.08	\$ 27.39	\$ 28.75	\$ 30.19	\$ 31.70	\$ 33.29	\$ 34.95
Non-Exempt	SEIU	Full-Time	Assistant City Planner	\$ 26.08	\$ 27.39	\$ 28.75	\$ 30.19	\$ 31.70	\$ 33.29	\$ 34.95
Non-Exempt	SEIU	Full-Time	Building Inspector I	\$ 26.08	\$ 27.39	\$ 28.75	\$ 30.19	\$ 31.70	\$ 33.29	\$ 34.95
Exempt	Unrepresented	Full-Time	Administrative Supervisor	\$ 32.00	\$ 33.60	\$ 35.28	\$ 37.04	\$ 38.90	\$ 40.84	\$ 42.88
Exempt	Unrepresented	Full-Time	City Clerk/Assistant to the City Manager	\$ 32.00	\$ 33.60	\$ 35.28	\$ 37.04	\$ 38.90	\$ 40.84	\$ 42.88
Exempt	Unrepresented	Full-Time	Maintenance Senior III	\$ 32.00	\$ 33.60	\$ 35.28	\$ 37.04	\$ 38.90	\$ 40.84	\$ 42.88
Exempt	Unrepresented	Full-Time	Human Resources Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	Planning Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	Finance & Accounting Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	IT Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	Executive Projects Manager	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Exempt	Unrepresented	Full-Time	City Services Manager/Inspector	\$ 33.78	\$ 35.47	\$ 37.24	\$ 39.10	\$ 41.06	\$ 43.11	\$ 45.27
Non-Exempt	SEIU	Full-Time	Utility Operator II	\$ 35.15	\$ 36.91	\$ 38.75	\$ 40.69	\$ 42.72	\$ 44.86	\$ 47.10
Exempt	Unrepresented	Full-Time	City Services Deputy Director	\$ 34.80	\$ 36.54	\$ 38.37	\$ 40.29	\$ 42.30	\$ 44.41	\$ 46.64
Non-Exempt	SEIU	Full-Time	Utility Operator III	\$ 39.70	\$ 41.68	\$ 43.77	\$ 45.96	\$ 48.25	\$ 50.67	\$ 53.20

\*All hourly rates are based on a 40-hour work week.

### Fire Personnel

#### Fire Rate

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 16.00	\$ 16.80	\$ 17.64	\$ 18.52	\$ 19.45	\$ 20.42	\$ 21.44
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 21.01	\$ 22.06	\$ 23.16	\$ 24.32	\$ 25.54	\$ 26.81	\$ 28.16

#### Administrative Rate

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 22.40	\$ 23.52	\$ 24.70	\$ 25.93	\$ 27.23	\$ 28.59	\$ 30.02
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 29.42	\$ 30.89	\$ 32.44	\$ 34.06	\$ 35.76	\$ 37.55	\$ 39.43

\*Fire personnel will convert to a 56-hour work week upon completion of their training.

\*Fire personnel are paid based on whether they are on the 56-hour per week average schedule or the 40-hour per week schedule.

\*Holiday pay will still be paid out based on the 40-hour per week rate, regardless of whether an employee is on a 56-hour per week average schedule or a 40-hour per week schedule.

\*Reserve Firefighter will fall under Part-Time Seasonal category

Public Safety Personnel															
Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7					
Non-Exempt	LPOA	Full-Time	Public Safety Officer	\$ 25.37	\$ 26.64	\$ 27.98	\$ 29.37	\$ 30.84	\$ 32.38	\$ 34.00					
Non-Exempt	LPOA	Full-Time	Police Corporal	\$ 27.98	\$ 29.38	\$ 30.85	\$ 32.39	\$ 34.01	\$ 35.70	\$ 37.49					
Non-Exempt	LPOA	Full-Time	Public Safety Sergeant	\$ 30.89	\$ 32.43	\$ 34.06	\$ 35.76	\$ 37.55	\$ 39.43	\$ 41.40					
Exempt	Unrepresented	Full-Time	Public Safety Lieutenant	\$ 43.41	\$ 45.58	\$ 47.86	\$ 50.25	\$ 52.77	\$ 55.40	\$ 58.17					

\*Reserve Police Officer will fall under Part-Time Seasonal category

Contract Personnel						
Category	Bargaining Unit	Type	Title	Minimum	Maximum	
Exempt	Unrepresented	Full-Time	City Manager	\$ 55.05	\$ 80.00	
Exempt	Unrepresented	Full-Time	Director of Public Safety	\$ 41.46	\$ 70.00	
Exempt	Unrepresented	Full-Time	Director of Finance	\$ 41.72	\$ 70.00	
Exempt	Unrepresented	Full-Time	Director of City Services & Planning	\$ 36.17	\$ 70.00	
Exempt	Unrepresented	Full-Time	Recreation Services Director	\$ 34.37	\$ 60.00	



# City of Lindsay

Annual Salary Schedule  
FY 2023/2024 Effective 01.01.2024

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Unrepresented	Part-Time Seasonal	Interns/Seasonal	\$ 33,280.00	\$ 33,280.00	\$ 33,280.00	\$ 33,280.00	\$ 33,280.00	\$ 33,280.00	\$ 33,280.00
Non-Exempt	Unrepresented	Part-Time	Recreation - Lifeguard	\$ 33,280.00	\$ 34,944.00	\$ 36,691.20	\$ 38,521.60	\$ 40,456.00	\$ 42,473.60	\$ 44,595.20
Non-Exempt	Unrepresented	Part-Time	Recreation I	\$ 33,280.00	\$ 34,944.00	\$ 36,691.20	\$ 38,521.60	\$ 40,456.00	\$ 42,473.60	\$ 44,595.20
Non-Exempt	SEIU	Full-Time	Maintenance	\$ 34,091.20	\$ 35,796.80	\$ 37,585.60	\$ 39,478.40	\$ 41,433.60	\$ 43,513.60	\$ 45,697.60
Non-Exempt	SEIU	Full-Time	Account Clerk I	\$ 34,091.20	\$ 35,796.80	\$ 37,585.60	\$ 39,478.40	\$ 41,433.60	\$ 43,513.60	\$ 45,697.60
Non-Exempt	SEIU	Full-Time	Code Enforcement Officer	\$ 34,091.20	\$ 35,796.80	\$ 37,585.60	\$ 39,478.40	\$ 41,433.60	\$ 43,513.60	\$ 45,697.60
Non-Exempt	SEIU	Full-Time	Records Clerk	\$ 34,403.20	\$ 36,129.60	\$ 37,939.20	\$ 39,832.00	\$ 41,828.80	\$ 43,929.60	\$ 46,113.60
Non-Exempt	SEIU	Full-Time	Maintenance Senior I	\$ 34,403.20	\$ 36,129.60	\$ 37,939.20	\$ 39,832.00	\$ 41,828.80	\$ 43,929.60	\$ 46,113.60
Non-Exempt	Unrepresented	Part-Time	Lead Lifeguard	\$ 34,840.00	\$ 36,587.20	\$ 38,417.60	\$ 40,331.20	\$ 42,348.80	\$ 44,470.40	\$ 46,696.00
Non-Exempt	SEIU	Full-Time	Community Development Specialist	\$ 37,044.80	\$ 38,896.00	\$ 40,830.40	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40	\$ 49,649.60
Non-Exempt	SEIU	Full-Time	Administrative Secretary	\$ 37,044.80	\$ 38,896.00	\$ 40,830.40	\$ 42,889.60	\$ 45,032.00	\$ 47,278.40	\$ 49,649.60
Non-Exempt	SEIU	Full-Time	Utility Operator Trainee	\$ 37,336.00	\$ 39,208.00	\$ 41,163.20	\$ 43,222.40	\$ 45,385.60	\$ 47,652.80	\$ 50,044.80
Non-Exempt	SEIU	Full-Time	Pool Manager	\$ 38,188.80	\$ 40,102.40	\$ 42,099.20	\$ 44,200.00	\$ 46,425.60	\$ 48,734.40	\$ 51,168.00
Non-Exempt	Confidential Employee	Full-Time	Executive Assistant/Deputy City Clerk	\$ 42,848.00	\$ 44,990.40	\$ 47,257.60	\$ 49,608.00	\$ 52,083.20	\$ 54,704.00	\$ 57,428.80
Non-Exempt	SEIU	Part-Time	Records/IT Clerk	\$ 42,848.00	\$ 44,990.40	\$ 47,257.60	\$ 49,608.00	\$ 52,083.20	\$ 54,704.00	\$ 57,428.80
Non-Exempt	SEIU	Full-Time	Maintenance Senior II	\$ 43,451.20	\$ 45,614.40	\$ 47,902.40	\$ 50,294.40	\$ 52,811.20	\$ 55,452.80	\$ 58,219.20
Non-Exempt	SEIU	Full-Time	Animal Control Officer	\$ 43,451.20	\$ 45,614.40	\$ 47,902.40	\$ 50,294.40	\$ 52,811.20	\$ 55,452.80	\$ 58,219.20
Non-Exempt	SEIU	Full-Time	Community Services Officer	\$ 43,451.20	\$ 45,614.40	\$ 47,902.40	\$ 50,294.40	\$ 52,811.20	\$ 55,452.80	\$ 58,219.20
Non-Exempt	SEIU	Full-Time	Account Clerk III	\$ 43,659.20	\$ 45,843.20	\$ 48,131.20	\$ 50,544.00	\$ 53,081.60	\$ 55,723.20	\$ 58,510.40
Non-Exempt	SEIU	Full-Time	Recreation Coordinator	\$ 47,070.40	\$ 49,420.80	\$ 51,896.00	\$ 54,496.00	\$ 57,220.80	\$ 60,070.40	\$ 63,086.40
Non-Exempt	SEIU	Full-Time	Utility Operator I	\$ 52,540.80	\$ 55,161.60	\$ 57,907.20	\$ 60,819.20	\$ 63,856.00	\$ 67,038.40	\$ 70,387.20
Non-Exempt	SEIU	Full-Time	Engineering Technician	\$ 54,246.40	\$ 56,971.20	\$ 59,800.00	\$ 62,795.20	\$ 65,936.00	\$ 69,243.20	\$ 72,696.00
Non-Exempt	SEIU	Full-Time	Assistant City Planner	\$ 54,246.40	\$ 56,971.20	\$ 59,800.00	\$ 62,795.20	\$ 65,936.00	\$ 69,243.20	\$ 72,696.00
Non-Exempt	SEIU	Full-Time	Building Inspector I	\$ 54,246.40	\$ 56,971.20	\$ 59,800.00	\$ 62,795.20	\$ 65,936.00	\$ 69,243.20	\$ 72,696.00
Exempt	Unrepresented	Full-Time	Administrative Supervisor	\$ 66,560.00	\$ 69,888.00	\$ 73,382.40	\$ 77,043.20	\$ 80,912.00	\$ 84,947.20	\$ 89,190.40
Exempt	Unrepresented	Full-Time	City Clerk/Assistant to the City Manager	\$ 66,560.00	\$ 69,888.00	\$ 73,382.40	\$ 77,043.20	\$ 80,912.00	\$ 84,947.20	\$ 89,190.40
Exempt	Unrepresented	Full-Time	Maintenance Senior III	\$ 66,560.00	\$ 69,888.00	\$ 73,382.40	\$ 77,043.20	\$ 80,912.00	\$ 84,947.20	\$ 89,190.40
Exempt	Unrepresented	Full-Time	Human Resources Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,668.80	\$ 94,161.60
Exempt	Unrepresented	Full-Time	Planning Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,668.80	\$ 94,161.60
Exempt	Unrepresented	Full-Time	Finance & Accounting Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,668.80	\$ 94,161.60
Exempt	Unrepresented	Full-Time	IT Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,668.80	\$ 94,161.60
Exempt	Unrepresented	Full-Time	Executive Projects Manager	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,668.80	\$ 94,161.60
Exempt	Unrepresented	Full-Time	City Services Manager/Inspector	\$ 70,262.40	\$ 73,777.60	\$ 77,459.20	\$ 81,328.00	\$ 85,404.80	\$ 89,668.80	\$ 94,161.60
Non-Exempt	SEIU	Full-Time	Utility Operator II	\$ 73,112.00	\$ 76,772.80	\$ 80,600.00	\$ 84,635.20	\$ 88,857.60	\$ 93,308.80	\$ 97,968.00
Exempt	Unrepresented	Full-Time	City Services Deputy Director	\$ 72,384.00	\$ 76,003.20	\$ 79,809.60	\$ 83,803.20	\$ 87,984.00	\$ 92,372.80	\$ 97,011.20
Non-Exempt	SEIU	Full-Time	Utility Operator III	\$ 82,576.00	\$ 86,694.40	\$ 91,041.60	\$ 95,596.80	\$ 100,360.00	\$ 105,393.60	\$ 110,656.00

\*All hourly rates are based on a 40-hour work week.

### Fire Personnel

#### Fire Rate

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 46,592.00	\$ 48,921.60	\$ 51,367.68	\$ 53,936.06	\$ 56,632.87	\$ 59,464.51	\$ 62,437.74
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 61,181.12	\$ 64,238.72	\$ 67,441.92	\$ 70,819.84	\$ 74,372.48	\$ 78,070.72	\$ 82,001.92

#### Administrative Rate

Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Non-Exempt	Fire	Full-Time	Fire Apparatus Engineer	\$ 46,592.00	\$ 48,921.60	\$ 51,367.68	\$ 53,936.06	\$ 56,632.87	\$ 59,464.51	\$ 62,437.74
Non-Exempt	Fire	Full-Time	Fire Lieutenant	\$ 61,193.60	\$ 64,251.20	\$ 67,475.20	\$ 70,844.80	\$ 74,380.80	\$ 78,104.00	\$ 82,014.40

\*Fire personnel will convert to a 56-hour work week upon completion of their training.

\*Fire personnel are paid based on whether they are on the 56-hour per week average schedule or the 40-hour per week schedule.

\*Holiday pay will still be paid out based on the 40-hour per week rate, regardless of whether an employee is on a 56-hour per week average schedule or a 40-hour per week schedule.

\*Reserve Firefighter will fall under Part-Time Seasonal category

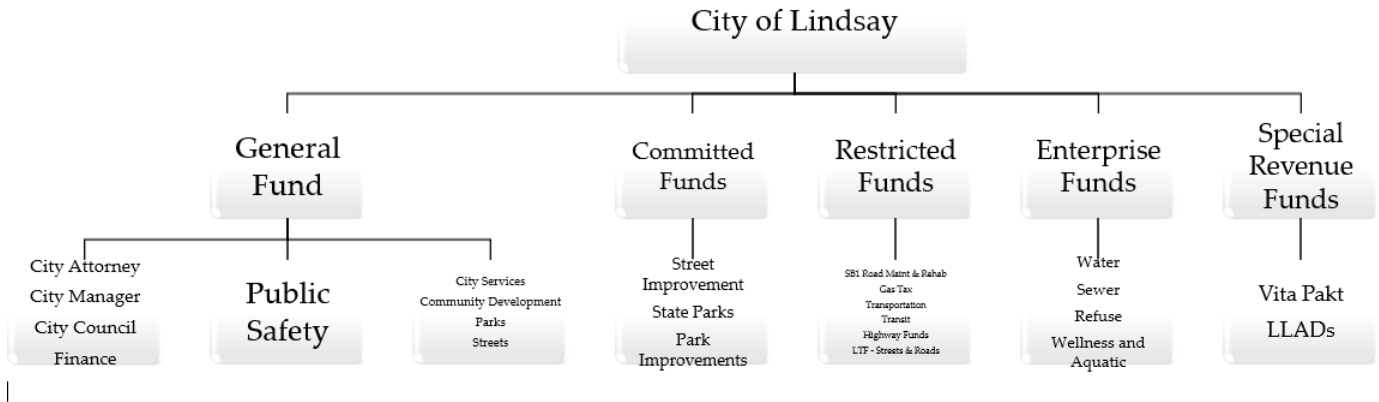


Public Safety Personnel											
Category	Bargaining Unit	Type	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	
Non-Exempt	LPOA	Full-Time	Public Safety Officer	\$ 52,769.60	\$ 55,411.20	\$ 58,198.40	\$ 61,089.60	\$ 64,147.20	\$ 67,350.40	\$ 70,720.00	
Non-Exempt	LPOA	Full-Time	Police Corporal	\$ 58,198.40	\$ 61,110.40	\$ 64,168.00	\$ 67,371.20	\$ 70,740.80	\$ 74,256.00	\$ 77,979.20	
Non-Exempt	LPOA	Full-Time	Public Safety Sergeant	\$ 64,251.20	\$ 67,454.40	\$ 70,844.80	\$ 74,380.80	\$ 78,104.00	\$ 82,014.40	\$ 86,112.00	
Exempt	Unrepresented	Full-Time	Public Safety Lieutenant	\$ 90,292.80	\$ 94,806.40	\$ 99,548.80	\$ 104,520.00	\$ 109,761.60	\$ 115,232.00	\$ 120,993.60	

\*Reserve Police Officer will fall under Part-Time Seasonal category

Contract Personnel						
Category	Bargaining Unit	Type	Title	Minimum	Maximum	
Exempt	Unrepresented	Full-Time	City Manager	\$ 114,504.00	\$ 166,400.00	
Exempt	Unrepresented	Full-Time	Director of Public Safety	\$ 86,236.80	\$ 145,600.00	
Exempt	Unrepresented	Full-Time	Director of Finance	\$ 86,777.60	\$ 145,600.00	
Exempt	Unrepresented	Full-Time	Director of City Services & Planning	\$ 75,233.60	\$ 145,600.00	
Exempt	Unrepresented	Full-Time	Recreation Services Director	\$ 71,489.60	\$ 124,800.00	

# Fund Structure



## *General Fund*

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

## *Committed Funds*

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

## *Restricted Funds*

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

## *Enterprise Funds*

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

maintenance repair and replacement of critical equipment, facilities, and infrastructure.

*Special Revenue Funds*

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

## **Levels of Budgetary Control**

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

During the fiscal year, due to emergencies or changes in circumstances, it may become necessary to transfer appropriations between funds or increase the appropriation for new projects for programs approved by the City Council. An adjustment is requested through a budget amendment which includes an explanation as to why the change is necessary. City Council may approve changes to resources held during regularly scheduled meetings held throughout the fiscal year. The council may amend the budget to add to or increase programs or amounts or to delete or decrease any programs or amounts, except those expenditures required by law or for debt services, but no amendment to the budget shall increase the authorized expenditures for any fund to an amount greater than the total estimated income and carried forward fund balances, plus appropriated reserves. The City Manager may transfer monies between departments, divisions, programs and accounts within funds and departments, but within dollar or percentage of fund limits set by the Council annually as part of the budget, but only the Council by resolution may transfer monies between funds and from unappropriated balances or fund balances to any fund or appropriation account. Encumbered amounts lapse at year end and, encumbrances outstanding at year end are reappropriated as part of the following year's budget. Activities for Debt Service, and Capital Projects are included in the annual appropriated budget. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, followed by the unrestricted committed, assigned, and unassigned resources as they are needed.

### ***Annual Budget Calendar***

<b>Timeframe</b>	<b>Budget Event</b>
<b>March</b>	Department heads submit proposed operating and capital budgets, goals, and performance standards to the City Manager. City Manager and Finance Director take information from department heads and prepare the proposed budget for coming fiscal year.
<b>May through June</b>	Proposed operating and capital budgets for all Accounting Funds is distributed to public, press and City Council. Copies are available for public review at City Hall and on City website. City Council conducts reviews during work meetings and invites public participation and input.

<b>June</b>	Public hearing is held wherein the public is invited to comment on proposed annual budget. City Council makes final budget changes. City Manager incorporates changes made by City Council into final budget document.
<b>No later than June 30</b>	Final budget is adopted by the City Council.

## **Fund Summaries**

### ***General Fund***

Staff is largely focusing on growing general fund revenues to address the deficit fund balance in the General Fund caused by the reinstatement of interfund loans. Positive revenue trends for sales and use tax, including the voter-approved additional one percent (1%) tax imposed on retail transactions to fund general fund services for public safety are expected to continue for Fiscal Year 2024/2025.

### ***Street Improvement Fund***

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

### ***Water Enterprise Fund***

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

### ***Sewer Enterprise Fund***

Operations remain positive for the sewer enterprise fund and several capital outlay projects are scheduled for Fiscal Year 2023 – 2024 to maintain and upgrade aging infrastructure. A study reviewing sewer rates has been conducted to ensure long-term operations for the system. Results of the study are expected to be presented for the consideration of Lindsay City Council soon.

