



Tuesday, June 28, 2022 / 6:30 PM / City Hall / 405 East El Monte Way, Dinuba

District 1 Rachel Nerio- Guerrero Council Member	District 2 Maribel Reynosa Vice Mayor	District 3 Armando Longoria Council Member	District 4 Kuldip Thusu Council Member	District 5 Linda Launer Mayor
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All attendees are advised that electronic devices should be placed on silent upon entering the Council Chambers.

The City Council will take action on all items listed on the agenda.

1. OPENING CEREMONIES

- 1.1. Welcome and Call to Order
- 1.2. Invocation
- 1.3. Pledge of Allegiance

2. AGENDA CHANGES OR DELETIONS

To better accommodate members of the public or convenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code section 54954.2(b).

3. PRESENTATIONS/CEREMONIAL MATTERS

- 3.1. Lisa Casas, Records Technician, Retirement (DP)
- 3.2. Leadership Class of Northern Tulare County Report of 2022 Cinco de Mayo Event (MA)

4. REQUEST TO ADDRESS COUNCIL

This portion of the meeting is reserved for any person who would like to address the Council on any item that is not on the agenda. Please be advised that State law does not allow the City Council to discuss or take any action on any issue not on the agenda. The City Council may direct staff to follow up on such item(s). Speakers are limited to three (3) minutes. If there is any person wishing to address the City Council at this time please approach the podium and state your name and nature of the request.

5. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the audience or a Council Member may request an item be removed from the Consent Calendar and it will be considered separately.

5.1. SUBJECT

Extension of the Landscape Maintenance Service Agreement with Clean Cut Landscape Management, Inc. (SH)

RECOMMENDATION

Council approve a one-year extension of the contract with Clean Cut Landscape Management, Inc. in the amount of \$229,956.

5.2. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of June 14, 2022 as presented.

5.3. SUBJECT

Resolution No. 2022-43 Approving Minor Boundary Adjustments to the City's Electoral District Boundaries (DY)

RECOMMENDATION

That the City Council adopt Resolution No. 2022-43 and approve minor boundary adjustments to the City's electoral district boundaries as prepared by the City's demographic consultant, Davis Demographics, Inc.

5.4. SUBJECT

Ordinance No. 2022-05 Adding and Adopting Section 2.25.010 et seq entitled "Military Equipment Use Policy" to the Dinuba Municipal Code in Compliance with Assembly Bill 481 (DY)

RECOMMENDATION

That City Council conduct a second reading of Ordinance No. 2022-05 "Adding and Adopting Section 2.25.010 et seq entitled "Military Equipment Use Policy" to the Dinuba Municipal Code in Compliance with Assembly Bill 481"; waive further reading of Ordinance 2022-05; and adopt Ordinance 2022-05 for an effective date of 7/29/2022.

6. WARRANT REGISTER

6.1. SUBJECT

Warrant Register June 10 & 17 2022 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

7. PUBLIC HEARING

7.1. SUBJECT

Resolution No. 2022-44 Adopting FY 2022/23 Operating Budget and Capital Improvement Program; and Resolution 2022-33 Adopting the FY

2022/23 GANN Appropriations Limit (KS)

RECOMMENDATION

Council to conduct a public hearing and take the following actions by separate motions:

1. Adopt Resolution No. 2022-44 approving the Fiscal Year 2022/23 Operating Budget and Capital Improvement Program adjustments to the Fiscal Year 2021/22 budget; and,
2. Adopt Resolution No. 2022-33 establishing the Appropriations (GANN) Limit for Fiscal Year 2022/23.

7.2. SUBJECT

Zone Change/General Plan Amendment 2021-03 (IH)

RECOMMENDATION

It is recommended the City Council conduct a public hearing and take the following actions:

1. Adopt Resolution 2022-42 approving a General Plan Amendment to redesignate the site from "Professional Office" to "Medium High Density Residential".
2. Introduce and conduct the first reading, waive reading in full, of the Ordinance No. 2022-08 changing the zoning of the site from PO (Professional Office) to RM-2 (Multi-Family Residential (one unit per 2,000 square feet of lot area)).

8. DEPARTMENT REPORTS

8.1. SUBJECT

Proposed Downtown Facade Improvement Program (DJ)

RECOMMENDATION

Council to receive information, provide direction, and approve the proposed Downtown Facade Improvement Program.

9. MAYOR/COUNCIL REPORTS

10. CITY MANAGER COMMUNICATIONS

11. CITY STAFF COMMUNICATIONS

12. ADJOURNMENT

This agenda was posted at least 72 hours prior to the regular meeting per GC Section 54954.2(a). A Citizens' Packet regarding this meeting is available at the City Clerk's Office located at City Hall, 405 East El Monte Way, Dinuba CA 93618.

In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the meeting, please contact the City Clerk's Office at 559-591-5900. Please provide at least 48 hours notification prior to the meeting to allow staff to make reasonable arrangements. (28 CFR 35.102-35.104 ADA Title II)

559.591.5900 / FAX 559.591.5902 . e-mail address: info@dinuba.ca.gov. www.dinuba.org



City Council Staff Report

Department: POLICE SERVICES

June 28, 2022

To: Mayor and City Council

From: Devon Popovich, Chief of Police

Subject: Lisa Casas, Records Technician, Retirement (DP)

RECOMMENDATION

Recognition and gratitude for 29 years of service as a full-time Records Technician for the City of Dinuba Police Department effective July 10, 2022.

EXECUTIVE SUMMARY

None

OUTSTANDING ISSUES

None

DISCUSSION

None

FISCAL IMPACT

None

PUBLIC HEARING

None



City Council Staff Report

Department: CITY CLERK

June 28, 2022

To: Mayor and City Council

From: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Leadership Class of Northern Tulare County Report of 2022 Cinco de Mayo Event (MA)

RECOMMENDATION

EXECUTIVE SUMMARY

OUTSTANDING ISSUES

DISCUSSION

FISCAL IMPACT

PUBLIC HEARING



City Council Staff Report

Department: PARKS AND COMMUNITY
SERVICES

June 28, 2022

To: Mayor and City Council

From: Stephanie Hurtado, Parks and Community Services Director

Subject: Extension of the Landscape Maintenance Service Agreement with Clean Cut Landscape Management, Inc. (SH)

RECOMMENDATION

Council approve a one-year extension of the contract with Clean Cut Landscape Management, Inc. in the amount of \$229,956.

EXECUTIVE SUMMARY

The City contracts with a private company for landscape maintenance on city property and neighborhoods in the landscape and maintenance districts. The City solicited a request for proposals for landscape maintenance services in 2019 and awarded the contract to Clean Cut Landscape Management, Inc. This contract was for 3 years with the option to extend an additional 2 years. Staff is recommending we extend the contract one more year with Clean Cut Management, Inc. in the amount of \$229,956

OUTSTANDING ISSUES

None.

DISCUSSION

The City contracts with a commercial landscape company to mow and edge turf and maintain landscaping at city parks, open space, and neighborhoods in the Lighting and Landscape Maintenance Districts. Contracting for this service is both cost effective and efficient for the City.

The City contracted with Clean Cut Landscape Management, Inc. in 2019 following a formal request for proposals. The contract with Clean Cut is for three (3) years ending on June 30, 2022. The contract does provide the City with the ability to extend the contract for up to two (2) additional years for a total of five years.

Clean Cut continue to provide basic landscape maintenance services. Staff is recommending that the City Council extend the contract with Clean Cut for one additional year. This will give staff time to fully evaluate landscape needs over the coming year, and possibly prepare and issue another request for proposals.

If approved, the contract will extend from July 1, 2022 to June 30, 2023 in the amount of \$229,956. A copy of the one-year contract is enclosed herein as Attachment 'A'.

FISCAL IMPACT

The landscape maintenance contract will be from General Fund and Landscape and Lighting District Funds.

PUBLIC HEARING

ATTACHMENTS:

A. One-Year Landscape Maintenance Contract Extension with Clean Cut Management, Inc.

CITY OF DINUBA LANDSCAPE MAINTENANCE OF CITY FACILITIES CONTRACT

On July 1, 2022, Dinuba City Council approved extended 1 year Landscape Maintenance Service Agreement with Clean Cut Landscape Management Inc. from July 1, 2022 through June 30, 2023, if agreed upon and authorizes the City Manager or designee to execute the agreement.

The annual cost of the contract with Clean Cut Management Inc. is \$229,956.00 per year. The cost of the contract is paid for by the General Fund and the Landscape & Lighting District assessments.

THIS AGREEMENT, made and entered into this 1st day of July, 2022, by and between the City of Dinuba, a Municipal Corporation of the State of California, duly organized, existing and acting pursuant to the laws thereof with its principal place of business in the City of Dinuba, California, hereinafter designated as the City, party of the first part, and hereafter designated as the Contractor, party of the second part,

WITNESSETH: That the parties hereto do mutually agree as follows:

ARTICLE I. For and in consideration of the payments and agreements hereinafter mentioned being made and performed by the City, the Contractor agrees with the City to furnish all materials, equipment and labor and maintain facilities for the City, and to perform and complete all the work pertaining thereto indicated and described in the Specifications hereto attached, to furnish all cost and expense for all tools, equipment, labor, and materials necessary there for, except such materials as in the said Specifications are stipulated to be furnished by the City, and to do everything required by this Contract and the said Specifications.

ARTICLE II. For furnishing all said equipment, materials, and labor, performing demolition required, tools and equipment, and doing all the work contemplated and embraced in this contract; also for all loss and damage arising out of the nature of the aforesaid work, or from the action of the elements or from any unforeseen difficulties which may arise or be encountered in the prosecution of the work until its acceptance by the City, and for all risks of every description connected with the work, also for all expenses incurred by or in consequence of the suspension or discontinuance of work, except such as in the said Specifications are expressly stipulated to be borne by the City; for faithfully completing the work described in the said Specification and in accordance with the requirements of the City, the City will pay the contractor full compensation therefor the amounts for such work as performed for the unit prices bid there for in accordance with the Proposal of the Contractor.

ARTICLE III. The city hereby promises and agrees with the said Contractor to imply, and does hereby employ the said Contractor to provide the materials and to do the work according to the terms and conditions herein contained and referred to, for the prices aforesaid, and hereby contracts to pay at the same at the time, in the manner and upon the conditions set forth in the

Specifications. The said parties for themselves, their heirs, executors, administrators, successors, and assigns, do hereby agree to full performance of the covenants herein contained.

ARTICLE IV. The notice to contractors, the Proposal Requirements, the Proposal Form, the Contract Agreement, the General Provisions, the Technical Specifications, and the Special Provisions mentioned therein and titled City of Dinuba- Landscape Maintenance of City Facilities, all of which are referenced and hereby incorporated in and made a part of this Agreement.

IN WITNESS WHEREOF: The parties hereto have caused this Contract to be executed the day and year first above written.

CITY OF DINUBA

By:_____

Luis Patlan, City Manager

(CITY SEAL)

Attest:

City Clerk, City of Dinuba

CONTRACTOR

By:_____

Title

(Corporate Seal)



City Council Staff Report

Department: CITY CLERK

June 28, 2022

To: Mayor and City Council

From: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of June 14, 2022 as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

City Council Meeting Minutes, June 14, 2022



**June 14, 2022
MINUTES**

COUNCIL MEMBERS PRESENT:

Nerio-Guerrero, Reynosa, Longoria, Thusu, Launer

COUNCIL MEMBERS ABSENT:

None.

STAFF MEMBERS PRESENT:

Alaniz, Hernandez, Hurtado, Iriarte, James, Lopez, Montejano, Patlan, Solis, Webster, Yanez, Watts.

1. Work Session - 5:30 PM

1.1. Presentation of Preliminary Budget for FY 2022/23 (KS)

Mayor Launer opened the Work Session at 5:30 p.m.

Director Solis presented the Preliminary Budget for FY 2022/23 and provided a brief description of Enterprise Funds, Internal Service Funds, Special Revenue Funds, and Capital Projects Funds. Solis advised that the budget numbers are conservative.

City Manager Patlan and Solis provided details on the newly updated Golf Course budget structure. Patlan advised of scheduled renovations at the golf course that has been included in this budget.

Mayor Launer adjourned the Work Session at 6:27 p.m.

2. OPENING CEREMONIES

2.1. Welcome and Call to Order

Mayor Launer called the meeting to order at 6:34 p.m.

2.2. Invocation

The invocation was led by Chaplain Garcia.

2.3. Pledge of Allegiance

The pledge of allegiance was led by Lupe Montejano.

3. AGENDA CHANGES OR DELETIONS

To better accommodate members of the public or convenience in the order of presentation, items on the agenda may not be presented or acted upon in the order listed. Additions to Agenda may be added only pursuant to California Government Code section 54954.2(b).

Director Hurtado requested to add Item 8.3, Resolution No. 2022-35 Authorizing Submittal of Community Development Block Grant (CDBG) Application for Senior Meals to meet the grant deadline of June 20, 2022, to tonight's meeting agenda. Hurtado advised that all notice deadlines have been met.

4. PRESENTATIONS/CEREMONIAL MATTERS

4.1. Introduction of Gilbert Tapia, new General Manager for Ridge Creek Golf Course (LP)

City Manager Patlan introduced Gilbert Tapia, the new General Manager at Ridge Creek Golf Course.

Tapia introduced himself and provided a brief history of his work experience. Mr. Tapia was previously employed with Flemings in Fresno and most recently at a small local restaurant where he gained further hospitality experience. Tapia shared his excitement and hopes to make a positive impact at Ridge Creek Golf Course.

The Council welcomed Tapia and expressed words of encouragement.

5. REQUEST TO ADDRESS COUNCIL

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None.

6. CONSENT CALENDAR

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the audience or a Council Member may request an item be removed from the Consent Calendar and it will be considered separately.

6.1. SUBJECT

Approval of City Council Meeting Minutes (MA)

RECOMMENDATION

Council to review and approve City Council meeting minutes of May 24, 2022 as presented.

6.2. SUBJECT

**Resolution No. 2022-38 Road Repair and Accountability Act (SB1)
Proposed Project List (JW)**

RECOMMENDATION

Council adopt Resolution No. 2022-38 approving the SB1 proposed project list to be included in the Capital Improvement Program (CIP), as prescribed, to satisfy the program objectives and statutory requirements of the Road Repair and Accountability Act of 2017 (SB1).

6.3. SUBJECT

Ordinance No. 2022-06 Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code Pertaining to Noise Regulations (DY)

RECOMMENDATION

Council to conduct second reading of Ordinance 2022-06 by title "Amending and Reorganizing Title 9, Chapter 54 of the Dinuba Municipal Code pertaining to Noise Regulations"; waiver further reading of Ordinance 2022-06 and adopt said ordinance.

6.4. SUBJECT

Resolution No. 2022-39 Acquisition of Public Street and Utility Easements for the Euclid Avenue Street Improvements Project (JW)

RECOMMENDATION

Council adopts Resolution No. 2022-39 by one motion for the following action:

1. Approves the right of way agreements with Rhonda L. Smith, Louis Albert Avina & Melissa Nicole Del Toro Avina, Raymond George Hernandez & Sylvia Rosales, Rafael Ortega;
2. Authorizes the City Manager or designee to sign agreements on behalf of the City for acquisition of Easements for Public Street and Utility purposes and open escrow for the sales;
3. Accepts the Right-of-Way dedications for Public Street, Utility, and Temporary Construction purposes at the same properties.

A motion was made by Council Member Longoria, second by Council Member Thusu, to review and approve Consent Calendar as presented.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

7. WARRANT REGISTER

7.1. SUBJECT

Warrant Register May 27 & June 3, 2022 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

A motion was made by Council Member Nerio-Guerrero, second by Council Member Longoria, to review and approve the Warrant Register as presented.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

8. PUBLIC HEARING

8.1. SUBJECT

Resolution No. 2022-36 Ordering the Annual Levy of Landscape and Lighting Districts Annual Assessments for Fiscal Year 2022/23; and Resolution No. 2022-37 Approving Certification Compliance and Hold Harmless Statement (KS)

RECOMMENDATION

Council conduct a public hearing to receive public testimony, close the public hearing, and take the following action by one motion:

1. Adopt Resolution No. 2022-36 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2022/23, and
2. Adopt Resolution No. 2022-37 approving the Compliance Certification and Hold Harmless Statement form regarding the levy and collection of assessments within the City's landscaping and lighting assessment districts for fiscal year 2022/23.

Director Solis presented Amanda Walker, NBS Consultant who has been working with the City staff on the Lighting and Landscaping Districts. Walker presented that the levy and assessments are to be placed on the Tulare County property tax roll. Per the Engineering Report, fees for FY 22/23 are equal to or less than the maximum allowed for each district. Solis advised that the Resolution Certification Compliance and Hold Harmless Statement needs to be approved by the Council annually.

Mayor Launer opened the public hearing, with no public comment.

Mayor Launer closed the public hearing.

A motion was made by Council Member Thusu, second by Council Member Longoria, to conduct a public hearing to receive public testimony, close the public hearing, and take the following action by one motion. to adopt Resolution No. 2022-36 ordering the levy and collection of assessments within the City's Landscaping and Lighting Assessment Districts for Fiscal Year 2022/23, and to adopt Resolution No. 2022-37 approving the Compliance Certification and Hold Harmless Statement form regarding the levy and collection of assessments within the City's landscaping and lighting assessment districts for fiscal year 2022/23.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

8.2. SUBJECT

Ordinance No. 2022-05 Adding and Adopting Section 2.25.010 et seq entitled "Military Equipment Use Policy" to the Dinuba Municipal Code in Compliance with Assembly Bill 481 (DY)

RECOMMENDATION

Council to receive staff report, open and close a public hearing, and take the following action by one motion:

1. Introduce Ordinance No. 2022-05 by title "Adopting a Military Equipment Use Policy for the Dinuba Police Department"; waive further reading of Ordinance 2022-05 and approve draft Ordinance 2022-06 either as drafted, or subject to any revisions agreed to by the Council; and
2. Schedule second reading and adoption of Ordinance No. 2022-06 for June 28, 2022, inclusive of any revisions agreed to by the Council; and
3. Approve the continued use of military equipment by the Dinuba Police Department and which it obtained prior to the effective date of AB 481 (1/1/2022).

City Attorney Yanez reported that the public hearing is a follow-up requirement for the policy. The policy requires approval of an Ordinance by the Council, allowing the Police Department to continue using the equipment that was acquired prior to AB 481 and the Ordinance will require annual approval by Council.

Lieutenant Iriarte advised that police staff are fully POST certified and trained on all military equipment on hand and that all equipment is safely kept in the armory.

Mayor Launer opened the public hearing, with no public comment.

Mayor Launer closed the public hearing.

A motion was made by Council Member Longoria, second by Council Member Thusu, to receive staff report, open and close a public hearing, and take the following action by one motion. to introduce Ordinance No. 2022-05 by title "Adopting a Military Equipment Use Policy for the Dinuba Police Department"; waive further reading of Ordinance 2022-05 and approve draft Ordinance 2022-06 either as drafted, or subject to any revisions agreed to by the Council; and to schedule second reading and adoption of Ordinance No. 2022-06 for June 28, 2022, inclusive of any revisions agreed to by the Council; and to approve the continued use of military equipment by the Dinuba Police Department and which it obtained prior to the effective date of AB 481 (1/1/2022).

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

8.3. SUBJECT

Resolution No. 2022-35 Authorizing Submittal of Community Development Block Grant (CDBG) Application for Senior Meals (SH)

RECOMMENDATION

Council to hold a public hearing, receive public comment, close public hearing and adopt Resolution No. 2022-35 authorizing the submittal of a Community Development Block Grant (CDBG) application in the amount of \$500,000 application for the senior meals program.

Director Hurtado reported that Community Development Block Grant (CDBG) funding is available in the amount of up to \$5.1 million per applicant. If approved, the City of Dinuba would be applying for \$500,000 for senior meals, expanding

the current meal program from two meals to three meals a day.

Mayor Launer opened the public hearing, with no public comment.

Mayor Launer closed the public hearing.

A motion was made by Council Member Longoria, second by Vice Mayor Reynosa, to hold a public hearing, receive public comment, close public hearing and to adopt Resolution No. 2022-35 authorizing the submittal of a Community Development Block Grant (CDBG) application in the amount of \$500,000 application for the senior meals program.

Ayes: Launer, Longoria, Nerio-Guerrero, Reynosa, Thusu

9. DEPARTMENT REPORTS

9.1. SUBJECT

Nebraska Park Basin Redesign (DJ)

RECOMMENDATION

Council receive information and provide input on the proposed Nebraska Park basin redesign.

Assistant Manager James presented a redesign for Nebraska Park Basin. James advised that the city has been working with David Volz Architects design team to address mosquito abatement while preserving natural habitats for wildlife. The new design limits the water to a specific location and reduces standing water minimizing mosquitos. The new dry creek design will allow for faster water drainage.

Council asked if the new design included more lighting. City Manager Patlan advised that future plans will include walkways and potentially include solar lighting.

10. MAYOR/COUNCIL REPORTS

Council Member Nerio-Guerrero reported attending the Dutch Bros grand opening and various other meetings.

Vice Mayor Reynosa reported attending Cruise Night. Reynosa reported that the walkway by KC Park does not have operating lighting and has overgrown vegetation.

Mayor Launer reported attending various graduations. Launer reported attending the GAC meeting where food vendors were the topic and various other meetings. Launer also reported attending the Veterans Day Celebration where she delivered the City proclamation. Launer advised she will be in Minnesota during the next Council Meeting and will join via Zoom.

11. CITY MANAGER COMMUNICATIONS

City Manager Patlan reported that the traffic light was knocked down at Englehart and

West El Monte last week, but will soon be repaired. Patlan reported having a recent meeting with Kemper Sports where Gilbert Tapia the new Ridge Creek General Manager was introduced. Patlan attended the ribbon cutting for The Body Shop Fitness. Patlan shared that the LNTC graduation is this Thursday.

12. CITY STAFF COMMUNICATIONS

Assistant City Manager James reported that escrow will open on the Vocational Center next week and that the large marquee sign by Ed Dena's will soon be up and working.

Attorney Yanez reported that the Prescription Drug settlement will be finalized soon. Yanez advised that he is working on updating the Flood Ordinance to stay in compliance and to meet state standards.

Fire Chief Webster thanked Director Solis for her help with the budget. Webster advised that the cause of one of last week's fires is undetermined. Webster is working with the Police Department on illegal fireworks enforcement for the 4th of July.

Lieutenant Iriarte reported that the Police Department received allied assistance from the District Attorney's Office during the Cruise Night event. Iriarte reported that the Special Olympics Torch Run of 2.5 miles went well. Iriarte reported meeting with Dinuba Schools staff to discuss student safety and future active shooter training. Iriarte also shared that testing for an internal Lieutenant position has been scheduled.

Director Hernandez shared that the department is working with the Engineer and TCAG staff on various grant applications.

City Engineer Jason Watts reported surface improvements are scheduled in the next few weeks at the Alta/Nebraska roundabout site.

Director Hurtado reported the end of the baseball and softball season was tonight. Hurtado reported that staff is coordinating an adult sports league and that the Summer Night Lights event kicks off this Friday. Hurtado advised that there are new split hours of operations at the Sportsplex due to the heat.

13. CLOSED SESSION

13.1. Conference with City Attorney - Existing Litigation (Government Code § 54956.9(d)(1)); Arcata, et al. v. Pacific Gas & Electric Co., San Francisco Superior Court Case No. CGC-20-585483 (DY)

No action.

14. ADJOURNMENT

Mayor Launer adjourned the meeting at 8:11 p.m.



City Council Staff Report

Department: CITY ATTORNEY

June 28, 2022

To: Mayor and City Council

From: David Yanez, City Attorney

Subject: Resolution No. 2022-43 Approving Minor Boundary Adjustments to the City's Electoral District Boundaries (DY)

RECOMMENDATION

That the City Council adopt Resolution No. 2022-43 and approve minor boundary adjustments to the City's electoral district boundaries as prepared by the City's demographic consultant, Davis Demographics, Inc.

EXECUTIVE SUMMARY

In compliance with all applicable redistricting laws for charter cities as prescribed in Elections Code §§ 21620 - 21630, the Dinuba City Council adopted new electoral district boundaries on March 22, 2022. After this date the City of Dinuba was notified by the Tulare County Registrar of Voters office that two (2) parcels of land within City limits had inadvertently been excluded from the City's district boundaries (See Attachments B and C for location of parcels). City Council's adjustment of the boundaries to include these two parcels into District 1 and District 3 will not violate any law and will allow registered voters in those parcels to vote in Dinuba's November City Council election. Therefore, City staff recommends that the City Council pass Resolution No. 2022-43 Approving Minor Boundary Adjustments to the City's Electoral District Boundaries.

OUTSTANDING ISSUES

None.

DISCUSSION

Every ten years, cities with by-district election systems must use new census data to review and, if needed, redraw district lines to reflect how local populations have changed. This process, called redistricting, ensures all districts have nearly equal population. Pursuant to California Elections Code § 21600- 21630, the Dinuba City Council must adopt the redrawn council maps by April 17, 2022.

The council election districts must now be redrawn, since the 2020 census data reflect a change since the adoption of the City's current districts.

The Citizen's Advisory Committee

Section 2.02 (A) of the Dinuba City Charter states that if U.S. Census data necessitates, a Citizen's Advisory Committee shall be formed by the City Council for the purpose of developing and recommending to it, revised council election district boundaries. The Charter further requires that at the "time of redistricting Council districts shall not vary in population between districts by more than two percent" and that "no change in district boundaries shall operate to disqualify an incumbent from office before expiration of the term for which such person was elected or appointed."

At the City Council meeting of 6/22/2021 the Planning Commission was appointed to serve as the Citizen's Advisory Committee to redraw said boundaries. By law, California charter cities must hold at least three public hearings and one public workshop that allow community members to provide input on the redrawing of council election district maps. The City has held these public hearings and public workshops during meetings of the Planning Commission and of the City Council and all hearings and workshops have complied with all applicable laws.

Criteria for Redistricting

According to the FAIR MAPS Act, which was adopted by the California legislature as AB 849 and took effect January 1, 2020, the council shall draw and adopt boundaries using the following criteria in the listed order of priority (Elections Code 21621 (b),(c)):

1. Comply with the federal requirements of equal population and the Voting Rights Act
2. Geographically contiguous
3. Undivided neighborhoods and "communities of interest" (socio-economic geographic areas that should be kept together)
4. Easily identifiable boundaries
5. Compact (do not bypass one group of people to get to a more distant group of people)
6. Shall not favor or discriminate against a political party

Once the prioritized criteria are met, other traditional districting principles can be considered, such as:

1. Minimize the number of voters delayed from voting from 2022 to 2024
2. Respect voters' choices / continuity in office
3. Future population growth

The public was requested to provide input regarding communities of interest and other local factors that should be considered while drafting district maps. A community of interest under the relevant Elections Code 21621(c) is "a population that shares common social or economic interest that should be included within a single district for purposes of its effective and fair representation." Possible

features defining community of interest might include, but are not limited to:

- A. School attendance
- B. Natural dividing lines such as major roads, hills, or highways;
- C. Area around parks and other neighborhood landmarks;
- D. Common issues, neighborhood activities, or legislative/election concerns; and
- E. Shared demographic characteristics, such as:
 - (1) Similar levels of income, education, or linguistic insulation;
 - (2) Languages spoken at home; and
 - (3) Single-family and multi-family housing unit areas

The Citizen's Advisory Committee on Redistricting is recommending draft map #3 primarily because it improves upon the first two drafts and takes the City of Dinuba's projected future growth into account. The City Attorney has also reviewed each draft map and has determined that each complies in all respects with all applicable laws.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

- A. Resolution 2022-43 Approving Minor Boundary Adjustments to the City's Electoral District Boundaries
- B. Parcel Description and Site Map of East El Monte Way land
- C. Parcel Description and Site Map of Randle Ave land

RESOLUTION NO. 2022-43

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING MINOR BOUNDARY ADJUSTMENTS TO THE CITY'S ELECTORAL DISTRICT BOUNDARIES

WHEREAS, after complying with all applicable redistricting laws for charter cities as prescribed in Elections Code §§ 21620 - 21630, the Dinuba City Council adopted new electoral district boundaries on March 22, 2022; and

WHEREAS, the Dinuba City Council hereby incorporates by reference the entirety of its previous findings of Resolution 2022-14 whereby it adopted the new electoral district boundaries; and

WHEREAS, the City of Dinuba's new electoral district boundaries were prepared and reviewed by the City's demographic consultant and City Attorney, as well as reviewed by the Citizen's Advisory Commission on Redistricting; and

WHEREAS, on a date after the Dinuba City Council's adoption of the new electoral district boundaries, the City was notified by the Tulare County Registrar of Voters office that two parcels of land within the City limits had inadvertently been excluded from the new electoral district boundaries; and

WHEREAS, the first parcel of land, located on the northern side of East El Monte Way, was annexed into the City of Dinuba by order of Tulare County Local Agency Formation Commission (LAFCo) Resolution No. 21-010, adopted on April 7, 2021. This parcel covers approximately 7.28 acres and approximately thirty-seven (37) individuals reside on said land and will be added to the City's electoral District 3; and

WHEREAS, the second parcel of land, located east of Randle Avenue and north of Sierra Way, was annexed into the City of Dinuba by order of Tulare County Local Agency Formation Commission (LAFCo) Resolution No. 17-001, adopted on January 18, 2017. This parcel covers approximately 25.50 acres and approximately seven (7) individuals reside on said land will be added to the City's electoral District 1; and

WHEREAS, the City's inclusion of these two parcels of land into the new electoral district boundaries does not violate any applicable redistricting laws, state and federal constitutions, or state or federal statutory law; and

WHEREAS, the City's inclusion of these two parcels of land into the new electoral district boundaries will allow the registered voters residing within said parcels to vote in the City's forthcoming November 2022 City Council election.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Dinuba that the following actions are approved:

- (1) Resolution 2022-43 Approving Minor Boundary Adjustments to the City's Electoral District Boundaries is hereby adopted along with Exhibit A- City of

- Dinuba Electoral District Boundaries with Minor Boundary Adjustments; and
- (2) City Staff will forward the revised map (attached as Exhibit A) to the Tulare County Registrar of Voters for immediate implementation as the official electoral district boundaries for the City of Dinuba.

