



6/24/2020
City Council Meeting

Handouts received after
agenda posted

FISCAL YEAR
2020-2021

CITY OF LEMOORE BUDGET

POSTPONED



CITY COUNCIL

CITY COUNCIL:

EDWARD NEAL, MAYOR, DISTRICT D

JOHN PLOURDE, MAYOR PRO TEM, DISTRICT E

STUART LYONS, COUNCIL MEMBER, DISTRICT A

CHRISTOPHER SCHALDE, COUNCIL MEMBER, DISTRICT C

VACANT, COUNCIL MEMBER, DISTRICT B



CITY MANAGER:

NATHAN OLSON

EXECUTIVE STAFF:

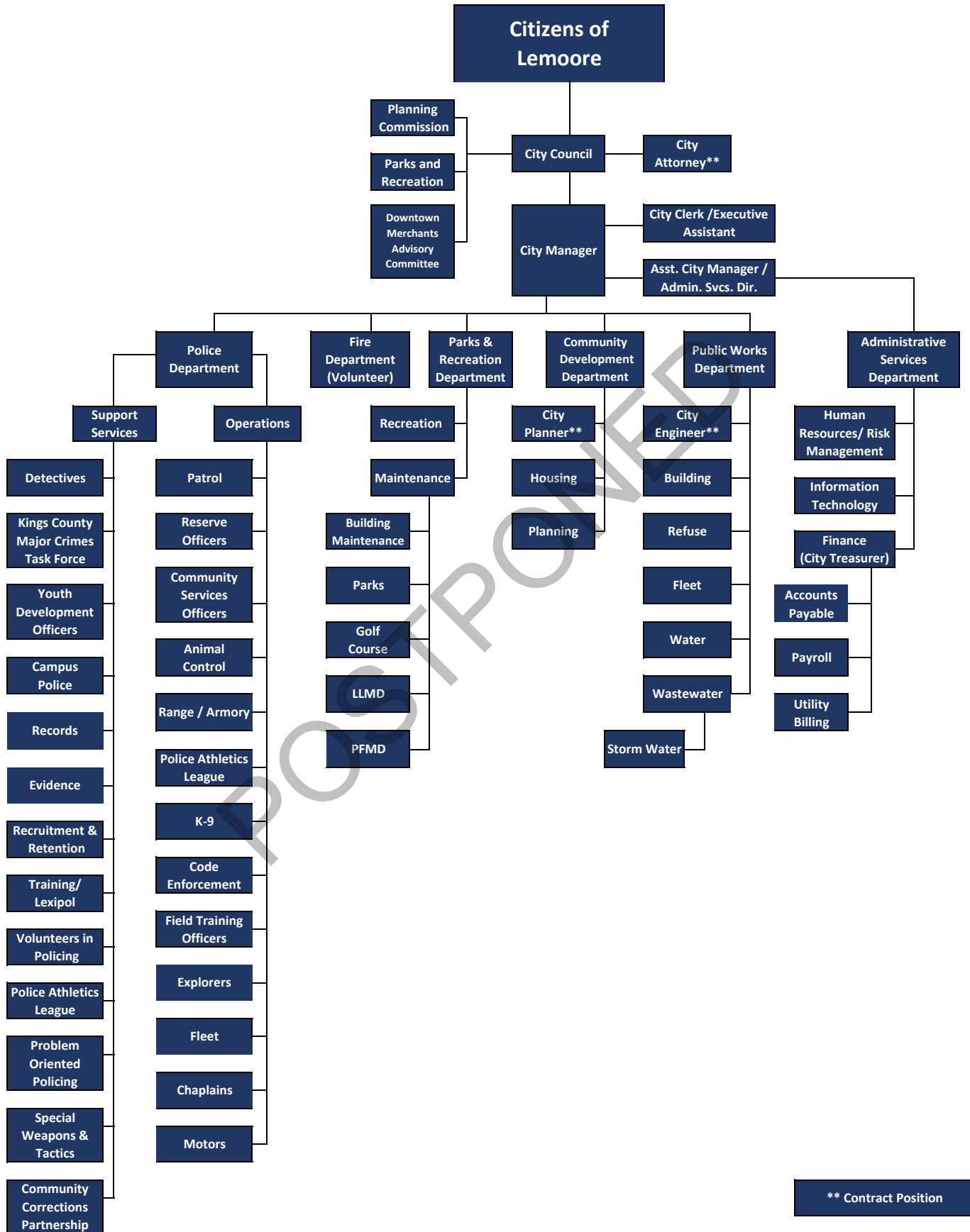
JUDY HOLWELL, COMMUNITY DEVELOPMENT DIRECTOR

MICHAEL KENDALL, CHIEF OF POLICE

FRANK RIVERA, PUBLIC WORKS DIRECTOR

MICHELLE SPEER, ASSISTANT CITY
MANAGER/ADMINISTRATIVE SERVICES DIRECTOR

ORGANIZATIONAL CHART



RESOLUTION 2020-22
ADOPTING THE FY 2020-2021 BUDGET

POSTPONED

HOLD FOR RESOLUTION

POSTPONED

HOLD FOR RESOLUTION

POSTPONED

SUMMARY SCHEDULES

APPROPRIATIONS LIMITATION

In November of 1979, the voters of California approved Proposition 4 - Spending Limitation. The Proposition provides for limits to annual appropriations which are funded by proceeds from taxes for each fiscal year beginning with the 1980-81 fiscal year. Proposition establishes 1978-79 as the base year for computing the limitation. The limit may be adjusted each year for the percentage change in population, plus the percentage change in the Consumer Price Index (CPI) or the Per Capita Income (PCI) for California, whichever is less. To arrive at the limit for the 2020-21, the base year has to be adjusted for the changes in population plus CPI or PCI for fiscal years 1978-79 through 2020-21.

The amount determined to be the Appropriations Limit for 2020-21 was computed by using the information provided by the state Department of Finance and adding the increase to the limitation for 2019-20.

The following is the calculation of the 2020-21 Appropriations Limit

Appropriations Limit - 2019-20 \$ 23,097,326

Adjustment Factors:

Population Change 1.0097

Per Capita Income Change X 1.0373

Total Adjustment Factor: 1.0474

Increase to 2019-20 \$ 1,093,931

Appropriations Limit for 2020-21 \$ 24,191,257

Expenditures subject to Limit 2020-21 7,430,580

Amount of Unspent Authorized Appropriation \$ 16,760,677

SCHEDULE 1

RECEIPTS AND TRANSFERS SUMMARY

				2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
				Actual	Actual	Adopted	Projected	Proposed
PROPERTY TAXES								
001	001	3010	Secured Property Taxes	787,319	848,419	797,000	897,574	810,000
001	001	3010A	Secured Property Taxes RDA	1,595,606	1,756,623	1,650,000	1,754,908	1,700,000
001	001	3012	Unsecured Property Taxes	26,900	32,872	30,000	44,521	35,000
001	001	3014	Prior Years Taxes	10,873	10,594	14,400	11,160	1,400
001	001	3016	Supplemental Taxes	43,560	42,352	64,680	24,890	69,180
	001			2,464,259	2,690,862	2,556,080	2,733,053	2,615,580
OTHER TAXES								
001	001	3020	Franchises	597,203	708,621	600,000	611,562	600,000
001	001	3022	Sales Tax	1,842,411	2,395,423	2,000,000	1,784,689	1,800,000
001	001	3024	Property Transfer Tax	67,341	68,774	-	59,666	-
4221	001	3026	Prop 172-Public Safety	141,804	146,656	130,000	120,000	115,000
	001			2,648,759	3,319,475	2,730,000	2,575,917	2,515,000
LICENSES/PERMITS								
001	001	3029	Business License	90,689	86,442	85,000	86,651	85,000
001	001	3030	Business License Background/Processing Fee	39,540	37,905	38,000	39,392	38,000
4221	001	3031	Taxi Cab Permits	598	365	350	196	250
001	001	3032	Garage Sale Permits	1,745	1,054	1,000	500	500
4221	001	3033	Massage Permits	57	194	100	171	200
001	001	3034	Transient Occupancy Tax	244,765	256,005	240,000	200,000	204,000
001	001	3035	Regulatory Permit Fee	-	-	-	12,850	14,018
001	001	3036	Other Taxes	-	7	-	49	-
001	001	3037	Cannabis Employee Permit Fee	-	-	-	1,500	4,150
4224	001	3040	Building Permits	418,333	458,495	350,000	472,000	200,000
4224	001	3045	Plumbing Permits	63,851	63,167	50,000	54,000	30,000
4224	001	3050	Electrical Permits	35,763	44,114	30,000	40,000	20,000
4224	001	3055	Mechanical Permits	5,775	5,815	5,000	6,600	1,200
4224	001	3060	Plan Check Fees	106,151	77,339	75,000	81,000	40,000
4224	001	3065	Engineering/Inspection Fee	1,000	953	1,000	1,750	1,000
4216	001	3110	Lot Line Adjustment	6,800	-	-	3,400	-
4216	001	3120	Tentative Subdivision	7,800	-	-	7,800	-
4216	001	3135	Conditional Use Permit	4,400	3,000	1,000	1,000	1,000
4216	001	3150	Variance Review	3,000	-	-	-	-
4216	001	3155	Approval Extension Review	500	500	-	500	-
4216	001	3160	Environ. Assess. Category	1,400	1,400	350	1,050	700
4216	001	3165	Environ. Assess. Negative	5,645	-	-	32,000	-
4230	001	3180	Final Subdivision Map	-	-	-	-	-
4230	001	3185	Final Parcel Map	11,280	13,690	12,000	-	-
4216	001	3190	Subdivision Street Signs	-	3,300	-	-	-
4216	001	3195	Home Occupancy Permit	2,880	4,060	1,500	4,000	2,500
4230	001	3200	Public Improvement Plan C	175,896	129,317	150,000	35,126	35,000
4230	001	3205	Street Cut Review	5,381	6,774	5,000	4,790	2,500
4224	001	3211	Fire Sprinkler Plan Check	7,476	125	500	-	-
4224	001	3220	Special Building Inspection	7,311	375	400	375	250
4224	001	3225	Building Demolition Permit	410	270	200	375	250
4224	001	3290	Other Permits	124	18	50	39	50
001	001	3291	Animal License - 1 Year	1,320	1,075	1,100	1,000	1,100
001	001	3292	Animal License - 2 Year	800	720	700	630	800
001	001	3293	Animal License - 3 Year	2,555	1,850	2,000	1,880	2,000
4216	001	3540	Planning Fees	56,338	27,600	30,000	47,680	30,000
	001			1,309,581	1,225,926	1,080,250	1,138,304	714,468
CHARGES FOR SERVICES								
001	001	3321	Returned Check Fee	465	147	250	100	100
4216	001	3580	Annexation Fee	-	-	-	11,400	11,250
4221	001	3610	Reports/Copies	4,813	3,919	4,000	3,200	3,200
001	001	3615	Application Fee	-	-	-	-	400
4230	001	3620	Property Rental	1,900	475	-	27,500	32,750
4242	001	3625	Civic Auditorium Rental	63,855	83,263	75,000	35,500	40,000
4242	001	3626	Vets Hall Rental	760	-	-	-	-
4216	001	3630	General Plan Update Fee	42,349	24,165	25,000	38,000	26,400
4224	001	3635	Technology Fee	17,904	11,478	10,000	13,300	13,200
4242	001	3681	Recreation Fees	294,018	345,719	320,000	176,893	98,000
4242	001	3685	Park Reservation	16,935	24,460	20,000	15,813	15,000
4242	001	3691	Concession Fees/Contract	16,031	17,984	16,000	11,490	-
4242	001	3695	Public Swimming	655	514	-	-	-
4242	001	3696	Swimming Lessons	6,715	1,258	-	-	-

	001			466,402	513,380	470,250	333,196	240,300
	001	<u>INTERGOVERNMENTAL REVENUE</u>						
001	001	3710	Grant Proceeds	94,188	-	-	-	-
4221	001	3755	Motor Vehicle In Lieu	2,105,483	2,121,128	2,120,000	2,225,862	2,300,000
4221	001	3760	Off-Highway Motor Vehicle Fees	-	-	-	-	-
001	001	3765	Homeowners Exemption	8,857	8,447	6,500	5,217	5,000
4231	001	3771	Traffic Congestion	-	-	-	29,519	-
4221	001	3777	Booking Fee Reimbursement	66	-	-	165	-
4221	001	3778	Narcotics Task Force	-	-	-	-	-
4221	001	3779	Pad Homeland Security	-	-	-	-	-
4221	001	3780	DUI Cost Recovery	7,205	5,824	6,000	4,088	3,000
4221	001	3782	P.O.S.T.	9,437	17,024	11,000	25,175	15,000
4221	001	3783	Y.D.O. Elementary School	-	-	-	-	-
4221	001	3784	Y.D.O. High School	55,997	92,980	60,000	60,000	60,000
4221	001	3786	Crossing Guards	-	-	-	-	-
001	001	3788	Rebates/Incentives	3,540	-	-	-	-
001	001	3788A	Incentives/Rebates	207,195	-	-	-	-
4221	001	3792	Y.D.O. Liberty School	50,754	26,450	50,500	54,738	55,000
4221	001	3793	Indian Gaming Grant To PD	-	50,000	-	-	-
001	001	3795	ERAF - Education Rev Augment Fund	-	-	-	-	-
4221	001	3796	Ab109	-	-	-	-	-
4221	001	3801	Cops/SLESF	224,409	133,006	106,000	160,770	115,000
4221	001	3804	WHC Campus Police Office	96,941	132,327	132,326	132,326	132,300
4221	001	3814	COPS Hiring	-	-	22,000	-	-
	001			2,864,071	2,587,184	2,514,326	2,697,859	2,685,300
	001	<u>FINES AND PENALTIES</u>						
4222	001	3805	Ambulance Fines	-	17,008	7,500	-	-
4221	001	3815	Abandoned Vehicle Abate	11,580	3,477	4,000	4,940	5,000
4221	001	3820	Other Court Fines	22,654	4	-	-	-
4221	001	3811	Animal Control	459	125	150	230	100
001	001	3813	Parkings Fines (NON PC 1463)	-	6,787	-	4,000	3,500
	001			34,693	3,606	11,650	9,170	8,600
	001	<u>INTEREST REVENUES</u>						
001	001	3850	Interest	196,578	164,689	150,000	85,000	90,000
001	001	3850GC	Interest from GC Loan	-	-	-	-	-
	001			196,578	164,689	150,000	85,000	90,000
	001	<u>MISC. REVENUES/REIMBURSEMENTS</u>						
4221	001	3809	PRCS CCP Revenue	-	-	111,000	80,000	80,000
001	001	3810	Vehicle Code Fines - Gen. Fund	-	-	-	-	5,000
4221	001	3859	National Night Out	-	40	-	-	-
001	001	3860	Revenue Raising Fee	-	-	-	-	200,000
001	001	3860A	Skate Park/Splash Pad Relocation	-	-	-	200,000	-
4221	001	3861	PD Dept. Misc. Rev	11,388	45,039	5,000	4,500	4,500
4221	001	3862	Police Dept. Fees	2,349	2,692	2,500	1,700	1,500
001	001	3865	Sale Of Property	4,926	10	-	-	-
001	001	3868	Asset Forfeiture	-	28	-	-	-
001	001	3889	Unrealized Gain/Loss	(57,440)	115,137	-	17,000	-
001	001	3867GC	Golf Course Bond Loan	-	-	-	-	-
001	001	3869	Misc. Income	(7,611)	14,352	-	-	-
001	001	3870	Contributions	250,000	60	-	-	-
4224	001	3872	School Impact Fees	13,673	15,844	13,500	15,283	15,000
4222	001	3874	Weed Abatement	-	-	-	-	-
4242	001	3875	Gifts & Donations	2,500	11,095	-	-	-
4224	001	3876	Impact Fees - Admin	3,199	3,434	3,000	3,600	3,000
001	001	3876A	CBSASRF SB1473 Admin	219	207	150	181	150
001	001	3878	Cash Over/Short	1,649	232	-	(900)	-
001	001	3880	Miscellaneous	21,675	36,018	25,000	22,000	22,000
001	001	3880AR	Miscellaneous Revenue /Asset Replacement	-	-	-	-	-
001	001	3881	Sundry Revenue	-	-	-	-	-
4230	001	3879	Reimbursements	26,789	-	-	28,825	-
4211	4211	3989	Admin Reimbursement	101,500	100,046	74,600	12,457	27,323
4212	4212	3989	Admin Reimbursement	17,600	(255)	-	-	-
4213	4213	3989	Admin Reimbursement	220,300	499,796	267,800	398,316	361,148
4214	4214	3989	Admin Reimbursement	19,200	74,270	2,400	16,224	58,217
4215	4215	3989	Admin Reimbursement	288,800	506,996	438,300	562,484	456,483
4216	4216	3989	Admin Reimbursement	-	(58,025)	-	(40,066)	(45,156)
4220	4220	3989	Admin Reimbursement	112,300	622,547	131,000	543,338	632,679
4221	4221	3989	Admin Reimbursement	-	(264,564)	-	(366,292)	(346,617)
4222	4222	3989	Admin Reimbursement	-	(118,417)	-	(101,657)	(113,532)
4224	4224	3989	Admin Reimbursement	-	-	-	(35,818)	(39,041)
4230	4230	3989	Admin Reimbursement	441,000	329,755	555,900	417,237	528,880
4231	4231	3989	Admin Reimbursement	266,600	(26,925)	-	(42,050)	(38,872)
4241	4241	3989	Admin Reimbursement	-	(22,045)	-	(27,757)	(25,472)

4242	4242	3989	Admin Reimbursement				(395,157)	(443,407)
4296	4296	3989	Admin Reimbursement	17,600	130,986	86,800	135,761	218,369
4297	4297	3989	Admin Reimbursement	119,800	(28,411)	107,100	191,972	144,993
	001			1,878,017	2,119,761	1,824,050	1,659,189	1,707,145
	001		<u>OPERATING TRANSFERS IN</u>				-	
001	001	3900	Operating Transfers In	-	297,558	-	-	-
001	001	3901	Transfer In - Gen Fund	-	-	-	-	-
001	001	3920	Transfer In - OTS 020	-	-	-	-	-
001	001	3928	Transfer In - Gas Tax 03	-	-	-	-	-
001	001	3940	Operating Transfer In-Fleet Maint	-	-	-	-	-
001	001	3950	Operating Transfer In-Water	-	-	-	-	-
001	001	3956	Operating Transfer In-Refuse	-	-	-	-	-
001	001	3958	Operating Transfer In-Streets Capital	-	-	-	-	-
001	001	3960	Operating Transfer In-Sewer	-	-	-	-	-
001	001	3966	Operating Transfer In-Law Enf. Capital	-	-	-	-	-
001	001	3967	Operating Transfer In-Fire Facilities	-	-	-	-	-
001	001	3969	Operating Transfer In-Storm Drain Capital	-	-	-	-	-
001	001	3970	Operating Transfer In-Water Capital	-	-	-	-	-
001	001	3971	Operating Transfer In-Sewer Capital	-	-	-	-	-
001	001	3974	Operating Transfer In.-Pks.Capital	-	-	-	-	-
001	001	3976	Operating Transfer In.-Refuse Cap.	-	-	-	-	-
001	001	3978	Operating Transfer In-LLMD	-	-	-	-	-
001	001	3990	Misc. Operating Transactions	-	-	-	-	-
				-	297,558	-	-	-
			<u>NET GENERAL FUND RECEIPTS</u>	11,862,359	12,934,339	11,336,606	11,231,688	10,576,393
			<u>020 TRAFFIC SAFETY</u>				-	
020	020	3810	Vehicle Code Fines	-	28,212	10,000	22,662	10,000
020	020	3812	Parking Fines	2,243	7,600	2,500	1,107	2,500
020	020	3850	Interest	2,387	4,050	2,000	2,126	2,000
				4,631	39,863	14,500	-	14,500
			<u>027 TE/STP (RTPA) EXCHANGE FUND</u>				-	
027	027	3727	RTPA Exchange Funds	170,047	177,910	160,000	184,290	160,000
027	027	3850	Interest	4,324	8,053	4,000	-	-
				174,371	185,963	164,000	184,290	160,000
			<u>028 CITY GRANTS - CAP PROJECTS</u>				-	
028	028	3710	Grant Proceeds	310,076	-	120,000	-	-
028	028	3715	Grant Match	-	-	-	-	-
4221	028	3801	Cops/SLESF	-	-	-	-	-
028	028	3850	Interest	1,321	7,539	-	-	-
				311,396	7,539	120,000	-	-
			<u>029 GAS TAX SECTION 2105</u>				-	
029	029	3710	Grant Proceeds	-	-	-	-	-
029	029	3850	Interest	461	866	-	-	-
				461	866	-	-	-
			<u>030 OTHER GRANTS</u>				-	
030	030	3710	Grant Proceeds	-	-	-	-	-
030	030	3850	Interest	(37)	(610)	-	-	-
030	030	3880	Miscellaneous	-	-	-	-	-
				(37)	(610)	-	-	-
			<u>033 LOCAL TRANSPORTATION FUND</u>				-	
033	033	3770	Local Transportation Fund	572,008	589,960	421,159	421,159	421,256
033	033	3850	Interest	13,981	27,251	-	-	-
033	033	3880	Miscellaneous	-	-	-	-	-
				585,989	617,211	421,159	421,159	421,256
			<u>034 GAS TAX</u>				-	
034	034	3590	Gas Tax Loan Repayment, Section 2103	29,977	29,199	29,199	29,519	-
034	034	3595	Gas Tax Road Rehab	154,511	474,813	428,555	437,332	451,270
034	034	3730	Gasoline Tax 2105	143,096	142,060	144,043	134,047	139,177
034	034	3740	Gasoline Tax 2106	66,429	66,121	64,422	60,971	63,167
034	034	3745	Gasoline Tax 2107	186,231	160,770	189,149	167,431	167,431
034	034	3750	Gasoline Tax 2107.5	6,000	23,885	6,000	6,000	6,000
034	034	3774	Gasoline Tax 2103	102,687	86,498	220,825	193,191	221,851
034	034		Gasoline Tax Loan Repayment	-	-	-	-	-
034	034	3850	Interest	7,232	18,126	5,000	-	-
034	034	3880	Miscellaneous	-	32,894	-	-	-
				511,674	530,355	629,439	561,640	1,048,896
			<u>035 CITY GRANTS - CDBG & HOME</u>				-	
035	035	3710	Grant Proceeds	1,329,867	-	-	-	-
035	035	3716	Home Rehab Grant Reimbursement	186,607	8,400	-	-	-
035	035	3717	Program Income - Home Grant	-	-	-	-	-
035	035	3718	CDBG Grant Program Income	-	-	-	-	-

035	035	3850	Interest	-	-	-	-	-
				1,516,474	8,400	-	-	-
			<u>040 FLEET MAINTENANCE</u>				-	
4265	040	3450	Rental City Owned Equip.	827,645	818,994	1,056,482	1,056,483	1,303,181
4265	040	3869	Misc. Income	-	2,322	-	-	-
4265	040	3880	Miscellaneous	-	-	-	-	-
				827,645	821,316	1,056,482	1,056,483	1,303,181
			<u>041 RISK MANAGEMENT</u>				-	
041	041	3850	Interest	-	-	1,056,482	-	-
041	041	3900	Operating Transfers	-	-	-	-	-
041	041	3995	Allocations	-	-	-	-	1,237,535
				-	-	1,056,482	-	1,237,535
			<u>045 GOLF COURSE - CITY</u>				-	
4245	045	3620	Property Rental	-	-	-	-	-
4245	045	3691	Concession Fees/Contract	163,547	173,696	165,000	165,000	180,000
4245	045	3691C	Secured Property Taxes RDA	-	-	-	-	-
4245	045	3850	Interest	-	-	-	-	-
4245	045	3864	Pro Shop	128,999	124,664	125,000	110,000	135,000
4245	045	3866	Golf Course Receipts	827,470	864,868	828,000	800,000	850,000
4245	045	3878	Cash Over/Short	(80)	(11)	-	45	-
4245	045	3880	Miscellaneous	107	562	-	213	-
4245	045	3881	Sundry Revenue	-	-	-	-	-
				1,120,043	1,163,780	1,118,000	1,075,258	1,165,000
			<u>049A REFUSE GRANT FUND</u>				-	
049A	049A	3710	Grant Proceeds	-	-	-	-	-
049A	049A	3850	Interest	491	667	-	-	-
				491	667	-	-	-
			<u>049B WASTEWATER GRANT FUND</u>				-	
049B	049B	3772	Cal Trans Agreements	-	-	-	-	-
049B	049B	3850	Interest	2,489	2,574	-	-	-
				2,489	2,574	-	-	-
			<u>050 WATER</u>				-	
050	050	3300	Water Revenue	5,253,054	7,300,111	8,875,000	8,411,271	8,875,000
050	050	3305	Water Meter Fee	39,540	45,000	40,000	42,500	30,000
050	050	3306	Lock Fee	-	-	-	-	-
050	050	3311	Connection Fee	32,670	30,961	30,000	30,495	30,000
050	050	3320	Construction Meter Rental	5,129	2,364	4,000	1,333	2,000
050	050	3321	Returned Check Fee	3,120	4,648	3,500	4,688	3,500
050	050	3550	Delinquent - Turn On/Off	27,695	24,500	20,000	13,920	10,000
050	050	3560	Delinquent Penalty	67,859	31,695	50,000	-	-
050	050	3570	Door Hanger Fee	125,755	105,214	-	82,825	-
050	050	3788A	Incentives/Rebates	577,046	-	-	-	-
050	050	3850	Interest	11,550	35,374	20,000	-	-
050	050	3865	Sale Of Property	-	(81,833)	-	-	-
050	050	3880	Miscellaneous	(424)	2,445	2,000	17,981	2,000
050	050	3879	Reimbursements	-	-	-	-	-
050	050	3884	Bad Debt Recovery	-	-	-	-	-
050	050	3891	Contributed Capital	-	-	-	-	-
050	050	3900	Operating Transfers In	-	2,775,475	-	-	-
050	050	3989	Admin Reimbursement	263,500	286,208	357,400	445,292	479,903
				6,406,493	10,562,162	9,401,900	9,050,305	9,432,403
			<u>056 REFUSE</u>					
056	056	3400	Refuse Revenue	2,915,503	2,953,310	2,940,000	2,995,044	3,848,000
056	056	3410	Special Refuse Pick Up	42,975	36,549	35,000	37,619	45,500
056	056	3420	Recycling Program	-	2,632	1,000	2,231	2,600
056	056	3430	Green waste Recycling Program	420	5,200	2,000	2,147	2,600
056	056	3560	Delinquent Penalty	60,419	15,697	15,000	-	-
056	056	3570	Door Hanger Fee	-	-	-	-	-
056	056	3710	Grant Proceeds	6,857	6,691	6,500	-	-
056	056	3720	Grant Revenue - Capital	-	-	-	120,000	-
056	056	3850	Interest	9,431	17,137	5,000	(7,000)	-
056	056	3865	Sale Of Property	-	-	-	-	-
056	056	3880	Miscellaneous	4,484	147	-	-	-
056	056	3884	Bad Debt Recovery	-	-	-	333	-
				3,040,089	3,037,362	3,004,500	3,150,373	3,898,700
			<u>060 WASTEWATER</u>					
060	060	3500	Sewer Use Charges	3,322,372	3,332,930	3,325,000	3,379,016	3,350,000
060	060	3510	Waste Water Sales	-	-	-	-	-
060	060	3560	Delinquent Penalty	66,477	16,221	16,500	-	-
060	060	3570	Door Hanger Fee	-	-	-	-	-
060	060	3575	Non System Waste Water Fee	89,547	80,840	-	-	-
060	060	3710	Grant Proceeds	-	-	-	-	-

