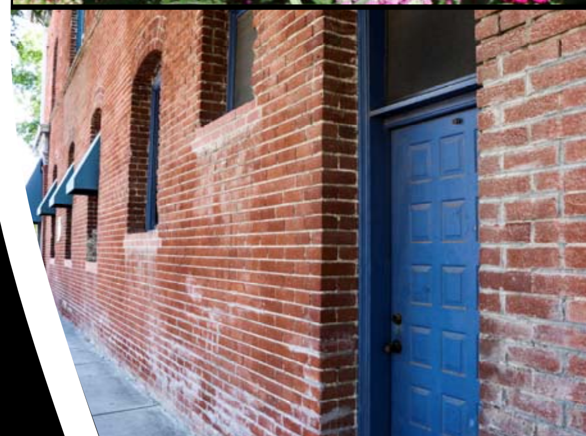
2022



CITY OF LEMOORE

FY 2022 ADOPTED BUDGET

CITY COUNCIL

CITY COUNCIL:

STUART LYONS, MAYOR, DISTRICT A

PATRICIA MATTHEWS, MAYOR PRO TEM, DISTRICT E

JAMES CHANEY, COUNCIL MEMBER, DISTRICT B

FRANK GORNICK, COUNCIL MEMBER, DISTRICT C

DAVID ORTH, COUNCIL MEMBER, DISTRICT D

CITY MANAGER:

NATHAN OLSON

EXECUTIVE STAFF:

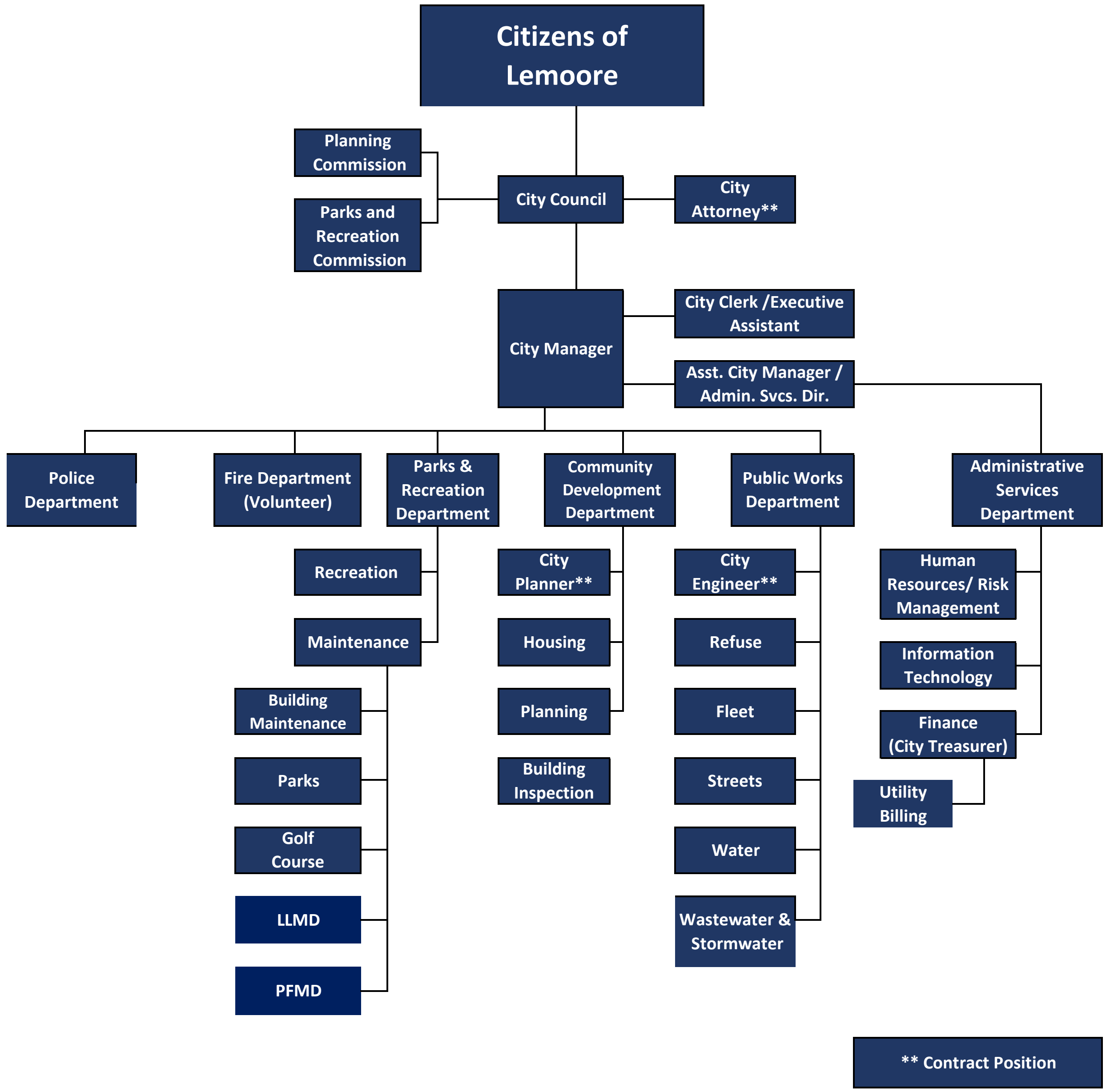
JUDY HOLWELL, COMMUNITY DEVELOPMENT DIRECTOR

MICHAEL KENDALL, CHIEF OF POLICE

FRANK RIVERA, PUBLIC WORKS DIRECTOR

MICHELLE SPEER, ASSISTANT CITY MANAGER/ADMINISTRATIVE SERVICES DIRECTOR

ORGANIZATIONAL CHART



RESOLUTION 2021-XX

ADOPTING THE FY 2021-2022 BUDGET

HOLD FOR APPROVED RESOLUTION

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 2021-22, the base year has to be adusted for the changes in population plus CPI or PCI for fiscal years 1978-79 through 2021-22.

The amount determined to be the Appropriations Limit for 2021-22 was computed by using the information provided by the state Department of Finance and adding the increase to the limitation for 2020-21.
The following is the calculation of the 2021-22 Appropriations Limit

Appropriations Limit - 2020-21			$ 24,191,257
Adjustment Factors:			
Population Change		1.0165	
Per Capita Income Change	X	1.0573	
Total Adjustment Factor:		1.0747	
Increase to 2020-21			$ 1,808,186
Appropriations Limit for 2021-22			$ 25,999,444
Expenditures subject to Limit 2021-22			5,130,580
Amount of Unspent Authorized Appropriation			$ 20,868,864

SCHEDULE 1

RECEIPTS AND TRANSFERS SUMMARY

				2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		PROPERTY TAXES						
001	001	3010	Secured Property Taxes	848,419	917,157	810,000	1,020,000	880,000
001	001	3010A	Secured Property Taxes RDA	1,756,623	1,754,908	1,700,000	1,651,902	1,760,000
001	001	3012	Unsecured Property Taxes	32,872	48,944	35,000	47,746	45,000
001	001	3014	Prior Years Taxes	10,594	11,784	1,400	5,355	6,000
001	001	3016	Supplemental Taxes	42,352	43,292	69,180	40,000	55,000
				2,690,862	2,776,085	2,615,580	2,765,003	2,746,000
		OTHER TAXES						
001	001	3020	Franchises	708,621	660,575	600,000	595,793	595,000
001	001	3022	Sales Tax	2,395,423	2,275,277	1,800,000	2,684,432	2,709,529
001	001	3024	Property Transfer Tax	68,774	74,928	-	46,363	-
4221	001	3026	Prop 172-Public Safety	146,656	137,347	115,000	145,260	191,771
				3,319,475	3,148,127	2,515,000	3,471,848	3,496,300
		LICENSES/PERMITS						
001	001	3029	Business License	86,442	91,180	85,000	120,000	120,000
001	001	3030	Business License Background/Processing Fee	37,905	41,966	38,000	42,000	40,000
4221	001	3031	Taxi Cab Permits	365	196	250	76	-
001	001	3032	Garage Sale Permits	1,054	540	500	75	100
4221	001	3033	Massage Permits	194	171	200	-	-
001	001	3034	Transient Occupancy Tax	256,005	255,477	204,000	225,329	225,000
001	001	3035	Regulatory Permit Fee		38,580	14,018	51,440	90,020
001	001	3036	Other Taxes	7	49	-	-	-
001	001	3037	Cannabis Employee Permit Fee		-	4,150	-	20,000
4224	001	3040	Building Permits	458,495	494,976	200,000	260,000	200,000
4224	001	3045	Plumbing Permits	63,167	55,434	30,000	18,500	18,000
4224	001	3050	Electrical Permits	44,114	41,596	20,000	32,000	28,500
4230	001	3052	Grading Permits		-		460	460
4224	001	3055	Mechanical Permits	5,815	6,983	1,200	5,000	4,750
4224	001	3060	Plan Check Fees	77,339	84,627	40,000	51,000	40,000
4224	001	3065	Engineering/Inspection Fee	953	1,500	1,000	2,200	2,000
001	001	3102	Notary Fees		-		-	100
4216	001	3110	Lot Line Adjustment	-	3,400	-	6,900	-
4216	001	3120	Tentative Subdivision	-	7,800	-	10,025	-
4216	001	3135	Conditional Use Permit	3,000	1,000	1,000	4,700	-
4216	001	3150	Variance Review	-	-	-	-	-
4216	001	3155	Approval Extension Revie	500	500	-	1,500	-
4216	001	3160	Environ. Assess. Category	1,400	1,050	700	6,000	-
4216	001	3165	Environ. Assess. Negative	-	32,000	-	18,150	35,000
4230	001	3180	Final Subdivision Map	-	-	-	-	-
4230	001	3185	Final Parcel Map	13,690	-	-	3,000	3,000
4230	001	3190	Subdivision Street Signs	3,300	-	-	-	-
4216	001	3195	Home Occupancy Permit	4,060	4,480	2,500	4,000	3,000
4230	001	3200	Public Improvement Plan C	129,317	35,626	35,000	13,655	30,000
4230	001	3205	Street Cut Review	6,774	5,030	2,500	3,780	3,000
4224	001	3211	Fire Sprinkler Plan Check	125	-	-	-	-
4222	001	3212	Fire Inspection		-		-	500
4224	001	3220	Special Building Inspection	375	875	250	655	-
4224	001	3221	Landscape Plan Fee		-		3,324	3,000
4224	001	3225	Building Demolition Permit	270	500	250	125	125
4222	001	3230	Hazardous Material Operations		-		-	300
4224	001	3290	Other Permits	18	92	50	-	-
001	001	3291	Animal License - 1 Year	1,075	1,065	1,100	340	500
001	001	3292	Animal License - 2 Year	720	780	800	380	400
001	001	3293	Animal License - 3 Year	1,850	2,435	2,000	850	1,200
4216	001	3540	Planning Fees	27,600	50,060	30,000	40,000	30,000
				1,225,926	1,259,967	714,468	925,464	898,955
		CHARGES FOR SERVICES						
001	001	3321	Returned Check Fee	147	132	100	25	25
4216	001	3580	Annexation Fee	-	11,400	11,250	11,000	-
4221	001	3610	Reports/Copies	3,919	3,590	3,200	4,850	3,500
001	001	3615	Application Fee		3,477	400	4,200	400
001	001	3620	Property Rental	475	27,449	32,750	152,083	342,305
4242	001	3625	Civic Auditorium Rental	83,263	34,718	40,000	5,500	25,000
4242	001	3626	Vets Hall Rental	-	-	-	-	-
4216	001	3630	General Plan Update Fee	24,165	37	26,400	14,000	12,000
4224	001	3635	Technology Fee	11,478	13,639	13,200	7,000	5,000
4242	001	3681	Recreation Fees	345,719	146,278	98,000	30,000	115,000

4242	001	3685	Park Reservation	24,460	14,493	15,000	10,000	10,000
4242	001	3691	Concession Fees/Contract	17,984	11,766	-	117	-
4221	001	3692	Stored Vehicle Fines	-	5,751	-	-	-
001	001	3693	Employee Appreciation		1,499			
4242	001	3695	Public Swimming	514	-	-	-	-
4242	001	3696	Swimming Lessons	1,258	-	-	-	-
				513,380	274,229	240,300	238,775	513,230
		INTERGOVERNMENTAL REVENUE						
001	001	3720	Grant Revenue Capital	-	17,955	-	-	-
4221	001	3755	Motor Vehicle In Lieu	2,121,128	2,225,862	2,300,000	2,307,645	2,300,000
4221	001	3760	Off-Highway Motor Vehicle Fees	-	-	-	-	-
001	001	3765	Homeowners Exemption	8,447	9,550	5,000	1,377	-
4231	001	3771	Traffic Congestion	-	-	-	-	-
4221	001	3777	Booking Fee Reimbursement	-	165	-	-	-
4221	001	3778	Narcotics Task Force	-	-	-	-	-
4221	001	3779	Pad Homeland Security	-	-	-	-	66,725
4221	001	3780	DUI Cost Recovery	5,824	4,744	3,000	5,750	3,000
4221	001	3782	P.O.S.T.	17,024	25,175	15,000	-	-
4221	001	3783	Y.D.O. Elementary School	-	-	-	-	-
4221	001	3784	Y.D.O. High School	92,980	32,714	60,000	25,577	55,000
4221	001	3786	Crossing Guards	-	-	-	-	-
001	001	3788	Rebates/Incentives	-	-	-	-	-
001	001	3788A	Incentives/Rebates	-	-	-	-	-
4221	001	3791	Jag Grant		18,000		4,742	6,000
4221	001	3792	Y.D.O. Liberty School	26,450	60,730	55,000	25,486	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	133,006	178,220	115,000	73,882	75,000
4221	001	3804	WHC Campus Police Office	132,327	132,327	132,300	132,326	132,300
4221	001	3814	COPS Hiring	-	-	-	-	-
				2,587,184	2,705,442	2,685,300	2,576,785	2,693,025
		FINES AND PENALTIES						
4221	001	3815	Abandoned Vehicle Abate	3,477	4,940	5,000	26,632	4,000
4221	001	3820	Other Court Fines	4	-	-	1,959	-
4221	001	3811	Animal Control	125	355	100	250	125
001	001	3813	Parkings Fines (NON PC 1463)	6,787	4,222	3,500	800	1,000
				3,606	9,517	8,600	29,641	5,125
		INTEREST REVENUES						
001	001	3850	Interest	164,689	124,090	90,000	20,211	25,000
001	001	3850GC	Interest from GC Loan	-	-	-	-	-
				164,689	124,090	90,000	20,211	25,000
		MISC. REVENUES/REIMBURSEMENTS						
4221	001	3809	PRCS CCP Revenue	-	41,306	80,000	54,103	-
001	001	3810	Vehicle Code Fines - Gen. Fund	-	5,051	5,000	500	500
001	001	3854	EE Home Loan Repayments		15,000		8,000	-
4221	001	3859	National Night Out	40	-	-	-	-
001	001	3860	Revenue Raising Fee	-	21,433	200,000	880,000	1,750,000
001	001	3860A	Skate Park/Splash Pad Relocation	-	200,000	-	-	-
4221	001	3861	PD Dept. Misc. Rev	45,039	2,626	4,500	2,501	3,000
4221	001	3862	Police Dept. Fees	2,692	13,070	1,500	800	800
001	001	3865	Sale Of Property	10	-	-	-	-
001	001	3868	Asset Forfeiture	28	-	-	-	-
001	001	3889	Unrealized Gain/Loss	115,137	15,180	-	(2,000)	(2,500)
001	001	3867GC	Golf Course Bond Loan	-	-	-	-	-
001	001	3869	Misc. Income	14,352	-	-	-	-
001	001	3870	Contributions	60	-	-	-	-
4224	001	3872	School Impact Fees	15,844	15,283	15,000	603	-
4222	001	3874	Weed Abatement	-	-	-	-	-
4242	001	3875	Gifts & Donations	11,095	2,500	-	3,050	-
4224	001	3876	Impact Fees - Admin	3,434	3,540	3,000	812	1,000
001	001	3876A	CBSASRF SB1473 Admin	207	201	150	56	-
001	001	3878	Cash Over/Short	232	(880)	-	1	-
001	001	3880	Miscellaneous	36,018	20,576	22,000	25,120	1,500
001	001	3880AR	Miscellaneous Revenue /Asset Replacement	-	-	-	-	-
001	001	3881	Sundry Revenue	-	-	-	-	-
001	001	3882	RMA Reimbursements	129,821	18,009	-	-	-
4224	001	3879	Reimbursements	-	28,825	-	-	-
4222	001	3892	Fire Department Donations		-		500	-
4211	4211	3989	Admin Reimbursement	100,046	(36,944)	27,323	23,476	(4,684)
4212	4212	3989	Admin Reimbursement	(255)	(115)	-	-	-
4213	4213	3989	Admin Reimbursement	499,796	362,817	361,148	335,556	312,305
4214	4214	3989	Admin Reimbursement	74,270	14,761	58,217	27,341	(5,702)
4215	4215	3989	Admin Reimbursement	506,996	548,243	456,483	504,127	884,696

4216	4216	3989	Admin Reimbursement	(58,025)	(31,020)	(45,156)	(44,283)	(58,773)
4220	4220	3989	Admin Reimbursement	622,547	505,640	632,679	618,750	1,040,814
4221	4221	3989	Admin Reimbursement	(264,564)	(272,104)	(346,617)	(506,766)	(819,789)
4222	4222	3989	Admin Reimbursement	(118,417)	(88,679)	(113,532)	(51,172)	(66,279)
4224	4224	3989	Admin Reimbursement	-	(31,322)	(39,041)	(66,754)	(104,605)
4230	4230	3989	Admin Reimbursement	329,755	320,880	528,880	370,247	454,550
4231	4231	3989	Admin Reimbursement	(26,925)	(33,936)	(38,872)	(109,280)	(150,288)
4241	4241	3989	Admin Reimbursement	(22,045)	(23,645)	(25,472)	-	-
4242	4242	3989	Admin Reimbursement	-	(352,505)	(443,407)	(84,690)	(134,604)
4296	4296	3989	Admin Reimbursement	130,986	139,832	218,369	205,794	205,500
4297	4297	3989	Admin Reimbursement	(28,411)	44,658	144,993	11,213	206,141
				2,119,761	1,468,283	1,707,145	2,207,605	3,513,582
		OPERATING TRANSFERS IN			-			
001	001	3900	Operating Transfers In	297,558	-	-	160,284	-
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	-	-	160,284	-
					-			
		NET GENERAL FUND RECEIPTS		12,925,835	11,765,741	10,576,393	12,395,616	13,891,217
		017 ASSISTANCE TO FIREFIGHTERS GRANT			-			
017	017	3720	Grant Reimbursement	-	-	-	-	298,800
017	017	3900	Operating Transfers In	-	-	-	-	33,200
				-	-	-	-	332,000
		020 TRAFFIC SAFETY			-			
020	020	3810	Vehicle Code Fines	28,212	26,504	10,000	22,245	20,000
020	020	3812	Parking Fines	7,600	1,107	2,500	2,569	1,500
020	020	3850	Interest	4,050	3,450	2,000	546	500
				39,863	31,061	14,500	25,360	22,000
		022 AMBULANCE FINES			-			
022	022	3805	Ambulance Fines	-	-	-	10,990	-
				-	-	-	10,990	-
		027 TE/STP (RTPA) EXCHANGE FUND			-			
027	027	3727	RTPA Exchange Funds	177,910	184,290	160,000	183,091	175,000
027	027	3850	Interest	8,053	7,567	-	-	-
				185,963	191,857	160,000	183,091	175,000
		033 LOCAL TRANSPORTATION FUND			-			
033	033	3770	Local Transportation Fund	589,960	471,380	421,256	571,556	531,604
033	033	3850	Interest	27,251	22,577	-	-	-
033	033	3880	Miscellaneous	-	-	-	-	-
				617,211	493,957	421,256	571,556	531,604
		034 GAS TAX			-			
034	034	3590	Gas Tax Loan Repayment, Section 2103	29,199	29,519	-	-	-
034	034	3730	Gasoline Tax 2105	142,060	133,939	139,177	137,985	150,065
034	034	3740	Gasoline Tax 2106	66,121	60,556	63,167	60,675	65,677
034	034	3745	Gasoline Tax 2107	160,770	152,359	167,431	174,983	190,855
034	034	3750	Gasoline Tax 2107.5	23,885	22,764	6,000	6,000	6,000
034	034	3774	Gasoline Tax 2103	86,498	181,052	221,851	170,879	204,280
034	034	3850	Interest	18,126	16,185	-	-	-
034	034	3880	Miscellaneous	32,894	-	-	-	-
				530,355	596,375	597,626	550,522	616,877
		036 SB1 ROAD REHABILITATION			-			
036	036	3595	Gas Tax Road Rehab	474,813	454,768	451,270	454,394	509,246
				474,813	454,768	451,270	454,394	509,246
		035 CITY GRANTS - CDBG & HOME			-			
035	035	3710	Grant Proceeds	-	-	-	-	-
035	035	3716	Home Rehab Grant Reimbursement	8,400	10,800	-	-	-

035	035	3717	Program Income - Home Grant	-	-	-	-	-
035	035	3718	CDBG Grant Program Income	-	-	-	-	-
035	035	3850	Interest	-	-	-	-	-
				8,400	10,800	-	-	-
		040 FLEET MAINTENANCE			-			
4265	040	3450	Rental City Owned Equip.	818,994	989,730	1,303,181	850,000	1,233,270
4265	040	3865	Sale Of Property		(1,920)			
4265	040	3869	Misc. Income	2,322	-	-	-	-
4265	040	3880	Miscellaneous	-	2,652	-	-	-
				821,316	990,462	1,303,181	850,000	1,233,270
		045 GOLF COURSE - CITY			-			
4245	045	3620	Property Rental	-	-	-	-	-
4245	045	3691	Concession Fees/Contract	173,696	174,074	180,000	215,000	215,000
4245	045	3691C	Secured Property Taxes RDA	-	-	-	-	-
4245	045	3850	Interest	-	(4,098)	-	-	-
4245	045	3864	Pro Shop	124,664	115,318	135,000	105,000	105,000
4245	045	3865	Sale Of Property		(5,568)			
4245	045	3866	Golf Course Receipts	864,868	838,255	850,000	1,200,000	1,200,000
4245	045	3878	Cash Over/Short	(11)	45	-	45	-
4245	045	3880	Miscellaneous	562	1,474	-	2,300	2,300
4245	045	3881	Sundry Revenue	-	-	-	-	-
				1,163,780	1,119,502	1,165,000	1,522,345	1,522,300
		050 WATER			-			
050	050	3300	Water Revenue	7,300,111	8,727,899	8,875,000	10,000,000	10,000,000
050	050	3305	Water Meter Fee	45,000	46,947	30,000	14,088	20,000
050	050	3306	Lock Fee	-	75	-	150	-
050	050	3311	Connection Fee	30,961	30,221	30,000	22,700	28,000
050	050	3320	Construction Meter Rental	2,364	1,600	2,000	4,400	2,000
050	050	3321	Returned Check Fee	4,648	4,089	3,500	2,500	1,500
050	050	3550	Delinquent - Turn On/Off	24,500	12,349	10,000	1,728	-
050	050	3560	Delinquent Penalty	31,695	-	-	-	-
050	050	3570	Door Hanger Fee	105,214	79,263	-	3,622	-
050	050	3710	Grant Proceeds		49,039			
050	050	3788A	Incentives/Rebates	-	-	-	-	-
050	050	3850	Interest	35,374	38,634	-	11,534	5,000
050	050	3865	Sale Of Property	(81,833)	(2,508)	-	-	-
050	050	3880	Miscellaneous	2,445	17,981	2,000	17,212	2,000
050	050	3879	Reimbursements	-	-	-	-	-
050	050	3884	Bad Debt Recovery	-	1,939	-	5,960	2,000
050	050	3891	Contributed Capital	-	-	-	-	-
050	050	3900	Operating Transfers In	2,775,475	-	-	-	-
050	050	3989	Admin Reimbursement	286,208	371,591	479,903	248,164	358,150
				10,562,162	9,379,121	9,432,403	10,332,058	10,418,650
		056 REFUSE						
056	056	3321	Returned Check Fee		25			
056	056	3400	Refuse Revenue	2,953,310	2,989,916	3,848,000	3,850,000	4,026,000
056	056	3410	Special Refuse Pick Up	36,549	43,366	45,500	70,000	50,000
056	056	3420	Recycling Program	2,632	2,073	2,600	169	500
056	056	3430	Green waste Recycling Program	5,200	1,785	2,600	925	1,000
056	056	3560	Delinquent Penalty	15,697	-	-	-	-
056	056	3570	Door Hanger Fee	-	-	-	-	-
056	056	3710	Grant Proceeds	6,691	6,764	-	-	-
056	056	3720	Grant Revenue - Capital		120,000		-	-
056	056	3850	Interest	17,137	10,143	-	2,000	1,500
056	056	3865	Sale Of Property	-	-	-	-	-
056	056	3880	Miscellaneous	147	-	-	741	-
056	056	3884	Bad Debt Recovery	-	1,146	-	2,700	1,500
				3,037,362	3,175,218	3,898,700	3,926,535	4,080,500
		060 WASTEWATER						
060	060	3500	Sewer Use Charges	3,332,930	3,388,627	3,350,000	3,300,000	3,300,000
060	060	3510	Waste Water Sales	-	-	-	-	-
060	060	3560	Delinquent Penalty	16,221	-	-	165	-
060	060	3570	Door Hanger Fee	-	-	-	-	-
060	060	3575	Non System Waste Water Fee	80,840	-	-	97,411	80,000
060	060	3710	Grant Proceeds	-	-	-	-	-
060	060	3788A	Incentives/Rebates	-	-	-	-	-
060	060	3850	Interest	91,433	74,994	-	12,500	7,500
060	060	3865	Sale Of Property	(142,989)	(29,135)	-	-	-
060	060	3880	Miscellaneous	(2,337)	2,500	-	1,230	-
060	060	3879B	Utility Pump Reimbursements	-	-	-	-	-
060	060	3884	Bad Debt Recovery	-	1,322	-	3,014	-
060	060	3891	Contributed Capital	-	-	-	-	-
				3,376,098	3,438,308	3,350,000	3,414,320	3,387,500
		065 STREETS CAP - EAST						