### ***Wellness Enterprise Fund***

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



# FINANCIALS



Lindsay

City

Hall



## SUMMARY OF NET CHANGE - CITYWIDE

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>GENERAL FUND</b>						
101-GENERAL FUND	1,545,393	69,601	293,418	(1,725,227)	670,946	(1,692,877)
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	764,150	936,023	(1,358,186)	415,848	1,013,256	(185,362)
460-STATE PARKS	(32,297)	(326)	216,112	-	275,809	-
471-PARK IMPROVEMENTS	2,633	36,281	32,803	-	5,203	-
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	244,169	262,057	(449,343)	(18,832)	293,290	324,946
261-GAS TAX FUND	6,548	(6,406)	(91,553)	(92,727)	(40,346)	(120,144)
263-TRANSPORTATION	103,711	315,386	(244,122)	74,197	146,616	(254,143)
264-GAS TAX-TRANSIT FUND	205	-	-	-	-	-
265-STP HWY FUNDS	150,565	882	324,639	143,000	151,000	(455,500)
266-LTF-ART 8 STREETS & ROADS	652,491	2,749	788,038	(2,605,200)	472,032	(1,870,500)
<b>ENTERPRISE FUNDS</b>						
300-MCDERMONT	-	-	-	-	-	-
400-WELLNESS CENTER	198,643	(330,120)	157,215	3,683	(327,654)	(482,711)
552-WATER	8,445	(78,450)	392,959	(66,318)	(312,665)	(518,179)
553-SEWER	421,511	270,930	335,104	(145,606)	173,897	(557,812)
841-CURB & GUTTER	2,374	(1,911)	322	2,500	920	(3,500)
856-STORM DRAIN SYSTEM	738	2,423	1,255	-	659	-
554-REFUSE	68,841	81,166	45,572	1,842	14,349	(101,299)
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	(1,164)	(42,798)	35,260	(0)	-	-
883-SIERRA VIEW ASSESSMENT	2,348	(2,041)	(9,058)	-	(5,035)	4,768
884-HERITAGE ASSESSMENT DIST	2,104	4,107	(6,057)	-	805	-
886-SAMOA	1,602	1,893	192	-	1,317	-
887-SWEETBRIER TOWNHOUSES	2,789	(14,109)	(176)	-	2,019	757
888-PARKSIDE	508	2,534	(2,457)	-	(7,144)	-
889-SIERRA VISTA ASSESSMENT	7,676	6,763	(37,832)	-	(1,196)	-
890-MAPLE VALLEY ASSESSMENT	(379)	1,236	(1,090)	-	377	-
891-PELOUS RANCH	584	(5,970)	(17,059)	-	(3,800)	-



## SUMMARY OF INFLOWS - CITYWIDE

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>GENERAL FUND</b>						
101-GENERAL FUND	7,273,835	8,415,645	9,864,580	8,413,454	8,149,405	7,926,512
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	917,228	936,023	975,088	950,000	1,063,117	964,500
460-STATE PARKS	-	-	479,947	1,500,000	275,809	8,321,357
471-PARK IMPROVEMENTS	2,633	36,281	32,803	-	5,203	-
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	244,169	262,057	285,512	307,668	293,290	324,946
261-GAS TAX FUND	290,386	310,865	322,758	343,537	311,629	349,722
263-TRANSPORTATION	242,916	318,157	724,455	323,640	324,667	330,000
264-GAS TAX-TRANSIT FUND	205	-	-	-	-	-
265-STP HWY FUNDS	150,565	882	324,639	143,000	151,000	144,500
266-LTF-ART 8 STREETS & ROADS	652,491	2,749	788,038	750,000	472,032	400,000
<b>ENTERPRISE FUNDS</b>						
300-MCDERMONT	-	-	-	-	-	-
400-WELLNESS CENTER	829,582	718,146	1,170,686	1,348,863	682,992	728,500
552-WATER	1,670,087	1,788,481	2,485,017	2,933,652	1,778,139	1,638,250
553-SEWER	1,485,640	1,515,577	1,456,303	1,485,000	1,473,145	1,548,505
841-CURB & GUTTER	2,374	3,589	322	2,500	920	-
856-STORM DRAIN SYSTEM	738	2,423	1,255	-	659	-
554-REFUSE	1,095,939	900,131	884,939	967,149	952,721	959,564
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	61,693	54,963	163,989	113,690	121,853	79,386
883-SIERRA VIEW ASSESSMENT	17,606	18,783	21,672	22,165	20,025	27,177
884-HERITAGE ASSESSMENT DIST	6,703	8,700	7,407	7,285	7,359	6,913
886-SAMOA	4,032	4,398	4,393	2,355	4,524	4,610
887-SWEETBRIER TOWNHOUSES	9,476	11,385	11,385	10,365	11,385	11,400
888-PARKSIDE	5,522	6,237	5,742	6,800	5,742	9,013
889-SIERRA VISTA ASSESSMENT	9,335	9,335	9,335	6,105	5,886	6,547
890-MAPLE VALLEY ASSESSMENT	1,438	3,533	3,297	4,201	3,958	3,974
891-PELOUS RANCH	10,145	10,257	15,445	20,230	16,495	22,028

## SUMMARY OF OUTFLOWS - CITYWIDE

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>GENERAL FUND</b>						
101-GENERAL FUND	5,728,442	8,346,044	9,571,162	10,138,681	7,478,459	9,619,389
<b>COMMITTED FUNDS</b>						
200-STREET IMPROVEMENT FUND	153,078	-	2,333,275	534,152	49,861	1,149,862
460-STATE PARKS	32,297	326	263,835	1,500,000	-	8,321,357
471-PARK IMPROVEMENTS	-	-	-	-	-	-
<b>RESTRICTED FUNDS</b>						
260-SB1 ROAD MAINTENANCE & REHAB	-	-	734,855	326,500	-	-
261-GAS TAX FUND	283,838	317,271	414,311	436,264	351,974	469,866
263-TRANSPORTATION	139,205	2,771	968,577	249,443	178,050	584,143
264-GAS TAX-TRANSIT FUND	-	-	-	-	-	-
265-STP HWY FUNDS	-	-	-	-	-	600,000
266-LTF-ART 8 STREETS & ROADS	-	-	-	3,355,200	-	2,270,500
<b>ENTERPRISE FUNDS</b>						
300-MCDERMONT	-	-	-	-	-	-
400-WELLNESS CENTER	630,939	1,048,266	1,013,472	1,345,180	1,010,646	1,211,211
552-WATER	1,661,642	1,866,932	2,092,059	2,999,970	2,090,804	2,156,429
553-SEWER	1,064,129	1,244,647	1,121,199	1,630,606	1,299,248	2,106,318
841-CURB & GUTTER	-	5,500	-	-	-	3,500
856-STORM DRAIN SYSTEM	-	-	-	-	-	-
554-REFUSE	1,027,098	818,965	839,367	965,307	938,372	1,060,863
<b>SPECIAL REVENUE FUNDS</b>						
556-VITA-PAKT	62,857	97,761	128,729	113,690	121,853	79,386
883-SIERRA VIEW ASSESSMENT	15,259	20,824	30,730	22,165	25,060	22,409
884-HERITAGE ASSESSMENT DIST	4,599	4,593	13,464	7,285	6,554	6,913
886-SAMOA	2,430	2,505	4,201	2,355	3,207	4,610
887-SWEETBRIER TOWNHOUSES	6,687	25,494	11,561	10,365	9,366	10,643
888-PARKSIDE	5,013	3,704	8,199	6,800	12,886	9,013
889-SIERRA VISTA ASSESSMENT	1,659	2,571	47,167	6,105	7,082	6,547
890-MAPLE VALLEY ASSESSMENT	1,817	2,297	4,387	4,201	3,581	3,974
891-PELOUS RANCH	9,561	16,227	32,504	20,230	20,295	22,028

**SUMMARY OF TRANSFERS - CITYWIDE**

**TRANSFER OUT**

**TRANSFER IN**

<u>TRANSFERS OUT</u>	<u>PROPOSED 2025</u>	<u>TRANSFERS IN</u>	<u>PROPOSED 2025</u>	<u>PURPOSE</u>
GENERAL FUND	-	WATER	-	Water Operations
GENERAL FUND	-	WELLNESS CENTER	-	Wellness Center Operations
STREET IMPROVEMENT FUND	900,000	CAPITAL IMPROVEMENT	900,000	Rehabilitation: Linda Vista Loop
STREET IMPROVEMENT FUND	200,000	CAPITAL IMPROVEMENT	200,000	Hermosa/Westwood Roundabout Landscaping
TRANSPORTATION	250,000	CAPITAL IMPROVEMENT	250,000	Transit Center Design
STP HWY FUNDS	600,000	CAPITAL IMPROVEMENT	600,000	Lindmore St from Lindsay BLVD to Harvard Ave
LTF-ART 8 STREETS & ROADS	2,270,500	CAPITAL IMPROVEMENT	2,270,500	Tulare & Foothill Rehabilitation
CA STATE PARKS	8,321,357	CAPITAL IMPROVEMENT	8,321,357	Olive Bowl/Kaku Park
<b>TOTAL TRANSFER OUT</b>	<b>12,541,857</b>	<b>TOTAL TRANSFER IN</b>	<b>12,541,857</b>	

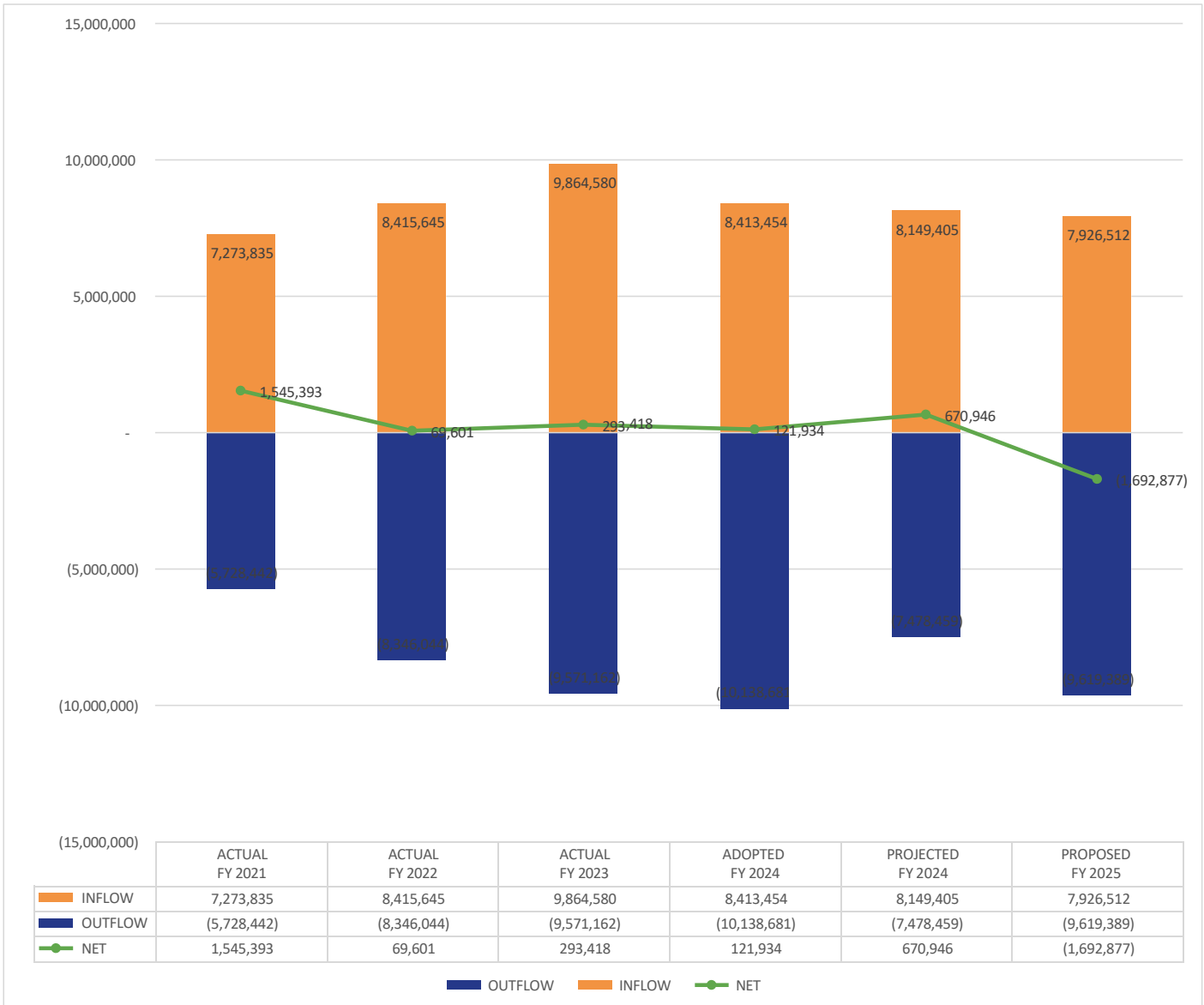
*Note: Full project details available on the Adopted Five-Year Capital Improvement Plan.*

**101-GENERAL FUND - PERFORMANCE TREND**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
101-GENERAL FUND						
RESERVE BALANCE				1,847,161		
INFLOW	7,170,618	8,415,645	9,864,580	8,163,454	8,149,405	7,926,512
OUTFLOW	5,483,985	6,866,044	8,275,058	8,126,467	7,478,459	9,619,389
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>1,686,633</b>	<b>1,549,602</b>	<b>1,589,522</b>	<b>1,884,148</b>	<b>670,946</b>	<b>(1,692,877)</b>

101-GENERAL FUND   TRANSFERS						
TRANSFERS IN	103,217	-	-	250,000	-	-
TRANSFERS OUT	244,457	1,480,000	1,296,104	2,012,214	-	-

GENERAL FUND   SUMMARY OF NET CHANGE						
<b>TOTAL SUMMARY OF NET CHANGE</b>	<b>1,545,393</b>	<b>69,601</b>	<b>293,418</b>	<b>121,934</b>	<b>670,946</b>	<b>(1,692,877)</b>



**SUMMARY OF NET CHANGE**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>101-GENERAL FUND</b>						
RESERVE BALANCE				1,847,161		
INFLOW	7,170,618	8,415,645	9,864,580	8,163,454	8,149,405	7,926,512
OUTFLOW	5,483,985	6,866,044	8,275,058	8,126,467	7,478,459	9,619,389
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>1,686,633</b>	<b>1,549,602</b>	<b>1,589,522</b>	<b>1,884,148</b>	<b>670,946</b>	<b>(1,692,877)</b>

<b>101-GENERAL FUND   TRANSFERS</b>						
	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
TRANSFERS IN	103,217	-	-	250,000	-	-
TRANSFERS OUT	244,457	1,480,000	1,296,104	2,012,214	-	-

<b>GENERAL FUND   SUMMARY OF NET CHANGE</b>						
	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>TOTAL SUMMARY OF NET CHANGE</b>	<b>1,545,393</b>	<b>69,601</b>	<b>293,418</b>	<b>121,934</b>	<b>670,946</b>	<b>(1,692,877)</b>

<b>101-GENERAL FUND   INFLOW BY SOURCE</b>						
CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
TAXES & FEES	6,219,034	6,883,037	7,003,335	7,177,225	7,033,773	6,966,470
LICENSES & PERMITS	241,244	538,832	394,812	359,500	406,657	357,300
MONEY AND PROPERTY USE	19,620	201,967	1,054,759	109,500	138,613	133,000
CHARGES FOR SERVICE	13,553	34,022	42,612	25,250	41,340	27,250
FINES	15,528	22,691	22,253	16,000	14,386	15,000
INTERGOVERNMENTAL	451,241	586,050	944,256	359,979	341,065	298,992
OTHER SOURCES & USES	210,398	149,046	402,552	116,000	173,572	128,500
<b>TOTAL INFLOW   GENERAL FUND</b>	<b>7,170,618</b>	<b>8,415,645</b>	<b>9,864,580</b>	<b>8,163,454</b>	<b>8,149,405</b>	<b>7,926,512</b>

<b>101-GENERAL FUND   OUTFLOW BY USE</b>						
CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
CITY ATTORNEY	89,366	88,286	101,856	94,500	169,274	130,000
CITY COUNCIL	12,835	31,708	41,087	139,500	91,149	120,225
CITY MANAGER / HUMAN RESOURCES	160,225	263,330	367,205	361,164	301,476	381,981
FINANCE	326,800	358,830	355,573	365,622	386,277	336,501
NON-DEPARTMENTAL	255,506	396,488	310,350	315,176	217,654	182,676
COVID-19 EMERGENCY FUND	127,444	14,933	370,817	-	27,897	-
PUBLIC SAFETY	3,083,244	3,675,349	4,560,498	4,343,387	4,101,864	4,625,284
CITY SERVICES	596,500	821,322	680,996	833,886	807,260	848,457
COMMUNITY DEVELOPMENT	88,026	144,545	282,589	357,275	290,626	590,484
PARKS	161,319	210,407	311,388	376,396	258,412	488,299
STREETS	260,081	275,795	285,393	351,196	261,916	388,173
IT/CITY CLERK	-	-	-	117,000	85,633	125,000
DEBT SERVICE	239,523	321,095	370,116	318,365	438,887	507,362
CAPITAL OUTLAY	83,117	263,954	237,190	153,000	40,134	894,948
<b>TOTAL OUTFLOW   GENERAL FUND</b>	<b>5,483,985</b>	<b>6,866,044</b>	<b>8,275,058</b>	<b>8,126,467</b>	<b>7,478,459</b>	<b>9,619,389</b>

## SUMMARY OF NET CHANGE

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>101-GENERAL FUND</b>						
RESERVE BALANCE				1,847,161		
INFLOW	7,170,618	8,415,645	9,864,580	8,163,454	8,149,405	7,926,512
OUTFLOW	5,483,985	6,866,044	8,275,058	8,126,467	7,478,459	9,619,389
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>1,686,633</b>	<b>1,549,602</b>	<b>1,589,522</b>	<b>1,884,148</b>	<b>670,946</b>	<b>(1,692,877)</b>

<b>101-GENERAL FUND   TRANSFERS</b>						
	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
TRANSFERS IN	103,217	-	-	250,000	-	-
TRANSFERS OUT- WATER	244,457	1,480,000	1,296,104	1,430,152	-	-
TRANSFERS OUT- WELLNESS CENTER	-	-	-	549,863	-	-
TRANSFERS OUT- REFUSE	-	-	-	32,199	-	-

<b>GENERAL FUND   SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE</b>	<b>1,545,393</b>	<b>69,601</b>	<b>293,418</b>	<b>121,934</b>	<b>670,946</b>	<b>(1,692,877)</b>

<b>101-GENERAL FUND   INFLOW   GENERAL FUND</b>						
CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>TAXES &amp; FEES</b>						
PROPERTY TAX REVENUE	369,515	370,275	425,999	430,000	369,995	385,000
CURRENT UNSECURED	18,811	21,378	22,644	25,000	24,563	25,500
OTHER PRTX/ABX126 PASTHRU	80,746	235,571	246,863	250,000	298,741	275,000
ABX126 RESIDUAL	98,116	-	-	-	-	-
REAL PROPERTY TRANSFER	-	-	-	5,000	10,200	7,500
MOTOR VEHICLE IN-LIEU TAX	9,648	15,122	13,015	13,500	15,680	13,770
COUNTY PRP TAX VLF	1,151,790	1,233,970	1,258,619	1,285,000	1,355,200	1,323,550
SALES & USE	1,288,539	1,568,150	1,555,154	1,630,000	1,553,000	1,559,000
MEASURE O	1,540,556	1,689,595	1,761,046	1,735,000	1,710,000	1,637,000
UTILITY USER TAX	957,350	988,459	1,038,295	1,123,625	1,114,245	1,129,250
RETAIL CANNABIS TAX	413,996	430,226	291,763	315,000	223,000	250,000
UTILITY COMPANY FRANCHISE	126,056	142,536	183,580	140,000	172,400	145,000
SALES TAX - PROP 172	65,294	99,513	94,966	100,100	80,089	95,900
TRANSIENT OCCUPANCY TAX	98,618	88,244	111,392	125,000	106,660	120,000
<b>SUB-TOTAL</b>	<b>6,219,034</b>	<b>6,883,037</b>	<b>7,003,335</b>	<b>7,177,225</b>	<b>7,033,773</b>	<b>6,966,470</b>
<b>LICENSES &amp; PERMITS</b>						
BUILDING PERMITS	140,179	326,493	216,860	200,000	196,200	200,000
BUS LICENSE AP REVIEW	2,820	5,010	6,487	6,000	10,000	6,500
BUSINESS LICENSE FEES	56,260	108,437	95,122	90,000	94,165	90,000
PLANNING & ZONING FEES	16,350	6,800	-	10,000	-	5,000
PARCEL MAP TENTATIVE	-	-	-	-	5,239	-
LOT LINE ADJ REVIEW	-	-	-	-	5,239	-
ZONE CHG/AMDMNT REVIEW	-	-	-	-	5,331	-
SUB/DEV AGREEMT AMENDMENT	-	-	-	-	8,338	-
GEN PLAN REVIEW/REVISION	-	-	4,997	-	16,107	5,000
DOG LICENSE - LINDSAY	720	505	225	500	120	300
PLAN CHECK FEES	11,410	38,665	30,444	30,000	27,746	30,000
CONDITIONAL USE PERMITS	-	10,000	200	1,000	2,425	1,500
CANNABIS PERMIT	10,000	-	10,000	10,000	10,000	10,000
SITE PLAN REVIEWS	150	12,054	3,600	2,000	20,910	3,000
MISC.C.S/FIRE INSPECTION	3,355	30,868	26,877	10,000	4,838	6,000
<b>SUB-TOTAL</b>	<b>241,244</b>	<b>538,832</b>	<b>394,812</b>	<b>359,500</b>	<b>406,657</b>	<b>357,300</b>

<b>MONEY AND PROPERTY USE</b>						
ARBOR RENTAL/MISC SRV	1,955	2,935	4,836	3,000	2,650	3,000
SALE, SURPLUS PROPERTY	-	6,600	-	-	-	-
BASEBALL FIELD RENTALS	4,868	15,300	22,867	-	12,513	12,000
LEASE/RENT RECEIPTS	-	100,001	-	-	-	-
SALE OF REAL PROPERTY	-	10,336	896,547	-	-	-
INTEREST & PENALTIES	2,378	2,154	4,068	1,500	4,300	3,000
EARNED BANK INTEREST	5,419	5,391	34,630	30,000	33,000	30,000
RENT,CITY FACILITY	-	-	-	-	-	-
SMALL BUSINESS INCUBATOR	-	-	-	-	-	-
FRIDAY NIGHT MARKET	5,000	59,250	91,813	75,000	86,150	85,000
<b>SUB-TOTAL</b>	<b>19,620</b>	<b>201,967</b>	<b>1,054,759</b>	<b>109,500</b>	<b>138,613</b>	<b>133,000</b>
<b>CHARGES FOR SERVICE</b>						
DUI LAB FEES	929	985	626	1,000	620	1,000
D.U.I. - COST RECOVERY	119	2,193	20	1,000	-	-
VEHICLE ABATEMENT	4,041	5,564	6,768	3,000	4,185	3,000
TRAFFIC ACCIDENT REPORT	72	3,915	6,387	4,000	5,887	4,500
SPECIAL FIRE SEVICES	1,100	200	200	750	-	500
ANIMAL CONTROL	180	425	874	500	930	250
WEED CLEANING & REMOVAL	-	2,235	-	-	-	-
VEHICLE RELEASE	4,800	10,575	15,400	10,000	21,879	12,000
FINGERPRINTS	1,971	6,342	10,924	5,000	7,839	6,000
GANG REGISTRATION FEE	20	-	-	-	-	-
POLICE REPORT COPY	69	540	549	-	-	-
VEHICLE EQUIP. CORR. INSP	250	1,045	847	-	-	-
FIRE REPORT COPY	2	3	17	-	-	-
<b>SUB-TOTAL</b>	<b>13,553</b>	<b>34,022</b>	<b>42,612</b>	<b>25,250</b>	<b>41,340</b>	<b>27,250</b>
<b>FINES</b>						
PUBLIC SAFETY FINES/REVNU	14,836	12,484	9,563	10,000	10,136	10,000
OTHER FINES & FORFEITS	692	10,207	12,690	6,000	4,250	5,000
<b>SUB-TOTAL</b>	<b>15,528</b>	<b>22,691</b>	<b>22,253</b>	<b>16,000</b>	<b>14,386</b>	<b>15,000</b>
<b>INTERGOVERNMENTAL</b>						
P.O.S.T.	-	-	-	-	-	-
AMERICAN RESCUE PLAN ACT	-	-	-	-	-	-
CARES	162,414	-	-	-	-	-
TULARE COUNTY(SLESF)COPS	156,727	161,285	165,271	160,000	186,159	170,000
YOUTH SRVCS OFFICER-LUSD	93,097	89,206	167,044	197,479	152,896	126,992
HOMELAND SECURITY GRANT	3,593	-	-	-	-	-
GRANT FUNDS RECEIVED	33,037	333,333	609,881	-	-	-
TAX RELIEF SUBVENTION	2,375	2,226	2,059	2,500	2,010	2,000
<b>SUB-TOTAL</b>	<b>451,241</b>	<b>586,050</b>	<b>944,256</b>	<b>359,979</b>	<b>341,065</b>	<b>298,992</b>
<b>OTHER SOURCES &amp; USES</b>						
REBATES/REFUND/REIMBURSMT	186,999	134,267	375,361	100,000	158,600	115,000
SALE OF SHOULDER PATCHES	-	-	1,070	-	-	-
HEALTH PREM CONTRIBUTION	7,057	4,770	8,527	9,000	9,830	8,000
OTHER MISC REVENUES	14,676	10,000	17,594	7,000	5,142	5,500
DONATIONS	1,666	10	-	-	-	-
<b>SUB-TOTAL</b>	<b>210,398</b>	<b>149,046</b>	<b>402,552</b>	<b>116,000</b>	<b>173,572</b>	<b>128,500</b>
<b>TOTAL INFLOW   GENERAL FUND</b>	<b>7,170,618</b>	<b>8,415,645</b>	<b>9,864,580</b>	<b>8,163,454</b>	<b>8,149,405</b>	<b>7,926,512</b>