060	060	3788A	Incentives/Rebates	-	-	-	-	-
060	060	3850	Interest	56,851	91,433	56,000	-	-
060	060	3865	Sale Of Property	13,600	(142,989)	-	-	-
060	060	3880	Miscellaneous	1,539	(2,337)	500	-	-
060	060	3879B	Utility Pump Reimbursements	537	-	-	-	-
060	060	3884	Bad Debt Recovery	-	-	-	-	-
060	060	3891	Contributed Capital	-	-	-	-	-
				<u>3,550,924</u>	<u>3,376,098</u>	<u>3,398,000</u>	<u>3,379,016</u>	<u>3,350,000</u>
<u>065 STREETS CAP - EAST</u>								
065	065	3605	Capital/Impact Fees	310,049	293,441	80,000	370,577	300,000
065	065	3710	Grant Proceeds	-	-	-	-	-
065	065	3850	Interest	12,172	22,080	12,000	(5,795)	-
				<u>322,221</u>	<u>315,521</u>	<u>92,000</u>	<u>364,782</u>	<u>300,000</u>
<u>065A STREETS CAP - WEST</u>								
065A	065A	3605	Capital/Impact Fees	-	-	-	-	-
065A	065A	3850	Interest	366	736	500	-	-
				<u>366</u>	<u>736</u>	<u>500</u>	<u>-</u>	<u>-</u>
<u>066 LAW ENFORCEMENT CAP</u>								
066	066	3605	Capital/Impact Fees	76,594	50,072	20,000	52,876	50,000
066	066	3850	Interest	2,808	5,160	2,000	-	-
				<u>79,403</u>	<u>55,232</u>	<u>22,000</u>	<u>52,876</u>	<u>50,000</u>
<u>067 FIRE PROTECTION - EAST</u>								
067	067	3605	Capital/Impact Fees	49,831	42,944	12,000	46,243	50,000
067	067	3850	Interest	1,224	2,432	1,000	-	-
				<u>51,055</u>	<u>45,376</u>	<u>13,000</u>	<u>46,243</u>	<u>50,000</u>
<u>067A FIRE PROTECTION - WEST</u>								
067A	067A	3605	Capital/Impact Fees	-	-	-	-	-
067A	067A	3850	Interest	29	57	45	-	-
				<u>29</u>	<u>57</u>	<u>45</u>	<u>-</u>	<u>-</u>
<u>068 GENERAL FACILITIES CAP</u>								
068	068	3605	Capital/Impact Fees	134,304	70,952	45,000	77,377	70,000
068	068	3850	Interest	2,879	4,892	2,100	(1,375)	-
068	068	3879	Reimbursements	-	-	-	-	-
				<u>137,182</u>	<u>75,844</u>	<u>47,100</u>	<u>76,003</u>	<u>70,000</u>
<u>069 STORM DRAIN CAP</u>								
069	069	3605	Capital/Impact Fees	161,603	72,888	40,000	117,983	85,000
069	069	3850	Interest	7,295	10,305	5,000	(3,983)	-
069	069	3879	Reimbursements	-	-	-	-	-
				<u>168,898</u>	<u>83,193</u>	<u>45,000</u>	<u>114,000</u>	<u>85,000</u>
<u>070 WATER SUPPLY CAP</u>								
070	070	3605	Capital/Impact Fees	-	-	-	-	-
070	070	3606	Water Sup/Hold Facility Fee	51,690	-	-	-	-
070	070	3607	Water Distribution Fee	-	-	-	-	-
070	070	3850	Interest	17,447	27,600	15,000	(9,443)	-
070	070	3879	Reimbursements	-	-	-	-	-
				<u>69,137</u>	<u>27,600</u>	<u>15,000</u>	<u>(9,443)</u>	<u>-</u>
<u>070A WATER DISTRIBUTION CAP</u>								
070A	070A	3605	Capital/Impact Fees	-	-	-	-	-
070A	070A	3607	Water Distribution Fee	8,770	-	-	-	-
070A	070A	3850	Interest	1,538	2,829	1,800	(919)	-
070A	070A	3879	Reimbursements	-	-	-	-	-
				<u>10,309</u>	<u>2,829</u>	<u>1,800</u>	<u>(919)</u>	<u>-</u>
<u>070B WATER DIF</u>								
070B	070B	3605	Capital/Impact Fees	97,214	120,251	65,000	164,708	120,000
070B	070B	3850	Interest	204	1,247	400	(655)	-
070B	070B	3879	Reimbursements	-	-	-	-	-
				<u>97,418</u>	<u>121,498</u>	<u>65,400</u>	<u>164,053</u>	<u>120,000</u>
<u>071 WASTE WATER TREATMENT/DISPOSAL</u>								
071	071	3608	Waste Water Treat Facility Fee	14,882	-	-	-	-
071	071	3609	Waste Water Collect Facility Fee	-	-	-	-	-
071	071	3850	Interest	(1,168)	(2,525)	-	-	-
071	071	3879	Reimbursements	-	-	-	-	-
				<u>13,714</u>	<u>(2,525)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>071A WASTE WATER COLLECTION</u>								
071A	071A	3609	Waste Water Collect Facility Fee	14,053	-	-	-	-
071A	071A	3850	Interest	2,016	4,077	2,000	(1,395)	-
071A	071A	3879	Reimbursements	-	-	-	-	-
				<u>16,069</u>	<u>4,077</u>	<u>2,000</u>	<u>(1,395)</u>	<u>-</u>
<u>071B DIF - WASTEWATER</u>								
071B	071B	3605	Capital/Impact Fees	114,777	173,093	80,000	215,679	160,000
071B	071B	3850	Interest	250	1,531	200	(754)	-

071B	071B	3879	Reimbursements	-	-	-	-	-
				115,027	174,624	80,200	214,925	160,000
			<u>072 STREETS CAP</u>					
072	072	3850	Interest	677	1,099	300	(376)	-
072	072	3879	Reimbursements	-	-	-	-	-
				677	1,099	300	(376)	-
			<u>074 PARKS & RECREATION CAP</u>					
074	074	3605	Capital/Impact Fees	-	-	-	-	-
074	074	3850	Interest	7,321	9,577	6,500	-	-
074	074	3879	Reimbursements	-	-	-	-	-
				7,321	9,577	6,500	-	-
			<u>074A PARK LAND ACQUISITION</u>					
074A	074A	3605	Capital/Impact Fees	30,269	108,576	50,000	-	-
074A	074A	3850	Interest	2,261	5,577	2,200	(1,908)	-
074A	074A	3879	Reimbursements	-	-	-	-	-
				32,530	114,153	52,200	(1,908)	-
			<u>074B PARK IMPROVEMENTS</u>					
074B	074B	3605	Capital/Impact Fees	54,704	-	-	-	-
074B	074B	3850	Interest	2,411	4,910	2,000	-	-
074B	074B	3880	Miscellaneous	-	-	-	-	-
				57,115	4,910	2,000	-	-
			<u>074C COMM/REC FACILITIES</u>					
074C	074C	3605	Capital/Impact Fees	30,586	21,852	15,000	23,561	20,000
074C	074C	3850	Interest	576	1,337	500	(483)	-
074C	074C	3875	Gifts & Donations	-	-	-	-	-
				31,162	23,189	15,500	23,079	20,000
			<u>074D DIF - PARKS</u>					
074D	074D	3605	Capital/Impact Fees	86,202	180,172	100,000	222,213	200,000
074D	074D	3850	Interest	158	1,876	800	(804)	-
074D	074D	3875	Gifts & Donations	-	-	-	-	-
				86,360	182,048	100,800	221,409	200,000
			<u>075 FACILITY/INFRASTRUCTURE</u>					
075	075	3605	Capital/Impact Fees	-	-	-	-	-
075	075	3850	Interest	2,464	3,990	2,000	(1,368)	-
075	075	3900	Operating Transfers In	-	-	-	-	-
				2,464	3,990	2,000	(1,368)	-
			<u>076 REFUSE CAPITAL</u>					
076	076	3604	Refuse Impact Fee	29,950	28,590	18,000	37,899	33,000
076	076	3850	Interest	1,690	3,106	1,500	(1,089)	-
				31,639	31,696	19,500	36,809	33,000
			<u>085 PBIA</u>					
085	085	3029	Business License	9,555	8,978	9,000	9,125	9,125
085	085	3850	Interest	85	154	75	-	-
				9,640	9,132	9,075	9,125	9,125
			<u>150 RDA RETIREMENT OBLIG FUND</u>					
150	150	3980	Tax Increment	1,338,576	919,975	901,360	833,235	800,000
150	150	3850	Interest	89,499	39,070	100	-	-
150	150	3865	Sale Of Property	-	(112,527)	-	-	-
150	150	3869	Misc. Income	-	188	-	-	-
150	150	3880	Miscellaneous	-	(106)	-	-	-
150	150	3879	Reimbursements	-	-	-	-	-
150	150	3900	Operating Transfers In	-	-	-	-	-
150	150	3901	Transfer In - Gen Fund	-	-	-	-	-
				1,428,075	846,599	901,460	833,235	800,000
			<u>155 HOUSING AUTHORITY FUND</u>					
155	155	3719	Loan Repayment	217,750	133,143	85,000	-	-
155	155	3850	Interest	129,989	121,589	5,000	130	3,000
155	155	3880	Miscellaneous	1,603	(4,557)	-	114	-
				349,342	250,174	90,000	244	3,000
			<u>158 2011 TAX ALLOCATION BOND</u>					
158	158	3889	Unrealized Gain/Loss	-	-	-	-	-
158	158	3850	Interest	-	28,436	-	-	-
158	158	3900	Operating Transfers In	226,128	222,145	-	-	-
				226,128	250,581	-	-	-
			<u>160 2019 WATER SERIES BOND PROCEEDS</u>					
160	160	3863	2019 Water Series Bond Proceeds	-	575,258	29,424,742	25,380,050	4,044,692
160	160	3850	Interest	-	130,536	-	-	-
				-	705,794	29,424,742	25,380,050	4,044,692
			<u>201 LLMD ZONE 1</u>					
201	201	3775	LLMD Property Assessments	-	-	76,406	93,216	93,304
201	201	3775GF	LLMD General Benefit	-	-	5,014	5,008	5,008

201	201	3850	Interest	-	-	-	-	-
				-	-	81,420	98,224	98,312
			<u>203 LLMD ZONE 3</u>					
203	203	3775	LLMD Property Assessments	-	-	13,978	17,679	17,679
203	203	3775GF	LLMD General Benefit	-	-	532	533	533
203	203	3850	Interest	-	-	-	-	-
				-	-	14,510	18,212	18,212
			<u>205 LLMD ZONE 5</u>					
205	205	3775	LLMD Property Assessments			1,799	1,807	1,807
205	205	3775GF	LLMD General Benefit			111	110	110
205	205	3850	Interest			-	-	-
				-	-	1,910	1,917	1,917
			<u>206 LLMD ZONE 6</u>					
206	206	3775	LLMD Property Assessments			1,981	1,987	1,987
206	206	3775GF	LLMD General Benefit			59	59	59
206	206	3850	Interest			-	-	-
				-	-	2,040	2,046	2,046
			<u>207 LLMD ZONE 7</u>					
207	207	3775	LLMD Property Assessments			4,142	4,145	4,145
207	207	3775GF	LLMD General Benefit			148	148	148
207	207	3850	Interest			-	-	-
				-	-	4,290	4,293	4,293
			<u>208A LLMD ZONE 8A</u>					
208A	208A	3775	LLMD Property Assessments			8,018	8,366	8,366
208A	208A	3775GF	LLMD General Benefit			227	231	231
208A	208A	3850	Interest			-	-	-
				-	-	8,245	8,597	8,597
			<u>208B LLMD ZONE 8B</u>					
208B	208B	3775	LLMD Property Assessments			17,242	17,201	17,201
208B	208B	3775GF	LLMD General Benefit			799	804	804
208B	208B	3850	Interest			-	-	-
				-	-	18,041	18,005	18,005
			<u>209 LLMD ZONE 9</u>					
209	209	3775	LLMD Property Assessments			6,242	6,247	6,247
209	209	3775GF	LLMD General Benefit			278	278	278
209	209	3850	Interest			-	-	-
				-	-	6,520	6,525	6,525
			<u>210 LLMD ZONE 10</u>					
210	210	3775	LLMD Property Assessments			18,983	18,990	18,990
210	210	3775GF	LLMD General Benefit			947	945	945
210	210	3850	Interest			-	-	-
				-	-	19,930	19,935	19,935
			<u>211 LLMD ZONE 11</u>					
211	211	3775	LLMD Property Assessments			1,917	1,919	1,919
211	211	3775GF	LLMD General Benefit			103	137	137
211	211	3850	Interest			-	-	-
				-	-	2,020	2,056	2,056
			<u>212 LLMD ZONE 12</u>					
212	212	3775	LLMD Property Assessments			42,536	10,124	20,150
212	212	3775GF	LLMD General Benefit			1,424	1,427	1,427
212	212	3850	Interest			-	-	-
				-	-	43,960	11,551	21,577
			<u>213 LLMD ZONE 13</u>					
213	213	3775	LLMD Property Assessments			4,941	4,950	4,950
213	213	3775GF	LLMD General Benefit			2,399	1,924	1,924
213	213	3850	Interest			-	-	-
				-	-	7,340	6,874	6,874
			<u>251 PFMD ZONE 1</u>					
251	251	3775	PFMD Property Assessment			72,428	68,240	68,240
251	251	3775GF	PFMD General Benefit			1,002	1,003	1,003
251	251	3850	Interest			2,500	-	-
				-	-	75,930	69,243	69,243
			<u>252 PFMD ZONE 2</u>					
252	252	3775	PFMD Property Assessment			181,513	124,332	124,332
252	252	3775GF	PFMD General Benefit			3,257	3,252	3,252
252	252	3850	Interest			7,900	-	-
				-	-	192,670	127,584	127,584
			<u>253 PFMD ZONE 3</u>					
253	253	3775	PFMD Property Assessment			55,864	26,680	54,995
253	253	3775GF	PFMD General Benefit			736	737	737
253	253	3850	Interest			2,500	-	-

				-		59,100	27,417	55,732
		<u>254 PFMD ZONE 4</u>						
254	254	3775	PFMD Property Assessment			38,685	55,313	55,313
254	254	3775GF	PFMD General Benefit			435	652	652
254	254	3850	Interest			300	-	-
				-		39,420	55,965	55,965
		<u>255 PFMD ZONE 5</u>						
255	255	3775	PFMD Property Assessment			83,156	84,520	81,178
255	255	3775GF	PFMD General Benefit			1,364	1,366	1,366
255	255	3850	Interest			1,600	-	-
				-		86,120	85,886	82,544
		<u>256 PFMD ZONE 6</u>						
256	256	3775	PFMD Property Assessment			56,584	54,844	54,844
256	256	3775GF	PFMD General Benefit			396	396	396
256	256	3850	Interest			750	-	-
				-		57,730	55,240	55,240
		<u>257 PFMD ZONE 7</u>						
257	257	3775	PFMD Property Assessment			5,296	6,808	6,808
257	257	3775GF	PFMD General Benefit			114	150	150
257	257	3850	Interest			-	-	-
				-		5,410	6,958	6,958
		<u>258 PFMD ZONE 8</u>						
258	258	3775	PFMD Property Assessment			13,806	34,509	34,509
258	258	3775GF	PFMD General Benefit			244	651	651
258	258	3850	Interest			-	-	-
				-		14,050	35,160	35,160
		<u>259 PFMD ZONE 9</u>						
259	259	3775	PFMD Property Assessment			3,580	38,266	38,266
259	259	3775GF	PFMD General Benefit			1,420	978	978
259	259	3850	Interest			-	-	-
				-		5,000	39,244	39,244
		<u>260 PFMD ZONE 10</u>						
260	260	3775	PFMD Property Assessment			-	-	17,870
260	260	3775GF	PFMD General Benefit			-	256	256
260	260	3850	Interest			-	26	-
				-		-	282	18,126
		NET SPECIAL FUND RECEIPTS		22,595,677	22,984,759	22,857,016	22,921,114	28,730,433
		NET GENERAL FUND RECEIPTS		11,862,359	12,934,339	11,336,606	11,231,688	10,576,393
		TOTAL RECEIPTS		34,458,035	35,919,098	64,051,642	34,152,802	39,306,826

SCHEDULE 2

SUMMARY OF NET OPERATING EXPENDITURES

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-20201 Proposed
GENERAL FUND						
001	4211 CITY COUNCIL	127,310	111,344	151,210	137,072	164,223
001	4213 CITY MANAGER	593,792	664,161	531,300	500,927	448,795
001	4214 CITY CLERK	189,348	192,865	60,010	61,160	127,519
001	4215 FINANCE	587,725	705,182	713,066	753,934	635,976
001	4216 COMMUNITY DEVELOPMENT	321,288	354,135	390,722	369,680	386,165
001	4220 MAINTENANCE	764,690	804,225	805,940	767,093	791,367
001	4221 POLICE	6,125,083	7,249,345	7,368,749	7,055,971	7,107,528
001	4222 FIRE	541,707	540,610	577,094	590,778	600,915
001	4224 BUILDING INSPECTION	273,297	311,225	361,057	350,740	590,098
001	4230 PUBLIC WORKS ADMINISTRATION	492,348	455,980	617,568	492,930	595,260
001	4231 STREETS	267,264	603,972	570,087	485,469	543,260
001	4241 PARKS	398,563	433,029	628,705	580,634	485,274
001	4242 RECREATION	768,556	840,504	790,170	732,638	240,104
001	4296 INFORMATION TECHNOLOGY	105,822	141,560	197,621	173,900	254,626
001	4297 HUMAN RESOURCES	191,083	212,549	423,991	311,090	118,555
TOTAL GENERAL FUND		11,747,878	13,620,686	14,187,290	13,364,015	13,089,665
SPECIAL FUNDS						
020	4223 TRAFFIC SAFETY	-	-	30,000	22,420	31,200
027	027 TE/STP(RTPA) EXCHANGE FUND	-	-	2,600	738	635
034	034 GAS TAX	-	-	2,600	2,410	2,115
041	041 RISK MANAGEMENT	-	-	1,181,854	1,181,854	1,237,535
045	4245 GOLF COURSE	1,243,812	1,296,416	1,247,568	1,229,070	1,516,894
050	4250 WATER	4,709,864	5,415,319	6,055,543	5,974,460	6,605,964
050	4251 UTILITY BILLING	201,369	293,139	384,682	388,646	412,310
056	4256 REFUSE	3,140,581	3,049,993	4,501,971	3,854,541	4,403,294
060	4260 WASTEWATER	3,140,631	3,311,670	5,834,034	5,091,237	3,346,784
040	4265 FLEET MAINTENANCE	892,809	988,311	1,056,482	1,179,710	1,303,181
085	4270 PARKING & BUSINESS IMPROVEMENT AREA (PBIA)	5,725	5,101	11,800	7,686	11,856
150	4951 REDEVELOPMENT DEBT SERVICE FUND	1,518,892	-	-	1,360,351	1,595,838
155	4953 HOUSING AUTHORITY	39,864	-	-	31,846	28,307
201	4851 LLMD Zone 1	91,023	21,728	94,380	75,254	93,398
203	4853 LLMD Zone 3	16,963	8,508	26,212	13,505	18,142
205	4855 LLMD Zone 5	4,333	1,303	1,842	1,796	1,835
206	4856 LLMD Zone 6	6,398	1,844	1,967	1,748	2,038
207	4857 LLMD Zone 7	10,286	2,991	4,124	3,355	4,095
208	4858 LLMD Zone 8	59,057	-	9,270	-	-
208A	4858A LLMD Zone 8A	-	360	15,097	12,245	9,562
208B	4858B LLMD Zone 8B	-	6,956	24,805	12,093	17,939
209	4859 LLMD Zone 9	6,439	7,476	6,268	4,287	6,252
210	4860 LLMD Zone 10	22,429	12,451	19,141	14,307	18,910
211	4861 LLMD Zone 11	3,110	1,022	1,976	1,582	2,029
212	4862 LLMD Zone 12	61,563	42,836	121,581	111,344	62,881
213	4863 LLMD Zone 13	5,844	3,125	6,602	3,895	6,874
251	4871 PFMD Zone 1	13,317	16,321	289,243	187,310	69,243
252	4872 PFMD Zone 2	49,776	55,484	627,584	361,744	127,584
253	4873 PFMD Zone 3	16,434	40,807	215,732	110,102	55,732
254	4874 PFMD Zone 4	14,995	11,777	54,900	55,901	55,965
255	4875 PFMD Zone 5	27,302	36,460	272,544	129,433	82,544
256	4876 PFMD Zone 6	11,195	31,392	74,280	71,613	55,280
257	4877 PFMD Zone 7	-	517	3,298	1,073	6,672
258	4878 PFMD Zone 8	-	1,302	20,318	5,191	25,256
259	4879 PFMD Zone 9	-	710	7,132	2,254	37,485
260	4880 PFMD Zone 10	-	-	-	9,500	15,976
TOTAL SPECIAL FUNDS:		15,314,012	14,665,319	22,207,430	21,514,501	21,271,605
GRAND TOTAL:		27,061,890	28,286,005	36,394,720	34,878,516	34,361,270

SCHEDULE 3

SUMMARY OF FUND TRANSACTIONS

	FUNDS AVAILABLE			APPROPRIATIONS						PROJECTED FUND BALANCE 6/30/2021
	ESTIMATED FUND BALANCE 7/1/2020	RECEIPTS/ TRANSFERS	AVAILABLE BALANCE	PERSONNEL EXPENSE	OPERATING EXPENSE	ASSET REPLACEMENT	CAPITAL PROJECTS	DEBT SERVICE	TOTAL EXPENDITURES	
001 GENERAL FUND - ANNUAL OPERATING	-	10,576,393	10,576,393	8,428,450	4,621,215	40,000	389,300	-	13,478,965	(2,902,572)
001 GENERAL FUND RESERVE	5,214,197	-	5,214,197	-	-	-	-	-	2,902,572	2,311,625
020 TRAFFIC SAFETY FUND	474,350	14,500	488,850	-	31,200	-	-	-	31,200	457,650
027 TE/STP(RTPA)	1,031,931	160,000	1,191,931	-	635	-	262,503	-	263,138	928,793
028 GRANTS - FEDERAL	-	-	-	-	-	-	-	-	-	-
030 GRANTS - OTHER	(100,182)	-	(100,182)	-	-	-	-	-	-	(100,182)
033 TRANSPORTATION	2,148,432	421,256	2,569,688	-	-	-	741,400	-	741,400	1,828,288
034 GAS TAX	2,236,451	1,048,896	3,285,347	-	2,115	-	1,838,800	-	1,840,915	1,444,432
035 CDBG/HOME	490,634	-	490,634	-	-	-	-	-	-	490,634
040 FLEET MAINTENANCE	(1,133,647)	1,303,181	169,534	154,870	1,095,801	52,510	-	-	1,303,181	(1,133,647)
041 RISK MANAGEMENT	-	1,237,535	-	-	1,237,535	-	-	-	1,237,535	-
042 DENTAL	167,419	-	167,419	-	-	-	-	-	-	167,419
045 GOLF COURSE FUND	(998,829)	1,165,000	166,171	-	1,516,894	-	-	-	1,516,894	(1,350,723)
049 ENTERPRISE GRANT	(237,375)	-	(237,375)	-	-	-	-	-	-	(237,375)
049A REFUSE GRANT	145,209	-	145,209	-	-	-	-	-	-	145,209
049B SEWER GRANT	560,266	-	560,266	-	-	-	-	-	-	560,266
050 WATER FUND	6,152,943	9,432,403	15,585,346	1,381,550	5,636,724	-	7,944,213	-	14,962,487	622,859
051 WATER RATE STABILIZATION FUND	525,000	-	525,000	-	-	-	-	-	-	525,000
056 REFUSE FUND	862,199	3,898,700	4,760,899	1,158,490	2,844,804	400,000	30,000	-	4,433,294	327,605
060 WASTEWATER/STORM DRAIN FUND	8,454,864	3,350,000	11,804,864	967,770	2,379,014	-	4,340,000	-	7,686,784	4,118,080
065 DIF - STREETS EAST	2,593,853	300,000	2,893,853	-	-	-	-	-	-	2,893,853
065A DIF - STREETS WEST	82,622	-	82,622	-	-	-	-	-	-	82,622
066 DIF - LAW ENFORCEMENT	506,775	50,000	556,775	-	-	-	506,700	-	506,700	50,075
067 DIF - FIRE PROTECTION EAST	334,133	50,000	384,133	-	-	-	334,000	-	334,000	50,133
067A DIF - FIRE PROTECTION WEST	6,448	-	6,448	-	-	-	-	-	-	6,448
068 DIF - GENERAL FACILITIES	167,548	70,000	237,548	-	-	-	25,000	-	25,000	212,548
069 DIF - STORM DRAIN CAP	1,413,919	85,000	1,498,919	-	-	-	885,000	-	885,000	613,919
070 DIF - WATER CAP	3,087,255	-	3,087,255	-	-	-	-	-	-	3,087,255
070A DIF - WATER DISTRIBUTION	250,491	-	250,491	-	-	-	50,000	-	50,000	200,491
070B DIF - WATER	382,478	120,000	502,478	-	-	-	-	-	-	502,478
071 WASTE WATER DISPOSAL	(381,017)	-	(381,017)	-	-	-	-	-	-	(381,017)
071A WASTE WATER COLLECTION	456,064	-	456,064	-	-	-	-	-	-	456,064
071B DIF - WASTEWATER	473,373	160,000	633,373	-	-	-	-	-	-	633,373
072 STREETS CAP	122,913	-	122,913	-	-	-	-	-	-	122,913
074 DIF - PARKS AND RECREATION	1,080,080	-	1,080,080	-	-	-	-	-	-	1,080,080
074A DIF - PARKS LAND ACQUISITION	623,835	-	623,835	-	-	-	-	-	-	623,835
074B PARKS IMPROVEMENT	550,882	-	550,882	-	-	-	150,000	-	150,000	400,882
074C COMMUNITY RECREATION FACILITIES	181,532	20,000	201,532	-	-	-	-	-	-	201,532
074D DIF - PARKS	489,214	200,000	689,214	-	-	-	-	-	-	689,214
075 INFRASTRUCTURE	447,081	-	447,081	-	-	-	10,000	-	10,000	437,081
076 DIF - REFUSE	394,685	33,000	427,685	-	-	-	-	-	-	427,685
085 PBIA	19,626	9,125	28,751	-	11,856	-	-	-	11,856	16,895
150 REDEVELOPMENT	2,297,600	800,000	3,097,600	-	95,838	-	-	1,500,000	1,595,838	1,501,762
155 HOUSING AUTHORITY	1,824,735	3,000	1,827,735	-	28,307	-	-	-	28,307	1,799,428
158 2011 TAX ALLOCATION BOND	-	-	-	-	-	-	-	-	-	-
160 BOND PROCEEDS	-	4,044,692	4,044,692	-	-	-	4,044,692	-	4,044,692	-
201 LLMD ZONE 1	(165,222)	98,312	(66,910)	36,240	57,158	-	-	-	-	(160,308)
203 LLMD ZONE 3	28,553	18,212	46,765	5,055	13,087	-	-	-	-	28,623
205 LLMD ZONE 5	(31,769)	1,917	(29,852)	896	939	-	-	-	-	(31,687)
206 LLMD ZONE 6	(17,498)	2,046	(15,452)	621	1,417	-	-	-	-	(17,490)
207 LLMD ZONE 7	(52,382)	4,293	(48,089)	2,744	1,351	-	-	-	-	(52,184)
208A LLMD ZONE 8A	24,535	8,597	33,132	6,257	3,305	-	-	-	-	9,562
208B LLMD ZONE 8B	40,573	18,005	58,578	9,081	8,858	-	-	-	-	17,939
209 LLMD ZONE 9	3,087	6,525	9,612	3,495	2,757	-	-	-	-	6,252
210 LLMD ZONE 10	(37,485)	19,935	(17,550)	9,885	9,025	-	-	-	-	18,910
211 LLMD ZONE 11	(42,015)	2,056	(39,959)	626	1,403	-	-	-	-	2,029
212 LLMD ZONE 12	317,495	21,577	339,072	31,290	31,591	-	-	-	-	62,881
213 LLMD ZONE 13	(127,254)	6,874	(120,380)	3,719	3,155	-	-	-	-	6,874
251 PFMD ZONE 1	455,590	69,243	524,833	-	69,243	-	-	-	-	69,243
252 PFMD ZONE 2	1,506,208	127,584	1,633,792	-	127,584	-	-	-	-	127,584
253 PFMD ZONE 3	411,971	55,732	467,703	-	55,732	-	-	-	-	55,732
254 PFMD ZONE 4	94,763	55,965	150,728	-	55,965	-	-	-	-	55,965
255 PFMD ZONE 5	377,390	82,544	459,934	-	82,544	-	-	-	-	82,544
256 PFMD ZONE 6	191,940	55,240	247,180	-	55,280	-	-	-	-	55,280
257 PFMD ZONE 7	10,981	6,958	17,939	-	6,672	-	-	-	-	6,672
258 PFMD ZONE 8	43,280	35,160	78,440	-	25,256	-	-	-	-	25,256
259 PFMD ZONE 9	38,410	39,244	77,654	-	37,485	-	-	-	-	37,485
260 PFMD ZONE 10	282	18,126	18,408	-	15,976	-	-	-	-	15,976
Totals:	46,471,140	39,288,700	84,522,306	12,201,039	20,151,745	492,510	21,551,608	1,500,000	58,799,474	26,960,367