065	065	3605	Capital/Impact Fees	293,441	280,025	300,000	28,000	35,000
065	065	3710	Grant Proceeds	-	-	-	-	-
065	065	3850	Interest	22,080	18,479	-	2,903	-
				315,521	298,503	300,000	30,903	35,000
		065A STREETS CAP - WEST						
065A	065A	3605	Capital/Impact Fees	-	-	-	-	-
065A	065A	3850	Interest	736	588	-	-	-
				736	588	-	-	-
		066 LAW ENFORCEMENT CAP						
066	066	3605	Capital/Impact Fees	50,072	50,219	50,000	24,000	25,000
066	066	3850	Interest	5,160	4,511	-	-	-
				55,232	54,730	50,000	24,000	25,000
		067 FIRE PROTECTION - EAST						
067	067	3605	Capital/Impact Fees	42,944	44,982	50,000	18,500	20,000
067	067	3850	Interest	2,432	2,291	-	-	-
				45,376	47,273	50,000	18,500	20,000
		067A FIRE PROTECTION - WEST						
067A	067A	3605	Capital/Impact Fees	-	-	-	-	-
067A	067A	3850	Interest	57	46	-	-	-
				57	46	-	-	-
		068 GENERAL FACILITIES CAP						
068	068	3605	Capital/Impact Fees	70,952	76,985	70,000	22,000	22,000
068	068	3850	Interest	4,892	583	-	131	100
068	068	3879	Reimbursements	-	-	-	-	-
				75,844	77,568	70,000	22,131	22,100
		069 STORM DRAIN CAP						
069	069	3605	Capital/Impact Fees	72,888	89,537	85,000	8,000	10,000
069	069	3850	Interest	10,305	9,731	-	1,632	-
069	069	3879	Reimbursements	-	-	-	-	-
				83,193	99,268	85,000	9,632	10,000
		070 WATER SUPPLY CAP						
070	070	3605	Capital/Impact Fees	-	-	-	-	-
070	070	3606	Water Sup/Hold Facility Fee	-	-	-	-	-
070	070	3607	Water Distribution Fee	-	-	-	-	-
070	070	3850	Interest	27,600	22,044	-	3,640	3,000
070	070	3879	Reimbursements	-	-	-	-	-
				27,600	22,044	-	3,640	3,000
		070A WATER DISTRIBUTION CAP						
070A	070A	3605	Capital/Impact Fees	-	-	-	-	-
070A	070A	3607	Water Distribution Fee	-	-	-	-	-
070A	070A	3850	Interest	2,829	2,146	-	350	250
070A	070A	3879	Reimbursements	-	-	-	-	-
				2,829	2,146	-	350	250
		070B WATER DIF						
070B	070B	3605	Capital/Impact Fees	120,251	126,105	120,000	10,000	12,000
070B	070B	3850	Interest	1,247	2,180	-	400	300
070B	070B	3879	Reimbursements	-	-	-	-	-
				121,498	128,285	120,000	10,400	12,300
		071 WASTE WATER TREATMENT/DISPOSAL						
071	071	3608	Waste Water Treat Facility Fee	-	-	-	-	-
071	071	3609	Waste Water Collect Facility Fee	-	-	-	-	-
071	071	3850	Interest	(2,525)	(2,710)	-	(900)	(750)
071	071	3879	Reimbursements	-	-	-	-	-
				(2,525)	(2,710)	-	(900)	(750)
		071A WASTE WATER COLLECTION						
071A	071A	3609	Waste Water Collect Facility Fee	-	-	-	-	-
071A	071A	3850	Interest	4,077	3,256	-	800	700
071A	071A	3879	Reimbursements	-	-	-	-	-
				4,077	3,256	-	800	700
		071B DIF - WASTEWATER						
071B	071B	3605	Capital/Impact Fees	173,093	164,252	160,000	18,000	20,000
071B	071B	3850	Interest	1,531	2,731	-	800	700
071B	071B	3879	Reimbursements	-	-	-	-	-
				174,624	166,983	160,000	18,800	20,700
		072 STREETS CAP						
072	072	3850	Interest	1,099	878	-	225	175
072	072	3879	Reimbursements	-	-	-	-	-
				1,099	878	-	225	175
		074 PARKS & RECREATION CAP						
074	074	3605	Capital/Impact Fees	-	3,193	-	-	-
074	074	3850	Interest	9,577	7,719	-	2,000	1,500
074	074	3879	Reimbursements	-	-	-	-	-
				9,577	10,912	-	2,000	1,500

		074A PARK LAND ACQUISTION						
074A	074A	3605	Capital/Impact Fees	108,576	-	-	-	-
074A	074A	3850	Interest	5,577	4,454	-	1,200	1,000
074A	074A	3879	Reimbursements	-	-	-	-	-
				114,153	4,454	-	1,200	1,000
		074B PARK IMPROVEMENTS						
074B	074B	3605	Capital/Impact Fees	-	-	-	-	-
074B	074B	3850	Interest	4,910	3,926	-	1,000	800
074B	074B	3880	Miscellaneous	-	-	-	-	-
				4,910	3,926	-	1,000	800
		074C COMM/REC FACILITIES						
074C	074C	3605	Capital/Impact Fees	21,852	17,671	20,000	12,000	12,500
074C	074C	3850	Interest	1,337	1,232	-	400	300
074C	074C	3875	Gifts & Donations	-	-	-	-	-
				23,189	18,903	20,000	12,400	12,800
		074D DIF - PARKS						
074D	074D	3605	Capital/Impact Fees	180,172	171,225	200,000	9,000	10,000
074D	074D	3850	Interest	1,876	2,775	-	800	700
074D	074D	3875	Gifts & Donations	-	-	-	-	-
				182,048	174,000	200,000	9,800	10,700
		075 FACILITY/INFRASTRUCTURE						
075	075	3605	Capital/Impact Fees	-	-	-	-	-
075	075	3850	Interest	3,990	3,192	-	850	700
075	075	3900	Operating Transfers In	-	-	-	-	-
				3,990	3,192	-	850	700
		076 REFUSE CAPITAL						
076	076	3604	Refuse Impact Fee	28,590	28,868	33,000	6,000	7,000
076	076	3850	Interest	3,106	2,695	-	800	700
				31,696	31,562	33,000	6,800	7,700
		085 PBIA						
085	085	3029	Business License	8,978	9,295	9,125	13,000	10,000
085	085	3850	Interest	154	123	-	-	-
				9,132	9,418	9,125	13,000	10,000
		150 RDA RETIREMENT OBLIG FUND						
150	150	3980	Tax Increment	919,975	1,051,580	800,000	1,495,164	1,000,000
150	150	3850	Interest	39,070	34,163	-	150	-
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	-	-	-	-	-
				846,599	1,085,743	800,000	1,495,314	1,000,000
		155 HOUSING AUTHORITY FUND						
155	155	3719	Loan Repayment	133,143	39,482	-	75,195	-
155	155	3850	Interest	121,589	-	3,000	-	-
155	155	3880	Miscellaneous	(4,557)	76	-	75	-
				250,174	39,558	3,000	75,270	-
		160 2019 WATER SERIES BOND PROCEEDS						
160	160	3863	2019 Water Series Bond Proceeds	575,258	-	4,044,692	25,380,050	-
	160	3850	Interest	130,536	365,456	-	-	-
				705,794	365,456	4,044,692	25,380,050	-
		201 LLMD ZONE 1						
201	201	3775	LLMD Property Assessments	-	94,591	93,304	93,301	93,301
201	201	3775GF	LLMD General Benefit	-	5,008	5,008	5,125	5,125
201	201	3850	Interest	-	(1,374)	-	-	-
201	201	3880	Miscellaneous		934			
					99,159	98,312	98,426	98,426
		203 LLMD ZONE 3						
203	203	3775	LLMD Property Assessments	-	18,931	17,679	17,673	17,673
203	203	3775GF	LLMD General Benefit	-	533	533	528	528
203	203	3850	Interest	-	185	-	-	-
				-	19,649	18,212	18,201	18,201
		205 LLMD ZONE 5						
205	205	3775	LLMD Property Assessments	-	1,655	1,807	1,807	1,807
205	205	3775GF	LLMD General Benefit	-	110	110	113	113
205	205	3850	Interest	-	(230)	-	-	-
				-	1,535	1,917	1,920	1,920
		206 LLMD ZONE 6						
206	206	3775	LLMD Property Assessments	-	1,839	1,987	1,987	1,987
206	206	3775GF	LLMD General Benefit	-	59	59	61	61
206	206	3850	Interest	-	(131)	-	-	-
				-	1,767	2,046	2,048	2,048

		207 LLMD ZONE 7						
207	207	3775	LLMD Property Assessments	-	4,014	4,145	4,145	4,145
207	207	3775GF	LLMD General Benefit	-	148	148	151	151
207	207	3850	Interest	-	(384)	-	-	-
				-	3,778	4,293	4,296	4,296
		208A LLMD ZONE 8A						
208A	208A	3775	LLMD Property Assessments	-	-	8,366	8,823	8,823
208A	208A	3775GF	LLMD General Benefit	-	231	231	235	235
208A	208A	3850	Interest	-	66	-	-	-
				-	297	8,597	9,058	9,058
		208B LLMD ZONE 8B						
208B	208B	3775	LLMD Property Assessments	-	-	17,201	17,832	17,832
208B	208B	3775GF	LLMD General Benefit	-	804	804	812	812
208B	208B	3850	Interest	-	214	-	-	-
				-	1,018	18,005	18,644	18,644
		209 LLMD ZONE 9						
209	209	3775	LLMD Property Assessments	-	6,090	6,247	6,245	6,245
209	209	3775GF	LLMD General Benefit	-	278	278	285	285
209	209	3850	Interest	-	57	-	-	-
				-	6,425	6,525	6,530	6,530
		210 LLMD ZONE 10						
210	210	3775	LLMD Property Assessments	-	18,713	18,990	18,989	18,989
210	210	3775GF	LLMD General Benefit	-	945	945	967	967
210	210	3850	Interest	-	(395)	-	-	-
				-	19,263	19,935	19,956	19,956
		211 LLMD ZONE 11						
211	211	3775	LLMD Property Assessments	-	1,884	1,919	1,919	1,919
211	211	3775GF	LLMD General Benefit	-	137	137	141	141
211	211	3850	Interest	-	(213)	-	-	-
				-	1,808	2,056	2,060	2,060
		212 LLMD ZONE 12						
212	212	3775	LLMD Property Assessments	-	19,970	20,150	20,149	20,149
212	212	3775GF	LLMD General Benefit	-	1,427	1,427	1,458	1,458
212	212	3850	Interest	-	1,853	-	-	-
				-	23,251	21,577	21,607	21,607
		213 LLMD ZONE 13						
213	213	3775	LLMD Property Assessments	-	4,917	4,950	4,950	4,950
213	213	3775GF	LLMD General Benefit	-	1,924	1,924	1,976	1,976
213	213	3850	Interest	-	(158)	-	-	-
				-	6,683	6,874	6,926	6,926
		251 PFMD ZONE 1						
251	251	3775	PFMD Property Assessment	-	70,832	68,240	71,077	71,077
251	251	3775GF	PFMD General Benefit	-	1,003	1,003	1,031	1,031
251	251	3850	Interest	-	3,835	-	-	-
				-	75,670	69,243	72,108	72,108
		252 PFMD ZONE 2						
252	252	3775	PFMD Property Assessment	-	123,831	124,332	131,654	131,654
252	252	3775GF	PFMD General Benefit	-	3,252	3,252	3,342	3,342
252	252	3850	Interest	-	11,947	-	-	-
				-	139,030	127,584	134,996	134,996
		253 PFMD ZONE 3						
253	253	3775	PFMD Property Assessment		55,582	54,995	43,310	43,310
253	253	3775GF	PFMD General Benefit		737	737	757	757
253	253	3850	Interest		3,379	-	-	-
				-	59,698	55,732	44,067	44,067
		254 PFMD ZONE 4						
254	254	3775	PFMD Property Assessment	-	54,609	55,313	56,742	56,742
254	254	3775GF	PFMD General Benefit	-	652	652	670	670
254	254	3850	Interest	-	527	-	-	-
				-	55,789	55,965	57,412	57,412
		255 PFMD ZONE 5						
255	255	3775	PFMD Property Assessment	-	81,055	81,178	56,254	56,254
255	255	3775GF	PFMD General Benefit	-	1,366	1,366	1,403	1,403
255	255	3850	Interest	-	2,759	-	-	-
				-	85,180	82,544	57,657	57,657
		256 PFMD ZONE 6						
256	256	3775	PFMD Property Assessment	-	54,944	54,844	55,521	55,521
256	256	3775GF	PFMD General Benefit	-	396	396	407	407
256	256	3850	Interest	-	1,286	-	-	-
				-	56,626	55,240	55,928	55,928
		257 PFMD ZONE 7						
257	257	3775	PFMD Property Assessment	-	6,788	6,808	6,957	6,957
257	257	3775GF	PFMD General Benefit	-	150	150	154	154

257	257	3850	Interest	-	49	-	-	-
				-	6,987	6,958	7,111	7,111
		258 PFMD ZONE 8						
258	258	3775	PFMD Property Assessment	-	34,445	34,509	40,049	40,049
258	258	3775GF	PFMD General Benefit	-	651	651	910	910
258	258	3850	Interest	-	130	-	-	-
				-	35,226	35,160	40,959	40,959
		259 PFMD ZONE 9						
259	259	3775	PFMD Property Assessment	-	38,179	38,266	45,095	45,095
259	259	3775GF	PFMD General Benefit	-	978	978	1,247	1,247
259	259	3850	Interest	-	84	-	-	-
				-	39,242	39,244	46,342	46,342
		260 PFMD ZONE 10						
260	260	3775	PFMD Property Assessment	-	-	17,870	17,870	17,870
260	260	3775GF	PFMD General Benefit	-	-	256	263	263
260	260	3850	Interest	-	26	-	-	-
260	260	3880	Miscellaneous		9,500			
				-	9,526	18,126	18,133	18,133
		ALL OTHERS						
021	021	3720	Prop 68 Grant Reimbursement					176,355
116	116	3880	Youth Rec Fund	-	-	-	-	5,000
121	121	3880	Reason for the Season	-	-	-	-	15,000
122	122	3880	PD Asset Forfeiture					-
123	123	3880	Red Ribbon					6,520
124	124	3880	Police Shoe Drive		-			2,000
				-	-	-	-	204,875
			NET SPECIAL FUND RECEIPTS	22,984,759	23,895,993	27,041,628	51,144,664	24,971,882
			NET GENERAL FUND RECEIPTS	12,925,835	11,765,741	10,576,393	12,395,616	13,891,217
			TOTAL RECEIPTS	**35,910,594**	**35,661,734**	**37,618,021**	**63,540,280**	**38,863,099**

SCHEDULE 2

SUMMARY OF NET OPERATING EXPENDITURES

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		GENERAL FUND					
001	4211	CITY COUNCIL	111,344	139,995	164,223	139,894	119,502
001	4213	CITY MANAGER	664,161	501,883	448,795	475,775	462,449
001	4214	CITY CLERK	192,865	59,858	127,519	100,450	63,691
001	4215	FINANCE	705,182	780,215	635,976	654,737	1,122,544
001	4216	COMMUNITY DEVELOPMENT	354,135	374,668	386,165	478,643	540,484
001	4220	MAINTENANCE	804,225	730,937	791,367	728,732	1,215,743
001	4221	POLICE	7,249,345	6,894,190	7,107,528	6,496,711	7,745,991
001	4222	FIRE	540,610	592,001	600,915	575,887	717,020
001	4224	BUILDING INSPECTION	311,225	337,548	590,098	445,307	720,584
001	4230	PUBLIC WORKS ADMINISTRATION	455,980	449,958	595,260	498,699	644,695
001	4231	STREETS	603,972	373,462	543,260	475,155	370,899
001	4241	PARKS	433,029	575,489	485,274	396,775	98,864
001	4242	RECREATION	840,504	685,250	240,104	158,872	301,220
001	4296	INFORMATION TECHNOLOGY	141,560	175,556	254,626	237,278	251,472
001	4297	HUMAN RESOURCES	212,549	244,824	118,555	125,738	330,011
		TOTAL GENERAL FUND	13,620,686	12,915,835	13,089,665	11,988,652	14,705,169
		SPECIAL FUNDS					
017	5804	ASSISTANCE TO FIREFIGHTER GRANT	-	-	-	-	332,000
020	4223/4277	TRAFFIC SAFETY	-	18,796	31,200	35,697	151,510
022	4222	AMBULANCE FINES	-	-	-	-	7,000
027	027	TE/STP(RTPA) EXCHANGE FUND	-	2,600			13
045	4245	GOLF COURSE	1,296,416	1,209,645	1,496,894	1,288,777	1,523,845
050	4250	WATER	5,415,319	5,032,130	6,605,964	6,126,865	7,771,658
050	4251	UTILITY BILLING	293,139	371,593	412,310	248,164	358,150
056	4256	REFUSE	3,049,993	3,373,005	4,403,294	3,879,848	4,906,547
060	4260	WASTEWATER	3,311,670	4,926,549	3,346,784	2,595,324	2,836,100
040	4265	FLEET MAINTENANCE	988,311	976,982	1,303,181	984,448	1,158,176
085	4270	PARKING & BUSINESS IMPROVEMENT AREA (PBIA)	5,101	17,743	11,856	8,000	11,926
150	4951	REDEVELOPMENT DEBT SERVICE FUND	1,416,905	1,540,515	1,595,838	1,419,777	1,519,455
155	4953	HOUSING AUTHORITY	31,171	18,312	28,307	11,630	12,600
201	4851	LLMD Zone 1	21,728	63,132	93,398	59,430	96,710
203	4853	LLMD Zone 3	8,508	8,103	18,142	11,210	18,100
205	4855	LLMD Zone 5	1,303	1,583	1,835	2,935	1,920
206	4856	LLMD Zone 6	1,844	1,935	2,038	2,481	2,030
207	4857	LLMD Zone 7	2,991	3,374	4,095	4,630	4,300
208	4858	LLMD Zone 8	-	9,270	-	-	-
208A	4858A	LLMD Zone 8A	360	3,818	9,562	4,583	9,050
208B	4858B	LLMD Zone 8B	6,956	17,210	17,939	16,331	17,050
209	4859	LLMD Zone 9	7,476	4,163	6,252	4,375	6,330
210	4860	LLMD Zone 10	12,451	13,619	18,910	17,294	19,920
211	4861	LLMD Zone 11	1,022	1,277	2,029	2,281	1,660
212	4862	LLMD Zone 12	42,836	108,130	62,881	50,412	46,250
213	4863	LLMD Zone 13	3,125	3,830	6,874	5,369	6,920
251	4871	PFMD Zone 1	16,321	84,101	69,243	33,929	17,100
252	4872	PFMD Zone 2	55,484	154,870	127,584	57,120	63,900
253	4873	PFMD Zone 3	40,807	58,452	55,732	24,329	18,600
254	4874	PFMD Zone 4	11,777	54,259	55,965	10,927	15,800
255	4875	PFMD Zone 5	36,460	78,204	82,544	27,467	25,800
256	4876	PFMD Zone 6	31,392	67,111	55,280	12,207	9,500
257	4877	PFMD Zone 7	517	106	6,672	1,313	2,200
258	4878	PFMD Zone 8	1,302	368	25,256	8,583	12,500
259	4879	PFMD Zone 9	710	866	37,485	3,043	13,800
260	4880	PFMD Zone 10	-	9,697	15,976	1,523	4,500
		TOTAL SPECIAL FUNDS:	16,113,395	18,235,350	20,011,320	16,960,302	21,002,920
		GRAND TOTAL:	29,734,082	31,151,185	33,100,985	28,948,953	35,708,089