101-GENERAL FUND | OUTFLOW | CITY ATTORNEY

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
PROFESSIONAL SERVICES	89,366	88,286	101,856	94,500	169,274	130,000
<b>TOTAL OUTFLOW   CITY ATTORNEY</b>	<b>89,366</b>	<b>88,286</b>	<b>101,856</b>	<b>94,500</b>	<b>169,274</b>	<b>130,000</b>

101-GENERAL FUND | OUTFLOW | CITY COUNCIL

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
STIPEND	3,025	3,575	10,650	16,000	15,900	15,900
MEETINGS & TRAVEL	349	13,550	15,174	15,000	10,940	15,000
SPECIAL DEPT SUPPLIES	2,372	6,070	7,155	2,500	3,277	2,325
CONTINGENCY COSTS	-	-	-	25,000	2,744	20,500
COUNCIL PUBLIC OUTREACH	782	2,000	1,398	22,000	8,313	20,000
COMMUNITY EVENTS	-	-	-	50,000	49,975	37,500
JPA DUES	6,308	6,514	6,710	9,000	-	9,000
<b>TOTAL OUTFLOW   CITY COUNCIL</b>	<b>12,835</b>	<b>31,708</b>	<b>41,087</b>	<b>139,500</b>	<b>91,149</b>	<b>120,225</b>

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

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	1,099	1,582	1,597	-	838	-
SALARIES - FULL TIME	80,594	125,072	135,338	137,999	102,814	150,933
SALARIES - PART TIME	602	-	864	-	-	-
BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	5,975	9,250	9,893	-	7,568	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIB	12,718	8,317	8,680	-	7,844	-
WORKER'S COMPENSATION	6,731	10,071	11,561	-	7,547	-
HEALTH/LIFE/DISAB INSURNC	7,556	19,269	18,657	-	10,327	-
DEFERRED COMP BENEFIT	3,543	6,079	4,805	-	4,209	-
PERS UNFUNDED LIABILITY	10,554	23,682	26,892	25,765	25,759	16,360
PROFESSIONAL SERVICES	1,576	14,458	71,902	81,300	56,968	82,200
CONTINGENCY COSTS	-	2,207	-	25,000	14,114	16,000
DUES, SUBSCRIPTIONS	5,475	5,776	9,805	7,500	10,545	17,000
ADV/PRINT/COPY/SHIPPING	597	856	1,331	2,500	334	6,250
RECRUITING COSTS	310	6,130	13,196	12,500	9,550	12,000
STAFF TRAINING & MEETINGS	-	200	174	15,000	8,599	12,500
MEETINGS & TRAVEL	1,127	7,856	6,908	14,500	13,350	18,000
PHONE & VOICE	5,650	5,953	12,163	15,600	5,576	13,000
SOFTWARE	-	636	1,795	7,000	264	1,000
OFFICE EQUIPMENT MAINT	9,211	6,000	2,711	2,500	5,319	4,000
LIABILITY INSURANCE	-	-	-	-	-	8,958
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	3,338	2,705	11,796	12,000	1,927	5,000
DEPART OPERATING SUPPLIES	2,874	7,041	14,977	-	6,847	8,580
CITY CLERK EXPENSE	695	173	-	-	-	10,000
VEHICLE REPAIR & MAINT	-	-	242	500	223	100
VEHICLE FUEL AND OIL	-	15	1,919	1,500	953	100
<b>TOTAL OUTFLOW   CITY MANAGER</b>	<b>160,225</b>	<b>263,330</b>	<b>367,205</b>	<b>361,164</b>	<b>301,476</b>	<b>381,981</b>



101-GENERAL FUND | OUTFLOW | FINANCE

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	2,425	2,778	2,455	-	4,047	-
SALARIES - FULL TIME	86,952	104,548	89,391	130,112	95,664	155,737
SALARIES - PART TIME	11,195	1,504	23,098	-	39,107	-
SALARIES - OVERTIME	68	66	10	-	0	-
TEMPS	-	-	2,935	11,250	6,028	12,340
BENEFITS	7	-	-	-	-	-
FICA/MEDICARE CITY PAID	6,801	7,161	7,863	-	9,687	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	16,038	10,708	8,740	-	11,056	-
WORKER'S COMPENSATION	7,279	9,150	7,533	-	8,168	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	14,662	19,200	16,263	-	20,163	-
DEFERRED COMP BENEFIT	4,034	3,618	2,416	-	-	-
PERS UNFUNDED LIABILITY	9,345	48,073	54,590	52,300	52,291	16,630
LIABILITY INSURANCE	-	-	-	-	-	8,444
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	92,078	50,506	34,452	50,000	38,465	50,000
AUDIT SERVICES	37,880	37,098	37,460	36,660	53,869	32,450
PERMIT RENEWAL	207	-	-	-	-	-
OTHER SERVICES & CHARGES	17,371	13,905	5,901	10,000	5,057	7,000
OFFICE EQUIPMENT MAINT	7,431	6,317	2,568	3,000	4,780	4,500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	2,199	3,883	4,442	5,000	1,210	3,500
DEPART OPERATING SUPPLIES	3,253	7,900	17,057	10,000	9,629	10,000
SPECIAL DEPT SUPPLIES	129	619	6,440	-	-	-
FURNITURE & EQUIPMENT	-	-	-	3,800	2,340	2,500
VEHICLE FUEL AND OIL	-	-	-	5,000	223	100
PHONE & VOICE	6,840	7,552	7,554	7,500	6,078	7,000
SOFTWARE	-	13,832	12,615	14,000	13,580	14,300
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	300	6,340	1,620	10,000	923	5,000
MEETINGS & TRAVEL	95	895	4,920	10,000	2,741	5,000
DUES, SUBSCRIPTIONS	210	1,026	693	2,000	499	1,500
ADV/PRINT/COPY/SHIPPING	-	2,154	4,556	5,000	672	500
<b>TOTAL OUTFLOW   FINANCE</b>	<b>326,800</b>	<b>358,830</b>	<b>355,573</b>	<b>365,622</b>	<b>386,277</b>	<b>336,501</b>

101-GENERAL FUND | OUTFLOW | NON-DEPARTMENTAL

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
BENEFITS	-	-	-	-	-	-
STATE UNEMPLOYMENT BENEFIT	16,319	9,339	37,318	40,000	4,046	30,000
OPEB EXPENSE	30,040	36,474	34,569	40,000	40,252	45,000
LIABILITY INSURANCE	145,629	252,157	119,943	112,695	113,553	16,176
OTHER SERVICES/CHARGES	-	-	-	-	-	-
OTHER SERVICES & CHARGES	29,819	65,801	40,181	25,000	18,350	35,000
FINANCE CHARGE	1,481	6,435	10,745	5,000	7,903	8,000
COUNTY PROPTX ADMIN FEE	8,288	8,945	9,982	10,481	8,947	10,500
PROFESSIONAL SERVICES	9,750	4,294	6,998	50,000	631	10,000
COMMUNITY EVENTS	-	-	26,080	-	-	-
DUES, SUBSCRIPTIONS	14,180	-	5,069	12,000	5,202	8,000
SOFTWARE	-	13,044	19,465	20,000	18,769	20,000
CLEANING/SANITATION SERV	-	-	-	-	-	-
<b>TOTAL OUTFLOW   NON-DEPARTMENTAL</b>	<b>255,506</b>	<b>396,488</b>	<b>310,350</b>	<b>315,176</b>	<b>217,654</b>	<b>182,676</b>

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

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	2,784	1,042	16,825	-	35	-
SALARIES - PART TIME	572	-	3,334	-	-	-
SALARIES - OVERTIME	-	-	12,208	-	-	-
FICA/MEDICARE CITY PAID	199	55	1,872	-	2	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	561	141	2,073	-	2	-
WORKER'S COMPENSATION	301	91	2,939	-	3	-
HEALTH/LIFE/DISAB INSURNC	351	208	5,780	-	6	-
DEFERRED COMP BENEFIT	114	33	273	-	0	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES/MATERIALS	13,213	1,652	-	-	-	-
SMALL TOOLS & EQUIPMENT	3,410	98	-	-	-	-
SPECIAL DEPT SUPPLIES	-	-	236,157	-	17,998	-
ADV/PRINT/COPY/SHIPPING	-	-	-	-	-	-
PROFESSIONAL SERVICES	49,576	10,684	1,065	-	96	-
<b>TOTAL OUTFLOW   COVID-19 EMERGENCY FUND</b>	<b>71,082</b>	<b>14,003</b>	<b>282,525</b>	<b>-</b>	<b>18,142</b>	<b>-</b>

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

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	35,977.71	625.73	60,215.59	-	6,430.00	-
FICA/MEDICARE CITY PAID	2,231.00	34.82	3,546.33	-	355.15	-
PERS - EPMC	534.67	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	9,264.55	79.97	7,511.88	-	1,016.26	-
WORKER'S COMPENSATION	3,252.16	54.75	5,455.66	-	562.62	-
HEALTH/LIFE/DISAB INSURNC	3,197.33	100.64	9,002.45	-	1,050.51	-
DEFERRED COMP BENEFIT	1,905.22	33.51	2,559.93	-	339.90	-
<b>TOTAL OUTFLOW   COVID-19 ADMIN SALARY</b>	<b>56,363</b>	<b>929</b>	<b>88,292</b>	<b>-</b>	<b>9,754</b>	<b>-</b>

101-GENERAL FUND | OUTFLOW | PUBLIC SAFETY

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	42,411	44,655	40,720	-	43,003	-
SALARIES - FULL TIME	1,417,809	1,492,922	1,622,650	2,811,386	1,674,738	3,133,403
SALARIES - PART TIME	1,299	25,273	41,781	-	67,182	-
SALARIES - OVERTIME	12,275	47,175	156,144	-	166,353	-
TEMPS	5,001	30,649	35,733	-	26,671	15,000
BENEFITS	75,305	89,804	114,071	-	90,275	-
FICA/MEDICARE CITY PAID	106,389	114,793	134,137	-	140,320	-
PERS - EPMC	4,688	2,128	-	-	-	-
PERS - EMPLOYER CONTRIBT	248,824	260,786	277,038	-	302,629	-
WORKER'S COMPENSATION	135,529	151,758	179,923	-	186,608	-
STATE UNEMPLOYMENT BENEFIT	1,034	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	230,290	287,452	329,340	-	340,332	-
DEFERRED COMP BENEFIT	33,584	34,709	37,991	-	-	-
UNIFORMS&PERSONAL EQUIP	11,085	9,397	14,613	10,000	13,570	10,000
UNIFORM ALLOWANCE - PSO	16,169	22,487	29,327	-	-	-
PERS UNFUNDED LIABILITY	273,000	319,419	369,627	360,632	360,632	437,500
LIABILITY INSURANCE	19,375	40,939	42,884	30,005	30,054	178,930
SCHOOL RESOURCE OFFICER	57,956	66,231	85,598	235,310	96,931	143,219
FIREFIGHTER GEAR/EQUIP	-	27,682	80,860	40,000	22,048	58,000
DEBT SERVICE (FIRE TRUCK)	-	-	-	-	-	-
DEBT SERVICE - LEASE PAY	64,732	67,560	70,513	413,615	73,594	76,810
DEBT SERVICE - LEASE PAY - INTEREST	26,411	23,582	20,630	17,549	17,549	14,332
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
ANIMAL CONTROL SERVICES	165	307	-	-	-	-
PROFESSIONAL SERVICES	18,575	81,819	13,094	12,500	4,249	12,500
CENTRAL DISPATCH	75,738	88,912	95,809	95,809	95,809	108,000
CDF DISPATCH	-	-	-	44,080	44,080	44,080
ANIMAL CONTROL CHARGES	4,082	4,332	13,294	12,000	9,419	47,000
VOLUNTEER FIRE PROGRAM	-	-	-	-	-	-
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	35,696	61,114	83,138	48,000	89,483	84,000
VEHICLE REPAIR & MAINT	46,732	67,235	103,626	20,000	52,274	50,000
MISCELLANEOUS	-	-	-	-	-	-
THUNDERBOLT OFFICER	-	-	-	-	-	-
DMV AUTO THEFT	-	-	3,200	3,500	-	3,500
LIVE SCAN	3,876	3,289	8,962	4,000	3,630	4,000
HOMELAND SECURITY EQUIP	-	-	-	-	-	-
DUES, SUBSCRIPTIONS	19,254	16,279	3,396	10,000	5,618	10,000
SOFTWARE	-	9,971	11,920	20,000	19,321	21,500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	3,966	5,047	5,790	5,000	2,850	5,000
DEPART OPERATING SUPPLIES	7,488	12,953	17,080	30,000	11,137	30,000
REPAIR & MAINT SUPPLIES	589	4,450	4,279	3,000	2,051	3,000
RADIO REPAIR/MAINTENANCE	10,441	4,390	12,603	4,000	313	4,000
SPECIAL DEPT SUPPLIES	10,704	34,658	12,167	-	-	-
SMALL TOOLS & EQUIPMENT	96	1,890	1,396	-	-	-
K-9 SUPPLIES & EQUIP.	592	-	-	-	-	-
DOJ VEST GRANT	-	-	-	-	-	10,000
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	2,898	10,046	8,521	20,000	13,682	20,000
MEETINGS & TRAVEL	961	803	3,917	6,000	1,853	5,000
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	10,505	14,200	17,202	15,000	19,421	17,510
UTILITIES-GAS	2,170	3,337	5,032	5,000	3,328	5,000
PHONE & VOICE	18,784	18,450	23,872	22,000	24,643	22,000
OFFICE EQUIPMENT MAINT	10,124	9,399	12,461	10,000	14,567	10,000
OTHER SERVICES/CHARGES	-	-	-	-	-	-
OTHER SERVICES & CHARGES	10,262	21,063	9,418	20,000	7,851	20,000
DUI TRUST FUND & LAB FEES	3,064	6,074	13,505	12,000	15,211	12,000



FURNITURE & EQUIPMENT	-	-	-	-	-	2,000
ASSET FORFEITURE PROJECTS	-	-	11,087	-	-	-
NEW VEHICLE EQUIPMENT	1,500	33,630	377,656	-	-	-
OPIOID EXPENSES	-	-	-	-	5,002	5,000
ASSET FORFEITURE - OP EXP	-	-	-	-	-	-
ADV/PRINT/COPY/SHIPPING	1,817	2,300	4,494	3,000	3,583	3,000
<b>TOTAL OUTFLOW   PUBLIC SAFETY</b>	<b>3,083,244</b>	<b>3,675,349</b>	<b>4,560,498</b>	<b>4,343,387</b>	<b>4,101,864</b>	<b>4,625,284</b>

101-GENERAL FUND | OUTFLOW | CITY SERVICES

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	3,912	5,697	3,163	-	6,256	-
SALARIES - FULL TIME	241,380	273,382	186,538	330,121	308,732	460,038
SALARIES - PART TIME	16,199	36,826	20,577	-	34,998	-
SALARIES - OVERTIME	2,268	6,474	960	-	7,934	-
TEMPS	17,015	32,568	51,709	30,000	17,698	-
BENEFITS	-	268	947	-	-	-
FICA/MEDICARE CITY PAID	17,632	21,812	14,329	-	25,188	-
PERS - EPMC	1,204	348	-	-	-	-
PERS - EMPLOYER CONTRIBT	29,314	28,082	20,355	-	32,319	-
WORKER'S COMPENSATION	21,021	23,967	16,649	-	27,475	-
HEALTH/LIFE/DISAB INSURNC	47,504	62,759	36,454	-	63,298	-
BOOT ALLOWANCE	136	712	473	-	-	-
DEFERRED COMP BENEFIT	4,911	5,678	3,837	-	-	-
PERS UNFUNDED LIABILITY	24,967	100,167	113,748	108,960	108,956	52,965
PROFESSIONAL SERVICES	80,432	97,403	44,962	110,000	3,204	80,000
ENGINEERING	-	2,301	24,772	110,000	63,683	110,000
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
SHOP SUPPLIES	-	164	82	-	-	-
OFFICE EQUIPMENT MAINT	6,316	5,697	5,254	5,000	8,155	2,000
MACH -EQUIP SRV MCD	10,447	16,283	9,260	-	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES	6,510	8,709	6,477	6,000	1,310	4,000
WEED ABATEMENT	(2,574)	3,500	-	-	-	-
DEPART OPERATING SUPPLIES	17,154	18,248	28,595	20,000	18,890	20,000
REPAIR & MAINT SUPPLIES	228	859	999	1,550	1,212	1,600
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	16,532	23,967	26,380	25,000	25,853	29,870
UTILITIES-GAS	4,943	6,621	10,972	11,000	6,843	7,500
PHONE & VOICE	9,474	10,980	11,742	11,000	9,176	10,500
LIABILITY INSURANCE	7,800	6,000	8,496	9,855	9,854	27,533
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	3,551	3,349	2,520	3,500	2,567	3,000
VEHICLE REPAIR & MAINT	596	2,315	5,268	4,500	7,640	6,000
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	-	-	-	25,000	4,961	15,000
MEETINGS & TRAVEL	186	1,601	1,354	6,000	682	5,000
OTHER SERVICES & CHARGES	6,487	13,064	17,634	13,000	8,553	11,000
DUES, SUBSCRIPTIONS	955	717	3,175	3,000	1,714	2,100
ADV/PRINT/COPY/SHIPPING	-	806	3,315	400	109	350
<b>TOTAL OUTFLOW   CITY SERVICES</b>	<b>596,500</b>	<b>821,322</b>	<b>680,996</b>	<b>833,886</b>	<b>807,260</b>	<b>848,457</b>

101-GENERAL FUND | OUTFLOW | COMMUNITY DEVELOPMENT

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	-	303	1,307	-	920	-
SALARIES - FULL TIME	2,749	46,627	108,781	313,870	151,736	417,071
SALARIES - PART TIME	7,080	921	-	-	-	-
SALARIES - OVERTIME	60	71	-	-	543	-
BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	755	3,474	7,574	-	10,573	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	59	3,570	13,205	-	18,841	-
WORKER'S COMPENSATION	330	4,035	9,657	-	13,615	-
HEALTH/LIFE/DISAB INSURNC	355	8,040	21,872	-	30,421	-
DEFERRED COMP BENEFIT	175	1,343	3,677	-	-	-
PERS UNFUNDED LIABILITY	7,335	14,945	16,971	16,260	16,257	53,900
PROFESSIONAL SERVICES	54,003	35,714	78,526	-	30,310	70,000
DUES/SUBSCRIPTIONS	-	-	-	-	-	-
DUES, SUBSCRIPTIONS	-	224	-	125	616	1,000
JPA DUES	5,002	4,913	4,878	5,120	4,772	5,000
TCEDC & TCAG DUES	-	5,500	2,500	4,500	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	-	1,784	4,362	2,000	4,198	4,100
OFFICE SUPPLIES	-	759	-	1,000	100	1,000
LIABILITY INSURANCE	-	-	-	-	-	27,313
ADV/PRINT/COPY/SHIPPING	8,208	2,223	646	2,900	3,107	4,100
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
MEETINGS & TRAVEL	-	6,510	346	6,000	1,302	2,500
PHONE & VOICE	-	-	-	-	-	-
OTHER SERVICES & CHARGES	1,914	3,589	8,228	5,000	3,316	4,500
COUNTY CLERK EXPENSE	-	-	58	500	-	-
<b>TOTAL OUTFLOW   COM DEV</b>	<b>88,026</b>	<b>144,545</b>	<b>282,589</b>	<b>357,275</b>	<b>290,626</b>	<b>590,484</b>

101-GENERAL FUND | OUTFLOW | PARKS

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	37,075	50,615	57,618	214,366	67,655	324,070
SALARIES - PART TIME	867	503	-	-	-	-
SALARIES - OVERTIME	575	1,468	1,106	-	994	-
TEMPS	16,187	23,320	60,227	-	48,111	-
BENEFITS	-	-	182	-	-	-
FICA/MEDICARE CITY PAID	2,832	3,892	4,252	-	4,845	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	4,781	4,857	5,069	-	7,006	-
WORKER'S COMPENSATION	3,121	4,425	5,053	-	5,797	-
HEALTH/LIFE/DISAB INSURNC	9,854	12,158	12,250	-	13,541	-
BOOT ALLOWANCE	136	384	580	-	-	-
DEFERRED COMP BENEFIT	360	1,013	1,007	-	-	-
PERS UNFUNDED LIABILITY	22,614	21,268	24,152	23,135	23,134	45,590
LIABILITY INSURANCE	2,100	4,870	16,940	-	-	24,964
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
LANDSCAPE MAINTENANCE	7,825	6,411	9,696	12,054	14,895	14,000
GOLF COURSE CONTRACT SRVS	-	600	-	-	-	-
PROFESSIONAL SERVICES	435	7,346	32,906	59,136	6,664	7,500
GRAFFITI/LITTER REMOVAL	153	98	-	500	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	21,631	26,490	21,583	25,000	14,942	20,000
SMALL TOOLS & EQUIPMENT	1,782	1,979	1,422	1,500	2,125	3,000
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	10,673	14,528	13,503	11,875	15,516	18,025
UTILITIES-GAS	177	194	180	130	149	200
PHONE & VOICE	679	357	463	500	846	900
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
OTHER EQUIP MAINTENANCE	7,949	14,492	16,260	8,000	13,540	13,000
EQUIPMENT RENTALS	1,070	3,641	8,019	3,200	-	-
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	4,136	4,034	14,195	10,000	14,207	11,000
VEHICLE REPAIR & MAINT	4,307	1,466	4,528	7,000	4,053	5,500
MEETINGS & TRAVEL	-	-	199	-	393	550
<b>TOTAL OUTFLOW   PARKS</b>	<b>161,319</b>	<b>210,407</b>	<b>311,388</b>	<b>376,396</b>	<b>258,412</b>	<b>488,299</b>



101-GENERAL FUND | OUTFLOW | STREETS

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	114,378	148,616	126,680	253,881	138,069	289,565
SALARIES - PART TIME	1,624	302	-	-	-	-
SALARIES - OVERTIME	577	1,114	1,031	-	1,378	-
TEMPS	6,496	22,564	59,054	-	17,292	-
BENEFITS	49	37	1,057	-	-	-
FICA/MEDICARE CITY PAID	8,294	10,850	9,146	-	9,988	-
PERS - EPMC	366	104	-	-	-	-
PERS - EMPLOYER CONTRIBT	14,167	14,874	12,248	-	15,262	-
WORKER'S COMPENSATION	9,542	12,092	10,963	-	11,696	-
HEALTH/LIFE/DISAB INSURNC	22,084	27,052	21,967	-	22,812	-
BOOT ALLOWANCE	136	464	223	-	-	-
DEFERRED COMP BENEFIT	2,648	4,444	2,588	-	-	-
PERS UNFUNDED LIABILITY	32,971	5,802	6,589	6,315	6,311	31,780
LIABILITY INSURANCE	7,800	1,000	-	-	-	17,401
INELIGIBLE COSTS TO REPAY	-	-	-	52,400	-	-
DEBT INTEREST EXPENSE	-	-	-	-	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	16,138	9,671	12,569	15,000	18,221	21,500
REPAIR & MAINT SUPPLIES	4,732	6,176	4,593	3,000	3,910	5,000
EQUIPMENT RENTALS	1,432	1,732	4,242	400	-	-
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	5,917	3,475	3,165	5,300	6,745	5,300
VEHICLE REPAIR & MAINT	5,081	3,809	6,605	6,000	2,827	5,500
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	4,554	337	1,237	5,000	232	2,500
GRAFFITI/LITTER REMOVAL	-	36	-	500	-	500
DUES, SUBSCRIPTIONS	-	-	-	2,000	-	-
UTILITIES-SCE	554	488	405	900	343	927
PHONE & VOICE	538	333	441	500	1,926	2,200
MEETINGS & TRAVEL	-	425	199	-	-	-
OTHER SERVICES/CHARGES	-	-	-	-	-	-
GENERAL STREET MAINT	-	-	393	-	4,903	6,000
<b>TOTAL OUTFLOW   STREETS</b>	<b>260,081</b>	<b>275,795</b>	<b>285,393</b>	<b>351,196</b>	<b>261,916</b>	<b>388,173</b>