SCHEDULE 4

SUMMARY OF POSITIONS

		2017-18 Actual	2018-2019 Actual	2019-2020 Proposed	2019-2020 Amended	2020-2021 Proposed
<u>DEPARTMENT - DIVISIONS</u>						
4211	CITY COUNCIL	5.00	5.00	5.00	5.00	5.00
4213	CITY MANAGER	3.00	2.00	2.00	2.00	2.00
4214	CITY CLERK	2.00	0.50	0.50	0.50	0.50
4215	FINANCE	5.00	4.50	4.50	4.50	3.50
4216	COMMUNITY DEVELOPMENT	2.00	2.00	2.00	2.00	2.00
4220	MAINTENANCE	4.50	3.50	3.50	3.50	3.50
4221	POLICE	40.00	42.00	41.00	41.00	40.00
4222	FIRE	2.00	3.00	2.00	2.00	2.00
4224	BUILDING INSPECTION	4.00	3.00	3.00	3.00	3.00
4230	PUBLIC WORKS ADMINISTRATION	3.00	3.00	4.00	4.00	4.00
4231	STREETS	5.00	5.00	5.00	5.00	4.00
4241	PARKS	4.50	4.50	4.50	4.50	4.50
4242	RECREATION	5.00	5.00	4.00	1.00	1.00
4265	FLEET MAINTENANCE	2.00	2.00	2.00	2.00	2.00
4250	WATER	12.50	12.50	13.00	13.00	13.00
4251	UTILITY BILLING	3.00	3.00	3.00	3.00	3.00
4256	REFUSE	11.00	12.00	14.00	14.00	14.00
4260	WASTEWATER	11.50	11.50	12.00	12.00	12.00
4296	INFORMATION TECHNOLOGY	-	1.00	1.00	1.00	1.00
4297	HUMAN RESOURCES	-	1.00	1.00	-	-
GRAND TOTAL:		120.00	121.00	122.00	118.00	115.00

SCHEDULE 5

SUMMARY OF CAPITAL IMPROVEMENT PROJECTS

FUND	PROJECT #	PROJECT TITLE	2020-2021	2021-2022
<u>STREETS</u>				
034	5006	Slurry Seal Projects	117,500	119,850
Multi	5010	Summer Overlay Projects	102,300	
Multi	5013	Bush Avenue 19th Overlay	940,000	
034	5027	Reclamite Projects	200,000	200,000
Multi	5028	Sidewalk on 19th Cinnamon to D Street	262,503	1,677,103
001	5029	Sidewalk Repair Program	-	50,000
Multi	5004	80 Acres Infrastructure	-	6,113,895
034	5005	2020 Slurry SB1 Project	1,000,000	
033	5015	Vine Street Pedestrian Path	220,400	
			<u>2,842,703</u>	<u>8,160,848</u>
<u>FUNDING SOURCES</u>				
001	GENERAL FUND		-	50,000
027	TE/SPT (RTPA) EXCHANGE		262,503	1,677,103
028	FEDERAL GRANTS		-	-
030	OTHER GRANTS		-	-
033	LOCAL TRANSPORTATION		741,400	-
034	GAS TAX		1,838,800	319,850
050	WATER ENTERPRISE		-	-
060	WASTEWATER ENTERPRISE		-	2,119,572
065	DIF STREETS CAP - EAST		-	1,239,250
069	STORMWATER DIF		-	1,040,806
070	WATER SUPPLY CAPITAL (PRIOR YEARS)		-	784,830
070B	WATER DIF		-	-
071A	WASTEWATER COLLECTION		-	456,064
071B	WASTEWATER DIF		-	473,373
			<u>2,842,703</u>	<u>8,160,848</u>
			-	-
<u>PARKS</u>				
068	5109	Veteran's Park Restroom Renovation	25,000	
074B	5118	Irrigation Sys Lions Park	150,000	
			<u>175,000</u>	<u>-</u>
<u>FUNDING SOURCES</u>				
001	GENERAL FUND		-	-
068	DIF GENERAL FACILITIES CAP		25,000	-
074	DIF PARKS & REC CAP		-	-
074A	DIF PARKS LAND ACQ		-	-
074B	DIF PARKS IMPROVEMENT		150,000	-
075	DIF FACILITIES/INFRASTRUCTURE		-	-
			<u>175,000</u>	<u>-</u>
			-	-

		<u>WATER</u>		
070A	5200	Water Line Reimbursement	50,000	50,000
Multi	5202	TTHM Project	10,753,905	
Multi	5203	New Southeast Well (Well 15)	100,000	
050	5205	New Water Line N Field	-	2,000,000
050	5206	Remodel 40 G. Street Building	-	100,000
050	5211	Repaint Water Tanks	-	30,000
050	5215	Replace Service Lines	50,000	150,000
050	5227	Well 10	85,000	
050	5220	Well Rehabilitation	-	450,000
050	5221	Recoat Station 7 South Tank		150,000
050	5223	Replace line 40 G Street to Well 11	1,000,000	-
			12,038,905	2,930,000

FUNDING SOURCES

050	WATER ENTERPRISE	7,944,213	2,880,000
070A	DIF WATER DISTRIBUTION CAP	50,000	50,000
160	BOND PROCEEDS	4,044,692	-
		12,038,905	2,930,000

WASTEWATER

060	5300	Sewer Line Extension Reimbursements	100,000	50,000
060	5303	Thomas Lift Station Rehabilitation	350,000	
060	5306	Upgrade Elk Meadows Lift St.	-	50,000
060	5307	Restore Brooksfair Lift Station	-	350,000
060	5309	Upgrade Cimarron Park Lift St.	200,000	-
060	5310	Sanitary Sewer Lift Station 9A	2,500,000	
060	5308	Cedar Lane Lift Station	440,000	
060	5311	Headworks Bar Screen		100,000
060	5313	19th & Bush Pipeline Upgrade	100,000	
			3,690,000	550,000

FUNDING SOURCES

060	WASTEWATER & STORM WATER	3,690,000	550,000
		3,690,000	550,000

REFUSE

056	5402	Concrete Pads	30,000	30,000
			30,000	30,000

FUNDING SOURCES

028	CONGESTION MITIGATION & AIR QUALITY	-	-
056	REFUSE	30,000	30,000
		30,000	30,000

STORM WATER

069	5500	Storm Drain Reimbursement	100,000	50,000
069	5501	Lemoore HS Storm Basin	-	300,000
069	5505	Daphne Storm Drain Basin	705,000	-
069	5507	D St. Storm Drainage	80,000	1,000,000
060	5502	Storm Drain Line Bellehaven to College	650,000	
			1,535,000	1,350,000

FUNDING SOURCES

069	DIF STORM WATER CAP	885,000	1,350,000
060	WASTEWATER & STORM WATER	650,000	-
		1,535,000	1,350,000

		<u>GENERAL FACILITIES</u>		
075	5707	Fence Gate Maintenance CMC	10,000	
MULTI	5712A	Regional Dispatch Center	1,130,000	
001	5717	Citywide ADA Compliance	100,000	100,000
			1,240,000	100,000
		<u>FUNDING SOURCES</u>		
	001	GENERAL FUND	389,300	100,000
	028	MULTIPLE GRANTS	-	-
	050	WATER ENTERPRISE	-	-
	056	REFUSE	-	-
	060	WASTEWATER & STORM WATER	-	-
	065	DIF STREETS CAP - EAST	-	-
	066	DIF LAW ENFORCEMENT	506,700	-
	067	DIF FIRE PROTECT - EAST	334,000	-
	067A	DIF FIRE PROTECT - WEST	-	-
	068	DIF GENERAL FACILITIES CAP	-	-
	074C	DIF COMMUNITY REC FACILITY	-	-
	075	DIF FACILITIES/INFRASTRUCTURE	10,000	-
	158	RDA	-	-
	401	STATE ALLOCATION FOR REGIONAL DISP.	-	-
			1,240,000	100,000
		<u>PUBLIC SAFETY</u>		
			-	-
			-	-
		<u>FUNDING SOURCES</u>		
	001	GENERAL FUND	-	-
	068	DIF GENERAL FACILITIES CAP	-	-
			-	-
		<u>PROFESSIONAL SERVICES</u>		
001	5905	Regional Housing Need Assessment (RHNA)		30,000
			-	30,000
		<u>FUNDING SOURCES</u>		
	001	GENERAL FUND	-	30,000
			-	30,000

	GRAND TOTAL:	21,551,608	13,150,848
001	GENERAL FUND	389,300	180,000
027	TE/SPT (RTPA) EXCHANGE	262,503	1,677,103
028	FEDERAL GRANTS	-	-
030	OTHER GRANTS	-	-
033	LOCAL TRANSPORATION	741,400	-
034	GAS TAX	1,838,800	319,850
050	WATER ENTERPRISE	7,944,213	2,880,000
056	REFUSE	30,000	30,000
060	WASTEWATER & STORM WATER	4,340,000	2,669,572
065	DIF STREETS CAP - EAST	-	1,239,250
066	DIF LAW ENFORCEMENT	506,700	-
067	DIF FIRE PROTECT - EAST	334,000	-
068	DIF GENERAL FACILITIES CAP	25,000	-
069	DIF STORM WATER CAP	885,000	2,390,806
074	DIF PARKS & REC CAP	-	-
075	DIF FACILITIES/INFRASTRUCTURE	10,000	-
158	RDA	-	-
160	2019 WATER BOND	4,044,692	-
067A	DIF FIRE PROTECT - WEST	-	-
070A	DIF WATER DISTRIBUTION CAP	50,000	50,000
070B	DIF WATER	-	-
071A	WASTEWATER COLLECTION	-	456,064
071B	WASTEWATER DIF	-	473,373
074A	DIF PARKS LAND ACQ	-	-
074B	DIF PARKS IMPROVEMENT	150,000	-
074C	DIF COMMUNITY REC FACILITY	-	-
		21,551,608	12,366,018

OPERATING BUDGETS

DEPARTMENT DESCRIPTION

The five City Council Members are elected by district, to serve four-year, overlapping terms. Municipal elections are held in November of even-numbered years. The Council selects one of its members to serve a two-year term as Mayor, who presides at meetings and represents the City in official matters and at official functions.

The City Council is responsible for approving all legislation and formulating City policies. The Council's objectives are broad, and include translating public suggestions and service requirements into policies and programs, so that desired levels of service may be provided efficiently and economically. The Council keeps abreast of current State and Federal legislation. By participation in the League of California Cities, Council Members are able to compare policies, techniques and procedures with other cities throughout the State.

The City Council conducts its meetings in public session on the first and third Tuesday of each month, at 5:30 p.m. and at other times when special meetings are called.

SUMMARY

CITY COUNCIL

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
<u>EXPENDITURES</u>					
Personnel Services	42,652	30,324	26,930	35,330	44,180
Services and Supplies	84,658	81,020	124,280	101,742	120,043
Asset Replacement	-	-	-	-	-
Gross Expenditures	127,310	111,344	151,210	137,072	164,223
Transfers/Reimbursements	-	-	-	-	-
	127,310	111,344	151,210	137,072	164,223
Net Expenditure	127,310	111,344	151,210	137,072	164,223
<u>REVENUES</u>					
4211 3989 Admin Reimbursement	101,500	100,046	74,600	12,457	27,323
Gross Revenue	101,500	100,046	74,600	12,457	27,323
Contribution from General Fund	25,810	11,298	76,610	124,615	136,900
	127,310	111,344	151,210	137,072	164,223
Net Revenue	127,310	111,344	151,210	137,072	164,223

LINE ITEM SUMMARY

CITY COUNCIL

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4211	4010 Regular Salaries	15000	17,194	19,210	17,020	19,200
4211	4020 Overtime Salaries	-	-	-	-	-
4211	4030 Part-Time Salaries	3,462	1,800	-	-	-
4211	4110 FICA Taxes	2,402	2,129	1,470	1,730	1,470
4211	4120 Unemployment Taxes	-	-	1,080	-	770
4211	4130 Retirement	8,845	573	640	12,130	18,210
4211	4140 Health Insurance	-	-	-	-	4,530
4211	4200 Deferred Compensation	12,943	8,628	4,530	4,450	-
	<i>Total Personnel Services</i>	<u>42,652</u>	<u>30,324</u>	<u>26,930</u>	<u>35,330</u>	<u>44,180</u>
	<u>Service and Supplies</u>					
4211	4220 Operating Supplies	355	347	330	85	200
4211	4291 Miscellaneous Expenses	-	-	-	-	-
4211	4310 Professional Contract Services	71,844	63,227	760	760	-
4211	4320 Meetings & Dues	11,151	11,154	12,475	11,000	12,025
4211	4330 Printing & Publications	59	43	250	150	360
4211	4335 Postage & Mailing	-	49	135	50	70
4211	4360 Training	1,242	6,397	3,240	2,000	6,000
4211	4380 Rentals & Leases	6	(196)	560	200	250
4211	4980 Legal Expense	-	-	60,000	43,000	50,000
4211	4989 Administration Expense	-	-	-	-	-
4211	4995 Risk Management Expense	-	-	46,530	44,497	51,138
	<i>Total Service and Supplies</i>	<u>84,658</u>	<u>81,020</u>	<u>124,280</u>	<u>101,742</u>	<u>120,043</u>
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>127,310</u>	<u>111,344</u>	<u>151,210</u>	<u>137,072</u>	<u>164,223</u>

DEPARTMENT DESCRIPTION

The City Manager is charged with coordinating and directing the administration of the City within the framework of policy established by the City Council.

The City Manager is responsible for directing the administration of departments, preparing and submitting the Annual Budget, maintaining communication and good relations with the general public, advising the Council on the City's financial condition, and recommending to the council measures or actions considered necessary for the welfare of the City and efficient operation of government.

The City Manager also directs development and implementation of the City's General Plan, Utility Plans, strategic financial policy, personnel administration, and intergovernmental coordination/liaison activities. Additionally, the City Manager's Office provides clerical and staff assistance to the City Council.

The City Manager is involved in the dissolution of the Former Redevelopment Agency, providing support to the Successor Agency, the Oversight Board, and the Lemoore Housing Authority.

POSITION ALLOCATION

Position Title	Adopted 2019-2020	Amended 2019-2020	Requested 2020-2021
CITY MANAGER	1.00	1.00	1.00
ASSISTANT CITY MANAGER/ADMIN. SERVICES DIRECTOR	0.50	0.50	0.50
EXECUTIVE ASSISTANT/CITY CLERK	0.50	0.50	0.50
BUDGET UNIT TOTAL	2.00	2.00	2.00

SUMMARY

CITY MANAGER

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
<u>EXPENDITURES</u>					
Personnel Services	395,089	420,549	346,740	328,600	335,860
Services and Supplies	198,704	243,612	184,560	172,327	112,935
Asset Replacement	-	-	-	-	-
Gross Expenditures	593,792	664,161	531,300	500,927	448,795
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	593,792	664,161	531,300	500,927	448,795
<u>REVENUES</u>					
4213 3989 Admin Reimbursement	220,300	499,796	267,800	398,316	361,148
Gross Revenue	220,300	499,796	267,800	398,316	361,148
Contribution from General Fund	373,492	164,365	263,500	102,611	87,647
Net Revenue	593,792	664,161	531,300	500,927	448,795

POSTPONED

LINE ITEM SUMMARY

CITY MANAGER

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4213	4010 Regular Salaries	289,046	314,714	262,280	242,480	249,930
4213	4020 Overtime Salaries	-	-	-	-	-
4213	4110 FICA Taxes	22,657	24,019	20,070	18,650	19,120
4213	4120 Unemployment Taxes	966	861	650	480	420
4213	4130 Retirement	26,646	19,694	18,930	16,430	20,010
4213	4140 Health Insurance	34,816	38,633	24,180	30,000	26,160
4213	4150 Life Insurance	189	149	110	120	110
4213	4190 State Disability Insurance	2,562	2,922	1,810	2,120	2,150
4213	4195 Cafeteria Plan Benefit	496	75	4,000	380	4,000
4213	4200 Deferred Compensation	17,711	19,482	14,710	17,940	13,960
	<i>Total Personnel Services</i>	<u>395,089</u>	<u>420,549</u>	<u>346,740</u>	<u>328,600</u>	<u>335,860</u>
	<u>Service and Supplies</u>					
4213	4220 Operating Supplies	1,967	3,021	2,250	2,250	2,500
4213	4300 Rental/City Owned Vehicle	-	633	-	-	-
4213	4310 Professional Contract Services	174,202	215,423	111,740	110,000	31,890
4213	4320 Meetings & Dues	804	5,610	1,150	400	1,300
4213	4330 Printing & Publications	59	720	500	77	-
4213	4335 Postage & Mailing	-	6	45	40	100
4213	4340 Utilities	6,220	5,961	1,590	2,130	1,690
4213	4360 Training	3,456	3,933	-	-	-
4213	4380 Rentals & Leases	11,995	8,305	9,220	6,280	5,000
4213	4989 Administration Expense	-	-	-	-	-
4213	4980 Legal Expenses	-	-	34,800	33,350	50,000
4213	4995 Risk Management Expense	-	-	23,265	17,800	20,455
	<i>Total Service and Supplies</i>	<u>198,704</u>	<u>243,612</u>	<u>184,560</u>	<u>172,327</u>	<u>112,935</u>
	<u>Transfers/Reimbursements</u>					
4213	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>593,792</u></u>	<u><u>664,161</u></u>	<u><u>531,300</u></u>	<u><u>500,927</u></u>	<u><u>448,795</u></u>

DIVISION DESCRIPTION

The City Clerk serves as the Clerk of the City Council and is responsible for the preparation of agendas, the recording and maintenance of all Council actions, and the preparation and filing of public notices. As the official records keeper for the City, the Clerk is responsible for the coordination and administration of all City records, document and public files. The City Clerk manages all City

Public Records Act (PRAs) requests. The Clerk is the Elections Officer for the City and the Filing Officer/Official for Fair Political Practices Commission requirements.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
EXECUTIVE ASSISTANT / CITY CLERK	0.50	0.50	0.50
BUDGET UNIT TOTAL	0.50	0.50	0.50

SUMMARY

CITY CLERK

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	171,114	165,102	40,060	36,720	40,290
Services and Supplies	18,234	27,763	19,950	24,440	87,229
Asset Replacement	-	-	-	-	-
Gross Expenditures	189,348	192,865	60,010	61,160	127,519
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	189,348	192,865	60,010	61,160	127,519
REVENUES					
4214 3989 Admin Reimbursement	19,200	74,270	2,400	16,224	58,217
Gross Revenue	19,200	74,270	2,400	16,224	58,217
Contribution from General Fund	170,148	118,595	57,610	44,936	69,302
Net Revenue	189,348	192,865	60,010	61,160	127,519

LINE ITEM SUMMARY

CITY CLERK

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4214	4010 Regular Salaries	124,534	113,436	30,500	27,250	30,500
4214	4020 Overtime Salaries	1,131	-	830	-	880
4214	4110 FICA Taxes	9,630	9,242	2,400	2,370	2,400
4214	4120 Unemployment Taxes	644	574	200	120	140
4214	4130 Retirement	9,619	19,280	2,290	3,280	2,530
4214	4140 Health Insurance	15,643	13,614	540	530	540
4214	4150 Life Insurance	123	88	30	30	30
4214	4190 State Disability Insurance	1,164	1,188	320	290	320
4214	4195 Cafeteria Plan Benefit	733	670	1,740	380	1,740
4214	4200 Deferred Compensation	7,892	7,010	1,210	2,470	1,210
	<i>Total Personnel Services</i>	<u>171,114</u>	<u>165,102</u>	<u>40,060</u>	<u>36,720</u>	<u>40,290</u>
	<u>Service and Supplies</u>					
4214	4220 Operating Supplies	-	781	250	250	300
4214	4310 Professional Contract Services	10,377	11,373	6,000	6,000	64,750
4214	4320 Meetings & Dues	1,174	827	130	80	130
4214	4330 Printing & Publications	6,682	14,162	13,450	12,000	14,000
4214	4335 Postage & Mailing		19	10	30	20
4214	4340 Utilities		37	-	80	65
4214	4360 Training	-	-	-	-	-
4214	4380 Rentals & Leases	0	563	110	450	350
4214	4989 Administration Expense	-	-	-	-	-
4214	4980 Legal Expense		-	13,627	1,100	2,500
4214	4995 Risk Management Expense		-	4,653	4,450	5,114
	<i>Total Service and Supplies</i>	<u>18,234</u>	<u>27,763</u>	<u>19,950</u>	<u>24,440</u>	<u>87,229</u>
	<u>Transfers/Reimbursements</u>					
4214	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>189,348</u>	<u>192,865</u>	<u>60,010</u>	<u>61,160</u>	<u>127,519</u>

DEPARTMENT DESCRIPTION

Finance department under the direction of the Assistant City Manager / Administrative Services Director, is responsible for the fiscal management and oversight of City operations. The Finance department plans, receives, monitors, safeguards, invests, and accounts for the financial resources of the City in the highest legal, ethical, and professional standard. Finance provides services through processing accounts payable and receivables, animal licensing, business licensing, budget control, data processing, purchasing, fixed assets, and general accounting services.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
ASSISTANT CITY MANAGER/ADMIN. SVCS. DIR.	0.50	0.50	0.50
FINANCE MANAGER	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00
JUNIOR ACCOUNTANT	1.00	0.00	0.00
PAYROLL TECHNICIAN	1.00	0.00	0.00
ACCOUNTING CLERK I or II	0.00	1.00	1.00
BUDGET UNIT TOTAL	4.50	3.50	3.50

SUMMARY

FINANCE

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	387,576	376,534	471,030	453,760	384,260
Services and Supplies	200,149	328,649	242,036	300,174	251,716
Asset Replacement	-	-	-	-	-
Gross Expenditures	587,725	705,182	713,066	753,934	635,976
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	587,725	705,182	713,066	753,934	635,976
REVENUES					
4215 3989 Admin Reimbursement	288,800	506,996	438,300	562,484	456,483
Gross Revenue	288,800	506,996	438,300	562,484	456,483
Contribution from General Fund	298,925	198,186	274,766	191,450	179,493
Net Revenue	587,725	705,182	713,066	753,934	635,976

POSTPONED

LINE ITEM SUMMARY

FINANCE

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4215	4010 Regular Salaries	273,582	268,993	344,660	310,580	263,730
4215	4020 Overtime Salaries	544	41	890	-	-
4215	4030 Part-Time Salaries	-	-	-	-	-
4215	4110 FICA Taxes	21,240	20,974	26,440	25,500	20,180
4215	4120 Unemployment Taxes	1,932	861	1,490	1,070	740
4215	4130 Retirement	30,447	33,071	44,880	52,560	41,350
4215	4140 Health Insurance	40,134	32,791	23,230	37,360	39,470
4215	4150 Life Insurance	253	210	220	250	170
4215	4190 State Disability Insurance	2,589	2,637	3,240	3,210	2,570
4215	4195 Cafeteria Plan Benefit	1,627	1,294	11,490	1,160	4,530
4215	4200 Deferred Compensation	15,228	15,661	14,490	22,070	11,520
	<i>Total Personnel Services</i>	<u>387,576</u>	<u>376,534</u>	<u>471,030</u>	<u>453,760</u>	<u>384,260</u>
	<u>Service and Supplies</u>					
4215	4220 Operating Supplies	3,266	2,842	3,000	2,600	2,500
4215	4291 Miscellaneous Expenses	1,520	12,180	-	-	-
4215	4310 Professional Contract Services	171,336	220,388	225,416	225,416	192,300
4215	4315 Insurance/Bonds	-	-	-	-	-
4215	4320 Meetings & Dues	110	190	200	230	200
4215	4330 Printing & Publications	5,279	3,907	2,100	2,500	1,600
4215	4335 Postage & Mailing	9,177	1,197	4,400	8,310	4,400
4215	4340 Utilities	2,826	2,525	-	520	300
4215	4360 Training	624	2,798	-	50	2,700
4215	4380 Rentals & Leases	3,342	4,837	3,420	5,390	3,420
4215	4389 Bank Fees And Charges	2,671	2,336	3,500	110	3,500
4215	4989 Administration Expense	-	-	-	-	-
4215	4980 Legal Expense	-	-	2,700	15,000	5,000
4215	4995 Risk Management Expense	-	-	37,224	40,048	35,796
	<i>Total Service and Supplies</i>	<u>200,149</u>	<u>328,649</u>	<u>242,036</u>	<u>300,174</u>	<u>251,716</u>
	<u>Transfers/Reimbursements</u>					
4215	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>587,725</u></u>	<u><u>705,182</u></u>	<u><u>713,066</u></u>	<u><u>753,934</u></u>	<u><u>635,976</u></u>



DEPARTMENT DESCRIPTION

The Community Development Department encompasses all City planning functions and staff is tasked with enforcing the policies set forth in the City's Municipal Code as they pertain to planning and development. All development, both new construction and modifications to existing structures, must first obtain project approval for site location and design. Staff is responsible for ensuring that zoning ordinances, policies, and property use remain compatible with the City's goals and objectives, community needs, state and federal laws, as well as, the City's General Plan.

Planning staff assists the public with a wide variety of inquiries and permits which include processing all planning applications, preparing updates to the General Plan and Zoning and Subdivision Ordinances, preparing the General Plan Annual Report to the State, and conducting the General Plan conformity analysis for City budgets related to capital projects.

Additionally, staff provides professional advice on planning items to the Planning Commission and City Council. The Planning Commission is responsible for the review of planning and development within the City to assure that development is consistent with City policy and is in the best interest of the City.