SCHEDULE 3

SUMMARY OF FUND TRANSACTIONS

		FUNDS AVAILABLE			APPROPRIATIONS						
		ESTIMATED FUND BALANCE 7/1/2021	RECEIPTS/ TRANSFERS	AVAILABLE BALANCE	PERSONNEL EXPENSE	OPERATING EXPENSE	ASSET REPLACEMENT	CAPITAL PROJECTS	DEBT SERVICE	TOTAL EXPENDITURES	PROJECTED FUND BALANCE 6/30/2022
001	GENERAL FUND - ANNUAL OPERATING	-	13,891,217	13,891,217	9,001,000	5,489,570	156,390	420,000	58,209	15,125,169	(1,233,952)
001	GENERAL FUND RESERVE	6,693,529	-	6,693,529	-	-	-		-	1,233,952	5,459,577
017	AFG	-	332,000	332,000	-	332,000	-	-	-	332,000	-
020	TRAFFIC SAFETY FUND	449,882	22,000	471,882	39,800	111,710	-	-	-	151,510	320,372
021	PROP 68 GRANT		176,355	176,355	-	-	-	176,355	-	176,355	-
022	AMBULANCE FINES	10,990	-	10,990	-	7,000	-	-	-	7,000	3,990
027	TE/STP(RTPA)	1,407,357	175,000	1,582,357	-	13	-	600,000	-	600,013	982,344
028	GRANTS - FEDERAL	-	-	-	-	-	-	-	-	-	-
029	GAX TAX SECTION 2015	2,540	-	2,540				-			2,540
030	GRANTS - OTHER	110,542	-	110,542	-	-	-	-	-	-	110,542
033	TRANSPORTATION	2,705,170	531,604	3,236,774	-	-	-	570,000	-	570,000	2,666,774
034	GAS TAX	1,071,139	616,877	1,688,016	-	-	-	740,000	-	740,000	948,016
035	CDBG/HOME	501,434	-	501,434	-	-	-	-	-	-	501,434
036	SB1 ROAD REHABILITATION	1,609,485	509,246	2,118,731	-	-	-	1,000,000	-	1,000,000	1,118,731
040	FLEET MAINTENANCE	(1,131,387)	1,233,270	101,883	167,900	955,276	35,000	-	-	1,158,176	(1,056,293)
045	GOLF COURSE FUND	(777,932)	1,522,300	744,368	-	1,523,845	-	-	-	1,523,845	(779,477)
049	ENTERPRISE GRANT	(237,375)	-	(237,375)	-	-	-	-	-	-	(237,375)
049A	REFUSE GRANT	-	-	-	-	-	-	-	-	-	-
049B	SEWER GRANT	-	-	-	-	-	-	-	-	-	-
050	WATER FUND	4,963,360	10,418,650	15,382,010	1,555,000	6,574,808	-	3,498,875	-	11,628,683	3,753,327
051	WATER RATE STABILIZATION FUND	528,114	-	528,114	-	-	-	-	-	-	528,114
056	REFUSE FUND	1,121,917	4,080,500	5,202,417	1,167,300	3,389,247	350,000	20,000	-	4,926,547	275,870
060	WASTEWATER/STORM DRAIN FUND	10,781,909	3,387,500	14,169,409	1,034,800	1,801,300	-	5,170,000	-	8,006,100	6,163,309
065	DIF - STREETS EAST	2,561,097	35,000	2,596,097	-	-	-	279,847	-	279,847	2,316,250
065A	DIF - STREETS WEST	83,301	-	83,301	-	-	-	-	-	-	83,301
066	DIF - LAW ENFORCEMENT	125,369	25,000	150,369	-	-	-	-	-	-	150,369
067	DIF - FIRE PROTECTION EAST	210,927	20,000	230,927	-	-	-	-	-	-	230,927
067A	DIF - FIRE PROTECTION WEST	6,501	-	6,501	-	-	-	-	-	-	6,501
068	DIF - GENERAL FACILITIES	116,332	22,100	138,432	-	-	-	-	-	-	138,432
069	DIF - STORM DRAIN CAP	1,401,453	10,000	1,411,453	-	-	-	890,000	-	890,000	521,453
070	DIF - WATER CAP	3,125,799	3,000	3,128,799	-	-	-	-	-	-	3,128,799
070A	DIF - WATER DISTRIBUTION	304,239	250	304,489	-	-	-	-	-	-	304,489
070B	DIF - WATER	354,193	12,300	366,493		-	-	100,000	-	100,000	266,493
071	WASTE WATER DISPOSAL	(384,177)	(750)	(384,927)	-	-	-	-	-	-	(384,927)
071A	WASTE WATER COLLECTION	432,020	700	432,720	-	-	-	255,000	-	255,000	177,720
071B	DIF - WASTEWATER	444,317	20,700	465,017		-	-	-	-	-	465,017
072	STREETS CAP	124,527	175	124,702	-	-	-	-	-	-	124,702
074	DIF - PARKS AND RECREATION	1,094,180	1,500	1,095,680	-	-	-	-	-	-	1,095,680
074A	DIF - PARKS LAND ACQUISTION	632,087	1,000	633,087	-	-	-	550,000	-	550,000	83,087
074B	PARKS IMPROVEMENT	556,416	800	557,216	-	-	-	450,000	-	450,000	107,216
074C	COMMUNITY RECREATION FACILITIES	189,910	12,800	202,710	-	-	-	-	-	-	202,710
074D	DIF - PARKS	451,690	10,700	462,390		-	-	-	-	-	462,390
075	INFRASTRUCTURE	452,986	700	453,686	-	-	-	-	-	-	453,686
076	DIF - REFUSE	396,598	7,700	404,298	-	-	-	-	-	-	404,298
085	PBIA	24,522	10,000	34,522	-	11,926	-	-	-	11,926	22,596
116	YOUTH RECREATION FUND	16,564	5,000	21,564	-	5,000	-			5,000	16,564
121	REASON FOR THE SEASON	8,624	15,000	23,624	-	15,000	-			15,000	8,624
122	PD ASSET FORFEITURE	22,506	-	22,506	-	-	-			-	22,506
123	RED RIBBON/NATIONAL NIGHT OUT	160	6,520	6,680	-	6,520	-			6,520	160
124	PD SHOE DRIVE	1,482	2,000	3,482	-	2,000	-			2,000	1,482
150	REDEVELOPMENT	1,086,721	1,000,000	2,086,721	-	69,455	-	-	1,450,000	1,519,455	567,266
155	HOUSING AUTHORITY	1,907,827	-	1,907,827	-	12,600	-	-	-	12,600	1,895,227
158	2011 TAX ALLOCATION BOND	-	-	-	-	-	-	-	-	-	-
201	LLMD ZONE 1	(115,192)	98,426	(16,766)	-	96,710	-	-	-	96,710	(113,476)
203	LLMD ZONE 3	42,888	18,201	61,089	-	18,100	-	-	-	18,100	42,989
205	LLMD ZONE 5	(33,834)	1,920	(31,914)	-	1,920	-	-	-	1,920	(33,834)
206	LLMD ZONE 6	(18,465)	2,048	(16,417)	-	2,030	-	-	-	2,030	(18,447)
207	LLMD ZONE 7	(53,403)	4,296	(49,107)	-	4,300	-	-	-	4,300	(53,407)
208A	LLMD ZONE 8A	16,856	9,058	25,914	-	9,050	-	-	-	9,050	16,864
208B	LLMD ZONE 8B	21,326	18,644	39,970	-	17,050	-	-	-	17,050	22,920
209	LLMD ZONE 9	13,045	6,530	19,575	-	6,330	-	-	-	6,330	13,245
210	LLMD ZONE 10	(45,493)	19,956	(25,537)	-	19,920	-	-	-	19,920	(45,457)
211	LLMD ZONE 11	(29,557)	2,060	(27,497)	-	1,660	-	-	-	1,660	(29,157)
212	LLMD ZONE 12	190,539	21,607	212,146	-	46,250	-	-	-	46,250	165,896
213	LLMD ZONE 13	(18,432)	6,926	(11,506)	-	6,920	-	-	-	6,920	(18,426)
251	PFMD ZONE 1	602,095	72,108	674,203	-	17,100	-	-	-	17,100	657,103
252	PFMD ZONE 2	1,804,346	134,996	1,939,342	-	63,900	-	-	-	63,900	1,875,442
253	PFMD ZONE 3	517,300	44,067	561,367	-	18,600	-	-	-	18,600	542,767
254	PFMD ZONE 4	140,753	57,412	198,165	-	15,800	-	-	-	15,800	182,365
255	PFMD ZONE 5	449,933	57,657	507,590	-	25,800	-	-	-	25,800	481,790
256	PFMD ZONE 6	241,588	55,928	297,516	-	9,500	-	-	-	9,500	288,016
257	PFMD ZONE 7	17,398	7,111	24,509	-	2,200	-	-	-	2,200	22,309
258	PFMD ZONE 8	68,179	40,959	109,138	-	12,500	-	-	-	12,500	96,638
259	PFMD ZONE 9	82,751	46,342	129,093	-	13,800	-	-	-	13,800	115,293
260	PFMD ZONE 10	10,034	18,133	28,167	-	4,500	-	-	-	4,500	23,667
300	TRAFFIC SIGNALS	197,796	-	197,796	-	-	-	120,153	-	120,153	77,643
	Totals:	**49,661,296**	**38,863,099**	**88,524,395**	**12,965,800**	**20,721,210**	**541,390**	**14,840,230**	**1,508,209**	**51,810,791**	**36,713,604**

SCHEDULE 4

SUMMARY OF POSITIONS

DEPARTMENT - DIVISIONS		2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Amended	2021-2022 Proposed
4213	CITY MANAGER	2.00	2.00	2.00	2.00	2.00
4214	CITY CLERK	0.50	0.50	0.50	0.50	0.50
4215	FINANCE	4.50	4.50	3.50	3.50	3.50
4216	COMMUNITY DEVELOPMENT	2.00	2.00	2.00	1.50	1.50
4220	MAINTENANCE	3.50	3.50	3.50	7.00	7.00
4221	POLICE	42.00	41.00	40.00	40.00	41.00
4222	FIRE	3.00	2.00	2.00	2.00	2.00
4224	BUILDING INSPECTION	3.00	3.00	3.00	4.50	4.50
4230	PUBLIC WORKS ADMINISTRATION	3.00	4.00	4.00	4.00	4.00
4231	STREETS	5.00	5.00	4.00	-	-
4241	PARKS	4.50	4.50	4.50	-	-
4242	RECREATION	5.00	4.00	1.00	2.00	2.00
4296	INFORMATION TECHNOLOGY	1.00	1.00	1.00	1.00	1.00
4297	HUMAN RESOURCES	1.00	1.00	-	-	1.00
	GENERAL FUND POSITION TOTAL	80.00	78.00	71.00	68.00	70.00
4265	FLEET MAINTENANCE	2.00	2.00	2.00	2.00	2.00
4250	WATER	12.50	13.00	13.00	13.50	13.00
4251	UTILITY BILLING	3.00	3.00	3.00	3.00	2.00
4256	REFUSE	12.00	14.00	14.00	14.00	14.00
4260	WASTEWATER	11.50	12.00	12.00	12.00	12.00
	ENTERPRISE FUND POSITION TOTAL	41.00	44.00	44.00	44.50	43.00
	GRAND TOTAL:	121.00	122.00	115.00	112.50	113.00

SCHEDULE 5

SUMMARY OF CAPITAL IMPROVEMENT PROJECTS

PROJECT #	PROJECT TITLE			2021-2022	2022-2023
	STREETS				
5006	Slurry Seal Projects			540,000	200,000
5007	Bush/41 Interchange			-	1,500,000
5013	Bush Avenue 19th Overlay			910,000	
5027	Reclamite Projects			200,000	200,000
5030	Sidewalk on 19th by LSC			260,000	1,677,103
5029	Sidewalk Repair Program			50,000	50,000
5018	2020 Slurry SB1 Project			1,000,000	
5016	New Traffic Signal Cinnamon/19th			400,000	
				3,360,000	3,627,103
		FUNDING SOURCES			
		001	GENERAL FUND	50,000	50,000
		027	TE/SPT (RTPA) EXCHANGE	600,000	-
		028	FEDERAL GRANTS	-	-
		030	OTHER GRANTS	-	-
		033	LOCAL TRANSPORATION	570,000	1,677,103
		034	GAS TAX	740,000	400,000
		036	SB 1 ROAD REHABILITATION	1,000,000	-
		050	WATER ENTERPRISE	-	-
		060	WASTEWATER ENTERPRISE	-	-
		065	DIF STREETS CAP - EAST	279,847	1,500,000
		069	STORMWATER DIF	-	-
		070	WATER SUPPLY CAPITAL (PRIOR YEARS)	-	-
		070B	WATER DIF	-	-
		071A	WASTEWATER COLLECTION	-	-
		071B	WASTEWATER DIF	-	-
		300	TRAFFIC SIGNALS	120,153	
				3,360,000	3,627,103
				-	-
	PARKS				
5111	New ADA Dog Park			1,000,000	
5021	Lemoore Sports Complex Shade Structures			176,355	
				1,176,355	-
		FUNDING SOURCES			
		021	PROP 68 GRANT REIMBURSEMENT	176,355	-
		074A	DIF PARKS LAND ACQ	550,000	-
		074B	DIF PARKS IMPROVEMENT	450,000	-
				1,176,355	-
				-	-
	WATER				
5200	Water Line Reimbursement			50,000	50,000
5202	TTHM Project			1,648,875	
5203	Southeast Well (Well 15) Pump			100,000	
5211	Repaint Water Tanks			-	30,000
5215	Replace Service Lines			150,000	150000
5220	Well Rehabilitation			500,000	450,000
5221	Recoat Station 7 South Tank			150,000	
5223	Replace line 40 G Street to Well 11			1,000,000	
				3,598,875	680,000
	FUNDING SOURCES				
		050	WATER ENTERPRISE	3,498,875	680,000
		070	WATER SUPPLY CAPITAL	-	-
		070A	DIF WATER DISTRIBUTION CAP	-	-
		070B	DIF WATER	100,000	-
		160	BOND PROCEEDS	-	-
				3,598,875	680,000

				-	-
	WASTEWATER				
5300	Sewer Line Extension Reimbursements			50,000	50,000
5302	E Street Lift St.(E & Olive Sewer)			300,000	-
5303	Thomas Lift Station Rehabilitation			450,000	
5304	Wastewater Treatment Plant			700,000	-
5306	Upgrade Elk Meadows Lift St.			-	50,000
5309	Upgrade Cimarron Park Lift St.			255,000	-
5310	Sanitary Sewer Lift Station 9A			2,680,000	
5311	Headworks Bar Screen			100,000	
5313	19th & Bush Pipeline Upgrade			90,000	
				4,625,000	100,000
	FUNDING SOURCES				
		060	WASTEWATER & STORM WATER	4,370,000	100,000
		071A	WASTEWATER COLLECTION	255,000	-
				4,625,000	100,000
				-	-
	REFUSE				
5402	Concrete Pads			20,000	20,000
				20,000	20,000
	FUNDING SOURCES				
		028	CONGESTION MITIGATION & AIR QUALITY	-	-
		056	REFUSE	20,000	20,000
				20,000	20,000
	STORM WATER				
5500	Storm Drain Reimbursement			50,000	50,000
5501	Lemoore HS Storm Basin			30,000	270,000
5505	Daphne Storm Drain Basin			700,000	-
5507	D St. Storm Drainage			110,000	990,000
NEW	Repair drainage at 40G Street			30,000	
5502	Storm Drain Line Bellehaven to College			620,000	-
5508	Enterprise Drive Drainage			150,000	
				1,690,000	1,310,000
	FUNDING SOURCES				
		069	DIF STORM WATER CAP	890,000	1,310,000
		060	WASTEWATER & STORM WATER	800,000	-
				1,690,000	1,310,000
				-	-
	GENERAL FACILITIES				
5710	City Council Chambers Remodel				
5712A	Regional Dispatch Center			140,000	
NEW	Parking lot Repair behind Tadeo's and WF			100,000	
5717	Citywide ADA Compliance			100,000	100,000
				340,000	100,000
	FUNDING SOURCES				
		001	GENERAL FUND	340,000	100,000
		066	DIF LAW ENFORCEMENT	-	-
		067	DIF FIRE PROTECT - EAST	-	-
				340,000	100,000
				-	-

	PROFESSIONAL SERVICES		
5900	General Plan Update		500,000
NEW	Housing Element		20,000
5905	Regional Housing Need Assessment (RHNA)	30,000	
NEW	Zoning Text Amendment (may be combined with Gen. Plan Update		
		30,000	520,000

FUNDING SOURCES			
001	GENERAL FUND	30,000	520,000
		30,000	520,000
	GRAND TOTAL:	14,840,230	6,357,103
001	GENERAL FUND	420,000	670,000
021	PROP 68 GRANT REIMBURSEMENT	176,355	-
027	TE/SPT (RTPA) EXCHANGE	600,000	-
033	LOCAL TRANSPORATION	570,000	1,677,103
034	GAS TAX	740,000	400,000
036	SB 1 ROAD REHABILITATION	1,000,000	-
050	WATER ENTERPRISE	3,498,875	680,000
056	REFUSE	20,000	20,000
060	WASTEWATER & STORM WATER	5,170,000	100,000
065	DIF STREETS CAP - EAST	279,847	1,500,000
069	DIF STORM WATER CAP	890,000	1,310,000
070B	DIF WATER	100,000	-
071A	WASTEWATER COLLECTION	255,000	-
074A	DIF PARKS LAND ACQ	550,000	-
074B	DIF PARKS IMPROVEMENT	450,000	-
300	TRAFFIC SIGNAL	120,153	-
		14,840,230	6,357,103

OPERATING BUDGETS

CITY COUNCIL 4211

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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES					
Personnel Services	30,324	36,149	44,180	39,103	21,200
Services and Supplies	81,020	103,846	120,043	100,790	98,302
Asset Replacement	-	-	-	-	-
Gross Expenditures	111,344	139,995	164,223	139,894	119,502
Transfers/Reimbursements	-	-	-	-	-
	111,344	139,995	164,223	139,894	119,502
Net Expenditure	**111,344**	**139,995**	**164,223**	**139,894**	**119,502**
REVENUES					
4211 3989 Admin Reimbursement	100,046	(36,944)	27,323	23,476	(4,684)
Gross Revenue	100,046	(36,944)	27,323	23,476	(4,684)
Contribution from General Fund	11,298	176,939	136,900	116,418	124,186
Net Revenue	**111,344**	**139,995**	**164,223**	**139,894**	**119,502**

LINE ITEM SUMMARY

CITY COUNCIL

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4211	4010	Regular Salaries	17,194	17,305	19,200	17,156	19,200
4211	4020	Overtime Salaries	-	-	-	-	-
4211	4030	Part-Time Salaries	1,800	-	-	-	-
4211	4110	FICA Taxes	2,129	1,656	1,470	1,552	1,500
4211	4120	Unemployment Taxes	-	-	770	-	500
4211	4130	Retirement	573	12,874	18,210	18,597	-
4211	4140	Health Insurance	-	-	4,530	-	-
4211	4200	Deferred Compensation	8,628	4,314	-	1,798	-
		Total Personnel Services	30,324	36,149	44,180	39,103	21,200
		Service and Supplies					
4211	4220	Operating Supplies	347	54	200	25	-
4211	4291	Miscellaneous Expenses	-	-	-	-	-
4211	4310	Professional Contract Services	63,227	756	-	10	-
4211	4320	Meetings & Dues	11,154	10,805	12,025	10,881	12,025
4211	4330	Printing & Publications	43	119	360	360	150
4211	4335	Postage & Mailing	49	35	70	25	15
4211	4360	Training	6,397	1,992	6,000	500	3,500
4211	4380	Rentals & Leases	(196)	211	250	50	100
4211	4980	Legal Expense	-	44,750	50,000	35,000	25,000
4211	4989	Administration Expense	-	-	-	-	-
4211	4995	Risk Management Expense	-	45,124	51,138	53,939	57,512
		Total Service and Supplies	81,020	103,846	120,043	100,790	98,302
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	111,344	139,995	164,223	139,894	119,502

CITY MANAGER 4213

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 providing support to the Successor Agency, the Oversight Board, and the Lemoore Housing Authority.

POSITION ALLOCATION

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
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

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	420,549	333,124	335,860	339,756	345,700
		Services and Supplies	243,612	168,759	112,935	136,019	116,749
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	664,161	501,883	448,795	475,775	462,449
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**664,161**	**501,883**	**448,795**	**475,775**	**462,449**
REVENUES							
4213	3989	Admin Reimbursement	499,796	362,817	361,148	335,556	312,305
		Gross Revenue	499,796	362,817	361,148	335,556	312,305
		Contribution from General Fund	164,365	139,066	87,647	140,219	150,144
		Net Revenue	**664,161**	**501,883**	**448,795**	**475,775**	**462,449**

LINE ITEM SUMMARY

CITY MANAGER

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4213	4010	Regular Salaries	314,714	249,436	249,930	244,554	261,800
4213	4020	Overtime Salaries	-	-	-	-	-
4213	4110	FICA Taxes	24,019	18,131	19,120	18,866	16,100
4213	4120	Unemployment Taxes	861	420	420	350	400
4213	4130	Retirement	19,694	16,053	20,010	18,315	16,800
4213	4140	Health Insurance	38,633	29,237	26,160	36,947	30,100
4213	4150	Life Insurance	149	108	110	222	300
4213	4190	State Disability Insurance	2,922	2,070	2,150	2,406	2,200
4213	4195	Voluntary Benefits	75	375	4,000	289	200
4213	4200	Deferred Compensation	19,482	17,294	13,960	17,807	17,800
		Total Personnel Services	420,549	333,124	335,860	339,756	345,700
		Service and Supplies					
4213	4220	Operating Supplies	3,021	2,643	2,500	2,383	1,000
4213	4300	Rental/City Owned Vehicle	633	-	-	-	-
4213	4310	Professional Contract Services	215,423	92,102	31,890	29,000	32,045
4213	4320	Meetings & Dues	5,610	322	1,300	500	1,100
4213	4330	Printing & Publications	720	77	-	-	-
4213	4335	Postage & Mailing	6	26	100	10	100
4213	4340	Utilities	5,961	2,016	1,690	1,350	640
4213	4360	Training	3,933	-	-	1,200	-
4213	4380	Rentals & Leases	8,305	4,469	5,000	5,000	4,610
4213	4989	Administration Expense	-	-	-	-	-
4213	4980	Legal Expenses	-	49,055	50,000	75,000	60,000
4213	4995	Risk Management Expense	-	18,050	20,455	21,576	17,254
		Total Service and Supplies	243,612	168,759	112,935	136,019	116,749
		Transfers/Reimbursements					
4213	4999	Cost Allocation		-	-	-	-
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	664,161	501,883	448,795	475,775	462,449

CITY CLERK 4214

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, and serves as the Elections Officer for the City and the Filing Officer/Official for Fair Political Practices Commission requirements.

POSITION ALLOCATION

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
EXECUTIVE ASSISTANT / CITY CLERK	0.50	0.50	0.50
BUDGET UNIT TOTAL	**0.50**	**0.50**	**0.50**

SUMMARY

CITY CLERK

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	165,102	36,460	40,290	38,859	38,600
		Services and Supplies	27,763	23,398	87,229	61,591	25,091
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	192,865	59,858	127,519	100,450	63,691
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**192,865**	**59,858**	**127,519**	**100,450**	**63,691**
REVENUES							
4214	3989	Admin Reimbursement	74,270	14,761	58,217	27,341	(5,702)
		Gross Revenue	74,270	14,761	58,217	27,341	(5,702)
		Contribution from General Fund	118,595	45,098	69,302	73,109	69,393
		Net Revenue	**192,865**	**59,858**	**127,519**	**100,450**	**63,691**

LINE ITEM SUMMARY

CITY CLERK

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4214	4010	Regular Salaries	113,436	28,241	30,500	29,680	31,800
4214	4020	Overtime Salaries	-	-	880	-	-
4214	4110	FICA Taxes	9,242	2,295	2,400	2,600	1,300
4214	4120	Unemployment Taxes	574	105	140	88	100
4214	4130	Retirement	19,280	2,254	2,530	2,587	1,500
4214	4140	Health Insurance	13,614	505	540	609	700
4214	4150	Life Insurance	88	27	30	56	100
4214	4190	State Disability Insurance	1,188	276	320	344	200
4214	4195	Voluntary Benefits	670	375	1,740	290	200
4214	4200	Deferred Compensation	7,010	2,382	1,210	2,605	2,700
		Total Personnel Services	165,102	36,460	40,290	38,859	38,600
		Service and Supplies					
4214	4220	Operating Supplies	781	143	300	25	100
4214	4310	Professional Contract Services	11,373	7,334	64,750	40,000	5,100
4214	4320	Meetings & Dues	827	65	130	130	130
4214	4330	Printing & Publications	14,162	10,065	14,000	12,000	11,000
4214	4335	Postage & Mailing	19	19	20	20	20
4214	4340	Utilities	37	74	65	-	-
4214	4360	Training	-	-	-	584	200
4214	4380	Rentals & Leases	563	276	350	438	290
4214	4989	Administration Expense	-	-	-	-	-
4214	4980	Legal Expense	-	909	2,500	3,000	2,500
4214	4995	Risk Management Expense	-	4,512	5,114	5,394	5,751
		Total Service and Supplies	27,763	23,398	87,229	61,591	25,091
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	192,865	59,858	127,519	100,450	63,691

FINANCE 4215

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 2020-21	Amended 2020-21	Requested 2021-22
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
ACCOUNTING CLERK I or II	1.00	1.00	1.00
BUDGET UNIT TOTAL	**3.50**	**3.50**	**3.50**

SUMMARY

FINANCE

			2019-2020 Actual	2019-2020 Projected	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	450,873	453,760	384,260	372,354	381,900
		Services and Supplies	329,341	300,174	251,716	282,383	740,644
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	780,215	753,934	635,976	654,737	1,122,544
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**780,215**	**753,934**	**635,976**	**654,737**	**1,122,544**
REVENUES							
4215	3989	Admin Reimbursement	548,243	548,243	456,483	504,127	884,696
		Gross Revenue	548,243	548,243	456,483	504,127	884,696
		Contribution from General Fund	231,971	205,691	179,493	150,610	237,848
		Net Revenue	**780,215**	**753,934**	**635,976**	**654,737**	**1,122,544**

LINE ITEM SUMMARY

FINANCE

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4215	4010	Regular Salaries	312,449	310,580	263,730	258,585	274,900
4215	4020	Overtime Salaries	-	-	-	-	-
4215	4030	Part-Time Salaries	-	-	-	-	-
4215	4110	FICA Taxes	24,236	25,500	20,180	21,165	18,300
4215	4120	Unemployment Taxes	945	1,070	740	613	700
4215	4130	Retirement	51,736	52,560	41,350	42,267	44,000
4215	4140	Health Insurance	36,155	37,360	39,470	28,018	22,300
4215	4150	Life Insurance	233	250	170	386	600
4215	4190	State Disability Insurance	3,056	3,210	2,570	2,910	2,900
4215	4195	Voluntary Benefits	1,024	1,160	4,530	-	-
4215	4200	Deferred Compensation	21,039	22,070	11,520	18,410	18,200
		Total Personnel Services	450,873	453,760	384,260	372,354	381,900
		Service and Supplies					
4215	4220	Operating Supplies	2,964	2,600	2,500	1,395	2,000
4215	4230	Repair/Maintenance Supplies	-	-	-	-	-
4215	4291	Miscellaneous Expenses	-	-	-	-	-
4215	4300	Rental/City Owned Vehicle	-	-	-	-	-
4215	4309	Staffing/Tom Ringer	-	-	-	-	-
4215	4310	Professional Contract Services	218,507	225,416	192,300	197,000	669,850
4215	4320	Meetings & Dues	190	230	200	490	600
4215	4330	Printing & Publications	2,311	2,500	1,600	500	800
4215	4335	Postage & Mailing	6,202	8,310	4,400	3,750	4,400
4215	4340	Utilities	448	520	300	1,000	325
4215	4350	Repair/Maintenance Services	-	-	-	-	-
4215	4360	Training	35	50	2,700	1,650	1,000
4215	4380	Rentals & Leases	4,178	5,390	3,420	3,675	4,310
4215	4381	Bad Debt Expense	33,449	-	-	-	-
4215	4389	Bank Fees And Charges	3,994	110	3,500	21,165	7,100
4215	4825	Machinery & Equipment	-	-	-	-	-
4215	4840	Autos And Trucks	-	-	-	-	-
4215	4989	Administration Expense	-	-	-	-	-
4215	4980	Legal Expense	16,452	15,000	5,000	14,000	10,000
4215	4995	Risk Management Expense	40,612	40,048	35,796	37,757	40,259
		Total Service and Supplies	329,341	300,174	251,716	282,383	740,644
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	780,215	753,934	635,976	654,737	1,122,544

COMMUNITY DEVELOPMENT 4216

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.