PASSED AND ADOPTED this 28th day of June 2022 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

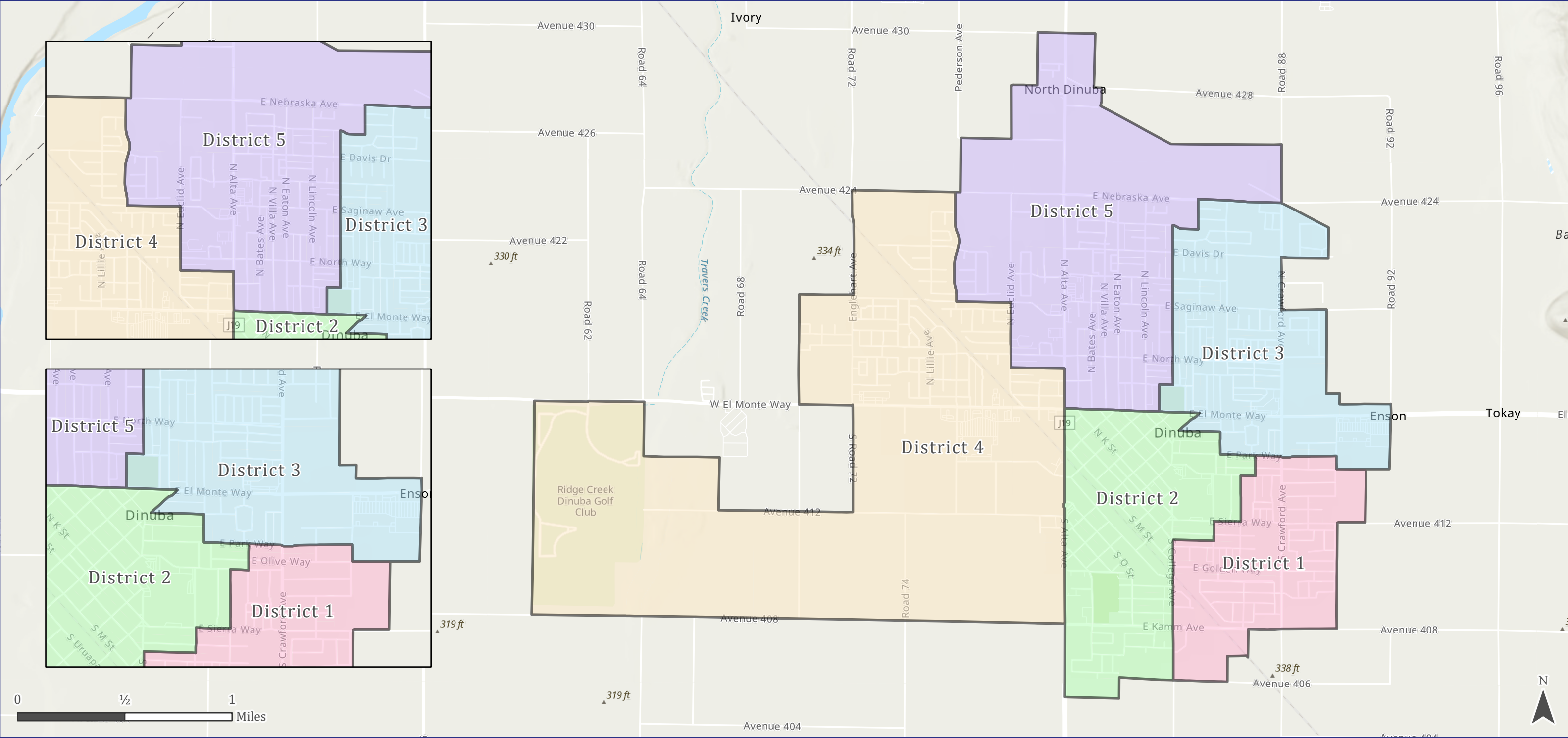
Linda Launer, Mayor

ATTEST:

Maria Alaniz, Interim City Clerk

District Areas

Exhibit A



Current	Total Population (2020 Census)	Variance	Citizen Voting Age Population 2015-2019 Estimate
District 1	5,002	1.05%	1,978
District 2	5,124	3.80%	1,898
District 3	4,803	-4.20%	2,654
District 4	4,719	-4.40%	2,137
District 5	5,122	3.76%	2,861
Totals	24,770	Max Variance 8.17%	11,528
Target:	4,954		

District Areas - Map 3

- District 1
- District 2
- District 3
- District 4
- District 5
- District Area Outline

Disclaimer

Of necessity, the outer jurisdictional district boundaries shown here are based on Census block geography (rather than City of Dinuba geography) and are approximations of the boundaries as implemented by election officials.

A Census block is the smallest geographic census unit. Blocks can be bounded by visible features such as streets, roads, streams, and railroad tracks, and by nonvisible boundaries, such as selected property lines and city, township, school district, and county limits. Census blocks change every decade.

Data Sources: Census Bureau; Statewide Database, University of California, Berkeley Law, Center for Research; City of Dinuba; Davis Demographics

Basemap Sources: Fresno County Dept. PWP, California State Parks, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, US Census Bureau, USDA, Esri, NASA, NGA, USGS, FEMA

EAST EL MONTE WAY REORGANIZATION

Area to be detached from County Service Area No. 1 and the Kings River Conservation District and Annexed to the City of Dinuba.

All that portion of the South half of Section 9 and the Northeast quarter of Section 16, Township 16 South, Range 24 East, Mount Diablo Base and Meridian, according to the Official United States Government Township Plat thereof, in the County of Tulare, State of California, described as follows:

BEGINNING at a point on the existing City Limits line of the City of Dinuba, said point being the South quarter corner of said Section 9; thence

1. continuing along the existing City Limits line of the City of Dinuba and the East line of the Southwest quarter of said Section 9, North 0°04'07" East, 40.00 feet to a point on a line 40.00 feet North of and parallel with said East line; thence
2. continuing along the existing City Limits line of the City of Dinuba along said parallel line, South 89°26'32" West, 1291.85 feet; thence
3. continuing along the existing City Limits line of the City of Dinuba, North 0°06'47" West, 243.01 feet; thence
4. leaving the existing line of the Limits of the City of Dinuba, North 89°26'32" East, 1302.62 feet to a point on a line 10.00 feet East of and parallel with said East line; thence
5. along said parallel line, South 0°04'07" West, 283.02 feet to a point on the South line of the Southeast quarter of said Section 9, said point being a point on a line 10.00 feet East of and parallel with the West line of the Northeast quarter of said Section 16; thence
6. along said parallel line, South 0°16'16" West, 55.00 feet; thence
7. South 89°26'32" West, 10.00 feet to the existing City Limits line of the City of Dinuba and the West line of the Northeast quarter of said Section 16; thence
8. continuing along the existing City Limits line of the City of Dinuba and said West line, North 0°16'16" East, 55.00 feet to the **POINT of BEGINNING**.

Contains an area of 7.28 Acres, more or less

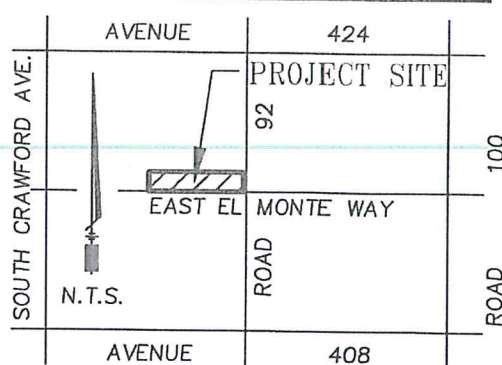
For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.

RANDLE WAY

CITY OF DINUBA

COUNTY OF TULARE

VICINITY MAP



LEGEND



AREA TO BE DETACHED FROM COUNTY SERVICE
AREA NO. 1 AND THE KINGS RIVER CONSERVATION
DISTRICT AND ANNEXED TO THE CITY OF DINUBA.
AREA= 7.28 ACRES, MORE OR LESS.

— — — — — PROPERTY LINE

- - - - - SECTION LINE

- - - - - EXISTING CITY LIMIT LINE

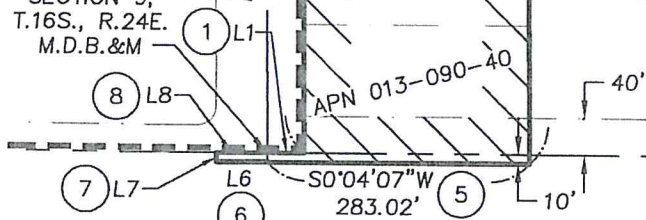


NUMBERED COURSE PER LEGAL DESCRIPTION

LINE TABLE

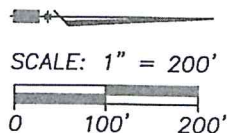
1	L1	N0°04'07"E - 40.00'
6	L6	S0°16'16"W - 55.00'
7	L7	S89°26'32"W - 10.00'
8	L8	N0°16'16"E - 55.00'

POINT OF
BEGINNING
SOUTH 1/4
QUARTER
SECTION 9,
T.16S., R.24E.
M.D.B.&M.



ROAD 92

COUNTY OF TULARE



RES. NO. _____ ADOPTED: _____

Ref. & Rev.

EAST EL MONTE WAY

REORGANIZATION
A PORTION OF

SECTIONS 9 AND 16, T. 16 S., R. 24 E., M.D.B.&M.
TO BE ANNEXED TO THE CITY OF DINUBA AND DETACHED FROM
COUNTY SERVICE AREA NO. 1 AND
THE KINGS RIVER CONSERVATION DISTRICT

PREPARED BY



YAMABE & HORN
ENGINEERING, INC.
2985 N. BURL AVENUE
(559)244-3123

FILE NO. _____
ANNEX. NO. _____
ACRES 7.28
COUNCIL DIST. _____
NO. DRAWN BY AA
CHECKED BY WWT
DATE 11/16/2020

“Exhibit A”

Application No. 2016-08

Randle Annexation

Reorganization consisting of annexation to City of Dinuba and detachment from Kings River
Conservation District and CSA No. 1

DESCRIPTION

Being a portion of the West half of Section 16, Township 16 South, Range 24 East, Mount Diablo Base and Meridian, in the County of Tulare, State of California, more particularly described as follows;

Beginning at the Northwest corner of the Southeast quarter, of the Northwest quarter of said Section 16, said point being situated on the existing City Limits Line of the City of Dinuba; Thence;

Course 1: North 89°32'57" East, along the North line of said Southeast quarter, of the Northwest quarter, and along said City Limits Line, 672 feet, more or less, to the Northeast corner of the West half of said Southeast quarter of the Northwest quarter; Thence, leaving said City Limits Line,

Course 2: South 0°11'17" West, along the East line of said West half, 1318 feet, more or less, to the Southeast corner of said West half of the Southeast quarter of the Northwest quarter; Thence,

Course 3: South 0°10'07" West, along the East line of the West half of the Northeast quarter of the Southwest quarter, of said Section 16, a distance of 20.00 feet more or less, to a point situated on the South right-of-way line of Sierra Way (Avenue 412), said line being parallel with, and distant 20.00 feet South, measured at right angles from, the North line of the West half of the Northeast quarter of the Southwest quarter of said Section 16; Thence,

Course 4: South 89°40'39" West, along said South right-of-way line, 671 feet, more or less, to a point situated on the West line of said West half of the Northeast quarter of the Southwest quarter, and which point is situated on the existing City Limits Line; Thence,

Course 5: North 0°06'43" East, along last said West line, and continuing along said existing City Limits Line, 20.00 feet, more or less, to the Northwest corner of said West half of the Northeast quarter of the Southwest quarter; Thence,

Course 6: North 00°07'32" East, along the East line of the East half of the Southeast quarter of the Southwest quarter, of the Northwest quarter of said Section 16, and continuing along said existing City Limits Line, a distance of 20.00 feet, to a point situated on the North right of way line of said Sierra Way (Avenue 412), which line is parallel with, and distant 20.00 feet North, measured at right angles from, the South line of said East half of the Southeast quarter of the Southwest quarter, of the Northwest quarter; Thence,

Course 7: South 89°40'39" West, along said North right-of-way line, and continuing along said existing City Limits Line, 335 feet, more or less, to a point situated on the West line of said East half of the Southeast quarter of the Southwest quarter, of the Northwest quarter; Thence,

Course 8: North 00°05'39" East, along last said West line, and continuing along said existing City Limits Line, 638 feet, more or less, to the Northwest corner of said East half of the Southeast quarter of the Southwest quarter, of the Northwest quarter; Thence,

Course 9: North 89°36'48" East, along the North line of said East half of the Southeast quarter of the Southwest quarter, of the Northwest quarter, and continuing along said existing City Limits Line, 336 feet, more or less, to the Northeast corner of said East half of the Southeast quarter of the Southwest quarter, of the Northwest quarter; Thence,

Course 10: North 00°07'32" East, along the West line of said Southeast quarter, of the Northwest quarter of Section 16, and continuing along said existing City Limits Line, 658 feet, more or less, to the Point of Beginning.

Containing 25.5 acres, more or less





POINT OF BEGINNING

OLIVE WAY

30'

APN 018-180-030
EXISTING CITY LIMITS

APN 018-180-031

COURSE 1 N89°32'57"E 672'±

NW COR. OF SE 1/4 OF
NW 1/4 OF SEC. 16-16/24

NE COR., W1/2, SE1/4,
NW1/4, SEC. 16-16/24

COURSE 10 N00°07'32"E 658'±

MOUNTAIN VIEW WAY

NW COR., E1/2, SE1/4,
SW1/4, NW1/4,
SEC. 16-16/24

25'

RANDLE AVE

TERRACE DR

COURSE 9
336'±
N89°36'48"E

REORGANIZATION AREA

NE COR., E1/2, SE1/4,
SW1/4, NW1/4,
SEC. 16-16/24

APN 018-180-009

COURSE 2 S00°11'17"W 1318'±

ANNEXATION TO CITY OF DINUBA
AND DETACHMENT FROM KINGS
RIVER CONSERVATION DISTRICT
AND CSA NO. 1

APN 018-172-003

APN 018-180-010
COURSE 6 20'±
N00°07'32"E

SE COR., W1/2,
SE1/4, NW1/4,
SEC. 16-16/24

COURSE 7
S89°40'39"W
335'±

AVENUE 412

SIERRA WAY

SW COR., E1/2, SE1/4,
SW1/4, NW1/4,
SEC. 16-16/24

COURSE 5 20'±
N00°06'43"E

COURSE 4 S89°40'39"W 671'±

SW COR.,
SE1/4, NW1/4,
SEC. 16-16/24

COURSE 3 20'±
S00°10'07"W

APN 018-190-003

LEGEND



PROPOSED AREA OF REORGANIZATION
CONTAINING 25.5 ACRES, MORE OR LESS



EXISTING CITY LIMIT LINE



1"=200'

L:\PROJECTS\2016\160004\ACAD\EXHIBITS\160004-EXHIBIT B.DWG 2/10/2017 10:38 AM

PROJECT NO.: D160004

DRAWN BY: TNB

CHECKED BY: DWB

SCALE: 1"=200'

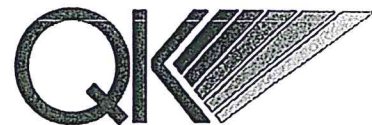
SHEET NO.:

1 OF 1

CITY OF DINUBA

405 EAST EL MONTE WAY
DINUBA, CA 93618
(559) 591-5900

"EXHIBIT B"
APPLICATION NO. 2016-08
RANDLE ANNEXATION

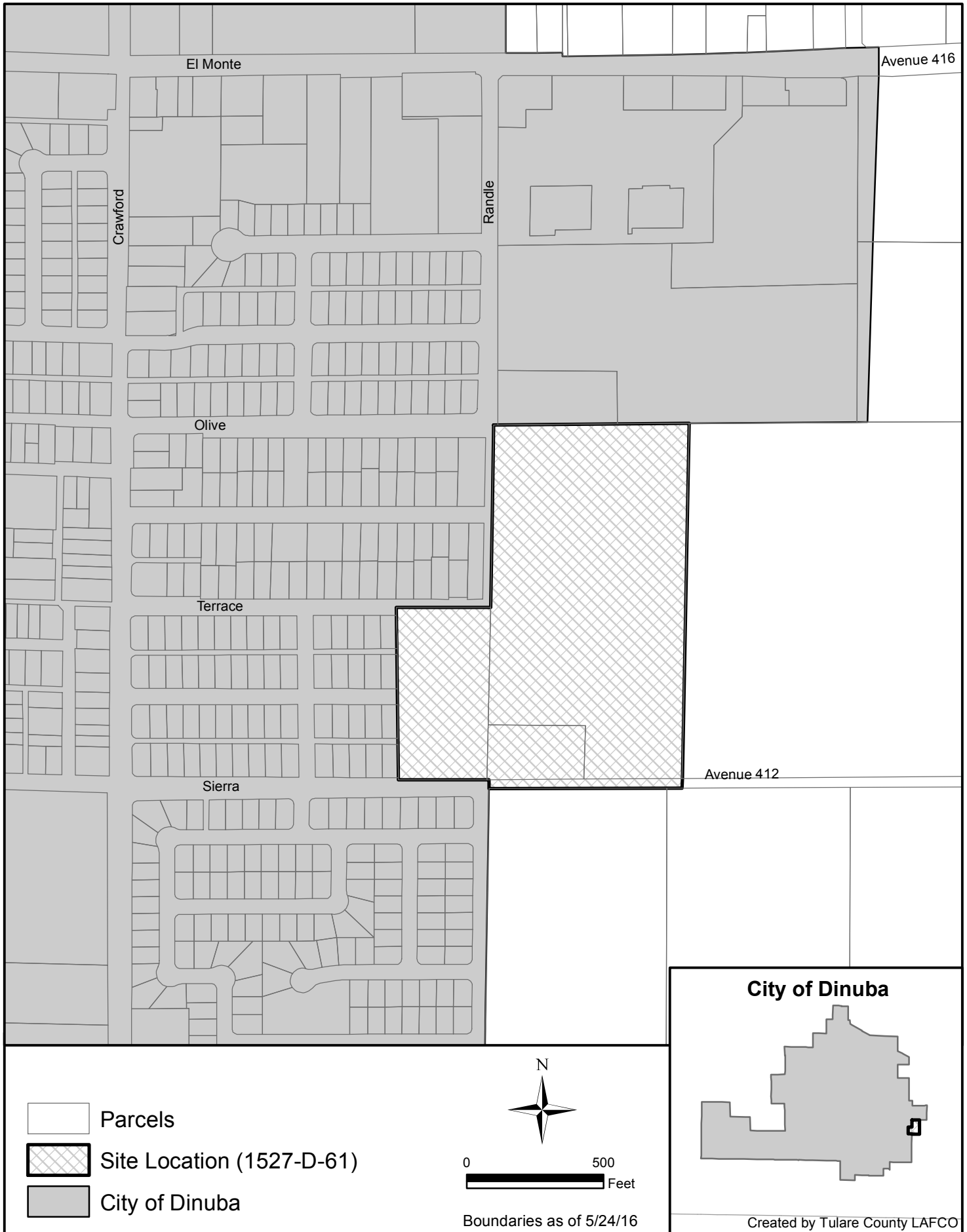


901 EAST MAIN STREET
VISALIA, CA 93292

TEL: (559) 733-0440
WWW.QKINC.COM

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LAFCO Case 1527-D-61





City Council Staff Report

Department: CITY ATTORNEY

June 28, 2022

To: Mayor and City Council

From: David Yanez, City Attorney

Subject: Ordinance No. 2022-05 Adding and Adopting Section 2.25.010 et seq entitled "Military Equipment Use Policy" to the Dinuba Municipal Code in Compliance with Assembly Bill 481 (DY)

RECOMMENDATION

That City Council conduct a second reading of Ordinance No. 2022-05 "Adding and Adopting Section 2.25.010 et seq entitled "Military Equipment Use Policy" to the Dinuba Municipal Code in Compliance with Assembly Bill 481"; waive further reading of Ordinance 2022-05; and adopt Ordinance 2022-05 for an effective date of 7/29/2022.

EXECUTIVE SUMMARY

Effective January 1, 2022, Assembly Bill (AB) 481 requires all law enforcement agencies to prepare and adopt a Military Equipment Use Policy by ordinance in order to acquire new or continue to use existing military equipment. The draft Military Equipment Use Policy was presented to the City Council on April 26, 2022 followed by a public hearing held on June 14, 2022 at which time the City Council adopted Ordinance No. 2022-05 authorizing the Dinuba Police Department to continue to use military equipment acquired prior to January 1, 2022.

OUTSTANDING ISSUES

None.

DISCUSSION

On September 30, 2021, Governor Newsom signed Assembly Bill (AB) 481 into law creating a public forum for the funding, acquisition and use of military equipment of all police departments across the state. The full text of AB 481 is enclosed as Attachment 'A'.

AB 481 Requirements

AB 481 requires that all cities begin the process to adopt a military equipment use policy by ordinance by May 1, 2022. AB 481 specifically requires the following:

- Present the draft military equipment use policy to the City Council. The draft policy was presented to the City Council on April 26, 2022.
- Publish the draft military equipment use policy to the Police Department's website 30 days ahead of a public hearing to approve the police (on or before May 14, 2022).
- Schedule a public hearing to adopt an ordinance approving the military equipment use policy. City Council conducted public hearing on June 14, 2022 and adopted Ordinance No. 2022-05.
- Publish an annual report by the Dinuba Police Department to include each type of military equipment approved for use by the City Council.
- Conduct an annual review of the military equipment use policy and to either renew, amend or disapprove use of certain military equipment.
- Hold at least one public hearing within 30 days of consideration of the annual report on the use of military equipment.

Draft Military Equipment Use Policy

The Dinuba Police Department prepared a draft Military Equipment Use Policy and commenced the government approval process relating to the use of military equipment by presenting the City Council with a draft of its Military Equipment Use Policy on April 26, 2022. In doing so, the City of Dinuba has complied with the requirements of AB 481. The draft policy is attached hereto as Attachment 'B'. The policy establishes guidelines for the approval, acquisition, use and reporting of military equipment pursuant to AB 481. The policy also authorizes the Chief of Police to appoint a military equipment coordinator, provide an inventory of military equipment, and prepare an annual report.

Dinuba Police Department Military Equipment Inventory

The inventory of military equipment possessed by the Dinuba Police Department is detailed in Attachment 'C' and summarized below:

Rifles - Dinuba police officers are assigned rifles as needed to address medium to long-distance threats that minimize risk to officers and bystanders.

37 MM Launchers - these launchers are non-or less-lethal launching systems that can be used in lieu of more lethal alternatives, such as tear gas, bean bags, flares, etc.

DUI Trailer Command Post - the mobile incident command vehicle is an unarmored vehicle equivalent to a commercial recreational vehicle. It is equipped with specific communication and audio-visual devices to assist in the command and control of DUI check points.

For clarification, AB 481 does not permit the City to utilize aircraft vessels or vehicles that inherently contain weaponry; crew-served/large caliber (.50 or greater) weapons and ammunition; military uniforms; and explosives or pyrotechnics of any kind.

In summary, there is significant interest in ensuring that law enforcement continues to have access to equipment that will provide police officers as many options as possible to safeguard lives, ensure safety, and protect civil liberties. The use of the tools identified above is vital to DPD's mission and will continue to be strictly regulated through internal processes and oversight.

FISCAL IMPACT

None.

PUBLIC HEARING

None required for second reading of Ordinance 2022-05.

ATTACHMENTS:

- A. AB 481
- B. Dinuba Police Department final "Military Equipment Use Policy"
- C. Dinuba Police Department "Military Equipment" Inventory List
- D. Ordinance 2022-05 Adding and Adopting Section 2.25.010 et seq entitled "Military Equipment Use Policy" to the Dinuba Municipal Code in Compliance with Assembly Bill 481

AB-481 Law enforcement and state agencies: military equipment: funding, acquisition, and use.

Assembly Bill No. 481
CHAPTER 406

An act to add Chapter 12.8 (commencing with Section 7070) to Division 7 of Title 1 of the Government Code, relating to military equipment.

[Approved by Governor September 30, 2021. Filed with Secretary of State September 30, 2021.]

LEGISLATIVE COUNSEL'S DIGEST

AB 481, Chiu. Law enforcement and state agencies: military equipment: funding, acquisition, and use.

Existing law designates the Department of General Services as the agency for the State of California responsible for distribution of federal surplus personal property, excepting food commodities, and requires the department to, among other things, do all things necessary to the execution of its powers and duties as the state agency for the distribution of federal personal surplus property, excepting food commodities, in accordance with specified federal law. Existing law, the Federal Surplus Property Acquisition Law of 1945, authorizes a local agency, as defined, to acquire surplus federal property without regard to any law which requires posting of notices or advertising for bids, inviting or receiving bids, or delivery of purchases before payment, or which prevents the local agency from bidding on federal surplus property. Existing federal law authorizes the Department of Defense to transfer surplus personal property, including arms and ammunition, to federal or state agencies for use in law enforcement activities, subject to specified conditions, at no cost to the acquiring agency.

This bill would require a law enforcement agency, defined to include specified entities, to obtain approval of the applicable governing body, by adoption of a military equipment use policy, as specified, by ordinance at a regular meeting held pursuant to specified open meeting laws, prior to taking certain actions relating to the funding, acquisition, or use of military equipment, as defined. The bill would also require similar approval for the continued use of military equipment acquired prior to January 1, 2022. The bill would allow the governing body to approve the funding, acquisition, or use of military equipment within its jurisdiction only if it determines that the military equipment meets specified standards. The bill would require the governing body to annually review the ordinance and to either disapprove a renewal of the authorization for a type, as defined, of military equipment or amend the military equipment use policy if it determines, based on an annual military equipment report prepared by the law enforcement agency, as provided, that the

AB-481 Law enforcement and state agencies: military equipment: funding, acquisition, and use.

military equipment does not comply with the above-described standards for approval. The bill would specify these provisions do not preclude a county or local municipality from implementing additional requirements and standards related to the purchase, use, and reporting of military equipment by local law enforcement agencies.

This bill would also require a state agency, as defined, to create a military equipment use policy before engaging in certain activities, publish the policy on the agency's internet website, and provide a copy of the policy to the Governor or the Governor's designee, as specified. The bill would also require a state agency that seeks to continue use of military equipment acquired prior to January 1, 2022, to create a military equipment use policy. This bill would also include findings that the changes proposed by this bill address a matter of statewide concern rather than a municipal affair and, therefore, apply to all cities, including charter cities.

By adding to the duties of local officials with respect to the funding, acquisition, and use of military equipment, this bill would impose a state-mandated local program.

The California Constitution requires local agencies, for the purpose of ensuring public access to the meetings of public bodies and the writings of public officials and agencies, to comply with a statutory enactment that amends or enacts laws relating to public records or open meetings and contains findings demonstrating that the enactment furthers the constitutional requirements relating to this purpose.

This bill would make legislative findings to that effect.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

BILL TEXT

**THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS
FOLLOWS:**

SECTION 1.

The Legislature finds and declares all of the following:

(a) The acquisition of military equipment and its deployment in our communities adversely impacts the public's safety and welfare, including increased risk of civilian deaths, significant risks to civil rights, civil liberties, and physical and psychological well-being, and incurment of significant financial costs. Military equipment is more frequently deployed in low-income Black and Brown communities, meaning the risks and impacts of police militarization are experienced most acutely in marginalized communities.

AB-481 Law enforcement and state agencies: military equipment: funding, acquisition, and use.