The department is staffed with an onsite Director and Planning Technician. Technical planning functions are outsourced to QK, which over the past six years has saved the City over a quarter million dollars. Due to the expansion at NAS Lemoore and the improved economy, the community has experienced steady growth, and it is expected to continue into the future. Staff continues to process projects in a timely manner. Therefore, planning services will continue to function at its current staffing level until such time a full-time planner is needed.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	1.00
PLANNING TECHNICIAN	1.00	1.00	1.00
BUDGET UNIT TOTAL	2.00	2.00	2.00

SUMMARY

COMMUNITY DEVELOPMENT

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	205,366	240,268	259,440	247,160	258,970
Services and Supplies	115,922	113,867	131,282	122,520	127,195
Asset Replacement	-	-	-	-	-
Gross Expenditures	321,288	354,135	390,722	369,680	386,165
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	321,288	354,135	390,722	369,680	386,165
REVENUES					
4216 3110 Lot Line Adjustment	6,800	-	-	3,400	-
4216 3120 Tentative Subdivision	7,800	-	-	7,800	-
4216 3135 Conditional Use Permit	4,400	3,000	1,000	1,000	1,000
4216 3155 Approval Extension Review	500	500	-	500	-
4216 3160 Environ. Assess. Category	1,400	1,400	350	1,050	700
4216 3165 Environ. Assess. Negative	5,645	-	-	32,000	-
4216 3190 Subdivision Street Signs	-	3,300	-	-	-
4216 3195 Home Occupancy Permit	2,880	4,060	1,500	4,000	2,500
4216 3540 Planning Fees	56,338	27,600	30,000	47,680	30,000
4216 3580 Annexation Fee	-	-	-	11,400	11,250
4216 3630 General Plan Update Fee	42,349	24,165	25,000	38,000	26,400
4216 3989 Administrative Reimbursement	-	(58,025)	-	(40,066)	(45,156)
Gross Revenue	128,112	6,000	57,850	106,764	26,694
Contribution from General Fund	193,176	348,135	332,872	262,916	359,471
Net Revenue	321,288	354,135	390,722	369,680	386,165

LINE ITEM SUMMARY

COMMUNITY DEVELOPMENT

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4216	4010 Regular Salaries	148,778	167,566	167,400	164,250	167,420
4216	4020 Overtime Salaries	144	-	520	-	520
4216	4110 FICA Taxes	12,106	13,581	12,850	14,200	12,850
4216	4120 Unemployment Taxes	644	574	670	480	440
4216	4130 Retirement	24,913	36,786	55,500	45,110	54,400
4216	4140 Health Insurance	6,738	8,715	9,340	9,520	9,990
4216	4150 Life Insurance	136	108	110	120	110
4216	4190 State Disability Insurance	1,378	1,663	1,490	1,730	1,680
4216	4195 Cafeteria Plan Benefit	-	-	4,530	-	4,530
4216	4200 Deferred Compensation	10,530	11,275	7,030	11,750	7,030
	<i>Total Personnel Services</i>	<u>205,366</u>	<u>240,268</u>	<u>259,440</u>	<u>247,160</u>	<u>258,970</u>
	<u>Service and Supplies</u>					
4216	4220 Operating Supplies	836	507	1,800	750	1,500
4216	4310 Professional Contract Services	111,925	109,059	77,200	85,500	77,200
4216	4320 Meetings & Dues	550	550	700	660	150
4216	4330 Printing & Publications	114	-	300	80	300
4216	4335 Postage & Mailing	-	74	300	120	90
4216	4340 Utilities	-	37	-	80	100
4216	4350 Repair/Maintenance Services	-	-	100	-	100
4216	4360 Training	837	-	1,500	-	-
4216	4380 Rentals & Leases	1,660	3,641	4,570	2,720	2,300
4216	4989 Administration Expense	-	-	-	-	-
4216	4980 Legal Expense	-	-	26,200	14,810	25,000
4216	4995 Risk Management Expense	-	-	18,612	17,800	20,455
	<i>Total Service and Supplies</i>	<u>115,922</u>	<u>113,867</u>	<u>131,282</u>	<u>122,520</u>	<u>127,195</u>
	<u>Transfers/Reimbursements</u>					
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>321,288</u></u>	<u><u>354,135</u></u>	<u><u>390,722</u></u>	<u><u>369,680</u></u>	<u><u>386,165</u></u>

FACILITIES MAINTENANCE

4220



DIVISION DESCRIPTION

The Maintenance Division is charged with maintaining / repairing ten City owned buildings and seven park facility structures. Facility duties include: preventative, corrective maintenance, renovations, new construction projects, and daily janitorial services and fixes/repairs as requested. Staff is also responsible for Street duties i.e. street light repairs, tree trimming, some accident cleanups, street banners, and repairs to traffic signals, school zone speed sign and crosswalk signal lights. Staff also assists the Recreation Department with large event setups, take downs and cleanups.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
SUPERINTENDENT	0.50	0.50	0.50
MAINTENANCE COORDINATOR	1.00	1.00	1.00
MAINTENANCE WORKER I / II	2.00	2.00	2.00
BUDGET UNIT TOTAL	3.50	3.50	3.50

SUMMARY

FACILITIES MAINTENANCE

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	305,971	314,339	331,820	325,620	338,350
Services and Supplies	458,719	489,887	474,120	441,473	453,017
Asset Replacement	-	-	-	-	-
Gross Expenditures	764,690	804,225	805,940	767,093	791,367
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	764,690	804,225	805,940	767,093	791,367
REVENUES					
4220 3989 Admin Reimbursement	112,300	622,547	131,000	543,338	632,679
Gross Revenue	112,300	622,547	131,000	543,338	632,679
Contribution from General Fund	652,390	181,678	674,940	223,755	158,688
Net Revenue	764,690	804,225	805,940	767,093	791,367

POSTPONED

LINE ITEM SUMMARY

FACILITIES MAINTENANCE

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4220	4010 Regular Salaries	184,159	191,768	191,820	186,360	193,960
4220	4020 Overtime Salaries	1,270	603	1,540	600	1,550
4220	4030 Part-Time Salaries	7,129	-	-	-	-
4220	4110 FICA Taxes	14,220	14,278	14,800	14,590	14,960
4220	4120 Unemployment Taxes	1,727	1,005	1,200	830	790
4220	4130 Retirement	53,270	52,006	62,600	63,870	66,520
4220	4140 Health Insurance	40,340	50,989	56,140	55,510	56,830
4220	4150 Life Insurance	245	190	190	200	190
4220	4170 Uniform Allowance	300	-	-	-	-
4220	4190 State Disability Insurance	1,698	1,902	1,940	2,000	1,960
4220	4195 Cafeteria Plan Benefit	68	-	-	-	-
4220	4200 Deferred Compensation	1,544	1,598	1,590	1,660	1,590
	<i>Total Personnel Services</i>	<u>305,971</u>	<u>314,339</u>	<u>331,820</u>	<u>325,620</u>	<u>338,350</u>
	<u>Service and Supplies</u>					
4220	4220 Operating Supplies	67,941	90,631	75,000	58,000	75,000
4220	4220S Operating Supplies - Streets	-	-	15,000	15,550	15,000
4220	4230 Repair/Maintenance Supplies	-	454	-	40	-
4220	4300 Rental/City Owned Vehicle	51,593	70,110	92,115	46,660	59,193
4220	4309 Staffing/Tom Ringer	-	-	-	-	-
4220	4310 Professional Contract Services	147,447	132,425	97,500	102,573	51,500
4220	4310S Professional Contract Services - Streets	-	-	7,500	500	7,500
4220	4320 Meetings & Dues	-	-	-	-	-
4220	4330 Printing & Publications	-	-	-	-	-
4220	4335 Postage & Mailing	-	-	5	-	-
4220	4340 Utilities	144,394	163,389	154,000	154,000	153,800
4220	4350 Repair/Maintenance Services	36,816	32,874	12,200	12,200	45,000
4220	4360 Training	-	-	-	-	-
4220	4365 Weed Abatement	-	-	-	-	-
4220	4370 Property Taxes	-	-	-	-	-
4220	4380 Rentals & Leases	786	4	-	-	-
4220	4825 Machinery & Equipment	9,743	-	20,800	20,800	-
4220	4840 Autos And Trucks	-	-	-	-	-
4220	4989 Administration Expense	-	-	-	-	-
4220	4980 Legal Expense	-	-	-	-	-
4220	4995 Risk Management Expense	-	-	32,571	31,150	46,024
	<i>Total Service and Supplies</i>	<u>458,719</u>	<u>489,887</u>	<u>474,120</u>	<u>441,473</u>	<u>453,017</u>
	<u>Asset Replacements</u>					
4220	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4220	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>764,690</u>	<u>804,225</u>	<u>805,940</u>	<u>767,093</u>	<u>791,367</u>

DEPARTMENT DESCRIPTION

The Police Department is charged with the protection of life and property and the primary responsibility of crime prevention and suppression. The Department maintains good relations with the public, investigates traffic accidents, crimes, and violations of City, State and Federal Laws. While our mission of protecting people and crime prevention remains the same, like all organizations, we are facing many new challenges in accomplishing that mission. To ensure the Lemoore Police Department adapts to these new realities, we will engage in regular strategic planning to continually assess the external environment for emerging challenges and enhance our capacity to respond effectively to these challenges.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
POLICE CHIEF	1.00	1.00	1.00
POLICE CAPTAIN	0.00	1.00	1.00
POLICE COMMANDER	2.00	0.00	0.00
POLICE LIEUTENANT	0.00	2.00	2.00
POLICE SERGEANT	5.00	5.00	5.00
POLICE CORPORAL	6.00	5.00	5.00
POLICE OFFICER	19.00	19.00	18.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00
COMMUNITY SERVICES OFFICER	2.00	2.00	2.00
EVIDENCE TECHNICIAN	1.00	1.00	1.00
RECORDS SUPERVISOR	1.00	1.00	1.00
RECORDS TECHNICIAN I / II	3.00	3.00	3.00
BUDGET UNIT TOTAL	41.00	40.00	40.00

SUMMARY

POLICE

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	4,793,395	5,473,918	5,577,320	5,398,290	5,459,770
Services and Supplies	1,143,148	1,592,597	1,626,126	1,506,381	1,647,758
Asset Replacement	188,541	182,830	165,303	151,300	-
Gross Expenditures	6,125,083	7,249,345	7,368,749	7,055,971	7,107,528
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	6,125,083	7,249,345	7,368,749	7,055,971	7,107,528
REVENUES					
4221 3026 Prop 172-Public Safety	141,804	146,656	130,000	120,000	115,000
4221 3031 Taxi Cab Permits	598	365	350	196	250
4221 3033 Massage Permits	57	194	100	171	200
4221 3610 Reports/Copies	4,813	3,919	4,000	3,200	3,200
4221 3755 Motor Vehicle In Lieu	2,105,483	2,121,128	2,120,000	2,225,862	2,300,000
4221 3777 Booking Fee Reimbursement	66	-	-	165	-
4221 3778 Narcotics Task Force	-	-	-	-	-
4221 3779 Pad Homeland Security	-	-	-	-	-
4221 3780 DUI Cost Recovery	7,205	5,824	6,000	4,088	3,000
4221 3782 P.O.S.T.	9,437	17,024	11,000	25,175	15,000
4221 3783 Y.D.O. Elementary School	-	-	-	-	-
4221 3784 Y.D.O. High School	55,997	92,980	60,000	60,000	60,000
4221 3786 Crossing Guards	-	-	-	-	-
4221 3792 Y.D.O. Liberty School	50,754	26,450	50,500	54,738	55,000
4221 3793 Indian Gaming Grant To PD	-	50,000	-	-	-
4221 3796 Ab109	-	-	-	-	-
4221 3801 Cops/SLESF	224,409	133,006	106,000	160,770	115,000
4221 3804 WHC Campus Police Office	96,941	132,327	132,326	132,326	132,300
4221 3814 COPS Hiring	-	-	22,000	-	-
4221 3815 Abandoned Vehicle Abate	11,580	3,477	4,000	4,940	5,000
4221 3820 Other Court Fines	22,654	4	-	-	-
4221 3811 Animal Control	459	125	150	230	100
4221 3861 PD Dept. Misc. Rev	11,388	45,039	5,000	4,500	4,500
4221 3862 Police Dept. Fees	2,349	2,692	2,500	1,700	1,500
001 3810 Vehicle Code Fines	-	-	-	-	5,000
4221 3989 Administrative Reimbursement	-	(264,564)	-	(366,292)	(346,617)
Gross Revenue	2,745,993	2,516,644	2,653,926	2,431,769	2,468,433
Contribution from General Fund	3,379,090	4,732,701	4,714,823	4,624,202	4,639,095
Net Revenue	6,125,083	7,249,345	7,368,749	7,055,971	7,107,528

LINE ITEM SUMMARY

POLICE

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4221	4010 Regular Salaries	2,747,441	3,154,766	3,108,830	2,987,850	2,986,300
4221	4020 Overtime Salaries	322,295	344,305	315,000	324,520	350,000
4221	4030 Part-Time Salaries	206,339	227,515	275,160	229,860	283,490
4221	4110 FICA Taxes	256,326	286,954	286,500	290,930	280,430
4221	4120 Unemployment Taxes	17,554	17,028	14,170	13,170	9,240
4221	4130 Retirement	694,655	818,724	921,050	884,620	870,600
4221	4140 Health Insurance	353,442	441,384	475,010	491,400	501,210
4221	4150 Life Insurance	2,370	2,191	2,230	2,240	2,170
4221	4170 Uniform Allowance	61,350	44,500	46,000	48,100	45,850
4221	4190 State Disability Insurance	3,965	5,273	7,250	4,750	6,750
4221	4195 Cafeteria Plan Benefit	17,387	16,343	35,590	14,840	22,650
4221	4200 Deferred Compensation	110,271	114,935	90,530	106,010	101,080
	<i>Total Personnel Services</i>	<u>4,793,395</u>	<u>5,473,918</u>	<u>5,577,320</u>	<u>5,398,290</u>	<u>5,459,770</u>
	<u>Service and Supplies</u>					
4221	4220 Operating Supplies	112,781	205,700	173,959	160,000	101,306
4221	4220U Operating Supplies- Uniform	41,540	28,907	61,433	49,260	66,560
4221	4300 Rental/City Owned Vehicle	192,453	223,060	284,195	220,840	280,205
4221	4310 Professional Contract Services	655,242	961,499	527,263	527,263	571,970
4221	4320 Meetings & Dues	33,929	51,812	50,364	40,000	16,095
4221	4330 Printing & Publications	2,697	3,428	7,057	5,500	10,400
4221	4335 Postage & Mailing	8	1,363	7,250	2,610	2,900
4221	4340 Utilities	37,846	39,912	36,703	39,210	38,550
4221	4360 Training	49,159	34,258	52,463	42,510	60,000
4221	4380 Rentals & Leases	16,476	16,701	21,550	45,000	24,700
4221	4825 Machinery & Equipment	1,019	294	2,841	2,841	-
4221	4840 Autos And Trucks	-	-	-	-	55,970
4221	4989 Administration Expense	-	-	-	-	-
4221	4980 Legal Expense	-	-	10,200	6,470	10,000
4221	4995 Risk Management Expense	-	-	390,848	364,877	409,102
	<i>Total Service and Supplies</i>	<u>1,143,148</u>	<u>1,592,597</u>	<u>1,626,126</u>	<u>1,506,381</u>	<u>1,647,758</u>
	<u>Asset Replacements</u>					
4221	4850AR CIP Asset Replacements	-	-	-	-	-
4221	4825AR Mach/Equip Asset Replace	42,824	45,627	-	-	-
4221	4840AR Autos/Trucks Asset Replace	145,716	137,204	165,303	151,300	-
	<i>Total Asset Replacements</i>	<u>188,541</u>	<u>182,830</u>	<u>165,303</u>	<u>151,300</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4221	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Net Expenditure	 <u>6,125,083</u>	 <u>7,249,345</u>	 <u>7,368,749</u>	 <u>7,055,971</u>	 <u>7,107,528</u>



DEPARTMENT DESCRIPTION

The Lemoore Volunteer Fire Department (LVFD) is managed by a Fire Chief and two Assistant Chiefs. LVFD is comprised of 32 volunteer members, 9 of which are certified Emergency Medical Technicians. The Fire Department employs one full-time Administrative Assistant / Fire Prevention Inspector and one full-time Maintenance Worker I/II.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
ADMINISTRATIVE ASSISTANT II/FIRE PREVENTION INSPECTOR	1.00	1.00	1.00
MAINTENANCE WORKER I/II	1.00	1.00	1.00
BUDGET UNIT TOTAL	2.00	2.00	2.00

SUMMARY

FIRE

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	64,104	141,254	149,350	140,180	152,240
Services and Supplies	477,603	391,554	418,744	441,588	448,675
Asset Replacement	-	7,802	9,000	9,010	-
Gross Expenditures	541,707	540,610	577,094	590,778	600,915
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	541,707	540,610	577,094	590,778	600,915
REVENUES					
4222 3805 Ambulance Fines	-	17,008	7,500	-	-
4222 3874 Weed Abatement	-	-	-	-	-
4222 3989 Administrative Reimbursement	-	-	-	(101,657)	(113,532)
Gross Revenue	-	17,008	7,500	(101,657)	(113,532)
Contribution from General Fund	541,707	523,602	569,594	692,435	714,447
Net Revenue	541,707	540,610	577,094	590,778	600,915

LINE ITEM SUMMARY

FIRE

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4222	4010 Regular Salaries	40,446	90,841	93,880	88,400	96,050
4222	4020 Overtime Salaries	-	-	1,440	-	1,540
4222	4110 FICA Taxes	2,785	6,515	7,320	6,410	7,490
4222	4120 Unemployment Taxes	529	1,149	710	480	470
4222	4130 Retirement	2,642	6,135	7,190	7,190	8,130
4222	4140 Health Insurance	17,171	35,595	37,440	36,630	37,170
4222	4150 Life Insurance	63	120	110	120	110
4222	4170 Uniform Allowance	100	-	300	-	300
4222	4190 State Disability Insurance	378	900	960	950	980
4222	4195 Cafeteria Plan Benefit	(11)	-	-	-	-
4222	4200 Deferred Compensation	-	-	-	-	-
	<i>Total Personnel Services</i>	<u>64,104</u>	<u>141,254</u>	<u>149,350</u>	<u>140,180</u>	<u>152,240</u>
	<u>Service and Supplies</u>					
4222	4220 Operating Supplies	77,888	66,633	74,590	74,590	83,265
4222	4230 Repair/Maintenance Supplies	17,368	15,321	8,300	8,300	8,300
4222	4291 Miscellaneous Expenses	-	-	-	-	-
4222	4300 Rental/City Owned Vehicle	22,107	32,898	29,210	42,960	54,508
4222	4310 Professional Contract Services	321,812	225,812	228,528	228,528	237,775
4222	4320 Meetings & Dues	40	1,173	1,175	200	675
4222	4330 Printing & Publications	-	1,143	1,650	500	500
4222	4335 Postage & Mailing	-	27	70	120	170
4222	4340 Utilities	4,681	5,834	3,950	4,170	4,452
4222	4350 Repair/Maintenance Services	7,837	13,267	10,620	13,840	12,100
4222	4360 Training	20,085	6,036	22,900	30,120	8,775
4222	4365 Weed Abatement	-	-	13,889	16,670	14,000
4222	4380 Rentals & Leases	589	2,675	1,850	2,700	2,500
4222	4825 Machinery & Equipment	5,196	20,735	-	-	-
4222	4980 Legal Expense	-	-	3,400	1,090	1,200
4222	4995 Risk Management Expense	-	-	18,612	17,800	20,455
4222	4989 Administration Expense	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>477,603</u>	<u>391,554</u>	<u>418,744</u>	<u>441,588</u>	<u>448,675</u>
	<u>Asset Replacements</u>					
4222	4850AR CIP Asset Replacements	-	-	-	-	-
4222	4825AR Mach/Equip Asset Replace	-	7,802	9,000	9,000	-
4222	4840AR Autos/Trucks Asset Replace	-	-	-	10	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>7,802</u>	<u>9,000</u>	<u>9,010</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4222	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Net Expenditure	 <u>541,707</u>	 <u>540,610</u>	 <u>577,094</u>	 <u>590,778</u>	 <u>600,915</u>

**DIVISION DESCRIPTION**

The Building Division assures that every building or structure in which a permit is issued was reviewed and inspected to comply with minimal code requirements established by State and local laws. The building division also assists the Police and Fire departments with the abatement of dangerous or nuisance identified buildings or structures. The Division is also responsible for performing Public Works inspections for everything constructed or altered in

the cities Right of Way. The city currently has one Building Technician, and two full time building inspectors.

POSITION ALLOCATION:

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
BUILDING INSPECTOR	2.00	2.00	2.00
BUILDING TECHNICIAN	1.00	1.00	1.00
BUDGET UNIT TOTAL	3.00	3.00	3.00

SUMMARY

BUILDING INSPECTION

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	213,998	252,219	259,980	265,290	278,280
Services and Supplies	59,299	59,006	101,077	85,450	271,818
Asset Replacement	-	-	-	-	40,000
Gross Expenditures	<u>273,297</u>	<u>311,225</u>	<u>361,057</u>	<u>350,740</u>	<u>590,098</u>
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	<u>273,297</u>	<u>311,225</u>	<u>361,057</u>	<u>350,740</u>	<u>590,098</u>
REVENUES					
4224 3040 Building Permits	418,333	458,495	350,000	472,000	200,000
4224 3045 Plumbing Permits	63,851	63,167	50,000	54,000	30,000
4224 3050 Electrical Permits	35,763	44,114	30,000	40,000	20,000
4224 3055 Mechanical Permits	5,775	5,815	5,000	6,600	1,200
4224 3060 Plan Check Fees	106,151	77,339	75,000	81,000	40,000
4224 3065 Engineering/Inspection Fee	1,000	953	1,000	1,750	1,000
4224 3211 Fire Sprinkler Plan Check	7,476	125	500	-	-
4224 3220 Special Building Inspection	7,311	375	400	375	250
4224 3225 Building Demolition Permit	410	270	200	375	250
4224 3290 Other Permits	124	18	50	39	50
4224 3635 Technology Fee	17,904	11,478	10,000	13,300	13,200
4224 3872 School Impact Fees	13,673	15,844	13,500	15,283	15,000
4224 3876 Impact Fees - Admin	3,199	3,434	3,000	3,600	3,000
4224 3989 Administrative Reimbursement	-	-	-	(35,818)	(39,041)
Gross Revenue	680,970	681,426	538,650	652,504	284,909
Contribution from General Fund	<u>(407,673)</u>	<u>(370,201)</u>	<u>(177,593)</u>	<u>(301,764)</u>	<u>305,189</u>
Net Revenue	<u>273,297</u>	<u>311,225</u>	<u>361,057</u>	<u>350,740</u>	<u>590,098</u>

LINE ITEM SUMMARY

BUILDING INSPECTION

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4224	4010 Regular Salaries	146,729	167,604	170,580	163,510	170,580
4224	4020 Overtime Salaries	306	-	1,210	220	1,240
4224	4030 Part-Time Salaries	-	-	-	-	-
4224	4110 FICA Taxes	11,289	12,464	13,190	12,760	13,190
4224	4120 Unemployment Taxes	966	861	1,030	710	670
4224	4130 Retirement	22,291	25,139	30,990	30,100	34,380
4224	4140 Health Insurance	24,474	41,458	35,950	56,070	55,720
4224	4150 Life Insurance	200	163	170	170	170
4224	4170 Uniform Allowance	200	-	600	-	600
4224	4190 State Disability Insurance	1,361	1,654	1,730	1,750	1,730
4224	4195 Cafeteria Plan Benefit	70	-	4,530	-	-
4224	4200 Deferred Compensation	6,112	2,876	-	-	-
	<i>Total Personnel Services</i>	<u>213,998</u>	<u>252,219</u>	<u>259,980</u>	<u>265,290</u>	<u>278,280</u>
	<u>Service and Supplies</u>					
4224	4220 Operating Supplies	1,870	4,286	1,900	1,900	1,525
4224	4300 Rental/City Owned Vehicle	5,732	6,651	5,388	5,660	7,179
4224	4310 Professional Contract Services	46,685	42,565	44,100	42,400	179,100
4224	4320 Meetings & Dues	240	450	1,500	1,590	1,500
4224	4330 Printing & Publications	361	738	1,700	2,170	1,925
4224	4335 Postage & Mailing	26	4	25	80	50
4224	4340 Utilities	1,151	1,327	1,440	1,610	1,656
4224	4350 Repair/Maintenance Services	-	-	100	-	100
4224	4360 Training	1,566	873	6,600	-	5,100
4224	4380 Rentals & Leases	1,669	1,942	1,100	3,340	3,000
4224	4825 Machinery & Equipment	-	-	-	-	-
4224	4989 Administration Expense	-	-	-	-	-
4224	4980 Legal Expense	-	-	-	-	-
4224	4995 Risk Management Expense	-	-	37,224	26,700	30,683
	<i>Total Service and Supplies</i>	<u>59,299</u>	<u>59,006</u>	<u>101,077</u>	<u>85,450</u>	<u>271,818</u>
	<u>Asset Replacements</u>					
4224	4850AR CIP Asset Replacements	-	-	-	-	-
4224	4825AR Mach/Equip Asset Replace	-	-	-	-	-
4224	4840AR Autos/Trucks Asset Replace	-	-	-	-	40,000
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	<u>Transfers/Reimbursements</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Net Expenditure	 <u>273,297</u>	 <u>311,225</u>	 <u>361,057</u>	 <u>350,740</u>	 <u>590,098</u>

**DEPARTMENT DESCRIPTION**

The Public Works Departments provides leadership, management, administration and coordination of a wide variety of municipal services. The city wide infrastructure is administered, built and maintained through department programs, each with its own set of goals and objectives.