POSITION ALLOCATION

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
COMMUNITY DEVELOPMENT DIRECTOR	1.00	0.50	0.50
PLANNING TECHNICIAN	1.00	1.00	1.00
BUDGET UNIT TOTAL	**2.00**	**1.50**	**1.50**

SUMMARY

COMMUNITY DEVELOPMENT

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	240,268	249,164	258,970	243,484	174,400
		Services and Supplies	113,867	125,504	127,195	235,159	366,084
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	354,135	374,668	386,165	478,643	540,484
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**354,135**	**374,668**	**386,165**	**478,643**	**540,484**
REVENUES							
4216	3110	Lot Line Adjustment	-	3,400	-	6,900	-
4216	3120	Tentative Subdivision	-	7,800	-	10,025	-
4216	3135	Conditional Use Permit	3,000	1,000	1,000	4,700	-
4216	3155	Approval Extension Revie	500	500	-	1,500	-
4216	3160	Environ. Assess. Category	1,400	1,050	700	6,000	-
4216	3165	Environ. Assess. Negative	-	32,000	-	18,150	35,000
4216	3195	Home Occupancy Permit	4,060	4,480	2,500	4,000	3,000
4216	3540	Planning Fees	27,600	50,060	30,000	40,000	30,000
4216	3580	Annexation Fee	-	11,400	11,250	11,000	-
4216	3630	General Plan Update Fee	24,165	37	26,400	14,000	12,000
4216	3989	Administrative Reimbursement	(58,025)	(31,020)	(45,156)	(44,283)	(58,773)
		Gross Revenue	2,700	80,707	26,694	71,992	21,227
		Contribution from General Fund	351,435	293,961	359,471	406,651	519,257
		Net Revenue	**354,135**	**374,668**	**386,165**	**478,643**	**540,484**

LINE ITEM SUMMARY

COMMUNITY DEVELOPMENT

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4216	4010	Regular Salaries	168,722	164,250	167,420	152,557	107,700
4216	4020	Overtime Salaries	-	-	520	-	600
4216	4110	FICA Taxes	13,675	14,200	12,850	13,237	6,000
4216	4120	Unemployment Taxes	420	480	440	350	300
4216	4130	Retirement	43,983	45,110	54,400	54,784	42,900
4216	4140	Health Insurance	9,250	9,520	9,990	9,923	9,900
4216	4150	Life Insurance	108	120	110	208	300
4216	4190	State Disability Insurance	1,662	1,730	1,680	1,757	1,000
4216	4195	Voluntary Benefits	-	-	4,530	-	-
4216	4200	Deferred Compensation	11,344	11,750	7,030	10,668	5,700
		Total Personnel Services	249,164	247,160	258,970	243,484	174,400
		Service and Supplies					
4216	4220	Operating Supplies	575	750	1,500	850	1,200
4216	4310	Professional Contract Services	82,125	85,500	77,200	178,200	319,700
4216	4320	Meetings & Dues	550	660	150	-	-
4216	4330	Printing & Publications	61	80	300	25	300
4216	4335	Postage & Mailing	139	120	90	210	200
4216	4340	Utilities	74	80	100	100	100
4216	4350	Repair/Maintenance Services	-	-	100	-	-
4216	4360	Training	-	-	-	-	-
4216	4380	Rentals & Leases	2,262	2,720	2,300	3,142	2,330
4216	4989	Administration Expense	-	-	-	-	-
4216	4980	Legal Expense	21,669	14,810	25,000	31,056	25,000
4216	4995	Risk Management Expense	18,050	17,800	20,455	21,576	17,254
		Total Service and Supplies	125,504	122,520	127,195	235,159	366,084
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	374,668	369,680	386,165	478,643	540,484

FACILITIES MAINTENANCE 4220

DIVISION DESCRIPTION

The Facilities Maintenance Division is charged with maintaining / repairing City owned buildings and park facilities. 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 2020-21	Amended 2020-21	Requested 2021-22
SUPERINTENDENT	0.50	1.00	1.00
MAINTENANCE COORDINATOR	1.00	1.00	1.00
MAINTENANCE WORKER I / II	2.00	5.00	5.00
BUDGET UNIT TOTAL	**3.50**	**7.00**	**7.00**

SUMMARY

FACILITIES MAINTENANCE

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	314,339	328,432	338,350	374,974	627,500
		Services and Supplies	489,887	402,505	453,017	353,758	588,243
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	804,225	730,937	791,367	728,732	1,215,743
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**804,225**	**730,937**	**791,367**	**728,732**	**1,215,743**
REVENUES							
4220	3989	Admin Reimbursement	622,547	505,640	632,679	618,750	1,040,814
		Gross Revenue	622,547	505,640	632,679	618,750	1,040,814
		Contribution from General Fund	181,678	225,297	158,688	109,982	174,929
		Net Revenue	**804,225**	**730,937**	**791,367**	**728,732**	**1,215,743**

LINE ITEM SUMMARY

FACILITIES MAINTENANCE

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4220	4010	Regular Salaries	193,434	186,360	193,960	212,750	364,900
4220	4020	Overtime Salaries	330	600	1,550	198	1,600
4220	4030	Part-Time Salaries	-	-	-	-	-
4220	4110	FICA Taxes	14,031	14,590	14,960	16,286	28,100
4220	4120	Unemployment Taxes	735	830	790	613	1,300
4220	4130	Retirement	62,354	63,870	66,520	71,344	102,900
4220	4140	Health Insurance	53,844	55,510	56,830	67,811	114,300
4220	4150	Life Insurance	190	200	190	473	1,100
4220	4170	Uniform Allowance	-	-	-	377	1,400
4220	4190	State Disability Insurance	1,920	2,000	1,960	2,503	4,400
4220	4195	Voluntary Benefits	-	-	-	-	-
4220	4200	Deferred Compensation	1,595	1,660	1,590	2,619	7,500
		Total Personnel Services	328,432	325,620	338,350	374,974	627,500
		Service and Supplies					
4220	4220	Operating Supplies	47,982	58,000	75,000	40,000	65,000
4220	4220S	Operating Supplies - Streets	13,020	15,550	15,000	15,000	-
4220	4230	Repair/Maintenance Supplies	27	40	-	-	-
4220	4300	Rental/City Owned Vehicle	43,410	46,660	59,193	35,000	53,946
4220	4310	Professional Contract Services	97,242	102,573	51,500	46,000	215,000
4220	4310S	Professional Contract Services - Streets	158	500	7,500	-	-
4220	4320	Meetings & Dues	-	-	-	-	-
4220	4330	Printing & Publications	-	-	-	-	-
4220	4335	Postage & Mailing	-	-	-	-	-
4220	4340	Utilities	131,065	154,000	153,800	135,000	138,780
4220	4350	Repair/Maintenance Services	12,342	12,200	45,000	45,000	35,000
4220	4350S	Repair/Maintenance Services - Streets	4,872	-	-	-	-
4220	4360	Training	-	-	-	-	-
4220	4380	Rentals & Leases	-	-	-	-	-
4220	4825	Machinery & Equipment	20,800	20,800	-	-	-
4220	4840	Autos And Trucks	-	-	-	-	-
4220	4989	Administration Expense	-	-	-	-	-
4220	4980	Legal Expense	-	-	-	-	-
4220	4995	Risk Management Expense	31,587	31,150	46,024	37,758	80,517
		Total Service and Supplies	402,505	441,473	453,017	353,758	588,243
		Asset Replacements					
4220	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4220	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	730,937	767,093	791,367	728,732	1,215,743

POLICE 4221

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 2020-21	Amended 2020-21	Requested 2021-22
POLICE CHIEF	1.00	1.00	1.00
POLICE CAPTAIN	1.00	1.00	1.00
POLICE LIEUTENANT	2.00	2.00	2.00
POLICE SERGEANT	5.00	5.00	5.00
POLICE CORPORAL	5.00	5.00	5.00
POLICE OFFICER	18.00	18.00	19.00
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	**40.00**	**40.00**	**41.00**

SUMMARY

POLICE

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	5,473,918	5,390,338	5,459,770	5,184,306	5,873,000
		Services and Supplies	1,592,597	1,354,682	1,647,758	1,312,406	1,756,601
		Asset Replacement	182,830	149,170	-	-	116,390
		Gross Expenditures	7,249,345	6,894,190	7,107,528	6,496,711	7,745,991
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**7,249,345**	**6,894,190**	**7,107,528**	**6,496,711**	**7,745,991**
REVENUES							
4221	3026	Prop 172-Public Safety	146,656	137,347	115,000	145,260	191,771
4221	3031	Taxi Cab Permits	365	196	250	76	-
4221	3033	Massage Permits	194	171	200	-	-
4221	3610	Reports/Copies	3,919	3,590	3,200	4,850	3,500
4221	3692	Stored Vehicle Fines	-	5,751	-	-	-
4221	3755	Motor Vehicle In Lieu	2,121,128	2,225,862	2,300,000	2,307,645	2,300,000
4221	3777	Booking Fee Reimbursement	-	165	-	-	-
4221	3779	PD Homeland Security	-	-	-	-	66,725
4221	3780	DUI Cost Recovery	5,824	4,744	3,000	5,750	3,000
4221	3782	P.O.S.T.	17,024	25,175	15,000	-	-
4221	3784	Y.D.O. High School	92,980	32,714	60,000	25,577	55,000
4221	3791	Rebates/Incentives	-	18,000	-	4,742	6,000
4221	3792	Y.D.O. Liberty School	26,450	60,730	55,000	25,486	55,000
4221	3793	Indian Gaming Grant To PD	50,000	-	-	-	-
4221	3801	Cops/SLESF	133,006	178,220	115,000	73,882	75,000
4221	3804	WHC Campus Police Office	132,327	132,327	132,300	132,326	132,300
4221	3809	PRCS CCP Revenue	-	41,306	80,000	54,103	-
4221	3815	Abandoned Vehicle Abate	3,477	4,940	5,000	26,632	4,000
4221	3820	Other Court Fines	4	-	-	1,959	-
4221	3811	Animal Control	125	355	100	250	125
4221	3861	PD Dept. Misc. Rev	45,039	2,626	4,500	2,501	3,000
4221	3862	Police Dept. Fees	2,692	13,070	1,500	800	800
001	3810	Vehicle Code Fines	-	5,051	5,000	500	500
4221	3989	Administrative Reimbursement	(264,564)	(272,104)	(346,617)	(506,766)	(819,789)
		Gross Revenue	2,516,644	2,620,236	2,548,433	2,305,573	2,076,932
		Contribution from General Fund	4,732,701	4,273,954	4,559,095	4,191,138	5,669,059
		Net Revenue	**7,249,345**	**6,894,190**	**7,107,528**	**6,496,711**	**7,745,991**

LINE ITEM SUMMARY

POLICE

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4221	4010	Regular Salaries	3,072,451	2,987,850	2,986,300	2,902,738	3,138,400
4221	4020	Overtime Salaries	306,905	324,520	350,000	238,340	350,000
4221	4030	Part-Time Salaries	220,288	229,860	283,490	174,127	249,000
4221	4110	FICA Taxes	277,970	290,930	280,430	272,122	282,900
4221	4120	Unemployment Taxes	12,033	13,170	9,240	9,707	9,100
4221	4130	Retirement	859,725	884,620	870,600	910,594	1,092,900
4221	4140	Health Insurance	477,482	491,400	501,210	510,345	533,600
4221	4150	Life Insurance	2,167	2,240	2,170	3,090	5,900
4221	4170	Uniform Allowance	40,700	48,100	45,850	44,350	46,600
4221	4190	State Disability Insurance	4,510	4,750	6,750	4,319	57,000
4221	4195	Voluntary Benefits	14,185	14,840	22,650	11,682	10,500
4221	4200	Deferred Compensation	101,922	106,010	101,080	102,891	97,100
		Total Personnel Services	5,390,338	5,398,290	5,459,770	5,184,306	5,873,000
		Service and Supplies					
4221	4220	Operating Supplies	137,758	160,000	101,306	74,226	167,570
4221	4220U	Operating Supplies- Uniform	35,219	49,260	66,560	42,959	-
4221	4300	Rental/City Owned Vehicle	208,792	220,840	280,205	140,895	259,415
4221	4310	Professional Contract Services	472,598	527,263	571,970	438,814	629,660
4221	4320	Meetings & Dues	27,619	40,000	16,095	5,186	14,900
4221	4330	Printing & Publications	3,189	5,500	10,400	7,450	11,555
4221	4335	Postage & Mailing	2,332	2,610	2,900	4,172	7,500
4221	4340	Utilities	36,511	39,210	38,550	35,372	39,710
4221	4360	Training	35,746	42,510	60,000	44,400	103,300
4221	4380	Rentals & Leases	14,912	45,000	24,700	15,329	36,390
4221	4825	Machinery & Equipment	2,841	2,841	-	-	-
4221	4840	Autos And Trucks	-	-	55,970	50,087	-
4221	4989	Administration Expense	-	-	-	-	-
4221	4980	Legal Expense	7,145	6,470	10,000	22,000	15,000
4221	4995	Risk Management Expense	370,021	364,877	409,102	431,516	471,601
		Total Service and Supplies	1,354,682	1,506,381	1,647,758	1,312,406	1,756,601
		Asset Replacements					
4221	4850AR	CIP Asset Replacements	-	-	-	-	-
4221	4825AR	Mach/Equip Asset Replace	-	-	-	-	-
4221	4840AR	Autos/Trucks Asset Replace	149,170	151,300	-	-	116,390
		Total Asset Replacements	149,170	151,300	-	-	116,390
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	6,894,190	7,055,971	7,107,528	6,496,711	7,745,991

TRAFFIC SAFETY FUND 4223/4277

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.

SUMMARY

POLICE DEPARTMENT TRAFFIC SAFETY

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	39,800
		Services and Supplies	-	18,796	31,200	35,697	111,710
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	-	18,796	31,200	35,697	151,510
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**-**	**18,796**	**31,200**	**35,697**	**151,510**
REVENUES							
020	3810	Vehicle Code Fines	28,212	26,504	10,000	22,245	20,000
020	3812	Parking Fines	7,600	1,107	2,500	2,569	1,500
020	3850	Interest	4,050	3,450	2,000	546	500
		Gross Revenue	39,863	31,061	14,500	25,360	22,000
		Contribution from Fund Balance	(39,863)	(12,265)	16,700	10,337	129,510
		Net Revenue	**-**	**18,796**	**31,200**	**35,697**	**151,510**

LINE ITEM SUMMARY

POLICE DEPARTMENT TRAFFIC SAFETY

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4223	4010	Regular Salaries	-	-	-	-	-
4223	4020	Overtime Salaries	-	-	-	-	-
4223	4030	Part-Time Salaries	-	-	-	-	33,600
4223	4110	FICA Taxes	-	-	-	-	2,600
4223	4120	Unemployment Taxes	-	-	-	-	1,100
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	-	-	-	-	2,500
4223	4195	Voluntary Benefits	-	-	-	-	-
4223	4200	Deferred Compensation	-	-	-	-	-
		Total Personnel Services	-	-	-	-	39,800
		Service and Supplies					
4223	4220	Operating Supplies	4,841	5,500	14,000	8,147	100,430
4223	4230	Repair/Maintenance Supplies	-	-	-	-	-
4223	4310	Professional Contract Services	-	-	-	500	-
4223	4320	Meetings & Dues	-	-	-	-	-
4223	4330	Printing & Publications	559	680	3,000	-	-
4223	4335	Postage & Mailing	-	-	-	-	-
4223	4340	Utilities	-	-	-	-	-
4223	4350	Repair/Maintenance Services	-	-	-	500	-
4223	4360	Training	-	-	-	-	-
4223	4380	Rentals & Leases	-	-	-	-	-
4223	4825	Machinery & Equipment	12,267	14,880	13,000	-	-
4223	4840	Autos And Trucks	-	-	-	-	11,280
4223	4220U	Operating Supplies- Uniform	1,129	1,360	1,200	50	-
4722	4220	Operating Supplies	-	-	-	7,800	-
4722	4317	Construction/Implementation	-	-	-	18,700	-
4223	4989	Administration Expense	-	-	-	-	-
4223	4980	Legal Expense	-	-	-	-	-
4223	4995	Risk Management Expense	-	-	-	-	-
		Total Service and Supplies	18,796	22,420	31,200	35,697	111,710
		Asset Replacements	-				
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	18,796	22,420	31,200	35,697	151,510

FIRE 4222

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, 10 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 2020-21	Amended 2020-21	Requested 2021-22
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

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	141,254	141,974	152,240	143,704	156,700
		Services and Supplies	391,554	430,628	448,675	432,183	527,111
		Asset Replacement	7,802	19,399	-	-	-
		Gross Expenditures	540,610	592,001	600,915	575,887	683,811
		Transfers/Reimbursements	-	-	-	-	33,209
		Net Expenditure	**540,610**	**592,001**	**600,915**	**575,887**	**717,020**
REVENUES							
4222	3212	Fire Inspections	-	-	-	-	500
4222	3230	Hazardous Material Operations	-	-	-	-	300
4222	3874	Weed Abatement	-	-	-	-	-
4222	3892	Fire Department Donations	-	-	-	500	-
4222	3989	Administrative Reimbursement	-	(88,679)	(51,172)	(51,172)	(66,279)
		Gross Revenue	-	(88,679)	(51,172)	(50,672)	(66,279)
		Contribution from General Fund	540,610	680,680	652,087	626,559	783,299
		Net Revenue	**540,610**	**592,001**	**600,915**	**575,887**	**717,020**

LINE ITEM SUMMARY

FIRE

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4222	4010	Regular Salaries	91,904	88,400	96,050	88,690	96,100
4222	4020	Overtime Salaries	-	-	1,540	-	1,600
4222	4110	FICA Taxes	6,150	6,410	7,490	6,276	7,500
4222	4120	Unemployment Taxes	420	480	470	350	400
4222	4130	Retirement	6,980	7,190	8,130	7,999	8,300
4222	4140	Health Insurance	35,505	36,630	37,170	39,125	41,100
4222	4150	Life Insurance	108	120	110	222	300
4222	4170	Uniform Allowance	-	-	300	-	200
4222	4190	State Disability Insurance	906	950	980	1,042	1,200
4222	4195	Voluntary Benefits	-	-	-	-	-
4222	4200	Deferred Compensation	-	-	-	-	-
		Total Personnel Services	141,974	140,180	152,240	143,704	156,700
		Service and Supplies					
4222	4220	Operating Supplies	60,646	74,590	83,265	69,229	125,355
4222	4230	Repair/Maintenance Supplies	8,724	8,300	8,300	5,500	8,300
4222	4291	Miscellaneous Expenses	-	-	-	-	-
4222	4300	Rental/City Owned Vehicle	57,987	42,960	54,508	50,000	72,081
4222	4310	Professional Contract Services	231,770	228,528	237,775	244,127	249,225
4222	4320	Meetings & Dues	123	200	675	85	1,175
4222	4330	Printing & Publications	412	500	500	395	1,660
4222	4335	Postage & Mailing	78	120	170	60	170
4222	4340	Utilities	4,108	4,170	4,452	5,367	4,500
4222	4350	Repair/Maintenance Services	11,715	13,840	12,100	14,843	14,700
4222	4360	Training	20,595	30,120	8,775	5,301	10,000
4222	4365	Weed Abatement	13,889	16,670	14,000	14,100	14,100
4222	4380	Rentals & Leases	1,589	2,700	2,500	400	1,640
4222	4825	Machinery & Equipment	-	-	-	-	-
4222	4840	Autos And Trucks	-	-	-	-	-
4222	9001	Interfund Transfers Out	-	-	-	-	-
4222	4980	Legal Expense	943	1,090	1,200	1,200	1,200
4222	4995	Risk Management Expense	18,050	17,800	20,455	21,576	23,005
4222	4989	Administration Expense	-	-	-	-	-
		Total Service and Supplies	430,628	441,588	448,675	432,183	527,111
		Asset Replacements					
4222	4850AR	CIP Asset Replacements	-	-	-	-	-
4222	4825AR	Mach/Equip Asset Replace	1,444	9,000	-	-	-
4222	4840AR	Autos/Trucks Asset Replace	17,955	10	-	-	-
		Total Asset Replacements	19,399	9,010	-	-	-
		Transfers/Reimbursements					
4222	9000	Operating Transfers Out	-	-	-	-	33,209
		Total Transfers/Reimbursements	-	-	-	-	33,209
		Net Expenditure	592,001	590,778	600,915	575,887	717,020

FIRE AMBULANCE FINES 4724

DEPARTMENT DESCRIPTION

The City of Lemoore Fire Department received revenues from the Kings County Ambulance Commission related to response times of the contracted ambulance provider. The funds can be used to support emergency medical response.

SUMMARY

FIRE DEPARTMENT AMBULANCE FINES

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	-	-	-	-	7,000
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	-	-	-	-	7,000
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**-**	**-**	**-**	**-**	**7,000**
REVENUES							
022	3805	Ambulance Fine Reimbursement	-	-	-	10,990	-
022	3850	Interest	-	-	-	-	-
							-
		Gross Revenue	-	-	-	10,990	-
		Contribution from Fund Balance	-	-	-	(10,990)	7,000
		Net Revenue	**-**	**-**	**-**	**-**	**7,000**

LINE ITEM SUMMARY

FIRE DEPARTMENT AMBULANCE FINES

		2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
	Personnel Services					
	Total Personnel Services	-	-	-	-	-
	Service and Supplies					
4220	Operating Supplies	-	-	-	-	-
4230	Repair/Maintenance Supplies	-	-	-	-	-
4310	Professional Contract Services	-	-	-	-	6,000
4350	Repair/Maintenance Services	-	-	-	-	-
4360	Training	-	-	-	-	1,000
4380	Rentals & Leases	-	-	-	-	-
	Total Service and Supplies	-	-	-	-	7,000
	Asset Replacements	-				
	Total Asset Replacements	-	-	-	-	-
	Transfers/Reimbursements					
	Total Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	-	-	-	-	7,000

BUILDING 4224

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 assists the Police and Fire departments with the abatement of dangerous or nuisance identified buildings or structures.