101-GENERAL FUND   OUTFLOW   IT/ CITY CLERK		Remove City Clerk				
CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PROFESSIONAL SERVICES	-	-	-	117,000	85,633	125,000
<b>TOTAL OUTFLOW   IT/CITY CLERK</b>	-	-	-	117,000	85,633	125,000

101-GENERAL FUND   OUTFLOW   HCD 2020 AGREEMENT		ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025
INELIGIBLE COSTS TO REPAY	10,000	89,360	89,360	89,360	89,360	89,360	89,360
DEBT INTEREST EXPENSE	-	-	-	-	-	-	-
<b>TOTAL OUTFLOW   HCD 2020 AGREEMENT</b>	10,000	89,360	89,360	89,360	89,360	89,360	89,360

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

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
PRINCIPAL PAYMENT ON LTD	130,000	140,000	145,000	155,000	155,000	165,000
DEBT INTEREST EXPENSE	62,600	54,838	46,463	37,462	37,462	27,660
<b>TOTAL OUTFLOW   LFA 2012 REVNU BOND-MCD</b>	<b>192,600</b>	<b>194,838</b>	<b>191,463</b>	<b>192,462</b>	<b>192,462</b>	<b>192,660</b>

101-GENERAL FUND | OUTFLOW | LIBRARY LANDSCAPE DEBT

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
PRINCIPAL PAYMENT ON LTD	20,714	21,543	22,405	23,001	23,001	24,233
DEBT INTEREST EXPENSE	16,209	15,355	14,466	13,542	13,542	12,581
<b>TOTAL OUTFLOW   LIBRARY LANDSCAPE DEBT</b>	<b>36,923</b>	<b>36,898</b>	<b>36,871</b>	<b>36,543</b>	<b>36,543</b>	<b>36,814</b>

101-GENERAL FUND | OUTFLOW | INTERFUND DEBT

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
INTERFUND DEBT PMT	-	-	-	-	68,100	136,106
<b>TOTAL OUTFLOW   INTERFUND DEBT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,100</b>	<b>136,106</b>

101-GENERAL FUND | OUTFLOW | TCAG MEASURE R

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
TCAG MEASURE R PMT	-	-	52,422	-	52,422	52,422
<b>TOTAL OUTFLOW   INTERFUND DEBT</b>	<b>-</b>	<b>-</b>	<b>52,422</b>	<b>-</b>	<b>52,422</b>	<b>52,422</b>

101-GENERAL FUND | CAPITAL OUTLAY | PARKS

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAP OULTLAY/IMPROVEMENT	3,481	98,159	5,917	15,000	1,904	-

101-GENERAL FUND | CAPITAL OUTLAY | PUBLIC SAFETY

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAPITAL IMPROVEMENT	37,687	122,958	138,922	68,000	-	40,000

101-GENERAL FUND | CAPITAL OUTLAY | CITYWIDE

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAP O/L REPAIRS GOVT BLDG	41,948	42,837	46,516	-	27,379	640,583

101-GENERAL FUND | CAPITAL OUTLAY | STREETS

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAP OULTLAY/IMPROVEMENT	-	-	7,200	-	-	-

101-GENERAL FUND | CAPITAL OUTLAY | FINANCE DEPARTMENT/HUMAN RESOURCES

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAPITAL IMPROVEMENT	-	-	38,634	70,000	10,851	45,000

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

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	74,000	19,500	-	-	-
SALARIES - PART TIME	-	2,500	-	-	-	-
SALARIES - OVERTIME	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	-	4,743	1,492	-	-	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	-	-	-	-	-	-
WORKER'S COMPENSATION	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	-	-	-	-	-
DEFERRED COMP BENEFIT	-	-	-	-	-	-
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
OFFICE SUPPLIES/MATERIALS	-	-	-	-	-	-
SMALL TOOLS & EQUIPMENT	-	-	-	-	-	-
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	113,500	73,850	-	-	-
AUDIT SERVICES	-	-	-	-	-	-
RECRUITING COSTS	-	-	-	-	-	-
ENGINEERING	-	-	-	-	-	-
BUSINESS & ECONOMIC DEVL P	-	-	-	-	-	-
ADV/PRINT/COPY/SHIPPING	-	112	-	-	-	-
DUES, SUBSCRIPTIONS	-	-	-	-	-	-
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
ESCROW EXP/CLOSING COSTS	-	-	11,760	-	-	-
CAPITAL OUTLAY - EQUIPMNT	-	-	-	-	26,046	-
CAP OULTLAY/IMPROVEMENT	-	186,624	499,114	1,767,000	263,726	1,941,815
<b>TOTAL OUTFLOW   COVID–19 ARPA FUND</b>	<b>-</b>	<b>381,478</b>	<b>605,716</b>	<b>1,767,000</b>	<b>289,772</b>	<b>1,941,815</b>

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

**SUMMARY OF NET CHANGE**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   STREET IMPROVEMENT FUND</b>	<b>764,150</b>	<b>936,023</b>	<b>(1,358,186)</b>	<b>415,848</b>	<b>1,013,256</b>	<b>(185,362)</b>

**200-STREET IMPROVEMENT FUND | INFLOW | STREET IMPROVEMENT FUND**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>CLASSIFICATION</b>						
STREET IMPROVEMNT PROGRAM	914,785	933,999	963,607	950,000	1,047,735	955,000
EARNED BANK INTEREST	2,443	2,024	11,481	-	15,382	9,500
<b>TOTAL INFLOW   STREET IMPROVEMENT FUND</b>	<b>917,228</b>	<b>936,023</b>	<b>975,088</b>	<b>950,000</b>	<b>1,063,117</b>	<b>964,500</b>

**200-STREET IMPROVEMENT FUND | OUTFLOW | STREET IMPROVEMENT FUND**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>CLASSIFICATION</b>						
PRINCIPAL PAYMENT ON LTD	49,861	-	49,861	49,861	49,861	49,862
TRANSFERS OUT	103,217	-	2,283,414	484,291	-	1,100,000
<b>TOTAL OUTFLOW   STREET IMPROVEMENT FUND</b>	<b>153,078</b>	<b>-</b>	<b>2,333,275</b>	<b>534,152</b>	<b>49,861</b>	<b>1,149,862</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   STATE PARKS</b>	<b>(32,297)</b>	<b>(326)</b>	<b>216,112</b>	<b>-</b>	<b>275,809</b>	<b>-</b>

**460 -STATE PARKS | INFLOW | STATE PARKS**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>CLASSIFICATION</b>						
GRANT FUNDS RECEIVED	-	-	479,947	1,500,000	275,809	8,321,357
<b>TOTAL INFLOW   STATE PARKS</b>	<b>-</b>	<b>-</b>	<b>479,947</b>	<b>1,500,000</b>	<b>275,809</b>	<b>8,321,357</b>

**460 -STATE PARKS | OUTFLOW | STATE PARKS**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>CLASSIFICATION</b>						
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	17	231	107	-	-	-
FICA/MEDICARE CITY PAID	1	14	6	-	-	-
WORKER'S COMPENSATION	2	20	10	-	-	-
HEALTH/LIFE/DISAB INSURNC	3	45	22	-	-	-
DEFERRED COMP BENEFIT	1	16	-	-	-	-
PROFESSIONAL SERVICES	32,272	-	263,690	1,500,000	-	-
TRANSFERS OUT	-	-	-	-	-	8,321,357
<b>TOTAL OUTFLOW   STATE PARKS</b>	<b>32,297</b>	<b>326</b>	<b>263,835</b>	<b>1,500,000</b>	<b>-</b>	<b>8,321,357</b>

**460 -STATE PARKS | CAPITAL OUTLAY | STATE PARKS**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>CLASSIFICATION</b>						
CAPITAL IMP STATE PARKS	-	195,462	(47,323)	1,500,000	27,385	-

**SUMMARY OF NET CHANGE**

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   PARK IMPROVEMENTS</b>	<b>2,633</b>	<b>36,281</b>	<b>32,803</b>	<b>-</b>	<b>5,203</b>	<b>-</b>

**471-PARK IMPROVEMENTS | INFLOW | PARK IMPROVEMENTS**

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
BUILDING PERMITS	2,600	36,250	32,800	-	5,200	-
EARNED BANK INTEREST	33	31	3	-	3	-
<b>TOTAL INFLOW   PARK IMPROVEMENTS</b>	<b>2,633</b>	<b>36,281</b>	<b>32,803</b>	<b>-</b>	<b>5,203</b>	<b>-</b>

**471-PARK IMPROVEMENTS | OUTFLOW | PARK IMPROVEMENTS**

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   PARK IMPROVEMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
<b>TOTAL SUMMARY OF NET CHANGE   SB1</b>	<b>244,169</b>	<b>262,057</b>	<b>(449,343)</b>	<b>(18,832)</b>	<b>293,290</b>	<b>324,946</b>

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

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
GAS TAX ROAD MAINT. REHAB	243,856	261,608	283,365	307,668	291,096	324,946
EARNED BANK INTEREST	313	449	2,147	-	2,194	-
TRANSFERS IN	-	-	-	-	-	-
<b>TOTAL INFLOW   SB1</b>	<b>244,169</b>	<b>262,057</b>	<b>285,512</b>	<b>307,668</b>	<b>293,290</b>	<b>324,946</b>

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

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAP OULTLAY/IMPROVEMENT	-	-	-	-	-	-
TRANSFERS OUT	-	-	734,855	326,500	-	-
<b>TOTAL OUTFLOW   SB1</b>	<b>-</b>	<b>-</b>	<b>734,855</b>	<b>326,500</b>	<b>-</b>	<b>-</b>

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
<b>TOTAL   GAS TAX FUND</b>	<b>6,548</b>	<b>(6,406)</b>	<b>(91,553)</b>	<b>(92,727)</b>	<b>(40,346)</b>	<b>(120,144)</b>

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

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
GAS TAX						
GAS TAX 2105	67,015	72,442	72,277	79,658	69,137	78,826
GAS TAX 2106 CONSTRUCTION	41,282	45,242	45,387	47,707	43,488	47,421
GAS TAX 2107	90,683	86,580	98,501	95,546	93,204	107,726
GAS TAX 2107.5	3,000	3,000	3,000	3,000	3,000	3,000
TRAFFIC CONGESTN HUT 2103	87,760	103,273	103,482	117,626	102,800	112,749
PTP - PROP 42 PAYMENT	-	-	-	-	-	-
EARNED BANK INTEREST	647	330	112	-	-	-
<b>TOTAL INFLOW   GAS TAX FUND</b>	<b>290,386</b>	<b>310,865</b>	<b>322,758</b>	<b>343,537</b>	<b>311,629</b>	<b>349,722</b>

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

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	83,737	89,817	89,993	196,789	99,198	201,862
SALARIES - PART TIME	933	503	-	-	-	-
SALARIES - OVERTIME	453	930	416	-	858	-
BENEFITS	-	15	437	-	-	-
FICA/MEDICARE CITY PAID	6,177	6,756	6,500	-	7,268	-
PERS - EPMC	696	198	-	-	-	-
PERS - EMPLOYER CONTRIBT	9,673	8,479	8,411	-	11,085	-
WORKER'S COMPENSATION	6,950	6,725	7,538	-	8,475	-
HEALTH/LIFE/DISAB INSURNC	13,173	13,377	14,181	-	16,729	-
BOOT ALLOWANCE	136	-	39	-	-	-
DEFERRED COMP BENEFIT	3,171	3,101	2,217	-	-	-
GENERAL STREET MAINT	1,789	10,334	5,409	15,000	4,704	15,000
STREET LIGHTING	76,282	82,474	84,630	74,000	86,526	89,000
STREET SWEEPING	39,000	49,375	60,200	45,000	58,910	59,000
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
ENGINEERING	-	-	-	-	-	-
STREET STRIPING	3,795	6,783	3,573	73,000	7,660	35,000
PERS UNFUNDED LIABILITY	24,286	15,288	17,361	16,630	16,630	26,820
STREET SIGNS	2,623	7,980	6,589	4,000	24,145	25,000
LIABILITY INSURANCE	6,465	6,080	22,511	7,345	6,454	14,684
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	4,498	9,055	4,119	4,000	3,332	3,500
VEHICLE REPAIR & MAINT	-	-	521	500	-	-
TRANSFERS OUT	-	-	79,665	-	-	-
<b>TOTAL OUTFLOW   GAS TAX-MAINTENANCE</b>	<b>283,838</b>	<b>317,271</b>	<b>414,311</b>	<b>436,264</b>	<b>351,974</b>	<b>469,866</b>



## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
<b>TOTAL   TRANSPORTATION</b>	<b>103,711</b>	<b>315,386</b>	<b>(244,122)</b>	<b>74,197</b>	<b>146,616</b>	<b>(254,143)</b>

### 263-TRANSPORTATION | INFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
MEASURE R						
COUNTY MSR-R SPECIAL PROJ	-	-	234,433	-	-	-
LOCAL MEASURE R	241,377	315,043	295,668	323,640	324,667	330,000
GRANT FUNDS RECEIVED	-	2,241	187,898	-	-	-
EARNED BANK INTEREST	1,538	873	6,456	-	-	-
<b>TOTAL INFLOW   TRANSPORTATION</b>	<b>242,916</b>	<b>318,157</b>	<b>724,455</b>	<b>323,640</b>	<b>324,667</b>	<b>330,000</b>

### 263-TRANSPORTATION | OUTFLOW | TRANSPORTATION

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	-	77,073	-	-	185,286
FICA/MEDICARE CITY PAID	1,297	-	5,479	-	6,864	-
PERS - EPMC	-	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	476	-	7,243	-	10,812	-
WORKER'S COMPENSATION	1,389	-	6,383	-	8,144	-
HEALTH/LIFE/DISAB INSURNC	2,256	-	12,258	-	15,905	-
DEFERRED COMP BENEFIT	1,061	2,771	2,201	-	3,944	-
BOOT ALLOWANCE	-	-	-	-	27	-
AUDIT SERVICES	-	-	-	-	-	-
MEASURE R	-	-	-	-	-	-
TCAG DUES	5,339	-	5,204	5,500	5,204	5,500
PERS UNFUNDED LIABILITY	6,733	-	5,516	5,285	5,284	21,725
PRINCIPAL PAYMENT ON LTD	82,668	-	89,844	93,663	93,663	97,643
DEBT INTEREST EXPENSE	37,985	-	30,600	28,204	28,204	23,989
TRANSFERS OUT	-	-	726,777	116,791	-	250,000
CAPITAL OUTLAY - EQUIPMNT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   TRANSPORTATION</b>	<b>139,205</b>	<b>2,771</b>	<b>968,577</b>	<b>249,443</b>	<b>178,050</b>	<b>584,143</b>

**SUMMARY OF NET CHANGE**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL   GAS TAX-TRANSIT FUND</b>	<b>205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
REBATES/REFUND/REIMBURSMT	-	-	-	-	-	-
PUNCH PASSES - BUS	205	-	-	-	-	-
PENALTY & MISC SRV FEES	-	-	-	-	-	-
<b>TOTAL INFLOW   GAS TAX-TRANSIT FUND</b>	<b>205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
LINDSAY TRANSIT CENTER	-	-	-	-	-	-
PUNCH PASSES - COST	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   GAS TAX-TRANSIT FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL   STP HWY FUNDS</b>	<b>150,565</b>	<b>882</b>	<b>324,639</b>	<b>143,000</b>	<b>151,000</b>	<b>(455,500)</b>

**265- STP HWY FUNDS | INFLOW | STP HWY FUNDS**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
TPA STP/ST HWY ACCT EXCHG	162	-	3,995	0,000	40,000	41,500
EARNED BANK INTEREST	103	882	0,644	3,000	11,000	3,000
<b>TOTAL INFLOW   STP HWY FUNDS</b>	<b>165</b>	<b>882</b>	<b>4,639</b>	<b>3,000</b>	<b>51,000</b>	<b>44,500</b>

**265-STP HWY FUNDS | OUTFLOW | STP HWY FUNDS**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
TRANSFERS OUT	-	-	-	-	-	600,000
<b>TOTAL OUTFLOW   STP HWY FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>

## SUMMARY OF NET CHANGE

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
<b>TOTAL   LTF-ART 8 STREETS &amp; ROADS</b>	<b>652,491</b>	<b>2,749</b>	<b>788,038</b>	<b>(2,605,200)</b>	<b>472,032</b>	<b>(1,870,500)</b>

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

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
LTF - ART8 STREETS & ROAD	648,466	-	758,652	750,000	442,000	400,000
EARNED BANK INTEREST	4,025	2,749	29,385	-	30,032	-
<b>TOTAL INFLOW   LTF-ART 8 STREETS &amp; ROADS</b>	<b>652,491</b>	<b>2,749</b>	<b>788,038</b>	<b>750,000</b>	<b>472,032</b>	<b>400,000</b>

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

CLASSIFICATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAPITAL OUTLAY - EQUIPMNT	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	3,355,200	-	2,270,500
<b>TOTAL OUTFLOW   LTF-ART 8 STREETS &amp; ROADS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,355,200</b>	<b>-</b>	<b>2,270,500</b>

**300-MCDERMONT ENTERPRISE FUND - PERFORMANCE TREND**

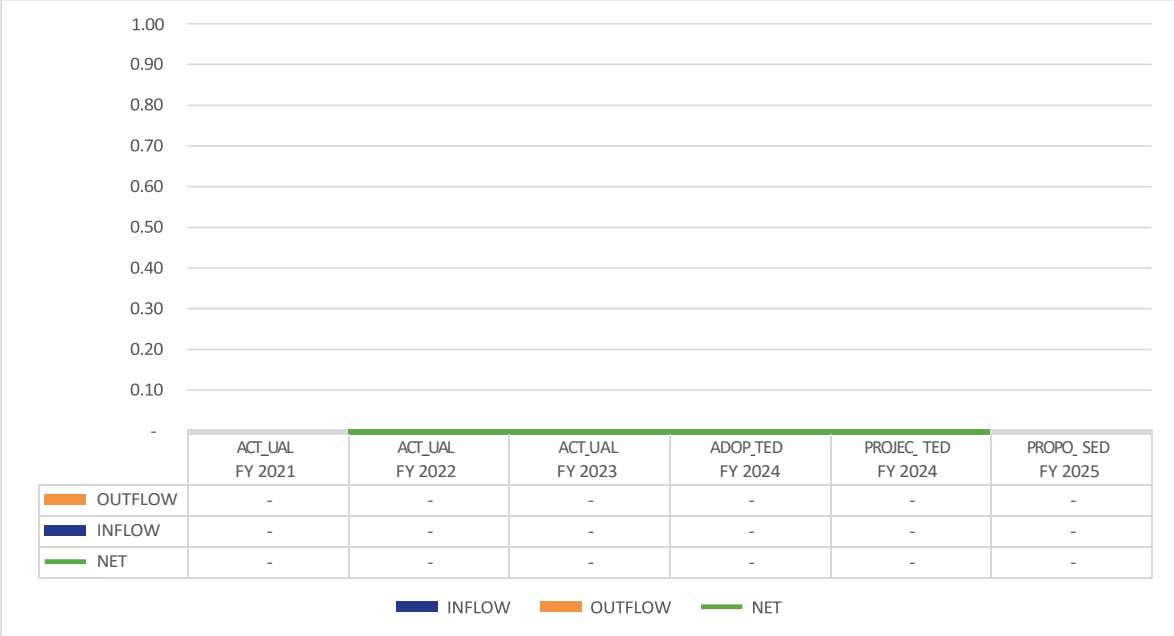
	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>300-MCDERMONT</b>						
INFLOW	-	-	-	-	-	-
OUTFLOW	-	-	-	-	-	-
<b>TOTAL MCDERMONT</b>	-	-	-	-	-	-

<b>300-MCDERMONT   TRANSFERS</b>						
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-

<b>300-MCDERMONT   SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE</b>	-	-	-	-	-	-

<b>300-MCDERMONT   INFLOW   MCDERMONT</b>						
<b>CLASSIFICATION</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
<b>TOTAL INFLOW   MCDERMONT</b>	-	-	-	-	-	-

<b>300-MCDERMONT   OUTFLOW   MCDERMONT</b>						
<b>CLASSIFICATION</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
DEBT INTEREST EXPENSE	-	-	-	-	-	-
<b>TOTAL OUTFLOW   MCDERMONT</b>	-	-	-	-	-	-



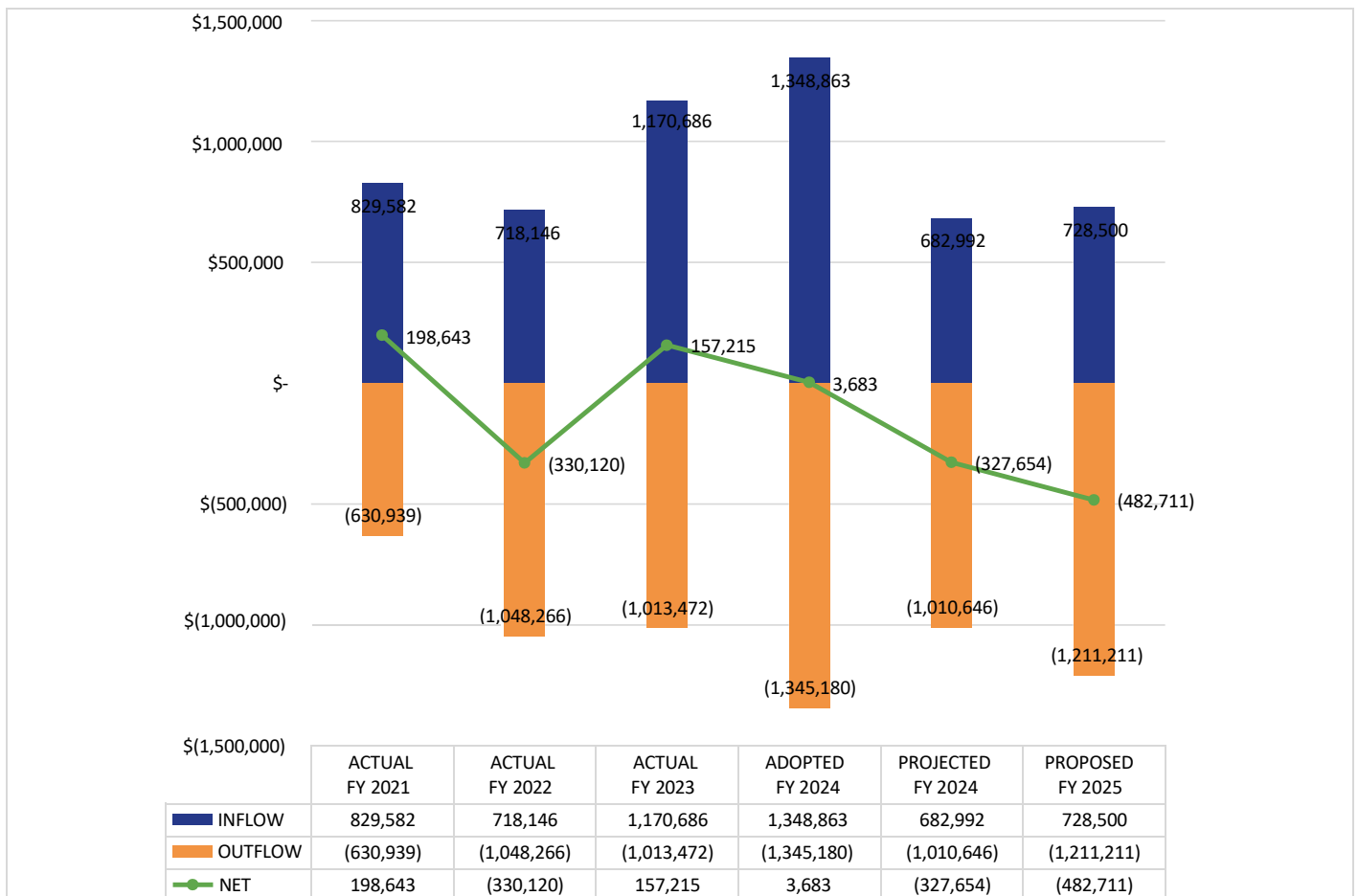
Note: Annual reporting for the McDermont Enterprise Fund has been absorbed by the General Fund since the City's management of McDermontField House was outsourced. The City remains responsible for building maintenance and repairs and remaining debt obligations only.