The Public Works Department is charged with supervising and directing the Water, Wastewater, Storm Drainage, Solid Waste, Landscape and Lighting Maintenance Districts (LLMD)/Public Facilities Maintenance Districts (PFMD), Streets, Fleet and Building Inspection functions. In addition, the Public Works Department coordinates engineering activities with the contracted City Engineer and oversees the Community Investment Program (CIP) projects that impact many of the City's infrastructure. The City plans to hire a full time public works inspector in Fiscal Year 2021, that was never hired in Fiscal Year 2020.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
PUBLIC WORKS DIRECTOR	1.00	1.00	1.00
MANAGEMENT ANALYST	1.00	1.00	1.00
OFFICE ASSISTANT I/II	1.00	1.00	1.00
PUBLIC WORKS INSPECTOR	1.00	1.00	1.00
BUDGET UNIT TOTAL	4.00	4.00	4.00

SUMMARY

PUBLIC WORKS ADMINISTRATION

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	333,846	314,657	433,850	327,610	430,710
Services and Supplies	158,502	141,324	153,718	165,320	164,550
Asset Replacement	-	-	30,000	-	-
Gross Expenditures	492,348	455,980	617,568	492,930	595,260
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	492,348	455,980	617,568	492,930	595,260
REVENUES					
4230 3200 Public Improvement Plan Check	175,896	129,317	150,000	35,126	35,000
4230 3205 Street Cut Review	5,381	6,774	5,000	4,790	2,500
4230 3989 Admin Reimbursement	441,000	329,755	555,900	417,237	528,880
4230 3180 Final Subdivision Map	-	-	-	-	-
4230 3185 Final Parcel Map	11,280	13,690	12,000	-	-
Gross Revenue	633,557	479,535	722,900	457,153	566,380
Contribution from General Fund	(141,209)	(23,555)	(105,332)	35,777	28,880
Net Revenue	492,348	455,980	617,568	492,930	595,260

LINE ITEM SUMMARY

PUBLIC WORKS ADMINISTRATION

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4230	4010 Regular Salaries	218,793	216,019	278,510	211,900	276,110
4230	4020 Overtime Salaries	146	-	290	-	300
4230	4030 Part-Time Salaries	-	-	-	-	-
4230	4110 FICA Taxes	16,940	16,854	21,360	16,930	21,170
4230	4120 Unemployment Taxes	1,288	861	1,310	710	850
4230	4130 Retirement	44,357	26,997	44,940	31,460	45,240
4230	4140 Health Insurance	38,083	38,462	74,820	54,870	74,340
4230	4150 Life Insurance	243	163	220	170	220
4230	4170 Uniform Allowance	-	-	300	-	300
4230	4190 State Disability Insurance	2,023	2,134	2,690	2,260	2,770
4230	4195 Cafeteria Plan Benefit	(33)	-	-	-	-
4230	4200 Deferred Compensation	12,006	13,168	9,410	9,310	9,410
	<i>Total Personnel Services</i>	<u>333,846</u>	<u>314,657</u>	<u>433,850</u>	<u>327,610</u>	<u>430,710</u>
	<u>Service and Supplies</u>					
4230	4220 Operating Supplies	514	1,069	1,300	600	1,275
4230	4230 Repair/Maintenance Supplies	-	-	-	-	-
4230	4300 Rental/City Owned Vehicle	626	-	-	-	-
4230	4310 Professional Contract Services	147,541	128,074	103,100	113,240	104,900
4230	4320 Meetings & Dues	5,675	6,014	6,600	6,500	6,600
4230	4330 Printing & Publications	59	179	450	-	325
4230	4335 Postage & Mailing	-	13	75	160	120
4230	4340 Utilities	1,988	1,788	1,320	810	1,420
4230	4350 Repair/Maintenance Services	-	-	275	-	100
4230	4360 Training	33	585	-	-	400
4230	4380 Rentals & Leases	2,065	3,601	1,980	6,060	5,000
4230	4989 Administration Expense	-	-	-	-	-
4230	4980 Legal Expense	-	-	10,700	2,350	2,500
4230	4995 Risk Management Expense	-	-	27,918	35,600	40,910
	<i>Total Service and Supplies</i>	<u>158,502</u>	<u>141,324</u>	<u>153,718</u>	<u>165,320</u>	<u>164,550</u>
	<u>Asset Replacements</u>					
4230	4850AR CIP Asset Replacements	-	-	-	-	-
4230	4825AR Mach/Equip Asset Replace	-	-	-	-	-
4230	4840AR Autos/Trucks Asset Replace	-	-	30,000	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4230	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>492,348</u></u>	<u><u>455,980</u></u>	<u><u>617,568</u></u>	<u><u>492,930</u></u>	<u><u>595,260</u></u>

DIVISION DESCRIPTION

The Streets Division is responsible for overseeing the maintenance and repairs for 95 miles of street infrastructure; such as street painting, crosswalk painting, replacement of street signs, street lights, signal lights, crosswalk lights, school speed signs, reflectors, crack filling, potholes, accidental cleanups, weed control, encroachment permits, trees/sidewalk/curb and gutter questions, downtown street banners, seasonal pole banners, city facility and parks flags, tree and street lighting, holiday decorations and tree trimming for capital improvement projects.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
MAINTENANCE WORKER I or II	4.00	4.00	4.00
BUDGET UNIT TOTAL	4.00	4.00	4.00

SUMMARY

STREETS

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
<u>EXPENDITURES</u>					
Personnel Services	52,103	138,069	120,920	132,670	126,600
Services and Supplies	215,160	444,904	349,167	332,010	395,160
Asset Replacement	-	-	80,000	-	-
Gross Expenditures	267,264	582,973	550,087	464,680	521,760
Transfers/Reimbursements	-	20,999	20,000	20,789	21,500
Net Expenditure	267,264	603,972	570,087	485,469	543,260
<u>REVENUES</u>					
4231 3989 Admin Reimbursement	266,600	(26,925)	-	(42,050)	(38,872)
Gross Revenue	266,600	(26,925)	-	(42,050)	(38,872)
Contribution from General Fund	664	630,898	570,087	527,519	582,132
Net Revenue	267,264	603,972	570,087	485,469	543,260

LINE ITEM SUMMARY

STREETS

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4231	4010 Regular Salaries	35,783	90,557	77,130	83,700	77,690
4231	4020 Overtime Salaries	-	115	1,050	-	1,090
4231	4030 Part-Time Salaries	(312)	-	-	-	-
4231	4110 FICA Taxes	2,531	6,382	6,030	6,460	6,080
4231	4120 Unemployment Taxes	1,035	624	700	950	460
4231	4130 Retirement	2,265	6,173	6,040	7,330	6,740
4231	4140 Health Insurance	10,383	33,224	28,470	33,490	33,030
4231	4150 Life Insurance	56	138	110	140	110
4231	4170 Uniform Allowance	-	-	600	-	600
4231	4190 State Disability Insurance	324	855	790	600	800
4231	4195 Cafeteria Plan Benefit	39	-	-	-	-
	<i>Total Personnel Services</i>	<u>52,103</u>	<u>138,069</u>	<u>120,920</u>	<u>132,670</u>	<u>126,600</u>
	<u>Service and Supplies</u>					
4231	4220 Operating Supplies	19,606	36,525	14,700	65,600	14,700
4231	4230 Repair/Maintenance Supplies	1,871	240	13,000	25,000	28,000
4231	4300 Rental/City Owned Vehicle	11,499	26,693	29,337	29,500	37,340
4231	4310 Professional Contract Services	52,082	245,751	112,111	25,000	128,200
4231	4335 Postage & Mailing	-	4	45	10	-
4231	4340 Utilities	118,301	118,635	135,200	130,000	135,000
4231	4350 Repair/Maintenance Services	11,265	6,035	-	16,000	9,500
4231	4360 Training	486	4,908	1,000	-	1,000
4231	4380 Rentals & Leases	50	60	50	10	10
4231	4825 Machinery & Equipment	-	6,054	6,500	5,000	-
4231	4989 Administration Expense	-	-	-	-	-
4231	4980 Legal Expense	-	-	-	290	500
4231	4995 Risk Management Expense	-	-	37,224	35,600	40,910
	<i>Total Service and Supplies</i>	<u>215,160</u>	<u>444,904</u>	<u>349,167</u>	<u>332,010</u>	<u>395,160</u>
	<u>Asset Replacements</u>					
4231	4850AR CIP Asset Replacements	-	-	-	-	-
4231	4825AR Mach/Equip Asset Replace	-	-	-	-	-
4231	4840AR Autos/Trucks Asset Replace	-	-	80,000	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4231	4999 Cost Allocation	-	-	-	-	-
4231	9000 Operating Transfers Out	-	20,999	20,000	20,789	21,500
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>20,999</u>	<u>20,000</u>	<u>20,789</u>	<u>21,500</u>
	 Net Expenditure	 <u>267,264</u>	 <u>603,972</u>	 <u>570,087</u>	 <u>485,469</u>	 <u>543,260</u>



DIVISION DESCRIPTION

The Parks Maintenance Division is charged with maintaining ten City Park facilities, grounds and features. The work includes: mowing, edging, tree trimming, weed control, sprinkler maintenance and repairs, watering schedules, tree trimming, maintenance and repair of basketball and tennis court and nets and courts, restroom clean-up, toilet paper supplies, signage and playground maintenance and repairs. Park crews also assist with the maintaining park building appearance, maintenance and repairs, Street Department duties i.e. tree trimming, leaf and trash clean-up, and assist the Recreation Department with various set-ups and tear downs for events.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
SUPERINTENDENT	0.50	0.50	0.50
MAINTENANCE WORKER I / II	4.00	4.00	4.00
BUDGET UNIT TOTAL	4.50	4.50	4.50

SUMMARY

PARKS

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	250,445	297,817	328,890	310,520	324,750
Services and Supplies	148,118	135,212	149,815	152,114	160,524
Asset Replacement	-	-	150,000	118,000	-
Gross Expenditures	398,563	433,029	628,705	580,634	485,274
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	398,563	433,029	628,705	580,634	485,274
REVENUES					
4241 3989 Administrative Reimbursement	-	(22,045)	-	(27,757)	(25,472)
Gross Revenue	-	(22,045)	-	(27,757)	(25,472)
Contribution from General Fund	398,563	455,074	628,705	608,391	510,746
Net Revenue	398,563	433,029	628,705	580,634	485,274

LINE ITEM SUMMARY

PARKS

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4241	4010 Regular Salaries	178,801	200,963	214,010	200,800	213,760
4241	4020 Overtime Salaries	-	-	1,210	-	1,250
4241	4030 Part-Time Salaries	-	-	-	-	-
4241	4110 FICA Taxes	14,421	15,923	16,560	17,060	16,540
4241	4120 Unemployment Taxes	1,449	1,292	1,510	1,070	990
4241	4130 Retirement	23,391	36,786	44,390	45,980	47,730
4241	4140 Health Insurance	18,343	31,138	37,710	33,430	30,980
4241	4150 Life Insurance	262	244	250	260	250
4241	4170 Uniform Allowance	400	-	1,200	-	1,200
4241	4190 State Disability Insurance	1,650	1,983	2,170	2,130	2,170
4241	4195 Cafeteria Plan Benefit	54	-	8,290	-	8,290
4241	4200 Deferred Compensation	11,675	9,489	1,590	9,790	1,590
	<i>Total Personnel Services</i>	<u>250,445</u>	<u>297,817</u>	<u>328,890</u>	<u>310,520</u>	<u>324,750</u>
	<u>Service and Supplies</u>					
4241	4220 Operating Supplies	46,110	48,195	50,046	47,140	58,000
4241	4300 Rental/City Owned Vehicle	9,044	-	2,338	-	-
4241	4310 Professional Contract Services	33,028	54,455	18,000	22,080	18,000
4241	4340 Utilities	52,312	24,633	24,600	29,530	28,500
4241	4350 Repair/Maintenance Services	7,624	7,929	12,954	12,954	10,000
4241	4360 Training	-	-	-	-	-
4241	4989 Administration Expense	-	-	-	-	-
4241	4980 Legal Expense	-	-	-	-	-
4241	4995 Risk Management Expense	-	-	41,877	40,050	46,024
	<i>Total Service and Supplies</i>	<u>148,118</u>	<u>135,212</u>	<u>149,815</u>	<u>152,114</u>	<u>160,524</u>
	<u>Asset Replacements</u>					
4241	4850AR CIP Asset Replacements	-	-	-	-	-
4241	4825AR Mach/Equip Asset Replace	-	-	118,000	118,000	-
4241	4840AR Autos/Trucks Asset Replace	-	-	32,000	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>118,000</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>		-			
4241	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Net Expenditure	 <u>398,563</u>	 <u>433,029</u>	 <u>628,705</u>	 <u>580,634</u>	 <u>485,274</u>

**DEPARTMENT DESCRIPTION**

The Recreation Department offers the rentals of city properties and coordinated the contracts for activities with the city. Due to budget restraints and COVID19 impacts, city sponsored activities have been suspended until further notice.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
PARKS AND RECREATION DIRECTOR	1.00	0.00	0.00
RECREATION COORDINATOR	2.00	1.00	1.00
RECREATION SPECIALIST	1.00	0.00	0.00
BUDGET UNIT TOTAL	4.00	1.00	1.00

SUMMARY

RECREATION

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	406,803	547,051	527,830	516,113	146,100
Services and Supplies	361,753	293,453	262,340	216,525	94,004
Asset Replacement	-	-	-	-	-
Gross Expenditures	768,556	840,504	790,170	732,638	240,104
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	768,556	840,504	790,170	732,638	240,104
REVENUES					
4242 3625 Civic Auditorium Rental	63,855	83,263	75,000	35,500	40,000
4242 3626 Vets Hall Rental	760	-	-	-	-
4242 3681 Recreation Fees	294,018	345,719	320,000	176,893	98,000
4242 3685 Park Reservation	16,935	24,460	20,000	15,813	15,000
4242 3691 Concession Fees/Contract	16,031	17,984	16,000	11,490	-
4242 3695 Public Swimming	655	514	-	-	-
4242 3696 Swimming Lessons	6,715	1,258	-	-	-
4242 3875 Gifts & Donations	2,500	11,095	-	-	-
4242 3989 Administrative Reimbursement	-	-	-	(395,157)	(443,407)
Gross Revenue	401,470	484,291	431,000	(155,461)	(290,407)
Contribution from General Fund	367,086	356,213	359,170	888,099	530,511
Net Revenue	768,556	840,504	790,170	732,638	240,104

LINE ITEM SUMMARY

RECREATION

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4242	4010 Regular Salaries	235,459	313,910	282,830	302,310	53,920
4242	4020 Overtime Salaries	2,460	2,356	2,310	663	-
4242	4030 Part-Time Salaries	50,635	42,976	66,500	41,510	40,000
4242	4110 FICA Taxes	21,806	27,302	25,820	28,110	7,190
4242	4120 Unemployment Taxes	3,313	3,419	2,370	2,250	420
4242	4130 Retirement	32,181	61,008	63,180	55,190	24,980
4242	4140 Health Insurance	52,065	86,026	74,420	75,720	18,590
4242	4150 Life Insurance	280	271	220	230	60
4242	4170 Uniform Allowance	-	-	300	-	-
4242	4190 State Disability Insurance	2,208	3,152	3,250	3,330	940
4242	4195 Cafeteria Plan Benefit	22	-	-	(230)	-
4242	4200 Deferred Compensation	6,375	6,631	6,630	7,030	-
	<i>Total Personnel Services</i>	<u>406,803</u>	<u>547,051</u>	<u>527,830</u>	<u>516,113</u>	<u>146,100</u>
	<u>Service and Supplies</u>					
4242	4220 Operating Supplies	92,425	119,271	94,650	81,000	11,816
4242	4300 Rental/City Owned Vehicle	5,399	418	1,230	1,060	1,340
4242	4310 Professional Contract Services	253,347	150,454	94,320	73,137	62,920
4242	4320 Meetings & Dues	-	28	900	-	900
4242	4330 Printing & Publications	-	2,169	6,700	6,308	-
4242	4335 Postage & Mailing	-	72	2,800	3,740	200
4242	4340 Utilities	2,084	6,517	1,950	2,000	500
4242	4350 Repair/Maintenance Services	-	-	-	-	-
4242	4360 Training	1,225	1,830	2,800	-	-
4242	4380 Rentals & Leases	7,273	12,693	9,060	13,650	6,000
4242	4989 Administration Expense	-	-	-	-	-
4242	4980 Legal Expense	-	-	1,400	30	100
4242	4995 Risk Management Expense	-	-	46,530	35,600	10,228
	<i>Total Service and Supplies</i>	<u>361,753</u>	<u>293,453</u>	<u>262,340</u>	<u>216,525</u>	<u>94,004</u>
	<u>Asset Replacements</u>					
4242	4850AR CIP Asset Replacements	-	-	-	-	-
4242	4825AR Mach/Equip Asset Replace	-	-	-	-	-
4242	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4242	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Net Expenditure	 <u>768,556</u>	 <u>840,504</u>	 <u>790,170</u>	 <u>732,638</u>	 <u>240,104</u>

DIVISION DESCRIPTION

Information Technology encompasses the City's computer technology and telecommunications systems. The division provides a vision for future technology needs and assistance, enhancing business and daily operations and oversees the procurement of new equipment. The department maintains the City's network and infrastructure and works with other departments in their specific software needs.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
INFORMATION TECHNOLOGY ANALYST	1.00	1.00	1.00
BUDGET UNIT TOTAL	1.00	1.00	1.00

SUMMARY

INFORMATION TECHNOLOGY

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	-	45,663	105,030	98,220	108,090
Services and Supplies	105,822	95,897	92,591	75,680	146,536
Asset Replacement	-	-	-	-	-
Gross Expenditures	105,822	141,560	197,621	173,900	254,626
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	105,822	141,560	197,621	173,900	254,626
REVENUES					
4296 3989 Admin Reimbursement	17,600	130,986	86,800	135,761	218,369
Gross Revenue	17,600	130,986	86,800	135,761	218,369
Contribution from General Fund	88,222	10,574	110,821	38,139	36,257
Net Revenue	105,822	141,560	197,621	173,900	254,626

LINE ITEM SUMMARY

INFORMATION TECHNOLOGY

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4296	4010 Regular Salaries	-	31,422	72,170	66,890	72,170
4296	4020 Overtime Salaries	-	-	-	-	-
4296	4030 Part-Time Salaries	-	-	-	-	-
4296	4110 FICA Taxes	-	2,195	5,530	5,190	5,530
4296	4120 Unemployment Taxes	-	287	330	240	210
4296	4130 Retirement	-	1,895	5,350	5,270	7,910
4296	4140 Health Insurance	-	8,557	17,970	18,200	18,590
4296	4150 Life Insurance	-	23	60	60	60
4296	4190 State Disability Insurance	-	277	730	720	730
4296	4195 Cafeteria Plan Benefit	-	-	-	-	-
4296	4200 Deferred Compensation	-	1,007	2,890	1,650	2,890
	<i>Total Personnel Services</i>	-	45,663	105,030	98,220	108,090
	<u>Service and Supplies</u>					
4296	4220 Operating Supplies	34,476	34,646	43,760	20,500	67,808
4296	4310 Professional Contract Services	71,346	58,251	21,600	22,080	38,300
4296	4320 Meetings & Dues	-	-	-	-	-
4296	4330 Printing & Publications	-	-	-	-	-
4296	4335 Postage & Mailing	-	0	5	-	-
4296	4340 Utilities	-	2,929	17,720	22,000	29,400
4296	4380 Rentals & Leases	-	71	200	650	800
4296	4989 Administration Expense	-	-	-	-	-
4296	4980 Legal Expense	-	-	-	-	-
4296	4995 Risk Management Expense	-	-	9,306	8,900	10,228
	<i>Total Service and Supplies</i>	105,822	95,897	92,591	75,680	146,536
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	-	-	-	-	-
	<u>Transfers/Reimbursements</u>					
4296	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	-	-	-	-	-
	Net Expenditure	105,822	141,560	197,621	173,900	254,626

DIVISION DESCRIPTION

Human Resources is responsible for providing responsive employment and personnel and risk management services to the City's managers and employees, as well as providing information and assistance to external customers and job applicants. The division is responsible for attracting, retaining and development of a highly qualified and diverse city workforce. Human Resources provides the following key services: recruiting, testing, classification and compensation; benefits and retirement; workers' compensation; equal employment opportunity; negotiation and implementation of labor agreements and discipline and grievance administration. The Assistant City Manager / Administrative Services Director oversees the Human Resources Division.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
HUMAN RESOURCES/RISK MANAGEMENT MANAGER	1.00	0.00	0.00
BUDGET UNIT TOTAL	1.00	0.00	0.00

SUMMARY

HUMAN RESOURCES

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	1,068	39,007	173,010	138,630	-
Services and Supplies	190,015	173,542	250,981	172,460	118,555
Asset Replacement	-	-	-	-	-
Gross Expenditures	191,083	212,549	423,991	311,090	118,555
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	191,083	212,549	423,991	311,090	118,555
REVENUES					
4297 3989 Admin Reimbursement	119,800	-	107,100	191,972	144,993
Gross Revenue	119,800	-	107,100	191,972	144,993
Contribution from General Fund	71,283	212,549	316,891	119,118	(26,438)
Net Revenue	191,083	212,549	423,991	311,090	118,555

LINE ITEM SUMMARY

HUMAN RESOURCES

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4297	4010 Regular Salaries	-	29,022	106,670	88,040	-
4297	4020 Overtime Salaries	-	-	-	-	-
4297	4030 Part-Time Salaries	-	-	-	-	-
4297	4110 FICA Taxes	-	1,784	8,170	7,170	-
4297	4120 Unemployment Taxes	-	-	330	240	-
4297	4130 Retirement	-	2,073	31,590	20,680	-
4297	4140 Health Insurance	-	4,481	18,820	15,870	-
4297	4150 Life Insurance	-	14	60	50	-
4297	4170 Uniform Allowance	-	-	-	-	-
4297	4180 Workers Comp Insurance	-	-	-	-	-
4297	4190 State Disability Insurance	1,068	234	1,000	950	-
4297	4195 Cafeteria Plan Benefit	-	-	-	-	-
4297	4200 Deferred Compensation	-	1,399	6,370	5,630	-
	<i>Total Personnel Services</i>	<u>1,068</u>	<u>39,007</u>	<u>173,010</u>	<u>138,630</u>	<u>-</u>
	<u>Service and Supplies</u>					
4297	4220 Operating Supplies	1,847	401	1,100	800	1,500
4297	4310 Professional Contract Services	92,024	150,966	36,876	36,876	19,000
4297	4320 Meetings & Dues	2,874	2,503	2,624	2,624	2,610
4297	4330 Printing & Publications	3,367	1,795	2,150	2,150	1,500
4297	4360 Training	19,900	16,716	10,000	13,230	-
4297	4380 Rentals & Leases	3	1,145	850	3,750	3,700
4297	4534 Eel Home Buyers Assistance	70,000	(38)	60,000	60,000	-
4297	4989 Administration Expense	-	-	-	-	-
4297	4980 Legal Expense	-	-	127,900	43,880	90,000
4297	4995 Risk Management Expense	-	-	9,306	8,900	-
	<i>Total Service and Supplies</i>	<u>190,015</u>	<u>173,542</u>	<u>250,981</u>	<u>172,460</u>	<u>118,555</u>
	<u>Transfers/Reimbursements</u>					
4297	4989 Administration Expense	-	-	-	-	-
4297	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>191,083</u>	<u>212,549</u>	<u>423,991</u>	<u>311,090</u>	<u>118,555</u>

**DEPARTMENT DESCRIPTION**

The Lemoore Golf Course operates as an Enterprise Fund, with fees and charges expected to cover the direct and indirect costs of course ownership, operation and maintenance. The City and Tom Ringer have a management agreement for golf operations. The management company is responsible and has the authority under their contract (subject to City Council approval of their annual budget and golf fees) to maintain the Course, operate the Club House, Pro Shop and promote golf play.

POSTPONED

SUMMARY

GOLF COURSE

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	-	-	-	-	-
Services and Supplies	1,243,812	1,296,416	1,247,568	1,229,070	1,516,894
Asset Replacement	-	-	-	-	-
Gross Expenditures	1,243,812	1,296,416	1,247,568	1,229,070	1,516,894
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	1,243,812	1,296,416	1,247,568	1,229,070	1,516,894
REVENUES					
4245 3620 Property Rental	-	-	-	-	-
4245 3691 Concession Fees/Contract	163,547	173,696	165,000	165,000	180,000
4245 3850 Interest	-	-	-	-	-
4245 3864 Pro Shop	128,999	124,664	125,000	110,000	135,000
4245 3866 Golf Course Receipts	827,470	864,868	828,000	800,000	850,000
4245 3878 Cash Over/Short	(80)	(11)	-	45	-
4245 3880 Miscellaneous	107	562	-	213	-
4245 3881 Sundry Revenue	-	-	-	-	-
Gross Revenue	1,120,043	1,163,780	1,118,000	1,075,258	1,165,000
Contribution from Fund Balance	123,769	132,637	129,568	153,812	351,894
Net Revenue	1,243,812	1,296,416	1,247,568	1,229,070	1,516,894

LINE ITEM SUMMARY

GOLF COURSE

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4245	4180 Workers Comp Insurance	-	-	-	-	-
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4245	4220 Operating Supplies	3,437	354	-	20	-
4245	4230 Repair/Maintenance Supplies	11	-	-	-	-
4245	4291 Miscellaneous Expenses	40,318	50,259	37,648	32,710	-
4245	4309 Staffing/Tom Ringer	407,618	421,906	397,000	397,000	397,000
4245	4310 Professional Contract Services	95,610	94,217	110,000	105,940	130,000
4245	4316 Insurance Expense	10,902	11,120	12,000	10,712	12,000
4245	4320 Meetings & Dues	883	2,457	3,500	530	8,500
4245	4340 Utilities	96,424	115,681	103,000	95,838	115,000
4245	4350 Repair/Maintenance Services	21,773	21,507	8,739	9,850	10,000
4245	4380 Rentals & Leases	51,788	13,016	14,100	20,080	9,600
4245	4382 Lease Purchase	-	56,207	55,000	55,000	55,000
4245	4384 Depreciation Expense	132,978	132,027	-	-	-
4245	4388 Interest Expense	39,493	62,732	-	-	1,859
4245	4396 Golf Bond Payment - Principal	-	-	185,845	185,845	186,961
4245	4397 LRA Successor. Loans Principal	-	-	12,823	12,823	294,030
4245	4825 Machinery & Equipment	-	3,882	-	-	-
4245	4000K Cost Of Revenue-Kitchen	86,742	88,394	84,000	86,580	84,000
4245	4000P Cost Of Revenue-Pro Shop	111,134	97,428	95,000	76,000	85,000
4245	4220F Operating Supplies Fuel	16,066	16,721	13,000	18,030	15,000
4245	4220K Operating Supplies-Kitchen	6,832	4,547	5,000	700	2,500
4245	4220M Operating Supplies Maintenance	75,585	66,236	65,761	84,700	75,000
4245	4220P Operating Supplies-Pro Shop	7,321	8,343	5,352	6,500	3,000
4245	4230M Repair/Maintenance - Maintenance	2,700	-	8,000	20	-
4245	4230P Repair/Maintenance - Pro Shop	-	-	1,000	-	-
4245	4989 Administration Expense	36,200	29,384	30,800	29,843	26,124
4245	4980 Legal Expense	-	-	-	-	-
4245	4995 Risk Management Expense	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>1,243,812</u>	<u>1,296,416</u>	<u>1,247,568</u>	<u>1,229,070</u>	<u>1,516,894</u>
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	-	-	-	-	-
	<u>Transfers/Reimbursements</u>					
	<i>Total Transfers/Reimbursements</i>	-	-	-	-	-
	Net Expenditure	<u><u>1,243,812</u></u>	<u><u>1,296,416</u></u>	<u><u>1,247,568</u></u>	<u><u>1,229,070</u></u>	<u><u>1,516,894</u></u>



DIVISION DESCRIPTION

The Water Division is charged with delivering high water in adequate quantities and pressures as needed for domestic, commercial, industrial and fire suppression purposes. The Division operates and maintains the potable water system, which consists of water production, TTHM and arsenic removal, meeting CA State Water Board testing requirements, tank storage and re-boosting the distribution system to meet the require demands. The water system consists of a total of 11 wells of which 4 are production wells at our North Well Field (Wells 2, 4, 5, 6) five miles north of town, along the Kings River. The City also has 6 wells currently located in the community service area (Wells 7, 10, 11, 12, 13, 14).