- (b) The public has a right to know about any funding, acquisition, or use of military equipment by state or local government officials, as well as a right to participate in any government agency's decision to fund, acquire, or use such equipment.
- (c) Decisions regarding whether and how military equipment is funded, acquired, or used should give strong consideration to the public's welfare, safety, civil rights, and civil liberties, and should be based on meaningful public input.
- (d) Legally enforceable safeguards, including transparency, oversight, and accountability measures, must be in place to protect the public's welfare, safety, civil rights, and civil liberties before military equipment is funded, acquired, or used.
- (e) The lack of a public forum to discuss the acquisition of military equipment jeopardizes the relationship police have with the community, which can be undermined when law enforcement is seen as an occupying force rather than a public safety service.

SEC. 2.

Chapter 12.8 (commencing with Section 7070) is added to Division 7 of Title 1 of the Government Code, to read:

CHAPTER 12.8. Funding, Acquisition, and Use of Military Equipment

7070.

For purposes of this chapter, the following definitions shall apply:

- (a) "Governing body" means the elected body that oversees a law enforcement agency or, if there is no elected body that directly oversees the law enforcement agency, the appointed body that oversees a law enforcement agency. In the case of a law enforcement agency of a county, including a sheriff's department or a district attorney's office, "governing body" means the board of supervisors of the county.
- (b) "Law enforcement agency" means any of the following:
 - (1) A police department, including the police department of a transit agency, school district, or any campus of the University of California, the California State University, or California Community Colleges.
 - (2) A sheriff's department.
 - (3) A district attorney's office.
 - (4) A county probation department.
- (c) "Military equipment" means the following:
 - (1) Unmanned, remotely piloted, powered aerial or ground vehicles.
 - (2) Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers. However, police versions of standard consumer vehicles are specifically excluded from this subdivision.
 - (3) High mobility multipurpose wheeled vehicles (HMMWV), commonly referred to as Humvees, two and one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached. However, unarmored all-terrain vehicles (ATVs) and motorized dirt bikes are specifically excluded from this subdivision.

AB-481 Law enforcement and state agencies: military equipment: funding, acquisition, and use.

- (4) Tracked armored vehicles that provide ballistic protection to their occupants and utilize a tracked system instead of wheels for forward motion.
 - (5) Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
 - (6) Weaponized aircraft, vessels, or vehicles of any kind.
 - (7) Battering rams, slugs, and breaching apparatuses that are explosive in nature. However, items designed to remove a lock, such as bolt cutters, or a handheld ram designed to be operated by one person, are specifically excluded from this subdivision.
 - (8) Firearms of .50 caliber or greater. However, standard issue shotguns are specifically excluded from this subdivision.
 - (9) Ammunition of .50 caliber or greater. However, standard issue shotgun ammunition is specifically excluded from this subdivision.
 - (10) Specialized firearms and ammunition of less than .50 caliber, including assault weapons as defined in Sections 30510 and 30515 of the Penal Code, with the exception of standard issue service weapons and ammunition of less than .50 caliber that are issued to officers, agents, or employees of a law enforcement agency or a state agency.
 - (11) Any firearm or firearm accessory that is designed to launch explosive projectiles.
 - (12) "Flashbang" grenades and explosive breaching tools, "tear gas," and "pepper balls," excluding standard, service-issued handheld pepper spray.
 - (13) Taser Shockwave, microwave weapons, water cannons, and the Long Range Acoustic Device (LRAD).
 - (14) The following projectile launch platforms and their associated munitions: 40mm projectile launchers, "bean bag," rubber bullet, and specialty impact munition (SIM) weapons.
 - (15) Any other equipment as determined by a governing body or a state agency to require additional oversight.
 - (16) Notwithstanding paragraphs (1) through (15), "military equipment" does not include general equipment not designated as prohibited or controlled by the federal Defense Logistics Agency.
- (d) "Military equipment use policy" means a publicly released, written document governing the use of military equipment by a law enforcement agency or a state agency that addresses, at a minimum, all of the following:
- (1) A description of each type of military equipment, the quantity sought, its capabilities, expected lifespan, and product descriptions from the manufacturer of the military equipment.
 - (2) The purposes and authorized uses for which the law enforcement agency or the state agency proposes to use each type of military equipment.
 - (3) The fiscal impact of each type of military equipment, including the initial costs of obtaining the equipment and estimated annual costs of maintaining the equipment.
 - (4) The legal and procedural rules that govern each authorized use.
 - (5) The training, including any course required by the Commission on Peace Officer Standards and Training, that must be completed before any officer, agent, or employee of the law enforcement agency or the state agency is allowed to use each specific type of

AB-481 Law enforcement and state agencies: military equipment: funding, acquisition, and use.

military equipment to ensure the full protection of the public's welfare, safety, civil rights, and civil liberties and full adherence to the military equipment use policy.

(6) The mechanisms to ensure compliance with the military equipment use policy, including which independent persons or entities have oversight authority, and, if applicable, what legally enforceable sanctions are put in place for violations of the policy.

(7) For a law enforcement agency, the procedures by which members of the public may register complaints or concerns or submit questions about the use of each specific type of military equipment, and how the law enforcement agency will ensure that each complaint, concern, or question receives a response in a timely manner.

(e) "State agency" means the law enforcement division of every state office, officer, department, division, bureau, board, and commission or other state body or agency, except those agencies provided for in Article IV (except Section 20 thereof) or Article VI of the California Constitution.

(f) "Type" means each item that shares the same manufacturer model number.

7071.

(a) (1) A law enforcement agency shall obtain approval of the governing body, by an ordinance adopting a military equipment use policy at a regular meeting of the governing body held pursuant to the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2) or the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5), as applicable, prior to engaging in any of the following:

(A) Requesting military equipment made available pursuant to Section 2576a of Title 10 of the United States Code.

(B) Seeking funds for military equipment, including, but not limited to, applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.

(C) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.

(D) Collaborating with another law enforcement agency in the deployment or other use of military equipment within the territorial jurisdiction of the governing body.

(E) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body pursuant to this chapter.

(F) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of, military equipment.

(G) Acquiring military equipment through any means not provided by this paragraph.

(2) No later than May 1, 2022, a law enforcement agency seeking to continue the use of any military equipment that was acquired prior to January 1, 2022, shall commence a governing body approval process in accordance with this section. If the governing body does not approve the continuing use of military equipment, including by adoption pursuant to this subdivision of a military equipment use policy submitted pursuant to subdivision (b), within 180 days of submission of the proposed military equipment use policy to the

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governing body, the law enforcement agency shall cease its use of the military equipment until it receives the approval of the governing body in accordance with this section.

(b) In seeking the approval of the governing body pursuant to subdivision (a), a law enforcement agency shall submit a proposed military equipment use policy to the governing body and make those documents available on the law enforcement agency's internet website at least 30 days prior to any public hearing concerning the military equipment at issue.

(c) The governing body shall consider a proposed military equipment use policy as an agenda item for an open session of a regular meeting and provide for public comment in accordance with the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2) or the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5), as applicable.

(d) (1) The governing body shall only approve a military equipment use policy pursuant to this chapter if it determines all of the following:

(A) The military equipment is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety.

(B) The proposed military equipment use policy will safeguard the public's welfare, safety, civil rights, and civil liberties.

(C) If purchasing the equipment, the equipment is reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety.

(D) Prior military equipment use complied with the military equipment use policy that was in effect at the time, or if prior uses did not comply with the accompanying military equipment use policy, corrective action has been taken to remedy nonconforming uses and ensure future compliance.

(2) In order to facilitate public participation, any proposed or final military equipment use policy shall be made publicly available on the internet website of the relevant law enforcement agency for as long as the military equipment is available for use.

(e) (1) The governing body shall review any ordinance that it has adopted pursuant to this section approving the funding, acquisition, or use of military equipment at least annually and, subject to paragraph (2), vote on whether to renew the ordinance at a regular meeting held pursuant to the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2) or the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5), as applicable.

(2) The governing body shall determine, based on the annual military equipment report submitted pursuant to Section 7072, whether each type of military equipment identified in that report has complied with the standards for approval set forth in subdivision (d). If the governing body determines that a type of military equipment identified in that annual military equipment report has not complied with the standards for approval set forth in subdivision (d), the governing body shall either disapprove a renewal of the authorization for that type of military equipment or require modifications to the military equipment use policy in a manner that will resolve the lack of compliance.

(f) Notwithstanding subdivisions (a) to (e), inclusive, if a city contracts with another entity for law enforcement services, the city shall have the authority to adopt a military equipment use policy based on local community needs.

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7072.

(a) A law enforcement agency that receives approval for a military equipment use policy pursuant to Section 7071 shall submit to the governing body an annual military equipment report for each type of military equipment approved by the governing body within one year of approval, and annually thereafter for as long as the military equipment is available for use. The law enforcement agency shall also make each annual military equipment report required by this section publicly available on its internet website for as long as the military equipment is available for use. The annual military equipment report shall, at a minimum, include the following information for the immediately preceding calendar year for each type of military equipment:

- (1) A summary of how the military equipment was used and the purpose of its use.
- (2) A summary of any complaints or concerns received concerning the military equipment.
- (3) The results of any internal audits, any information about violations of the military equipment use policy, and any actions taken in response.
- (4) The total annual cost for each type of military equipment, including acquisition, personnel, training, transportation, maintenance, storage, upgrade, and other ongoing costs, and from what source funds will be provided for the military equipment in the calendar year following submission of the annual military equipment report.
- (5) The quantity possessed for each type of military equipment.
- (6) If the law enforcement agency intends to acquire additional military equipment in the next year, the quantity sought for each type of military equipment.

(b) Within 30 days of submitting and publicly releasing an annual military equipment report pursuant to this section, the law enforcement agency shall hold at least one well-publicized and conveniently located community engagement meeting, at which the general public may discuss and ask questions regarding the annual military equipment report and the law enforcement agency's funding, acquisition, or use of military equipment.

7073.

(a) A state agency shall create a military equipment use policy prior to engaging in any of the following:

- (1) Requesting military equipment made available pursuant to Section 2576a of Title 10 of the United States Code.
- (2) Seeking funds for military equipment, including, but not limited to, applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
- (3) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.
- (4) Collaborating with a law enforcement agency or another state agency in the deployment or other use of military equipment within the territorial jurisdiction of the governing body.

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(5) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body pursuant to this chapter.

(6) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, or to apply to receive, acquire, use, or collaborate in the use of, military equipment.

(7) Acquiring military equipment through any means not provided by this subdivision.

(b) No later than May 1, 2022, a state agency seeking to continue the use of any military equipment that was acquired prior to January 1, 2022, shall create a military equipment use policy.

(c) A state agency that is required to create a military equipment use policy pursuant to this section shall do both of the following within 180 days of completing the policy:

(1) Publish the military equipment use policy on the agency's internet website.

(2) Provide a copy of the military equipment use policy to the Governor or the Governor's designee.

7074.

The Legislature finds and declares that ensuring adequate oversight of the acquisition and use of military equipment is a matter of statewide concern rather than a municipal affair as that term is used in Section 5 of Article XI of the California Constitution. Therefore, this chapter applies to all cities, including charter cities and shall supersede any inconsistent provisions in the charter of any city, county, or city and county.

7075.

Nothing in this chapter shall preclude a county or local municipality from implementing additional requirements and standards related to the purchase, use, and reporting of military equipment by local law enforcement agencies.

SEC. 3.

The Legislature finds and declares that Section 1 of this act, which adds Chapter 12.8 (commencing with Section 7070) to Division 7 of Title 1 of the Government Code, furthers, within the meaning of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the purposes of that constitutional section as it relates to the right of public access to the meetings of local public bodies or the writings of local public officials and local agencies. Pursuant to paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the Legislature makes the following findings:

Requiring local agencies to hold public meetings prior to the acquisition of military equipment further exposes that activity to public scrutiny and enhances public access to information concerning the conduct of the people's business.

SEC. 4.

No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or

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school district under this act would result from a legislative mandate that is within the scope of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution.

Military Equipment

705.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the approval, acquisition, and reporting requirements of military equipment (Government Code § 7070; Government Code § 7071; Government Code § 7072).

705.1.1 DEFINITIONS

Definitions related to this policy include (Government Code § 7070):

Governing body – The elected or appointed body that oversees the

Department. **Military equipment** – Includes but is not limited to the following:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
 - Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles (HMMWV), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code § 30510 and Penal Code § 30515, with the exception of standard-issue firearms.
- Any firearm or firearm accessory that is designed to launch explosive projectiles. • Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- TASER® Shockwave, microwave weapons, water cannons, and long-range acoustic devices (LRADs).
- Kinetic energy weapons and munitions.
- Any other equipment as determined by a governing body or a state agency to require additional oversight.

705.2 POLICY

It is the policy of the Dinuba Police Department that members of this department comply with the provisions of Government Code § 7071 with respect to military equipment.

705.3 MILITARY EQUIPMENT COORDINATOR

The Chief of Police should designate a member of this department to act as the military equipment coordinator. The responsibilities of the military equipment coordinator include but are not limited to:

- (a) Acting as liaison to the governing body for matters related to the requirements of this policy.
- (b) Identifying department equipment that qualifies as military equipment in the current possession of the Department, or the equipment the Department intends to acquire that requires approval by the governing body.
- (c) Conducting an inventory of all military equipment at least annually.
- (d) Collaborating with any allied agency that may use military equipment within the jurisdiction of Dinuba Police Department (Government Code § 7071).
- (e) Preparing for, scheduling, and coordinating the annual community engagement meeting to include:
 - 1. Publicizing the details of the meeting.
 - 2. Preparing for public questions regarding the department's funding, acquisition, and use of equipment.
- (f) Preparing the annual military equipment report for submission to the Chief of Police and ensuring that the report is made available on the department website (Government Code § 7072).
- (g) Establishing the procedure for a person to register a complaint or concern, or how that person may submit a question about the use of a type of military equipment, and how the Department will respond in a timely manner.

705.4 MILITARY EQUIPMENT INVENTORY

The following constitutes a list of qualifying equipment for the Department:

SEE EXHIBIT A- DINUBA POLICE DEPARTMENT- MILITARY
EQUIPMENT INVENTORY

705.5 APPROVAL

The Chief of Police or the authorized designee shall obtain approval from the governing body by way of an ordinance adopting the military equipment policy. As part of the approval process, the Chief of Police or the authorized designee shall ensure the proposed military equipment policy is submitted to the governing body and is available on the department website at least 30 days prior to any public hearing concerning the military equipment at issue (Government Code § 7071). The military equipment policy must be approved by the governing body prior to engaging in any of the following (Government Code § 7071).

- (a) Requesting military equipment made available pursuant to 10 USC § 2576a.

- (b) Seeking funds for military equipment, including but not limited to applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
- (c) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.
- (d) Collaborating with another law enforcement agency in the deployment or other use of military equipment within the jurisdiction of this department.
- (e) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body.
- (f) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of military equipment.
- (g) Acquiring military equipment through any means not provided above.

705.6 COORDINATION WITH OTHER JURISDICTIONS

The Dinuba Police Department works closely with local, state, and federal partners. In certain circumstances, and with the approval of the Chief of Police or designee, military equipment may be deployed from outside entities to promote the safety and security of community members. If the Police Department acquires, borrows, or uses military equipment in approved circumstances, it will provide written notification of the acquisition or use to the City Council within 30 days following the commencement of such circumstance unless such information is confidential or privileged under local, state or federal law.

705.7 ANNUAL REPORT

Upon approval of a military equipment policy, the Chief of Police or the authorized designee should submit a military equipment report to the governing body for each type of military equipment approved within one year of approval, and annually thereafter for as long as the military equipment is available for use (Government Code § 7072).

The Chief of Police or the authorized designee should also make each annual military equipment report publicly available on the department website for as long as the military equipment is available for use. The report shall include all information required by Government Code § 7072 for the preceding calendar year for each type of military equipment in department inventory.

705.8 COMMUNITY ENGAGEMENT

Within 30 days of submitting and publicly releasing the annual report, the Department shall hold at least one well-publicized and conveniently located community engagement meeting, at which the Department should discuss the report and respond to public questions regarding the funding, acquisition, or use of military equipment.

Dinuba Police Department - Military Equipment Inventory

Type	Rifles
Description	Guns that are fired from shoulder level, having a long spirally grooved barrel intended to make bullets spin and thereby have greater accuracy over a long distance.
Quantity	28 total 22 - Colt AR-15/M4 Rifles 6- Sig Sauer MCX Rifles
Capabilities	Precision shooting at greater distances than offered by the issued handgun.
Expected lifespan	15 years
Manufacturer's description	The Colt AR-15/M4 is a lightweight, magazine fed, gas-operated, shoulder fired, and semiautomatic rifle. The Sig Sauer MCX are a lightweight, magazine fed, short-stroke gas-operated piston, shoulder fired, and semiautomatic rifle.
Purpose and authorized uses	To be used as precision weapon to address a threat with more precision and/or greater distances as a handgun, if present and feasible.
Fiscal impact	No cost maintenance; only cost of yearly ammunition for training and qualification.
Legal and procedural rules	It is the policy of the Dinuba Police Department to utilize rifles only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force.
Required training	Prior to using a rifle, officers must be certified by POST instructors in the operation of the rifle. Additionally, all members that operate any rifle are required to pass a range qualification two times a year.
Compliance mechanisms	Operational use governed by Dinuba Police Department Policy 306-Firearms.

Dinuba Police Department - Military Equipment Inventory

Type	37 MM Launchers and Munitions
Description	37 MM Launchers are utilized by department personnel as a less lethal tool to launch kinetic energy projectiles.
Quantity	2 - total 1. Penn Arms L6/L8 37MM Multi-shot Launcher. 1. Federal 37MM single-shot launcher.
Capabilities	The Penn Arms L6/L8 37MM Multi-shot Launcher is a tactical launcher that features a fixed stock and iron sights. It will fire standard 37mm less lethal munitions. The Federal 37MM single-shot launcher features a hardwood stock with rubber shoulder pad and rear sites. It will fire standard 37mm less lethal munitions.
Expected lifespan	25 Years
Manufacturer's description	Less lethal 37 MM launchers allow for personnel to introduce less lethal munitions from a safe distance. The range of the weapon system helps to maintain space between officers and a suspect reducing the immediacy of the threat which is a principle of De-escalation.
Purpose and authorized uses	To limit the escalation of conflict where employment of lethal force is prohibited or undesirable. Situations for use of the less lethal weapon systems may include, but are not limited to: 1. Self-destructive, dangerous and/or combative individuals. 2. Riot/crowd control and civil unrest incidents. 3. Circumstances where a tactical advantage can be obtained. 4. Potentially vicious animals. 5. Training exercises or approved demonstrations.
Fiscal impact	No cost maintenance; only cost of yearly munitions for training and qualification.
Legal and procedural rules	It is the policy of the Department to utilize the 37 mm only for official law enforcement purposes, and pursuant to State and Federal law, including those regarding the use of force.
Required training	Sworn members utilizing 37 MM less lethal munitions impact rounds are trained in their use by POST certified less lethal instructors.
Compliance mechanisms	Operational use under the review of the On-duty Watch Commander or and governed under Dinuba Police Department Policy 303.9 Kinetic Energy Projectile Guidelines.

Dinuba Police Department - Military Equipment Inventory

Type	DUI Trailer Command Post
Description	2003, Ultra Hauler 18' Enclosed, 2 axle Cargo Trailer
Quantity	1
Capabilities	The DUI mobile command trailer can also be utilized for other critical incidents, preplanned large events, searching for missing persons, natural disasters, and community events.
Expected lifespan	The mobile command trailer, 20-year lifespan on chassis and vehicle structure. Upgrades may be needed in 7 years to maintain IT systems.
Manufacturer's description	18' enclosed 2 axle cargo trailer
Purpose and authorized uses	Primarily a DUI Trailer to be used based on DUI checkpoints. Can be utilized under specific circumstances of a given critical incident, large event, natural disaster or community event that is taking place.
Fiscal impact	Annual maintenance cost of approximately \$1,000.00 a year
Legal and procedural rules	It is the policy of the Department to use the DUI mobile command trailer only for official law enforcement purposes, and in accordance with California State law regarding the operation of motor vehicles.
Required training	The driver/operator shall receive training in the safe handling of the trailer, and must have prior experience in pulling a trailer.
Compliance mechanisms	Operational use under the review of the Operation Division Lieutenant, on-duty Watch Commander or appropriate team supervisor and governed under Dinuba Police Department Policy 703-Vehicle Use.

ORDINANCE NO. 2022-05

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DINUBA
ADDING AND ADOPTING SECTION 2.25.010 ET SEQ ENTITLED "MILITARY EQUIPMENT USE
POLICY" TO THE DINUBA MUNICIPAL CODE IN COMPLIANCE WITH ASSEMBLY BILL 481**

WHEREAS, California Assembly Bill 481, codified at Government Code Sections 7070 through 7075 requires the Dinuba Police Department to obtain approval from the City Council, via adoption by ordinance, of its "Military Equipment Use Policy", prior to funding, acquiring, or using "military equipment"; and

WHEREAS, items defined as "military equipment" under AB 481 have been tested in the field and are used to enhance citizen and officer safety and as a component of overall best practices for law enforcement agencies through the country; and

WHEREAS, the City Council finds that the "military equipment" is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety; and

WHEREAS, the City Council finds that the proposed "military equipment" use policy will safeguard the public's welfare, safety, civil rights, and civil liberties; and

WHEREAS, under the policy made effective via this ordinance, any purchasing of the equipment shall be reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety; and

WHEREAS, the City Council finds that prior "military equipment" use complied with the Police Department's Military Equipment Use Policy that was in effect at the time, or if prior uses did not comply with the accompanying Military Equipment Use Policy, corrective action was taken to remedy nonconforming uses and ensure future compliance; and

WHEREAS, as a precondition to funding, acquisition or use of "military equipment," the City has followed the approval procedures required by AB 481, including the posting of the proposed policy at least 30 days prior to final adoption of this ordinance.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DINUBA ORDAINS AS FOLLOWS:

SECTION 1. Name of Ordinance. This Ordinance shall be known as the Military Equipment Use Ordinance.

SECTION 2. Definitions

- A. "Military Equipment" includes all of the following (Per CA Gov. Code §7070):
1. Unmanned, remotely piloted, powered aerial or ground vehicles.

2. Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers. However, police versions of standard consumer vehicles are specifically excluded from this subdivision.
 3. High mobility multipurpose wheeled vehicles (HMMWV), commonly referred to as Humvees, two and one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached. However, unarmored all-terrain vehicles (ATVs) and motorized dirt bikes are specifically excluded from this subdivision.
 4. Tracked armored vehicles that provide ballistic protection to their occupants and utilize a tracked system instead of wheels for forward motion.
 5. Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
 6. Weaponized aircraft, vessels, or vehicles of any kind.
 7. Battering rams, slugs, and breaching apparatuses that are explosive in nature. However, items designed to remove a lock, such as bolt cutters, or a handheld ram designed to be operated by one person, are specifically excluded from this subdivision.
 8. Firearms of .50 caliber or greater. However, standard issue shotguns are specifically excluded from this subdivision.
 9. Ammunition of .50 caliber or greater. However, standard issue shotgun ammunition is specifically excluded from this subdivision.
 10. Specialized firearms and ammunition of less than .50 caliber, including assault weapons as defined in Sections 30510 and 30515 of the Penal Code, with the exception of standard issue service weapons and ammunition of less than .50 caliber that are issued to officers, agents, or employees of a law enforcement agency or a state agency.
 11. Any firearm or firearm accessory that is designed to launch explosive projectiles.
 12. "Flashbang" grenades and explosive breaching tools, "tear gas," and "pepper balls," excluding standard, service-issued handheld pepper spray.
 13. Taser Shockwave, microwave weapons, water cannons, and the Long Range Acoustic Device (LRAD).
 14. The following projectile launch platforms and their associated munitions: 40mm projectile launchers, "bean bag," rubber bullet, and specialty impact munitions (SIM) weapons.
 15. Any other equipment as determined by a governing body or a state agency to require additional oversight.
 16. Notwithstanding paragraphs (1) through (15), "Military Equipment" does not include general equipment not designated as prohibited or controlled by the federal Defense Logistics Agency.
- B. "City" means any department, agency, bureau, and/or subordinate division of the City of Dinuba.

- C. "Police Department" means any division, section, bureau, employee, volunteer and/or contractor of the Dinuba Police Department.
- D. "City Council" means the governing body that is the Dinuba City Council.
- E. "Military Equipment Use Policy" means a publicly released, written document that includes, at a minimum, all of the following:
 - 1. A description of each type of Military Equipment, the quantity sought, its capabilities, expected lifespan, and product descriptions from the manufacturer of the Military Equipment.
 - 2. The purposes and authorized uses for which the law enforcement agency or the state agency proposes to use each type of Military Equipment.
 - 3. The fiscal impact of each type of Military Equipment, including the initial costs of obtaining the equipment and estimated annual costs of maintaining the equipment.
 - 4. The legal and procedural rules that govern each authorized use.
 - 5. The training, including any course required by the Commission on Peace Officer Standards and Training, that must be completed before any officer, agent, or employee of the law enforcement agency or the state agency is allowed to use each specific type of Military Equipment to ensure the full protection of the public's welfare, safety, civil rights, and civil liberties and full adherence to the Military Equipment use policy.
 - 6. The mechanisms to ensure compliance with the Military Equipment use policy, including which independent persons or entities have oversight authority, and, if applicable, what legally enforceable sanctions are put in place for violations of the policy.
 - 7. For a law enforcement agency, the procedures by which members of the public may register complaints or concerns or submit questions about the use of each specific type of Military Equipment, and how the law enforcement agency will ensure that each complaint, concern, or question receives a response in a timely manner.
- F. "Certain Circumstances / Exigent Circumstances" means the Dinuba Police Department works closely with local, county, state, and federal partners. In certain and/or exigent circumstances, and with the approval of the Chief of Police or designee, military equipment may be deployed from outside entities to promote the safety and security of community members. If the Police Department acquires, borrows, or uses military equipment in exigent circumstances, it will provide written notification of the acquisition or use to the City Council within 30 days following the commencement of such exigent circumstance, unless such information is confidential or privileged under local, state or federal law. Exigency means a law enforcement agency's good faith belief that an emergency involving the danger of, or imminent threat of death or serious physical injury to any person is occurring, has occurred, or is about to occur.

- G. "State agency" means the law enforcement division of every state office, officer, department, division, bureau, board, and commission or other state body or agency, except those agencies provided for in Article IV (except Section 20 thereof) or Article VI of the California Constitution.
- H. "Type" means each item that shares the same manufacturer model number.

SECTION 3. Military Equipment Use Policy and Requirements.

- A. The Military Equipment Use Policy is attached to this Ordinance as Exhibit "A."
- B. The Dinuba Police Department is required to obtain approval of the City Council, by this ordinance adopting the Military Equipment Use Policy (MEUP) at a regular meeting of the City Council held pursuant to the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5), prior to engaging in any of the following:
 - 1. Requesting Military Equipment made available pursuant to Section 2576a of Title 10 of the United States Code.
 - 2. Seeking funds for Military Equipment, including, but not limited to, applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
 - 3. Acquiring Military Equipment either permanently or temporarily, including by borrowing or leasing.
 - 4. Collaborating with another law enforcement agency in the deployment or other use of Military Equipment within the territorial jurisdiction of the City of Dinuba.
 - 5. Using any new or existing Military Equipment for a purpose, in a manner, or by a person not previously approved by the governing body pursuant to this Ordinance.
 - 6. Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of, Military Equipment.
 - 7. Acquiring Military Equipment through any means not provided by this section.
- C. If seeking to continue the use of any Military Equipment that was acquired prior to January 1, 2022, no later than May 1, 2022, the Dinuba Police Department shall have commenced a City Council approval process in accordance with this section. The City Council did so on April 26, 2022. If the City Council does not approve the continuing use of Military Equipment, including by adoption the Military Equipment Use Policy by ordinance pursuant to AB 481, within 180 days of submission of the proposed Military Equipment Use Policy to City Council, the Dinuba Police Department shall cease its use of the Military Equipment until it receives the approval of City Council in accordance with AB 481.

- D. In seeking the approval of City Council, the Dinuba Police Department shall have submitted a proposed Military Equipment Use Policy to City Council and shall have made those documents available on the Police Department's internet website at least 30 days prior to any public hearing concerning the Military Equipment at issue.
- E. The City Council shall have considered a proposed Military Equipment Use policy as an agenda item for an open session of a regular meeting and provided for public comment in accordance with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5).
- F. The City Council shall have only approved a Military Equipment Use Policy pursuant to this Ordinance if it determines all of the following:
 - 1. The Military Equipment is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety.
 - 2. The proposed Military Equipment use policy will safeguard the public's welfare, safety, civil rights, and civil liberties.
 - 3. If purchasing the equipment, the equipment is reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety.
 - 4. Prior Military Equipment use complied with the Military Equipment Use Policy that was in effect at the time, or if prior uses did not comply with the accompanying Military Equipment Use Policy, corrective action has been taken to remedy nonconforming uses and ensure future compliance.
- G. In order to facilitate public participation, any proposed or final Military Equipment Use Policy shall be made publicly available on the internet website of the Police Department for as long as the Military Equipment is available for use.
- H. The City Council shall review this Ordinance (and any other ordinance, if applicable) that it has adopted approving the funding, acquisition, or use of Military Equipment at least annually and vote on whether to renew the ordinance at a regular meeting held pursuant to the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5).