## 400-WELLNESS CENTER - PERFORMANCE TREND

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
400-WELLNESS CENTER						
INFLOW	585,125	718,146	864,265	799,000	682,992	728,500
OUTFLOW	630,939	1,048,266	1,013,472	1,345,180	1,010,646	1,211,211
<b>TOTAL WELLNESS CENTER</b>	<b>(45,814)</b>	<b>(330,120)</b>	<b>(149,206)</b>	<b>(546,180)</b>	<b>(327,654)</b>	<b>(482,711)</b>

400-WELLNESS CENTER   TRANSFERS						
TRANSFERS IN	244,457	-	306,421	549,863	-	-
TRANSFERS OUT	-	-	-	-	-	-

400-WELLNESS CENTER   SUMMARY OF NET CHANGE						
TOTAL WELLNESS CENTER   SUMMARY OF NET CHANGE	198,643	(330,120)	157,215	3,683	(327,654)	(482,711)



## SUMMARY OF NET CHANGE

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>400-WELLNESS CENTER</b>						
INFLOW	585,125	718,146	864,265	799,000	682,992	728,500
OUTFLOW	630,939	1,048,266	1,013,472	1,345,180	1,010,646	1,211,211
<b>TOTAL WELLNESS CENTER</b>	<b>(45,814)</b>	<b>(330,120)</b>	<b>(149,206)</b>	<b>(546,180)</b>	<b>(327,654)</b>	<b>(482,711)</b>
<b>400-WELLNESS CENTER   TRANSFERS</b>						
TRANSFERS IN	244,457	-	306,421	549,863	-	-
TRANSFERS OUT	-	-	-	-	-	-
<b>400-WELLNESS CENTER   SUMMARY OF NET CHANGE</b>						
<b>TOTAL WELLNESS CENTER   SUMMARY OF NET CHANGE</b>	<b>198,643</b>	<b>(330,120)</b>	<b>157,215</b>	<b>3,683</b>	<b>(327,654)</b>	<b>482,711</b>
<b>400-WELLNESS CENTER   INFLOW   WELLNESS CENTER</b>						
<b>CLASSIFICATION</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
COMMUNITY PARTNERSHIPS						
LINDSAY HOSPITAL DISTRICT	285,000	285,000	285,000	285,000	285,000	285,000
AD'L LDH CONTRIBUTION	-	50,000	127,172	148,700	72,338	100,000
LUSD K-8 AFTERSCHOOL USE	42,676	60,491	12,222	25,000	10,000	10,000
LUSD FIT-WITHIN PRG	2,000	-	-	-	-	-
LUSD POOL CONTRIBUTION	22,757	50,000	92,440	45,000	50,000	45,000
SPECIAL EVENT REVENUE	1,950	4,760	7,270	4,000	5,935	5,000
FACILITY USE/RENTAL						
LEASE/RENT RECEIPTS	148,418	137,983	142,060	139,000	126,185	141,700
FACILITY RENTAL-GREATROOM	(1,535)	10,215	16,811	25,000	15,860	20,000
BASEBALL FIELD RENTALS	35,398	15,640	-	2,000	-	1,000
SWIMMING POOL FEES	4,603	13,528	10,124	13,000	8,356	13,000
POOL RENTAL	-	4,150	20,070	20,000	700	5,000
MEMBERSHIP FEES	37,894	61,321	105,149	85,000	103,127	95,000
LESSONS/PROGRAMS/CLASSES						
SWIMMING LESSONS	4,935	16,285	5,713	5,000	4,800	6,000
PROGRAM FEES & CLASSES	665	-	-	1,000	-	1,000
EARNED BANK INTEREST	133	18	3	-	-	-
MISCELLANEOUS REVENUES						
SWIMMING POOL CONCESSIONS	201	7,058	2,828	1,000	300	500
OTHER MISC REVENUES	30	-	954	-	-	-
OTHER REVENUES-RETAIL	-	1,698	1,202	300	390	300
REBATES/REFUND/REIMBURSMT	-	-	35,247	-	-	-
<b>TOTAL INFLOW   WELLNESS CENTER</b>	<b>585,125</b>	<b>718,146</b>	<b>864,265</b>	<b>799,000</b>	<b>682,992</b>	<b>728,500</b>

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	2,395	1,638	1,529	-	1,887	-
SALARIES - FULL TIME	72,894	134,630	124,982	493,354	117,016	553,646
SALARIES - PART TIME	92,456	121,531	133,497	-	133,180	-
SALARIES - OVERTIME	156	319	410	-	1,336	-
BENEFITS	189	-	182	-	-	-
TAXABLE FRINGE BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	12,284	19,077	19,066	-	18,411	-
PERS - EPMC	50	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	34,917	9,633	9,944	-	17,065	-
WORKER'S COMPENSATION	13,159	22,267	20,725	-	21,869	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	18,303	21,902	20,011	-	31,346	-
DEFERRED COMP BENEFIT	668	727	2,964	-	4,702	-
PERS UNFUNDED LIABILITY	29,662	37,390	42,460	40,675	40,671	48,540
LHD	27,117	238,019	123,791	100,000	60,676	100,000
LIABILITY INSURANCE	23,367	28,860	146,920	150,520	150,565	74,450
UTILITIES	84,517	134,862	134,956	135,000	127,722	135,000
FACILITY USE/RENTAL	-	-	-	-	-	-
SPECIAL INTEREST CLASSES	44,420	50,801	16,575	25,000	15,145	25,000
SPECIAL EVENTS EXPENSE	5,160	16,475	12,578	9,000	6,590	12,625
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	705	335	5,147	3,000	2,313	3,000
AUDIT SERVICES	1,257	800	-	3,055	4,784	4,950
PHONE & VOICE	9,484	7,419	10,027	10,500	10,060	10,500
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	10,590	13,812	20,095	9,000	8,386	8,500
REPAIR & MAINT SUPPLIES	3,265	976	11,908	13,300	6,639	12,000
STAFF UNIFORMS / MCD	878	1,705	2,115	2,000	1,135	2,000
CONCESSIONS SUPPLIES	869	6,904	941	2,500	1,943	2,500
POOL CHEMICALS	27,642	22,442	25,109	30,000	25,666	30,000
CLEANING/MAINTENANCE-BLDG	4,106	-	6,846	6,000	5,946	6,000
OTHER SERVICES & CHARGES	9,791	11,832	8,425	53,000	30,427	19,400
PERMITS / FEES / LICENSES	2,238	2,195	3,465	5,500	2,047	5,000
FURNITURE & EQUIPMENT	2,822	5,486	8,449	9,000	2,736	11,000
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	128	67	-	500	91	100
VEHICLE REPAIR & MAINT	260	10	-	3,000	-	-
DUES, SUBSCRIPTIONS	150	315	605	1,200	1,624	2,200
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	363	-	1,460	2,200	658	3,125
MEETINGS & TRAVEL	27	29	380	3,750	2,285	4,600
ADV/PRINT/COPY/SHIPPING	11,460	3,588	1,449	4,000	5,675	5,000
<b>TOTAL OUTFLOW   OPERATIONS</b>	<b>547,752</b>	<b>916,046</b>	<b>917,012</b>	<b>1,115,054</b>	<b>860,595</b>	<b>1,079,136</b>

400-WELLNESS CENTER | OUTFLOW | DEBT SERVICING

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2024
DEBT INTEREST EXPENSE	83,187	81,103	76,604	76,572	76,572	74,160
PRINCIPAL PAYMENT ON LTD	-	51,117	-	55,554	55,554	57,915
<b>TOTAL OUTFLOW   DEBT SERVICING</b>	<b>83,187</b>	<b>132,220</b>	<b>76,604</b>	<b>132,126</b>	<b>132,126</b>	<b>132,075</b>

400-WELLNESS CENTER | OUTFLOW | CAPITAL OUTLAY

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2024
CAPITAL OUTLAY - EQUIPMNT	-	-	19,857	98,000	17,925	-
<b>TOTAL OUTFLOW   CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>19,857</b>	<b>98,000</b>	<b>17,925</b>	<b>-</b>



## 552-WATER - PERFORMANCE TREND

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
552-WATER						
BEGINNING FUND BALANCE				(606,175.93)		
INFLOW	1,670,087	1,788,481	1,588,470	1,503,500	1,778,139	1,638,250
OUTFLOW	1,661,642	1,866,932	2,092,059	2,999,970	2,090,804	2,156,429
<b>TOTAL WATER</b>	<b>8,445</b>	<b>(78,450)</b>	<b>(503,588)</b>	<b>(1,496,470)</b>	<b>(312,665)</b>	<b>(518,179)</b>

552-WATER   TRANSFERS						
TRANSFERS IN	-	-	896,547	1,430,152	-	-
TRANSFERS OUT	-	-	-	-	-	-

552-WATER   SUMMARY OF NET CHANGE						
<b>TOTAL WATER   SUMMARY OF NET CHANGE</b>	<b>8,445</b>	<b>(78,450)</b>	<b>392,959</b>	<b>(66,318)</b>	<b>(312,665)</b>	<b>(518,179)</b>



## SUMMARY OF NET CHANGE

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
552-WATER						
RESERVE BALANCE				(606,176)		
INFLOW	1,670,087	1,788,481	1,588,470	1,503,500	1,778,139	1,638,250
OUTFLOW	1,661,642	1,866,932	2,092,059	2,999,970	2,090,804	2,156,429
<b>TOTAL WATER</b>	<b>8,445</b>	<b>(78,450)</b>	<b>(503,588)</b>	<b>(1,496,470)</b>	<b>(312,665)</b>	<b>(1,124,355)</b>

552-WATER   TRANSFERS						
TRANSFERS IN	-	-	896,547	1,430,152	-	-
TRANSFERS OUT	-	-	-	-	-	-

552-WATER   SUMMARY OF NET CHANGE						
<b>TOTAL WATER   SUMMARY OF NET CHANGE</b>	<b>8,445</b>	<b>(78,450)</b>	<b>392,959</b>	<b>(66,318)</b>	<b>(312,665)</b>	<b>(1,124,355)</b>

552-WATER   INFLOW   WATER						
CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
USER CHARGES						
WATER SERVICE CHARGES	1,428,514	1,372,091	1,310,705	1,400,000	1,377,232	1,405,000
PAGE/MOOR TRACT	89,705	94,474	73,429	82,000	85,350	83,650
GRANTS	-	-	-	-	-	-
WTR EMRGNCY DROUGHT PR84	10,581	-	3,800	-	-	-
GRANT FUNDS RECEIVED	-	-	-	-	-	-
SALE OF SURPLUS WATER	63,300	-	-	-	218,550	-
FEES/PENALTIES	-	-	-	-	-	-
WATER ACRE ASSESSMENT	-	1,080	-	-	-	-
PENALTY & MISC SRV FEES	150	600	150	500	17,365	65,000
WATER CONNECTION CHARGES	4,941	1,985	3,866	4,500	3,623	4,500
NEW UTILITY ACC. SET-UP	2,888	2,322	1,736	2,500	1,820	2,000
MISCELLANEOUS	-	-	-	-	-	-
OTHER WATER REVENUES	60,082	2,383	11,879	14,000	6,100	10,000
OTHER MISC REVENUES	42	191	529	-	-	-
INTERFUND DEBT	-	-	-	-	68,100	68,100
REBATES/REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-
REBATES/REFUND/REIMBURSMT	9,924	313,258	182,350	-	-	-
SHE WELL CONTRIBUTION	-	-	-	-	-	-
EARNED BANK INTEREST	(39)	97	26	-	-	-
<b>TOTAL INFLOW   WATER</b>	<b>1,670,087</b>	<b>1,788,481</b>	<b>1,588,470</b>	<b>1,503,500</b>	<b>1,778,139</b>	<b>1,638,250</b>

<b>CLASSIFICATION</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ACTUAL FY 2023</b>	<b>ADOPTED FY 2024</b>	<b>PROJECTED FY 2024</b>	<b>PROPOSED FY 2025</b>
<b>WAGES/BENEFITS/INSURANCES</b>						
AD'L SALARY:PAGER/FICA/K9	14,089	15,946	12,183	-	2,260	-
SALARIES - FULL TIME	281,418	381,135	342,288	592,712	267,551	745,745
SALARIES - PART TIME	4,890	740	9,485	-	-	-
SALARIES - OVERTIME	4,684	6,461	23,380	-	7,838	-
TEMPS	193	-	14,219	11,250	6,028	12,340
BENEFITS	168	11	184	-	-	-
FICA/MEDICARE CITY PAID	21,163	28,406	26,839	-	19,555	-
PERS - EPMC	1,088	302	-	-	-	-
PERS - EMPLOYER CONTRIBT	37,298	41,235	31,311	-	29,602	-
WORKER'S COMPENSATION	24,459	32,888	31,513	-	22,331	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	57,838	78,542	81,700	-	49,116	-
BOOT ALLOWANCE	136	154	238	-	777	-
DEFERRED COMP BENEFIT	7,772	10,896	7,315	-	9,878	-
PERS UNFUNDED LIABILITY	72,471	87,105	98,915	94,750	94,748	89,700
RAW CANAL WATER	225,816	230,385	382,486	200,000	282,355	225,000
<b>UTILITY CHARGES</b>						
WELLS UTILITIES	-	-	-	-	-	-
UTILITIES	184,915	221,163	248,607	225,130	290,602	300,000
<b>PROFESSIONAL/CONTRACT SRV</b>						
PROFESSIONAL SERVICES	116,610	113,213	88,121	95,000	63,158	80,000
SGMA	-	12,756	-	55,500	-	-
AUDIT SERVICES	510	800	-	12,220	16,807	9,350
PERSONNEL SERVICES	-	-	-	-	-	-
ENGINEERING	-	-	16,688	-	26,652	35,000
<b>MATLS/SUP/REPAIRS/MAINT</b>						
WELLS MATERIALS	13,594	14,862	12,246	10,500	22,079	25,000
MTNCE MATERIALS & SERVICE	6,858	18,226	7,796	8,500	4,955	5,000
TREATMENT PLANT MATERIALS	51,699	66,583	62,979	60,000	68,591	63,000
REPAIR & MTNCE SERVICES	32,412	9,361	20,230	30,000	25,481	30,000
REPAIR AND MAIN SUPPLIES	29,041	19,190	15,379	30,000	23,156	30,000
EQUIPMENT RENTALS	-	2,142	3,939	-	-	-
<b>SUPPLIES/EQUIPMENT</b>						
OFFICE SUPPLIES	297	1,244	1,131	-	72	-
DEPART OPERATING SUPPLIES	66,669	58,674	104,693	75,000	56,493	68,000
SMALL TOOLS & EQUIPMENT	1,747	1,520	3,491	-	-	-
LIABILITY INSURANCE	21,353	36,670	91,327	98,065	86,171	49,119
WATER SUPPLY TESTING	33,043	56,645	26,387	45,000	31,345	50,000
OTHER SERVICES & CHARGES	41,447	18,032	101,272	64,000	51,474	64,000
EMERGENCY REPAIR LINE	-	-	30,453	-	37,907	50,000
PHONE & VOICE	14,463	16,141	11,786	15,700	10,477	12,000
SOFTWARE	-	15,170	16,178	16,500	16,352	14,300
DUES, SUBSCRIPTIONS	11,718	1,663	23,618	10,000	1,812	2,500
<b>VEHICLE FUEL/MAINTENANCE</b>						
VEHICLE FUEL AND OIL	4,845	10,220	10,766	5,000	5,838	6,500
VEHICLE REPAIR & MAINT	8,496	13,652	5,089	10,000	2,329	5,000
PERMITS / FEES / LICENSES	2,848	9,133	32,365	35,000	61,783	70,000
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-

TRAINING & SEMINARS	-	-	-	-	-	-
MEETINGS & TRAVEL	145	1,078	733	1,000	4,415	5,000
<b>TOTAL OUTFLOW   OPERATIONS</b>	<b>1,396,192</b>	<b>1,632,341</b>	<b>1,997,330</b>	<b>1,800,827</b>	<b>1,699,987</b>	<b>2,046,555</b>

552-WATER | OUTFLOW | DEBT SERVICING

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PRINCIPAL PAYMENT ON LTD	7,590	-	-	18	389	450
DEBT INTEREST EXPENSE	3,064	-	4	35	122	124
<b>TOTAL OUTFLOW   DEBT SERVICING</b>	<b>10,654</b>	<b>-</b>	<b>4</b>	<b>53</b>	<b>511</b>	<b>574</b>

552-WATER | OUTFLOW | CAPITAL OUTLAY

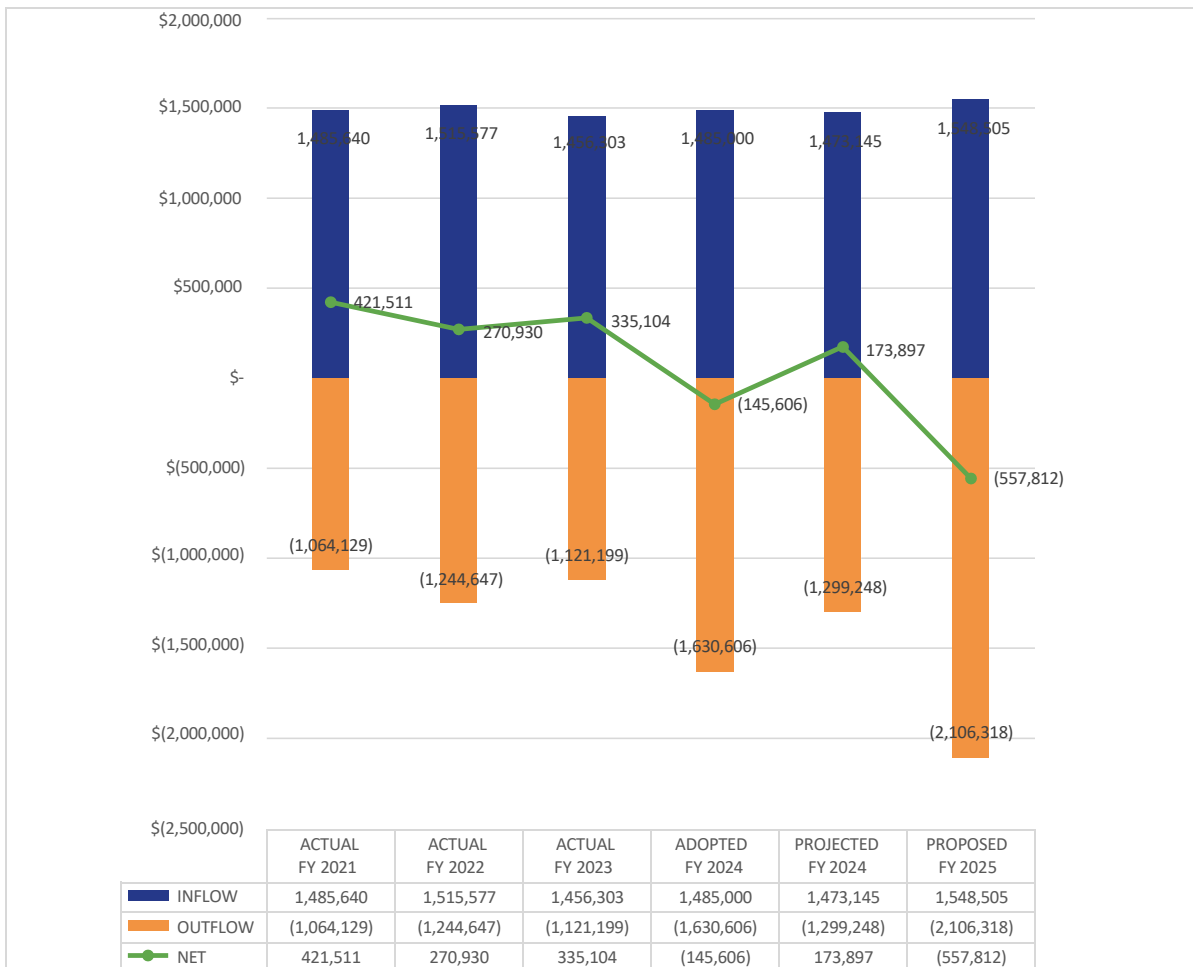
CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
CAPITAL OUTLAY - EQUIPMNT	31,663	12,941	9,740	30,000	305,006	-
CAP OUTLAY/IMPROVEMENT	45,174	-	-	896,560	-	-
CAPITAL O/L	-	-	-	-	-	-
CIP PROFESSIONAL SRVS	77,959	1,745	43,724	50,000	-	-
<b>TOTAL OUTFLOW   CAPITAL OUTLAY</b>	<b>154,796</b>	<b>14,686</b>	<b>53,464</b>	<b>976,560</b>	<b>305,006</b>	<b>-</b>

### 553-SEWER - PERFORMANCE TREND

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
553-SEWER						
INFLOW	1,485,640	1,515,577	1,456,303	1,485,000	1,473,145	1,548,505
OUTFLOW	1,064,129	1,244,647	1,121,199	1,630,606	1,299,248	2,106,318
<b>TOTAL SEWER</b>	<b>421,511</b>	<b>270,930</b>	<b>335,104</b>	<b>(145,606)</b>	<b>173,897</b>	<b>(557,812)</b>

553-SEWER   TRANSFERS						
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-

553-SEWER   SUMMARY OF NET CHANGE						
<b>TOTAL SEWER   SUMMARY OF NET CHANGE</b>	<b>421,511</b>	<b>270,930</b>	<b>335,104</b>	<b>(145,606)</b>	<b>173,897</b>	<b>(557,812)</b>



**SUMMARY OF NET CHANGE**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
553-SEWER						
INFLOW	1,485,640	1,515,577	1,456,303	1,485,000	1,473,145	1,548,505
OUTFLOW	1,064,129	1,244,647	1,121,199	1,630,606	1,299,248	2,106,318
<b>TOTAL SEWER</b>	<b>421,511</b>	<b>270,930</b>	<b>335,104</b>	<b>(145,606)</b>	<b>173,897</b>	<b>(557,812)</b>