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
UTILITIES MANAGER	0.50	0.50	0.50
SENIOR UTILITY OPERATOR	1.00	1.00	1.00
UTILITY OPERATOR I/II	6.00	6.00	6.00
MAINTENANCE WORKER I/II	5.00	5.00	5.00
ADMINISTRATIVE ASSISTANT I	0.50	0.50	0.50
BUDGET UNIT TOTAL	13.00	13.00	13.00

SUMMARY

WATER

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	968,232	1,065,527	1,106,790	1,103,980	1,157,940
Services and Supplies	3,741,632	4,349,792	4,885,195	4,869,920	5,448,024
Asset Replacement	-	-	63,558	560	-
Gross Expenditures	<u>4,709,864</u>	<u>5,415,319</u>	<u>6,055,543</u>	<u>5,974,460</u>	<u>6,605,964</u>
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	<u>4,709,864</u>	<u>5,415,319</u>	<u>6,055,543</u>	<u>5,974,460</u>	<u>6,605,964</u>
REVENUES					
050 3300 Water Revenue	5,253,054	7,300,111	8,875,000	8,411,271	8,875,000
050 3305 Water Meter Fee	39,540	45,000	40,000	42,500	30,000
050 3306 Lock Fee	-	-	-	-	-
050 3311 Connection Fee	32,670	30,961	30,000	30,495	30,000
050 3320 Construction Meter Rental	5,129	2,364	4,000	1,333	2,000
050 3321 Returned Check Fee	3,120	4,648	3,500	4,688	3,500
050 3550 Delinquent - Turn On/Off	27,695	24,500	20,000	13,920	10,000
050 3560 Delinquent Penalty	67,859	31,695	50,000	-	-
050 3570 Door Hanger Fee	125,755	105,214	-	82,825	-
050 3788 Incentives/Rebates	577,046	-	-	-	-
050 3850 Interest	11,550	35,374	20,000	-	-
050 3865 Sale Of Property	-	(81,833)	-	-	-
050 3880 Miscellaneous	(424)	2,445	2,000	17,981	2,000
050 3879 Reimbursements	-	-	-	-	-
050 3884 Bad Debt Recovery	-	-	-	-	-
050 3891 Contributed Capital	-	-	-	-	-
050 3900 Operating Transfers In	-	2,775,475	-	-	-
Gross Revenue	<u>6,142,993</u>	<u>10,275,954</u>	<u>9,044,500</u>	<u>8,605,013</u>	<u>8,952,500</u>
Contribution from Fund Balance	<u>(1,433,129)</u>	<u>(4,860,635)</u>	<u>(2,988,957)</u>	<u>(2,630,553)</u>	<u>(2,346,536)</u>
Net Revenue	<u>4,709,864</u>	<u>5,415,319</u>	<u>6,055,543</u>	<u>5,974,460</u>	<u>6,605,964</u>

LINE ITEM SUMMARY

WATER

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4250	4010 Regular Salaries	519,965	651,711	643,280	630,640	659,850
4250	4020 Overtime Salaries	19,231	28,946	19,140	35,950	40,000
4250	4030 Part-Time Salaries	-	-	-	-	-
4250	4110 FICA Taxes	39,476	47,875	51,670	53,080	53,820
4250	4120 Unemployment Taxes	4,589	3,588	5,000	3,080	2,940
4250	4130 Retirement	252,109	159,193	181,490	183,670	198,310
4250	4140 Health Insurance	114,899	157,264	178,100	179,320	181,130
4250	4150 Life Insurance	671	659	710	710	710
4250	4170 Uniform Allowance	1,000	-	3,900	-	3,600
4250	4190 State Disability Insurance	4,891	6,337	6,760	7,080	7,040
4250	4195 Cafeteria Plan Benefit	3,524	3,027	7,740	3,150	7,740
4250	4200 Deferred Compensation	7,875	6,929	9,000	7,300	2,800
	<i>Total Personnel Services</i>	<u>968,232</u>	<u>1,065,527</u>	<u>1,106,790</u>	<u>1,103,980</u>	<u>1,157,940</u>
	<u>Service and Supplies</u>					
4250	4220 Operating Supplies	439,564	321,180	45,942	38,040	34,775
4250	4220CH Operating Supplies - Chlorine	-	-	240,000	240,000	581,000
4250	4230 Repair/Maintenance Supplies	21,056	105,258	255,000	130,490	220,000
4250	4291 Miscellaneous Expenses	-	15,029	-	-	-
4250	4300 Rental/City Owned Vehicle	72,140	71,900	81,984	93,200	118,254
4250	4310 Professional Contract Services	280,782	321,314	119,590	84,150	371,270
4250	4310LAB Professional Contract Services - Lab Testing	-	-	60,000	60,000	60,000
4250	4313 Delinquencies Charge	(4,029)	-	10,000	12,000	10,000
4250	4320 Meetings & Dues	17,624	84,683	101,100	100,880	93,900
4250	4330 Printing & Publications	2,823	2,548	3,000	1,870	3,000
4250	4335 Postage & Mailing	-	16	-	410	500
4250	4340 Utilities	508,639	987,884	530,684	756,357	836,900
4250	4350 Repair/Maintenance Services	561,025	116,485	100,000	60,680	80,100
4250	4360 Training	10,146	13,623	12,000	6,520	12,000
4250	4380 Rentals & Leases	5,093	3,085	7,210	8,410	35,100
4250	4381 Bad Debt Expense	66,188	337	1,000	35,760	-
4250	4384 Depreciation Expense	980,919	1,019,308	-	-	-
4250	4392 Solar Loan Interest Expense	140,762	128,856	118,662	118,662	107,274
4250	4393 Solar Principal	-	-	454,962	454,962	466,355
4250	4398 2019 Series Water Bond Principal	-	-	638,653	638,653	145,000
4250	4399 2019 Series Water Bond Interest	-	-	894,114	894,114	1,277,307
4250	4825 Machinery & Equipment	-	1,294	-	-	-
4250	4840 Autos And Trucks	-	451	299,000	259,270	-
4250	9000 Operating Transfers Out	-	525,000	-	-	-
4250	4989 Administration Expense	638,900	631,543	750,300	748,352	828,648
4250	4980 Legal Expense	-	-	13,100	2,540	3,000
4250	4995 Risk Management Expense	-	-	148,894	124,600	163,641
	<i>Total Service and Supplies</i>	<u>3,741,632</u>	<u>4,349,792</u>	<u>4,885,195</u>	<u>4,869,920</u>	<u>5,448,024</u>
	<u>Asset Replacements</u>					
4250	4850AR CIP Asset Replacements	-	-	-	-	-
4250	4825AR Mach/Equip Asset Replace	-	-	24,558	560	-
4250	4840AR Autos/Trucks Asset Replace	-	-	39,000	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>63,558</u>	<u>560</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4250	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>4,709,864</u>	<u>5,415,319</u>	<u>6,055,543</u>	<u>5,974,460</u>	<u>6,605,964</u>

DIVISION DESCRIPTION

Utility billing division is responsible for preparing monthly billing for water, wastewater and refuse services. The City currently serves approximately 7,000 customers. The department continually strives to provide excellent customer service to its internal and external customers through the processing of meter reads, service orders to start and stop utilities, assisting with inquiries and questions about accounts, payment receipts, and collection services.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
ACCOUNTING CLERK I or II	3.00	3.00	3.00
BUDGET UNIT TOTAL	3.00	3.00	3.00

SUMMARY

UTILITY BILLING

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	133,064	186,290	197,830	168,326	223,610
Services and Supplies	68,305	106,848	186,852	220,320	188,700
Asset Replacement	-	-	-	-	-
Gross Expenditures	201,369	293,139	384,682	388,646	412,310
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	201,369	293,139	384,682	388,646	412,310
REVENUES					
4251 3989 Admin Reimbursement	263,500	286,208	357,400	445,292	479,903
Gross Revenue	263,500	286,208	357,400	445,292	479,903
Contribution from Fund Balance	(62,131)	6,931	27,282	(56,646)	(67,593)
Net Revenue	201,369	293,139	384,682	388,646	412,310

LINE ITEM SUMMARY

UTILITY BILLING

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4251	4010 Regular Salaries	91,664	129,611	133,090	109,010	136,390
4251	4020 Overtime Salaries	309	70	470	26	490
4251	4030 Part-Time Salaries	-	-	-	-	-
4251	4110 FICA Taxes	7,196	9,524	10,220	8,870	10,480
4251	4120 Unemployment Taxes	1,071	1,078	990	640	650
4251	4130 Retirement	5,756	8,387	10,210	10,300	32,350
4251	4140 Health Insurance	22,631	32,609	36,810	33,980	37,950
4251	4150 Life Insurance	150	156	170	170	170
4251	4190 State Disability Insurance	822	1,212	1,340	1,170	1,370
4251	4195 Cafeteria Plan Benefit	-	-	4,530	190	3,760
4251	4200 Deferred Compensation	3,466	3,644	-	3,970	-
	<i>Total Personnel Services</i>	<u>133,064</u>	<u>186,290</u>	<u>197,830</u>	<u>168,326</u>	<u>223,610</u>
	<u>Service and Supplies</u>					
4251	4220 Operating Supplies	2,382	2,318	2,500	4,110	2,500
4251	4310 Professional Contract Services	61,178	64,261	127,452	149,740	147,650
4251	4330 Printing & Publications	493	9,765	21,500	17,890	1,500
4251	4335 Postage & Mailing		26,273	32,000	44,930	34,000
4251	4340 Utilities	1,595	1,434	-	430	300
4251	4380 Rentals & Leases	2,656	2,796	3,400	3,220	2,750
4251	4989 Administration Expense	-	-	-	-	-
4251	4980 Legal Expense	-	-	-	-	-
4251	4995 Risk Management Expense	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>68,305</u>	<u>106,848</u>	<u>186,852</u>	<u>220,320</u>	<u>188,700</u>
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4251	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>201,369</u></u>	<u><u>293,139</u></u>	<u><u>384,682</u></u>	<u><u>388,646</u></u>	<u><u>412,310</u></u>

DIVISION DESCRIPTION

The Refuse Division is responsible for the collection and transportation of solid waste refuse and recycling from residential and commercial premises within the city to Kings Waste and Recycling Authority Facility. Refuse service includes residential collection of green waste, co-mingled recycling, refuse and commercial bin service from one to five times per week, depending upon the need. In addition, The Refuse Division offers commercial co-mingled recycling. The Refuse Division is also responsible for sweeping residential streets.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
SUPERINTENDENT	1.00	1.00	1.00
MAINTENANCE COORDINATOR	1.00	1.00	1.00
MAINTENANCE WORKER I/II	12.00	12.00	12.00
BUDGET UNIT TOTAL	14.00	14.00	14.00

SUMMARY

REFUSE

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	913,653	956,998	1,146,170	992,260	1,158,490
Services and Supplies	2,226,927	2,092,996	3,020,418	2,526,891	2,844,804
Asset Replacement	-	-	335,383	335,390	400,000
Gross Expenditures	3,140,581	3,049,993	4,501,971	3,854,541	4,403,294
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	3,140,581	3,049,993	4,501,971	3,854,541	4,403,294
REVENUES					
056 3400 Refuse Revenue	2,915,503	2,953,310	2,940,000	2,995,044	3,848,000
056 3410 Special Refuse Pick Up	42,975	36,549	35,000	37,619	45,500
056 3420 Recycling Program	-	2,632	1,000	2,231	2,600
056 3430 Green waste Recycling Program	420	5,200	2,000	2,147	2,600
056 3560 Delinquent Penalty	60,419	15,697	15,000	-	-
056 3570 Door Hanger Fee	-	-	-	-	-
056 3710 Grant Proceeds	6,857	6,691	6,500	-	-
056 3720 Grant Revenue - Capital	-	-	-	120,000	-
056 3850 Interest	9,431	17,137	5,000	(7,000)	-
056 3865 Sale Of Property	-	-	-	-	-
056 3880 Miscellaneous	4,484	147	-	-	-
056 3884 Bad Debt Recovery	-	-	-	333	-
Gross Revenue	3,040,089	3,037,362	3,004,500	3,150,373	3,898,700
Contribution from Fund Balance	100,491	12,631	1,497,471	704,168	504,594
Net Revenue	3,140,581	3,049,993	4,501,971	3,854,541	4,403,294

LINE ITEM SUMMARY

REFUSE

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4256	4010 Regular Salaries	512,967	606,303	683,540	588,060	676,030
4256	4020 Overtime Salaries	27,131	30,932	24,790	24,600	24,790
4256	4030 Part-Time Salaries	-	-	-	-	-
4256	4110 FICA Taxes	40,130	45,957	54,510	49,210	53,940
4256	4120 Unemployment Taxes	3,542	3,444	4,920	2,840	3,210
4256	4130 Retirement	219,468	119,467	166,450	149,170	178,670
4256	4140 Health Insurance	85,985	130,958	187,630	159,590	198,230
4256	4150 Life Insurance	682	624	760	680	760
4256	4170 Uniform Allowance	1,000	-	4,200	-	4,200
4256	4190 State Disability Insurance	4,862	6,019	7,130	6,520	7,060
4256	4195 Cafeteria Plan Benefit	1,266	812	9,060	620	8,420
4256	4200 Deferred Compensation	16,620	12,483	3,180	10,970	3,180
	<i>Total Personnel Services</i>	<u>913,653</u>	<u>956,998</u>	<u>1,146,170</u>	<u>992,260</u>	<u>1,158,490</u>
	<u>Service and Supplies</u>					
4256	4220 Operating Supplies	106,190	30,330	53,000	53,000	53,000
4256	4230 Repair/Maintenance Supplies	7,821	16,867	18,800	31,800	30,500
4256	4291 Miscellaneous Expenses	-	15,029	-	-	-
4256	4300 Rental/City Owned Vehicle	344,333	284,681	399,112	475,080	602,804
4256	4309 Staffing/Tom Ringer	-	-	-	-	-
4256	4310 Professional Contract Services	1,181,312	1,276,011	1,192,219	1,150,000	1,243,215
4256	4320 Meetings & Dues	-	748	1,650	310	650
4256	4330 Printing & Publications	3,088	2,926	6,000	5,080	7,000
4256	4335 Postage & Mailing	-	3	-	1,440	2,000
4256	4340 Utilities	4,261	4,775	6,640	5,000	5,950
4256	4350 Repair/Maintenance Services	5,112	-	-	2,230	-
4256	4360 Training	(204)	970	6,150	30	-
4256	4380 Rentals & Leases	101	73	70	1,080	1,300
4256	4381 Bad Debt Expense	47,697	275	1,000	23,310	-
4256	4384 Depreciation Expense	157,416	158,498	-	-	-
4256	4825 Machinery & Equipment	(28,762)	-	49,700	44,790	61,655
4256	4840 Autos And Trucks	28,762	-	676,994	279,110	335,000
4256	4800 Land	-	-	-	-	-
4256	4989 Administration Expense	369,800	301,809	478,800	320,131	357,044
4256	4980 Legal Expense	-	-	-	1,000	1,500
4256	4995 Risk Management Expense	-	-	130,283	133,500	143,186
	<i>Total Service and Supplies</i>	<u>2,226,927</u>	<u>2,092,996</u>	<u>3,020,418</u>	<u>2,526,891</u>	<u>2,844,804</u>
	<u>Asset Replacements</u>					
4256	4850AR CIP Asset Replacements	-	-	-	-	-
4256	4825AR Mach/Equip Asset Replace	-	-	-	-	-
4256	4840AR Autos/Trucks Asset Replace	-	-	335,383	335,390	400,000
4256	4850AR CIP Asset Replacements	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>335,383</u>	<u>335,390</u>	<u>400,000</u>
	<u>Transfers/Reimbursements</u>					
4256	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>3,140,581</u></u>	<u><u>3,049,993</u></u>	<u><u>4,501,971</u></u>	<u><u>3,854,541</u></u>	<u><u>4,403,294</u></u>

**DIVISION DESCRIPTION**

The Wastewater and Storm Drain Division is charged with maintaining all sewer and storm drain lines, lift stations catch basins and ponding basins, leaf pick up and operating the Waste Water Treatment Plant in accordance with the City's discharge permit from the regional Water Quality Control Board.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
UTILITIES MANAGER	0.50	0.50	0.50
SENIOR WASTEWATER UTILITY OPERATOR	1.00	1.00	1.00
MAINTENANCE COORDINATOR	1.00	1.00	1.00
WASTEWATER UTILITY OPERATOR I/II	2.00	2.00	2.00
MAINTENANCE WORKER I/II	7.00	7.00	7.00
ADMINISTRATIVE ASSISTANT I	0.50	0.50	0.50
BUDGET UNIT TOTAL	12.00	12.00	12.00

SUMMARY

WASTEWATER

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	631,085	918,983	988,160	775,780	967,770
Services and Supplies	2,514,849	2,392,686	4,789,874	4,241,457	2,379,014
Asset Replacement	(5,303)	-	56,000	74,000	-
Gross Expenditures	3,140,631	3,311,670	5,834,034	5,091,237	3,346,784
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	3,140,631	3,311,670	5,834,034	5,091,237	3,346,784
REVENUES					
060 3500 Sewer Use Charges	3,322,372	3,332,930	3,325,000	3,379,016	3,350,000
060 3510 Waste Water Sales	-	-	-	-	-
060 3560 Delinquent Penalty	66,477	16,221	16,500	-	-
060 3570 Door Hanger Fee	-	-	-	-	-
060 3575 Non System Waste Water Fee	89,547	80,840	-	-	-
060 3788 Incentives/Rebates	-	-	-	-	-
060 3850 Interest	56,851	91,433	56,000	-	-
060 3865 Sale Of Property	13,600	(142,989)	-	-	-
060 3880 Miscellaneous	1,539	(2,337)	500	-	-
060 3879E Utility Pump Reimbursements	537	-	-	-	-
060 3884 Bad Debt Recovery	-	-	-	-	-
060 3891 Contributed Capital	-	-	-	-	-
Gross Revenue	3,550,924	3,376,098	3,398,000	3,379,016	3,350,000
Contribution from Fund Balance	(410,293)	(64,429)	2,436,034	1,712,221	(3,216)
Net Revenue	3,140,631	3,311,670	5,834,034	5,091,237	3,346,784

LINE ITEM SUMMARY

WASTEWATER

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4260	4010 Regular Salaries	457,983	545,963	571,320	434,470	559,570
4260	4020 Overtime Salaries	23,118	31,743	30,000	28,300	30,000
4260	4030 Part-Time Salaries	-	-	15,840	-	-
4260	4110 FICA Taxes	36,057	42,103	47,490	37,000	45,360
4260	4120 Unemployment Taxes	4,537	3,300	4,670	2,440	2,730
4260	4130 Retirement	(3,777)	145,386	136,520	117,430	128,880
4260	4140 Health Insurance	97,630	136,898	168,640	147,490	188,540
4260	4150 Life Insurance	652	610	660	550	660
4260	4170 Uniform Allowance	900	-	3,600	-	3,300
4260	4190 State Disability Insurance	4,455	5,537	6,210	4,960	5,930
4260	4195 Cafeteria Plan Benefit	2,817	2,627	3,210	230	-
4260	4200 Deferred Compensation	6,712	4,816	-	2,910	2,800
	<i>Total Personnel Services</i>	<u>631,085</u>	<u>918,983</u>	<u>988,160</u>	<u>775,780</u>	<u>967,770</u>
	<u>Service and Supplies</u>					
4260	4220 Operating Supplies	201,606	303,128	194,964	194,470	200,775
4260	4220CH Operating Supplies - Chlorine	-	-	100,000	100,000	102,000
4260	4230 Repair/Maintenance Supplies	17,413	73,982	145,000	75,000	105,000
4260	4291 Miscellaneous Expenses	-	15,029	-	-	-
4260	4300 Rental/City Owned Vehicle	108,216	101,949	131,574	112,130	142,268
4260	4309 Staffing/Tom Ringer	-	-	-	-	-
4260	4310 Professional Contract Services	613,729	615,002	3,113,760	2,808,970	885,420
4260	4310LAB Professional Contract Services-Lab Testing	-	-	35,000	35,000	30,000
4260	4317 Construction/Implementation	-	1,319	-	-	-
4260	4320 Meetings & Dues	3,267	28,102	29,500	36,170	31,500
4260	4330 Printing & Publications	1,200	-	797	960	875
4260	4335 Postage & Mailing	-	2	-	-	-
4260	4340 Utilities	153,712	206,366	207,200	219,310	210,200
4260	4350 Repair/Maintenance Services	48,379	66,658	79,000	49,080	69,100
4260	4360 Training	4,487	6,106	12,403	3,130	8,000
4260	4380 Rentals & Leases	520	756	5,675	1,980	6,700
4260	4381 Bad Debt Expense	48,843	237	1,000	21,210	-
4260	4384 Depreciation Expense	517,405	617,784	-	-	-
4260	4825 Machinery & Equipment	360,000	-	10,536	16,740	-
4260	4840 Autos And Trucks	72	-	60,000	27,000	-
4260	4989 Administration Expense	436,000	356,266	490,600	405,007	434,445
4260	4980 Legal Expense	-	-	70,500	19,600	30,000
4260	4995 Risk Management Expense	-	-	102,365	115,700	122,731
	<i>Total Service and Supplies</i>	<u>2,514,849</u>	<u>2,392,686</u>	<u>4,789,874</u>	<u>4,241,457</u>	<u>2,379,014</u>
	<u>Asset Replacements</u>					
4260	4850AR CIP Asset Replacements	-	-	-	-	-
4260	4825AR Mach/Equip Asset Replace	2,196	-	56,000	74,000	-
4260	4840AR Autos/Trucks Asset Replace	(7,499)	-	-	-	-
4260	4850AR CIP Asset Replacements	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>(5,303)</u>	<u>-</u>	<u>56,000</u>	<u>74,000</u>	<u>-</u>
	<u>Transfers/Reimbursements</u>					
4260	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>3,140,631</u></u>	<u><u>3,311,670</u></u>	<u><u>5,834,034</u></u>	<u><u>5,091,237</u></u>	<u><u>3,346,784</u></u>

DIVISION DESCRIPTION

The Fleet Maintenance Division provides preventative maintenance and repairs for all city vehicles, heavy equipment, trailers, pumps, air compressors, disc mowers, saws, weed eaters, blowers, machinery and related equipment. The

Fleet Maintenance Division is funded by inter-fund allocations, which are stated as “Rental of City Owned Equipment” in operating budgets.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
EQUIPMENT MECHANIC I or II	2.00	2.00	2.00
BUDGET UNIT TOTAL	2.00	2.00	2.00

SUMMARY

FLEET MAINTENANCE

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	49,807	168,154	195,730	158,060	154,870
Services and Supplies	843,002	820,157	832,352	1,021,650	1,095,801
Asset Replacement	-	-	28,400	-	52,510
Gross Expenditures	892,809	988,311	1,056,482	1,179,710	1,303,181
Transfers/Reimbursements			-	-	-
Net Expenditure	892,809	988,311	1,056,482	1,179,710	1,303,181
REVENUES					
4265 3450 Rental City Owned Equip.	827,645	818,994	1,056,482	1,056,483	1,303,181
4265 3880 Miscellaneous	-	-	-	-	-
Gross Revenue	827,645	818,994	1,056,482	1,056,483	1,303,181
Contribution from Fund Balance	65,164	169,317	-	123,227	-
Net Revenue	892,809	988,311	1,056,482	1,179,710	1,303,181

LINE ITEM SUMMARY

FLEET MAINTENANCE

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4265	4010 Regular Salaries	98,658	118,144	116,640	98,590	97,580
4265	4020 Overtime Salaries	145	90	2,000	180	2,000
4265	4030 Part-Time Salaries	423	-	-	-	-
4265	4110 FICA Taxes	6,952	8,261	9,130	7,950	7,670
4265	4120 Unemployment Taxes	966	574	740	480	480
4265	4130 Retirement	(79,299)	9,224	28,380	23,040	8,280
4265	4140 Health Insurance	20,835	30,627	36,930	26,650	37,140
4265	4150 Life Insurance	131	108	110	100	110
4265	4170 Uniform Allowance	100	-	600	-	600
4265	4180 Workers Comp Insurance	-	-	-	-	-
4265	4190 State Disability Insurance	897	1,126	1,200	1,070	1,010
4265	4195 Cafeteria Plan Benefit	-	-	-	-	-
4265	4200 Deferred Compensation	-	-	-	-	-
	<i>Total Personnel Services</i>	<u>49,807</u>	<u>168,154</u>	<u>195,730</u>	<u>158,060</u>	<u>154,870</u>
	<u>Service and Supplies</u>					
4265	4220 Operating Supplies	78,064	38,523	57,000	60,770	140,000
4265	4230 Repair/Maintenance Supplies	127,506	106,297	130,000	90,860	129,540
4265	4310 Professional Contract Services	52,099	28,065	12,900	12,010	14,900
4265	4320 Meetings & Dues	-	-	-	-	-
4265	4330 Printing & Publications	-	-	-	-	-
4265	4335 Postage & Mailing	-	-	-	-	-
4265	4340 Utilities	322	845	960	740	960
4265	4350 Repair/Maintenance Services	193,229	224,354	151,800	394,490	305,570
4265	4360 Training	-	14	800	960	2,500
4265	4380 Rentals & Leases	-	1,704	1,380	1,470	1,400
4265	4384 Depreciation Expense	12,742	12,649	-	-	-
4265	4825 Machinery & Equipment	-	-	-	590	10,145
4265	4840 Autos And Trucks	-	-	-	-	-
4265	4220CNG Cong Operating Supplies	51,185	58,008	70,000	72,170	70,000
4265	4220F Operating Supplies Fuel	220,255	251,333	270,000	277,090	300,000
4265	4989 Administration Expense	107,600	98,365	118,900	92,700	100,331
4265	4980 Legal Expense	-	-	-	-	-
4265	4995 Risk Management Expense	-	-	18,612	17,800	20,455
	<i>Total Service and Supplies</i>	<u>843,002</u>	<u>820,157</u>	<u>832,352</u>	<u>1,021,650</u>	<u>1,095,801</u>
	<u>Asset Replacements</u>					
4265	4850AR CIP Asset Replacements	-	-	-	-	-
4265	4825AR Mach/Equip Asset Replace	-	-	28,400	-	52,510
4265	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>28,400</u>	<u>-</u>	<u>52,510</u>
	<u>Transfers/Reimbursements</u>					
4265	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Net Expenditure	 <u>892,809</u>	 <u>988,311</u>	 <u>1,056,482</u>	 <u>1,179,710</u>	 <u>1,303,181</u>

PARKING AND BUSINESS IMPROVEMENT AREA 4270

FUND DESCRIPTION



The activities of the Downtown Merchant's Advisory Committee are funded from a surcharge on the business licenses collected within the downtown business district. Funds collected from this source are maintained in the Parking and Business Improvement Area (PBIA) Fund and can be spent for parking, development and promotion of businesses, and public improvements within the area. Any unspent funds automatically carry over to the next fiscal year.

Downtown Merchant's Advisory Committee (DMA) members are appointed by City Council. The DMA assists in guiding and promoting development in the downtown area. Under State law, the City Council approves all expenditures recommended by the Committee.

POSTPONED

SUMMARY

PARKING & BUSINESS IMPROVEMENT AREA (PBIA)

FUND: 085 DEPARTMENT: 4270

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	-	-	-	-	-
Services and Supplies	5,725	5,101	11,800	7,686	11,856
Asset Replacement	-	-	-	-	-
Gross Expenditures	5,725	5,101	11,800	7,686	11,856
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	5,725	5,101	11,800	7,686	11,856
REVENUES					
085 3029 Business License	9,555	8,978	9,000	9,125	9,125
085 3850 Interest	85	154	75	-	-
Gross Revenue	9,640	9,132	9,075	9,125	9,125
Contribution from Fund Balance	(3,915)	(4,032)	2,725	(1,439)	2,731
Net Revenue	5,725	5,101	11,800	7,686	11,856

LINE ITEM SUMMARY

PARKING & BUSINESS IMPROVEMENT AREA (

FUND: 085 DEPARTMENT: 4270

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4270	4010 Regular Salaries	-	-	-	-	-
4270	4020 Overtime Salaries	-	-	-	-	-
4270	4030 Part-Time Salaries	-	-	-	-	-
4270	4110 FICA Taxes	-	-	-	-	-
4270	4120 Unemployment Taxes	-	-	-	-	-
4270	4130 Retirement	-	-	-	-	-
4270	4140 Health Insurance	-	-	-	-	-
4270	4150 Life Insurance	-	-	-	-	-
4270	4170 Uniform Allowance	-	-	-	-	-
4270	4180 Workers Comp Insurance	-	-	-	-	-
4270	4190 State Disability Insurance	-	-	-	-	-
4270	4195 Cafeteria Plan Benefit	-	-	-	-	-
4270	4200 Deferred Compensation	-	-	-	-	-
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4270	4220 Operating Supplies	-	-	5,000	-	5,000
4270	4310 Professional Contract Services	5,425	4,900	6,000	7,330	6,000
4270	4330 Printing & Publications	-	-	500	-	500
4270	4335 Postage & Mailing	-	-	-	-	-
4270	4340 Utilities	-	-	-	-	-
4270	4989 Administration Expense	300	201	300	356	356
4270	4980 Legal Expense	-	-	-	-	-
4270	4995 Risk Management Expense	-	-	-	-	-
	<i>Total Service and Supplies</i>	5,725	5,101	11,800	7,686	11,856
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	-	-	-	-	-
	<u>Transfers/Reimbursements</u>					
4270	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	-	-	-	-	-
	 Net Expenditure	 5,725	 5,101	 11,800	 7,686	 11,856

TRAFFIC SAFETY FUND

TRAFFIC SAFETY FUND DESCRIPTION



The City of Lemoore receives funds through the collection of fines for traffic violations. The funds collected are to be utilized for expenditures related to the City's efforts to enforce traffic safety. Expenditures from the Traffic Safety Fund can be used for any purpose which will help the City's mission to reduce traffic accidents, provide safe roadways, and support any other Police Department traffic safety function.