SECTION 4. Use in Exigent Circumstances.

- A. Notwithstanding the provisions of this Ordinance, the Police Department may acquire, borrow and/or use Military Equipment in certain and/or Exigent Circumstances without following the requirements of this code.
- B. If the Police Department acquires, borrows, and/or uses Military Equipment in Exigent Circumstances, in accordance with this section, it must take all of the following actions:

1. Provide written notice of that acquisition or use to the City Council within 30 days following the commencement of such Exigent Circumstance, unless such information is confidential or privileged under local, state or federal law.
2. If it is anticipated that the use will continue beyond the Exigent Circumstance, submit a proposed amended Military Equipment Use Policy to the City Council within 90 days following the borrowing, acquisition and/or use, and receive approval, as applicable, from the City Council.
3. Include the Military Equipment in the Police Department's next annual Military Equipment Report.

SECTION 5. Reports on the Use of Military Equipment.

- A. The Police Department shall submit to City Council an annual Military Equipment Report for each type of Military Equipment approved by the City Council within one year of approval, and annually thereafter for as long as the Military Equipment is available for use.
- B. The Police Department shall also make each annual Military Equipment Report required by this section publicly available on its internet website for as long as the Military Equipment is available for use.
- C. The annual Military Equipment Report shall, at a minimum, include the following information for the immediately preceding calendar year for each type of Military Equipment:
 1. A summary of how the Military Equipment was used and the purpose of its use.
 2. A summary of any complaints or concerns received concerning the Military Equipment.
 3. The results of any internal audits, any information about violations of the Military Equipment Use Policy, and any actions taken in response.
 4. The total annual cost for each type of Military Equipment, including acquisition, personnel, training, transportation, maintenance, storage, upgrade, and other ongoing costs, and from what source funds will be provided for the Military Equipment in the calendar year following submission of the annual Military Equipment Report.
 5. The quantity possessed for each type of Military Equipment.
 6. If the law enforcement agency intends to acquire additional Military Equipment in the next year, the quantity sought for each type of Military Equipment.
- D. Within 30 days of submitting and publicly releasing an annual Military Equipment Report pursuant to this section, the Police Department shall hold at least one well-

publicized and conveniently located community engagement meeting, at which the general public may discuss and ask questions regarding the annual Military Equipment report and the law enforcement agency's funding, acquisition, or use of Military Equipment.

- E. The City Council shall determine, based on the annual Military Equipment Report submitted pursuant to this section, whether each type of Military Equipment identified in that report has complied with the standards for approval set forth in this code and the Military Equipment Use Policy. If the City Council determines that a type of Military Equipment identified in that annual Military Equipment Report has not complied with the standards for approval, the City Council shall either disapprove a renewal of the authorization for that type of Military Equipment or require modifications to the Military Equipment Use Policy in a manner that will resolve the lack of compliance.

SECTION 6. Enforcement.

- A. Remedies for Violations of this Ordinance
 - 1. This Ordinance does not provide a private right of action upon any person or entity to seek injunctive relief against the City or any employee unless that person or entity has first provided written notice to the City Manager by serving the City Clerk, regarding the specific alleged violations of this Ordinance.
 - 2. If a specific alleged violation is not remedied within 90 days of that written notice, a person or entity may seek injunctive relief in a court of competent jurisdiction.
 - 3. If the alleged violation is substantiated and subsequently cured, a notice shall be posted in a conspicuous manner on the City's website that describes, to the extent permissible by law, the corrective measures taken to address the violation.
 - 4. If it is shown that the violation is the result of arbitrary or capricious action by the City or an employee or agent thereof in his or her official capacity, the prevailing complainant in an action for relief may collect from the City reasonable attorney's fees in an amount not to exceed \$15,000 if they are personally obligated to pay such fees.

SECTION 7. Whistleblower Protections. All provisions of Dinuba's employee and work place policies related to protections of whistleblowers and protection from illegal retaliation, and including any updates or replacements thereto, shall apply.

SECTION 8. Severability.

- A. If any section, subsection, sentence, clause, phrase, or word of this Ordinance, or any application thereof to any person or circumstance, is held to be invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions or applications of this Ordinance.
- B. The City Council hereby declares that it would have passed this Ordinance and each and every section, subsection, sentence, clause, phrase, and word not declared invalid or unconstitutional without regard to whether any other portion of this Ordinance or application thereof would be subsequently declared invalid or unconstitutional.

SECTION 9. Effective Date and Publication. The foregoing ordinance shall take effect thirty (30) days from the date of the passage hereof. Pursuant to Section 2.12.F of the Charter for the City of Dinuba, the City Clerk is hereby directed to cause a summary of this Ordinance to be published within 20 days following such adoption, in a newspaper of general circulation in the City or, if there is no newspaper of general circulation in the City, by posting in three public places. If a summary of the ordinance is published, then the City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted for a period of 30 days in the office of the City Clerk after the meeting at which the ordinance is adopted and then be made available upon request.

PASSED, APPROVED AND ADOPTED this 14th day of June, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By: _____
Linda Launer, Mayor

ATTEST: _____
Maria Alaniz, Interim City Clerk



City Council Staff Report

Department: FINANCE SERVICES

June 28, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

By: Maria Alaniz, Interim City Clerk/Human Resources Manager

Subject: Warrant Register June 10 & 17 2022 (KS)

RECOMMENDATION

Council to review and approve the Warrant Register as presented.

EXECUTIVE SUMMARY

None.

OUTSTANDING ISSUES

None.

DISCUSSION

None.

FISCAL IMPACT

None.

PUBLIC HEARING

None required.

ATTACHMENTS:

WR 06.10.2022

WR 06.17.2022



Accounts Payable Invoice Report

Payment Date Range 06/04/22 - 06/10/22
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 263 - Advantek Benefit Administrators									
05/27/2022	05/27/2022	Paid by Check #36664		05/27/2022	06/10/2022	06/10/2022		06/10/2022	16,708.56
06/03/2022	06/03/2022	Paid by Check #36664		06/03/2022	06/10/2022	06/10/2022		06/10/2022	36,933.83
Vendor 263 - Advantek Benefit Administrators Totals							Invoices	2	\$53,642.39
Vendor 1720 - Agee Construction Corporation									
4 21.08	Agee Construction Alta Nebraska Roundabout	Paid by Check #36665		05/31/2022	06/10/2022	06/10/2022		06/10/2022	509,833.90
Vendor 1720 - Agee Construction Corporation Totals							Invoices	1	\$509,833.90
Vendor 1643 - Alta Language Services, Inc.									
IS583516	SERVICE MONTH MARCH 2022	Paid by Check #36666		03/31/2022	06/10/2022	06/10/2022		06/10/2022	165.00
Vendor 1643 - Alta Language Services, Inc. Totals							Invoices	1	\$165.00
Vendor 1807 - AM CONSULTING ENGINEERS, INC									
2022-129	AM Consulting Aeration System	Paid by Check #36667		06/04/2022	06/10/2022	06/10/2022		06/10/2022	7,930.00
Vendor 1807 - AM CONSULTING ENGINEERS, INC Totals							Invoices	1	\$7,930.00
Vendor 20 - Ameritas Life Insurance									
06/01/22-6/30/22	010-007745-00000	Paid by Check #36668		05/16/2022	06/10/2022	06/10/2022		06/10/2022	21,793.84
Vendor 20 - Ameritas Life Insurance Totals							Invoices	1	\$21,793.84
Vendor 351 - Anthem Blue Cross									
000663226E	BILLING 06/01/2022 TO 07/01/2022	Paid by Check #36669		05/14/2022	06/10/2022	06/10/2022		06/10/2022	571.43
Vendor 351 - Anthem Blue Cross Totals							Invoices	1	\$571.43
Vendor 21 - Aramark Uniform Services Inc.									
503000545248	Fy 21/22-Parks-Uniform services for week of 06/01/22	Paid by Check #36670		06/01/2022	06/10/2022	06/10/2022	06/02/2022	06/10/2022	96.57
Vendor 21 - Aramark Uniform Services Inc. Totals							Invoices	1	\$96.57
Vendor 17 - AT&T									
93910547436/22	Telephone	Paid by Check #36671		06/02/2022	06/10/2022	06/10/2022		06/10/2022	70.54
Vendor 17 - AT&T Totals							Invoices	1	\$70.54
Vendor 1044 - AutoZone, Inc.									
2833693231	REPAIR PART FOR DVC 03	Paid by Check #36729		05/27/2022	06/10/2022	06/10/2022		06/10/2022	97.09
Vendor 1044 - AutoZone, Inc. Totals							Invoices	1	\$97.09
Vendor 65 - Banner Pest Control									
205798	PD - Downtown Removal of Pigeons	Paid by Check #36672		04/05/2022	06/10/2022	06/10/2022		06/10/2022	75.00
205799	PD - Downtown Removal of Pigeons	Paid by Check #36672		04/19/2022	06/10/2022	06/10/2022		06/10/2022	75.00



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
205790	PD - Downtown Removal of Pigeons	Paid by Check #36672		05/05/2022	06/10/2022	06/10/2022		06/10/2022	75.00
205800	PD - Downtown Removal of Pigeons	Paid by Check #36672		05/19/2022	06/10/2022	06/10/2022		06/10/2022	75.00
Vendor 65 - Banner Pest Control Totals									
							Invoices	4	\$300.00
Vendor 84 - California Police Chief's Association									
21837	PD - Membership Renewal - Russell Son 07/01/22 - 06/30/23	Paid by Check #36673		05/01/2022	06/10/2022	06/10/2022		06/10/2022	145.00
21838	PD - Membership Renewal - Abel Iriarte 07/01/22 - 06/30/23	Paid by Check #36673		05/01/2022	06/10/2022	06/10/2022		06/10/2022	145.00
22162	PD - Membership Renewal - Chief Popovich 07/01/22 - 06/30/23	Paid by Check #36673		05/01/2022	06/10/2022	06/10/2022		06/10/2022	440.00
Vendor 84 - California Police Chief's Association Totals									
							Invoices	3	\$730.00
Vendor 82 - Carrot-top Industries Inc									
INV106677	FLAGS FOR CITY FACILITIES	Paid by Check #36730		05/23/2022	06/10/2022	06/10/2022		06/10/2022	1,879.30
Vendor 82 - Carrot-top Industries Inc Totals									
							Invoices	1	\$1,879.30
Vendor 1620 - Central Valley Forensic Nursing Specialists									
1376	PD - Lab Exam Service May 2022	Paid by Check #36674		05/31/2022	06/10/2022	06/10/2022		06/10/2022	3,600.00
Vendor 1620 - Central Valley Forensic Nursing Specialists Totals									
							Invoices	1	\$3,600.00
Vendor 896 - Central Valley Refrigeration, Inc.									
43379	PD - Ice Machine / Parts & Labor	Paid by Check #36675		05/11/2022	06/10/2022	06/10/2022		06/10/2022	489.08
Vendor 896 - Central Valley Refrigeration, Inc. Totals									
							Invoices	1	\$489.08
Vendor 170 - Comcast									
0181138 05/27/22	180 W MERCED ST	Paid by Check #36677		05/27/2022	06/10/2022	06/10/2022		06/10/2022	489.12
0002177 05/27/22	1390 E ELIZABETH WAY	Paid by Check #36676		05/27/2022	06/10/2022	06/10/2022		06/10/2022	100.19
0136611 052622	PD - 06/01/2022 - 06/30/2022 Billing Charges	Paid by Check #36678		06/06/2022	06/10/2022	06/10/2022		06/10/2022	44.90
Vendor 170 - Comcast Totals									
							Invoices	3	\$634.21
Vendor 1582 - Dell Financial Services LLC									
81310340	SERVER 07/01/22 -07/31/22	Paid by Check #36679		06/01/2022	06/10/2022	06/10/2022		06/10/2022	2,947.71
Vendor 1582 - Dell Financial Services LLC Totals									
							Invoices	1	\$2,947.71
Vendor 85 - Dinuba Lions Club									
MAY 2022	PD - May 2022 Dues - Chief Popovich	Paid by Check #36680		05/01/2022	06/10/2022	06/10/2022		06/10/2022	47.00
JUNE 2022	PD - June 2022 Dues - Chief Popovich	Paid by Check #36680		06/01/2022	06/10/2022	06/10/2022		06/10/2022	47.00
Vendor 85 - Dinuba Lions Club Totals									
							Invoices	2	\$94.00
Vendor 200 - Dinuba Unified School District									



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
1728	DSC Senior Lunches - May 2022	Paid by Check #36681		05/31/2022	06/10/2022	06/10/2022			6,435.00
		Vendor 200 - Dinuba Unified School District Totals				Invoices	1		\$6,435.00
Vendor 1506 - Enterprise FM Trust									
FBN4487445	PD - (3) Malibus & (2) Durangos	Paid by Check #36682		06/03/2022	06/10/2022	06/10/2022		06/10/2022	2,836.04
		Vendor 1506 - Enterprise FM Trust Totals				Invoices	1		\$2,836.04
Vendor 280 - Entersect									
522EP31191	PD - May 2022 Service	Paid by Check #36683		05/31/2022	06/10/2022	06/10/2022		06/10/2022	100.00
		Vendor 280 - Entersect Totals				Invoices	1		\$100.00
Vendor 36 - Ewing Irrigation Products									
16900818	Fy 21/22-Parks-Half nozzles & 4in popup	Paid by Check #36684		05/27/2022	06/10/2022	06/10/2022	06/06/2022	06/10/2022	243.73
16956870	Fy 21/22-Parks-Hunter Ultra 3/4 RTR	Paid by Check #36684		06/03/2022	06/10/2022	06/10/2022	06/06/2022	06/10/2022	68.41
		Vendor 36 - Ewing Irrigation Products Totals				Invoices	2		\$312.14
Vendor 1693 - Fence Factory Rentals									
908962	Fy 21/22-SE-Rental of portable fence for light tunnel	Paid by Check #36685		12/02/2021	06/10/2022	06/10/2022	06/06/2022	06/10/2022	1,400.00
		Vendor 1693 - Fence Factory Rentals Totals				Invoices	1		\$1,400.00
Vendor 1833 - Fidelity National Title									
FFOM-20122022351	PRELIMINARY TITLE REPORT 6208 AVENUE 408	Paid by Check #36731		05/31/2022	06/10/2022	06/10/2022		06/10/2022	750.00
		Vendor 1833 - Fidelity National Title Totals				Invoices	1		\$750.00
Vendor 1244 - Fire Apparatus Solutions									
22894	BALL VALVE KIT FOR FIRE DEPT INVENTORY	Paid by Check #36732		05/25/2022	06/10/2022	06/10/2022		06/10/2022	528.25
		Vendor 1244 - Fire Apparatus Solutions Totals				Invoices	1		\$528.25
Vendor 1404 - Fireworks America									
20785	Fy 21/22-SE-Fireworks display balance for 7/3/22	Paid by Check #36686		06/02/2022	06/10/2022	06/10/2022	06/03/2022	06/10/2022	10,000.00
		Vendor 1404 - Fireworks America Totals				Invoices	1		\$10,000.00
Vendor 171 - Fruit Growers Supply Co.									
92308158	STREET SUPPLIES	Paid by Check #36733		05/24/2022	06/10/2022	06/10/2022		06/10/2022	961.71
		Vendor 171 - Fruit Growers Supply Co. Totals				Invoices	1		\$961.71
Vendor 605 - Frank Guerra									
06/06/2022	Anthem Reimb 07/01/2022-07/31/2022	Paid by Check #36687		06/06/2022	06/10/2022	06/10/2022		06/10/2022	228.38
		Vendor 605 - Frank Guerra Totals				Invoices	1		\$228.38



Accounts Payable Invoice Report

Payment Date Range 06/04/22 - 06/10/22
Report By Vendor - Invoice
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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 1431 - Patricia Hartman									
06/06/2022	Anthem Reimb 06/01/2022-08/31/2022	Paid by Check #36688		06/06/2022	06/10/2022	06/10/2022		06/10/2022	612.54
Vendor 1431 - Patricia Hartman Totals								Invoices 1	\$612.54
Vendor 1616 - Healthwise Services, LLC									
0000124516	PD - Sharps Container Service	Paid by Check #36689		05/31/2022	06/10/2022	06/10/2022		06/10/2022	284.06
Vendor 1616 - Healthwise Services, LLC Totals								Invoices 1	\$284.06
Vendor 139 - Henry Schein Inc.									
21040816	Supplies	Paid by Check #36690		05/11/2022	06/10/2022	06/10/2022		06/10/2022	64.02
20991817	Supplies	Paid by Check #36690		05/24/2022	06/10/2022	06/10/2022		06/10/2022	659.76
21108091	Supplies	Paid by Check #36690		05/26/2022	06/10/2022	06/10/2022		06/10/2022	29.62
Vendor 139 - Henry Schein Inc. Totals								Invoices 3	\$753.40
Vendor 174 - Howard's Pest Control									
105489	June 2022	Paid by Check #36691		06/01/2022	06/10/2022	06/10/2022		06/10/2022	93.00
105481	Fy 21/22-Parks-Pest control service @ KC park	Paid by Check #36691		06/01/2022	06/10/2022	06/10/2022	06/01/2022	06/10/2022	75.00
105484	Fy 21/22-Sportsplex-Pest control service for sportsplex	Paid by Check #36691		06/01/2022	06/10/2022	06/10/2022	06/01/2022	06/10/2022	117.00
105499	Fy 21/22-Parks-Pest control service for KC park	Paid by Check #36691		06/01/2022	06/10/2022	06/10/2022	06/01/2022	06/10/2022	46.00
Vendor 174 - Howard's Pest Control Totals								Invoices 4	\$331.00
Vendor 1718 - JCL Company, LLC									
CEP27973380	SHOP TOOLS	Paid by Check #36734		05/31/2022	06/10/2022	06/10/2022		06/10/2022	67.81
CEP27973430	SHOP TOOLS	Paid by Check #36734		05/31/2022	06/10/2022	06/10/2022		06/10/2022	226.77
Vendor 1718 - JCL Company, LLC Totals								Invoices 2	\$294.58
Vendor 6 - Jim Manning Dodge Inc.									
154397DOR	REPAIR PART FOR PD 21	Paid by Check #36735		05/27/2022	06/10/2022	06/10/2022		06/10/2022	7.02
Vendor 6 - Jim Manning Dodge Inc. Totals								Invoices 1	\$7.02
Vendor 449 - Les Schwab Tire Centers of Central California									
55100282790	FLAT REPAIR FOR T 20	Paid by Check #36736		05/26/2022	06/10/2022	06/10/2022		06/10/2022	40.28
55100282869	TIRES FOR DUMP TRAILER	Paid by Check #36736		05/27/2022	06/10/2022	06/10/2022		06/10/2022	1,015.11
55100283065	2 TIRES FOR PD 21	Paid by Check #36736		05/31/2022	06/10/2022	06/10/2022		06/10/2022	499.13
Vendor 449 - Les Schwab Tire Centers of Central California Totals								Invoices 3	\$1,554.52
Vendor 89 - Liebert Cassidy Whitmore									
217283	DIO30-00020 April 2022	Paid by Check #36692		04/30/2022	06/10/2022	06/10/2022		06/10/2022	1,064.00
217284	DIO30-00016	Paid by Check #36692		04/30/2022	06/10/2022	06/10/2022		06/10/2022	38.00
Vendor 89 - Liebert Cassidy Whitmore Totals								Invoices 2	\$1,102.00



Accounts Payable Invoice Report

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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 1457 - LSL CPA's									
50474	Professional Services -2021 Governmental Audit	Paid by Check #36693		05/23/2022	06/10/2022	06/10/2022		06/10/2022	5,483.00
Vendor 1457 - LSL CPA's Totals								Invoices 1	\$5,483.00
Vendor 589 - Rosa Montanez									
06/06/2022	Anthem Reimb 06/01/2022- 06/30/2022	Paid by Check #36694		06/06/2022	06/10/2022	06/10/2022		06/10/2022	208.29
Vendor 589 - Rosa Montanez Totals								Invoices 1	\$208.29
Vendor 392 - O'Reilly Auto Parts									
3641-456434	Vehicles	Paid by Check #36695		05/02/2022	06/10/2022	06/10/2022		06/10/2022	18.97
3641-456618	Vehicles	Paid by Check #36695		05/03/2022	06/10/2022	06/10/2022		06/10/2022	32.53
3641-456828	Vehicles	Paid by Check #36695		05/04/2022	06/10/2022	06/10/2022		06/10/2022	45.02
3641-456923	Vehicles	Paid by Check #36695		05/05/2022	06/10/2022	06/10/2022		06/10/2022	145.01
3641-457014	Vehicles	Paid by Check #36695		05/05/2022	06/10/2022	06/10/2022		06/10/2022	175.70
3641-457793	Vehicles	Paid by Check #36695		05/09/2022	06/10/2022	06/10/2022		06/10/2022	56.52
3641-457913	Vehicles	Paid by Check #36695		05/10/2022	06/10/2022	06/10/2022		06/10/2022	29.37
3641-459103	Vehicles	Paid by Check #36695		05/16/2022	06/10/2022	06/10/2022		06/10/2022	252.28
3641-459132	Vehicles	Paid by Check #36695		05/16/2022	06/10/2022	06/10/2022		06/10/2022	56.31
3641-459170	Vehicles	Paid by Check #36695		05/16/2022	06/10/2022	06/10/2022		06/10/2022	16.21
3641-459289	Vehicles	Paid by Check #36695		05/17/2022	06/10/2022	06/10/2022		06/10/2022	8.29
3641-459309	Vehicles	Paid by Check #36695		05/17/2022	06/10/2022	06/10/2022		06/10/2022	51.30
3641-459509	Vehicles	Paid by Check #36695		05/18/2022	06/10/2022	06/10/2022		06/10/2022	6.77
3641-459565	Vehicles	Paid by Check #36695		05/18/2022	06/10/2022	06/10/2022		06/10/2022	7.92
3641-459576	Vehicles	Paid by Check #36695		05/18/2022	06/10/2022	06/10/2022		06/10/2022	33.09
3641-459578	Vehicles	Paid by Check #36695		05/18/2022	06/10/2022	06/10/2022		06/10/2022	135.52
3641-460638	Vehicles	Paid by Check #36695		05/24/2022	06/10/2022	06/10/2022		06/10/2022	120.40
3641-460677	Vehicles	Paid by Check #36695		05/24/2022	06/10/2022	06/10/2022		06/10/2022	133.02
EB17793181	Vehicles	Paid by Check #36695		05/24/2022	06/10/2022	06/10/2022		06/10/2022	(10.37)
3641-460796	Vehicles	Paid by Check #36695		05/25/2022	06/10/2022	06/10/2022		06/10/2022	33.54
3641-460800	Vehicles	Paid by Check #36695		05/25/2022	06/10/2022	06/10/2022		06/10/2022	42.34
3641-460878	Vehicles	Paid by Check #36695		05/25/2022	06/10/2022	06/10/2022		06/10/2022	38.38
3641-461054	Vehicles	Paid by Check #36695		05/26/2022	06/10/2022	06/10/2022		06/10/2022	69.19
3641-461061	Vehicles	Paid by Check #36695		05/26/2022	06/10/2022	06/10/2022		06/10/2022	38.93
Vendor 392 - O'Reilly Auto Parts Totals								Invoices 24	\$1,536.24
Vendor 142 - Office Depot BSD									
244524907001	DSC - Office Supplies	Paid by Check #36696		05/09/2022	06/10/2022	06/10/2022		06/10/2022	99.67
241286596-001	DSC - Office Supplies Credit	Paid by Check #36696		05/27/2022	06/10/2022	06/10/2022		06/10/2022	(59.66)
240452798003	PD - Supplies	Paid by Check #36696		05/06/2022	06/10/2022	06/10/2022		06/10/2022	48.21
243938918001	TRASH CAN LINERS	Paid by Check #36737		05/19/2022	06/10/2022	06/10/2022		06/10/2022	220.16
246941032001	Office Supplies - Office Depot	Paid by Check #36737		05/25/2022	06/10/2022	06/10/2022		06/10/2022	318.50



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Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
246943636001	Office Supplies - Office Depot	Paid by Check #36737		05/25/2022	06/10/2022	06/10/2022		06/10/2022	109.68
		Vendor 142 - Office Depot BSD Totals				Invoices	6		\$736.56
Vendor 1773 - Pace Supply Corp.									
197714158	WATER DEPT SUPPLIES	Paid by Check #36738		05/13/2022	06/10/2022	06/10/2022		06/10/2022	1,498.17
		Vendor 1773 - Pace Supply Corp. Totals				Invoices	1		\$1,498.17
Vendor 76 - Pacific Gas & Electric									
900149822935/22	405 E El Monte Way	Paid by Check #36712		05/31/2022	06/10/2022	06/10/2022		06/10/2022	688.27
225762733325/22	425 S ALTA AVE	Paid by Check #36705		05/04/2022	06/10/2022	06/10/2022		06/10/2022	.17
519248951325/22	502 RD 72 TIMER	Paid by Check #36707		05/24/2022	06/10/2022	06/10/2022		06/10/2022	10.37
777130818085/22	200 S ROAD 72	Paid by Check #36709		05/24/2022	06/10/2022	06/10/2022		06/10/2022	9.53
067755042175/22	520 W SARA LN	Paid by Check #36703		05/25/2022	06/10/2022	06/10/2022		06/10/2022	12.24
245952415715/22	NORTHRIDGE W/EATON	Paid by Check #36706		05/25/2022	06/10/2022	06/10/2022		06/10/2022	14.91
543881697545/22	NEWTON & NORTHRIDGE	Paid by Check #36708		05/25/2022	06/10/2022	06/10/2022		06/10/2022	238.08
914674420585/22	DAVIS E/ALTA AVE	Paid by Check #36710		05/25/2022	06/10/2022	06/10/2022		06/10/2022	14.06
159468019565/22	855 E EL MONTE WAY	Paid by Check #36704		05/26/2022	06/10/2022	06/10/2022		06/10/2022	762.47
497903928045/22	DSC - Electricity 4/27 - 5/25/22	Paid by Check #36697		05/26/2022	06/10/2022	06/10/2022		06/10/2022	1,001.97
678266701755.22	ALICE & W NORTH WAY	Paid by Check #36711		05/31/2022	06/10/2022	06/10/2022		06/10/2022	131.91
475197165685/22	HAYES & EDWARDS	Paid by Check #36698		05/27/2022	06/10/2022	06/10/2022		06/10/2022	34.81
477215765295/22	ALTA & EL MONTE WAY	Paid by Check #36699		05/27/2022	06/10/2022	06/10/2022		06/10/2022	139.84
535548886275/22	912 N ALTA @SAGINAW & ALTA	Paid by Check #36700		05/27/2022	06/10/2022	06/10/2022		06/10/2022	48.46
565766708995/22	NW COR ALICE & W EL MONTE WAY	Paid by Check #36701		05/27/2022	06/10/2022	06/10/2022		06/10/2022	86.69
665766702525/22	NW COR ALTA & RD 80	Paid by Check #36702		05/27/2022	06/10/2022	06/10/2022		06/10/2022	65.42
		Vendor 76 - Pacific Gas & Electric Totals				Invoices	16		\$3,259.20
Vendor 551 - RDJ Specialties, Inc.									
115144	PD - Police Badge Stickers	Paid by Check #36713		05/31/2022	06/10/2022	06/10/2022		06/10/2022	1,031.60
		Vendor 551 - RDJ Specialties, Inc. Totals				Invoices	1		\$1,031.60
Vendor 1526 - Robert Soria Trucking									
15017	BASE ROCK	Paid by Check #36739		05/18/2022	06/10/2022	06/10/2022		06/10/2022	240.00
15018	FILL SAND	Paid by Check #36739		05/18/2022	06/10/2022	06/10/2022		06/10/2022	607.60
		Vendor 1526 - Robert Soria Trucking Totals				Invoices	2		\$847.60
Vendor 1733 - Gerardo Santana									
Boot Reimb	Reimbursement	Paid by Check #36714		06/06/2022	06/10/2022	06/10/2022		06/10/2022	180.00
		Vendor 1733 - Gerardo Santana Totals				Invoices	1		\$180.00
Vendor 436 - Ruben Saucedo									
061722	Fy 21/22-SE-Ent Band for SNL on 6/17/22	Paid by Check #36715		05/31/2022	06/10/2022	06/10/2022	06/06/2022	06/10/2022	700.00
		Vendor 436 - Ruben Saucedo Totals				Invoices	1		\$700.00