POSITION ALLOCATION:

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
COMMUNITY DEVELOPMENT DIRECTOR	0.00	0.50	0.50
BUILDING OFFICIAL	0.00	1.00	1.00
BUILDING INSPECTOR	2.00	2.00	2.00
BUILDING TECHNICIAN	1.00	1.00	1.00
BUDGET UNIT TOTAL	**3.00**	**4.50**	**4.50**

SUMMARY

BUILDING INSPECTION

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	252,219	268,472	278,280	312,208	509,300
		Services and Supplies	59,006	69,076	271,818	133,099	171,284
		Asset Replacement	-	-	40,000	-	40,000
		Gross Expenditures	311,225	337,548	590,098	445,307	720,584
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**311,225**	**337,548**	**590,098**	**445,307**	**720,584**
REVENUES							
4224	3040	Building Permits	458,495	494,976	200,000	260,000	200,000
4224	3045	Plumbing Permits	63,167	55,434	30,000	18,500	18,000
4224	3050	Electrical Permits	44,114	41,596	20,000	32,000	28,500
4224	3055	Mechanical Permits	5,815	6,983	1,200	5,000	4,750
4224	3060	Plan Check Fees	77,339	84,627	40,000	51,000	40,000
4224	3065	Engineering/Inspection Fee	953	1,500	1,000	2,200	2,000
4224	3211	Fire Sprinkler Plan Check	125	-	-	-	-
4224	3220	Special Building Inspection	375	875	250	655	-
4224	3221	Landscape Planning Fee	-	-	-	3,324	3,000
4224	3225	Building Demolition Permit	270	500	250	125	125
4224	3290	Other Permits	18	92	50	-	-
4224	3635	Technology Fee	11,478	13,639	13,200	7,000	5,000
4224	3872	School Impact Fees	15,844	15,283	15,000	603	-
4224	3876	Impact Fees - Admin	3,434	3,540	3,000	812	1,000
4224	3879	Reimbursement	-	28,825	-	-	-
4224	3989	Administrative Reimbursement	-	(31,322)	(39,041)	(66,754)	(104,605)
		Gross Revenue	681,426	716,548	284,909	314,465	197,770
		Contribution from General Fund	(370,201)	(379,000)	305,189	130,842	522,814
		Net Revenue	**311,225**	**337,548**	**590,098**	**445,307**	**720,584**

LINE ITEM SUMMARY

BUILDING INSPECTION

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4224	4010	Regular Salaries	169,831	163,510	170,580	193,282	307,300
4224	4020	Overtime Salaries	184	220	1,240	-	1,300
4224	4030	Part-Time Salaries	-	-	-	-	-
4224	4110	FICA Taxes	12,278	12,760	13,190	15,037	21,400
4224	4120	Unemployment Taxes	630	710	670	869	800
4224	4130	Retirement	29,320	30,100	34,380	37,898	83,300
4224	4140	Health Insurance	54,382	56,070	55,720	62,129	82,100
4224	4150	Life Insurance	163	170	170	321	600
4224	4170	Uniform Allowance	-	-	600	400	400
4224	4190	State Disability Insurance	1,684	1,750	1,730	2,272	3,400
4224	4195	Voluntary Benefits	-	-	-	-	-
4224	4200	Deferred Compensation	-	-	-	-	8,700
		Total Personnel Services	268,472	265,290	278,280	312,208	509,300
		Service and Supplies					
4224	4220	Operating Supplies	2,332	1,900	1,525	7,000	1,450
4224	4300	Rental/City Owned Vehicle	5,591	5,660	7,179	4,500	6,977
4224	4310	Professional Contract Services	24,686	42,400	179,100	75,000	54,100
4224	4320	Meetings & Dues	1,450	1,590	1,500	1,500	2,000
4224	4330	Printing & Publications	3,460	2,170	1,925	281	1,500
4224	4335	Postage & Mailing	76	80	50	265	100
4224	4340	Utilities	1,599	1,610	1,656	1,500	1,896
4224	4350	Repair/Maintenance Services	-	-	100	189	-
4224	4360	Training	-	-	5,100	2,500	7,000
4224	4365	Weed Abatement	-	-	-	-	-
4224	4370	Property Taxes	-	-	-	-	-
4224	4380	Rentals & Leases	2,808	3,340	3,000	8,000	4,500
4224	4825	Machinery & Equipment	-	-	-	-	-
4224	4840	Autos And Trucks	-	-	40,000	-	40,000
4224	4989	Administration Expense	-	-	-	-	-
4224	4980	Legal Expense	-	-	-	-	-
4224	4995	Risk Management Expense	27,075	26,700	30,683	32,364	51,761
		Total Service and Supplies	69,076	85,450	271,818	133,099	171,284
		Asset Replacements					
4224	4850AR	CIP Asset Replacements	-	-	-	-	-
4224	4825AR	Mach/Equip Asset Replace	-	-	-	-	-
4224	4840AR	Autos/Trucks Asset Replace	-	-	40,000	-	40,000
		Total Asset Replacements	-	-	40,000	-	40,000
		Transfers/Reimbursements		-			
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	337,548	350,740	590,098	445,307	720,584

PUBLIC WORKS ADMINISTRATION 4230

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, Streets, and Fleet Divisions. 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 2022, which was never hired in Fiscal Year 2020.

POSITION ALLOCATION

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
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

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	314,657	335,705	430,710	347,149	450,900
		Services and Supplies	141,324	114,253	164,550	151,550	193,795
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	455,980	449,958	595,260	498,699	644,695
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**455,980**	**449,958**	**595,260**	**498,699**	**644,695**
REVENUES							
4230	3052	Grading Permits	-	-	-	460	460
4230	3185	Final Parcel Map	13,690	-	-	3,000	3,000
4230	3190	Subdivision Street Signs	3,300	-	-	-	-
4230	3200	Public Improvement Plan Check	129,317	35,626	35,000	13,655	30,000
4230	3205	Street Cut Review	6,774	5,030	2,500	3,780	3,000
4230	3989	Admin Reimbursement	329,755	320,880	528,880	370,247	454,550
4230	3180	Final Subdivision Map	-	-	-	-	-
		Gross Revenue	482,835	361,536	566,380	391,142	491,010
		Contribution from General Fund	(26,855)	88,422	28,880	107,557	153,685
		Net Revenue	**455,980**	**449,958**	**595,260**	**498,699**	**644,695**

LINE ITEM SUMMARY

PUBLIC WORKS ADMINISTRATION

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4230	4010	Regular Salaries	223,690	211,900	276,110	217,535	284,100
4230	4020	Overtime Salaries	-	-	300	-	300
4230	4030	Part-Time Salaries	-	-	-	-	-
4230	4110	FICA Taxes	16,276	16,930	21,170	17,525	21,800
4230	4120	Unemployment Taxes	630	710	850	525	700
4230	4130	Retirement	30,620	31,460	45,240	40,177	48,300
4230	4140	Health Insurance	53,195	54,870	74,340	58,688	82,100
4230	4150	Life Insurance	163	170	220	333	600
4230	4170	Uniform Allowance	-	-	300	-	-
4230	4190	State Disability Insurance	2,176	2,260	2,770	2,586	3,500
4230	4195	Voluntary Benefits	-	-	-	-	-
4230	4200	Deferred Compensation	8,956	9,310	9,410	9,780	9,500
		Total Personnel Services	335,705	327,610	430,710	347,149	450,900
		Service and Supplies					
4230	4220	Operating Supplies	573	600	1,275	400	3,500
4230	4230	Repair/Maintenance Supplies	-	-	-	-	-
4230	4300	Rental/City Owned Vehicle	-	-	-	-	3,500
4230	4310	Professional Contract Services	64,889	113,240	104,900	85,000	114,900
4230	4320	Meetings & Dues	5,500	6,500	6,600	6,000	6,600
4230	4330	Printing & Publications	-	-	325	-	375
4230	4335	Postage & Mailing	106	160	120	25	50
4230	4340	Utilities	805	810	1,420	850	1,300
4230	4350	Repair/Maintenance Services	-	-	100	-	-
4230	4360	Training	-	-	400	-	1,400
4230	4380	Rentals & Leases	4,033	6,060	5,000	3,623	4,160
4230	4825	Machinery & Equipment	-	-	1,000	-	-
4230	4840	Autos And Trucks	-	-	-	-	-
4230	4989	Administration Expense	-	-	-	-	-
4230	4980	Legal Expense	2,248	2,350	2,500	12,500	12,000
4230	4995	Risk Management Expense	36,100	35,600	40,910	43,152	46,010
		Total Service and Supplies	114,253	165,320	164,550	151,550	193,795
		Asset Replacements					
4230	4850AR	CIP Asset Replacements	-	-	-	-	-
4230	4825AR	Mach/Equip Asset Replace	-	-	-	-	-
4230	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	449,958	492,930	595,260	498,699	644,695

STREETS 4231

DIVISION DESCRIPTION

The Streets Division is responsible for overseeing the maintenance and repairs for 96.5 center lane 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. Projects within the Streets Division are largely funded through SB 1 Road Rehabilitation and Maintenance and Gas Tax revenues.

In FY 2021, personnel assigned to the Streets Division were reallocated to other City Departments. Projects completed in FY 2022 will primarily be completed through contracts for construction related projects.

POSITION ALLOCATION

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
MAINTENANCE WORKER I or II	4.00	0.00	0.00
BUDGET UNIT TOTAL	**4.00**	**0.00**	**0.00**

SUMMARY

STREETS

	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES					
Personnel Services	138,069	122,886	126,600	165,735	-
Services and Supplies	444,904	229,788	395,160	287,384	345,899
Asset Replacement	-	-	-	-	-
Gross Expenditures	582,973	352,673	521,760	453,119	345,899
Transfers/Reimbursements	20,999	20,789	21,500	22,036	25,000
Net Expenditure	**603,972**	**373,462**	**543,260**	**475,155**	**370,899**
REVENUES					
4231 3989 Admin Reimbursement	(26,925)	(33,936)	(38,872)	(109,280)	(150,288)
Gross Revenue	(26,925)	(33,936)	(38,872)	(109,280)	(150,288)
Contribution from General Fund	630,898	407,399	582,132	584,435	521,187
Net Revenue	**603,972**	**373,462**	**543,260**	**475,155**	**370,899**

LINE ITEM SUMMARY

STREETS

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4231	4010	Regular Salaries	82,118	83,700	77,690	96,520	-
4231	4020	Overtime Salaries	-	-	1,090	-	-
4231	4030	Part-Time Salaries	-	-	-	-	-
4231	4110	FICA Taxes	5,338	6,460	6,080	7,000	-
4231	4120	Unemployment Taxes	840	950	460	850	-
4231	4130	Retirement	6,190	7,330	6,740	10,263	-
4231	4140	Health Insurance	27,904	33,490	33,030	49,782	-
4231	4150	Life Insurance	106	140	110	300	-
4231	4170	Uniform Allowance	-	-	600	145	-
4231	4190	State Disability Insurance	390	600	800	875	-
4231	4195	Voluntary Benefits	-	-	-	-	-
		Total Personnel Services	122,886	132,670	126,600	165,735	-
		Service and Supplies					
4231	4220	Operating Supplies	373	65,600	14,700	12,000	14,750
4231	4230	Repair/Maintenance Supplies	19,579	25,000	28,000	5,000	25,000
4231	4300	Rental/City Owned Vehicle	25,666	29,500	37,340	8,678	31,894
4231	4310	Professional Contract Services	19,058	25,000	128,200	90,000	128,200
4231	4335	Postage & Mailing	7	10	-	5	5
4231	4340	Utilities	115,036	130,000	135,000	120,000	135,000
4231	4350	Repair/Maintenance Services	13,778	16,000	9,500	8,500	10,500
4231	4360	Training	-	-	1,000	-	500
4231	4380	Rentals & Leases	4	10	10	50	50
4231	4825	Machinery & Equipment	-	5,000	-	-	-
4231	4989	Administration Expense	-	-	-	-	-
4231	4980	Legal Expense	189	290	500	-	-
4231	4995	Risk Management Expense	36,100	35,600	40,910	43,152	-
		Total Service and Supplies	229,788	332,010	395,160	287,384	345,899
		Asset Replacements					
4231	4850AR	CIP Asset Replacements	-	-	-	-	-
4231	4825AR	Mach/Equip Asset Replace	-	-	-	-	-
4231	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
4231	9000	Operating Transfers Out	20,789	20,789	21,500	22,036	25,000
		Total Transfers/Reimbursements	20,789	20,789	21,500	22,036	25,000
		Net Expenditure	373,462	485,469	543,260	475,155	370,899

PARKS MAINTENANCE 4241

DIVISION DESCRIPTION

The Park Maintenance Division provides fiscal resources to assist in park maintenance and cooperative support for the contracted landscapers.

POSITION ALLOCATION

Position Title	Adopted 2019-20	Amended 2019-20	Requested 2020-21
SUPERINTENDENT	0.50	0.00	0.00
MAINTENANCE WORKER I / II	4.00	0.00	0.00
BUDGET UNIT TOTAL	**4.50**	**0.00**	**0.00**

SUMMARY

PARKS

	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES					
Personnel Services	297,817	314,251	324,750	226,229	-
Services and Supplies	135,212	143,239	160,524	170,546	98,864
Asset Replacement	-	118,000	-	-	-
Gross Expenditures	433,029	575,489	485,274	396,775	98,864
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	**433,029**	**575,489**	**485,274**	**396,775**	**98,864**
REVENUES					
4241 3989 Administrative Reimbursement	(22,045)	(23,645)	(25,472)	-	-
Gross Revenue	(22,045)	(23,645)	(25,472)	-	-
Contribution from General Fund	455,074	599,134	510,746	396,775	98,864
Net Revenue	**433,029**	**575,489**	**485,274**	**396,775**	**98,864**

LINE ITEM SUMMARY

PARKS

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4241	4010	Regular Salaries	207,962	200,800	213,760	140,000	-
4241	4020	Overtime Salaries	-	-	1,250	-	-
4241	4030	Part-Time Salaries	-	-	-	-	-
4241	4110	FICA Taxes	16,455	17,060	16,540	12,500	-
4241	4120	Unemployment Taxes	945	1,070	990	625	-
4241	4130	Retirement	44,939	45,980	47,730	42,841	-
4241	4140	Health Insurance	32,169	33,430	30,980	20,000	-
4241	4150	Life Insurance	244	260	250	344	-
4241	4170	Uniform Allowance	-	-	1,200	182	-
4241	4190	State Disability Insurance	2,055	2,130	2,170	1,650	-
4241	4195	Voluntary Benefits	-	-	8,290	-	-
4241	4200	Deferred Compensation	9,481	9,790	1,590	8,087	-
		Total Personnel Services	314,251	310,520	324,750	226,229	-
		Service and Supplies					
4241	4220	Operating Supplies	39,808	47,140	58,000	40,000	48,000
4241	4230	Repair/Maintenance Supplies	-	-	-	-	-
4241	4310	Professional Contract Services	19,242	22,080	18,000	45,000	14,364
4241	4320	Meetings & Dues	-	-	-	-	-
4241	4330	Printing & Publications	-	-	-	-	-
4241	4335	Postage & Mailing	-	-	-	-	-
4241	4340	Utilities	30,130	29,530	28,500	32,000	28,500
4241	4350	Repair/Maintenance Services	13,239	12,954	10,000	5,000	8,000
4241	4360	Training	-	-	-	-	-
4241	4380	Rentals & Leases	208	360	-	-	-
4241	4825	Machinery & Equipment	-	-	-	-	-
4241	4840	Autos And Trucks	-	-	-	-	-
4241	4989	Administration Expense	-	-	-	-	-
4241	4980	Legal Expense	-	-	-	-	-
4241	4995	Risk Management Expense	40,612	40,050	46,024	48,546	-
		Total Service and Supplies	143,239	152,114	160,524	170,546	98,864
		Asset Replacements					
4241	4850AR	CIP Asset Replacements	-	-	-	-	-
4241	4825AR	Mach/Equip Asset Replace	118,000	118,000	-	-	-
4241	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	118,000	118,000	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	575,489	580,634	485,274	396,775	98,864

RECREATION 4242

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 were significantly decreased in FY 2021. In FY 2022, as the State moves toward reopening, the City will begin to reestablish community activities and programs.

POSITION ALLOCATION

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
RECREATION COORDINATOR	1.00	2.00	2.00
BUDGET UNIT TOTAL	**1.00**	**2.00**	**2.00**

SUMMARY

RECREATION

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	547,051	479,953	146,100	115,695	197,600
		Services and Supplies	293,453	205,297	94,004	43,177	103,620
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	840,504	685,250	240,104	158,872	301,220
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**840,504**	**685,250**	**240,104**	**158,872**	**301,220**
REVENUES							
4242	3625	Civic Auditorium Rental	83,263	34,718	40,000	5,500	25,000
4242	3626	Vets Hall Rental	-	-	-	-	-
4242	3681	Recreation Fees	345,719	146,278	98,000	30,000	115,000
4242	3685	Park Reservation	24,460	14,493	15,000	10,000	10,000
4242	3691	Concession Fees/Contract	17,984	11,766	-	117	-
4242	3695	Public Swimming	514	-	-	-	-
4242	3696	Swimming Lessons	1,258	-	-	-	-
4242	3875	Gifts & Donations	11,095	2,500	-	3,050	-
4242	3989	Administrative Reimbursement	-	(352,505)	(443,407)	(84,690)	(134,604)
		Gross Revenue	484,291	(142,750)	(290,407)	(36,023)	15,396
		Contribution from General Fund	356,213	827,999	530,511	194,895	285,824
		Net Revenue	**840,504**	**685,250**	**240,104**	**158,872**	**301,220**

RECREATION

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4242	4010	Regular Salaries	283,593	302,310	53,920	60,237	111,400
4242	4020	Overtime Salaries	663	663	-	-	-
4242	4030	Part-Time Salaries	36,893	41,510	40,000	-	-
4242	4110	FICA Taxes	25,541	28,110	7,190	4,965	8,600
4242	4120	Unemployment Taxes	2,000	2,250	420	175	400
4242	4130	Retirement	51,612	55,190	24,980	26,634	34,200
4242	4140	Health Insurance	70,378	75,720	18,590	22,800	41,100
4242	4150	Life Insurance	206	230	60	135	300
4242	4170	Uniform Allowance	-	-	-	-	200
4242	4190	State Disability Insurance	3,028	3,330	940	749	1,400
4242	4195	Voluntary Benefits	(200)	(230)	-	-	-
4242	4200	Deferred Compensation	6,240	7,030	-	-	-
		Total Personnel Services	479,953	516,113	146,100	115,695	197,600
		Service and Supplies					
4242	4220	Operating Supplies	71,715	81,000	11,816	4,000	22,300
4242	4300	Rental/City Owned Vehicle	1,135	1,060	1,340	1,000	1,397
4242	4310	Professional Contract Services	73,284	73,137	62,920	20,000	46,358
4242	4320	Meetings & Dues	-	-	900	-	-
4242	4330	Printing & Publications	6,309	6,308	-	-	-
4242	4335	Postage & Mailing	2,493	3,740	200	5	200
4242	4340	Utilities	5,333	2,000	500	1,600	1,080
4242	4350	Repair/Maintenance Services	-	-	-	-	-
4242	4360	Training	-	-	-	-	-
4242	4380	Rentals & Leases	8,910	13,650	6,000	5,750	9,180
4242	4989	Administration Expense	-	-	-	-	-
4242	4980	Legal Expense	18	30	100	34	100
4242	4995	Risk Management Expense	36,100	35,600	10,228	10,788	23,005
		Total Service and Supplies	205,297	216,525	94,004	43,177	103,620
		Asset Replacements					
4242	4850AR	CIP Asset Replacements	-	-	-	-	-
4242	4825AR	Mach/Equip Asset Replace	-	-	-	-	-
4242	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	685,250	732,638	240,104	158,872	301,220

INFORMATION TECHNOLOGY 4296

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 2020-21	Amended 2020-21	Requested 2021-22
INFORMATION TECHNOLOGY ANALYST	1.00	1.00	1.00
BUDGET UNIT TOTAL	**1.00**	**1.00**	**1.00**

SUMMARY

INFORMATION TECHNOLOGY

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	45,663	99,372	108,090	99,950	111,400
		Services and Supplies	95,897	76,184	146,536	137,328	140,072
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	141,560	175,556	254,626	237,278	251,472
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**141,560**	**175,556**	**254,626**	**237,278**	**251,472**
REVENUES							
4296	3989	Admin Reimbursement	130,986	139,832	218,369	205,794	205,500
		Gross Revenue	130,986	139,832	218,369	205,794	205,500
		Contribution from General Fund	10,574	35,724	36,257	31,484	45,972
		Net Revenue	**141,560**	**175,556**	**254,626**	**237,278**	**251,472**

LINE ITEM SUMMARY

INFORMATION TECHNOLOGY

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4296	4010	Regular Salaries	69,122	66,890	72,170	67,031	75,800
4296	4020	Overtime Salaries	-	-	-	-	-
4296	4030	Part-Time Salaries	-	-	-	-	-
4296	4110	FICA Taxes	4,977	5,190	5,530	5,026	5,800
4296	4120	Unemployment Taxes	210	240	210	175	200
4296	4130	Retirement	5,106	5,270	7,910	5,838	6,200
4296	4140	Health Insurance	17,647	18,200	18,590	19,560	20,600
4296	4150	Life Insurance	54	60	60	112	200
4296	4190	State Disability Insurance	685	720	730	780	1,000
4296	4195	Voluntary Benefits	-	-	-	-	-
4296	4200	Deferred Compensation	1,571	1,650	2,890	1,428	1,600
		Total Personnel Services	99,372	98,220	108,090	99,950	111,400
		Service and Supplies					
4296	4220	Operating Supplies	20,243	20,500	67,808	65,000	62,320
4296	4230	Repair/Maintenance Supplies	-	-	-	-	-
4296	4310	Professional Contract Services	24,403	22,080	38,300	36,500	43,300
4296	4320	Meetings & Dues	-	-	-	-	-
4296	4330	Printing & Publications	-	-	-	-	-
4296	4335	Postage & Mailing	-	-	-	-	-
4296	4340	Utilities	20,852	22,000	29,400	25,000	22,750
4296	4350	Repair/Maintenance Services	-	-	-	-	150
4296	4360	Training	-	-	-	-	-
4296	4380	Rentals & Leases	376	650	800	40	50
4296	4825	Machinery & Equipment	1,285	1,550	-	-	-
4296	4840	Autos And Trucks	-	-	-	-	-
4296	4989	Administration Expense	-	-	-	-	-
4296	4980	Legal Expense	-	-	-	-	-
4296	4995	Risk Management Expense	9,025	8,900	10,228	10,788	11,502
		Total Service and Supplies	76,184	75,680	146,536	137,328	140,072
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
			-	-	-	-	-
		Total Transfers/Reimbursements					
		Net Expenditure	175,556	173,900	254,626	237,278	251,472

HUMAN RESOURCES 4297

DIVISION DESCRIPTION

Human Resources is responsible for providing responsive employment, 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, discipline and grievance administration and risk management services. The Assistant City Manager / Administrative Services Director oversees the Human Resources Division.

POSITION ALLOCATION

Position Title	Adopted 2020-21	Amended 2020-21	Requested 2021-22
MANAGEMENT ANALYST	0.00	0.00	1.00
BUDGET UNIT TOTAL	**0.00**	**0.00**	**1.00**

SUMMARY

HUMAN RESOURCES

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	39,007	125,265	-	-	112,800
		Services and Supplies	173,542	119,559	118,555	125,738	217,211
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	212,549	244,824	118,555	125,738	330,011
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**212,549**	**244,824**	**118,555**	**125,738**	**330,011**
REVENUES							
4297	3989	Admin Reimbursement	(28,411)	44,658	144,993	11,213	206,141
		Gross Revenue	(28,411)	44,658	144,993	11,213	206,141
		Contribution from General Fund	240,960	200,166	(26,438)	114,525	123,870
		Net Revenue	**212,549**	**244,824**	**118,555**	**125,738**	**330,011**

LINE ITEM SUMMARY

HUMAN RESOURCES

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4297	4010	Regular Salaries	78,252	88,040	-	-	75,700
4297	4020	Overtime Salaries	-	-	-	-	-
4297	4030	Part-Time Salaries	-	-	-	-	-
4297	4110	FICA Taxes	6,369	7,170	-	-	5,800
4297	4120	Unemployment Taxes	210	240	-	-	200
4297	4130	Retirement	20,448	20,680	-	-	6,200
4297	4140	Health Insurance	14,106	15,870	-	-	20,600
4297	4150	Life Insurance	43	50	-	-	200
4297	4170	Uniform Allowance	-	-	-	-	-
4297	4180	Workers Comp Insurance	-	-	-	-	-
4297	4190	State Disability Insurance	838	950	-	-	1,000
4297	4195	Voluntary Benefits	-	-	-	-	-
4297	4200	Deferred Compensation	5,000	5,630	-	-	3,100
		Total Personnel Services	125,265	138,630	-	-	112,800
		Service and Supplies					
4297	4220	Operating Supplies	763	800	1,500	500	500
4297	4227	Covid Supplies				8,303	4,000
4297	4230	Repair/Maintenance Supplies	-	-	-	-	-
4297	4291	Miscellaneous Expenses	-	-	-	-	-
4297	4300	Rental/City Owned Vehicle	-	-	-	-	-
4297	4309	Staffing/Tom Ringer	-	-	-	-	-
4297	4310	Professional Contract Services	35,240	36,876	19,000	29,000	23,700
4297	4320	Meetings & Dues	2,641	2,624	2,610	2,610	210
4297	4330	Printing & Publications	1,942	2,150	1,500	1,500	750
4297	4335	Postage & Mailing	130	170	175	125	100
4297	4340	Utilities	74	80	70	-	-
4297	4350	Repair/Maintenance Services	-	-	-	-	-
4297	4360	Training	13,274	13,230	-	15,000	21,000
4297	4365	Weed Abatement	-	-	-	-	-
4297	4370	Property Taxes	-	-	-	-	-
4297	4380	Rentals & Leases	2,321	3,750	3,700	3,700	1,200
4297	4534	Eel Home Buyers Assistance	-	60,000	-	-	-
4297	4825	Machinery & Equipment	-	-	-	-	-
4297	4840	Autos And Trucks	-	-	-	-	-
4297	4989	Administration Expense	-	-	-	-	-
4297	4980	Legal Expense	54,149	43,880	90,000	65,000	160,000
4297	4995	Risk Management Expense	9,025	8,900	-	-	5,751
		Total Service and Supplies	119,559	172,460	118,555	125,738	217,211
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	244,824	311,090	118,555	125,738	330,011

GOLF COURSE 4245

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 currently has an agreement for golf course operations with a golf course management professional. The City recently engaged in the Request for Qualification (RFQ) process to solicit a lease agreement for golf course operations and maintenance. Any contracts as a result of the RFQ will be brought back to City Council for approval, and the Golf Course budget would be amended appropriately at that time.