POSTPONED

SUMMARY

POLICE DEPARTMENT TRAFFIC SAFETY

FUND: 020 DEPARTMENT: 4223

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	-	-	-	-	-
Services and Supplies	-	-	30,000	22,420	31,200
Asset Replacement	-	-	-	-	-
Gross Expenditures	-	-	30,000	22,420	31,200
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	-	-	30,000	22,420	31,200
REVENUES					
020 3810 Vehicle Code Fines	9,555	28,212	10,000	22,662	10,000
020 3812 Parking Fines	85	7,600	2,500	1,107	2,500
020 3850 Interest	-	4,050	2,000	2,126	2,000
Gross Revenue	9,640	35,812	12,500	23,769	12,500
Contribution from Fund Balance	(9,640)	(35,812)	17,500	(1,349)	18,700
Net Revenue	-	-	30,000	22,420	31,200

LINE ITEM SUMMARY

POLICE DEPARTMENT TRAFFIC SAFETY

FUND: 020 DEPARTMENT: 4223

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4223	4010 Regular Salaries	-	-	-	-	-
4223	4020 Overtime Salaries	-	-	-	-	-
4223	4030 Part-Time Salaries	-	-	-	-	-
4223	4110 FICA Taxes	-	-	-	-	-
4223	4120 Unemployment Taxes	-	-	-	-	-
4223	4130 Retirement	-	-	-	-	-
4223	4140 Health Insurance	-	-	-	-	-
4223	4150 Life Insurance	-	-	-	-	-
4223	4170 Uniform Allowance	-	-	-	-	-
4223	4180 Workers Comp Insurance	-	-	-	-	-
4223	4190 State Disability Insurance	-	-	-	-	-
4223	4195 Cafeteria Plan Benefit	-	-	-	-	-
4223	4200 Deferred Compensation	-	-	-	-	-
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4223	4220 Operating Supplies	-	-	14,000	5,500	14,000
4223	4330 Printing & Publications	-	-	3,000	680	3,000
4223	4335 Postage & Mailing	-	-	-	-	-
4223	4340 Utilities	-	-	-	-	-
4223	4825 Machinery & Equipment	-	-	13,000	14,880	13,000
4223	4840 Autos And Trucks	-	-	-	-	-
4223	4220U Operating Supplies- Uniform	-	-	-	1,360	1,200
4223	4989 Administration Expense	-	-	-	-	-
4223	4980 Legal Expense	-	-	-	-	-
4223	4995 Risk Management Expense	-	-	-	-	-
	<i>Total Service and Supplies</i>	-	-	30,000	22,420	31,200
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	-	-	-	-	-
	<u>Transfers/Reimbursements</u>					
4223	4999 Cost Allocation	-	-	-	-	-
	<i>Total Transfers/Reimbursements</i>	-	-	-	-	-
	 Net Expenditure	-	-	30,000	22,420	31,200

LANDSCAPE & LIGHTING MAINTENANCE DISTRICT (LLMD)

LLMD DESCRIPTION



Landscape & Lighting Maintenance District Number 1 (LLMD) is comprised of twelve (12) individual zones. The zones are funded through levies assessed to property owners within each defined zone. The annual assessments are based on scope of services, number of parcels, and the maximum assessment, and approved ballots.

Since Fiscal Year 2017, the annual budgets for each zone within the LLMD have reflected the estimated costs to fully, and adequately, provide for the maintenance and operation of the improvements.

POSTPONED

SUMMARY

LLMD Zone 1

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	17,549	21,728	41,134	40,862	36,240
		Services and Supplies	73,474	-	53,246	34,392	57,158
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	91,023	21,728	94,380	75,254	93,398
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	91,023	21,728	94,380	75,254	93,398
REVENUES							
201	3775	LLMD Property Assessments	92,241	90,707	93,304	93,304	93,304
201	3775GF	General Fund General Benefit	-	5,014	5,008	5,008	5,008
201	3850	Interest	-	-	-	-	-
		Gross Revenue	92,241	95,721	98,312	98,312	98,312
		Contribution from fund balance	(1,218)	(73,993)	(3,932)	(23,058)	(4,914)
		Net Revenue	91,023	21,728	94,380	75,254	93,398

LINE ITEM SUMMARY

LLMD Zone 1

		2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Actual	Amended	Projected	Proposed
	<u>Personnel Services</u>					
4851	4010 Regular Salaries	10,935	14,140	26,327	26,327	26,528
4851	4110 FICA Taxes	803	1,039	2,071	2,071	2,030
4851	4120 Unemployment Taxes	353	174	272	-	-
4851	4130 Retirement	715	992	1,949	1,949	2,050
4851	4140 Health Insurance	4,619	5,212	10,055	10,055	5,330
4851	4150 Life Insurance	22	22	45	45	37
4851	4190 State Disability Insurance	101	150	415	415	265
	<i>Total Personnel Services</i>	<u>17,549</u>	<u>21,728</u>	<u>41,134</u>	<u>40,862</u>	<u>36,240</u>
	<u>Service and Supplies</u>					
4851	4220 Operating Supplies	8,824	1,477	10,796	5,515	20,808
4851	4230 Repair/Maintenance Supplies	-	141	4,000	3,091	4,000
4851	4310 Professional Contract Services	43,176	3,033	3,140	540	3,350
4851	4340 Utilities	20,762	25,522	30,090	20,090	25,000
4851	4350 Repair/Maintenance Services	712	1,554	3,380	3,316	4,000
4851	4825 Machinery & Equipment	-	1,165	1,840	1,840	-
4851	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>73,474</u>	<u>32,891</u>	<u>53,246</u>	<u>34,392</u>	<u>57,158</u>
	<u>Asset Replacements</u>					
4851	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4851	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>91,023</u></u>	<u><u>54,619</u></u>	<u><u>94,380</u></u>	<u><u>75,254</u></u>	<u><u>93,398</u></u>

SUMMARY

LLMD Zone 3

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	4,828	3,209	5,040	4,719	5,055
		Services and Supplies	12,135	5,299	21,172	8,786	13,087
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	16,963	8,508	26,212	13,505	18,142
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	16,963	8,508	26,212	13,505	18,142
REVENUES							
203	3775	LLMD Property Assessments	15,298	13,807	17,679	17,679	17,679
203	3775GF	General Fund General Benefit	-	-	533	533	533
203	3850	Interest	-	-	-	-	-
		Gross Revenue	15,298	13,807	18,212	18,212	18,212
		Contribution from fund balance	1,665	(5,299)	8,000	(4,707)	(70)
		Net Revenue	16,963	8,508	26,212	13,505	18,142

LINE ITEM SUMMARY

LLMD Zone 3

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4853	4010 Regular Salaries	3,005	2,102	3,290	3,045	3,700
4853	4020 Overtime Salaries	-	-	-	-	-
4853	4030 Part-Time Salaries	-	-	-	-	-
4853	4110 FICA Taxes	220	154	239	233	284
4853	4120 Unemployment Taxes	66	27	50	-	-
4853	4130 Retirement	197	146	236	229	286
4853	4140 Health Insurance	1,304	755	1,170	1,162	743
4853	4150 Life Insurance	7	3	5	5	5
4853	4170 Uniform Allowance	-	-	-	-	-
4853	4180 Workers Comp Insurance	-	-	-	-	-
4853	4190 State Disability Insurance	28	21	51	45	37
4853	4195 Cafeteria Plan Benefit	-	-	-	-	-
4853	4200 Deferred Compensation	-	-	-	-	-
	<i>Total Personnel Services</i>	<u>4,828</u>	<u>3,209</u>	<u>5,040</u>	<u>4,719</u>	<u>5,055</u>
	<u>Service and Supplies</u>					
4853	4220 Operating Supplies	1,316	136	12,412	5,072	6,000
4853	4230 Repair/Maintenance Supplies	-	-	1,630	500	1,436
4853	4310 Professional Contract Services	5,112	1,427	1,340	259	651
4853	4320 Meetings & Dues	-	-	-	-	-
4853	4330 Printing & Publications	-	-	-	-	-
4853	4335 Postage & Mailing	-	-	-	-	-
4853	4340 Utilities	5,627	2,711	4,450	2,185	5,000
4853	4350 Repair/Maintenance Services	79	863	1,070	500	-
4853	4360 Training	-	-	-	-	-
4853	4825 Machinery & Equipment	-	163	270	270	-
4853	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>12,135</u>	<u>5,299</u>	<u>21,172</u>	<u>8,786</u>	<u>13,087</u>
	<u>Asset Replacements</u>					
4853	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4853	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u><u>16,963</u></u>	<u><u>8,508</u></u>	<u><u>26,212</u></u>	<u><u>13,505</u></u>	<u><u>18,142</u></u>

SUMMARY

LLMD Zone 5

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	983	349	897	875	896
		Services and Supplies	3,350	954	945	921	939
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	4,333	1,303	1,842	1,796	1,835
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	4,333	1,303	1,842	1,796	1,835
REVENUES							
205	3775	LLMD Property Assessments	1,779	2,745	1,807	1,807	1,807
205	3775GF	General Fund General Benefit	-	111	110	110	110
205	3850	Interest	-	-	-	-	-
		Gross Revenue	1,779	2,856	1,917	1,917	1,917
		Contribution from fund balance	2,554	(1,553)	(75)	(121)	(82)
		Net Revenue	4,333	1,303	1,842	1,796	1,835

LINE ITEM SUMMARY

LLMD Zone 5

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4855	4010 Regular Salaries	572	230	570	566	656
4855	4110 FICA Taxes	42	17	54	51	50
4855	4120 Unemployment Taxes	21	3	5	-	-
4855	4130 Retirement	37	16	48	46	50
4855	4140 Health Insurance	304	80	206	204	132
4855	4150 Life Insurance	2	0	1	1	1
4855	4190 State Disability Insurance	5	2	13	7	7
	<i>Total Personnel Services</i>	<u>983</u>	<u>349</u>	<u>897</u>	<u>875</u>	<u>896</u>
	<u>Service and Supplies</u>					
4855	4220 Operating Supplies	238	22	70	70	173
4855	4230 Repair/Maintenance Supplies	-	-	-	-	-
4855	4310 Professional Contract Services	1,953	176	40	40	66
4855	4340 Utilities	1,141	704	835	811	700
4855	4350 Repair/Maintenance Services	19	25	-	-	-
4855	4825 Machinery & Equipment	-	27	-	-	-
4855	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>3,350</u>	<u>954</u>	<u>945</u>	<u>921</u>	<u>939</u>
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>4,333</u>	<u>1,303</u>	<u>1,842</u>	<u>1,796</u>	<u>1,835</u>

SUMMARY

LLMD Zone 6

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	1,325	244	588	573	621
		Services and Supplies	5,074	1,600	1,379	1,175	1,417
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	6,398	1,844	1,967	1,748	2,038
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	6,398	1,844	1,967	1,748	2,038
REVENUES							
206	3775	LLMD Property Assessments	1,833	878	1,987	1,987	1,987
206	3775GF	General Fund General Benefit	-	59	59	59	59
206	3850	Interest	-	-	-	-	-
		Gross Revenue	1,833	937	2,046	2,046	2,046
		Contribution from fund balance	4,565	907	(79)	(298)	(8)
		Net Revenue	6,398	1,844	1,967	1,748	2,038

LINE ITEM SUMMARY

LLMD Zone 6

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4856	4010 Regular Salaries	752	160	373	370	455
4856	4110 FICA Taxes	53	12	29	27	35
4856	4120 Unemployment Taxes	35	1	2	-	-
4856	4130 Retirement	49	11	33	30	35
4856	4140 Health Insurance	427	58	142	140	90
4856	4150 Life Insurance	2	0	1	1	1
4856	4190 State Disability Insurance	7	2	8	5	5
	<i>Total Personnel Services</i>	<u>1,325</u>	<u>244</u>	<u>588</u>	<u>573</u>	<u>621</u>
	<u>Service and Supplies</u>					
4856	4220 Operating Supplies	229	122	25	25	344
4856	4230 Repair/Maintenance Supplies	-	-	94	90	-
4856	4310 Professional Contract Services	3,591	595	200	200	73
4856	4340 Utilities	1,238	863	1,000	800	1,000
4856	4350 Repair/Maintenance Services	16	4	30	30	-
4856	4825 Machinery & Equipment	-	16	30	30	-
4856	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>5,074</u>	<u>1,600</u>	<u>1,379</u>	<u>1,175</u>	<u>1,417</u>
	<u>Asset Replacements</u>					
4856	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4856	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>6,398</u>	<u>1,844</u>	<u>1,967</u>	<u>1,748</u>	<u>2,038</u>

SUMMARY

LLMD Zone 7

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	4,089	2,021	2,718	2,371	2,744
Services and Supplies	6,197	970	1,406	984	1,351
Asset Replacement	-	-	-	-	-
Gross Expenditures	10,286	2,991	4,124	3,355	4,095
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	10,286	2,991	4,124	3,355	4,095
REVENUES					
207 3775 LLMD Property Assessments	4,437	4,251	4,145	4,145	4,145
207 3775GF General Fund General Benefit	-	148	148	148	148
207 3850 Interest	-	-	-	-	-
Gross Revenue	4,437	4,399	4,293	4,293	4,293
Contribution from fund balance	5,849	(1,408)	(169)	(938)	(198)
Net Revenue	10,286	2,991	4,124	3,355	4,095

LINE ITEM SUMMARY

LLMD Zone 7

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4857	4010 Regular Salaries	2,499	1,327	1,787	1,488	2,008
4857	4110 FICA Taxes	184	98	135	131	154
4857	4120 Unemployment Taxes	105	14	24	-	-
4857	4130 Retirement	163	93	123	123	155
4857	4140 Health Insurance	1,110	473	619	601	404
4857	4150 Life Insurance	5	2	3	3	3
4857	4190 State Disability Insurance	23	14	27	25	20
	<i>Total Personnel Services</i>	<u>4,089</u>	<u>2,021</u>	<u>2,718</u>	<u>2,371</u>	<u>2,744</u>
	<u>Service and Supplies</u>					
4857	4220 Operating Supplies	448	57	50	50	354
4857	4230 Repair/Maintenance Supplies	-	-	131	100	-
4857	4310 Professional Contract Services	4,131	280	260	58	147
4857	4340 Utilities	1,198	560	845	656	850
4857	4350 Repair/Maintenance Services	420	5	60	60	-
4857	4825 Machinery & Equipment	-	68	60	60	-
4857	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>6,197</u>	<u>970</u>	<u>1,406</u>	<u>984</u>	<u>1,351</u>
	<u>Asset Replacements</u>					
4857	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4857	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>10,286</u>	<u>2,991</u>	<u>4,124</u>	<u>3,355</u>	<u>4,095</u>

SUMMARY

LLMD Zone 8A

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES						
	Personnel Services	-	-	9,110	8,970	6,257
	Services and Supplies	-	360	5,987	3,275	3,305
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	-	360	15,097	12,245	9,562
	Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	-	360	15,097	12,245	9,562
REVENUES						
208A	3775 LLMD Property Assessments	7,785	7,927	8,366	8,366	8,366
208A	3775GF General Fund General Benefit	-	227	231	231	231
208A	3850 Interest	-	36	-	-	-
	Gross Revenue	7,785	8,190	8,597	8,597	8,597
	Contribution from fund balance	(7,785)	(7,829)	6,500	3,648	965
	Net Revenue	-	360	15,097	12,245	9,562

LINE ITEM SUMMARY

LLMD Zone 8A

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4858A	4010 Regular Salaries	-	-	5,636	5,603	4,580
4858A	4110 FICA Taxes	-	-	468	466	350
4858A	4120 Unemployment Taxes	-	-	12	-	-
4858A	4130 Retirement	-	-	463	457	355
4858A	4140 Health Insurance	-	-	2,401	2,335	920
4858A	4150 Life Insurance	-	-	14	12	6
4858A	4190 State Disability Insurance	-	-	116	97	46
	<i>Total Personnel Services</i>	-	-	9,110	8,970	6,257
	<u>Service and Supplies</u>					
4858A	4220 Operating Supplies	-	36	1,408	1,080	962
4858A	4230 Repair/Maintenance Supplies	-	-	-	-	-
4858A	4310 Professional Contract Services	-	324	109	109	343
4858A	4340 Utilities	-	-	4,470	2,086	2,000
4858A	4350 Repair/Maintenance Services	-	-	-	-	-
4858A	4825 Machinery & Equipment	-	-	-	-	-
4858A	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	-	360	5,987	3,275	3,305
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	-	360	15,097	12,245	9,562

SUMMARY

LLMD Zone 8B

	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES					
Personnel Services	-	1,940	8,800	3,051	9,081
Services and Supplies	-	5,015	16,005	9,042	8,858
Asset Replacement	-	-	-	-	-
Gross Expenditures	-	6,956	24,805	12,093	17,939
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	-	6,956	24,805	12,093	17,939
REVENUES					
208B 3775 LLMD Property Assessments	16,772	17,242	17,201	17,201	17,201
208B 3775GF General Fund General Benefit	-	799	804	804	804
208B 3850 Interest	-	78	-	-	-
Gross Revenue	16,772	18,119	18,005	18,005	18,005
Contribution from fund balance	(16,772)	(11,163)	6,800	(5,912)	(66)
Net Revenue	-	6,956	24,805	12,093	17,939

LINE ITEM SUMMARY

LLMD Zone 8B

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4858B	4010 Regular Salaries	-	1,257	5,713	1,950	6,647
4858B	4110 FICA Taxes	-	91	412	152	509
4858B	4120 Unemployment Taxes	-	8	43	-	-
4858B	4130 Retirement	-	88	395	151	514
4858B	4140 Health Insurance	-	480	2,172	763	1,336
4858B	4150 Life Insurance	-	2	9	4	9
4858B	4190 State Disability Insurance	-	13	56	31	66
	<i>Total Personnel Services</i>	-	1,940	8,800	3,051	9,081
	<u>Service and Supplies</u>					
4858B	4220 Operating Supplies	-	62	7,365	3,093	715
4858B	4230 Repair/Maintenance Supplies	-	-	740	500	-
4858B	4310 Professional Contract Services	-	630	500	115	643
4858B	4340 Utilities	-	4,202	7,200	5,134	7,500
4858B	4350 Repair/Maintenance Services	-	47	100	100	-
4858B	4825 Machinery & Equipment	-	75	100	100	-
4858B	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	-	5,015	16,005	9,042	8,858
	<u>Asset Replacements</u>					
4858B	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4858B	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	-	6,956	24,805	12,093	17,939

SUMMARY

LLMD Zone 9

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES						
	Personnel Services	1,360	2,495	3,499	3,431	3,495
	Services and Supplies	5,078	4,981	2,769	856	2,757
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	6,439	7,476	6,268	4,287	6,252
	Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	6,439	7,476	6,268	4,287	6,252
REVENUES						
209	3775 LLMD Property Assessments	6,141	6,113	6,247	6,247	6,247
209	3775GF General Fund General Benefit	-	278	278	278	278
209	3850 Interest	30	54	-	-	-
	Gross Revenue	6,171	6,445	6,525	6,525	6,525
	Contribution from fund balance	268	1,030	(257)	(2,238)	(273)
	Net Revenue	6,439	7,476	6,268	4,287	6,252

LINE ITEM SUMMARY

LLMD Zone 9

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4859	4010 Regular Salaries	857	1,635	2,199	2,189	2,558
4859	4110 FICA Taxes	63	120	180	174	195
4859	4120 Unemployment Taxes	20	12	15	-	-
4859	4130 Retirement	54	115	174	171	198
4859	4140 Health Insurance	357	594	886	856	514
4859	4150 Life Insurance	2	3	8	4	4
4859	4190 State Disability Insurance	8	18	37	37	26
	<i>Total Personnel Services</i>	<u>1,360</u>	<u>2,495</u>	<u>3,499</u>	<u>3,431</u>	<u>3,495</u>
	<u>Service and Supplies</u>					
4859	4220 Operating Supplies	545	54	494	229	1,500
4859	4230 Repair/Maintenance Supplies	-	-	545	200	333
4859	4310 Professional Contract Services	4,156	629	475	119	224
4859	4340 Utilities	362	228	690	208	700
4859	4350 Repair/Maintenance Services	16	4,005	565	100	-
4859	4825 Machinery & Equipment	-	65	-	-	-
4859	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>5,078</u>	<u>4,981</u>	<u>2,769</u>	<u>856</u>	<u>2,757</u>
	<u>Asset Replacements</u>					
4859	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4859	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>6,439</u>	<u>7,476</u>	<u>6,268</u>	<u>4,287</u>	<u>6,252</u>

SUMMARY

LLMD Zone 10

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	5,600	7,966	9,883	9,036	9,885
		Services and Supplies	16,830	4,485	9,258	5,271	9,025
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	22,429	12,451	19,141	14,307	18,910
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	22,429	12,451	19,141	14,307	18,910
REVENUES							
210	3775	LLMD Property Assessments	18,776	18,918	18,990	18,990	18,990
210	3775GF	General Fund General Benefit	-	947	945	945	945
210	3850	Interest	-	-	-	-	-
		Gross Revenue	18,776	19,865	19,935	19,935	19,935
		Contribution from fund balance	3,653	(7,415)	(794)	(5,628)	(1,025)
		Net Revenue	22,429	12,451	19,141	14,307	18,910

LINE ITEM SUMMARY

LLMD Zone 10

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4860	4010 Regular Salaries	3,376	5,186	6,437	5,782	7,235
4860	4110 FICA Taxes	248	381	467	453	554
4860	4120 Unemployment Taxes	116	59	89	-	-
4860	4130 Retirement	221	364	443	443	560
4860	4140 Health Insurance	1,600	1,913	2,345	2,257	1,454
4860	4150 Life Insurance	8	8	10	10	10
4860	4190 State Disability Insurance	31	55	92	91	72
	<i>Total Personnel Services</i>	<u>5,600</u>	<u>7,966</u>	<u>9,883</u>	<u>9,036</u>	<u>9,885</u>
	<u>Service and Supplies</u>					
4860	4220 Operating Supplies	1,632	234	608	399	3,347
4860	4230 Repair/Maintenance Supplies	-	235	1,160	500	-
4860	4310 Professional Contract Services	9,958	703	770	132	678
4860	4340 Utilities	4,945	3,041	5,050	3,740	5,000
4860	4350 Repair/Maintenance Services	295	48	1,000	500	-
4860	4825 Machinery & Equipment	-	224	670	-	-
4860	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>16,830</u>	<u>4,485</u>	<u>9,258</u>	<u>5,271</u>	<u>9,025</u>
	<u>Asset Replacements</u>					
4860	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4860	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>22,429</u>	<u>12,451</u>	<u>19,141</u>	<u>14,307</u>	<u>18,910</u>

SUMMARY

LLMD Zone 11

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES						
	Personnel Services	541	191	577	547	626
	Services and Supplies	2,570	831	1,399	1,035	1,403
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	3,110	1,022	1,976	1,582	2,029
	Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	3,110	1,022	1,976	1,582	2,029
REVENUES						
211	3775	LLMD Property Assessments	1,884	1,884	1,919	1,919
211	3775GF	General Fund General Benefit	-	103	137	137
211	3850	Interest	-	-	-	-
	Gross Revenue	1,884	1,987	2,056	2,056	2,056
	Contribution from fund balance	1,227	(965)	(80)	(474)	(27)
	Net Revenue	3,110	1,022	1,976	1,582	2,029

LINE ITEM SUMMARY

LLMD Zone 11

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4861	4010 Regular Salaries	340	126	357	348	458
4861	4110 FICA Taxes	25	9	34	29	35
4861	4120 Unemployment Taxes	3	1	1	1	-
4861	4130 Retirement	22	9	33	27	35
4861	4140 Health Insurance	146	45	143	135	92
4861	4150 Life Insurance	1	-	1	1	1
4861	4190 State Disability Insurance	3	1	8	6	5
	<i>Total Personnel Services</i>	<u>541</u>	<u>191</u>	<u>577</u>	<u>547</u>	<u>626</u>
	<u>Service and Supplies</u>					
4861	4220 Operating Supplies	220	27	104	65	330
4861	4230 Repair/Maintenance Supplies	-	-	230	230	-
4861	4310 Professional Contract Services	1,328	206	165	45	73
4861	4340 Utilities	1,005	562	860	655	1,000
4861	4350 Repair/Maintenance Services	16	3	40	40	-
4861	4825 Machinery & Equipment	-	33	-	-	-
4861	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>2,570</u>	<u>831</u>	<u>1,399</u>	<u>1,035</u>	<u>1,403</u>
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>3,110</u>	<u>1,022</u>	<u>1,976</u>	<u>1,582</u>	<u>2,029</u>

SUMMARY

LLMD Zone 12

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	20,180	26,887	40,104	34,930	31,290
		Services and Supplies	41,356	15,950	81,477	76,414	31,591
		Asset Replacement	27	-	-	-	-
		Gross Expenditures	61,563	42,836	121,581	111,344	62,881
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	61,563	42,836	121,581	111,344	62,881
REVENUES							
212	3775	LLMD Property Assessments	41,309	42,291	20,150	20,150	20,150
212	3775GF	General Fund General Benefit	-	1,424	1,427	1,427	1,427
212	3850	Interest	1,630	2,629	-	-	-
		Gross Revenue	42,938	46,344	21,577	21,577	21,577
		Contribution from fund balance	18,625	(3,508)	100,004	89,767	41,304
		Net Revenue	61,563	42,836	121,581	111,344	62,881

LINE ITEM SUMMARY

LLMD Zone 12

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4862	4010 Regular Salaries	13,058	17,576	26,286	22,356	22,904
4862	4110 FICA Taxes	957	1,291	1,906	1,747	1,752
4862	4120 Unemployment Taxes	155	164	304	-	-
4862	4130 Retirement	854	1,233	1,810	1,711	1,771
4862	4140 Health Insurance	5,005	6,408	9,405	8,733	4,602
4862	4150 Life Insurance	24	27	40	33	32
4862	4190 State Disability Insurance	126	187	353	350	229
	<i>Total Personnel Services</i>	<u>20,180</u>	<u>26,887</u>	<u>40,104</u>	<u>34,930</u>	<u>31,290</u>
	<u>Service and Supplies</u>					
4862	4220 Operating Supplies	6,364	279	13,357	9,172	9,335
4862	4230 Repair/Maintenance Supplies	-	2,577	2,220	2,000	-
4862	4310 Professional Contract Services	29,198	2,433	45,900	45,635	2,256
4862	4340 Utilities	5,318	10,104	19,250	18,857	20,000
4862	4350 Repair/Maintenance Services	490	250	750	750	-
4862	4825 Machinery & Equipment	(13)	306	-	-	-
4862	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>41,356</u>	<u>15,950</u>	<u>81,477</u>	<u>76,414</u>	<u>31,591</u>
	<u>Asset Replacements</u>					
4862	4825AR Machinery and Equipment Asset Replace	27	-	-	-	-
4862	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 Net Expenditure	 <u>61,563</u>	 <u>42,836</u>	 <u>121,581</u>	 <u>111,344</u>	 <u>62,881</u>

SUMMARY

LLMD Zone 13

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	2,209	2,103	3,753	2,461	3,719
		Services and Supplies	3,635	1,022	2,849	1,434	3,155
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	5,844	3,125	6,602	3,895	6,874
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	5,844	3,125	6,602	3,895	6,874
REVENUES							
213	3775	LLMD Property Assessments	4,917	4,917	4,950	4,950	4,950
213	3775GF	General Fund General Benefit	-	2,399	1,924	1,924	1,924
213	3850	Interest	-	-	-	-	-
		Gross Revenue	4,917	7,316	6,874	6,874	6,874
		Contribution from fund balance	927	(4,191)	(272)	(2,979)	(0)
		Net Revenue	5,844	3,125	6,602	3,895	6,874

LINE ITEM SUMMARY

LLMD Zone 13

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
4863	4010 Regular Salaries	1,377	1,368	2,447	1,573	2,722
4863	4110 FICA Taxes	101	100	178	124	208
4863	4120 Unemployment Taxes	22	21	45	-	-
4863	4130 Retirement	90	96	168	121	211
4863	4140 Health Insurance	604	501	887	615	547
4863	4150 Life Insurance	3	2	4	4	4
4863	4190 State Disability Insurance	13	14	24	24	27
	<i>Total Personnel Services</i>	<u>2,209</u>	<u>2,103</u>	<u>3,753</u>	<u>2,461</u>	<u>3,719</u>
	<u>Service and Supplies</u>					
4863	4220 Operating Supplies	474	32	200	117	1,409
4863	4230 Repair/Maintenance Supplies	-	-	159	100	-
4863	4310 Professional Contract Services	1,675	193	400	42	246
4863	4340 Utilities	1,430	727	1,450	975	1,500
4863	4350 Repair/Maintenance Services	56	31	300	200	-
4863	4825 Machinery & Equipment	-	39	340	-	-
4863	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	<u>3,635</u>	<u>1,022</u>	<u>2,849</u>	<u>1,434</u>	<u>3,155</u>
	<u>Asset Replacements</u>					
4863	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4863	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net Expenditure	<u>5,844</u>	<u>3,125</u>	<u>6,602</u>	<u>3,895</u>	<u>6,874</u>

PUBLIC FACILITIES MAINTENANCE DISTRICT (PFMD)

PFMD DESCRIPTION



Public Facilities Maintenance District Number 1 (PFMD) is comprised of ten (10) individual zones. The zones are funded through levies assessed to property owners within each defined zone. The annual assessments are based on scope of services, number of parcels, and the maximum assessment, and approved ballots.