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 42 - Scout Specialties									
155786	BLUE MARKING PAINT	Paid by Check #36740		05/17/2022	06/10/2022	06/10/2022		06/10/2022	59.89
		Vendor 42 - Scout Specialties Totals				Invoices	1		\$59.89
Vendor 61 - Silvas Oil Company Inc.									
177647CT	May 2022	Paid by Check #36716		05/31/2022	06/10/2022	06/10/2022		06/10/2022	765.16
		Vendor 61 - Silvas Oil Company Inc. Totals				Invoices	1		\$765.16
Vendor 431 - Sparkletts									
9406519 060122	Fy 21/22-Dept bottled wa/delivery service	Paid by Check #36717		06/01/2022	06/10/2022	06/10/2022	06/03/2022	06/10/2022	108.73
		Vendor 431 - Sparkletts Totals				Invoices	1		\$108.73
Vendor 940 - Sunbelt Rentals, Inc.									
125467337-0001	EXCAVATOR RENTAL	Paid by Check #36741		05/05/2022	06/10/2022	06/10/2022		06/10/2022	1,190.10
		Vendor 940 - Sunbelt Rentals, Inc. Totals				Invoices	1		\$1,190.10
Vendor 1082 - 3R Construction or The Island Convention Center									
005029	3R Construction	Paid by Check #36718		06/02/2022	06/10/2022	06/10/2022		06/10/2022	14,700.00
		Vendor 1082 - 3R Construction or The Island Convention Center Totals				Invoices	1		\$14,700.00
Vendor 329 - Townsend Public Affairs									
18499	CONSULTING JUNE 2022	Paid by Check #36719		06/01/2022	06/10/2022	06/10/2022		06/10/2022	5,000.00
		Vendor 329 - Townsend Public Affairs Totals				Invoices	1		\$5,000.00
Vendor 461 - Toyota of Selma									
12547	REPAIR PART FOR CC 2	Paid by Check #36742		05/26/2022	06/10/2022	06/10/2022		06/10/2022	576.16
		Vendor 461 - Toyota of Selma Totals				Invoices	1		\$576.16
Vendor 362 - Trace Analytics, Inc									
22-07458	Equipment	Paid by Check #36720		04/28/2022	06/10/2022	06/10/2022		06/10/2022	286.53
		Vendor 362 - Trace Analytics, Inc Totals				Invoices	1		\$286.53
Vendor 49 - Tulare County									
22-36	PD - Certified First Aid Training 05/27/2022 (PD Volunteers)	Paid by Check #36721		05/31/2022	06/10/2022	06/10/2022		06/10/2022	300.00
		Vendor 49 - Tulare County Totals				Invoices	1		\$300.00
Vendor 307 - Tulare County Consolidated Ambulance Dispatch, Inc									
22-06-07	June 2022	Paid by Check #36722		06/06/2022	06/10/2022	06/10/2022		06/10/2022	6,414.84
		Vendor 307 - Tulare County Consolidated Ambulance Dispatch, Inc Totals				Invoices	1		\$6,414.84
Vendor 273 - US Bank									
473335826	Copier Lease 05/20/2022-06/20/2022	Paid by Check #36723		05/26/2022	06/10/2022	06/10/2022		06/10/2022	2,463.38



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 273 - US Bank Totals				Invoices			1		\$2,463.38
Vendor 1434 - Vast Networks									
35992	06/01/2022-06/30/2022 Internet	Paid by Check #36724		06/01/2022	06/10/2022	06/10/2022		06/10/2022	4,554.07
Vendor 1434 - Vast Networks Totals				Invoices			1		\$4,554.07
Vendor 354 - Verizon Wireless									
9906518316	June 2022	Paid by Check #36725		05/14/2022	06/10/2022	06/10/2022		06/10/2022	393.74
Vendor 354 - Verizon Wireless Totals				Invoices			1		\$393.74
Vendor 209 - Zweigle Septic Service									
37253	Fy 21/22-Parks-Portable toilet rental for Ent Plaza for 5/2022	Paid by Check #36726		05/31/2022	06/10/2022	06/10/2022	06/03/2022	06/10/2022	420.00
37204	PD - Hand-wash Station	Paid by Check #36726		05/09/2022	06/10/2022	06/10/2022		06/10/2022	75.00
37279	PD - Hand-wash Station	Paid by Check #36726		06/06/2022	06/10/2022	06/10/2022		06/10/2022	75.00
Vendor 209 - Zweigle Septic Service Totals				Invoices			3		\$570.00
Vendor UnitedHealthcare									
22-313	Overpayment Run #22-313	Paid by Check #36727		06/02/2022	06/10/2022	06/10/2022		06/10/2022	191.20
Vendor UnitedHealthcare Totals				Invoices			1		\$191.20
Vendor UnitedHealthcare									
21-3983	Overpayment Run #21-3983	Paid by Check #36728		06/02/2022	06/10/2022	06/10/2022		06/10/2022	88.00
Vendor UnitedHealthcare Totals				Invoices			1		\$88.00
Grand Totals				Invoices			126		\$686,508.16



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 385 - 4 Creeks, Inc.									
24765	4 Creeks Kamm and Alta Roundabout	Paid by Check #36743		05/12/2022	06/17/2022	06/17/2022		06/17/2022	7,880.96
Vendor 385 - 4 Creeks, Inc. Totals							Invoices	1	\$7,880.96
Vendor 1143 - AAA Quality Services, Inc.									
00325018	Fy 21/22-Parks-Potty rental/service @ Centennial	Paid by Check #36744		06/04/2022	06/17/2022	06/17/2022	06/08/2022	06/17/2022	258.13
00325019	Fy 21/22-Parks-Portable potty rental/clng @ Nebraska park	Paid by Check #36744		06/04/2022	06/17/2022	06/17/2022	06/08/2022	06/17/2022	280.13
Vendor 1143 - AAA Quality Services, Inc. Totals							Invoices	2	\$538.26
Vendor 263 - Advantek Benefit Administrators									
2205 0011	May 2022	Paid by Check #36745		05/02/2022	06/17/2022	06/17/2022		06/17/2022	71,443.66
06/10/2022	06/10/2022	Paid by Check #36745		06/10/2022	06/17/2022	06/17/2022		06/17/2022	17,849.17
2206 0011	June 2022	Paid by Check #36745		06/10/2022	06/17/2022	06/17/2022		06/17/2022	73,118.88
Vendor 263 - Advantek Benefit Administrators Totals							Invoices	3	\$162,411.71
Vendor 1599 - Adventist Health Toxicology									
1677	PD - Toxicology Service	Paid by Check #36746		06/06/2022	06/17/2022	06/17/2022		06/17/2022	1,681.00
Vendor 1599 - Adventist Health Toxicology Totals							Invoices	1	\$1,681.00
Vendor 351 - Anthem Blue Cross									
000236102517	MEDDERS 936A79191	Paid by Check #36748		05/07/2022	06/17/2022	06/17/2022		06/17/2022	832.71
000237560820	RAMIREZ 992W01856	Paid by Check #36747		05/16/2022	06/17/2022	06/17/2022		06/17/2022	195.60
000238797439	FY 22/23 RAMIREZ 010W01865	Paid by Check #36749		06/04/2022	06/17/2022	06/17/2022		06/17/2022	92.00
Vendor 351 - Anthem Blue Cross Totals							Invoices	3	\$1,120.31
Vendor 21 - Aramark Uniform Services Inc.									
503000549596	Fy 21/22-Parks-Uniform services for week of 06/08/22	Paid by Check #36750		06/08/2022	06/17/2022	06/17/2022	06/08/2022	06/17/2022	45.51
Vendor 21 - Aramark Uniform Services Inc. Totals							Invoices	1	\$45.51
Vendor 17 - AT&T									
2501271961 06/22	Telephone	Paid by Check #36755		06/01/2022	06/17/2022	06/17/2022		06/17/2022	76.22
93910544766/22	Telephone	Paid by Check #36753		06/10/2022	06/17/2022	06/17/2022		06/17/2022	22.43
93910544786/22	Telephone	Paid by Check #36754		06/10/2022	06/17/2022	06/17/2022		06/17/2022	22.43
2872932128685/22	Telephone	Paid by Check #36751		05/16/2022	06/17/2022	06/17/2022		06/17/2022	281.11
5595960649 05/22	Telephone	Paid by Check #36752		05/26/2022	06/17/2022	06/17/2022		06/17/2022	1,840.46
Vendor 17 - AT&T Totals							Invoices	5	\$2,242.65
Vendor 376 - BCS Consulting, LLC									
2022117	IT Services Monthly - May 2022	Paid by Check #36756		06/07/2022	06/17/2022	06/17/2022		06/17/2022	6,200.00
Vendor 376 - BCS Consulting, LLC Totals							Invoices	1	\$6,200.00



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 105 - Best Uniforms									
42937	PD-Return Vasquez- MK 4 case	Paid by Check #36757		02/11/2022	06/17/2022	06/17/2022		06/17/2022	(39.00)
43080	PD - Body Armor - Josue Silva	Paid by Check #36757		06/13/2022	06/17/2022	06/17/2022		06/17/2022	1,131.17
Vendor 105 - Best Uniforms Totals							Invoices	2	\$1,092.17
Vendor 116 - BSK Analytical Laboratories									
AF13545	WATER SAMPLE TESTING - WATER DEPT	Paid by Check #36758		06/01/2022	06/17/2022	06/17/2022		06/17/2022	176.00
Vendor 116 - BSK Analytical Laboratories Totals							Invoices	1	\$176.00
Vendor 74 - Buddy's Trophies & Advertising Spec.									
33137	Fy 21/22-Sports Prog-Trophies for Baseball Season 2022	Paid by Check #36759		06/07/2022	06/17/2022	06/17/2022	06/13/2022	06/17/2022	2,603.49
Vendor 74 - Buddy's Trophies & Advertising Spec. Totals							Invoices	1	\$2,603.49
Vendor 80 - California Business Machines									
298744	PD - Copiers Maintenance Charges	Paid by Check #36760		06/10/2022	06/17/2022	06/17/2022		06/17/2022	369.69
Vendor 80 - California Business Machines Totals							Invoices	1	\$369.69
Vendor 94 - California Public Employees Retirement									
05/22-06/04/22	Payroll 05/22/22-06/04/22	Paid by EFT #2020		06/10/2022	06/14/2022	06/14/2022		06/14/2022	92,276.56
2022-00000455	31 - 457 - Employee CalPERS \$*	Paid by EFT #2019		06/10/2022	06/14/2022	06/14/2022		06/14/2022	9,911.43
Vendor 94 - California Public Employees Retirement Totals							Invoices	2	\$102,187.99
Vendor 305 - Cartozian Air Conditioning and Heating Inc.									
18308	CITY HALL 05/24/2022 REPAIRS	Paid by Check #36761		06/06/2022	06/17/2022	06/17/2022		06/17/2022	623.90
Vendor 305 - Cartozian Air Conditioning and Heating Inc. Totals							Invoices	1	\$623.90
Vendor 333 - Cintas Corporation No. 2									
4118416936	Contractual	Paid by Check #36762		05/04/2022	06/17/2022	06/17/2022		06/17/2022	21.16
4118416967	Contractual	Paid by Check #36762		05/04/2022	06/17/2022	06/17/2022		06/17/2022	240.82
4118417014	Contractual	Paid by Check #36762		05/04/2022	06/17/2022	06/17/2022		06/17/2022	367.21
4118417047	Contractual	Paid by Check #36762		05/04/2022	06/17/2022	06/17/2022		06/17/2022	92.62
4118417085	Contractual	Paid by Check #36762		05/04/2022	06/17/2022	06/17/2022		06/17/2022	95.60
4119120811	Contractual	Paid by Check #36762		05/11/2022	06/17/2022	06/17/2022		06/17/2022	184.81
4119120817	Contractual	Paid by Check #36762		05/11/2022	06/17/2022	06/17/2022		06/17/2022	222.02
4119821278	Contractual	Paid by Check #36762		05/18/2022	06/17/2022	06/17/2022		06/17/2022	21.16
4119821330	Contractual	Paid by Check #36762		05/18/2022	06/17/2022	06/17/2022		06/17/2022	240.82
4119821341	Contractual	Paid by Check #36762		05/18/2022	06/17/2022	06/17/2022		06/17/2022	87.38
4119821348	Contractual	Paid by Check #36762		05/18/2022	06/17/2022	06/17/2022		06/17/2022	92.08
4119821356	Contractual	Paid by Check #36762		05/18/2022	06/17/2022	06/17/2022		06/17/2022	298.80
1903044174	Contractual	Paid by Check #36762		05/19/2022	06/17/2022	06/17/2022		06/17/2022	227.74
1903054313	Contractual	Paid by Check #36762		05/20/2022	06/17/2022	06/17/2022		06/17/2022	1,420.48



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4120517815	Contractual	Paid by Check #36762		05/25/2022	06/17/2022	06/17/2022		06/17/2022	222.02
4120517854	Contractual	Paid by Check #36762		05/25/2022	06/17/2022	06/17/2022		06/17/2022	160.70
1903076954	Contractual	Paid by Check #36762		05/31/2022	06/17/2022	06/17/2022		06/17/2022	943.95
4118417235	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	210.19
4118567840	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	126.99
4118567880	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	139.89
4118568105	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	678.77
4119121057	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	229.34
4119258555	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	139.54
4119258596	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	126.99
4119258760	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	749.77
4119821482	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	210.00
4119947047	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	139.54
4119947076	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	126.99
4119947180	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	628.83
4120517966	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	210.00
4120634343	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	139.54
4120634424	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	126.99
4120634582	Contractual	Paid by Check #36762		06/10/2022	06/17/2022	06/17/2022		06/17/2022	818.67
4121861424	PD - Janitorial Supplies	Paid by Check #36762		06/08/2022	06/17/2022	06/17/2022		06/17/2022	57.99
Vendor 333 - Cintas Corporation No. 2 Totals								Invoices 34	\$9,799.40
Vendor 8 - City of Dinuba									
PettyCash 6/2022	Reimbursement	Paid by Check #36763		06/13/2022	06/17/2022	06/17/2022		06/17/2022	210.91
Vendor 8 - City of Dinuba Totals								Invoices 1	\$210.91
Vendor 239 - City of Fresno									
7504	PD - PSP Training - Ryan Robison	Paid by Check #36764		03/07/2022	06/17/2022	06/17/2022		06/17/2022	606.00
7517	PD - PSP Training - Calixto Arias	Paid by Check #36764		03/07/2022	06/17/2022	06/17/2022		06/17/2022	606.00
Vendor 239 - City of Fresno Totals								Invoices 2	\$1,212.00
Vendor 240 - Clean Cut Landscape Management Inc.									
3606	Monthly Landscaping May 2022	Paid by Check #36765		05/31/2022	06/17/2022	06/17/2022		06/17/2022	17,809.00
Vendor 240 - Clean Cut Landscape Management Inc. Totals								Invoices 1	\$17,809.00
Vendor 1669 - Colantuono, Highsmith & Whatley, PC									
50985	SERVICE MONTH FEBRUARY 2022	Paid by Check #36766		03/04/2022	06/17/2022	06/17/2022		06/17/2022	108.23
52212	PG&E COALITION-UUT May 2022	Paid by Check #36766		06/06/2022	06/17/2022	06/17/2022		06/17/2022	149.60
Vendor 1669 - Colantuono, Highsmith & Whatley, PC Totals								Invoices 2	\$257.83
Vendor 1419 - Collins & Schoettler Planning Consultant, Inc.									
1294	Collins Schoettler Planning Support	Paid by Check #36767		06/06/2022	06/17/2022	06/17/2022		06/17/2022	8,165.00



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
1298	Zoning Ordinance Update May 2022	Paid by Check #36767		06/06/2022	06/17/2022	06/17/2022		06/17/2022	345.00
Vendor 1419 - Collins & Schoettler Planning Consultant, Inc. Totals									
								Invoices	2
									\$8,510.00
Vendor 170 - Comcast									
0135597	06/02/22 405 E El Monte Way	Paid by Check #36769		06/02/2022	06/17/2022	06/17/2022		06/17/2022	69.48
0160181	06/07/22 1088 E KAMM AVE	Paid by Check #36768		06/07/2022	06/17/2022	06/17/2022		06/17/2022	32.16
Vendor 170 - Comcast Totals									
								Invoices	2
									\$101.64
Vendor 3 - Culligan Water									
182941	PORTABLE EXCHANGE TANK, 1 HIC SERVICE, DI RENTAL - WWTP	Paid by Check #36770		05/31/2022	06/17/2022	06/17/2022		06/17/2022	76.00
183366	PORTABLE EXCHANGE TANK - PW	Paid by Check #36770		05/31/2022	06/17/2022	06/17/2022		06/17/2022	79.00
Vendor 3 - Culligan Water Totals									
								Invoices	2
									\$155.00
Vendor 378 - Cummins Allison Corp.									
1419007	FY 2023 Postage Machine Contract 6/2022-6/2023	Paid by Check #36771		05/27/2022	06/17/2022	06/17/2022		06/17/2022	604.10
Vendor 378 - Cummins Allison Corp. Totals									
								Invoices	1
									\$604.10
Vendor 1834 - Judy Jean Davis									
06242022	Fy 21/22-SE-Ent Band for SNL on 6/24/22	Paid by Check #36772		06/24/2022	06/17/2022	06/17/2022	06/07/2022	06/17/2022	400.00
Vendor 1834 - Judy Jean Davis Totals									
								Invoices	1
									\$400.00
Vendor 77 - Department of Justice									
584728	PD - Fingerprints Service / May 2022	Paid by Check #36773		06/03/2022	06/17/2022	06/17/2022		06/17/2022	957.00
Vendor 77 - Department of Justice Totals									
								Invoices	1
									\$957.00
Vendor 4 - Dinuba Lumber Company									
435933	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	1.93
435950	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	224.93
435974	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	8.96
436082	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	54.87
436195	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	24.78
436197	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	11.71
436226	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	(11.71)
436227	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	14.56
436320	Maintenance	Paid by Check #36774		05/02/2022	06/17/2022	06/17/2022		06/17/2022	153.08
436380	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	69.75
436397	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	60.92
436426	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	15.89
436438	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	41.94



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436491	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	9.63
436497	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	25.26
436511	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	28.31
436662	Maintenance	Paid by Check #36774		05/03/2022	06/17/2022	06/17/2022		06/17/2022	22.45
437031	Maintenance	Paid by Check #36774		05/04/2022	06/17/2022	06/17/2022		06/17/2022	13.37
437039	Maintenance	Paid by Check #36774		05/04/2022	06/17/2022	06/17/2022		06/17/2022	27.33
437061	Maintenance	Paid by Check #36774		05/04/2022	06/17/2022	06/17/2022		06/17/2022	34.55
437135	Maintenance	Paid by Check #36774		05/04/2022	06/17/2022	06/17/2022		06/17/2022	13.37
437154	Maintenance	Paid by Check #36774		05/04/2022	06/17/2022	06/17/2022		06/17/2022	57.27
437163	Maintenance	Paid by Check #36774		05/04/2022	06/17/2022	06/17/2022		06/17/2022	10.49
437373	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	146.45
437430	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	28.31
437456	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	8.19
437523	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	43.63
437533	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	12.58
437562	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	46.83
437613	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	54.26
437788	Maintenance	Paid by Check #36774		05/05/2022	06/17/2022	06/17/2022		06/17/2022	88.03
437841	Maintenance	Paid by Check #36774		05/06/2022	06/17/2022	06/17/2022		06/17/2022	16.44
437852	Maintenance	Paid by Check #36774		05/06/2022	06/17/2022	06/17/2022		06/17/2022	3.97
437902	Maintenance	Paid by Check #36774		05/06/2022	06/17/2022	06/17/2022		06/17/2022	22.74
437928	Maintenance	Paid by Check #36774		05/06/2022	06/17/2022	06/17/2022		06/17/2022	6.94
437945	Maintenance	Paid by Check #36774		05/06/2022	06/17/2022	06/17/2022		06/17/2022	5.43
438016	Maintenance	Paid by Check #36774		05/06/2022	06/17/2022	06/17/2022		06/17/2022	65.53
438280	Maintenance	Paid by Check #36774		05/07/2022	06/17/2022	06/17/2022		06/17/2022	46.84
439063	Maintenance	Paid by Check #36774		05/09/2022	06/17/2022	06/17/2022		06/17/2022	49.79
439082	Maintenance	Paid by Check #36774		05/09/2022	06/17/2022	06/17/2022		06/17/2022	124.66
439093	Maintenance	Paid by Check #36774		05/09/2022	06/17/2022	06/17/2022		06/17/2022	29.30
439095	Maintenance	Paid by Check #36774		05/09/2022	06/17/2022	06/17/2022		06/17/2022	18.53
439328	Maintenance	Paid by Check #36774		05/09/2022	06/17/2022	06/17/2022		06/17/2022	57.80
439333	Maintenance	Paid by Check #36774		05/09/2022	06/17/2022	06/17/2022		06/17/2022	10.24
439413	Maintenance	Paid by Check #36774		05/09/2022	06/17/2022	06/17/2022		06/17/2022	217.22
439594	Maintenance	Paid by Check #36774		05/10/2022	06/17/2022	06/17/2022		06/17/2022	17.54
439601	Maintenance	Paid by Check #36774		05/10/2022	06/17/2022	06/17/2022		06/17/2022	5.26
439626	Maintenance	Paid by Check #36774		05/10/2022	06/17/2022	06/17/2022		06/17/2022	12.39
439792	Maintenance	Paid by Check #36774		05/10/2022	06/17/2022	06/17/2022		06/17/2022	15.52
439844	Maintenance	Paid by Check #36774		05/10/2022	06/17/2022	06/17/2022		06/17/2022	36.33
440078	Maintenance	Paid by Check #36774		05/11/2022	06/17/2022	06/17/2022		06/17/2022	25.37
440096	Maintenance	Paid by Check #36774		05/11/2022	06/17/2022	06/17/2022		06/17/2022	9.27
440336	Maintenance	Paid by Check #36774		05/11/2022	06/17/2022	06/17/2022		06/17/2022	14.15
440501	Maintenance	Paid by Check #36774		05/12/2022	06/17/2022	06/17/2022		06/17/2022	33.68
440520	Maintenance	Paid by Check #36774		05/12/2022	06/17/2022	06/17/2022		06/17/2022	13.37



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440526	Maintenance	Paid by Check #36774		05/12/2022	06/17/2022	06/17/2022		06/17/2022	20.50
440874	Maintenance	Paid by Check #36774		05/12/2022	06/17/2022	06/17/2022		06/17/2022	7.22
440917	Maintenance	Paid by Check #36774		05/12/2022	06/17/2022	06/17/2022		06/17/2022	10.73
440986	Maintenance	Paid by Check #36774		05/13/2022	06/17/2022	06/17/2022		06/17/2022	29.74
441000	Maintenance	Paid by Check #36774		05/13/2022	06/17/2022	06/17/2022		06/17/2022	7.80
441022	Maintenance	Paid by Check #36774		05/13/2022	06/17/2022	06/17/2022		06/17/2022	18.93
441099	Maintenance	Paid by Check #36774		05/13/2022	06/17/2022	06/17/2022		06/17/2022	15.12
441447	Maintenance	Paid by Check #36774		05/14/2022	06/17/2022	06/17/2022		06/17/2022	12.39
441501	Maintenance	Paid by Check #36774		05/14/2022	06/17/2022	06/17/2022		06/17/2022	21.65
442239	Maintenance	Paid by Check #36774		05/16/2022	06/17/2022	06/17/2022		06/17/2022	6.42
442249	Maintenance	Paid by Check #36774		05/16/2022	06/17/2022	06/17/2022		06/17/2022	10.14
442546	Maintenance	Paid by Check #36774		05/16/2022	06/17/2022	06/17/2022		06/17/2022	51.04
442759	Maintenance	Paid by Check #36774		05/17/2022	06/17/2022	06/17/2022		06/17/2022	6.82
442817	Maintenance	Paid by Check #36774		05/17/2022	06/17/2022	06/17/2022		06/17/2022	42.07
443157	Maintenance	Paid by Check #36774		05/17/2022	06/17/2022	06/17/2022		06/17/2022	8.95
443177	Maintenance	Paid by Check #36774		05/17/2022	06/17/2022	06/17/2022		06/17/2022	7.60
443229	Maintenance	Paid by Check #36774		05/18/2022	06/17/2022	06/17/2022		06/17/2022	25.66
443296	Maintenance	Paid by Check #36774		05/18/2022	06/17/2022	06/17/2022		06/17/2022	6.29
443301	Maintenance	Paid by Check #36774		05/18/2022	06/17/2022	06/17/2022		06/17/2022	68.42
443305	Maintenance	Paid by Check #36774		05/18/2022	06/17/2022	06/17/2022		06/17/2022	41.34
443362	Maintenance	Paid by Check #36774		05/18/2022	06/17/2022	06/17/2022		06/17/2022	(32.14)
443374	Maintenance	Paid by Check #36774		05/18/2022	06/17/2022	06/17/2022		06/17/2022	9.65
443377	Maintenance	Paid by Check #36774		05/18/2022	06/17/2022	06/17/2022		06/17/2022	99.15
443677	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	34.08
443693	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	10.92
443694	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	17.62
443781	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	39.16
443801	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	38.81
443803	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	37.07
443815	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	27.97
443943	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	8.38
444003	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	(84.72)
444007	Maintenance	Paid by Check #36774		05/19/2022	06/17/2022	06/17/2022		06/17/2022	22.30
444195	Maintenance	Paid by Check #36774		05/20/2022	06/17/2022	06/17/2022		06/17/2022	38.64
444196	Maintenance	Paid by Check #36774		05/20/2022	06/17/2022	06/17/2022		06/17/2022	49.91
444259	Maintenance	Paid by Check #36774		05/20/2022	06/17/2022	06/17/2022		06/17/2022	38.33
444323	Maintenance	Paid by Check #36774		05/20/2022	06/17/2022	06/17/2022		06/17/2022	21.61
444384	Maintenance	Paid by Check #36774		05/20/2022	06/17/2022	06/17/2022		06/17/2022	9.87
444512	Maintenance	Paid by Check #36774		05/20/2022	06/17/2022	06/17/2022		06/17/2022	10.11
444542	Maintenance	Paid by Check #36774		05/20/2022	06/17/2022	06/17/2022		06/17/2022	71.83
445526	Maintenance	Paid by Check #36774		05/23/2022	06/17/2022	06/17/2022		06/17/2022	226.09
445664	Maintenance	Paid by Check #36774		05/23/2022	06/17/2022	06/17/2022		06/17/2022	37.32



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445674	Maintenance	Paid by Check #36774		05/23/2022	06/17/2022	06/17/2022		06/17/2022	311.72
445697	Maintenance	Paid by Check #36774		05/23/2022	06/17/2022	06/17/2022		06/17/2022	47.61
445698	Maintenance	Paid by Check #36774		05/23/2022	06/17/2022	06/17/2022		06/17/2022	3.21
445884	Maintenance	Paid by Check #36774		05/23/2022	06/17/2022	06/17/2022		06/17/2022	15.66
446067	Maintenance	Paid by Check #36774		05/24/2022	06/17/2022	06/17/2022		06/17/2022	184.43
446069	Maintenance	Paid by Check #36774		05/24/2022	06/17/2022	06/17/2022		06/17/2022	73.00
446499	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	19.51
446511	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	46.81
446512	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	175.76
446564	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	153.26
446671	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	45.85
446817	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	15.12
446884	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	8.68
446913	Maintenance	Paid by Check #36774		05/25/2022	06/17/2022	06/17/2022		06/17/2022	322.21
446982	Maintenance	Paid by Check #36774		05/26/2022	06/17/2022	06/17/2022		06/17/2022	21.61
446984	Maintenance	Paid by Check #36774		05/26/2022	06/17/2022	06/17/2022		06/17/2022	19.52
447035	Maintenance	Paid by Check #36774		05/26/2022	06/17/2022	06/17/2022		06/17/2022	6.42
447178	Maintenance	Paid by Check #36774		05/26/2022	06/17/2022	06/17/2022		06/17/2022	9.27
447582	Maintenance	Paid by Check #36774		05/27/2022	06/17/2022	06/17/2022		06/17/2022	10.14
447584	Maintenance	Paid by Check #36774		05/27/2022	06/17/2022	06/17/2022		06/17/2022	8.19
447999	Maintenance	Paid by Check #36774		05/28/2022	06/17/2022	06/17/2022		06/17/2022	12.39
448547	Maintenance	Paid by Check #36774		05/29/2022	06/17/2022	06/17/2022		06/17/2022	1.75
449118	Maintenance	Paid by Check #36774		05/31/2022	06/17/2022	06/17/2022		06/17/2022	18.25
449120	Maintenance	Paid by Check #36774		05/31/2022	06/17/2022	06/17/2022		06/17/2022	41.48
449131	Maintenance	Paid by Check #36774		05/31/2022	06/17/2022	06/17/2022		06/17/2022	9.75
449208	Maintenance	Paid by Check #36774		05/31/2022	06/17/2022	06/17/2022		06/17/2022	16.39
449249	Maintenance	Paid by Check #36774		05/31/2022	06/17/2022	06/17/2022		06/17/2022	16.38
449313	Maintenance	Paid by Check #36774		05/31/2022	06/17/2022	06/17/2022		06/17/2022	57.83
449420	Maintenance	Paid by Check #36774		05/31/2022	06/17/2022	06/17/2022		06/17/2022	6.42
Vendor 4 - Dinuba Lumber Company Totals							Invoices	126	\$5,029.64
Vendor 341 - Dinuba Tires LLC									
073354	FLAT REPAIR FOR VP 021	Paid by Check #36775		06/06/2022	06/17/2022	06/17/2022		06/17/2022	20.00
Vendor 341 - Dinuba Tires LLC Totals							Invoices	1	\$20.00
Vendor 62 - Ed Dena's Auto Center									
202075	2022 Traverse Vin number ending #78790	Paid by Check #36776		06/10/2022	06/17/2022	06/17/2022		06/17/2022	32,241.55
202076	2022 Traverse Vin number ending #78720	Paid by Check #36776		06/10/2022	06/17/2022	06/17/2022		06/17/2022	32,241.55
Vendor 62 - Ed Dena's Auto Center Totals							Invoices	2	\$64,483.10
Vendor 309 - Elbert Distributing									