553-SEWER   TRANSFERS						
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-

553-SEWER   SUMMARY OF NET CHANGE						
<b>TOTAL SEWER   SUMMARY OF NET CHANGE</b>	<b>421,511</b>	<b>270,930</b>	<b>335,104</b>	<b>(145,606)</b>	<b>173,897</b>	<b>(557,812)</b>

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
553-SEWER   INFLOW   SEWER						
SEWER SERVICE CHARGES	1,451,932	1,461,611	1,476,094	1,480,000	1,462,195	1,475,000
BUILDING PERMITS	2,850	10,200	2,345	2,000	1,050	1,500
CONNECTION CHARGES	3,750	3,095	500	1,000	950	1,000
SEWER ACREAGE ASSESSMENT	-	810	-	-	-	-
INTERFUND DEBT	-	-	-	-	-	68,005
REBATES/REFUND/REIMBURSMT	25,029	38,453	(27,687)	-	-	-
EARNED BANK INTEREST	2,079	1,408	5,052	2,000	8,950	3,000
<b>TOTAL INFLOW   SEWER</b>	<b>1,485,640</b>	<b>1,515,577</b>	<b>1,456,303</b>	<b>1,485,000</b>	<b>1,473,145</b>	<b>1,548,505</b>

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
AD'L SALARY:PAGER/FICA/K9	6,685	3,717	3,340	-	6,884	-
SALARIES - FULL TIME	161,699	202,872	199,244	542,533	224,847	731,865
SALARIES - PART TIME	544	522	-	-	-	-
SALARIES - OVERTIME	3,074	3,329	11,122	-	12,232	-
TEMPS	-	-	2,801	11,250	6,028	12,340
BENEFITS	29	11	182	-	-	-
FICA/MEDICARE CITY PAID	12,180	15,014	14,768	-	18,108	-
PERS - EPMC	562	146	-	-	-	-
PERS - EMPLOYER CONTRIBT	19,516	21,610	19,166	-	29,487	-
WORKER'S COMPENSATION	13,546	16,889	16,866	-	21,864	-
STATE UNEMPLOYMENT BENEFIT	-	-	-	-	-	-
HEALTH/LIFE/DISAB INSURNC	30,292	40,871	38,408	-	55,085	-
BOOT ALLOWANCE	136	-	479	-	259	-
DEFERRED COMP BENEFIT	3,883	5,956	4,439	-	5,521	-
MONITORING	7,385	19,234	27,180	-	9,785	50,000
LOG POND MONITORING	15,353	17,913	17,578	20,000	11,519	20,000
MATLS/SUP/REPAIRS/MAINT	-	-	-	-	-	-
TREATMENT PLANT MATERIALS	58	7,650	2,378	-	-	-
TREATMENT PLANT REPAIRS	41,912	14,260	327	10,000	6,796	10,000
REPAIR & MTNCE SERVICES	17,442	27,834	26,078	30,000	25,122	30,000
MACH -EQUIP SRV MCD	2,573	10,420	2,375	-	-	-
WASTE DISCHARGE PERMITS	77,530	59,683	-	80,000	90,511	135,000
LIABILITY INSURANCE	20,070	36,670	91,431	98,200	86,269	43,760
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	92,510	86,381	114,569	100,000	110,534	113,300
UTILITIES-GAS	91	19,020	27,684	29,000	-	-
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
PROFESSIONAL SERVICES	39,232	59,898	110,495	50,000	40,406	50,000
AUDIT SERVICES	510	800	-	9,165	12,800	8,250
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
SEWER OPERATIONAL SERVICES&SUPP	1,761	3,872	1,648	-	310	-
OFFICE SUPPLIES	527	-	775	-	84	-
DEPART OPERATING SUPPLIES	29,357	25,128	29,699	35,500	37,827	48,000
SMALL TOOLS & EQUIPMENT	-	739	1,276	-	-	-
OTHER SERVICES & CHARGES	17,799	24,447	8,373	-	2,160	3,000
PERS UNFUNDED LIABILITY	42,596	16,873	19,161	18,355	18,353	79,910
PHONE & VOICE	21,086	15,957	15,994	19,000	13,635	16,000
SOFTWARE	-	15,170	15,895	16,000	16,582	14,300
EMERGENCY REPAIR LINE	13,750	7,882	1,911	70,000	23,810	45,000
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	9,016	15,276	17,863	15,000	21,386	20,000
VEHICLE REPAIR & MAINT	5,683	1,905	4,725	6,000	1,040	3,500
NEW VEHICLE EQUIPMENT	-	-	(1)	-	-	-
DUES, SUBSCRIPTIONS	577	28,806	90,668	500	166	-
	500					
PERMITS / FEES / LICENSES	-	6,000	-	95,000	3,132	-
TONYVILLE LIFT STATION	-	-	-	-	6,809	5,000
EL RANCHO LIFT STATION	-	-	-	-	1,627	5,000
TRAINING/TRAVEL/MEETINGS	-	-	-	-	-	-
TRAINING & SEMINARS	-	-	-	-	-	-
MEETINGS & TRAVEL	-	1,273	529	1,000	23	2,500
<b>TOTAL OUTFLOW   OPERATIONS</b>	<b>708,963</b>	<b>834,026</b>	<b>939,424</b>	<b>1,256,503</b>	<b>920,997</b>	<b>1,447,225</b>



553-SEWER | OUTFLOW | DEBT SERVICING

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PRINCIPAL PAYMENT ON LTD	179,898	5	23	4	8	392
DEBT INTEREST EXPENSE	171,537	3	2	5	85	701
<b>TOTAL OUTFLOW   DEBT SERVICING</b>	<b>351,435</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>93</b>	<b>093</b>

553-SEWER | OUTFLOW | CAPITAL OUTLAY

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
CAPITAL OUTLAY - EQUIPMNT	2,918	27,361	(0)	25,000	17,802	60,000
CAP OULTLAY/IMPROVEMENT	813	34,167	28,553	-	11,356	250,000
<b>TOTAL OUTFLOW   CAPITAL OUTLAY</b>	<b>3,730</b>	<b>61,528</b>	<b>28,553</b>	<b>25,000</b>	<b>29,158</b>	<b>310,000</b>

**SUMMARY OF NET CHANGE**

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
841-CURB & GUTTER   SUMMARY OF NET CHANGE						
<b>TOTAL CURB   GUTTER   SIDEWALK   SUMMARY OF NET CHANGE</b>	<b>2,374</b>	<b>(1,911)</b>	<b>322</b>	<b>2,500</b>	<b>920</b>	<b>(3,500)</b>

841-CURB & GUTTER   INFLOW   CURB   GUTTER   SIDEWALK	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
REVENUE	-	-	-	-	-	-
CONTRA ACT LOAN PAYMENTS	-	-	-	-	-	-
STREET,SIDEWALK,CURB REPR	2,342	3,575	356	2,500	917	-
EARNED BANK INTEREST	32	13	(35)	-	3	-
<b>TOTAL INFLOW   CURB   GUTTER   SIDEWALK</b>	<b>2,374</b>	<b>3,589</b>	<b>322</b>	<b>2,500</b>	<b>920</b>	<b>-</b>

841-CURB & GUTTER   OUTFLOW   CURB   GUTTER   SIDEWALK	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
MISC SIDEWALK PROJECT	-	5,500	-	-	-	3,500
<b>TOTAL OUTFLOW   CURB   GUTTER   SIDEWALK</b>	<b>-</b>	<b>5,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500</b>

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
856-STORM DRAIN SYSTEM   SUMMARY OF NET CHANGE						
<b>TOTAL STORM DRAIN SYSTEM   SUMMARY OF NET CHANGE</b>	<b>738</b>	<b>2,423</b>	<b>1,255</b>	<b>-</b>	<b>659</b>	<b>-</b>

856-STORM DRAIN SYSTEM   INFLOW   STORM DRAIN SYSTEM	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
REVENUE	-	-	-	-	-	-
BUILDING PERMITS	705	2,405	1,300	-	650	-
OTHER MISC REVENUES	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-
EARNED BANK INTEREST	33	18	(45)	-	9	-
<b>TOTAL INFLOW   STORM DRAIN SYSTEM</b>	<b>738</b>	<b>2,423</b>	<b>1,255</b>	<b>-</b>	<b>659</b>	<b>-</b>

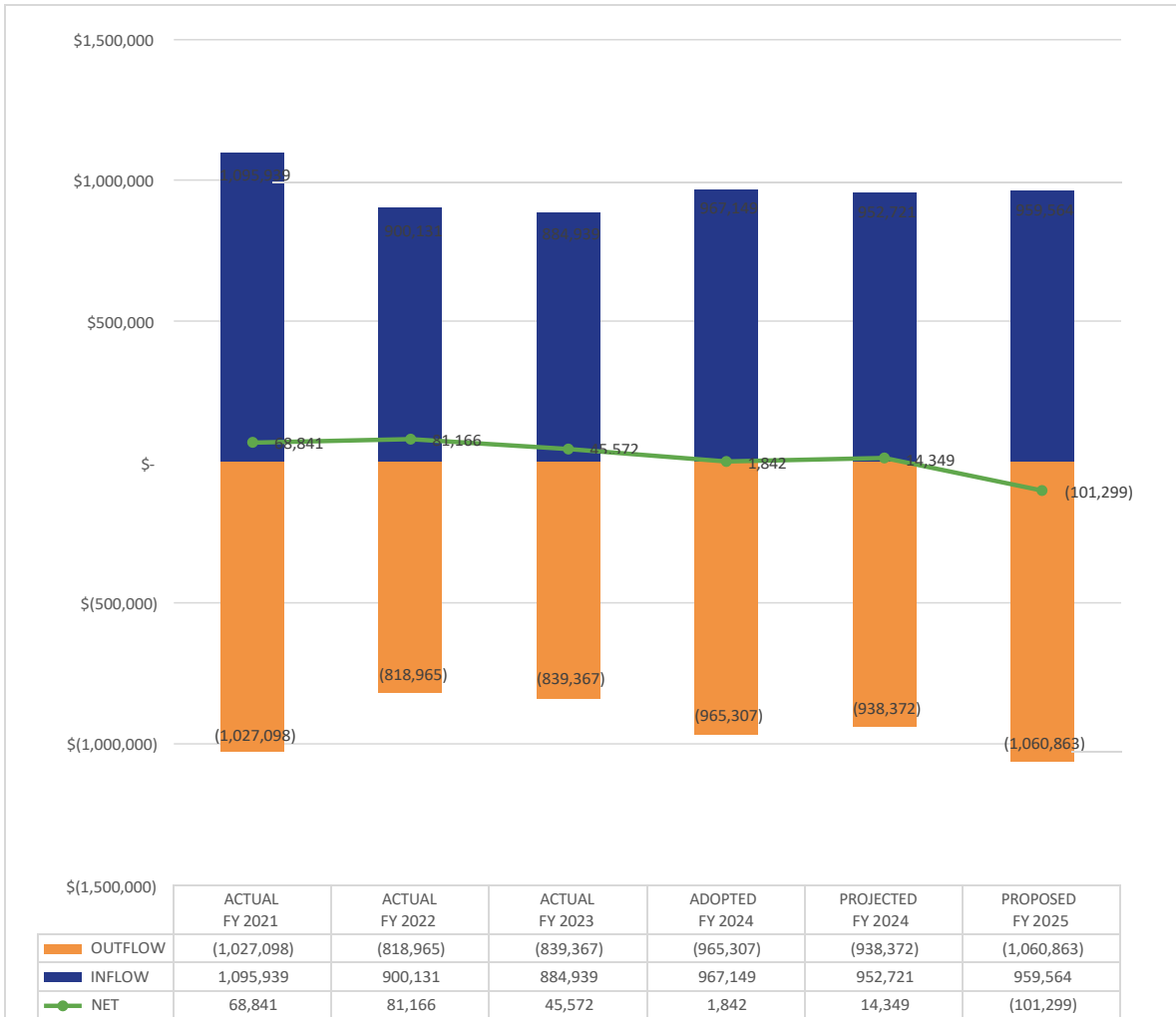
856-STORM DRAIN SYSTEM   OUTFLOW   STORM DRAIN SYSTEM	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL OUTFLOW   STORM DRAIN SYSTEM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**554-REFUSE - PERFORMANCE TREND**

554-REFUSE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
INFLOW	1,095,939	900,131	884,939	934,950	952,721	959,564
OUTFLOW	1,027,098	818,965	839,367	965,307	938,372	1,060,863
<b>TOTAL REFUSE   OPERATIONS</b>	<b>68,841</b>	<b>81,166</b>	<b>45,572</b>	<b>(30,357)</b>	<b>14,349</b>	<b>(101,299)</b>

554-REFUSE   TRANSFERS						
TRANSFERS IN	-	-	-	32,199	-	-
TRANSFERS OUT	-	-	-	-	-	-

554-REFUSE   SUMMARY OF NET CHANGE						
<b>TOTAL REFUSE   SUMMARY OF NET CHANGE</b>	<b>68,841</b>	<b>81,166</b>	<b>45,572</b>	<b>1,842</b>	<b>14,349</b>	<b>(101,299)</b>



**SUMMARY OF NET CHANGE**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
55 -REFUSE						
INFLOW	1,095,939	900,131	884,939	934,950	952,721	959,564
OUTFLOW	1,027,098	818,965	839,367	965,307	938,372	1,060,863
<b>TOTAL REFUSE   OPERATIONS</b>	<b>68,841</b>	<b>81,166</b>	<b>45,572</b>	<b>(30,357)</b>	<b>14,349</b>	<b>(101,299)</b>
554-REFUSE   TRANSFERS						
TRANSFERS IN	-	-	-	32,199	-	-
TRANSFERS OUT	-	-	-	-	-	-
554-REFUSE   SUMMARY OF NET CHANGE						
<b>TOTAL REFUSE   SUMMARY OF NET CHANGE</b>	<b>68,841</b>	<b>81,166</b>	<b>45,572</b>	<b>1,842</b>	<b>14,349</b>	<b>(101,299)</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
554-REFUSE   INFLOW   REFUSE						
<b>CLASSIFICATION</b>						
REFUSE DISPOSAL CHARGES	1,090,354	869,841	879,286	923,250	948,831	955,564
MISCELLANEOUS	-	-	-	-	-	-
SPECIAL REFUSE PICKUP	-	210	(2,163)	-	-	-
OTHER REFUSE REVENUES	4,240	3,530	3,255	4,200	-	-
PENALTY & MISC SRV FEES	-	-	-	-	-	-
EARNED BANK INTEREST	568	263	(1,006)	1,000	3,890	2,000
RECYCLING REVENUE	-	5,000	-	-	-	-
REBATES/REFUND/REIMBURSMT	778	21,287	5,567	6,500	-	2,000
<b>TOTAL INFLOW   REFUSE</b>	<b>1,095,939</b>	<b>900,131</b>	<b>884,939</b>	<b>934,950</b>	<b>952,721</b>	<b>959,564</b>

554-REFUSE   OUTFLOW   REFUSE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
WAGES/BENEFITS/INSURANCES						
AD'L SALARY:PAGER/FICA/K9	328	499	799	-	714	-
SALARIES - FULL TIME	39,090	66,084	94,216	246,913	125,772	290,622
SALARIES - PART TIME	873	503	-	-	-	-
SALARIES - OVERTIME	136	268	1,564	-	874	-
TEMPS	-	-	2,801	11,250	5,797	12,340
BENEFITS	36	26	364	-	-	-
FICA/MEDICARE CITY PAID	2,782	4,830	6,691	-	8,940	-
PERS - EPMC	110	31	-	-	-	-
PERS - EMPLOYER CONTRIBT	4,082	6,571	9,299	-	13,735	-
WORKER'S COMPENSATION	3,313	5,437	7,949	-	10,534	-
HEALTH/LIFE/DISAB INSURNC	7,407	12,340	18,763	-	25,244	-
BOOT ALLOWANCE	136	-	238	-	62	-
DEFERRED COMP BENEFIT	1,447	2,570	2,572	-	4,675	-
PERS UNFUNDED LIABILITY	8,318	23,805	27,032	25,895	25,893	33,925
PROFESSIONAL/CONTRACT SRV	-	-	-	-	-	-
AUDIT SERVICES	510	-	-	-	-	-
CONTRACT SERVICE-REFUSE	905,525	621,757	598,272	628,185	663,210	660,400
OTHER SERVICES & CHARGES	14,771	29,558	11,857	12,000	10,318	12,000
SUPPLIES/EQUIPMENT	-	-	-	-	-	-
DEPART OPERATING SUPPLIES	17,937	12,476	10,280	10,000	7,057	9,000
LIABILITY INSURANCE	10,620	15,319	26,092	12,065	10,593	18,576
PHONE & VOICE	8,226	1,609	732	1,500	5,995	7,200
SOFTWARE	-	15,170	15,612	16,500	16,582	14,300
VEHICLE FUEL/MAINTENANCE	-	-	-	-	-	-
VEHICLE FUEL AND OIL	1,316	111	1,859	1,000	2,377	2,500
VEHICLE REPAIR & MAINT	136	3	-	-	-	-
NEW VEHICLE EQUIPMENT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   REFUSE</b>	<b>1,027,098</b>	<b>818,965</b>	<b>836,992</b>	<b>965,307</b>	<b>938,372</b>	<b>1,060,863</b>

554-REFUSE   USES   CAPITAL OUTLAY	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CAPITAL OUTLAY - EQUIPMNT	-	-	2,375	-	-	-

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
SUMMARY OF NET CHANGE	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
<b>TOTAL SUMMARY OF NET CHANGE   VITA-PAKT</b>	(1,164)	(42,798)	35,260	(0)	-	-

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

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
VITA PAKT USER CHARGES	61,693	54,963	163,989	113,690	121,853	79,386
<b>TOTAL INFLOW   VITA-PAKT</b>	<b>61,693</b>	<b>54,963</b>	<b>163,989</b>	<b>113,690</b>	<b>121,853</b>	<b>79,386</b>

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

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
CLASSIFICATION	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
CCPI LEASE PAYMENT	36,000	36,000	18,000	36,000	52,233	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
AD'L SALARY:PAGER/FICA/K9	531	124	302	-	237	-
SALARIES - FULL TIME	9,863	13,818	16,155	34,190	15,917	31,266
SALARIES - OVERTIME	14	30	1,375	-	527	-
BENEFITS	-	-	-	-	-	-
FICA/MEDICARE CITY PAID	720	1,008	1,231	-	1,218	-
PERS - EMPLOYER CONTRIBT	1,096	1,495	1,675	-	2,000	-
WORKER'S COMPENSATION	818	1,201	1,465	-	1,301	-
HEALTH/LIFE/DISAB INSURNRC	1,538	2,170	2,995	-	2,679	-
DEFERRED COMP BENEFIT	234	636	128	-	888	-
DEPART OPERATING SUPPLIES	2,850	1,829	3,570	3,000	2,691	3,000
REPAIR & MTNCE SERVICES	6,787	17,146	21,103	7,000	-	1,000
PROFESSIONAL SERVICES	-	17,498	52,587	30,000	37,006	40,000
UTILITIES-SCE	2,406	4,806	8,144	3,500	5,157	4,120
WASTE DISCHARGE PERMIT	-	-	-	-	-	-
<b>TOTAL OUTFLOW   VITA-PAKT</b>	<b>62,857</b>	<b>97,761</b>	<b>128,729</b>	<b>113,690</b>	<b>121,853</b>	<b>79,386</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   SIERRA VIEW AS</b>	2,348	(2,041)	(9,058)	-	(5,035)	4,768

**883-SIERRA VIEW ASSESSMENT | INFLOW | SIERRA VIEW ASSESSMENT**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
SIERRA VW LANDSCAPE ASSESSMENT	17,606	18,783	21,672	22,165	20,025	27,177
<b>TOTAL INFLOW   SIERRA VIEW ASSESSMENT</b>	<b>17,606</b>	<b>18,783</b>	<b>21,672</b>	<b>22,165</b>	<b>20,025</b>	<b>27,177</b>

**883-SIERRA VIEW ASSESSMENT | OUTFLOW | SIERRA VIEW**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PROFESSIONAL SERVICES	12,794	17,677	18,147	19,550	21,307	17,404
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	1,578	1,748	2,017	1,780	3,753	2,440
LLAD WATER USAGE	-	-	3,517	835	-	2,565
DEPART OPERATING SUPPLIES	-	520	46	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	572	606	4,893	-	-	-
FICA/MEDICARE CITY PAID	32	35	277	-	-	-
PERS - EPMC	5	-	-	-	-	-
PERS - EMPLOYER CONTRIBUT	107	63	652	-	-	-
WORKER'S COMPENSATION	49	53	428	-	-	-
HEALTH/LIFE/DISAB INSURANCE	96	81	717	-	-	-
DEFERRED COMP BENEFIT	26	41	35	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   SIERRA VIEW</b>	<b>15,259</b>	<b>20,824</b>	<b>30,730</b>	<b>22,165</b>	<b>25,060</b>	<b>22,409</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   HERITAGE ASSES</b>	2,104	4,107	(6,057)	-	805	-

**884-HERITAGE ASSESSMENT DIST | INFLOW | HERITAGE ASSESSMENT DIST**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
HRTGE PK LNDSCP ASSMT DIS	6,703	8,700	7,407	7,285	7,359	6,913
<b>TOTAL INFLOW   HERITAGE PARK</b>	<b>6,703</b>	<b>8,700</b>	<b>7,407</b>	<b>7,285</b>	<b>7,359</b>	<b>6,913</b>

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

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PROFESSIONAL SERVICES	3,821	3,562	9,653	5,385	5,212	5,013
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	108	267	218	1,155	1,342	1,155
LLAD WATER USAGE	-	-	2,347	745	-	745
DEPART OPERATING SUPPLIES	-	210	-	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	425	381	866	-	-	-
FICA/MEDICARE CITY PAID	24	22	49	-	-	-
PERS - EPMC	2	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	100	40	96	-	-	-
WORKER'S COMPENSATION	36	33	76	-	-	-
HEALTH/LIFE/DISAB INSURNC	66	51	133	-	-	-
DEFERRED COMP BENEFIT	18	26	27	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   HERITAGE PARK</b>	<b>4,599</b>	<b>4,593</b>	<b>13,464</b>	<b>7,285</b>	<b>6,554</b>	<b>6,913</b>



	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   SAMOA</b>	1,602	1,893	192	-	1,317	-

**886-SAMOA | INFLOW | SAMOA**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
SAMOA ASSESSMENT DISTRICT	4,032	4,398	4,393	2,355	4,524	4,610
<b>TOTAL INFLOW   SAMOA</b>	<b>4,032</b>	<b>4,398</b>	<b>4,393</b>	<b>2,355</b>	<b>4,524</b>	<b>4,610</b>

**886-SAMOA | OUTFLOW | SAMOA**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PROFESSIONAL SERVICES	1,463	1,237	1,701	1,905	2,697	3,885
DEPART OPERATING SUPPLIES	520	668	516	-	-	-
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	261	151	60	35	510	275
LLAD WATER USAGE	-	-	1,200	415	-	450
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	111	311	500	-	-	-
FICA/MEDICARE CITY PAID	6	18	27	-	-	-
PERS - EPMC	1	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	37	31	60	-	-	-
WORKER'S COMPENSATION	9	27	44	-	-	-
HEALTH/LIFE/DISAB INSURNC	16	41	81	-	-	-
DEFERRED COMP BENEFIT	6	21	12	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   SAMOA</b>	<b>2,430</b>	<b>2,505</b>	<b>4,201</b>	<b>2,355</b>	<b>3,207</b>	<b>4,610</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   SWEETBRIER TO</b>	<b>2,789</b>	<b>(14,109)</b>	<b>(176)</b>	<b>-</b>	<b>2,019</b>	<b>757</b>