SUMMARY

GOLF COURSE

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	1,296,416	1,209,645	1,496,894	1,288,777	1,523,845
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	1,296,416	1,209,645	1,496,894	1,288,777	1,523,845
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**1,296,416**	**1,209,645**	**1,496,894**	**1,288,777**	**1,523,845**
REVENUES							
4245	3620	Property Rental	-	-	-	-	-
4245	3691	Concession Fees/Contract	173,696	174,074	180,000	215,000	215,000
4245	3850	Interest	-	(4,098)	-	-	-
4245	3864	Pro Shop	124,664	115,318	135,000	105,000	105,000
4245	3865	Sale of Property	-	(5,568)	-	-	-
4245	3866	Golf Course Receipts	864,868	838,255	850,000	1,200,000	1,200,000
4245	3878	Cash Over/Short	(11)	45	-	45	-
4245	3880	Miscellaneous	562	1,474	-	2,300	2,300
4245	3881	Sundry Revenue	-	-	-	-	-
		Gross Revenue	1,163,780	1,119,502	1,165,000	1,522,345	1,522,300
		Contribution from Fund Balance	132,637	90,143	331,894	(233,568)	1,545
		Net Revenue	**1,296,416**	**1,209,645**	**1,496,894**	**1,288,777**	**1,523,845**

LINE ITEM SUMMARY

GOLF COURSE

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4245	4180	Workers Comp Insurance	-	-	-	-	-
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4245	4220	Operating Supplies	16	20	-	311	-
4245	4230	Repair/Maintenance Supplies	100	-	-	-	-
4245	4291	Miscellaneous Expenses	33,896	32,710	-	-	-
4245	4300	Rental/City Owned Vehicle	-	-	-	-	-
4245	4309	Staffing/Tom Ringer	404,804	397,000	397,000	411,091	397,000
4245	4310	Professional Contract Services	95,276	105,940	110,000	126,607	110,000
4245	4316	Insurance Expense	10,712	10,712	12,000	12,578	13,100
4245	4320	Meetings & Dues	1,462	530	8,500	4,000	8,500
4245	4330	Printing & Publications	-	-	-	-	-
4245	4335	Postage & Mailing	232	350	350	100	350
4245	4340	Utilities	103,006	95,838	115,000	150,000	115,000
4245	4350	Repair/Maintenance Services	10,244	9,850	10,000	29,178	10,000
4245	4360	Training	-	-	-	-	-
4245	4380	Rentals & Leases	15,554	20,080	9,600	10,000	25,630
4245	4382	Lease Purchase	56,184	55,000	55,000	49,073	55,000
4245	4384	Depreciation Expense	116,460	-	-	-	-
4245	4388	Interest Expense	38,198	-	1,859	-	1,859
4245	4396	Golf Bond Payment - Principal	-	185,845	186,961	186,961	186,961
4245	4397	LRA Successor. Loans Principal	-	12,823	294,030	-	294,030
4245	4460	LRA-Interest Expense	-	-	5,970	-	5,970
4245	4825	Machinery & Equipment	-	-	-	8,423	8,423
4245	4000K	Cost Of Revenue-Kitchen	98,100	86,580	84,000	100,000	84,000
4245	4000P	Cost Of Revenue-Pro Shop	95,931	76,000	85,000	73,000	85,000
4245	4220F	Operating Supplies Fuel	15,062	18,030	15,000	15,000	15,000
4245	4220K	Operating Supplies-Kitchen	595	700	2,500	2,000	2,500
4245	4220M	Operating Supplies Maintenance	73,085	84,700	75,000	70,300	75,000
4245	4220P	Operating Supplies-Pro Shop	7,802	6,500	3,000	8,500	3,000
4245	4230M	Repair/Maintenance - Maintenance	11	20	-	-	-
4245	4230P	Repair/Maintenance - Pro Shop	-	-	-	-	-
4245	4989	Administration Expense	26,720	29,843	26,124	31,654	27,522
4245	4980	Legal Expense	6,196	-	-	-	-
4245	4995	Risk Management Expense	-	-	-	-	-
		Total Service and Supplies	1,209,645	1,229,070	1,496,894	1,288,777	1,523,845
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	1,209,645	1,229,070	1,496,894	1,288,777	1,523,845

WATER 4250

DIVISION DESCRIPTION

The Water Division delivers domestic drinking water to residential, commercial, and industrial customers, as well as providing water supply for fire suppression. The Division operates and maintains the City's water system, which consists of 11 ground water wells, 2 water treatment plants, 6 water storage tanks and a pressurized water distribution system. The water system is regulated by meeting drinking water standards set by the federal Environmental Protection Agency (EPA) and the California State Division of Drinking Water (DDW). The City's water source are pumped from 4 wells at our North Well Field (Wells 2, 4, 5, 6), located 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 2020-21	Amended 2020-21	Requested 2021-22
WATER CHIEF PLANT OPERATOR	0.00	1.00	1.00
UTILITIES MANAGER	0.50	0.00	0.00
SENIOR UTILITY OPERATOR	1.00	2.00	2.00
WATER UTILITY OPERATOR I/II	0.00	4.00	4.00
UTILITY OPERATOR I/II	6.00	0.00	0.00
MAINTENANCE WORKER I/II	5.00	0.00	0.00
WATER UTILITY WORKER I/II	0.00	4.00	4.00
METER READER	0.00	2.00	2.00
ADMINSTRATIVE ASSISTANT I	0.50	0.50	0.00
BUDGET UNIT TOTAL	**13.00**	**13.50**	**13.00**

SUMMARY

WATER

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	1,065,527	1,374,693	1,157,940	1,076,274	1,389,100
		Services and Supplies	4,349,792	3,656,879	5,448,024	5,050,590	6,382,558
		Asset Replacement	-	558	-	-	-
		Gross Expenditures	5,415,319	5,032,130	6,605,964	6,126,865	7,771,658
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**5,415,319**	**5,032,130**	**6,605,964**	**6,126,865**	**7,771,658**
REVENUES							
050	3300	Water Revenue	7,300,111	8,727,899	8,875,000	10,000,000	10,000,000
050	3305	Water Meter Fee	45,000	46,947	30,000	14,088	20,000
050	3306	Lock Fee	-	75	-	150	-
050	3311	Connection Fee	30,961	30,221	30,000	22,700	28,000
050	3320	Construction Meter Rental	2,364	1,600	2,000	4,400	2,000
050	3321	Returned Check Fee	4,648	4,089	3,500	2,500	1,500
050	3550	Delinquent - Turn On/Off	24,500	12,349	10,000	1,728	-
050	3560	Delinquent Penalty	31,695	-	-	-	-
050	3570	Door Hanger Fee	105,214	79,263	-	3,622	-
050	3710	Grant Proceeds	-	49,039	-	-	-
050	3788A	Incentives/Rebates	-	-	-	-	-
050	3850	Interest	35,374	38,634	-	11,534	5,000
050	3865	Sale Of Property	(81,833)	(2,508)	-	-	-
050	3880	Miscellaneous	2,445	17,981	2,000	17,212	2,000
050	3879	Reimbursements	-	-	-	-	-
050	3884	Bad Debt Recovery	-	1,939	-	5,960	2,000
050	3891	Contributed Capital	-	-	-	-	-
050	3900	Operating Transfers In	2,775,475	-	-	-	-
		Gross Revenue	10,275,954	9,007,530	8,952,500	10,083,894	10,060,500
		Contribution from Fund Balance	(4,860,635)	(3,975,400)	(2,346,536)	(3,957,030)	(2,288,842)
		Net Revenue	**5,415,319**	**5,032,130**	**6,605,964**	**6,126,865**	**7,771,658**

LINE ITEM SUMMARY

WATER

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4250	4010	Regular Salaries	662,955	630,640	659,850	572,756	747,900
4250	4020	Overtime Salaries	35,612	35,950	40,000	45,958	40,000
4250	4030	Part-Time Salaries	-	-	-	-	-
4250	4110	FICA Taxes	51,153	53,080	53,820	49,004	60,300
4250	4120	Unemployment Taxes	2,730	3,080	2,940	1,915	2,300
4250	4130	Retirement	430,309	183,670	198,310	197,454	294,900
4250	4140	Health Insurance	174,136	179,320	181,130	190,971	221,000
4250	4150	Life Insurance	685	710	710	1,230	1,800
4250	4170	Uniform Allowance	177	-	3,600	770	2,400
4250	4190	State Disability Insurance	6,829	7,080	7,040	7,218	9,500
4250	4195	Voluntary Benefits	3,048	3,150	7,740	3,175	3,100
4250	4200	Deferred Compensation	7,059	7,300	2,800	5,824	5,900
		Total Personnel Services	1,374,693	1,103,980	1,157,940	1,076,274	1,389,100
		Service and Supplies					
4250	4220	Operating Supplies	33,646	38,040	34,775	59,775	34,775
4250	4220CH	Operating Supplies - Chlorine	280,400	240,000	581,000	400,000	426,500
4250	4230	Repair/Maintenance Supplies	93,733	130,490	220,000	200,000	245,000
4250	4291	Miscellaneous Expenses	-	-	-	-	-
4250	4300	Rental/City Owned Vehicle	87,342	93,200	118,254	55,000	108,496
4250	4310	Professional Contract Services	121,727	84,150	371,270	300,000	872,250
4250	4310LAB	Professional Contract Services - Lab Testing	29,883	60,000	60,000	50,000	-
4250	4313	Delinquencies Charge	10,000	12,000	10,000	10,000	10,000
4250	4320	Meetings & Dues	84,062	100,880	93,900	76,895	93,900
4250	4330	Printing & Publications	2,309	1,870	3,000	5,250	4,500
4250	4335	Postage & Mailing	279	410	500	125	200
4250	4340	Utilities	864,968	756,357	836,900	1,000,000	1,614,920
4250	4350	Repair/Maintenance Services	26,450	60,680	80,100	75,000	80,000
4250	4360	Training	5,298	6,520	12,000	500	12,000
4250	4380	Rentals & Leases	10,276	8,410	35,100	30,000	43,690
4250	4381	Bad Debt Expense	29,795	35,760	-	-	-
4250	4384	Depreciation Expense	1,073,904	-	-	-	-
4250	4392	Solar Loan Interest Expense	117,722	118,662	107,274	107,274	95,640
4250	4393	Solar Principal	-	454,962	466,355	466,355	478,100
4250	4398	2019 Series Water Bond Principal	-	638,653	145,000	145,000	145,000
4250	4399	2019 Series Water Bond Interest	-	894,114	1,277,307	1,277,307	1,277,307
4250	4825	Machinery & Equipment	-	-	-	-	-
4250	4840	Autos And Trucks	0	259,270	-	-	-
4250	9000	Operating Transfers Out	-	-	-	-	-
4250	4989	Administration Expense	656,549	748,352	828,648	617,253	676,245
4250	4980	Legal Expense	2,187	2,540	3,000	2,250	3,000
4250	4995	Risk Management Expense	126,349	124,600	163,641	172,606	161,035
		Total Service and Supplies	3,656,879	4,869,920	5,448,024	5,050,590	6,382,558
		Asset Replacements					
4250	4850AR	CIP Asset Replacements	-	-	-	-	-
4250	4825AR	Mach/Equip Asset Replace	558	560	-	-	-
4250	4840AR	Autos/Trucks Asset Replace	0	-	-	-	-
		Total Asset Replacements	558	560	-	-	-
		Transfers/Reimbursements					
4250	9000	Operating Transfer Out					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	5,032,130	5,974,460	6,605,964	6,126,865	7,771,658

UTILITY BILLING 4251

DIVISION DESCRIPTION

Utility billing division is responsible for preparing monthly billing for water, wastewater and refuse services. The City currently maintains approximately 7,100 accounts and serves a population of approximately 26,700. 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 2020-21	Amended 2020-21	Requested 2021-22
ACCOUNTING CLERK I or II	3.00	3.00	2.00
BUDGET UNIT TOTAL	**3.00**	**3.00**	**2.00**

SUMMARY

UTILITY BILLING

	2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES					
Personnel Services	186,290	180,544	223,610	159,664	165,900
Services and Supplies	106,848	191,048	188,700	88,500	192,250
Asset Replacement	-	-	-	-	-
Gross Expenditures	293,139	371,593	412,310	248,164	358,150
Transfers/Reimbursements	-	-	-	-	-
Net Expenditure	**293,139**	**371,593**	**412,310**	**248,164**	**358,150**
REVENUES					
4251 3989 Admin Reimbursement	286,208	371,591	479,903	248,164	358,150
Gross Revenue	286,208	371,591	479,903	248,164	358,150
Contribution from Fund Balance	6,931	2	(67,593)	-	-
Net Revenue	**293,139**	**371,593**	**412,310**	**248,164**	**358,150**

LINE ITEM SUMMARY

UTILITY BILLING

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4251	4010	Regular Salaries	123,263	109,010	136,390	96,215	98,600
4251	4020	Overtime Salaries	26	26	490	-	500
4251	4030	Part-Time Salaries	-	-	-	-	-
4251	4110	FICA Taxes	9,167	8,870	10,480	7,883	7,600
4251	4120	Unemployment Taxes	564	640	650	350	400
4251	4130	Retirement	10,448	10,300	32,350	29,818	33,100
4251	4140	Health Insurance	31,736	33,980	37,950	20,334	20,600
4251	4150	Life Insurance	154	170	170	221	300
4251	4190	State Disability Insurance	1,206	1,170	1,370	1,122	1,200
4251	4195	Voluntary Benefits	270	190	3,760	1,348	1,300
4251	4200	Deferred Compensation	3,710	3,970	-	2,373	2,300
		Total Personnel Services	180,544	168,326	223,610	159,664	165,900
		Service and Supplies					
4251	4220	Operating Supplies	3,430	4,110	2,500	1,000	2,500
4251	4310	Professional Contract Services	138,743	149,740	147,650	52,000	148,500
4251	4330	Printing & Publications	13,395	17,890	1,500	1,000	1,500
4251	4335	Postage & Mailing	32,759	44,930	34,000	32,000	36,000
4251	4340	Utilities	378	430	300	-	1,080
4251	4380	Rentals & Leases	2,342	3,220	2,750	2,500	2,670
4251	4989	Administration Expense	-	-	-	-	-
4251	4980	Legal Expense	-	-	-	-	-
4251	4995	Risk Management Expense	-	-	-	-	-
		Total Service and Supplies	191,048	220,320	188,700	88,500	192,250
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	371,593	388,646	412,310	248,164	358,150

REFUSE 4256

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 2020-21	Amended 2020-21	Requested 2021-22
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

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	956,998	1,136,029	1,158,490	1,083,311	1,167,300
		Services and Supplies	2,092,996	2,236,976	2,844,804	2,796,538	3,389,247
		Asset Replacement	-	-	400,000	-	350,000
		Gross Expenditures	3,049,993	3,373,005	4,403,294	3,879,848	4,906,547
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**3,049,993**	**3,373,005**	**4,403,294**	**3,879,848**	**4,906,547**
REVENUES							
056	3400	Refuse Revenue	2,953,310	2,989,916	3,848,000	3,850,000	4,026,000
056	3410	Special Refuse Pick Up	36,549	43,366	45,500	70,000	50,000
056	3420	Recycling Program	2,632	2,073	2,600	169	500
056	3430	Green waste Recycling Program	5,200	1,785	2,600	925	1,000
056	3560	Delinquent Penalty	15,697	-	-	-	-
056	3570	Door Hanger Fee	-	-	-	-	-
056	3710	Grant Proceeds	6,691	6,764	-	-	-
056	3720	Grant Revenue - Capital	-	120,000	-	-	-
056	3850	Interest	17,137	10,143	-	2,000	1,500
056	3865	Sale Of Property	-	-	-	-	-
056	3880	Miscellaneous	147	-	-	741	-
056	3884	Bad Debt Recovery	-	1,146	-	2,700	1,500
		Gross Revenue	3,037,362	3,175,193	3,898,700	3,926,535	4,080,500
		Contribution from Fund Balance	12,631	197,813	504,594	(46,687)	826,047
		Net Revenue	**3,049,993**	**3,373,005**	**4,403,294**	**3,879,848**	**4,906,547**

LINE ITEM SUMMARY

REFUSE

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4256	4010	Regular Salaries	617,738	588,060	676,030	629,939	681,600
4256	4020	Overtime Salaries	25,082	24,600	24,790	25,378	24,800
4256	4030	Part-Time Salaries	-	-	-	-	-
4256	4110	FICA Taxes	47,718	49,210	53,940	52,791	54,100
4256	4120	Unemployment Taxes	2,520	2,840	3,210	2,519	2,500
4256	4130	Retirement	269,010	149,170	178,670	179,478	184,600
4256	4140	Health Insurance	155,644	159,590	198,230	170,834	191,700
4256	4150	Life Insurance	655	680	760	1,452	2,100
4256	4170	Uniform Allowance	139	-	4,200	811	2,600
4256	4190	State Disability Insurance	6,317	6,520	7,060	7,627	8,500
4256	4195	Voluntary Benefits	598	620	8,420	622	600
4256	4200	Deferred Compensation	10,609	10,970	3,180	11,860	14,200
		Total Personnel Services	1,136,029	992,260	1,158,490	1,083,311	1,167,300
		Service and Supplies					
4256	4220	Operating Supplies	45,357	53,000	53,000	60,000	74,150
4256	4230	Repair/Maintenance Supplies	27,935	31,800	30,500	30,500	35,300
4256	4291	Miscellaneous Expenses	-	-	-	-	-
4256	4300	Rental/City Owned Vehicle	456,780	475,080	602,804	405,000	567,564
4256	4309	Staffing/Tom Ringer	-	-	-	-	-
4256	4310	Professional Contract Services	1,137,609	1,150,000	1,243,215	1,243,215	1,313,245
4256	4320	Meetings & Dues	606	310	650	506	650
4256	4330	Printing & Publications	3,324	5,080	7,000	3,755	8,500
4256	4335	Postage & Mailing	955	1,440	2,000	10	-
4256	4340	Utilities	4,866	5,000	5,950	7,300	8,710
4256	4350	Repair/Maintenance Services	1,857	2,230	-	-	-
4256	4360	Training	25	30	-	-	1,000
4256	4380	Rentals & Leases	739	1,080	1,300	30	970
4256	4381	Bad Debt Expense	19,422	23,310	-	-	-
4256	4384	Depreciation Expense	124,145	-	-	-	-
4256	4825	Machinery & Equipment	27,686	44,790	61,655	-	77,000
4256	4840	Autos And Trucks	0	279,110	335,000	600,000	871,000
4256	4800	Land	-	-	-	-	-
4256	4989	Administration Expense	249,632	320,131	357,044	294,941	257,121
4256	4980	Legal Expense	663	1,000	1,500	250	1,500
4256	4995	Risk Management Expense	135,373	133,500	143,186	151,031	172,537
		Total Service and Supplies	2,236,976	2,526,891	2,844,804	2,796,538	3,389,247
		Asset Replacements					
4256	4850AR	CIP Asset Replacements	-	-	-	-	-
4256	4825AR	Mach/Equip Asset Replace	-	-	-	-	-
4256	4840AR	Autos/Trucks Asset Replace	-	335,390	400,000	-	350,000
4256	4850AR	CIP Asset Replacements	-	-	-	-	-
		Total Asset Replacements	-	335,390	400,000	-	350,000
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	3,373,005	3,854,541	4,403,294	3,879,848	4,906,547

WASTEWATER 4260

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, 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	0.00	0.00
WASTEWATER CHIEF PLANT OPERATOR	0.00	1.00	1.00
SENIOR WASTEWATER UTILITY OPERATOR	1.00	1.00	1.00
MAINTENANCE COORDINATOR	1.00	1.00	1.00
WASTEWATER UTILITY OPERATOR OIT/ I/II	2.00	4.00	4.00
WASTEWATER UTILITY WORKER I/II	0.00	5.00	5.00
MAINTENANCE WORKER I/II	7.00	0.00	0.00
ADMINSTRATIVE ASSISTANT I	0.50	0.00	0.00
BUDGET UNIT TOTAL	**12.00**	**12.00**	**12.00**

SUMMARY

WASTEWATER

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	918,983	759,853	967,770	774,480	1,034,800
		Services and Supplies	2,392,686	4,166,696	2,379,014	1,820,844	1,801,300
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	3,311,670	4,926,549	3,346,784	2,595,324	2,836,100
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**3,311,670**	**4,926,549**	**3,346,784**	**2,595,324**	**2,836,100**
REVENUES							
060	3500	Sewer Use Charges	3,332,930	3,388,627	3,350,000	3,300,000	3,300,000
060	3510	Waste Water Sales	-	-	-	-	-
060	3560	Delinquent Penalty	16,221	-	-	165	-
060	3570	Door Hanger Fee	-	-	-	-	-
060	3575	Non System Waste Water Fee	80,840	-	-	97,411	80,000
060	3788A	Incentives/Rebates	-	-	-	-	-
060	3850	Interest	91,433	74,994	-	12,500	7,500
060	3865	Sale Of Property	(142,989)	(29,135)	-	-	-
060	3880	Miscellaneous	(2,337)	2,500	-	1,230	-
060	3879E	Utility Pump Reimbursements	-	-	-	-	-
060	3884	Bad Debt Recovery	-	1,322	-	3,014	-
060	3891	Contributed Capital	-	-	-	-	-
		Gross Revenue	3,376,098	3,438,308	3,350,000	3,414,320	3,387,500
		Contribution from Fund Balance	(64,429)	1,488,241	(3,216)	(818,996)	(551,400)
		Net Revenue	**3,311,670**	**4,926,549**	**3,346,784**	**2,595,324**	**2,836,100**

LINE ITEM SUMMARY

WASTEWATER

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4260	4010	Regular Salaries	450,713	434,470	559,570	422,194	583,300
4260	4020	Overtime Salaries	27,833	28,300	30,000	27,515	30,000
4260	4030	Part-Time Salaries	-	-	-	-	-
4260	4110	FICA Taxes	35,413	37,000	45,360	35,529	47,000
4260	4120	Unemployment Taxes	2,161	2,440	2,730	1,670	2,100
4260	4130	Retirement	92,965	117,430	128,880	119,580	127,200
4260	4140	Health Insurance	142,494	147,490	188,540	157,796	229,100
4260	4150	Life Insurance	523	550	660	982	1,800
4260	4170	Uniform Allowance	-	-	3,300	657	2,200
4260	4190	State Disability Insurance	4,752	4,960	5,930	5,203	7,400
4260	4195	Voluntary Benefits	200	230	-	-	-
4260	4200	Deferred Compensation	2,799	2,910	2,800	3,354	4,700
		Total Personnel Services	759,853	775,780	967,770	774,480	1,034,800
		Service and Supplies					
4260	4220	Operating Supplies	162,698	194,470	200,775	175,000	315,500
4260	4220CH	Operating Supplies - Chlorine	106,486	100,000	102,000	90,000	-
4260	4230	Repair/Maintenance Supplies	33,467	75,000	105,000	75,000	105,000
4260	4291	Miscellaneous Expenses	-	-	-	-	-
4260	4300	Rental/City Owned Vehicle	103,029	112,130	142,268	90,000	128,000
4260	4309	Staffing/Tom Ringer	-	-	-	-	-
4260	4310	Professional Contract Services	2,398,265	2,808,970	885,420	400,000	294,170
4260	4310LAB	Professional Contract Services-Lab Testing	12,610	35,000	30,000	27,000	-
4260	4317	Construction/Implementation	-	-	-	-	-
4260	4320	Meetings & Dues	30,136	36,170	31,500	243	33,500
4260	4330	Printing & Publications	797	960	875	1,230	1,300
4260	4335	Postage & Mailing	-	-	-	1,214	-
4260	4340	Utilities	214,131	219,310	210,200	290,640	216,760
4260	4350	Repair/Maintenance Services	42,734	49,080	69,100	50,000	94,000
4260	4360	Training	2,116	3,130	8,000	250	8,000
4260	4380	Rentals & Leases	1,397	1,980	6,700	2,000	11,465
4260	4381	Bad Debt Expense	17,672	21,210	-	-	-
4260	4384	Depreciation Expense	566,909	-	-	-	-
4260	4825	Machinery & Equipment	13,777	16,740	-	-	100,000
4260	4840	Autos And Trucks	-	27,000	-	56,465	-
4260	4989	Administration Expense	324,343	405,007	434,445	424,848	334,073
4260	4980	Legal Expense	18,807	19,600	30,000	7,500	10,000
4260	4995	Risk Management Expense	117,324	115,700	122,731	129,455	149,532
		Total Service and Supplies	4,166,696	4,241,457	2,379,014	1,820,844	1,801,300
		Asset Replacements					
4260	4850AR	CIP Asset Replacements	-	-	-	-	-
4260	4825AR	Mach/Equip Asset Replace	-	74,000	-	-	-
4260	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
4260	4850AR	CIP Asset Replacements	-	-	-	-	-
		Total Asset Replacements	-	74,000	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	4,926,549	5,091,237	3,346,784	2,595,324	2,836,100