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PI0047308	FLEET SUPPLIES	Paid by Check #36777		06/09/2022	06/17/2022	06/17/2022		06/17/2022	207.00
		Vendor	309 - Elbert Distributing	Totals		Invoices	1		\$207.00
Vendor 1506 - Enterprise FM Trust									
FBN4487403	Fy 21/22-Parks/L&L-Leased truck payments	Paid by Check #36778		06/03/2022	06/17/2022	06/17/2022	06/14/2022	06/17/2022	1,802.72
2700	Fy 21/22-CS-Late fees on leased trk pymnt for 2/2022	Paid by Check #36778		06/04/2022	06/17/2022	06/17/2022	06/13/2022	06/17/2022	27.04
		Vendor	1506 - Enterprise FM Trust	Totals		Invoices	2		\$1,829.76
Vendor 1591 - Environment Control									
16127-299	JANITORIAL MAINTENANCE-JUNE 2022	Paid by Check #36779		06/01/2022	06/17/2022	06/17/2022		06/17/2022	10,847.32
		Vendor	1591 - Environment Control	Totals		Invoices	1		\$10,847.32
Vendor 16 - Ernest Packaging Solutions									
90580006	Fy 21/22-Parks-Janitorial supplies for city parks/restrooms	Paid by Check #36780		06/07/2022	06/17/2022	06/17/2022	06/13/2022	06/17/2022	1,072.99
		Vendor	16 - Ernest Packaging Solutions	Totals		Invoices	1		\$1,072.99
Vendor 1663 - ESO Solutions, Inc.									
ESO-56237	Contractual	Paid by Check #36781		06/15/2021	06/17/2022	06/17/2022		06/17/2022	1,024.85
		Vendor	1663 - ESO Solutions, Inc.	Totals		Invoices	1		\$1,024.85
Vendor 36 - Ewing Irrigation Products									
17018090	Fy 21/22-Parks-Rotator	Paid by Check #36782		06/10/2022	06/17/2022	06/17/2022	06/13/2022	06/17/2022	299.16
17018110	Fy 21/22-Parks-battery control	Paid by Check #36782		06/10/2022	06/17/2022	06/17/2022	06/13/2022	06/17/2022	112.62
		Vendor	36 - Ewing Irrigation Products	Totals		Invoices	2		\$411.78
Vendor 674 - Adam Flores									
06/13/2022	BOOT ALLOWANCE - ADAM FLORES 2022	Paid by Check #36783		06/13/2022	06/17/2022	06/17/2022		06/17/2022	150.00
		Vendor	674 - Adam Flores	Totals		Invoices	1		\$150.00
Vendor 1801 - GARDA CL WEST, INC									
10695929	SERVICE MONTH JUNE 2022	Paid by Check #36784		06/01/2022	06/17/2022	06/17/2022		06/17/2022	1,353.09
		Vendor	1801 - GARDA CL WEST, INC	Totals		Invoices	1		\$1,353.09
Vendor 18 - The Gas Company									
099015580086/22	CH-405 E EL MONTE WAY	Paid by Check #36786		06/08/2022	06/17/2022	06/17/2022		06/17/2022	31.59
162015800046/22	FD-496 E TULARE	Paid by Check #36785		06/08/2022	06/17/2022	06/17/2022		06/17/2022	31.59
		Vendor	18 - The Gas Company	Totals		Invoices	2		\$63.18
Vendor 712 - GLS US									
4700529	GLS - Willdan	Paid by Check #36787		05/22/2022	06/17/2022	06/17/2022		06/17/2022	36.39



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			Vendor 712 - GLS US Totals				Invoices	1	\$36.39
Vendor 68 - Grainger Inc.									
9328557195	WWTP SUPPLIES	Paid by Check #36788		05/31/2022	06/17/2022	06/17/2022		06/17/2022	546.94
9333588045	REPAIR PARTS FOR T 32	Paid by Check #36788		06/03/2022	06/17/2022	06/17/2022		06/17/2022	1,068.73
			Vendor 68 - Grainger Inc. Totals				Invoices	2	\$1,615.67
Vendor 379 - Guardian EMS Products									
10490	Supplies	Paid by Check #36789		04/19/2022	06/17/2022	06/17/2022		06/17/2022	66.66
			Vendor 379 - Guardian EMS Products Totals				Invoices	1	\$66.66
Vendor 1152 - Hedron									
1514-11	Contractual	Paid by Check #36790		06/01/2022	06/17/2022	06/17/2022		06/17/2022	1,035.00
			Vendor 1152 - Hedron Totals				Invoices	1	\$1,035.00
Vendor 1806 - SERGIO HERNANDEZ									
Reimbursement	Medic Course Reimbursement	Paid by Check #36791		06/10/2022	06/17/2022	06/17/2022		06/17/2022	415.00
			Vendor 1806 - SERGIO HERNANDEZ Totals				Invoices	1	\$415.00
Vendor 174 - Howard's Pest Control									
103404	Fy 21/22-Parks-Pest control for KC park	Paid by Check #36792		03/04/2022	06/17/2022	06/17/2022	06/07/2022	06/17/2022	46.00
103413	Fy 21/22-Parks-Pest control serv for Vuich park	Paid by Check #36792		03/04/2022	06/17/2022	06/17/2022	06/07/2022	06/17/2022	75.00
105490	Cust No. OP1088 - OLD PW	Paid by Check #36792		06/01/2022	06/17/2022	06/17/2022		06/17/2022	67.00
105496	Customer No. KA1088 - PUBLIC WORKS	Paid by Check #36792		06/01/2022	06/17/2022	06/17/2022		06/17/2022	135.00
10951	180 W MERCED ST DINUBA TRANSIT CENTER (Acct#:27335)	Paid by Check #36792		06/01/2022	06/17/2022	06/17/2022		06/17/2022	65.00
105542	PEST CONTROL SERVICES - WWTP	Paid by Check #36792		06/03/2022	06/17/2022	06/17/2022		06/17/2022	55.00
			Vendor 174 - Howard's Pest Control Totals				Invoices	6	\$443.00
Vendor 974 - InfoSend, Inc.									
213427	May 2022 Delinquent Print & Postage	Paid by Check #36793		05/31/2022	06/17/2022	06/17/2022		06/17/2022	328.43
214351	June 2022 Insert No 37241	Paid by Check #36793		06/08/2022	06/17/2022	06/17/2022		06/17/2022	903.53
			Vendor 974 - InfoSend, Inc. Totals				Invoices	2	\$1,231.96
Vendor 1403 - Kings Industrial Occupational Medical Center, Inc.									
139689	SERVICE MONTH MARCH 2022	Paid by Check #36794		03/07/2022	06/17/2022	06/17/2022		06/17/2022	452.00
147092	Toyota	Paid by Check #36794		05/09/2022	06/17/2022	06/17/2022		06/17/2022	90.00
			Vendor 1403 - Kings Industrial Occupational Medical Center, Inc. Totals				Invoices	2	\$542.00
Vendor 1831 - KINGS WATER ALLIANCE									
124	MEMBERSHIP DUES FY 2022	Paid by Check #36795		05/05/2022	06/17/2022	06/17/2022		06/17/2022	28,122.87



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		Vendor	1831 - KINGS WATER ALLIANCE Totals			Invoices		1	\$28,122.87
Vendor 724 - Language Line Services, Inc.									
10545522	PD - Translation Service	Paid by Check #36796		05/31/2022	06/17/2022	06/17/2022		06/17/2022	50.76
		Vendor	724 - Language Line Services, Inc. Totals			Invoices		1	\$50.76
Vendor 449 - Les Schwab Tire Centers of Central California									
55100283151	TIRES FOR BUS 10	Paid by Check #36797		06/01/2022	06/17/2022	06/17/2022		06/17/2022	510.94
55100283347	REPAIRS TO BUS 10	Paid by Check #36797		06/03/2022	06/17/2022	06/17/2022		06/17/2022	109.00
55100283347B	Repairs/Maintenance	Paid by Check #36797		06/03/2022	06/17/2022	06/17/2022		06/17/2022	.99
55100283369	TIRES FOR PD 46	Paid by Check #36797		06/03/2022	06/17/2022	06/17/2022		06/17/2022	828.52
		Vendor	449 - Les Schwab Tire Centers of Central California Totals			Invoices		4	\$1,449.45
Vendor 857 - Lynn Peavey Company									
390535	PD - Evidence Supplies	Paid by Check #36798		06/08/2022	06/17/2022	06/17/2022		06/17/2022	433.18
		Vendor	857 - Lynn Peavey Company Totals			Invoices		1	\$433.18
Vendor 1181 - McCormick, Kabot & Lew									
13935	Services for April 2022	Paid by Check #36799		04/25/2022	06/17/2022	06/17/2022		06/17/2022	4,742.73
13936	RETAINER APRIL 2022	Paid by Check #36799		04/25/2022	06/17/2022	06/17/2022		06/17/2022	3,300.00
		Vendor	1181 - McCormick, Kabot & Lew Totals			Invoices		2	\$8,042.73
Vendor 160 - Mid Valley Publishing Inc.									
0325879-IN	5/26 Landscaping & Lighting	Paid by Check #36800		05/26/2022	06/17/2022	06/17/2022		06/17/2022	525.00
0325828-IN	Mid Valley Ord 2022-06	Paid by Check #36800		05/12/2022	06/17/2022	06/17/2022		06/17/2022	180.00
0325829-IN	Mid Valley Ord 2022-04	Paid by Check #36800		05/12/2022	06/17/2022	06/17/2022		06/17/2022	180.00
0325878-IN	Mid Valley Pub APP2022-05/2021-02	Paid by Check #36800		05/26/2022	06/17/2022	06/17/2022		06/17/2022	210.00
		Vendor	160 - Mid Valley Publishing Inc. Totals			Invoices		4	\$1,095.00
Vendor 22 - Moore Twining Associates Inc.									
2371973	WATER SAMPLE TESTING WWTP - IN HOUSE	Paid by Check #36801		05/17/2022	06/17/2022	06/17/2022		06/17/2022	70.00
2372222	WATER SAMPLE TESTING WWTP- INDUSTRIAL	Paid by Check #36801		06/03/2022	06/17/2022	06/17/2022		06/17/2022	88.00
2372239	WATER SAMPLE TESTING WWTP- INDUSTRIAL	Paid by Check #36801		06/06/2022	06/17/2022	06/17/2022		06/17/2022	88.00
2372515	WATER SAMPLE TESTING WWTP- INDUSTRIAL	Paid by Check #36801		06/10/2022	06/17/2022	06/17/2022		06/17/2022	88.00
2372521	WATER SAMPLE TESTING WWTP- INDUSTRIAL	Paid by Check #36801		06/10/2022	06/17/2022	06/17/2022		06/17/2022	88.00
2372542	WATER SAMPLE TESTING WWTP- INDUSTRIAL	Paid by Check #36801		06/13/2022	06/17/2022	06/17/2022		06/17/2022	88.00
		Vendor	22 - Moore Twining Associates Inc. Totals			Invoices		6	\$510.00
Vendor 1570 - Mountain Valley Environmental Services, Inc.									



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3671	FY 2023 - CHIEF PLANT OPERATOR FOR WWTP, JULY 2022	Paid by Check #36802		06/01/2022	06/17/2022	06/17/2022		06/17/2022	4,500.00
Vendor 1570 - Mountain Valley Environmental Services, Inc. Totals							Invoices	1	4,500.00
Vendor 88 - Municipal Maintenance Equipment Inc.									
0170862-IN	REPAIR PART FOR T 20	Paid by Check #36803		06/07/2022	06/17/2022	06/17/2022		06/17/2022	451.07
Vendor 88 - Municipal Maintenance Equipment Inc. Totals							Invoices	1	451.07
Vendor 749 - MuniServices									
INV06-014228	SUTA CA - Q4, 2021	Paid by Check #36804		05/23/2022	06/17/2022	06/17/2022		06/17/2022	1,238.26
Vendor 749 - MuniServices Totals							Invoices	1	1,238.26
Vendor 142 - Office Depot BSD									
247052804001	Office Supplies - Office Depot	Paid by Check #36805		06/01/2022	06/17/2022	06/17/2022		06/17/2022	59.81
Vendor 142 - Office Depot BSD Totals							Invoices	1	59.81
Vendor 76 - Pacific Gas & Electric									
898192338785/22	150 W SAGINAW AVE	Paid by Check #36818		05/29/2022	06/17/2022	06/17/2022		06/17/2022	60.62
233750151145/22	250 W SAGINAW AVE	Paid by Check #36847		05/31/2022	06/17/2022	06/17/2022		06/17/2022	30.15
250971736426/22	L & M ALLEY @ FRESNO ST	Paid by Check #36848		06/08/2022	06/17/2022	06/17/2022		06/17/2022	49.72
962476921956/22	225 S L ST	Paid by Check #36851		06/08/2022	06/17/2022	06/17/2022		06/17/2022	53.48
354744710716/22	FD-496 E TULARE	Paid by Check #36849		06/09/2022	06/17/2022	06/17/2022		06/17/2022	645.57
618305447406/22	FD-496 E TULARE	Paid by Check #36850		06/09/2022	06/17/2022	06/17/2022		06/17/2022	4,319.90
575149843766/22	139 N K ST	Paid by Check #36837		06/01/2022	06/17/2022	06/17/2022		06/17/2022	38.03
225762733326/22	425 S ALTA AVE	Paid by Check #36834		06/03/2022	06/17/2022	06/17/2022		06/17/2022	11.32
284878382876/22	1455 S CRAWFORD AVE	Paid by Check #36835		06/08/2022	06/17/2022	06/17/2022		06/17/2022	10.22
860727324976/22	1001 E EL PASO AVE	Paid by Check #36840		06/08/2022	06/17/2022	06/17/2022		06/17/2022	30.87
339630846046/22	S/KAMM & O ST	Paid by Check #36836		06/09/2022	06/17/2022	06/17/2022		06/17/2022	10.46
602118118766/22	201 N URUAPAN WAY	Paid by Check #36838		06/09/2022	06/17/2022	06/17/2022		06/17/2022	2,354.66
774843071196/22	1133 S COLLEGE AVE	Paid by Check #36839		06/09/2022	06/17/2022	06/17/2022		06/17/2022	45.63
945914183256/22	W/COLLEGE 100 N/MARSHALL	Paid by Check #36841		06/09/2022	06/17/2022	06/17/2022		06/17/2022	9.88
323048378375/22	S/E COR HAYES & GERALD	Paid by Check #36812		05/26/2022	06/17/2022	06/17/2022		06/17/2022	9.53
896878734585/22	651 W SAGINAW AVE	Paid by Check #36821		05/26/2022	06/17/2022	06/17/2022		06/17/2022	176.65
493969444875/22	110 S COLLEGE AVE	Paid by Check #36820		05/27/2022	06/17/2022	06/17/2022		06/17/2022	10.56
864715010305/22	ON E EL MONTE WAY & PERRY	Paid by Check #36817		05/27/2022	06/17/2022	06/17/2022		06/17/2022	61.12
168660015855/22	2255 W EL MONTE WAY	Paid by Check #36809		05/29/2022	06/17/2022	06/17/2022		06/17/2022	64.16
506469548395/22	CRAWFORD & EL MONTE SW	Paid by Check #36814		05/29/2022	06/17/2022	06/17/2022		06/17/2022	102.89
212523687135/22	1215 W EL MONTE WAY	Paid by Check #36810		05/31/2022	06/17/2022	06/17/2022		06/17/2022	28.10
245914958175/22	SW SW 7-16-24	Paid by Check #36811		05/31/2022	06/17/2022	06/17/2022		06/17/2022	15,149.20
335464179665/22	KAMM & O ST	Paid by Check #36813		05/31/2022	06/17/2022	06/17/2022		06/17/2022	108.96
839793222585/22	3481 W EL MONTE WAY	Paid by Check #36816		05/31/2022	06/17/2022	06/17/2022		06/17/2022	34.96
923705812635/22	2813 W EL MONTE WAY	Paid by Check #36819		05/31/2022	06/17/2022	06/17/2022		06/17/2022	29.76



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057129638256/22	PW	Paid by Check #36807		06/01/2022	06/17/2022	06/17/2022		06/17/2022	132.03
141629409456/22	389 W EL MONTE WAY	Paid by Check #36808		06/01/2022	06/17/2022	06/17/2022		06/17/2022	73.23
714934640946/22	EUCLID S/LINDARA	Paid by Check #36815		06/01/2022	06/17/2022	06/17/2022		06/17/2022	3,593.15
086574247125/22	NATURAL GAS VEHICLE FUEL 05/22	Paid by Check #36806		06/07/2022	06/17/2022	06/17/2022		06/17/2022	6,156.45
134445515956/22	NW COR M & VENTURA AVE	Paid by Check #36822		06/08/2022	06/17/2022	06/17/2022		06/17/2022	63.14
210475377886/22	155 W MERCED AVE	Paid by Check #36823		06/08/2022	06/17/2022	06/17/2022		06/17/2022	158.99
447571605186/22	180 W MERCED STE A	Paid by Check #36824		06/08/2022	06/17/2022	06/17/2022		06/17/2022	419.30
605804926706/22	148 S M ST	Paid by Check #36827		06/08/2022	06/17/2022	06/17/2022		06/17/2022	44.88
630805446696/22	ALLEY BTWN L & K ST	Paid by Check #36828		06/08/2022	06/17/2022	06/17/2022		06/17/2022	9.86
768101241986/22	180 W MERCED ST STE C	Paid by Check #36830		06/08/2022	06/17/2022	06/17/2022		06/17/2022	285.23
975086523736/22	180 W MERCED ST STE B	Paid by Check #36832		06/08/2022	06/17/2022	06/17/2022		06/17/2022	35.88
169314496946/22	N/KAMM E/GREEN	Paid by Check #36833		06/09/2022	06/17/2022	06/17/2022		06/17/2022	450.99
183409121306/22	100 N/MARSHALL AVE	Paid by Check #36842		06/09/2022	06/17/2022	06/17/2022		06/17/2022	9.86
496411368306/22	MILSAP & MYRTLE ALLEY	Paid by Check #36825		06/09/2022	06/17/2022	06/17/2022		06/17/2022	90.49
516730856046/22	S/E KAMM & ALTA	Paid by Check #36826		06/09/2022	06/17/2022	06/17/2022		06/17/2022	97.69
672472110626/22	TULARE & L ST	Paid by Check #36843		06/09/2022	06/17/2022	06/17/2022		06/17/2022	92.55
676638777016/22	TULARE & L ST	Paid by Check #36829		06/09/2022	06/17/2022	06/17/2022		06/17/2022	54.93
874409527916/22	301 E KAMM AVE	Paid by Check #36831		06/09/2022	06/17/2022	06/17/2022		06/17/2022	22.24
134971623576/22	KAMM & GREEN	Paid by Check #36845		06/10/2022	06/17/2022	06/17/2022		06/17/2022	17,752.48
502735657346/22	RANDLE AVE S/EL MONTE	Paid by Check #36844		06/10/2022	06/17/2022	06/17/2022		06/17/2022	64.35
847471995156/22	ALTA & KAMM AVE	Paid by Check #36846		06/10/2022	06/17/2022	06/17/2022		06/17/2022	92.09
			Vendor 76 - Pacific Gas & Electric Totals				Invoices	46	\$53,146.21
Vendor 7 - Pena's Disposal Services									
6/22 for 5/22	June 2022 Payment for MAY 2022 Disposal Charges	Paid by Check #36852		06/13/2022	06/17/2022	06/17/2022		06/17/2022	131,600.10
July 2022	July 2022 Disposal Contract Payment FY 23	Paid by Check #36852		07/01/2022	06/17/2022	06/17/2022		06/17/2022	60,000.00
664626	SELF HAUL - YARD WASTE, CEMENT	Paid by Check #36852		06/01/2022	06/17/2022	06/17/2022		06/17/2022	539.52
			Vendor 7 - Pena's Disposal Services Totals				Invoices	3	\$192,139.62
Vendor 1565 - Quadient Finance USA, Inc.									
7282 06/09/2022	Postage	Paid by Check #36853		06/09/2022	06/17/2022	06/17/2022		06/17/2022	2,632.25
			Vendor 1565 - Quadient Finance USA, Inc. Totals				Invoices	1	\$2,632.25
Vendor 124 - Reedley Veterinary Hospital									
90	PD - Veterinary Fees - May 2022	Paid by Check #36854		06/02/2022	06/17/2022	06/17/2022		06/17/2022	912.00
			Vendor 124 - Reedley Veterinary Hospital Totals				Invoices	1	\$912.00
Vendor 761 - Rod's Custom Signs Inc.									
14290	Fy 21/22-Sportsplex-Signage for sportsplex	Paid by Check #36855		05/27/2022	06/17/2022	06/17/2022	06/02/2022	06/17/2022	550.70



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Vendor 761 - Rod's Custom Signs Inc. Totals				Invoices			1		\$550.70
Vendor 1677 - Rodeo Wild West									
6922	BOOT ALLOWANCE	Paid by Check #36856		06/09/2022	06/17/2022	06/17/2022		06/17/2022	622.51
Vendor 1677 - Rodeo Wild West Totals				Invoices			1		\$622.51
Vendor 1707 - RRM Design Group									
2415-01-0422A	Dinuba Focused General Plan Update Leap: Task 05 & 3A	Paid by Check #36857		05/20/2022	06/17/2022	06/17/2022		06/17/2022	7,852.50
2415-01-0422B	Dinuba Focused General Plan Update SB2: Task 02 & 07	Paid by Check #36857		05/20/2022	06/17/2022	06/17/2022		06/17/2022	2,107.50
Vendor 1707 - RRM Design Group Totals				Invoices			2		\$9,960.00
Vendor 42 - Scout Specialties									
155699	FLEET SUPPLIES	Paid by Check #36858		05/13/2022	06/17/2022	06/17/2022		06/17/2022	43.40
Vendor 42 - Scout Specialties Totals				Invoices			1		\$43.40
Vendor 46 - Self Help Enterprises									
DINSP05-22	RECORDING FEES; TORRES & PENCE	Paid by Check #36859		05/01/2022	06/17/2022	06/17/2022		06/17/2022	40.00
DINSP05-22-1	HOME LONG TERM MONITORING NORTH PARK APT I & II, EMPEROR ESTATES	Paid by Check #36859		05/01/2022	06/17/2022	06/17/2022		06/17/2022	9,000.00
15	CDBG-CV1 GENERAL ADMIN	Paid by Check #36859		05/17/2022	06/17/2022	06/17/2022		06/17/2022	122.39
BA-12	CDBG-CV2-3 BA Gen Admin, Implementation Costs & CDBG-CV1 Hours	Paid by Check #36859		05/17/2022	06/17/2022	06/17/2022		06/17/2022	1,771.71
SUB-12	CDBG-CV2-3 SUB ASSISTANCE, GENERAL ADMIN & IMPLEMENTATION COST	Paid by Check #36859		05/20/2022	06/17/2022	06/17/2022		06/17/2022	11,256.54
DIN18HM 05-22	DIN18HM ADMIN CHARGES; MAY 2022	Paid by Check #36859		06/02/2022	06/17/2022	06/17/2022		06/17/2022	468.75
DIN19HM 05-22	19-HOME-14967 GENERAL ADMIN	Paid by Check #36859		06/02/2022	06/17/2022	06/17/2022		06/17/2022	972.00
Vendor 46 - Self Help Enterprises Totals				Invoices			7		\$23,631.39
Vendor 141 - Sirchie Finger Print Labs									
0547231-IN	PD - Evidence Supplies	Paid by Check #36860		06/07/2022	06/17/2022	06/17/2022		06/17/2022	415.65
Vendor 141 - Sirchie Finger Print Labs Totals				Invoices			1		\$415.65
Vendor 1396 - Social Vocational Services, Inc.									
40E2204-IN	Fy 21/22-Parks-Grounds maint for May, 2022	Paid by Check #36861		05/31/2022	06/17/2022	06/17/2022	06/08/2022	06/17/2022	1,741.18
Vendor 1396 - Social Vocational Services, Inc. Totals				Invoices			1		\$1,741.18
Vendor 121 - State of California									
2207E54407	1976 California Safe Drinking Water Bond	Paid by Check #36862		06/01/2022	06/17/2022	06/17/2022		06/17/2022	54,707.24



Accounts Payable Invoice Report

Payment Date Range 06/11/22 - 06/17/22
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Vendor 121 - State of California Totals									Invoices 1 <u>\$54,707.24</u>
Vendor 1447 - Monte Sylvester									
06/13/2022	Anthem Reimb 06/01/2022-06/30/2022	Paid by Check #36863		06/13/2022	06/17/2022	06/17/2022		06/17/2022	320.23
Vendor 1447 - Monte Sylvester Totals									Invoices 1 <u>\$320.23</u>
Vendor 189 - Terminix International									
420896948	CH-405 E EL MONTE WAY 05/09/22	Paid by Check #36864		05/09/2022	06/17/2022	06/17/2022		06/17/2022	66.00
420915491	Fy 21/22-CS-Pest control service @ Vuich park 5/4/22	Paid by Check #36864		05/04/2022	06/17/2022	06/17/2022	06/08/2022	06/17/2022	74.00
Vendor 189 - Terminix International Totals									Invoices 2 <u>\$140.00</u>
Vendor 1304 - TJKM									
0052743	TJKM Roadway Segment	Paid by Check #36865		05/31/2022	06/17/2022	06/17/2022		06/17/2022	1,158.30
Vendor 1304 - TJKM Totals									Invoices 1 <u>\$1,158.30</u>
Vendor 311 - Top Dog Training Center									
1545	PD - K9 Maintenance Training / Enzo & Zeus	Paid by Check #36866		06/10/2022	06/17/2022	06/17/2022		06/17/2022	180.00
Vendor 311 - Top Dog Training Center Totals									Invoices 1 <u>\$180.00</u>
Vendor 1633 - Toyota Industries Commercial Finance, Inc.									
4003507623	POLARIS LEASE PAYMENT	Paid by Check #36867		05/27/2022	06/17/2022	06/17/2022		06/17/2022	310.41
Vendor 1633 - Toyota Industries Commercial Finance, Inc. Totals									Invoices 1 <u>\$310.41</u>
Vendor 152 - Trac Net Corp.									
1068	PD - TracNet Software Annual Maintenance 07/01/2022 - 06/30/2023	Paid by Check #36868		06/01/2022	06/17/2022	06/17/2022		06/17/2022	23,900.58
Vendor 152 - Trac Net Corp. Totals									Invoices 1 <u>\$23,900.58</u>
Vendor 902 - Tractor Supply Credit Plan									
0027 05/30/2022	PD-Supplies	Paid by Check #36869		05/30/2022	06/17/2022	06/17/2022		06/17/2022	483.77
Vendor 902 - Tractor Supply Credit Plan Totals									Invoices 1 <u>\$483.77</u>
Vendor 1352 - Trizetto Provider Solutions, LLC									
3U25062200	SERVICE MONTH 06/2022	Paid by Check #36870		06/01/2022	06/17/2022	06/17/2022		06/17/2022	195.28
Vendor 1352 - Trizetto Provider Solutions, LLC Totals									Invoices 1 <u>\$195.28</u>
Vendor 49 - Tulare County									
18978	PD - Vinyl Signs / Volunteers Hours Check 2' x 4'	Paid by Check #36884		03/15/2022	03/18/2022	03/18/2022		06/17/2022	48.49
19181	PD - Awards (Myers & Popovich) / LT Son	Paid by Check #36871		06/09/2022	06/17/2022	06/17/2022		06/17/2022	140.61