The purpose of this district is to provide funding for the ongoing operation, maintenance and servicing of local landscaping, neighborhood park and street lighting improvements, street paving, and related appurtenant facilities and services in specified areas of the City.

POSTPONED

SUMMARY

PFMD Zone 1

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	13,317	16,321	289,243	187,310	69,243
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	13,317	16,321	289,243	187,310	69,243
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	13,317	16,321	289,243	187,310	69,243
REVENUES							
251	3775	LLMD Property Assessments	70,077	71,023	68,240	68,240	68,240
251	3775GF	General Fund General Benefit	-	1,002	1,003	1,003	1,003
251	3850	Interest	2,528	4,827	-	-	-
		Gross Revenue	72,605	76,851	69,243	69,243	69,243
		Contribution from fund balance	(59,288)	(60,531)	220,000	118,067	(0)
		Net Revenue	13,317	16,321	289,243	187,310	69,243

LINE ITEM SUMMARY

PFMD Zone 1

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4871	4220 Operating Supplies	-	-	195,915	100,000	12,120
4871	4230 Repair/Maintenance Supplies	-	-	-	-	-
4871	4310 Professional Contract Services	11,392	13,874	15,745	15,743	10,335
4871	4340 Utilities	1,925	2,447	3,270	3,192	3,300
4871	4350 Repair/Maintenance Services	-	-	74,313	68,375	-
4871	4352 Road Rehab	-	-	-	-	43,488
4871	4353 Lighting Rehab	-	-	-	-	-
4871	4354 Landscape Rehab	-	-	-	-	-
4871	4360 Training	-	-	-	-	-
4871	4825 Machinery & Equipment	-	-	-	-	-
4871	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	13,317	16,321	289,243	187,310	69,243
	<u>Asset Replacements</u>					
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	13,317	16,321	289,243	187,310	69,243

SUMMARY

PFMD Zone 2

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	49,776	55,484	627,584	361,744	127,584
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	49,776	55,484	627,584	361,744	127,584
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	49,776	55,484	627,584	361,744	127,584
REVENUES							
252	3775	LLMD Property Assessments	176,374	207,396	124,332	124,332	124,332
252	3775GF	General Fund General Benefit	-	3,247	3,252	3,252	3,252
252	3850	Interest	7,976	14,649	-	-	-
		Gross Revenue	184,350	225,292	127,584	127,584	127,584
		Contribution from fund balance	(134,574)	(169,808)	500,000	234,160	-
		Net Revenue	49,776	55,484	627,584	361,744	127,584

LINE ITEM SUMMARY

PFMD Zone 2

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4872	4220 Operating Supplies	-	-	459,800	200,000	30,000
4872	4230 Repair/Maintenance Supplies	-	-	-	-	-
4872	4310 Professional Contract Services	25,887	35,840	33,400	32,938	23,959
4872	4340 Utilities	14,790	14,424	15,160	15,132	15,500
4872	4350 Repair/Maintenance Services	4,745	5,220	119,224	113,674	12,787
4872	4352 Road Rehab	4,354	-	-	-	45,338
4872	4353 Lighting Rehab	-	-	-	-	-
4872	4354 Landscape Rehab	-	-	-	-	-
4872	4360 Training	-	-	-	-	-
4872	4825 Machinery & Equipment	-	-	-	-	-
4872	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	49,776	55,484	627,584	361,744	127,584
	<u>Asset Replacements</u>					
4851	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4851	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	49,776	55,484	627,584	361,744	127,584

SUMMARY

PFMD Zone 3

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	16,434	40,807	215,732	110,102	55,732
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	16,434	40,807	215,732	110,102	55,732
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	16,434	40,807	215,732	110,102	55,732
REVENUES							
253	3775	LLMD Property Assessments	59,438	32,123	54,995	54,995	54,995
253	3775GF	General Fund General Benefit	-	736	737	737	737
253	3850	Interest	2,518	4,421	-	-	-
		Gross Revenue	61,956	37,280	55,732	55,732	55,732
		Contribution from fund balance	(45,522)	3,526	160,000	54,370	-
		Net Revenue	16,434	40,807	215,732	110,102	55,732

LINE ITEM SUMMARY

PFMD Zone 3

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4873	4220 Operating Supplies	-	-	152,471	50,000	10,729
4873	4230 Repair/Maintenance Supplies	-	-	-	-	-
4873	4310 Professional Contract Services	12,797	35,917	16,610	15,774	12,574
4873	4340 Utilities	3,637	4,890	6,220	5,798	7,000
4873	4350 Repair/Maintenance Services	-	-	40,431	38,531	-
4873	4352 Road Rehab	-	-	-	-	25,429
4873	4553 Lighting Rehab	-	-	-	-	-
4873	4354 Landscape Rehab	-	-	-	-	-
4873	4360 Training	-	-	-	-	-
4873	4825 Machinery & Equipment	-	-	-	-	-
4873	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	16,434	40,807	215,732	110,102	55,732
	<u>Asset Replacements</u>					
4873	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4873	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	16,434	40,807	215,732	110,102	55,732

SUMMARY

PFMD Zone 4

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
<u>EXPENDITURES</u>							
	Personnel Services		-	-	-	-	-
	Services and Supplies		14,995	11,777	54,900	55,901	55,965
	Asset Replacement		-	-	-	-	-
	Gross Expenditures		14,995	11,777	54,900	55,901	55,965
	Transfers/Reimbursements		-	-	-	-	-
	Net Expenditure		14,995	11,777	54,900	55,901	55,965
<u>REVENUES</u>							
254	3775	LLMD Property Assessments	21,992	38,351	55,313	55,313	55,313
254	3775GF	General Fund General Benefit	-	435	652	652	652
254	3850	Interest	314	727	-	-	-
	Gross Revenue		22,307	39,513	55,965	55,965	55,965
	Contribution from fund balance		(7,311)	(27,735)	(1,065)	(64)	(0)
	Net Revenue		14,995	11,777	54,900	55,901	55,965

LINE ITEM SUMMARY

PFMD Zone 4

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4874	4220 Operating Supplies	-	-	-	-	7,713
4874	4230 Repair/Maintenance Supplies	-	-	-	-	-
4874	4310 Professional Contract Services	12,942	9,005	8,485	8,453	5,679
4874	4340 Utilities	2,053	2,772	3,185	4,547	3,200
4874	4350 Repair/Maintenance Services	-	-	43,230	42,902	-
4874	4352 Road Rehab	-	-	-	-	38,409
4874	4353 Lighting Rehab	-	-	-	-	183
4874	4354 Landscape Rehab	-	-	-	-	781
4874	4360 Training	-	-	-	-	-
4874	4825 Machinery & Equipment	-	-	-	-	-
4874	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	14,995	11,777	54,900	55,901	55,965
	<u>Asset Replacements</u>					
4874	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4874	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	14,995	11,777	54,900	55,901	55,965

SUMMARY

PFMD Zone 5

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES						
	Personnel Services	-	-	-	-	-
	Services and Supplies	27,302	36,460	272,544	129,433	82,544
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	27,302	36,460	272,544	129,433	82,544
	Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	27,302	36,460	272,544	129,433	82,544
REVENUES						
255	3775 LLM Property Assessments	80,782	83,469	81,178	81,178	81,178
255	3775GF General Fund General Benefit	-	1,364	1,366	1,366	1,366
255	3850 Interest	1,690	3,437	-	-	-
	Gross Revenue	82,472	88,270	82,544	82,544	82,544
	Contribution from fund balance	(55,170)	(51,810)	190,000	46,889	-
	Net Revenue	27,302	36,460	272,544	129,433	82,544

LINE ITEM SUMMARY

PFMD Zone 5

		2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Actual	Actual	Amended	Projected	Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4875	4220 Operating Supplies	-	-	189,738	50,000	20,041
4875	4230 Repair/Maintenance Supplies	-	-	-	-	-
4875	4310 Professional Contract Services	18,108	28,114	39,530	39,360	17,591
4875	4340 Utilities	6,387	7,195	11,070	10,767	12,000
4875	4350 Repair/Maintenance Services	2,806	1,152	32,206	29,306	-
4875	4352 Road Rehab	-	-	-	-	32,912
4875	4353 Lighting Rehab	-	-	-	-	-
4875	4354 Landscape Rehab	-	-	-	-	-
4875	4360 Training	-	-	-	-	-
4875	4825 Machinery & Equipment	-	-	-	-	-
4875	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	27,302	36,460	272,544	129,433	82,544
	<u>Asset Replacements</u>					
4875	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4875	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	27,302	36,460	272,544	129,433	82,544

SUMMARY

PFMD Zone 6

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES						
	Personnel Services	-	-	-	-	-
	Services and Supplies	11,195	31,392	74,280	71,613	55,280
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	11,195	31,392	74,280	71,613	55,280
	Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	11,195	31,392	74,280	71,613	55,280
REVENUES						
256	3775	LLMD Property Assessments	54,128	55,681	54,884	54,884
256	3775GF	General Fund General Benefit	-	396	396	396
256	3850	Interest	775	1,685	-	-
	Gross Revenue	54,903	57,761	55,280	55,280	55,280
	Contribution from fund balance	(43,708)	(26,370)	19,000	16,333	(0)
	Net Revenue	11,195	31,392	74,280	71,613	55,280

LINE ITEM SUMMARY

PFMD Zone 6

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4876	4220 Operating Supplies	-	-	1,539	-	1,314
4876	4230 Repair/Maintenance Supplies	-	-	-	-	-
4876	4310 Professional Contract Services	9,797	29,837	13,690	13,670	8,866
4876	4340 Utilities	1,399	1,555	3,080	3,072	3,100
4876	4350 Repair/Maintenance Services	-	-	55,971	54,871	-
4876	4352 Road Rehab	-	-	-	-	42,000
4876	4353 Lighting Rehab	-	-	-	-	-
4876	4354 Landscape Rehab	-	-	-	-	-
4876	4360 Training	-	-	-	-	-
4876	4825 Machinery & Equipment	-	-	-	-	-
4876	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	11,195	31,392	74,280	71,613	55,280
	<u>Asset Replacements</u>					
4876	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4876	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	11,195	31,392	74,280	71,613	55,280

SUMMARY

PFMD Zone 7

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES						
	Personnel Services	-	-	-	-	-
	Services and Supplies	-	515	3,298	1,073	6,672
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	-	515	3,298	1,073	6,672
	Transfers/Reimbursements	-	2	-	-	-
	Net Expenditure	-	517	3,298	1,073	6,672
REVENUES						
257	3775 LLMD Property Assessments	-	5,283	6,808	6,808	6,808
257	3775GF General Fund General Benefit	-	114	150	150	150
257	3850 Interest	-	21	-	-	-
	Gross Revenue	-	5,418	6,958	6,958	6,958
	Contribution from fund balance	-	(4,901)	(3,660)	(5,885)	(286)
	Net Revenue	-	517	3,298	1,073	6,672

LINE ITEM SUMMARY

PFMD Zone 7

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4877	4220 Operating Supplies	-	-	2,298	1,000	3,169
4877	4230 Repair/Maintenance Supplies	-	-	-	-	-
4877	4310 Professional Contract Services	-	515	1,000	73	129
4877	4340 Utilities	-	-	-	-	-
4877	4350 Repair/Maintenance Services	-	-	-	-	-
4877	4352 Road Rehab	-	-	-	-	3,194
4877	4353 Lighting Rehab	-	-	-	-	60
4877	4354 Landscape Rehab	-	-	-	-	120
4877	4360 Training	-	-	-	-	-
4877	4825 Machinery & Equipment	-	-	-	-	-
4877	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	-	515	3,298	1,073	6,672
	<u>Asset Replacements</u>					
4877	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4877	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	-	515	3,298	1,073	6,672

SUMMARY

PFMD Zone 8

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES						
	Personnel Services	-	-	-	-	-
	Services and Supplies	-	1,302	20,318	5,191	25,256
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	-	1,302	20,318	5,191	25,256
	Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	-	1,302	20,318	5,191	25,256
REVENUES						
258	3775 LLMD Property Assessments	-	13,806	34,509	34,509	34,509
258	3775GF General Fund General Benefit	-	244	651	651	651
258	3850 Interest	-	57	-	-	-
	Gross Revenue	-	14,107	35,160	35,160	35,160
	Contribution from fund balance	-	(12,805)	(14,842)	(29,969)	(9,904)
	Net Revenue	-	1,302	20,318	5,191	25,256

LINE ITEM SUMMARY

PFMD Zone 8

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4878	4220 Operating Supplies	-	-	18,818	5,000	11,363
4878	4230 Repair/Maintenance Supplies	-	-	-	-	-
4878	4310 Professional Contract Services	-	1,302	1,500	191	485
4878	4340 Utilities	-	-	-	-	-
4878	4350 Repair/Maintenance Services	-	-	-	-	-
4878	4352 Road Rehab	-	-	-	-	13,312
4878	4353 Lighting Rehab	-	-	-	-	96
4878	4354 Landscape Rehab	-	-	-	-	-
4878	4360 Training	-	-	-	-	-
4878	4825 Machinery & Equipment	-	-	-	-	-
4878	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	-	1,302	20,318	5,191	25,256
	<u>Asset Replacements</u>					
4878	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4878	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	-	1,302	20,318	5,191	25,256

SUMMARY

PFMD Zone 9

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	-	710	7,132	2,254	37,485
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	-	710	7,132	2,254	37,485
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	-	710	7,132	2,254	37,485
REVENUES							
259	3775	LLMD Property Assessments	-	-	38,266	38,266	38,266
259	3775GF	General Fund General Benefit	-	1,420	978	978	978
259	3850	Interest	-	-	-	-	-
		Gross Revenue	-	1,420	39,244	39,244	39,244
		Contribution from fund balance	-	(710)	(32,112)	(36,990)	(1,759)
		Net Revenue	-	710	7,132	2,254	37,485

POSTPONED

LINE ITEM SUMMARY

PFMD Zone 9

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4879	4220 Operating Supplies	-	-	5,932	2,000	6,408
4879	4230 Repair/Maintenance Supplies	-	-	-	-	-
4879	4310 Professional Contract Services	-	710	1,200	254	724
4879	4340 Utilities	-	-	-	-	-
4879	4350 Repair/Maintenance Services	-	-	-	-	-
4879	4352 Road Rehab	-	-	-	-	29,248
4879	4353 Lighting Rehab	-	-	-	-	-
4879	4354 Landscape Rehab	-	-	-	-	1,105
4879	4360 Training	-	-	-	-	-
4879	4825 Machinery & Equipment	-	-	-	-	-
4879	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	-	710	7,132	2,254	37,485
	<u>Asset Replacements</u>					
4879	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4879	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	-	710	7,132	2,254	37,485

SUMMARY

PFMD Zone 10

			2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	-	-	-	9,500	15,976
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	-	-	-	9,500	15,976
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	-	-	-	9,500	15,976
REVENUES							
260	3775	LLMD Property Assessments	-	-	17,870	17,870	17,870
260	3775GF	General Fund General Benefit	-	-	256	256	256
260	3850	Interest	-	-	-	-	-
		Gross Revenue	-	-	18,126	18,126	18,126
		Contribution from fund balance	-	-	(18,126)	(8,626)	(2,150)
		Net Revenue	-	-	-	9,500	15,976

POSTPONED

LINE ITEM SUMMARY

PFMD Zone 10

		2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2019-2020 Projected	2020-2021 Proposed
	<u>Personnel Services</u>					
	<i>Total Personnel Services</i>	-	-	-	-	-
	<u>Service and Supplies</u>					
4880	4220 Operating Supplies	-	-	-	-	5,366
4880	4230 Repair/Maintenance Supplies	-	-	-	-	-
4880	4310 Professional Contract Services	-	-	-	9,500	308
4880	4340 Utilities	-	-	-	-	-
4880	4350 Repair/Maintenance Services	-	-	-	-	-
4880	4352 Road Rehab	-	-	-	-	10,023
4880	4353 Lighting Rehab	-	-	-	-	92
4880	4354 Landscape Rehab	-	-	-	-	187
4880	4360 Training	-	-	-	-	-
4880	4825 Machinery & Equipment	-	-	-	-	-
4880	4840 Autos And Trucks	-	-	-	-	-
	<i>Total Service and Supplies</i>	-	-	-	9,500	15,976
	<u>Asset Replacements</u>					
4880	4825AR Machinery and Equipment Asset Replace	-	-	-	-	-
4880	4840AR Autos/Trucks Asset Replace	-	-	-	-	-
	<i>Total Asset Replacements</i>	-	-	-	-	-
	Net Expenditure	-	-	-	9,500	15,976

APPENDIX A- GLOSSARY OF TERMS

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms found in this budget document.

ACCOUNT: A chronological record of public funds showing receipts, disbursements, and the balance.

ACCRUAL BASIS of Accounting is used in all City funds. Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. "When" cash is received or distributed is not a determining factor.

ADOPTED BUDGET: The financial plan adopted by the City Council which forms the basis for appropriations.

APPROPRIATION: An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expense and transfers – and the related assets and liabilities – are recognized in the accounts and reported on the financial statements. It relates to the timing of measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BASIS OF BUDGETING: The City's governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on an accrual basis. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred.

BENCHMARK: A quantifiable performance level used to assess the extent to which program objectives are being obtained.

BENEFITS: Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, California Public Employees Retirement System (CalPERS) and city retirement system.

BOND: (Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET: A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET AMENDMENT: A change to a budget adopted in accordance with the City's ordinance. The City Manager or their designee is authorized to make budget amendments between accounts in the same department, as long as there is no change in the total budget for that department.

BUDGET CALENDAR: The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

BUDGET PROCESS: The process of translating planning and programming decisions into specific financial plans.

CALPERS: California Public Employees Retirement System. A state of California defined benefit pension plan to which both employee and employer contribute.

CAPITAL: Expenditures made to acquire, construct, or reconstruct major fixed or capital assets. A fixed asset is a tangible object of long term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$5,000 in cost and have an expected useful life expectancy of at least five years. For the purpose of this definition a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and could not be used effectively by themselves.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the Adopted Budget which includes both operating and capital outlays.

CAPITAL EXPENDITURES: Expenditures that result in the acquisition or construction of fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each projects, the amount to be expended in each year, and the method of financing those expenditures.

CARRYOVERS: Carryovers result from timing of project completion. The final expenditures need to be rebudgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted. Carryovers generally involve projects rather than line item expenditures.

CASH BASIS OF ACCOUNTING: The method of accounting that records revenues only when they are actually received and expenditures only when cash is paid.

CASH MANGEMENT: The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

CITY DEPARTMENT: A major administrative and financial division of resources and responsibilities within the City organization. Departments include: City Council, City Manager, City Attorney, and Public Works, to name a few.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual financial report prepared in conformity with GAAP.

CONSUMER PRICE INDEX (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

COUNCIL GOALS: Statements of direction, purpose, or intent based on the needs of the community, generally to be completed within a specified time period.

CUSTOMER: The recipient of a product or service provided by the City. Internal customers are usually city departments, employees, or officials who receive products or services provided by another city department. External customer are usually citizens, neighborhoods, community organizations, businesses or other public entities who receive products or services provided by a city department.

DEBT SERVICE: Payment of interest and repayment of principal to holders of the City debt instruments.

DEBT SERVICE FUND: A fund to account for payment of principal and interest on general obligation and other City-issued debt.

DEPRECIATION: Expiration in the service of life of capital assets attributable to wear and tear, deterioration, action of the physical elements inadequacy, or obsolescence. That portion of the cost of a capital asset, which is charged as an expense during a particular period.

ENCUMBRANCES: Obligations in the form of purchase orders or contracts that are charged to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

ENTERPRISE FUND: A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

EXPENDITURES/EXPENSES: Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payment for the above purposes are made.

FIDUCIARY FUNDS: The City uses fiduciary funds to assist in accounting for assets held under trust or agency agreements. These funds include agency funds that account for resources where the City acts solely as an agent in collecting and dispensing monies and expendable trust funds

that account for resources where the City acts a formal or informal trustee for restricted fund users. For agency funds, no fund balance is maintained and no appropriations are necessary. Trust funds may be expendable and use modified accrual accounting for a specific project or service.

FISCAL YEAR: A twelve month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The Fiscal Year is July 1 through June 30 for the City of Lemoore.

FULL FAITH AND CREDIT: A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bond).

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less than historical expenditures in a non-proprietary fund.

GAAP, GENERALLY ACCEPTED ACCOUNTING PRINCIPLES: Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of the City.

GASB, GOVERNMENTAL ACCOUNTING STANDARDS BOARD: The authoritative accounting and financial standard setting body for governmental entities.

GENERAL FUND: This fund accounts for the financial operations of the City, which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, licenses, sales tax, permits and charges for service.

GENERAL OBLIGATION: Bonds for which the full faith and credit of the insuring government are pledged for bonds payment.

GOAL: A long-range statement of broad direction, purpose, or intent, based on the needs of the community.

GRANT: A cash award given for a specified purpose. The two major forms of Federal and State grants are block, and discretionary or categorical. Block grants are awarded primarily to general purpose governments, are distributed according to formulas established in the law and can be used for any locally determined activities that fall within the functional purpose of the grant as stated in the law. Discretionary or categorical grants can be used only for a specific purpose and are usually limited to narrowly defined projects or activities.

IMPACT FEES: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.

INTERGOVERNMENT: Services purchased from other government agencies, normally including types of services that only government agencies provide.

LABOR: Internal and contracted personnel.

LEVEL OF SERVICE: Used to generally define the existing services, programs, and facilities provided by the government for its citizens. Levels of service in any given activity may be increased depending on needs, alternatives, and available resources.

LEVY: The total amount of taxes or special assessments imposed by the City.

LINE ITEM: An expenditure description at the most detailed level. Objects of expenditure are broken down into specific items, such as printing.

MAINTENANCE: The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal service and achieves its optimum life.

MISSION: A short description of the scope and purpose of the City.

MODIFIED ACCRUAL BASIS: An accounting method used in governmental fund types. Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred (bring forth a liability).

OPERATING REVENUES: Those revenues received within the present fiscal year.

ORDINANCE: The method by which the appropriation of the budget is enacted into law by Council.

PLAN: A list of actions that management expects to take. A plan is a basis for allocating the organization's resources to deal with opportunities and problems present in the environment.

PROJECTIONS: Estimates of outlays, receipts, or other amounts that extend several years into the future. Projections are generally intended to indicate the budgetary implications of continuing proposing programs and policy for an indefinite period of time.

PROPOSED BUDGET: The budget proposed by the staff and the City Manager to the City Council for review and approval.

RATINGS: In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

REFUNDING: The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge, or to reduce the amount of fixed payment.

RESERVE: The amount in a fund in excess of current revenues minus current expenditures.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

REVENUE: Income received by the City in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, interest income and miscellaneous revenue. See OPERATING REVENUE.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue sources for some future period – typically a future fiscal year.

SALARIES AND WAGES: Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, car allowances, and cell phone allowances.

SERVICES AND CHARGES: Services acquired from fees/payments made to vendors. These include printing, professional services, travel, training and insurance premiums.

SPECIAL REVENUE FUNDS: These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

SUPPLIES: Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals, books and generic computer software.

TAX: Compulsory charge levied by a government to finance services performed for the common benefit.

UNAPPROPRIATED ENDING FUND BALANCE: An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received.

UNDERWRITER: An individual or organization that assumes a risk for a fee.

USER FEES: The payment of a fee for direct receipt of a public service by the person benefiting from the services.

VISION: an objective that lies outside the range of planning. It describes an organization's most desirable future state.

Marisa Avalos

From:
Sent: Wednesday, June 24, 2020 12:19 PM
To: City Clerk
Subject: Raising sales tax

I strongly oppose. There is nothing in LEMOORE to generate more sales tax. Until the City govt gets retail in it will not happen. Again I oppose the increase...

--

Christine A. Andrada
1415 Riverwood Court
Lemoore, California 93245
559-924-1974

Marisa Avalos

From:
Sent: Wednesday, June 24, 2020 1:47 PM City
To: Clerk
Subject: June 24,2020 Special Meeting

To whom it may concern:

My name is Stacey Jones and I have been a resident in Lemoore for over 30 years. I was brought here by the Navy but stayed as I love this town. The small community feel that we have always had. But right now I am frustrated. I am frustrated by the lack of transparency and communication we have had within our City. Per the assistant City Manager at the last meeting, we are on the verge of Bankruptcy. You have had let go of people from the Rec department and other departments to save money. And we only have one person on the proposed budget for 2020/2021 for the rec department. Yet we are building a \$607,000.00 dispatch center. How? Did we get a grant for that? How are we going to pay for the jobs within that new building? Why are we spending \$107,00 in the budget for financial consulting? Do we not have a finance director or department? Don't we do this in house? Per page 40 of the budget it appears we do have this department. This money would have at least saved someone's job for another year. Or at least paid for a police officer or more salaries for the year. Every year in July the budget is due. Money in means money out. But that's where the bigger issues lie. The Cities "save all" was/is cannabis. And now it's this 1% tax increase. So if it's proposed to be "pubic safety" is it just for the police department as it alludes to be? No! If the wording is not precise it can be listed as "public safety" used for the dispatch center and even the general fund. If we are wanting this tax for our police as some truly do, say it as such. Do not generalize it so it can also be spent where you see fit. Put it on the ballot with such clear wording that the voters can decide yes or no where the money goes. Again I say the word transparency. Giving us 24 hours to review the proposed budget of 150 pages is not transparency. Having a meeting at 2:00 when others can't make a meeting is not transparency. With reviewing the budget and the listing of job positions it appears that only one person is in the proposed budget for the recreation department. Does that mean the recreation department will not be opening? What does this mean for the children of Lemoore? By not filling the other positions what is going to happen to rec department? The recreation center is the hub of this community. It offers activities for our children and our seniors. What will the rec department be able to officer the children the of Lemoore and other areas? We are known for our small town feel. But with the prices of houses more expensive, no new businesses and now proposed cuts to our rec department what is there to lure anyone to want to live here. I grew up the slogan, "There is more in Lemoore." Where is that MORE?

Respectfully,
Stacey Jones

Marisa Avalos

From:
Sent: Wednesday, June 24, 2020 1:39 PM
To: City Clerk
Subject: Lemoore city council

I am writing this to say how DISAPPOINTED that I am in the timing of this special meeting. Twenty four hours is not enough time for me to thoroughly read a 160 page budget document, did any or all of you read it?

What is the rush, and what is hidden in these pages?

I can't make the meeting because I have just started to get customers again, and I scheduled 4 pickups this afternoon.

If you are not comfortable with approving this budget, postpone it to some evening.

Connie Wlaschin

523 C St.

Sent from my Verizon, Samsung Galaxy smartphone