**887-SWEETBRIER TOWNHOUSES | INFLOW | SWEETBRIER TOWNHOUSES**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
SWEETBRIER ASSESS DIST	9,476	11,385	11,385	10,365	11,385	11,400
<b>TOTAL INFLOW   SWEETBRIER TOWNHOUSES</b>	<b>9,476</b>	<b>11,385</b>	<b>11,385</b>	<b>10,365</b>	<b>11,385</b>	<b>11,400</b>

**887-SWEETBRIER TOWNHOUSES | OUTFLOW | SWEETBRIER UNITS**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PROFESSIONAL SERVICES	5,225	20,551	7,169	9,295	8,552	9,432
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	707	466	322	290	814	335
LLAD WATER USAGE	-	-	2,298	780	-	876
DEPART OPERATING SUPPLIES	631	4,028	1,032	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	76	311	514	-	-	-
FICA/MEDICARE CITY PAID	4	18	29	-	-	-
PERS - EPMC	1	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	20	31	59	-	-	-
WORKER'S COMPENSATION	7	27	45	-	-	-
HEALTH/LIFE/DISAB INSURNC	12	41	79	-	-	-
DEFERRED COMP BENEFIT	4	21	14	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   SWEETBRIER UNITS</b>	<b>6,687</b>	<b>25,494</b>	<b>11,561</b>	<b>10,365</b>	<b>9,366</b>	<b>10,643</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   PARKSIDE</b>	508	2,534	(2,457)	-	(7,144)	-

**888-PARKSIDE | INFLOW | PARKSIDE**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PARKSIDE ASSESS DIST	5,522	6,237	5,742	6,800	5,742	9,013
<b>TOTAL INFLOW   PARKSIDE</b>	<b>5,522</b>	<b>6,237</b>	<b>5,742</b>	<b>6,800</b>	<b>5,742</b>	<b>9,013</b>

**888-PARKSIDE | OUTFLOW | PARKSIDE ESTATES**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PROFESSIONAL SERVICES	4,378	2,781	3,280	5,120	11,264	6,713
DEPART OPERATING SUPPLIES	-	210	-	-	-	-
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	220	136	218	605	1,622	1,055
LLAD WATER USAGE	-	-	3,497	1,075	-	1,245
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	267	397	847	-	-	-
FICA/MEDICARE CITY PAID	15	23	47	-	-	-
PERS - EPMC	2	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	54	42	104	-	-	-
WORKER'S COMPENSATION	23	35	74	-	-	-
HEALTH/LIFE/DISAB INSURNC	43	53	114	-	-	-
DEFERRED COMP BENEFIT	11	27	18	-	-	-
OTHER SERVICES & CHARGES	-	-	-	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   PARKSIDE ESTATES</b>	<b>5,013</b>	<b>3,704</b>	<b>8,199</b>	<b>6,800</b>	<b>12,886</b>	<b>9,013</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   SIERRA VISTA AS</b>	7,676	6,763	(37,832)	-	(1,196)	-

**889-SIERRA VISTA ASSESSMENT | INFLOW | SIERRA VISTA ASSESSMENT**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
SIERRA VISTA ASSESSMENT	9,335	9,335	9,335	6,105	5,886	6,547
<b>TOTAL INFLOW   SIERRA VISTA ASSESSMENT</b>	<b>9,335</b>	<b>9,335</b>	<b>9,335</b>	<b>6,105</b>	<b>5,886</b>	<b>6,547</b>

**889-SIERRA VISTA ASSESSMENT | OUTFLOW | SIERRA VISTA ASSESSMENT**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
WAGES/BENEFITS/INSURANCES						
SALARIES - FULL TIME	-	374	6,327	-	-	-
FICA/MEDICARE CITY PAID	-	22	360	-	-	-
PERS - EMPLOYER CONTRIBT	-	40	722	-	-	-
WORKER'S COMPENSATION	-	33	525	-	-	-
HEALTH/LIFE/DISAB INSURNC	-	51	710	-	-	-
DEFERRED COMP BENEFIT	-	25	92	-	-	-
PROFESSIONAL SERVICES	1,011	1,083	11,079	5,385	4,696	3,477
UTILITIES-SCE	648	734	896	720	2,386	2,470
LLAD WATER USAGE	-	-	-	-	-	600
DEPART OPERATING SUPPLIES	-	210	26,456	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   SIERRA VISTA ASSESSMENT</b>	<b>1,659</b>	<b>2,571</b>	<b>47,167</b>	<b>6,105</b>	<b>7,082</b>	<b>6,547</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   MAPLE VALLEY A</b>	(379)	1,236	(1,090)	-	377	-

**890-MAPLE VALLEY ASSESSMENT | INFLOW | MAPLE VALLEY ASSESSMENT**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
MAPLE VALLEY ASSESSMENT	1,438	3,533	3,297	4,201	3,958	3,974
<b>TOTAL INFLOW   MAPLE VALLEY ASSESSMENT</b>	<b>1,438</b>	<b>3,533</b>	<b>3,297</b>	<b>4,201</b>	<b>3,958</b>	<b>3,974</b>

**890-MAPLE VALLEY ASSESSMENT | OUTFLOW | MAPLE VALLEY ASSESSMENT**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
UTILITIES						
UTILITIES-SCE	979	1,032	914	721	2,980	956
LLAD WATER USAGE	-	-	1,637	665	-	555
PROFESSIONAL SERVICES	838	585	1,161	2,815	601	2,463
DEPART OPERATING SUPPLIES	-	210	-	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	-	357	526	-	-	-
FICA/MEDICARE CITY PAID	-	21	29	-	-	-
PERS - EMPLOYER CONTRIBT	-	36	61	-	-	-
WORKER'S COMPENSATION	-	31	46	-	-	-
DEFERRED COMP BENEFIT	-	24	14	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   MAPLE VALLEY ASSESSMENT</b>	<b>1,817</b>	<b>2,297</b>	<b>4,387</b>	<b>4,201</b>	<b>3,581</b>	<b>3,974</b>

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
<b>SUMMARY OF NET CHANGE</b>						
<b>TOTAL SUMMARY OF NET CHANGE   PELOUS RANCH</b>	584	(5,970)	(17,059)	-	(3,800)	-

**891-PELOUS RANCH | INFLOW | PELOUS RANCH**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
PELOUS RANCH LLAD	10,145	10,257	15,445	20,230	16,495	22,028
<b>TOTAL INFLOW   PELOUS RANCH</b>	<b>10,145</b>	<b>10,257</b>	<b>15,445</b>	<b>20,230</b>	<b>16,495</b>	<b>22,028</b>

**891-PELOUS RANCH | OUTFLOW | PELOUS RANCH**

CLASSIFICATION	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ADOPTED FY 2024	PROJECTED FY 2024	PROPOSED FY 2025
UTILITIES	-	-	-	-	-	-
UTILITIES-SCE	2,998	5,483	6,074	5,085	7,816	6,300
LLAD WATER USAGE	-	-	11,475	3,835	-	4,425
PROFESSIONAL SERVICES	6,023	8,337	12,593	11,310	12,479	11,303
DEPART OPERATING SUPPLIES	-	210	-	-	-	-
WAGES/BENEFITS/INSURANCES	-	-	-	-	-	-
SALARIES - FULL TIME	353	1,508	1,618	-	-	-
FICA/MEDICARE CITY PAID	20	88	89	-	-	-
PERS - EPMC	2	-	-	-	-	-
PERS - EMPLOYER CONTRIBT	65	162	182	-	-	-
WORKER'S COMPENSATION	30	132	142	-	-	-
HEALTH/LIFE/DISAB INSURNC	56	208	280	-	-	-
DEFERRED COMP BENEFIT	14	100	51	-	-	-
ADMINISTRATIVE COSTS	-	-	-	-	-	-
<b>TOTAL OUTFLOW   PELOUS RANCH</b>	<b>9,561</b>	<b>16,227</b>	<b>32,504</b>	<b>20,230</b>	<b>20,295</b>	<b>22,028</b>

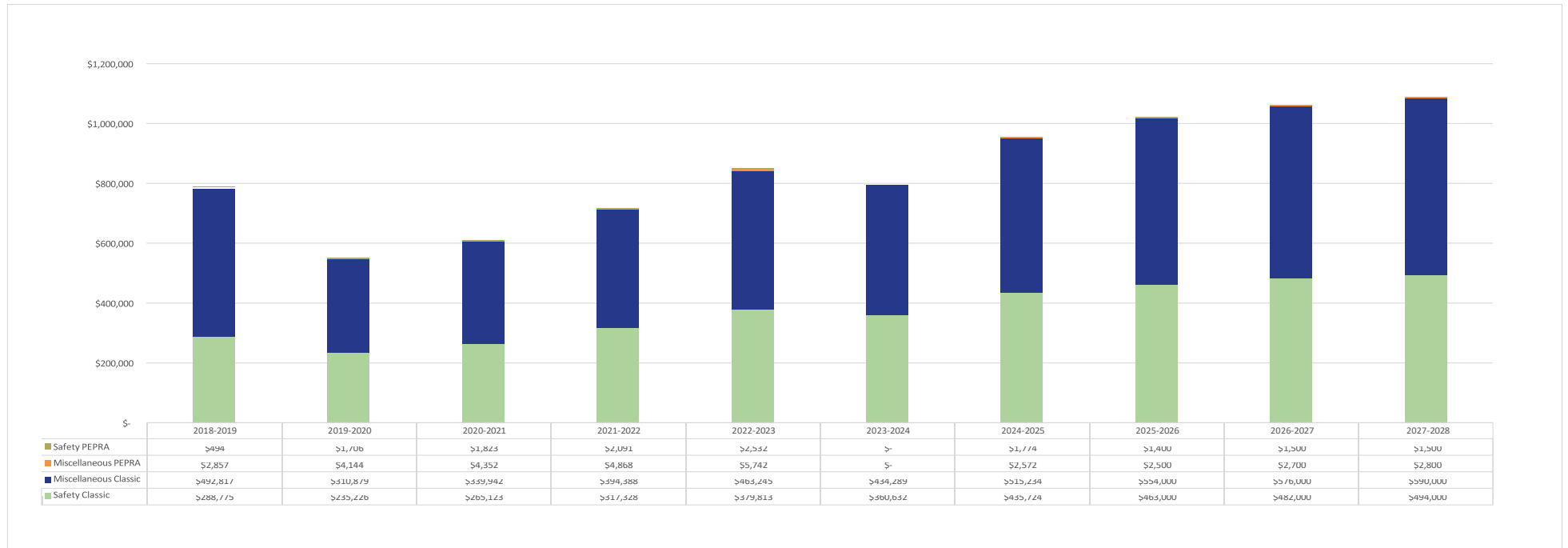
# CalPERS Unfunded Accrued Liability

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

Fiscal Year	Miscellaneous Classic	Miscellaneous PEPRA	Safety Classic	Safety PEPRA	Total CalPERS UL Payment by Year
2018-2019	\$ 492,817	\$ 2,857	\$ 288,775	\$ 494	\$ 784,943
2019-2020	\$ 310,879	\$ 4,144	\$ 235,226	\$ 1,706	\$ 551,955
2020-2021	\$ 339,942	\$ 4,352	\$ 265,123	\$ 1,823	\$ 611,240
2021-2022	\$ 394,388	\$ 4,868	\$ 317,328	\$ 2,091	\$ 718,675
2022-2023	\$ 463,245	\$ 5,742	\$ 379,813	\$ 2,532	\$ 851,332
2023-2024	\$ 434,289	\$ -	\$ 360,632	\$ -	\$ 794,921
2024-2025	\$ 515,234	\$ 2,572	\$ 435,724	\$ 1,774	\$ 955,304
2025-2026	\$ 554,000	\$ 2,500	\$ 463,000	\$ 1,400	\$ 1,020,900
2026-2027	\$ 576,000	\$ 2,700	\$ 482,000	\$ 1,500	\$ 1,062,200
2027-2028	\$ 590,000	\$ 2,800	\$ 494,000	\$ 1,500	\$ 1,088,300

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

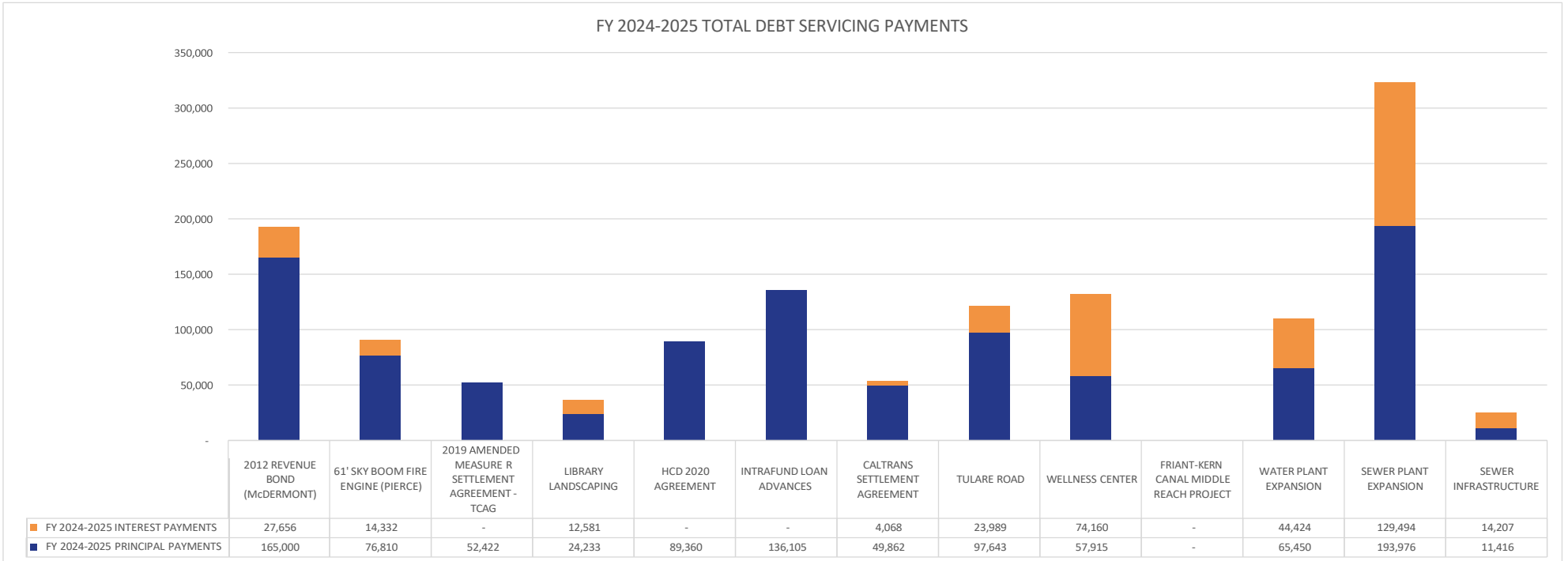
## CalPERS Unfunded Liability Payments by Fiscal Year





**LONG-TERM DEBT SUMMARY**

FUND	OBLIGATION	OBLIGATION START DATE	BEGINNING BALANCE	FY 2024-2025 PRINCIPAL PAYMENTS	FY 2024-2025 INTEREST PAYMENTS	FY 2024-2025 TOTAL PAYMENTS	BALANCE REMAINING AT JUNE 30, 2025	OBLIGATION END DATE
101-GENERAL FUND	2012 REVENUE BOND (McDERMONT)	2013	1,835,000	165,000	27,656	192,656	360,000	2027
101-GENERAL FUND	61' SKY BOOM FIRE ENGINE (PIERCE)	2019	725,821.00	76,810	14,332	91,143	251,165	2028
101-GENERAL FUND	2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG	2019	760,121.12	52,422	-	52,422	432,483	2033
101-GENERAL FUND	LIBRARY LANDSCAPING	2010	750,000.00	24,233	12,581	36,814	280,760	2035
101-GENERAL FUND	HCD 2020 AGREEMENT	2020	3,790,786.00	89,360	-	89,360	3,333,986	2050
101-GENERAL FUND	INTRAFUND LOAN ADVANCES	2022	6,332,305.00	136,105	-	136,105	6,060,000	2112
200-STREET IMPROVEMENT FUND	CALTRANS SETTLEMENT AGREEMENT	2020	349,032.00	49,862	4,068	53,930	49,862	2026
263-TRANSPORTATION FUND	TULARE ROAD	2008	1,600,000.00	97,643	23,989	121,632	435,454	2029
400-WELLNESS CENTER FUND	WELLNESS CENTER	2007	3,000,000.00	57,915	74,160	132,075	1,715,995	2044
552-WATER FUND	FRIANT-KERN CANAL MIDDLE REACH PROJECT	2022	194,569.00	-	-	-	-	2023
552-WATER FUND	WATER PLANT EXPANSION	2000	2,440,000.00	65,450	44,424	109,874	1,301,458	2041
553-SEWER FUND	SEWER PLANT EXPANSION	1999	7,000,000.00	193,976	129,494	323,470	3,790,461	2039
553-SEWER FUND	SEWER INFRASTRUCTURE	2004	480,000.00	11,416	14,207	25,623	313,314	2043
<b>TOTAL PAID FOR DEBT SERVICING:</b>				<b>1,020,192</b>	<b>344,913</b>	<b>1,365,105</b>	<b>18,324,938</b>	



## 2012 REVENUE BOND (McDERMONT)

Original Value	\$ 1,835,000	Lender:	USBANK Lease Bond   2012 REFUNDING BONDS
Start Date	11/1/2012	Principal Acct #	101-4300-047-002
Interest Rate	4.2500%	Interest Acct #	101-4300-047-001

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

## 61' SKY BOOM FIRE ENGINE (PIERCE)

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

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

## 2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG

Original Value	\$ 760,121	Lender:	TCAG
Start Date	4/1/2019	Principal Acct #	101-4090-047-004
Interest Rate	0.0000%	Interest Acct #	101-4090-047-001

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

## 2019 AMENDED MEASURE R SETTLEMENT AGREEMENT - TCAG

---

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



**HCD 2020 AGREEMENT**

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

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

INTRAFUND LOAN ADVANCES										
Original Value	\$ 6,332,305	Lender:	ENTERPRISE AND RESTRICTED FUNDS							
Start Date	7/1/2022	Principal Acct #	101-4090-047-003							
Interest Rate	0.0000%	Interest Acct #	101-4090-047-001							
Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Total	Loan
200	471	552	553	554	576	841	856	Payment	Balance	
\$ 1,557,120	\$ 90,000	\$ 1,906,797	\$ 2,108,163	\$ 401,922	\$ 70,000	\$ 35,000	\$ 163,303		\$ 6,332,305	
22-23		\$ 68,099.89						\$ 68,099.89	\$ 6,264,205.11	
23-24		\$ 68,099.89						\$ 68,099.89	\$ 6,196,105.22	
24-25		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 6,060,000.07	
25-26		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 5,923,894.92	
26-27		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 5,787,789.77	
27-28		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 5,651,684.62	
28-29		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 5,515,579.47	
29-30		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 5,379,474.32	
30-31		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 5,243,369.17	
31-32		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 5,107,264.02	
32-33		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,971,158.87	
33-34		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,835,053.72	
34-35		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,698,948.57	
35-36		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,562,843.42	
36-37		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,426,738.27	
37-38		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,290,633.12	
38-39		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,154,527.97	
39-40		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 4,018,422.82	
40-41		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 3,882,317.67	
41-42		\$ 68,099.89	\$ 68,005.26					\$ 136,105.15	\$ 3,746,212.52	
42-43		\$ 68,099.90	\$ 68,005.26					\$ 136,105.16	\$ 3,610,107.36	
43-44		\$ 68,099.90	\$ 68,005.26					\$ 136,105.16	\$ 3,474,002.20	
44-45		\$ 68,099.90	\$ 68,005.26					\$ 136,105.16	\$ 3,337,897.04	
45-46		\$ 68,099.90	\$ 68,005.26					\$ 136,105.16	\$ 3,201,791.88	
46-47		\$ 68,099.90	\$ 68,005.26					\$ 136,105.16	\$ 3,065,686.72	
47-48		\$ 68,099.90	\$ 68,005.26					\$ 136,105.16	\$ 2,929,581.56	
48-49		\$ 68,099.90	\$ 68,005.26					\$ 136,105.16	\$ 2,793,476.40	



49-50			\$ 68,099.90	\$ 68,005.26				\$ 136,105.16	\$ 2,657,371.24
-------	--	--	--------------	--------------	--	--	--	---------------	-----------------

\\citysrvr\users\$\lmeneses\Documents\BUDGET\24.2654\240.2f57b5BUDGET WORKBOOK HILDA MADE CHANGES AFTER INITIAL SAVE24.25 BUDGET WORKBOOK HILDA MADE CHANGES AFTER INITIAL SAVE



79-80					\$ 66,987.00				\$ 66,987.00	\$ 658,238.00
-------	--	--	--	--	--------------	--	--	--	--------------	---------------

\\citysrvr\users\$\lmeneses\Documents\BUDGET\24.2655\240.2f5785 BUDGET WORKBOOK HILDA MADE CHANGES AFTER INITIAL SAVE 24.25 BUDGET WORKBOOK HILDA MADE CHANGES AFTER INITIAL SAVE

INTRAFUND LOAN ADVANCES										
Original Value	\$ 6,332,305	Lender:	ENTERPRISE AND RESTRICTED FUNDS							
Start Date	7/1/2022	Principal Acct #	101-4090-047-003							
Interest Rate	0.0000%	Interest Acct #	101-4090-047-001							
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Total	Loan
	200	471	552	553	554	576	841	856	Payment	Balance
80-81					\$ 66,987.00				\$ 66,987.00	\$ 591,251.00
81-82					\$ 66,987.00				\$ 66,987.00	\$ 524,264.00
82-83					\$ 66,987.00				\$ 66,987.00	\$ 457,277.00
83-84					\$ 66,987.00				\$ 66,987.00	\$ 390,290.00
84-85					\$ 66,987.00				\$ 66,987.00	\$ 323,303.00
85-86						\$ 70,000.00			\$ 70,000.00	\$ 253,303.00
86-87		\$ 45,000.00							\$ 45,000.00	\$ 208,303.00
87-88		\$ 45,000.00							\$ 45,000.00	\$ 163,303.00
88-89								\$ 54,434.33	\$ 54,434.33	\$ 108,868.67
88-90								\$ 54,434.33	\$ 54,434.33	\$ 54,434.34
90-91								\$ 54,434.34	\$ 54,434.34	\$ (0.00)
Total Payment	1,557,120.00	90,000.00	1,906,797.00	2,108,163.00	401,922.00	70,000.00	35,000.00	163,303.00	6,332,305.00	

\\citysrvr\users\$\lmeneses\Documents\BUDGET\24.2656\240.2f5785 BUDGET WORKBOOK HILDA MADE CHANGES AFTER INITIAL SAVE 24.25 BUDGET WORKBOOK HILDA MADE CHANGES AFTER INITIAL SAVE