Accounts Payable Invoice Report

Payment Date Range 06/11/22 - 06/17/22
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
			Vendor	49 - Tulare County Totals		Invoices	2		\$189.10
Vendor	296 - Tulare Kings Veterinary Emergency								
173142	PD - Veterinary Fees	Paid by Check #36872		06/07/2022	06/17/2022	06/17/2022		06/17/2022	138.00
			Vendor	296 - Tulare Kings Veterinary Emergency Totals		Invoices	1		\$138.00
Vendor	192 - UNUM Life Insurance Company of America								
0537123-001 5/22	Coverage 05/2022	Paid by Check #36873		04/11/2022	06/17/2022	06/17/2022		06/17/2022	11,288.66
0537123-001 6/22	Coverage 06/2022	Paid by Check #36873		05/10/2022	06/17/2022	06/17/2022		06/17/2022	9,930.86
			Vendor	192 - UNUM Life Insurance Company of America Totals		Invoices	2		\$21,219.52
Vendor	51 - Urban Futures Inc.								
CD-2021-029	FY 2021 Continuing Disclosure & Compliance Services	Paid by Check #36874		06/08/2022	06/17/2022	06/17/2022		06/17/2022	15,350.00
			Vendor	51 - Urban Futures Inc. Totals		Invoices	1		\$15,350.00
Vendor	273 - US Bank								
6533256	Safe Drinking Water State Revolving FD	Paid by Check #36877		05/25/2022	06/17/2022	06/17/2022		06/17/2022	1,320.00
8693601312222	PW-FUEL FOR MAY 2022	Paid by Check #36875		05/24/2022	06/17/2022	06/17/2022		06/17/2022	254.99
473335776	ACCT# 530029 - PW COPIER CHARGES	Paid by Check #36876		05/26/2022	06/17/2022	06/17/2022		06/17/2022	795.06
			Vendor	273 - US Bank Totals		Invoices	3		\$2,370.05
Vendor	359 - Valero Marketing & Supply Company								
81373610	PW-FUEL FOR MAY 2022	Paid by EFT #2018		06/06/2022	06/17/2022	06/17/2022		06/17/2022	8,095.72
81384091	May 2022	Paid by EFT #2016		06/06/2022	06/17/2022	06/17/2022		06/17/2022	10,247.13
81374767	PD - Fuel Charges 05/07/2022 - 06/06/2022	Paid by EFT #2017		06/06/2022	06/17/2022	06/17/2022		06/17/2022	14,924.07
			Vendor	359 - Valero Marketing & Supply Company Totals		Invoices	3		\$33,266.92
Vendor	201 - Valley Farm Services, Inc.								
25639	Valley Farm Service - Water Pond Testing	Paid by Check #36878		05/04/2022	06/17/2022	06/17/2022		06/17/2022	4,625.00
25660	TRAILER SPINDLE FOR TRACTOR TRAILER	Paid by Check #36878		05/10/2022	06/17/2022	06/17/2022		06/17/2022	705.50
25685	RESEALED CYLINDER FOR E 32	Paid by Check #36878		05/17/2022	06/17/2022	06/17/2022		06/17/2022	452.38
			Vendor	201 - Valley Farm Services, Inc. Totals		Invoices	3		\$5,782.88
Vendor	1835 - Jovanny Villagomez								
Reimb 2022	Fy 21/22-Lifeguard reimb for swim trunks for Aquatic season 2022	Paid by Check #36879		06/09/2022	06/17/2022	06/17/2022	06/08/2022	06/17/2022	21.69
			Vendor	1835 - Jovanny Villagomez Totals		Invoices	1		\$21.69
Vendor	403 - Visalia Times-Delta								



Accounts Payable Invoice Report

Payment Date Range 06/11/22 - 06/17/22
Report By Vendor - Invoice
Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
TD0054706 06/22	PD - June 2022 Service	Paid by Check #36880		06/01/2022	06/17/2022	06/17/2022		06/17/2022	23.00
Vendor 403 - Visalia Times-Delta Totals									\$23.00
Vendor 14 - W & E Electric									
2205019	Fy 21/22-Parks-Serv call at Vuich park-light was shorted	Paid by Check #36881		05/09/2022	06/17/2022	06/17/2022	06/07/2022	06/17/2022	100.00
2205050	Fy 21/22-Parks-Serv call repl coil on furnas for wa pump	Paid by Check #36881		05/12/2022	06/17/2022	06/17/2022	06/07/2022	06/17/2022	275.68
Vendor 14 - W & E Electric Totals									\$375.68
Vendor 1313 - Yezpez Plumbing									
7744	UNCLOG MAIN SEWER LINE AT COLLEGE PARK	Paid by Check #36882		06/07/2022	06/17/2022	06/17/2022		06/17/2022	215.00
Vendor 1313 - Yezpez Plumbing Totals									\$215.00
Vendor Destiny Domingo									
Refund fees	Fy 21/22-Refund on Aerobics fees for D.Domingo	Paid by Check #36883		06/09/2022	06/17/2022	06/17/2022	06/06/2022	06/17/2022	20.00
Vendor Destiny Domingo Totals									\$20.00
Grand Totals							Invoices	350	\$913,184.60



City Council Staff Report

Department: FINANCE SERVICES

June 28, 2022

To: Mayor and City Council

From: Karina Solis, Administrative Services Director

Subject: Resolution No. 2022-44 Adopting FY 2022/23 Operating Budget and Capital Improvement Program; and Resolution 2022-33 Adopting the FY 2022/23 GANN Appropriations Limit (KS)

RECOMMENDATION

Council to conduct a public hearing and take the following actions by separate motions:

1. Adopt Resolution No. 2022-44 approving the Fiscal Year 2022/23 Operating Budget and Capital Improvement Program adjustments to the Fiscal Year 2021/22 budget; and,
2. Adopt Resolution No. 2022-33 establishing the Appropriations (GANN) Limit for Fiscal Year 2022/23.

EXECUTIVE SUMMARY

The preliminary budget for fiscal year 2022/23 was presented to City Council during two work sessions on May 24 and June 12, 2022. The proposed budget for fiscal year 2022/23 is submitted for Council's consideration. The budget, including all fund types, is projected to total \$88.3 million. This budget reflects the Council's goals and objectives and provides the necessary funding so that the organization maintains core public service levels.

OUTSTANDING ISSUES

None.

DISCUSSION

The proposed FY 2022/23 budget is presented for Council's review and adoption. The Fiscal Year 2022-23 budget reflects an ongoing investment in critical

infrastructure, organizational capacity, and quality of life improvements consistent with the City Council goals. The proposed budget is prepared with the ultimate goal of ensuring that the organization is ready and prepared to continue providing and delivering the highest level of core services to the community. The proposed FY 2022/23 budget reflects a combination of needs from all departments, including requests from the City Council to ensure that the organization is providing the highest level of service and constantly improving the quality of life for the community. Some budget highlights include:

- Overall budget, including all fund types and capital projects, is projected at \$88.3 million.
- The General Fund, which funds core services such as police and fire, includes expenditures of \$18.3 million with revenues of \$20.6 million resulting in a projected surplus of \$2.3 million.
- Sales tax revenues are the largest revenue source in the general fund projected to be \$11.1 million.
- The fund balance in the General Fund Reserves is projected to total \$20.7 million.
- The budget includes \$5.8 million in American Rescue Act Program (ARPA) funds to fund a variety of needed community projects and activities.
- \$3.5 million in road repairs is included in the budget to address road maintenance needs.
- One (1) new police sergeant position is included in the budget to maintain adequate supervisory levels in the Police Department.
- Two (2) parks maintenance workers positions included in the budget to provide sufficient staffing needed to maintain city parks, green spaces, and landscape districts.
- The budget includes \$1.0 million to fund improvements to city parks including such things as benches, lighting, walkways, basketball courts, restrooms and playground shade structures.

- Over \$15 million is budgeted for capital projects for streets, parks and facilities.

The total 2022/23 proposed City-wide budget is \$88,339,029. Expenditures by fund type are summarized below:

General Fund - Operating	\$18,337,933
General Fund - One time expenditures	\$ 4,620,901
Enterprise Funds	\$18,250,590
Special Revenue Funds	\$20,611,366

Internal Service	\$ 5,912,945
Capital Projects	\$17,100,064
Debt Service	\$ 3,505,230
Total	\$88,339,029

General Fund

The General Fund accounts for core public services such as Police, Fire, Parks and Recreation, Administration and Finance. The General Fund is primarily funded from general tax revenues with the largest source coming from sales tax. The proposed total General Fund operating revenues are \$20,593,221 and operating expenditures are \$18,337,933. It is anticipated that the fund will have a surplus of \$2,255,288.

One time expenses in the General Fund that will be paid out of the fund balance include: \$1 million for Road 74 improvements, \$1.5 million for road improvements at various locations, \$75,000 for City Hall/Civic Center design, \$175,000 for the comprehensive housing element update,

Enterprise Funds

The Enterprise, or Business Type funds, include Water, Sewer, Disposal, Ambulance and Golf Course. These funds are primarily funded by user fees. Currently the total proposed budget for these funds is \$18.3 million.

- Water Fund – Operating revenues are anticipated at \$3,242,930 and expenses are projected to be at \$3,273,208. A fund balance transfer of \$30,278 will be needed to offset the increasing operating expenses in this fund.
- Sewer Fund – Operating revenues in the Sewer Fund are at \$3,912,440 and expenses are \$3,900,664, which will result in a positive \$11,776 in revenues over expenses.
- The Disposal fund is projected to have operating revenues of \$3,343,213 and operating expenses of \$3,330,776 resulting in a slight deficit of \$12,437 which will be covered by fund balance.
- The revenue in the Ambulance Fund reflects ongoing growth primarily due to the Intergovernmental Transfers for ambulance service reimbursements. The revenue for the fund is \$3,556,224 and the expenses are at \$3,136,181. The projection is that the fund will end the 2022/23 fiscal year with a surplus of \$380,043.
- The Disposal Fund is projected to have revenues of \$3,330,776 and expenses of \$3,343,213. The difference of \$12,437 will be covered by fund balance.
- The Golf Course Fund is projected to have revenues of \$3,181,031 and expenses of \$3,176,595 which will result with a surplus of \$4,432.

Special and Internal Service Funds

The proposed Special Revenue Funds and Internal Service Funds budget for Fiscal

year 2022/23 total \$20.6 million.

The Special Revenue Funds are used to account for restricted revenues such as the Measure F, Gas Tax, COPS grant, etc. The Public Safety Measure F Fund is anticipated to have revenues of \$3,200,000 and expenses 2,684,874 resulting in a surplus of \$515,126 that will be set aside in reserves for one-time purchases of vehicles and equipment.

Internal Service funds account for charges assessed internally to City departments for operation, maintenance and replacement of vehicles and other services. These funds are derived from charges to the internal departments on a pro rata share.

Capital Projects

The Capital Project funds for Fiscal year 2022/23 total \$14.8 million which include local, state and federal revenues to fund infrastructure projects throughout the City. These projects reflect an ongoing commitment to improve and expand City parks, streets and other major infrastructure throughout the City.

Capital Improvement projects are critical to maintaining and improving the City's infrastructure and public facilities. A few of the top projects for fiscal year 2022/23 include the Alta/Kamm Roundabout, the design for several sewer and water mains throughout the City and road repairs at various locations. A summary of City-wide capital improvement projects is included in the attached budget document.

Resolution No. 2022-44 enclosed herein as Attachment 'A' includes a full copy of the proposed Fiscal Year 2022/23 Operating Budget as Exhibit 'A'.

GANN Appropriation Limit

Article XIIIB of the California Constitution requires cities to adopt annual appropriation limits as part of their budget adoption process. The City's appropriations limit is adjusted annually, based upon inflation and population growth. The calculated appropriation limit for fiscal year 2022/23 is \$26,016,891.

Resolution No. 2022-33 enclosed herein as Attachment 'B' reflects the annual appropriation limits for Fiscal Year 2022/23.

FISCAL IMPACT

The adoption of the proposed City of Dinuba fiscal year 2021/22 budget sets the appropriations for the delivery of municipal services.

PUBLIC HEARING

A notice of the hearing was published in the Mid Valley Times on June 9, 2022 and on the City of Dinuba website.

ATTACHMENTS:

A. Resolution No. 2022-44 Fiscal year 2022/23 budget and adjustments to the 2021/22 budget

B. Resolution No. 22-33 Adoption of Gann Limit

Attachment "A"

RESOLUTION 2022-44
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
DINUBA APPROVING THE FY 2022/23 BUDGET AND APPROVING ADJUSTMENTS
TO THE FISCAL YEAR 2021/22 BUDGET

The City Council of the City of Dinuba does resolve as follows:

WHEREAS, the City Council has duly considered the proposed budget and capital investment program for the City of Dinuba for FY 2022/23 attached hereto as Exhibit "1", and

WHEREAS, the proposed budget is based upon appropriate estimates and financial planning for the City's operations, services, and capital improvements, including adjustments to the Fiscal Year 2021/22 Budget; and

WHEREAS, this budget provides continued services at current levels to the community. This budget also includes continuation and/or completion of several projects to enhance the community; and

WHEREAS, all procedural requirements for adopting the City's budget were fulfilled and the City Council was fully informed regarding the City's current finances, projected revenue and financial obligations; and

WHEREAS, it is in the public interest for the City Council to adopt the budget as proposed by the City Manager.

NOW, THEREFORE, BE IT RESOLVED, that the budget for the City of Dinuba for the 2022/23 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

BE IT FURTHER RESOLVED, the Capital Improvement Program has been made a part of said budget for FY 2022/23 of the Capital Investment Program and furthermore, has been adopted as a planning document.

PASSED, AND APPROVED this 28th day of June 2022, at a regular meeting of the Dinuba City Council by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Mayor of the City of Dinuba

ATTEST:

City Clerk



2022-2023 PROPOSED BUDGET

RESILIENT

RESPONSIVE

READY

Resilient | Responsive | Ready

FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

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Honorable Mayor and City Council

On behalf of City staff, we are pleased to present the Fiscal Year 2022/23 budget. The Fiscal Year 2022-23 budget reflects an ongoing investment in critical infrastructure, organizational capacity, and quality of life improvements consistent with the City Council goals. The proposed budget is prepared with the ultimate goal of ensuring that the organization is ready and prepared to continue providing and delivering the highest level of core services to the community.

The past year has been extremely challenging and the uncertainties ahead have tested the organization, community and nation. On the positive side, Covid cases have receded resulting in most pandemic-related mandates lifted, unemployment remains low at 3.6 percent, and consumers continue to spend cash saved up during the pandemic. These all bode well for the economy.

However, several challenges brought on by the pandemic and the military conflict in Ukraine have emerged. The ongoing supply chain shortages continue to plague the economy. Inflation is the highest it has been in 40 years. The Federal Reserve raised its benchmark twice. Mortgage rates rose above 5 percent from 3.5 percent a year ago. The military conflict in Ukraine is putting additional pressure on food and fuel prices. Finally, many economist are expecting the economy to slow in the coming months.

Amidst all of these challenges over the past year and uncertainties ahead, the organization remains resilient – never stopping, responsive – focused on service, and ready – always looking ahead. City staff deserves our respect and gratitude for doing an outstanding job serving the citizens of Dinuba. We collectively thank them for a job well done.

BUDGET HIGHLIGHTS

The budget reflects a combination of needs from all departments, including requests from the City Council to ensure that the organization is providing the highest level of service and constantly improving the quality of life for the community. Some budget highlights include:

- Overall budget, including all fund types and capital projects, is projected at \$88.3 million.
- The General Fund, which funds core services such as police and fire, includes expenditures of \$18.3 million with revenues of \$20.6 million resulting in a projected surplus of \$2.3 million.
- Sales tax revenues are the largest revenue source in the general fund projected to be \$11.1 million.
- The fund balance in the General Fund Reserves is projected to total \$20.7 million.

- The budget includes \$5.8 million in American Rescue Act Program (ARPA) funds to fund a variety of needed community projects and activities.
- One (1) new police sergeant position is included in the budget to maintain adequate supervisory levels in the Police Department.
- Two (2) parks maintenance workers positions included in the budget to provide sufficient staffing needed to maintain city parks, green spaces, and landscape districts.
- The budget includes \$1.0 million to fund improvements to city parks including such things as benches, lighting, walkways, basketball courts, restrooms and playground shade structures.
- Over \$15 million is budgeted for capital projects for streets, parks and facilities.

ECONOMIC TRENDS

The past year has seen unprecedented events reverberating across the country and the work. As the Covid-19 pandemic receded, new challenges emerged. The military conflict in Ukraine is causing energy and food supply disruptions across Europe and the U.S. At home, the rapid rise of inflation has led the Federal Reserve Board to take dramatic steps to raise interest rates affecting borrowing costs across all segments of the economy, particularly mortgage rates. Record high gas prices is putting pressure on the federal and state governments to consider gas tax holidays as a way to provide some relief to consumers. These and other challenges are applying unprecedented pressure on policy makers, businesses and everyday consumers.

At the federal level, inflation and supply chain shortages are the biggest hurdles facing the nation. Inflation is hitting consumers hard, with prices rising at their fastest rate in four decades. Year-over-year U.S. consumer price increases unexpectedly surged in May to 8.6%. Gas prices have skyrocketed with the national average for a gallon surpassing \$5, according to AAA. Both the Federal Reserve and the White House have made countering runaway inflation their top economic priority by steadily raising interest rates in hopes of taming inflation.

The Fed's action to raise its benchmark rate by .75 basis points in June is intended to slow the economy by increasing borrowing costs. This action has resulted in mortgage interest rates climbing from approximately 3% at the start of the year to over 5% in a matter of a few months. Many would-be homeowners are being priced out of the housing market, which will have downward effect on housing demand and home values.

These unprecedented actions are leading many economists to predict that the U.S. economy will slow in the next year. Some economists are hoping for a "soft landing" while others are more pessimistic that the U.S. will enter into a deeper recession. The next few months will be critical as the Fed's actions will determined the overall health of the U.S. economy.

California is experiencing similar challenges with inflationary pressures, particularly for gas, high home values, ongoing homelessness, and a third year of drought conditions. The one positive aspect for the Golden State is that it has a record surplus of \$100 billion dollars. The state Legislature and the Governor continue to debate the details on rebates to offset gas prices, programs to incentives affordable housing, and how to spend funds to combat climate change.

Homeless continues to be a challenge as the state intends to provide more funds to local governments for housing to combat homelessness. The Governor is also proposing CARES Act that will provide greater flexibility for the courts to mandate homeless individuals receive mental health care as needed.

The state is in a third year of a drought with below normal precipitation, low snowpack and most reservoirs/dams at historic lows. The Governor has asked California to voluntarily reduce water use by 15%; however, with warmer than normal temperatures heading into the summer, statewide water usage was reduced by only about 3.7%. The Governor has signaled that he will consider mandatory water conservation measures if voluntary water reduction goals are not met.

The City of Dinuba as with the state and many cities has seen its revenues increase over the past year. Led largely by strong sales tax revenues, the City is projecting \$2.3 million in revenues over expenditures and reserves in the general fund in excess of \$20 million. Dinuba is in the best financial position it has ever been.

After peaking in 2020-21, sales tax revenues led by online sales has returned to pre-Covid levels. The massive federal and state stimulus to combat the pandemic injected trillions of dollars directly to individuals and households that led to unprecedented consumer spending, particularly for e-commerce purchases. The City of Dinuba benefited from this infusion as sales from online businesses resulted in higher sales tax revenues to the general fund.

The City continues to see investments in the community from new housing, commercial projects and the new \$80 million high school. Several new residential subdivisions are or will be under construction that will result in over 350 new housing units. Local builders feel confident that demand remains steady to continue with their projects. Several new businesses have or will soon open for business in Dinuba. Dutch Bros Coffee recently opened its doors while Brick & Stone Coffee Shop is bringing some vibrancy to the Downtown. Round Table returned with to the community following a rebranding. Valley Strong Credit Union will soon be offering alternative banking to a growing community. The new high school will provide a state-of-the-art learning environment for future generations of students.

Lastly, the dormant Mercantile Row Shopping Center on the east side is showing signs of revitalization. A major grocer signed a lease to occupy the space formerly held by Save Mart

Supermarket. This new grocery store will have a positive impact on the center and the eastside of the community. In addition, the center is attracting several other small businesses, and a planned single-family subdivision behind the center will add much-needed residents to the area. These developments will breathe life into the center and create a renewed shopping destination for the community.

CHALLENGES AND OPPORTUNITIES

As the budget was prepared, staff identified several challenges and opportunities. These include:

Challenges

- Inflation accelerates – consumer prices soared to 8.6% in the 12 months through May affecting gas prices, food and other everyday items. This has forced the Federal Reserve to raise its benchmark rate twice this year by 0.75 percentage points to combat inflation with more increases expected later this year.
- Rising interest rates – the Fed’s action to tame inflation has resulted in 30-year mortgage rates to rise above 5 percent for the first time since 2011. By comparison, mortgage rates averaged 3 percent a year ago. This will have a chilling effect on the housing market.
- Supply chain constraints – auto industry, building materials, and food continues to experience delays. Supply chain challenges has negative impacts on prices and delay in product availability.
- Potential economic slowdown – the fed’s tightening of monetary policy to tame inflation is raising the prospects of an economic slowdown, with some economists predicting a soft landing and others sounding the alarm of stagflation or a severe recession in the coming year.

Opportunities

- Solid sales tax revenues – although staff is projecting sales tax revenues to return to pre-pandemic levels, revenues will continue to exceed expenditures by approximately \$2.3 million in FY 2022-23. This the third straight year of surplus revenues in the general fund.
- Strong General Fund reserves – strong revenues growth has resulted in projected reserves of over \$20 million. This surplus allows the city to have sufficient emergency reserves, set aside funds to cover increased pension payments towered the unfunded liability, and make discretionary expenditures in the community.
- ARPA funds – the City will receive \$5.8 million in American Rescue Plan Act funds in response to the Covid-19 pandemic. These funds will help the city fund a variety of needed projects and services over the next three years.

- Housing developments – despite inflationary pressures, supply shortages and rising mortgage rates, several residential subdivisions are in progress totaling over 350 new housing units. These projects indicate that Dinuba is an attractive place to live.
- New High School breaks ground – construction began on the long-awaited new high school. This new state-of-the-art educational facility will serve the community for years to come.
- Mercantile Row Shopping Center – a major tenant, Superior Grocers, signed a lease for the former Save Mart Space. The new grocer plans to invest millions on tenant improvements, modern equipment, food and supplies for the new store. The center is attracting several other new businesses as well.

CONCLUSION

Despite the many challenges of today, the organization remains resilient, responsive and ready for what lies ahead. The City's fiscal discipline has resulted in balanced budgets four years in a row while building a strong reserve in the general fund. The City expects to make major investments in the coming year aimed at improving the quality of life, enhancing its capacity to continue growing, and planning for future needs of the organization.

The support and leadership provided by the City Council is critical to the success of the organization. Many of the projects completed and planned for the coming year could not have happened without the strong support from the City Council. Through your leadership and fiscal stewardship, the City of Dinuba is in the best financial shape it has ever been. We look forward to working with you and the community in order to tackle the challenges that lie ahead and take advantage of the opportunities before us. Thank you for trusting in all of us to carry out the Council's mission and goals.

Lastly, City staff contributed critical insights and hours of work behind the scenes to develop a fiscally sustainable budget. All department heads and finance staff worked tirelessly to prepare a fiscal plan that reflects the needs of the community while ensuring prudent financial planning. I would especially like to acknowledge the tremendous effort put forth by our Administrative Services Director, Karina Solis and the entire Finance team. They did an outstanding job preparing the Fiscal Year 2022/23 budget.

GENERAL FUND OVERVIEW

The general fund consists of revenues primarily from sales and property taxes that are used to fund core services, such as police, fire, parks and recreation, and community development. Expenditures are typically easier to project in any given year, however, revenues are more of a challenge because they fluctuate based on the state of the economy and the success of local businesses. The City of Dinuba is unique in that two-thirds of its sales tax revenue is generated by online sales. This revenue source has grown each year as more and more customers shop online.

In preparation of the budget, projections of revenues and expenditures are determined by using historical trends, current data, input from departments, and anticipated growth and development. Despite online sales exceeding expectations, staff will continue to use a conservative approach in projecting revenues from this source.

Table 1-A below provides a summary of revenues over expenditures in the General Fund over the past few years. As reflected in the summary, actual revenues over expenditures have exceeded projections in fiscal years 2019/20 and 2020/21 by \$2.1 and \$8.3 million, respectively. The projected year-end for FY 2021/22 estimates revenues over expenditures of \$5.1 million. The proposed budget for FY 2021/22 is projecting revenues over expenditures of \$2.3 million.

Table 1-A

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
TOTAL GENERAL FUND REVENUES	20,694,578	24,990,017	21,609,422	23,675,198	20,593,221
LESS TOTAL GENERAL FUND EXPENDITURES	18,582,106	16,666,658	18,357,366	18,539,931	18,337,933
Excess/(Deficit)	2,112,472	8,323,359	3,252,056	5,135,267	2,255,288

It is important to note the significant differences in revenues over expenditures in fiscal year 2020/21 and projected fiscal year end 2021/22. These differences are explained as follows:

FY 2020/21 Actual

The fiscal year 2020/21 actual reflects revenues over expenditures of \$8.3 million. This is largely attributed to an increase in sales tax revenues in comparison to 2019/20 actual revenues. Expenditures decreased overall between 2019/20 and 2020/21 by approximately \$2.0 million, due to the write-off of the redevelopment debt that the state determined it was not going to pay back to the City's general fund. The remainder was comprised of a combination of items including decreased costs in employee services primarily from the impacts of not having youth sports or events during the pandemic.

FY 2021/22 Projected Year End

In preparing the fiscal year 2021/22 adopted budget, staff carefully considered the possible effects of the Covid-19 pandemic and conservatively anticipated a decrease in revenues. Although, even after the initial rush to purchase electronics in the tail end of fiscal year 2019/20, there continues to be an increase in e-commerce purchases that are resulting in higher sales tax revenues through 2020/21. Even though there was a slight decrease in 2021/22, we are still anticipating \$13.1 million, which is an increase from the pre-pandemic year in 2019/20.

In projected year-end expenditures, there is an anticipated increase of \$900,745 from the adopted budget in employee services as a result of the 3% Cost of Living increase that was approved by the City Council after the adoption of the 2021/22 budget. This increase impacts all City departments.

FY 2022/23 Proposed

Prior year revenue and the possible shifts in the economy have been carefully analyzed when preparing the 2022/23 budget. While it is difficult to anticipate the long term effects of the pandemic, staff is optimistic that e-commerce will continue to be a preferred shopping alternative for consumers, even after the pandemic has lessened; however, staff is anticipating a leveling off of online sales mostly through the projected year end 2021/22 fiscal year and continuing through proposed 2022/23. This will result in a difference of \$3.1 million between the 2021/22 projected year-end revenues and proposed 2022/23. Operating and capital expenses in the general fund are expected to increase by \$200 thousand from projected year end 2021/22 to proposed 2022/23.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

The proposed budget for Fiscal Year 2022/23 projects revenue of approximately \$20.6 million and operating expenditures of \$18.3 million.

GENERAL FUND REVENUES

Table 1 reflects a summary of the General Fund Revenues. The projected revenue for fiscal year ending June 30, 2022 is estimated at approximately \$23.7 million. For the upcoming fiscal year, revenues are anticipated to be at \$20.6 million. The decrease between the projected year end 2021/22 in comparison to 2022/23 is due to an anticipated leveling out of the online sales tax revenues. Upon analysis of these revenues, it is apparent that the peak of these sales was in fiscal year 2020/21 and are leveling off in 2021/22 and through 2022/23 due to the return to in-store sales. Slight increases across most general fund revenue sources are anticipated in the new fiscal year as it is not anticipated that there will be any future shuttering of businesses, community events, youth sports and after school program.

Table 1

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Property Tax	1,437,463	1,583,617	1,354,200	1,665,200	1,734,700
Other Taxes	2,033,375	2,151,555	2,250,000	2,332,960	2,470,000
Utility Users Tax	1,534,980	1,668,455	1,528,000	1,700,000	1,760,000
Sales Tax	11,360,445	15,889,199	13,100,000	13,130,000	11,130,000
Transient Occupancy Tax	244,052	266,474	280,000	280,000	290,000
Licenses & Fees	893,643	691,456	453,850	625,650	530,500
Franchise Tax	258,084	279,774	264,000	294,988	306,000
Service & Fees	830,553	764,188	947,225	1,111,399	831,504
Fines	86,577	75,100	75,325	81,798	77,600
Use of Money & Property	223,497	(40,945)	59,214	65,000	69,214
Intergovernmental	121,164	20,310	31,078	31,507	26,000
Transfers In	72,353	123,524	64,986	64,986	65,912
Overhead/Misc Revenues	1,238,989	1,468,181	1,201,544	2,291,710	1,301,791
Sale of land	359,402	49,128	0	0	0
Total General Fund Revenues	20,694,578	24,990,017	21,609,422	23,675,198	20,593,221

Note: In 2019/20 for property sold to Woodside Homes for phase II

GENERAL FUND EXPENSES

Table 2 reflects a summary of the general fund expenses. Staff is proposing expenses of \$19.3 million for the upcoming fiscal year including capital improvement projects of a little under \$1 million.