FLEET 4265

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 2020-21	Amended 2020-21	Requested 2021-22
COORDINATOR	0.00	0.00	1.00
EQUIPMENT MECHANIC I/II	2.00	2.00	1.00
BUDGET UNIT TOTAL	**2.00**	**2.00**	**2.00**

SUMMARY

FLEET MAINTENANCE

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	168,154	129,716	154,870	76,890	167,900
		Services and Supplies	820,157	847,266	1,095,801	904,557	955,276
		Asset Replacement	-	-	52,510	3,002	35,000
		Gross Expenditures	988,311	976,982	1,303,181	984,448	1,158,176
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**988,311**	**976,982**	**1,303,181**	**984,448**	**1,158,176**
REVENUES							
4265	3450	Rental City Owned Equip.	818,994	989,730	1,303,181	850,000	1,233,270
4265	3865	Sale of Property	-	(1,920)	-	-	-
4265	3869	Miscellaneous	2,322	-	-	-	-
4265	3880	Miscellaneous	-	2,652	-	-	-
		Gross Revenue	821,316	990,462	1,303,181	850,000	1,233,270
		Contribution from Fund Balance	166,995	(13,480)	-	134,448	(75,094)
		Net Revenue	**988,311**	**976,982**	**1,303,181**	**984,448**	**1,158,176**

LINE ITEM SUMMARY

FLEET MAINTENANCE

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4265	4010	Regular Salaries	86,089	98,590	97,580	47,970	105,200
4265	4020	Overtime Salaries	149	180	2,000	-	2,000
4265	4030	Part-Time Salaries	-	-	-	-	-
4265	4110	FICA Taxes	7,382	7,950	7,670	3,909	8,200
4265	4120	Unemployment Taxes	420	480	480	175	400
4265	4130	Retirement	9,447	23,040	8,280	4,653	9,000
4265	4140	Health Insurance	25,158	26,650	37,140	19,306	41,100
4265	4150	Life Insurance	86	100	110	111	300
4265	4170	Uniform Allowance	-	-	600	200	400
4265	4180	Workers Comp Insurance	-	-	-	-	-
4265	4190	State Disability Insurance	985	1,070	1,010	566	1,300
4265	4195	Voluntary Benefits	-	-	-	-	-
4265	4200	Deferred Compensation	-	-	-	-	-
		Total Personnel Services	129,716	158,060	154,870	76,890	167,900
		Service and Supplies					
4265	4220	Operating Supplies	52,785	60,770	140,000	50,000	381,500
4265	4230	Repair/Maintenance Supplies	91,270	90,860	129,540	129,540	191,600
4265	4310	Professional Contract Services	10,388	12,010	14,900	14,900	15,300
4265	4320	Meetings & Dues	-	-	-	-	-
4265	4330	Printing & Publications	-	-	-	-	-
4265	4335	Postage & Mailing	-	-	-	-	-
4265	4340	Utilities	723	740	960	850	1,080
4265	4350	Repair/Maintenance Services	273,473	394,490	305,570	250,000	245,700
4265	4360	Training	800	960	2,500	-	2,500
4265	4380	Rentals & Leases	1,041	1,470	1,400	1,027	1,400
4265	4384	Depreciation Expense	10,003	-	-	-	-
4265	4825	Machinery & Equipment	485	590	10,145	9,500	6,000
4265	4840	Autos And Trucks	-	-	-	-	-
4265	4220CNG	Cong Operating Supplies	53,590	72,170	70,000	70,000	-
4265	4220F	Operating Supplies Fuel	250,006	277,090	300,000	300,000	-
4265	4989	Administration Expense	84,651	92,700	100,331	57,164	87,191
4265	4980	Legal Expense	-	-	-	-	-
4265	4995	Risk Management Expense	18,050	17,800	20,455	21,576	23,005
		Total Service and Supplies	847,266	1,021,650	1,095,801	904,557	955,276
		Asset Replacements					
4265	4850AR	CIP Asset Replacements	-	-	-	-	-
4265	4825AR	Mach/Equip Asset Replace	-	-	52,510	3,002	35,000
4265	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	52,510	3,002	35,000
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	976,982	1,179,710	1,303,181	984,448	1,158,176

PARKING AND BUSINESS IMPROVEMENT AREA 4270

FUND DESCRIPTION

In FY 2021, the Downtown Merchant's Advisory Committee was disbanded by City Council due to a lack of participation for several years. The City Manager has appointed a City staff member to be the liaison with the downtown business owners and the City. Activities and maintenance of downtown 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.

SUMMARY

PARKING & BUSINESS IMPROVEMENT AREA (PBIA)

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	5,101	17,743	11,856	8,000	11,926
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	5,101	17,743	11,856	8,000	11,926
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**5,101**	**17,743**	**11,856**	**8,000**	**11,926**
REVENUES							
085	3029	Business License	8,978	9,000	9,125	-	-
085	3850	Interest	154	75	-	-	-
		Gross Revenue	9,132	9,075	9,125	-	-
		Contribution from Fund Balance	(4,032)	8,668	2,731	8,000	11,926
		Net Revenue	**5,101**	**17,743**	**11,856**	**8,000**	**11,926**

LINE ITEM SUMMARY

PARKING & BUSINESS IMPROVEMENT AREA (PBIA)

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
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	Voluntary Benefits	-	-	-	-	-
4270	4200	Deferred Compensation	-	-	-	-	-
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4270	4220	Operating Supplies	-	-	5,000	3,000	5,000
4270	4310	Professional Contract Services	17,330	7,330	6,000	5,000	6,000
4270	4330	Printing & Publications	-	-	500	-	500
4270	4335	Postage & Mailing	-	-	-	-	-
4270	4340	Utilities	-	-	-	-	-
4270	4989	Administration Expense	413	356	356	-	426
4270	4980	Legal Expense	-	-	-	-	-
4270	4995	Risk Management Expense	-	-	-	-	-
		Total Service and Supplies	17,743	7,686	11,856	8,000	11,926
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	17,743	7,686	11,856	8,000	11,926

OTHER FUNDS

OTHER FUNDS

The City included several additional funds in the FY 2022 budget. These funds are related to grant reimbursements and special programs operated by the City. In most, these funds were created for ease of tracking revenues and expenditures, but would otherwise be considered a general fund revenue and expenditure. Utilizing the new funds helps to ensure that donations are appropriately tracked and utilized for their intended purposes.

SUMMARY

OTHER FUNDS

				2020-2021 Projected	2021-2022 Proposed
017	5804	4220	Assistance to Firefighters Grant	-	332,000
116	4275	4220	Youth Rec Fund	-	5,000
121	4285	4220	Reason for the Season		15,000
123	4287	4220	Red Ribbon		6,520
124	4288	4220	Police Shoe Drive		2,000
					-
			Expenditures		360,520

REVENUES				2020-2021 Projected	2021-2022 Proposed
017	3720	Assistance to Firefighters Grant	Loan Repayment	-	298,800
116	3880	Youth Rec Fund	Miscellaneous	-	5,000
121	3880	Reason for the Season	Miscellaneous	-	15,000
123	3880	Red Ribbon	Miscellaneous	-	6,520
124	3880	Police Shoe Drive	Gross Revenue	-	2,000
			Revenue Subtotal	**-**	**327,320**
		Gross Revenue		-	327,320
017	3900	Operating Transfers In		-	33,200
			Net Revenue	**-**	**360,520**

LINE ITEM SUMMARY

OTHER FUNDS

					2020-2021 Projected	2021-2022 Proposed
				Service and Supplies		
017	5804	4220	Assistance to Firefighters Grant	Operating Supplies	-	332,000
116	4275	4220	Youth Rec Fund	Operating Supplies	-	5,000
121	4285	4220	Reason for the Season	Operating Supplies	-	15,000
123	4287	4220	Red Ribbon	Operating Supplies	-	6,520
124	4288	4220	Police Shoe Drive	Operating Supplies	-	2,000
						-
				Total Expenditure	-	360,520

SUMMARY

REDEVELOPMENT AGENCY FUND

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	551,320	123,018	95,838	8,146	69,455
		Asset Replacement	-	-	-	-	-
		Gross Expenditures		123,018	95,838	8,146	69,455
		Transfers/Reimbursements	1,416,905	1,417,497	1,500,000	1,411,631	1,450,000
		Net Expenditure	**1,416,905**	**1,540,515**	**1,595,838**	**1,419,777**	**1,519,455**
REVENUES							
150	3980	Tax Increment	919,975	901,360	800,000	-	-
150	3850	Interest	39,070	100	-	-	-
150	3865	Sale of Property	(112,527)				
150	3869	Misc. Income	188				
150	3880	Miscellaneous	(106)				
		Gross Revenue	846,600	901,460	800,000	-	-
		Contribution from Fund Balance	570,305	639,055	795,838	1,419,777	1,519,455
		Net Revenue	**1,416,905**	**1,540,515**	**1,595,838**	**1,419,777**	**1,519,455**

LINE ITEM SUMMARY

REDEVELOPMENT AGENCY FUND

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4951	4220	Operating Supplies	-	-	-	-	-
4951	4310	Professional Contract Services	2,000	2,040	4,700	8,146	10,000
4951	4335	Postage & Mailing	-	-	-	-	-
4951	4475	Pass-Thru Kings County	-	-	-	-	-
4951	4569	Debt Forgiveness Expense	38,252	-	-	-	-
4951	4989	Administration Expense	82,766	96,830	91,138	-	59,455
4951	4980	Legal Expense	-	-	-	-	-
4951	4995	Risk Management Expense	-	-	-	-	-
		Total Service and Supplies	123,018	98,870	95,838	8,146	69,455
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
4951	9000	Operating Transfers Out	1,417,497	1,417,497	1,500,000	1,411,631	1,450,000
		Total Transfers/Reimbursements	1,417,497	1,417,497	1,500,000	1,411,631	1,450,000
		Net Expenditure	1,540,515	1,516,367	1,595,838	1,419,777	1,519,455

SUMMARY

HOUSING AUTHORITY FUND

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	31,171	18,312	28,307	11,630	12,600
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	31,171	18,312	28,307	11,630	12,600
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**31,171**	**18,312**	**28,307**	**11,630**	**12,600**
REVENUES							
155	3719	Loan Repayment	133,143	85,000	-	75,195	-
155	3850	Interest	121,589	5,000	3,000	-	-
155	3880	Miscellaneous	(4,557)	-	-	75	-
		Gross Revenue	250,174	90,000	3,000	75,270	-
		Contribution from Fund Balance	(219,003)	(71,688)	25,307	(63,640)	12,600
		Net Revenue	**31,171**	**18,312**	**28,307**	**11,630**	**12,600**

LINE ITEM SUMMARY

HOUSING AUTHORITY FUND

			2019-2020 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services	-	-	-	-	-
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4953	4310	Professional Contract Services	11,552	14,050	12,000	10,860	11,600
4953	4485	Property Taxes	415			222	500
4953	4989	Administration Expense	6,345	17,796	15,307	-	-
4953	4980	Legal Expense	-	-	1,000	549	500
4953	4995	Risk Management Expense	-	-	-	-	-
		Total Service and Supplies	18,312	31,846	28,307	11,630	12,600
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Transfers/Reimbursements					
		Total Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	18,312	31,846	28,307	11,630	12,600

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 value of the assessments approved and collected, and the service levels supported by the revenues.

SUMMARY

LLMD Zone 1

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	21,728	39,351	36,240	22,579	-
		Services and Supplies	-	23,782	57,158	36,850	96,710
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	21,728	63,132	93,398	59,430	96,710
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**21,728**	**63,132**	**93,398**	**59,430**	**96,710**
REVENUES							
201	3775	LLMD Property Assessments	-	94,591	93,304	93,301	93,301
201	3775GF	General Fund General Benefit	-	5,008	5,008	5,125	5,125
201	3850	Interest	-	(1,374)	-	-	-
201	3880	Miscellaneous Revenue	-	934		-	-
		Gross Revenue	-	99,159	98,312	98,426	98,426
		Contribution from fund balance	21,728	(36,027)	(4,914)	(38,996)	(1,716)
		Net Revenue	**21,728**	**63,132**	**93,398**	**59,430**	**96,710**

LINE ITEM SUMMARY

LLMD Zone 1

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4851	4010	Regular Salaries	14,140	25,187	26,528	14,452	-
4851	4110	FICA Taxes	1,039	1,968	2,030	1,129	-
4851	4120	Unemployment Taxes	174	-	-	-	-
4851	4130	Retirement	992	1,924	2,050	1,104	-
4851	4140	Health Insurance	5,212	9,839	5,330	5,645	-
4851	4150	Life Insurance	22	39	37	23	-
4851	4190	State Disability Insurance	150	394	265	226	-
		Total Personnel Services	21,728	39,351	36,240	22,579	-
		Service and Supplies					
4851	4220	Operating Supplies	1,477	1,820	20,808	1,846	-
4851	4230	Repair/Maintenance Supplies	141	90	4,000	-	-
4851	4310	Professional Contract Services	3,033	2,622	3,350	11,606	61,510
4851	4340	Utilities	25,522	18,934	25,000	23,166	35,200
4851	4350	Repair/Maintenance Services	1,554	316	4,000	233	-
4851	4825	Machinery & Equipment	1,165	-	-	-	-
4851	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	32,891	23,782	57,158	36,850	96,710
		Asset Replacements					
4851	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4851	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements		-	-	-	-
		Net Expenditure	54,619	63,132	93,398	59,430	96,710

SUMMARY

LLMD Zone 3

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	3,209	4,559	5,055	2,798	-
		Services and Supplies	5,299	3,543	13,087	8,412	18,100
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	8,508	8,103	18,142	11,210	18,100
		Transfers/Reimbursements		-	-	-	-
		Net Expenditure	**8,508**	**8,103**	**18,142**	**11,210**	**18,100**
REVENUES							
203	3775	LLMD Property Assessments	-	18,931	17,679	17,673	17,673
203	3775GF	General Fund General Benefit	-	533	533	528	528
203	3850	Interest	-	185	-	-	-
		Gross Revenue	-	19,649	18,212	18,201	18,201
		Contribution from fund balance	8,508	(11,546)	(70)	(6,991)	(101)
		Net Revenue	**8,508**	**8,103**	**18,142**	**11,210**	**18,100**

LINE ITEM SUMMARY

LLMD Zone 3

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		<u>Personnel Services</u>					
4853	4010	Regular Salaries	2,102	2,918	3,700	1,791	-
4853	4020	Overtime Salaries	-	-	-	-	-
4853	4030	Part-Time Salaries	-	-	-	-	-
4853	4110	FICA Taxes	154	228	284	140	-
4853	4120	Unemployment Taxes	27	-	-	-	-
4853	4130	Retirement	146	223	286	137	-
4853	4140	Health Insurance	755	1,140	743	700	-
4853	4150	Life Insurance	3	5	5	3	-
4853	4170	Uniform Allowance	-	-	-	-	-
4853	4180	Workers Comp Insurance	-	-	-	-	-
4853	4190	State Disability Insurance	21	46	37	28	-
4853	4195	Voluntary Benefits	-	-	-	-	-
4853	4200	Deferred Compensation	-	-	-	-	-
		Total Personnel Services	3,209	4,559	5,055	2,798	-
		<u>Service and Supplies</u>					
4853	4220	Operating Supplies	136	116	6,000	667	-
4853	4230	Repair/Maintenance Supplies	-	7	1,436	-	-
4853	4310	Professional Contract Services	1,427	663	651	1,788	11,300
4853	4320	Meetings & Dues	-	-	-	-	-
4853	4330	Printing & Publications	-	-	-	-	-
4853	4335	Postage & Mailing	-	-	-	-	-
4853	4340	Utilities	2,711	2,468	5,000	5,957	6,800
4853	4350	Repair/Maintenance Services	863	290	-	-	-
4853	4360	Training	-	-	-	-	-
4853	4825	Machinery & Equipment	163	-	-	-	-
4853	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	5,299	3,543	13,087	8,412	18,100
		<u>Asset Replacements</u>					
4853	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4853	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	8,508	8,103	18,142	11,210	18,100

SUMMARY

LLMD Zone 5

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	349	546	896	966	-
		Services and Supplies	954	1,037	939	1,969	1,920
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	1,303	1,583	1,835	2,935	1,920
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**1,303**	**1,583**	**1,835**	**2,935**	**1,920**
REVENUES							
205	3775	LLMD Property Assessments	-	1,655	1,807	1,807	1,807
205	3775GF	General Fund General Benefit	-	110	110	113	113
205	3850	Interest	-	(230)	-	-	-
		Gross Revenue	-	1,535	1,917	1,920	1,920
		Contribution from fund balance	1,303	48	(82)	1,015	-
		Net Revenue	**1,303**	**1,583**	**1,835**	**2,935**	**1,920**

LINE ITEM SUMMARY

LLMD Zone 5

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4855	4010	Regular Salaries	230	350	656	618	-
4855	4110	FICA Taxes	17	27	50	48	-
4855	4120	Unemployment Taxes	3	-	-	-	-
4855	4130	Retirement	16	27	50	47	-
4855	4140	Health Insurance	80	137	132	241	-
4855	4150	Life Insurance	0	1	1	1	-
4855	4190	State Disability Insurance	2	5	7	10	-
		Total Personnel Services	349	546	896	966	-
		Service and Supplies					
4855	4220	Operating Supplies	22	19	173	17	-
4855	4230	Repair/Maintenance Supplies	-	-	-	-	-
4855	4310	Professional Contract Services	176	80	66	274	1,120
4855	4340	Utilities	704	938	700	1,678	800
4855	4350	Repair/Maintenance Services	25	-	-	-	-
4855	4825	Machinery & Equipment	27	-	-	-	-
4855	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	954	1,037	939	1,969	1,920
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	1,303	1,583	1,835	2,935	1,920

SUMMARY

LLMD Zone 6

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	244	438	621	451	-
		Services and Supplies	1,600	1,497	1,417	2,029	2,030
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	1,844	1,935	2,038	2,481	2,030
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**1,844**	**1,935**	**2,038**	**2,481**	**2,030**
REVENUES							
206	3775	LLMD Property Assessments	-	1,839	1,987	1,987	1,987
206	3775GF	General Fund General Benefit	-	59	59	61	61
206	3850	Interest	-	(131)	-	-	-
		Gross Revenue	-	1,767	2,046	2,048	2,048
		Contribution from fund balance	1,844	168	(8)	433	(18)
		Net Revenue	**1,844**	**1,935**	**2,038**	**2,481**	**2,030**

LINE ITEM SUMMARY

LLMD Zone 6

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4856	4010	Regular Salaries	160	281	455	289	-
4856	4110	FICA Taxes	12	22	35	23	-
4856	4120	Unemployment Taxes	1	-	-	-	-
4856	4130	Retirement	11	21	35	22	-
4856	4140	Health Insurance	58	110	90	113	-
4856	4150	Life Insurance	0	0	1	1	-
4856	4190	State Disability Insurance	2	4	5	5	-
		Total Personnel Services	244	438	621	451	-
		Service and Supplies					
4856	4220	Operating Supplies	122	107	344	10	-
4856	4230	Repair/Maintenance Supplies	-	211	-	-	-
4856	4310	Professional Contract Services	595	158	73	291	1,100
4856	4340	Utilities	863	1,021	1,000	1,728	930
4856	4350	Repair/Maintenance Services	4	-	-	-	-
4856	4825	Machinery & Equipment	16	-	-	-	-
4856	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	1,600	1,497	1,417	2,029	2,030
		Asset Replacements					
4856	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4856	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	1,844	1,935	2,038	2,481	2,030

SUMMARY

LLMD Zone 7

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	2,021	2,319	2,744	1,517	-
		Services and Supplies	970	1,055	1,351	3,113	4,300
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	2,991	3,374	4,095	4,630	4,300
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**2,991**	**3,374**	**4,095**	**4,630**	**4,300**
REVENUES							
207	3775	LLMD Property Assessments	-	4,014	4,145	4,145	4,145
207	3775GF	General Fund General Benefit	-	148	148	151	151
207	3850	Interest	-	(384)	-	-	-
		Gross Revenue	-	3,778	4,293	4,296	4,296
		Contribution from fund balance	2,991	(404)	(198)	334	4
		Net Revenue	**2,991**	**3,374**	**4,095**	**4,630**	**4,300**

LINE ITEM SUMMARY

LLMD Zone 7

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4857	4010	Regular Salaries	1,327	1,484	2,008	971	-
4857	4110	FICA Taxes	98	116	154	76	-
4857	4120	Unemployment Taxes	14	-	-	-	-
4857	4130	Retirement	93	113	155	74	-
4857	4140	Health Insurance	473	580	404	379	-
4857	4150	Life Insurance	2	2	3	2	-
4857	4190	State Disability Insurance	14	23	20	15	-
		Total Personnel Services	2,021	2,319	2,744	1,517	-
		Service and Supplies					
4857	4220	Operating Supplies	57	165	354	85	-
4857	4230	Repair/Maintenance Supplies	-	-	-	-	-
4857	4310	Professional Contract Services	280	148	147	803	3,900
4857	4340	Utilities	560	741	850	2,224	400
4857	4350	Repair/Maintenance Services	5	-	-	-	-
4857	4825	Machinery & Equipment	68	-	-	-	-
4857	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	970	1,055	1,351	3,113	4,300
		Asset Replacements					
4857	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4857	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	2,991	3,374	4,095	4,630	4,300

SUMMARY

LLMD Zone 8A

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	4,193	6,257	2,191	-
		Services and Supplies	360	(375)	3,305	2,392	9,050
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	360	3,818	9,562	4,583	9,050
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**360**	**3,818**	**9,562**	**4,583**	**9,050**
REVENUES							
208A	3775	LLMD Property Assessments	-	-	8,366	8,823	8,823
208A	3775GF	General Fund General Benefit	-	231	231	235	235
208A	3850	Interest	-	66	-	-	-
		Gross Revenue	-	297	8,597	9,058	9,058
		Contribution from fund balance	360	3,521	965	(4,475)	(8)
		Net Revenue	**360**	**3,818**	**9,562**	**4,583**	**9,050**

LINE ITEM SUMMARY

LLMD Zone 8A

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4858A	4010	Regular Salaries	-	2,684	4,580	1,402	-
4858A	4110	FICA Taxes	-	210	350	110	-
4858A	4120	Unemployment Taxes	-	-	-	-	-
4858A	4130	Retirement	-	205	355	107	-
4858A	4140	Health Insurance	-	1,048	920	548	-
4858A	4150	Life Insurance	-	4	6	2	-
4858A	4190	State Disability Insurance	-	42	46	22	-
		Total Personnel Services	-	4,193	6,257	2,191	-
		Service and Supplies					
4858A	4220	Operating Supplies	36	282	962	1,478	-
4858A	4230	Repair/Maintenance Supplies	-	-	-	-	-
4858A	4310	Professional Contract Services	324	321	343	1,243	5,850
4858A	4340	Utilities	-	(978)	2,000	(329)	3,200
4858A	4350	Repair/Maintenance Services	-	-	-	-	-
4858A	4825	Machinery & Equipment	-	-	-	-	-
4858A	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	360	(375)	3,305	2,392	9,050
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	360	3,818	9,562	4,583	9,050

SUMMARY

LLMD Zone 8B

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	1,940	7,724	9,081	6,252	-
		Services and Supplies	5,015	9,486	8,858	10,080	17,050
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	6,956	17,210	17,939	16,331	17,050
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**6,956**	**17,210**	**17,939**	**16,331**	**17,050**
REVENUES							
208B	3775	LLMD Property Assessments	-	-	17,201	17,832	17,832
208B	3775GF	General Fund General Benefit	-	804	804	812	812
208B	3850	Interest	-	214	-	-	-
		Gross Revenue	-	1,018	18,005	18,644	18,644
		Contribution from fund balance	6,956	16,192	(66)	(2,313)	(1,594)
		Net Revenue	**6,956**	**17,210**	**17,939**	**16,331**	**17,050**