## CALTRANS SETTLEMENT AGREEMENT

---

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

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

**TULARE ROAD**

---

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

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

**WELLNESS CENTER**

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

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



**WELLNESS CENTER**

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

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

## WATER PLANT EXPANSION

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

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

## SEWER PLANT EXPANSION

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

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

## SEWER INFRASTRUCTURE

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

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

**RDA OBLIGATION DEBT SERVICE: 2015 BOND ISSUE**

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

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

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

**APPROPRIATIONS LIMIT: GANN APPROPRIATIONS LIMIT**

**PRICE AND POPULATION FACTORS**

FISCAL YEAR	PER CAPITA ADJUSTMENT	POPULATION ADJUSTMENT	TOTAL ADJUSTMENT	APPROPRIATIONS LIMIT	NOTES
2006	1.0526	1.0201	1.0738	\$ 8,098,584	
2007	1.0396	1.0094	1.0494	\$ 8,498,430	
2008	1.0442	1.0001	1.0443	\$ 8,874,948	
2009	1.0429	1.0434	1.0882	\$ 9,657,379	
2010	1.0062	1.0156	1.0219	\$ 9,868,844	
2011	0.9746	1.0116	0.9859	\$ 9,729,747	Per Capita Adj. X Population Adj. = Approp. Limit
2012	1.0251	1.0219	1.0475	\$ 10,192,393	
2013	1.0377	1.0238	1.0624	\$ 10,828,370	
2014	1.0512	1.0077	1.0593	\$ 11,470,430	
2015	0.9977	1.0093	1.0070	\$ 11,550,478	
2016	1.0382	1.0050	1.0434	\$ 12,051,665	
2017	1.0537	1.0134	1.0678	\$ 12,869,004	
2018	1.0369	1.0041	1.0412	\$ 13,398,580	
2019	1.0367	1.0091	1.0461	\$ 14,016,710	
2020	1.0385	1.0227	1.0620	\$ 14,886,217	
2021	1.0373	1.0001	1.0374	\$ 15,442,646	
2022	1.0755	0.9954	1.0706	\$ 16,532,259	
2023	1.0755	0.9954	1.0706	\$ 17,698,754	
2024	1.0444	0.9934	1.0375	\$ 18,362,398	
2025	0.9934	1.0375	1.0306	\$ 18,925,003	

**DETERMINING THE FY 2024 RATE FACTOR**

COMPONENT	FACTOR	NOTES
Per Capita Personal Income Change from FY 2022-2023 to FY 2023-2024	4.44%	Source: Department of Finance
Population Change (same period)	-0.66%	
Per Capita Cost of Living Ratio	1.0444	
Population Ratio	0.9934	
Rate Factor	1.0375	Per Capita Ratio X Population Ratio

**FY 2024 TAX APPROPRIATIONS SUBJECT TO THE GANN LIMIT**

REVENUE	FY 2022 Projected	NOTES
Property Tax Secured	\$ 369,995	Source: FY 2022 Budget
Property Tax Unsecured	\$ 24,563	
Sales & Use Tax	\$ 1,553,000	
Transactions & Use Tax (Measure O)	\$ 1,710,000	
Gas Tax	\$ 311,629	
Business Licenses	\$ 104,165	
Pass-Thru & Other Property Tax	\$ 298,741	
Street Improvement Program	\$ 1,047,735	
Franchise Fees	\$ 172,400	
Local Measure R Tax	\$ 324,667	
Property Transfer	\$ 10,200	
Transient Occupancy Tax	\$ 106,660	
Utility Users Tax	\$ 1,114,245	
Pub Safety 1/2 Cent Fund	\$ 80,089	
COPS SLESF	\$ 186,159	
<b>TOTAL UNADJUSTED APPROPRIATIONS SUBJECT TO LIMIT</b>	<b>\$ 7,414,246</b>	

**LIMIT**

	FACTOR	NOTES
GANN Limit for FY 2025	\$ 18,362,398	

Unadjusted Appropriations Subject to Limit	\$	7,414,246	
Projected Appropriations are below Limit by	\$	10,948,152	Lindsay is well within the appropriations limit

# CITY OF LINDSAY



Lindsay

City

Hall



Proposed  
Capital Improvement Plan  
Fiscal Years 2025-2029



## *Purpose, Goals, and Objectives*

The goal of the Capital Improvement Plan (CIP) is to establish a reasonable and executable plan for the development and implementation of multiple capital projects over the next five fiscal years. The CIP outlines all the capital projects that the City of Lindsay (City) plans to develop and/or implement during fiscal years **2024/2025** through **2028/2029**. Capital projects included in the CIP are chosen to reflect the priorities and strategies established by the City Council. Projects included in the CIP typically include projects over \$15,000 or that have a useful life of more than five years.

This CIP aims to further citywide goals including installing new active transportation features, improving City parks, rehabilitating aging city facilities, and investing in sewers, storm drain, water, and street infrastructure. In developing the Capital Improvement Plan, the city strives to balance responsible stewardship of core capital programs for the foreseeable future and executing desirable enhancements to the city landscape.

Core programs involve rehabilitating aging City infrastructure and are generally in line with direct regulatory requirements. The City's Annual Street Rehabilitation Program addresses the issue of the City's pavement condition (PCI). Funding these programs as recommended indicates the City's continued investment in improving its core infrastructure and keeping them functioning safely and smoothly. By necessity and design, discretionary projects including transportation and parks capital projects share funding sources with the core capital programs, as well as operations and maintenance. Striking the right balance by investing in maintenance of City assets and improving or redeveloping those assets is a process that requires thought and intention. At its essence, the CIP is both an outline of the City's values and priorities, and a plan for how to fund and execute those priorities in a meaningful way. The plan presented here offers a way to both support our essential infrastructure and to deliver enhancements to our city's landscape and facilities.

A key part of this CIP is to lay out the project descriptions and sources of funding for each project. The funding sources for the projects include a mixture of local revenue, regional funding, and State and Federal funding sources. Substantial portions of the American Rescue Plan Act allocations to the city will be dedicated to funding adopted Fiscal Year **2024/2025** CIP projects. While the City continues to work towards full fiscal recovery, the General Fund is constrained as a resource for funding CIP projects.

The City of Lindsay adopts annual appropriations for Operating and CIP budgets. Although the CIP outlines capital projects over five years, there are no specific City Council appropriations established via the adoption of the Five-Year CIP beyond the first year of the plan. Subsequent year projects costs and funding sources are identified as part of the CIP for planning and scheduling purposes only. For the Fiscal Year **2024/ 2025**, the total cost of CIP projects proposed for City Council approval and appropriation is **\$15,959,255**. *Please reference schedule for planned projects by category for a complete breakdown of the projects by fund and functional categories.*

## *Projects Overview*

Lindsay's capital projects may be divided into four categories. They are current-year funded projects, Five-Year Capital Improvements Plan (CIP) projects, planned, but unfunded projects, and unfunded future needs projects.

### **Category 1 Projects: Current – Year Funded Projects**

This category includes projects that funding has been appropriated in the current fiscal year's capital budgets. The City Council has determined through the annual budgeting process that these projects are in the best interest of the public's health, safety, and welfare. These projects have been carefully planned to maximize the benefits derived using the City's available resources. Projects that generate future revenues that will fund future services and projects and benefit the entire community will generally receive priority for funding.

### **Category 2 Projects: Five-Year Capital Improvement Plan (CIP) Projects**

This category includes projects where funding will come from projected revenues in the second through fifth year of the Five-Year Capital Improvements Plan (CIP). The fiscal year in which anticipated funding has been reserved may change. All projects in this category are tied to a projected funding source.

### **Category 3 Projects: Planned but Unfunded Projects**

This category includes projects that are planned and required to maintain established levels of services throughout the city for the existing population. Typically, these projects are needed because of deteriorating infrastructure, updates to various General Plan Elements, or are in areas where minimum levels of service are not currently being met. These projects are not intended to promote residential growth, but to sustain municipal services for the existing residents. If a funding source becomes available, a project in this category may be moved to a Category 2 Project.

### **Category 4 Projects: Unfunded Future Needs Projects**

Projects under this category are a condition of future growth and will generally be included in undeveloped areas. It is the intent of the city that development should pay for public improvements to meet established minimum levels of service. In this category, projects may be funded via community facilities districts, as appropriate.

## ***Common CIP Terms***

The CIP uses an appropriation/encumbrance system to track individual projects and fund balances.

### **Appropriation**

Funding is authorized for a project by resolution of the City Council. Council actions may be for an individual project or through the adoption of the CIP through the annual budget process.

Appropriations are valid for the life of the project or until the Council takes further action.

**Encumbrance**

The process used to reserve funds when a purchase requisition or contract is finalized, but funds are not yet paid out as an expense.

**Project Sponsor**

The Project Sponsor is a key internal stakeholder responsible for developing project criteria, providing conceptual design review, and providing project information to Council during the planning phase.

**Project Manager**

The Project Manager is responsible for project implementation during the planning, design, and construction phases. This will include establishing and running project meetings, communications, and outreach, acquiring necessary permits, CEQA compliance, hiring and managing consultants and contractors.

***Proposed Projects***

*Project Categories and Total Five – Year Projected Costs*

<b>CATEGORY</b>	<b>FUNDED FY 2024/2025</b>	<b>UNFUNDED FY 2026 - 2029</b>	<b>TOTAL</b>
Building /Facilities	\$45,000	\$992,500	\$1,037,500
McDermont Sales – HCD	\$640,583	\$0	\$640,583
ARPA	\$1,941,815	\$0	\$1,941,815
Public Safety	\$40,000	\$190,000	\$230,000
Generators	\$169,365	\$1,100,000	\$1,269,365
Parks	\$8,321,357	\$75,000	\$8,396,357
Fleet – Vehicles/Apparatus	\$60,000	\$190,000	\$250,000
Streets/Pedestrian	\$3,970,500	\$0	\$3,970,500
Water	\$0	\$35,809,080	\$35,809,080
Transportation (Lindsay Transit Center)	\$500,000	\$9,039,000	\$9,539,000
<b>TOTAL FIVE – YEAR PROJECTED COSTS</b>	<b>\$15,688,620</b>	<b>\$47,395,580</b>	<b>\$63,084,200</b>

**Fiscal Year 2024/2025 Funded  
Projects by Category**

CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
<b>BUILDINGS/ FACILITIES</b>				
Department Office Upgrade	Finance Department	General Fund	101	\$ 45,000.00
<b>TOTAL</b>				<b>\$ 45,000.00</b>
<b>MCDERMONT SALES- HCD</b>				
	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
Rehabilitation of City of Lindsay Skate Park	PARK	General Fund	101	\$ 185,000.00
Construction of Pickle Ball Court	Wellness Center	General Fund	101	\$ 100,000.00
Street Paving Slurry Sealing With Tulare County	Streets	General Fund	101	\$ 64,945.00
Mission Control Unit Upgrade at Water Treatment Plant/ Canal Intake	Water	General Fund	101	\$ 100,000.00
Sluice Gate at WWTP	Sewer	General Fund	101	\$ 42,000.00
Replacement of WWTP Piping	Sewer	General Fund	101	\$ 22,500.00
Replacement of Influent Pump WWTP	Sewer	General Fund	101	\$ 23,000.00
Replacement of WWTP Barscreen	Sewer	General Fund	101	\$ 75,000.00
4 Million Gallon Water Tank Reservoir Cleaning & Disinfection	Water	General Fund	101	\$ 28,138.00
<b>TOTAL</b>				<b>\$ 640,583.00</b>
<b>ARPA</b>				
	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
Olive Bowl/ Kaku Park Upgrades*	Parks	ARPA	306	\$ 1,761,815.00
Water Capacity Study	Water	ARPA	306	\$ 50,000.00
Orange Ave/Tulare Road Valving Project	Sewer	ARPA	306	\$ 130,000.00
<b>TOTAL</b>				<b>\$ 1,941,815.00</b>
<b>Public Safety</b>				
	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
Server Upgrade	Public Safety	General Fund	101	\$ 10,000.00
Axon Body Cameras/ Tasers	Public Safety	COPS Grant (SLEFS)	101	\$ 30,000.00
<b>TOTAL</b>				<b>\$ 40,000.00</b>
<b>GENERATORS</b>				
	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
Generators	WATER/SEWER	CALOES/FEMA	305	\$ 169,365.00
<b>TOTAL</b>				<b>\$ 169,365.00</b>

PARKS	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
Olive Bow/Kaku Park Construction*	PARKS	STATE PARKS GRANT	460	\$ 3,670,437.00
Olive Bow/Kaku Park Upgrades*	PARKS	CLEAN CA GRAN	460	\$ 4,650,920.00
<b>TOTAL</b>				<b>\$ 8,321,357.00</b>

FLEET - VEHICLES/ APPARATUS	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
25000 4X4 Truck	Water/ Sewer	Water/ Sewer	552/553	\$ 60,000.00
<b>Total</b>				<b>\$ 60,000.00</b>

STREETS/PEDESTRAIN	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
Lindmore St from Lindsay BLVD to Harvard Ave (Agreement w/ Tulare Co.)*	Streets	STP Hwy Funds	265	\$ 600,000.00
Rehab Linda Vista Loop	Streets	Street Improvement Fund	200	\$ 900,000.00
Hermosa/Westwood Roundabout Landscaping*	Streets	Street Improvement Fund	200	\$ 200,000.00
Tulare & Foothill Rehab	Streets	LTF-ART 8 Streets & Roads	266	\$ 2,270,500.00
<b>Total</b>				<b>\$ 3,970,500.00</b>

WATER	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
<b>Total</b>				<b>\$ -</b>

TRANSPORTATION (LINDSAY TRANSIT CENTER)	DEPARTMENT	FUNDING SOURCE	FUND	FY 2025
Oxidation Ditch Repairs (2)	SEWER/STORM DRAIN	SEWER	553	\$ 250,000.00
Transit Center Design*	Transportation	Measure R	263	\$ 250,000.00
<b>Total</b>				<b>\$ 500,000.00</b>

<b>CIP TOTAL</b>				<b>\$ 15,688,620.00</b>
------------------	--	--	--	-------------------------

**Carry Over Projects**

<b>PROJECT NAME</b>	<b>DEPARTMENT</b>	<b>FUNDING SOURCE</b>	<b>ADOPTED FY 23/24 BUDGET</b>
DEPARTMENT OFFICE UPGRADE	FINANCE	GENERAL FUND	\$45,000
OLIVE BOWL/KAKU PARK UPGRADES	PARKS	ARPA	\$1,761,815
OLIVE BOWL/KAKU PARK CONSTRUCTION	PARKS	STATE PARKS GRANTS	\$3,670,437
OLIVE BOWL/KAKU PARK UPGRADES	PARKS	CLEAN GRANT	\$4,650,920
LINDMORE ST FROM LINDSAY BLVD TO HARVARD AVE (AGREEMENT W/ TULARE CO.)	STREETS	STP HWY FUNDS	\$600,000
HERMOSA/WESTWOOD ROUNDABOUT LANDSCAPING	STREETS	STREET IMPROVEMENTS FUNDS	\$200,000
TRANSIT CENTER DESIGN	TRANSPORTATION	MEASURE R	\$250,000
<b>TOTAL</b>			<b>\$11,178,172</b>

**Fiscal Years 2025/2026 –  
2028/2029 Unfunded Projects  
by Category**



CATEGORY	DEPARTMENT	FUNDING SOURCE	FUND	FY 2026	FY 2027	FY 2028	FY 2029
<b>BUILDINGS/ FACILITIES</b>							
Artificial Turf	Public Safety	General Fund	101	\$ 7,500.00			
Concil Chambers Mural	City Council	General Fund	101	\$ 30,000.00			
Corporate Yard Upgrades	City Services	General Fund, Street Improvement, Water, Sewer, Refuse	101/200/552/553/554		\$ 350,000.00		
Building Improvements - Wellness Center	Wellness Center	General Fund	101		\$ 65,000.00		
City Hall: Windows Upgrade	City Wide	General Fund	101		\$ 250,000.00		
Parking Lot Improvement	City Wide	General Fund	101			\$ 150,000.00	
City Hall: Electrical/ Mechanical	City Wide	General Fund	101			\$ 50,000.00	
City Hall: Plumbing Upgrades	City Wide	General Fund	101			\$ 50,000.00	
Concil Chambers Upgrades	City Council	General Fund	101			\$ 40,000.00	
<b>TOTAL</b>				<b>\$ 37,500.00</b>	<b>\$ 665,000.00</b>	<b>\$ 290,000.00</b>	<b>\$ -</b>
<b>Public Safety</b>							
Axon Body Cameras/Tasers	Public Safety	COPS Grant (SLEPS)	101	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
SCBA	Public Safety	General Fund	101			\$ 50,000.00	
Department Upgrades	Public Safety	General Fund	101	\$ 50,000.00			
<b>TOTAL</b>				<b>\$ 80,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ -</b>
<b>GENERATORS</b>							
Generators	WATER/SEWER	CALOES/FEMA	305	\$ 1,100,000.00			
<b>TOTAL</b>				<b>\$ 1,100,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PARKS</b>							
Seeding-Aerator Pulled Behind	PARKS	GENERAL FUND	101	\$ 5,000.00			
Fertilizer/Seed Sprayer Pulled Behind	PARKS	GENERAL FUND	101	\$ 5,000.00			
Mower (96 inch or 60 inch)	PARKS	GENERAL FUND	101			\$ 50,000.00	
Lawn Mowers	PARKS	GENERAL FUND	101	\$ 15,000.00			
<b>TOTAL</b>				<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>

FLEET - VEHICLES / APPARATUS	DEPARTMENT	FUNDING SOURCE	FUND	FY 2026	FY 2027	FY 2028	FY 2029
4FT Iron Wheel Roller W/ Tilt Trailer	Water/ Streets	Water/ Streets	552/200	\$ 45,000.00			
Tack Wagon	Water/ Streets	Water/ Streets	552/200	\$ 10,000.00			
Enclosed Trailer For Landscaping	Parks	Parks	101	\$ 25,000.00			
24000 Truck Replacement	Water/ Parks	Water/ Sewer	552/101		\$ 50,000.00		
6500 HD Dump Truck	Water/ Streets	Water/ Streets	552/200		\$ 60,000.00		
<b>Total</b>				<b>\$ 80,000.00</b>	<b>\$ 110,000.00</b>	<b>\$ -</b>	<b>\$ -</b>



WATER	DEPARTMENT	FUNDING SOURCE	FUND	FY 2026	FY 2027	FY 2028	FY 2029
DBP Disinfecting Byproduct	WATER	WATER	552		\$ 498,280.00		
Scada Expansion	WATER	WATER	552	\$ 60,000.00			
Fire Flow Infrastructure	WATER	WATER	552	\$ 250,000.00			
Filter Bank D Electric Actuators	WATER	WATER	552	\$ 100,000.00			
Turbidimeter for Bank A & D	WATER	WATER	552	\$ 50,000.00			
Pneumatic Valves for Bank A	WATER	WATER	552	\$ 103,200.00			
Pneumatic Valves for Bank B	WATER	WATER	552		\$ 83,200.00		
Pneumatic Valves for Bank C	WATER	WATER	552		\$ 83,200.00		
Pneumatic Valves for Bank D	WATER	WATER	552		\$ 103,200.00		
Effluent Pneumatic Valve	WATER	WATER	552		\$ 8,000.00		
Surge Tank Pneumatic Valves	WATER	WATER	552		\$ 8,000.00		
Magnetic Flow Meters ((1) Canal, (2) WTP, (3) Well Sites)	WATER	WATER	552		\$ 27,000.00		
Surge Tank Tarp	WATER	WATER	552		\$ 5,000.00		
Clarifier Tarp	WATER	WATER	552			\$ 10,000.00	
(4) Water Treatment Booster Pumps	WATER	WATER	552			\$ 60,000.00	
Main Line Replacement Program	WATER	WATER	552			\$ 665,000.00	
Well 11 PS&E	WATER	WATER	552			\$ 150,000.00	
Upgrade Electrical System & VFD for Well #14	WATER	WATER	552			\$ 150,000.00	
Update Master Plans	WATER	WATER	552			\$ 350,000.00	
Water Plant Upgrades	WATER	WATER	552			\$ 100,000.00	
Clarifier Renovations	WATER	WATER	552			\$ 10,000.00	
Turnout Upgrades	WATER	WATER	552			\$ 200,000.00	
Well 11 Renovation	WATER	WATER	552				\$ 10,000,000.00
Water Meters Digital Upgrade	WATER	WATER	552				\$ 2,000,000.00
Storage Tank Improvements	WATER	WATER	552				\$ 455,000.00
Groundwater wells per Feasibility Study	WATER	WATER	552				\$ 20,280,000.00
<b>Total</b>				<b>\$ 563,200.00</b>	<b>\$ 815,880.00</b>	<b>\$ 1,695,000.00</b>	<b>\$ 32,735,000.00</b>

TRANSPORTATION (LINDSAY TRANSIT CENTER)	DEPARTMENT	FUNDING SOURCE	FUND	FY 2026	FY 2027	FY 2028	FY 2029
Replace Bar Screen	SEWER/STORM DRAIN	SEWER	553	\$ 70,000.00			
Mission Control for Hickory Lift Station	SEWER/STORM DRAIN	SEWER	553	\$ 25,000.00			
Disc Harrows ( 10-footer)	SEWER/STORM DRAIN	SEWER	553	\$ 20,000.00			
Metal Building Shed Fenced	SEWER/STORM DRAIN	SEWER	553	\$ 150,000.00			
Splitter Box-3 Slough Gates	SEWER/STORM DRAIN	SEWER	553	\$ 10,000.00			
Another R.A.S Pump Standby	SEWER/STORM DRAIN	SEWER	553		\$ 20,000.00		
Ride-On Weed Sprayer	SEWER/STORM DRAIN	SEWER	553		\$ 25,000.00		
Crane for Wastewater Truck	SEWER/STORM DRAIN	SEWER	553		\$ 50,000.00		
Re-Do Guide Rails at Hickory Lift Station	SEWER/STORM DRAIN	SEWER	553		\$ 20,000.00		
Extra Flight Pump for Hickory Lift Station	SEWER/STORM DRAIN	SEWER	553			\$ 10,000.00	
Re-Do Drying Beds (4)	SEWER/STORM DRAIN	SEWER	553			\$ 500,000.00	
Relined the 2 East Drying Beds (Potential Mandated by the State)	SEWER/STORM DRAIN	SEWER	553			\$ 300,000.00	
Enclosed Tractor	SEWER/STORM DRAIN	SEWER	553			\$ 200,000.00	
Upgrade SCADA System to Include Monitoring of all Components	SEWER/STORM DRAIN	SEWER	553				\$ 250,000.00
Vacuum Truck with Jet Rotter	SEWER/STORM DRAIN	SEWER	553				\$ 500,000.00
Camera System to Conduct Main Line Inspections	SEWER/STORM DRAIN	SEWER	553				\$ 50,000.00
Update Master Plans	SEWER/STORM DRAIN	SEWER	553				\$ 350,000.00
Lindsay Transit Center Construction	Transportation	Measure R	263	\$ 2,200,000.00			
Lindsay Transit Center Construction	Transportation	CalSTA Grant	263		\$ 4,289,000.00		
<b>Total</b>				<b>\$ 2,475,000.00</b>	<b>\$ 4,404,000.00</b>	<b>\$ 1,010,000.00</b>	<b>\$ 1,150,000.00</b>
<b>CIP TOTAL</b>				<b>\$ 4,360,700.00</b>	<b>\$ 6,024,880.00</b>	<b>\$ 3,125,000.00</b>	<b>\$ 33,885,000.00</b>