LINE ITEM SUMMARY

LLMD Zone 8B

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4858B	4010	Regular Salaries	1,257	4,944	6,647	4,002	-
4858B	4110	FICA Taxes	91	386	509	313	-
4858B	4120	Unemployment Taxes	8	-	-	-	-
4858B	4130	Retirement	88	378	514	306	-
4858B	4140	Health Insurance	480	1,931	1,336	1,563	-
4858B	4150	Life Insurance	2	8	9	6	-
4858B	4190	State Disability Insurance	13	77	66	63	-
		Total Personnel Services	1,940	7,724	9,081	6,252	-
		Service and Supplies					
4858B	4220	Operating Supplies	62	307	715	1,178	-
4858B	4230	Repair/Maintenance Supplies	-	-	-	-	-
4858B	4310	Professional Contract Services	630	859	643	1,633	8,920
4858B	4340	Utilities	4,202	8,320	7,500	7,269	8,130
4858B	4350	Repair/Maintenance Services	47	-	-	-	-
4858B	4825	Machinery & Equipment	75	-	-	-	-
4858B	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	5,015	9,486	8,858	10,080	17,050
		Asset Replacements					
4858B	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4858B	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	6,956	17,210	17,939	16,331	17,050

SUMMARY

LLMD Zone 9

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	2,495	3,266	3,495	2,279	-
		Services and Supplies	4,981	897	2,757	2,096	6,330
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	7,476	4,163	6,252	4,375	6,330
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**7,476**	**4,163**	**6,252**	**4,375**	**6,330**
REVENUES							
209	3775	LLMD Property Assessments	-	6,090	6,247	6,245	6,245
209	3775GF	General Fund General Benefit	-	278	278	285	285
209	3850	Interest	-	57	-	-	-
		Gross Revenue	-	6,425	6,525	6,530	6,530
		Contribution from fund balance	7,476	(2,261)	(273)	(2,155)	(200)
		Net Revenue	**7,476**	**4,163**	**6,252**	**4,375**	**6,330**

LINE ITEM SUMMARY

LLMD Zone 9

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4859	4010	Regular Salaries	1,635	2,091	2,558	1,459	-
4859	4110	FICA Taxes	120	163	195	114	-
4859	4120	Unemployment Taxes	12	-	-	-	-
4859	4130	Retirement	115	160	198	112	-
4859	4140	Health Insurance	594	817	514	570	-
4859	4150	Life Insurance	3	3	4	2	-
4859	4190	State Disability Insurance	18	33	26	23	-
		Total Personnel Services	2,495	3,266	3,495	2,279	-
		Service and Supplies					
4859	4220	Operating Supplies	54	320	1,500	585	-
4859	4230	Repair/Maintenance Supplies	-	54	333	-	-
4859	4310	Professional Contract Services	629	258	224	993	4,930
4859	4340	Utilities	228	265	700	518	1,400
4859	4350	Repair/Maintenance Services	4,005	-	-	-	-
4859	4825	Machinery & Equipment	65	-	-	-	-
4859	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	4,981	897	2,757	2,096	6,330
		Asset Replacements					
4859	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4859	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	7,476	4,163	6,252	4,375	6,330

SUMMARY

LLMD Zone 10

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	7,966	9,180	9,885	5,925	-
		Services and Supplies	4,485	4,439	9,025	11,368	19,920
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	12,451	13,619	18,910	17,294	19,920
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**12,451**	**13,619**	**18,910**	**17,294**	**19,920**
REVENUES							
210	3775	LLMD Property Assessments	-	18,713	18,990	18,989	18,989
210	3775GF	General Fund General Benefit	-	945	945	967	967
210	3850	Interest	-	(395)	-	-	-
		Gross Revenue	-	19,263	19,935	19,956	19,956
		Contribution from fund balance	12,451	(5,644)	(1,025)	(2,662)	(36)
		Net Revenue	**12,451**	**13,619**	**18,910**	**17,294**	**19,920**

LINE ITEM SUMMARY

LLMD Zone 10

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4860	4010	Regular Salaries	5,186	5,876	7,235	3,793	-
4860	4110	FICA Taxes	381	459	554	296	-
4860	4120	Unemployment Taxes	59	-	-	-	-
4860	4130	Retirement	364	449	560	290	-
4860	4140	Health Insurance	1,913	2,295	1,454	1,482	-
4860	4150	Life Insurance	8	9	10	6	-
4860	4190	State Disability Insurance	55	92	72	59	-
		Total Personnel Services	7,966	9,180	9,885	5,925	-
		Service and Supplies					
4860	4220	Operating Supplies	234	194	3,347	188	-
4860	4230	Repair/Maintenance Supplies	235	-	-	-	-
4860	4310	Professional Contract Services	703	553	678	4,542	13,670
4860	4340	Utilities	3,041	3,692	5,000	6,315	6,250
4860	4350	Repair/Maintenance Services	48	-	-	323	-
4860	4825	Machinery & Equipment	224	-	-	-	-
4860	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	4,485	4,439	9,025	11,368	19,920
		Asset Replacements					
4860	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4860	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	12,451	13,619	18,910	17,294	19,920

SUMMARY

LLMD Zone 11

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	191	432	626	477	-
		Services and Supplies	831	845	1,403	1,804	1,660
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	1,022	1,277	2,029	2,281	1,660
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**1,022**	**1,277**	**2,029**	**2,281**	**1,660**
REVENUES							
211	3775	LLMD Property Assessments	-	1,884	1,919	1,919	1,919
211	3775GF	General Fund General Benefit	-	137	137	141	141
211	3850	Interest	-	(213)	-	-	-
		Gross Revenue	-	1,808	2,056	2,060	2,060
		Contribution from fund balance	1,022	(530)	(27)	221	(400)
		Net Revenue	**1,022**	**1,277**	**2,029**	**2,281**	**1,660**

LINE ITEM SUMMARY

LLMD Zone 11

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4861	4010	Regular Salaries	126	277	458	305	-
4861	4110	FICA Taxes	9	22	35	24	-
4861	4120	Unemployment Taxes	1	-	-	-	-
4861	4130	Retirement	9	21	35	23	-
4861	4140	Health Insurance	45	108	92	119	-
4861	4150	Life Insurance	-	0	1	1	-
4861	4190	State Disability Insurance	1	4	5	5	-
		Total Personnel Services	191	432	626	477	-
		Service and Supplies					
4861	4220	Operating Supplies	27	23	330	57	-
4861	4230	Repair/Maintenance Supplies	-	-	-	-	-
4861	4310	Professional Contract Services	206	89	73	286	1,260
4861	4340	Utilities	562	732	1,000	1,461	400
4861	4350	Repair/Maintenance Services	3	-	-	-	-
4861	4825	Machinery & Equipment	33	-	-	-	-
4861	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	831	845	1,403	1,804	1,660
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	1,022	1,277	2,029	2,281	1,660

SUMMARY

LLMD Zone 12

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	26,887	36,393	31,290	20,466	-
		Services and Supplies	15,950	71,737	31,591	29,945	46,250
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	42,836	108,130	62,881	50,412	46,250
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**42,836**	**108,130**	**62,881**	**50,412**	**46,250**
REVENUES							
212	3775	LLMD Property Assessments	-	19,970	20,150	20,149	20,149
212	3775GF	General Fund General Benefit	-	1,427	1,427	1,458	1,458
212	3850	Interest	-	1,853	-	-	-
		Gross Revenue	-	23,251	21,577	21,607	21,607
		Contribution from fund balance	42,836	84,880	41,304	28,805	24,643
		Net Revenue	**42,836**	**108,130**	**62,881**	**50,412**	**46,250**

LINE ITEM SUMMARY

LLMD Zone 12

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4862	4010	Regular Salaries	17,576	23,294	22,904	13,100	-
4862	4110	FICA Taxes	1,291	1,820	1,752	1,023	-
4862	4120	Unemployment Taxes	164	-	-	-	-
4862	4130	Retirement	1,233	1,780	1,771	1,001	-
4862	4140	Health Insurance	6,408	9,099	4,602	5,117	-
4862	4150	Life Insurance	27	36	32	20	-
4862	4190	State Disability Insurance	187	364	229	205	-
		Total Personnel Services	26,887	36,393	31,290	20,466	-
		Service and Supplies					
4862	4220	Operating Supplies	279	4,314	9,335	2,784	-
4862	4230	Repair/Maintenance Supplies	2,577	-	-	-	-
4862	4310	Professional Contract Services	2,433	47,037	2,256	8,748	25,000
4862	4340	Utilities	10,104	20,386	20,000	18,413	21,250
4862	4350	Repair/Maintenance Services	250	-	-	-	-
4862	4825	Machinery & Equipment	306	-	-	-	-
4862	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	15,950	71,737	31,591	29,945	46,250
		Asset Replacements					
4862	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4862	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	42,836	108,130	62,881	50,412	46,250

SUMMARY

LLMD Zone 13

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	2,103	2,486	3,719	2,152	-
		Services and Supplies	1,022	1,344	3,155	3,217	6,920
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	3,125	3,830	6,874	5,369	6,920
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**3,125**	**3,830**	**6,874**	**5,369**	**6,920**
REVENUES							
213	3775	LLMD Property Assessments	-	4,917	4,950	4,950	4,950
213	3775GF	General Fund General Benefit	-	1,924	1,924	1,976	1,976
213	3850	Interest	-	(158)	-	-	-
		Gross Revenue	-	6,683	6,874	6,926	6,926
		Contribution from fund balance	3,125	(2,852)	(0)	(1,557)	(6)
		Net Revenue	**3,125**	**3,830**	**6,874**	**5,369**	**6,920**

LINE ITEM SUMMARY

LLMD Zone 13

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
4863	4010	Regular Salaries	1,368	1,591	2,722	1,378	-
4863	4110	FICA Taxes	100	124	208	108	-
4863	4120	Unemployment Taxes	21	-	-	-	-
4863	4130	Retirement	96	122	211	105	-
4863	4140	Health Insurance	501	622	547	538	-
4863	4150	Life Insurance	2	3	4	2	-
4863	4190	State Disability Insurance	14	25	27	22	-
		Total Personnel Services	2,103	2,486	3,719	2,152	-
		Service and Supplies					
4863	4220	Operating Supplies	32	28	1,409	248	-
4863	4230	Repair/Maintenance Supplies	-	-	-	-	-
4863	4310	Professional Contract Services	193	195	246	834	3,920
4863	4340	Utilities	727	1,122	1,500	2,135	3,000
4863	4350	Repair/Maintenance Services	31	-	-	-	-
4863	4825	Machinery & Equipment	39	-	-	-	-
4863	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	1,022	1,344	3,155	3,217	6,920
		Asset Replacements					
4863	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4863	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	3,125	3,830	6,874	5,369	6,920

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.

SUMMARY

PFMD Zone 1

		2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES						
	Personnel Services	-	-	-	-	-
	Services and Supplies	16,321	84,101	69,243	33,929	17,100
	Asset Replacement	-	-	-	-	-
	Gross Expenditures	16,321	84,101	69,243	33,929	17,100
	Transfers/Reimbursements	-	-	-	-	-
	Net Expenditure	**16,321**	**84,101**	**69,243**	**33,929**	**17,100**
REVENUES						
251	3775 LLMD Property Assessments	-	70,832	68,240	71,077	71,077
251	3775GF General Fund General Benefit	-	1,003	1,003	1,031	1,031
251	3850 Interest	-	3,835	-	-	-
	Gross Revenue	-	75,670	69,243	72,108	72,108
	Contribution from fund balance	16,321	8,431	(0)	(38,179)	(55,008)
	Net Revenue	**16,321**	**84,101**	**69,243**	**33,929**	**17,100**

LINE ITEM SUMMARY

PFMD Zone 1

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4871	4220	Operating Supplies	-	-	12,120	1,000	-
4871	4230	Repair/Maintenance Supplies	-	-	-	-	-
4871	4310	Professional Contract Services	13,874	12,730	10,335	11,343	13,600
4871	4340	Utilities	2,447	2,996	3,300	3,106	3,500
4871	4350	Repair/Maintenance Services	-	68,375	-	-	-
4871	4352	Road Rehab	-	-	43,488	18,480	-
4871	4353	Lighting Rehab	-	-	-	-	-
4871	4354	Landscape Rehab	-	-	-	-	-
4871	4360	Training	-	-	-	-	-
4871	4825	Machinery & Equipment	-	-	-	-	-
4871	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	16,321	84,101	69,243	33,929	17,100
		Asset Replacements					
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	16,321	84,101	69,243	33,929	17,100

SUMMARY

PFMD Zone 2

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	55,484	154,870	127,584	57,120	63,900
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	55,484	154,870	127,584	57,120	63,900
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**55,484**	**154,870**	**127,584**	**57,120**	**63,900**
REVENUES							
252	3775	LLMD Property Assessments	-	123,831	124,332	131,654	131,654
252	3775GF	General Fund General Benefit	-	3,252	3,252	3,342	3,342
252	3850	Interest	-	11,947	-	-	-
		Gross Revenue	-	139,030	127,584	134,996	134,996
		Contribution from fund balance	55,484	15,840	0	(77,876)	(71,096)
		Net Revenue	**55,484**	**154,870**	**127,584**	**57,120**	**63,900**

LINE ITEM SUMMARY

PFMD Zone 2

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4872	4220	Operating Supplies	-	-	30,000	4,200	-
4872	4230	Repair/Maintenance Supplies	-	-	-	-	-
4872	4310	Professional Contract Services	35,840	28,203	23,959	34,584	43,900
4872	4340	Utilities	14,424	15,081	15,500	18,111	20,000
4872	4350	Repair/Maintenance Services	5,220	111,587	12,787	225	-
4872	4352	Road Rehab	-	-	45,338	-	-
4872	4353	Lighting Rehab	-	-	-	-	-
4872	4354	Landscape Rehab	-	-	-	-	-
4872	4360	Training	-	-	-	-	-
4872	4825	Machinery & Equipment	-	-	-	-	-
4872	4840	Autos And Trucks	-	-	-	-	-
		Total Service and Supplies	55,484	154,870	127,584	57,120	63,900
		Asset Replacements					
4851	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4851	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	55,484	154,870	127,584	57,120	63,900

SUMMARY

PFMD Zone 3

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	40,807	58,452	55,732	24,329	18,600
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	40,807	58,452	55,732	24,329	18,600
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**40,807**	**58,452**	**55,732**	**24,329**	**18,600**
REVENUES							
253	3775	LLMD Property Assessments	-	55,582	54,995	43,310	43,310
253	3775GF	General Fund General Benefit	-	737	737	757	757
253	3850	Interest	-	3,379	-	-	-
		Gross Revenue	-	59,698	55,732	44,067	44,067
		Contribution from fund balance	40,807	(1,246)	0	(19,738)	(25,467)
		Net Revenue	**40,807**	**58,452**	**55,732**	**24,329**	**18,600**

LINE ITEM SUMMARY

PFMD Zone 3

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4873	4220	Operating Supplies	-	-	10,729	1,000	-
4873	4230	Repair/Maintenance Supplies	-	-	-	-	-
4873	4310	Professional Contract Services	35,917	15,170	12,574	17,578	12,100
4873	4340	Utilities	4,890	5,434	7,000	4,883	6,500
4873	4350	Repair/Maintenance Services	-	37,848	-	869	-
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	-	-	-	-	-
		Total Service and Supplies	40,807	58,452	55,732	24,329	18,600
		Asset Replacements					
4873	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4873	4840AR	Autos/Trucks Asset Replace		-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	40,807	58,452	55,732	24,329	18,600

SUMMARY

PFMD Zone 4

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	11,777	54,259	55,965	10,927	15,800
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	11,777	54,259	55,965	10,927	15,800
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**11,777**	**54,259**	**55,965**	**10,927**	**15,800**
REVENUES							
254	3775	LLMD Property Assessments	-	54,609	55,313	56,742	56,742
254	3775GF	General Fund General Benefit	-	652	652	670	670
254	3850	Interest	-	527	-	-	-
		Gross Revenue	-	55,789	55,965	57,412	57,412
		Contribution from fund balance	11,777	(1,530)	(0)	(46,485)	(41,612)
		Net Revenue	**11,777**	**54,259**	**55,965**	**10,927**	**15,800**

LINE ITEM SUMMARY

PFMD Zone 4

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4874	4220	Operating Supplies	-	-	7,713	1,000	-
4874	4230	Repair/Maintenance Supplies	-	-	-	-	-
4874	4310	Professional Contract Services	9,005	7,339	5,679	6,593	11,300
4874	4340	Utilities	2,772	4,018	3,200	3,334	4,500
4874	4350	Repair/Maintenance Services	-	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	-	-	-	-	-
		Total Service and Supplies	11,777	54,259	55,965	10,927	15,800
		Asset Replacements					
4874	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4874	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	11,777	54,259	55,965	10,927	15,800

SUMMARY

PFMD Zone 5

				2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES								
		Personnel Services		-	-	-	-	-
		Services and Supplies		36,460	78,204	82,544	27,467	25,800
		Asset Replacement		-	-	-	-	-
			Gross Expenditures	36,460	78,204	82,544	27,467	25,800
		Transfers/Reimbursements		-	-	-	-	-
			Net Expenditure	**36,460**	**78,204**	**82,544**	**27,467**	**25,800**
REVENUES								
255	3775	LLMD Property Assessments		-	81,055	81,178	56,254	56,254
255	3775GF	General Fund General Benefit		-	1,366	1,366	1,403	1,403
255	3850	Interest		-	2,759	-	-	-
			Gross Revenue	-	85,180	82,544	57,657	57,657
		Contribution from fund balance		36,460	(6,975)	0	(30,190)	(31,857)
			Net Revenue	**36,460**	**78,204**	**82,544**	**27,467**	**25,800**

LINE ITEM SUMMARY

PFMD Zone 5

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4875	4220	Operating Supplies	-	-	20,041	1,000	-
4875	4230	Repair/Maintenance Supplies	-	-	-	-	-
4875	4310	Professional Contract Services	28,114	38,232	17,591	18,503	13,800
4875	4340	Utilities	7,195	10,666	12,000	7,964	12,000
4875	4350	Repair/Maintenance Services	1,152	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	-	-	-	-	-
		Total Service and Supplies	36,460	78,204	82,544	27,467	25,800
		Asset Replacements					
4875	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4875	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	36,460	78,204	82,544	27,467	25,800

SUMMARY

PFMD Zone 6

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	31,392	67,111	55,280	12,207	9,500
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	31,392	67,111	55,280	12,207	9,500
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**31,392**	**67,111**	**55,280**	**12,207**	**9,500**
REVENUES							
256	3775	LLMD Property Assessments	-	54,944	54,844	55,521	55,521
256	3775GF	General Fund General Benefit	-	396	396	407	407
256	3850	Interest	-	1,286	-	-	-
		Gross Revenue	-	56,626	55,240	55,928	55,928
		Contribution from fund balance	31,392	10,485	40	(43,721)	(46,428)
		Net Revenue	**31,392**	**67,111**	**55,280**	**12,207**	**9,500**

LINE ITEM SUMMARY

PFMD Zone 6

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4876	4220	Operating Supplies	-	-	1,314	1,000	-
4876	4230	Repair/Maintenance Supplies	-	-	-	-	-
4876	4310	Professional Contract Services	29,837	9,654	8,866	8,797	6,000
4876	4340	Utilities	1,555	2,819	3,100	2,409	3,500
4876	4350	Repair/Maintenance Services	-	54,637	-	-	-
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	-	-	-	-	-
		Total Service and Supplies	31,392	67,111	55,280	12,207	9,500
		Asset Replacements					
4876	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4876	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	31,392	67,111	55,280	12,207	9,500

SUMMARY

PFMD Zone 7

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	515	106	6,672	1,313	2,200
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	515	106	6,672	1,313	2,200
		Transfers/Reimbursements	2	-	-	-	-
		Net Expenditure	**517**	**106**	**6,672**	**1,313**	**2,200**
REVENUES							
257	3775	LLMD Property Assessments	-	6,788	6,808	6,957	6,957
257	3775GF	General Fund General Benefit	-	150	150	154	154
257	3850	Interest	-	49	-	-	-
		Gross Revenue	-	6,987	6,958	7,111	7,111
		Contribution from fund balance	517	(6,880)	(286)	(5,798)	(4,911)
		Net Revenue	**517**	**106**	**6,672**	**1,313**	**2,200**

LINE ITEM SUMMARY

PFMD Zone 7

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4877	4220	Operating Supplies	-	-	3,169	1,000	-
4877	4230	Repair/Maintenance Supplies	-	-	-	-	-
4877	4310	Professional Contract Services	515	106	129	313	2,200
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	-	-	-	-	-
		Total Service and Supplies	515	106	6,672	1,313	2,200
		Asset Replacements					
4877	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4877	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	515	106	6,672	1,313	2,200

SUMMARY

PFMD Zone 8

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	1,302	368	25,256	8,583	12,500
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	1,302	368	25,256	8,583	12,500
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**1,302**	**368**	**25,256**	**8,583**	**12,500**
REVENUES							
258	3775	LLMD Property Assessments	-	34,445	34,509	40,049	40,049
258	3775GF	General Fund General Benefit	-	651	651	910	910
258	3850	Interest	-	130	-	-	-
		Gross Revenue	-	35,226	35,160	40,959	40,959
		Contribution from fund balance	1,302	(34,858)	(9,904)	(32,376)	(28,459)
		Net Revenue	**1,302**	**368**	**25,256**	**8,583**	**12,500**

LINE ITEM SUMMARY

PFMD Zone 8

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4878	4220	Operating Supplies	-	-	11,363	1,000	-
4878	4230	Repair/Maintenance Supplies	-	-	-	-	-
4878	4310	Professional Contract Services	1,302	368	485	7,583	12,500
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	-	-	-	-	-
		Total Service and Supplies	1,302	368	25,256	8,583	12,500
		Asset Replacements					
4878	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4878	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	1,302	368	25,256	8,583	12,500

SUMMARY

PFMD Zone 9

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	710	866	37,485	3,043	13,800
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	710	866	37,485	3,043	13,800
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**710**	**866**	**37,485**	**3,043**	**13,800**
REVENUES							
259	3775	LLMD Property Assessments	-	38,179	38,266	45,095	45,095
259	3775GF	General Fund General Benefit	-	978	978	1,247	1,247
259	3850	Interest	-	84	-	-	-
		Gross Revenue	-	39,242	39,244	46,342	46,342
		Contribution from fund balance	710	(38,376)	(1,759)	(43,299)	(32,542)
		Net Revenue	**710**	**866**	**37,485**	**3,043**	**13,800**

LINE ITEM SUMMARY

PFMD Zone 9

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4879	4220	Operating Supplies	-	-	6,408	1,000	-
4879	4230	Repair/Maintenance Supplies	-	-	-	-	-
4879	4310	Professional Contract Services	710	866	724	2,043	12,800
4879	4340	Utilities	-	-	-	-	1,000
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	-	-	-	-	-
		Total Service and Supplies	710	866	37,485	3,043	13,800
		Asset Replacements					
4879	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4879	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	710	866	37,485	3,043	13,800

SUMMARY

PFMD Zone 10

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
EXPENDITURES							
		Personnel Services	-	-	-	-	-
		Services and Supplies	-	9,697	15,976	1,523	4,500
		Asset Replacement	-	-	-	-	-
		Gross Expenditures	-	9,697	15,976	1,523	4,500
		Transfers/Reimbursements	-	-	-	-	-
		Net Expenditure	**-**	**9,697**	**15,976**	**1,523**	**4,500**
REVENUES							
260	3775	LLMD Property Assessments	-	-	17,870	17,870	17,870
260	3775GF	General Fund General Benefit	-	-	256	263	263
260	3880	Miscellaneous		9,500	-	-	-
260	3850	Interest	-	26	-	-	-
		Gross Revenue	-	9,526	18,126	18,133	18,133
		Contribution from fund balance	-	171	(2,150)	(16,610)	(13,633)
		Net Revenue	**-**	**9,697**	**15,976**	**1,523**	**4,500**

LINE ITEM SUMMARY

PFMD Zone 10

			2018-2019 Actual	2019-2020 Actual	2020-2021 Adopted	2020-2021 Projected	2021-2022 Proposed
		Personnel Services					
		Total Personnel Services	-	-	-	-	-
		Service and Supplies					
4880	4220	Operating Supplies	-	-	5,366	1,000	-
4880	4230	Repair/Maintenance Supplies	-	-	-	-	-
4880	4310	Professional Contract Services	-	9,697	308	523	3,500
4880	4340	Utilities	-	-	-	-	1,000
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	-	-	-	-	-
		Total Service and Supplies	-	9,697	15,976	1,523	4,500
		Asset Replacements					
4880	4825AR	Machinery and Equipment Asset Replace	-	-	-	-	-
4880	4840AR	Autos/Trucks Asset Replace	-	-	-	-	-
		Total Asset Replacements	-	-	-	-	-
		Net Expenditure	-	9,697	15,976	1,523	4,500

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 positon 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.