Increases in employee services in 2022/23 fiscal year are attributed to 2% cost of living increase that was approved during the negotiations process across all bargaining units and the rising costs of the retirement plan, CalPERS.

Additional employee services increases in the General Fund include converting one existing Police Officer position to Sergeant to assist with the administration and operations of the department as well as converting a Community Services officer into a Records Technician to fill the vacant position. A Human Resource Technician position and part-time salaries have been added to the Finance Division to assist with the transition of the Administrative Services Department. In Public Works, a part-time Code Enforcement Officer position is being converted into full-time. In Parks, a part-time Parks Grounds Maintenance Worker position also is being converted into full-time; with a portion of this position is being paid out of the Community Facilities Districts (CFDs) in which this position's time will be split.

Table 2

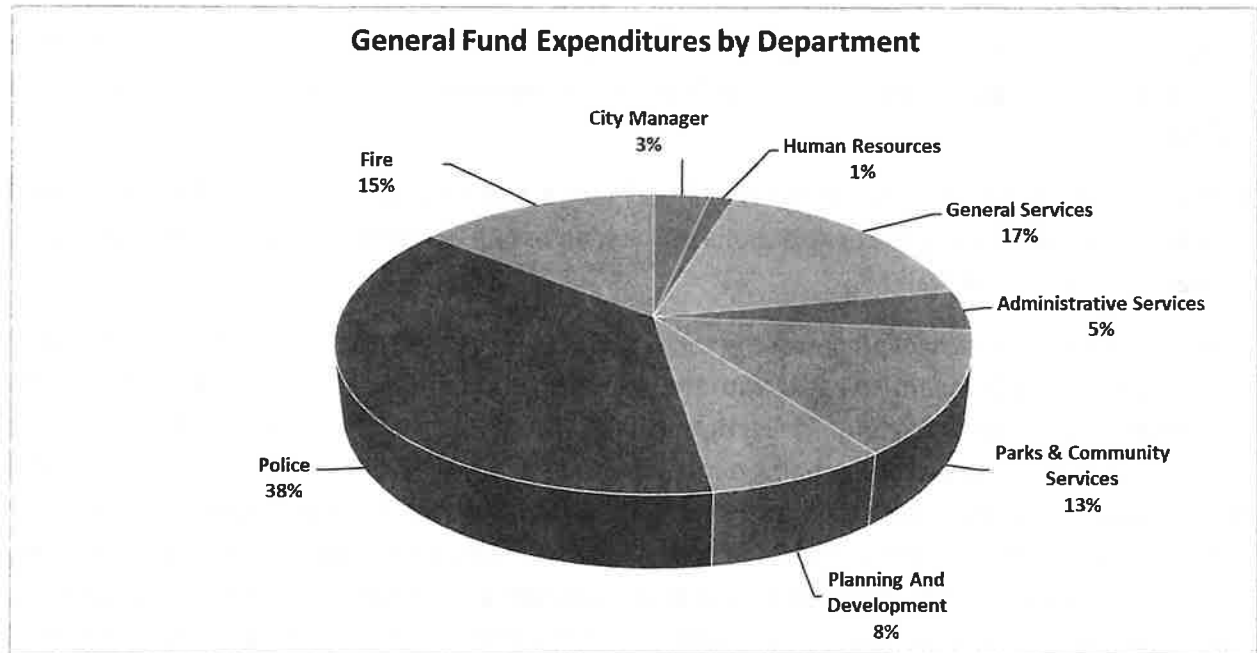
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Administration	617,087	648,978	634,313	666,127	654,178
General Services	4,797,304	2,755,030	3,081,449	2,717,374	2,119,890
Administrative Services	865,960	931,051	1,071,268	1,029,434	1,109,598
Parks & Community Services	1,928,900	1,900,645	2,350,439	2,346,529	2,660,983
Planning And Development	1,439,302	1,195,172	1,195,231	1,592,914	1,669,117
Police	6,263,635	6,388,745	7,439,295	7,535,494	7,325,259
Fire	2,669,917	2,847,038	2,585,371	2,652,059	2,798,908
Total General Fund Expenses	18,582,106	16,666,658	18,357,366	18,539,931	18,337,933

GENERAL FUND EXPENDITURES

As reflected in Table 2, the General Fund Expenditures for Proposed Fiscal Year 2022/23 including Operating and Capital Improvements total \$18.3 million. The expenditures are spread over several departments, which provide core services to the community.

Chart 1 displays the percentage breakdown of expenditure by department for Fiscal Year 2022/23. As is common amongst cities, the City's greatest investment of General Fund resources is in public safety representing 55% of total expenditures. The City's commitment to parks, community services, youth recreation and seniors is also a high priority for the City Council. Investments in public safety and parks and community services are keys to the City's high quality of life.

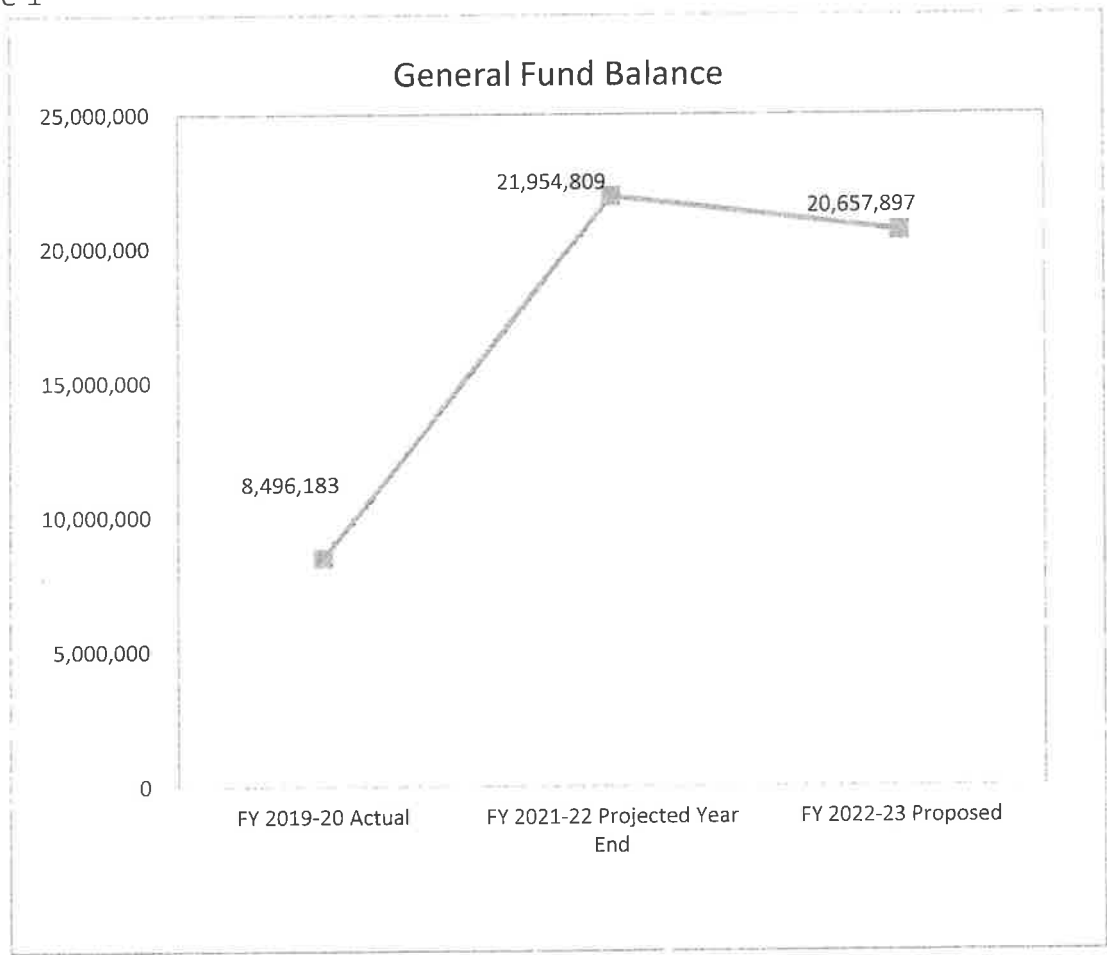
Chart 1



GENERAL FUND BALANCE SUMMARY

The City of Dinuba is projecting ending the 2020/21 fiscal year with a General Fund balance of approximately \$21.6 million. In fiscal year 2019/20, the fund balance was at \$8.4 million. In 2020/21, the fund balance increased by \$8.5 million due to revenues exceeding expenses largely from increased sales tax revenues and reduced expenditures resulting from the impacts of COVID-19. In projected year-end 2021/22, it is anticipated that the ending fund balance will be at \$22 million, an increase of \$5.1 million due to increased revenues from online sales tax revenue and one time litigation settlement. Based on the proposed budget’s revenue over operating expenses of \$2.3 million it is anticipated that the General Fund balance will be at \$20.7 million in 2022/23. The fund balance at the end of fiscal year 2022/23 will represent 91% of operating expenses. Figure 1 below shows the history of the General Fund balance.

Figure 1



ENTERPRISE FUNDS

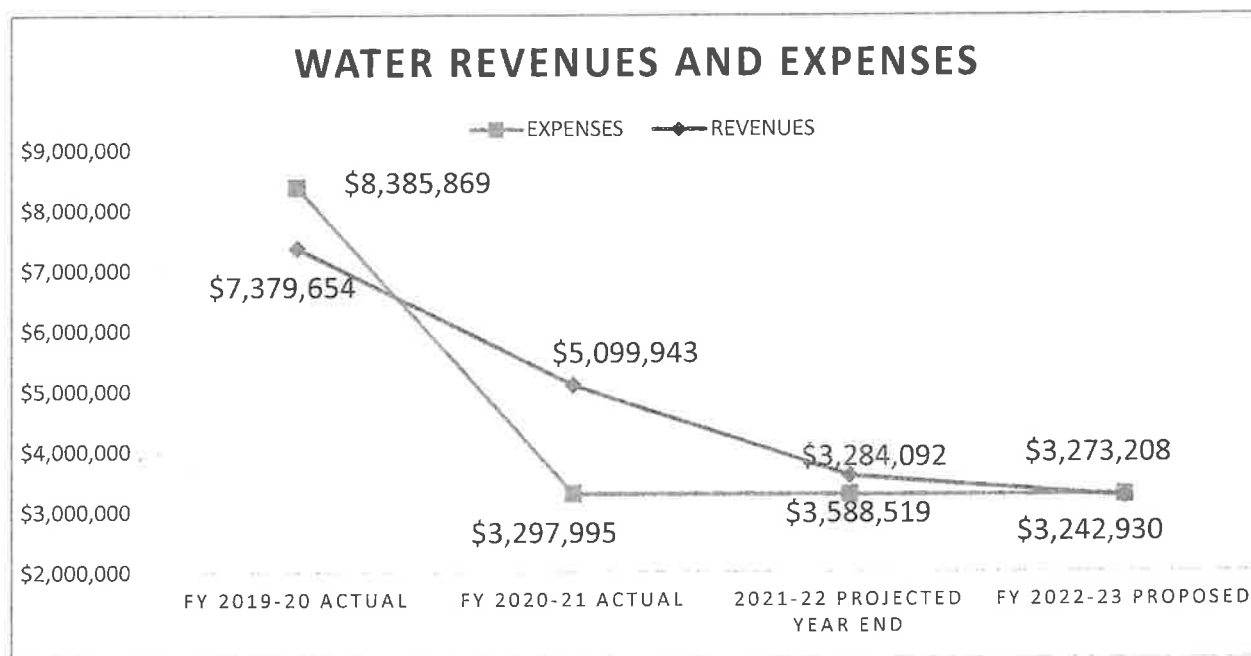
The enterprise funds include the Water, Sewer, Disposal, Golf, Transit and Ambulance Funds. In contrast to the General Fund, each enterprise fund operates similar to a business and funds are accounted for separately. User charges must be established and maintained at proper levels to assure adequate revenues in order to pay for operations, maintain adequate reserves and fund maintenance repair and replacement of critical equipment, facilities and infrastructure.

The sewer and water funds are projected to end the fiscal year with a slight deficit as revenues are insufficient to cover expenses. The projected shortfalls will be covered by reserves. However, staff is evaluating operating expenses to balance these funds before the budget is formally adopted. The last time the city increased utility rates was in 2017. The city has retained a consultant to prepare a utility rate study for sewer, water, and disposal. The utility rate study will evaluate and recommend appropriate rates for these funds in order to cover operating expenses, capital needs, and to maintain an adequate reserve. Once the study is complete, the proposed rates will be presented to council for evaluation and adoption.

Water

The City is anticipating operating revenues to come in over operating expenses in the amount of \$304,000 in 2021/22 projected year end. In the proposed 2022/23 budget, the operating expenditures will slightly exceed operating revenues by \$30,000 (as shown in chart W1 below). This shortfall will be covered by the fund balance in the water fund. The revenues in the water fund are currently being evaluated as part of a utility rate study. Once the study is completed the proposed rates will be presented to the city council for review and adoption.

Chart W1



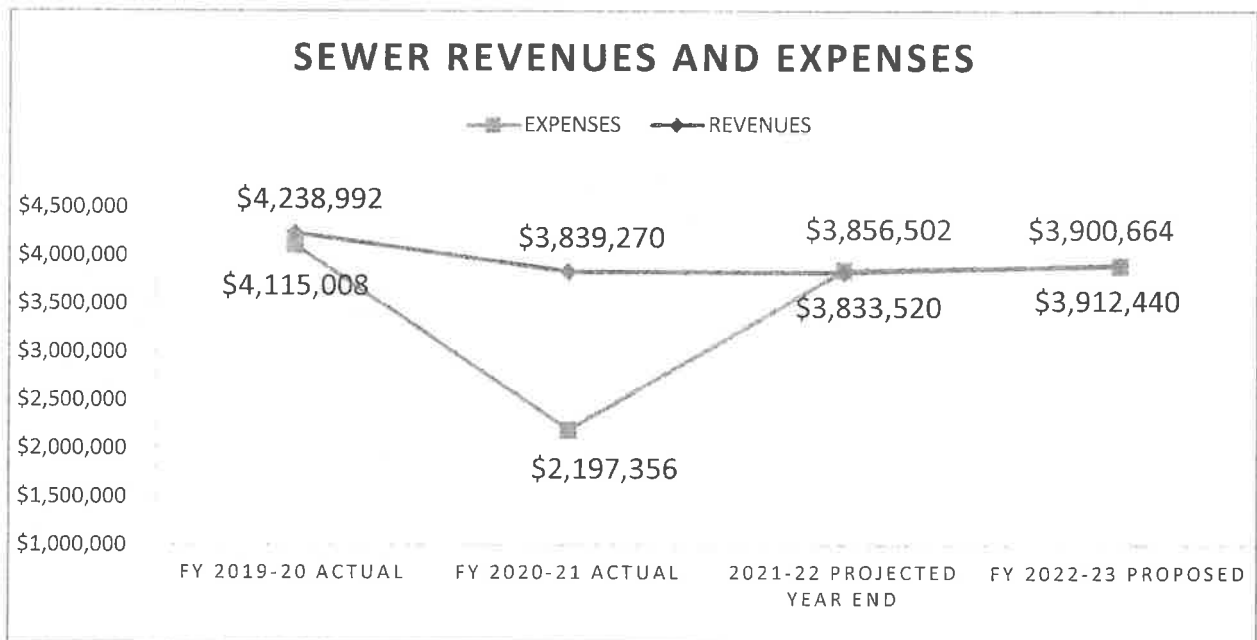
Sewer

As is the case with the water fund, staff is also projecting that the sewer fund will have a slight operating deficit of \$23,000 in fiscal year-end 2021/22. In the proposed fiscal year 2022/23 budget, operating revenues are projected exceed operating expenses by 12,000 (as shown in chart S1).

The revenues in the sewer fund are currently being evaluated as part of a utility rate study. Once the study is completed the proposed rates will be presented to the city council for review and adoption.

There is a one-time transfer of \$200,000 from the fund balance for the WWTP Clarifier in fiscal year 2022-23.

Chart S1

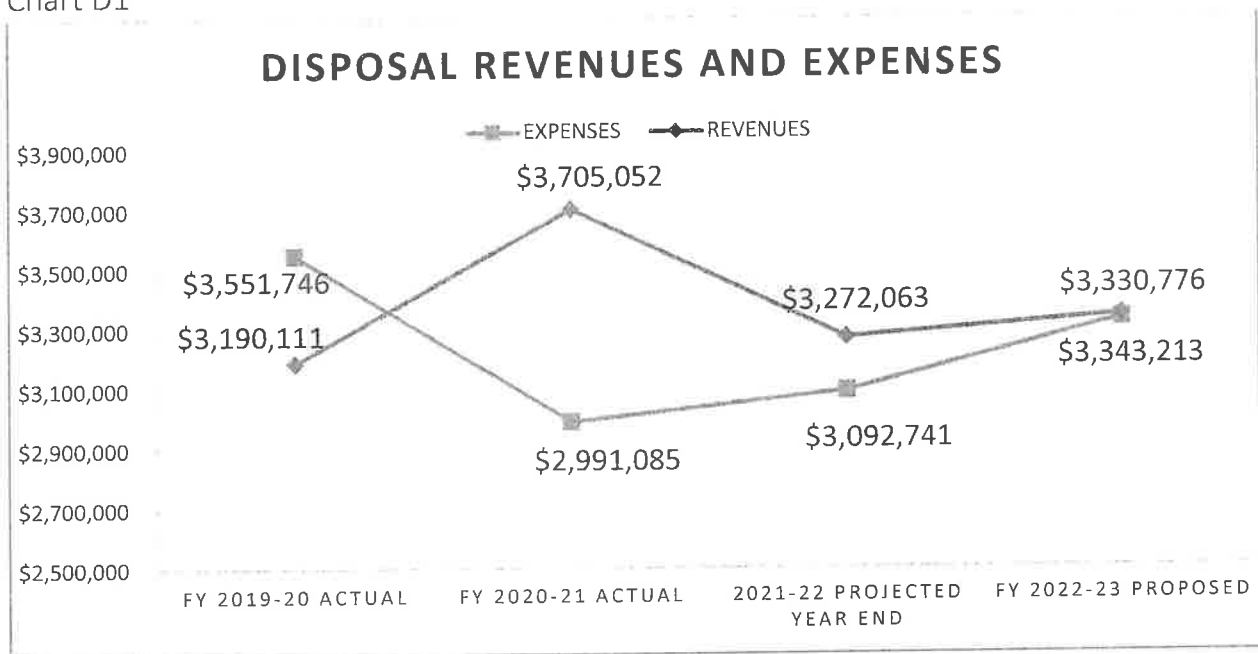


Disposal

The disposal fund is anticipated to have revenues exceeding expenses in fiscal year 2021/22 in the amount of \$179,000 as indicated in chart D1. In fiscal year 2022/23, operating revenues are exceeding operating expenditures slightly by \$12,000. The shortfall will be covered by fund balance in the disposal fund.

There are one-time expenses of \$56,000 for a dump truck and \$75,000 for alley maintenance and repairs to be covered by the fund balance. The full cost of the dump truck is \$90,000, of which approximately \$34,000 is being paid from funding from the State for compliance with the SB1398 Organics recycling program.

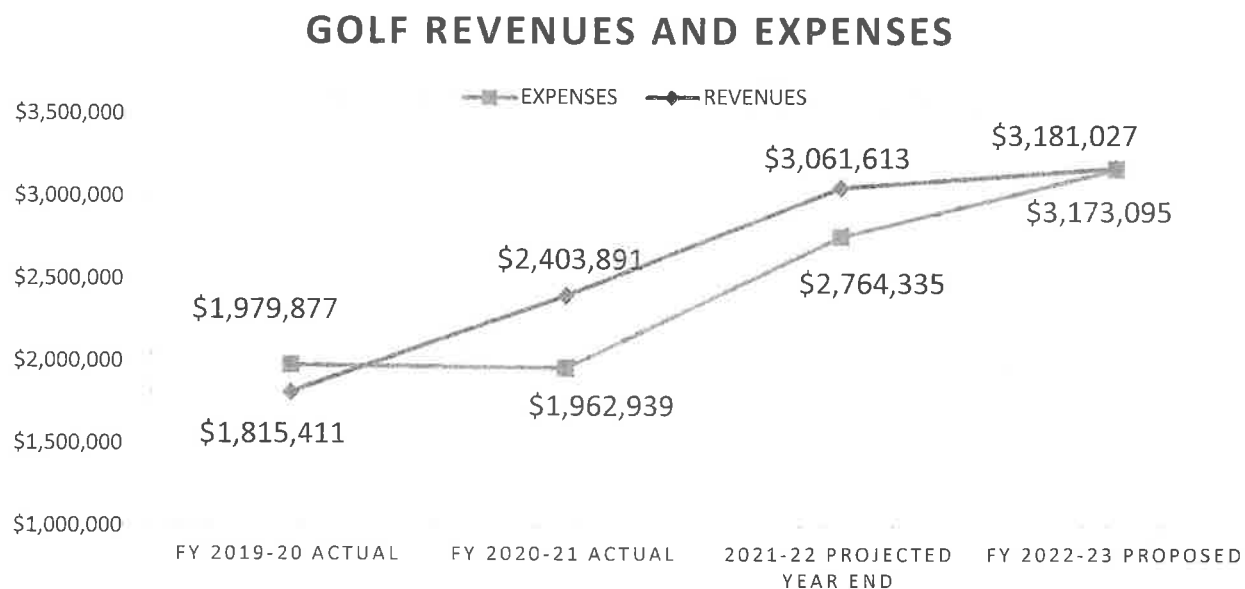
Chart D1



Ridge Creek Golf Course

Several changes have occurred in the operations of the golf course in the past few years. At the tail end of 2019/20 as the pandemic shutdown began, expenses exceeded revenues by \$164,000. In fiscal year 2020/21 the golf course had increased revenues as golfing was one of the few activities that was allowed during the pandemic. With the unprecedented surge coming out of the pandemic, the golf course is projecting an increase in revenues for the 2021/22 fiscal year of \$297,000 and a conservatively budgeted \$8,000 surplus for the proposed 2022/23 budget.

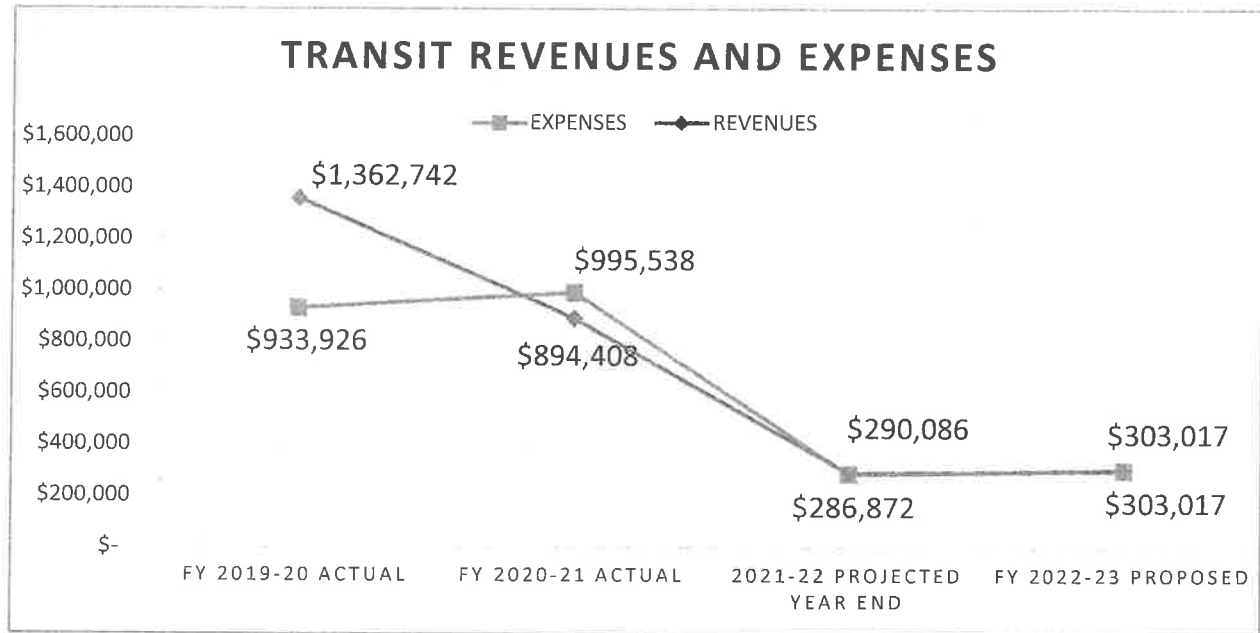
Chart G1



Transit

The Transit fund is anticipated to have revenues that meet expenses in both 2021/22 projected year end and in proposed 2022/23 as shown in T1 below. The City's transit program has undergone extensive changes in recent years, with the most recent change being the transition into the Joint Powers Authority (JPA) with Tulare County Council of Governments (TCAG) to form the Tulare County Regional Transit Agency (TCRTA). All transit related expenses are now reimbursable through the TCRTA. This shift will give residents additional transit options and will enhance the ridership experience.

Chart T1



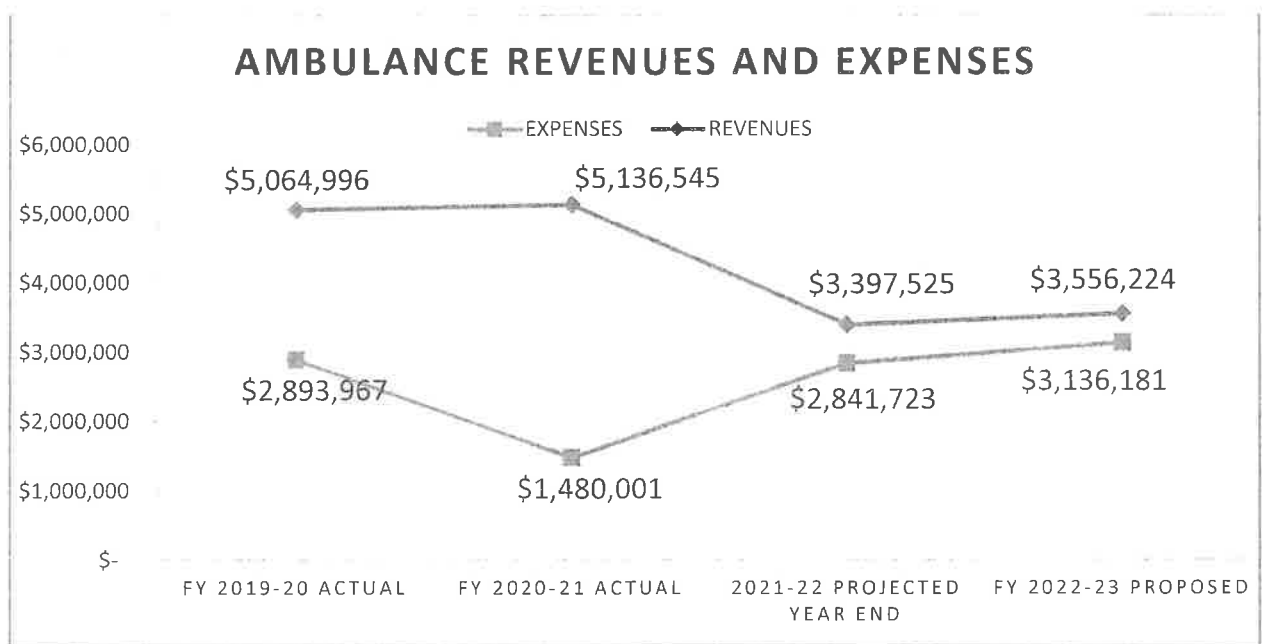
Ambulance

Revenues are expected to exceed expenditures by approximately \$556,000 in the projected year 2021/22 and by \$420,000 in the proposed 2022/23 fiscal year. This is approximately a difference of \$3 million as indicated on the chart A1. This significant drop in anticipated revenue is due to structural changes that are happening with the Intergovernmental transfers (IGT) reimbursements of expenses by the state. The changes include moving the program from a fiscal year to a calendar year timeframe and paying the City more upfront on the accounts that are paid by Medi-cal versus sending a lump sum.

The City works closely with a consultant who assists Dinuba and several other neighboring cities in the IGT program, but with the changes that are happening, there are uncertainties in the calculation of the reimbursements. In response to this uncertainty, staff is budgeting conservatively; however, staff is hopeful that the revenues will exceed the projected and proposed amounts.

As the uncertainty of the revenue lingers, City staff has opted to put any ongoing expenses on hold until more information becomes available.

Chart A1

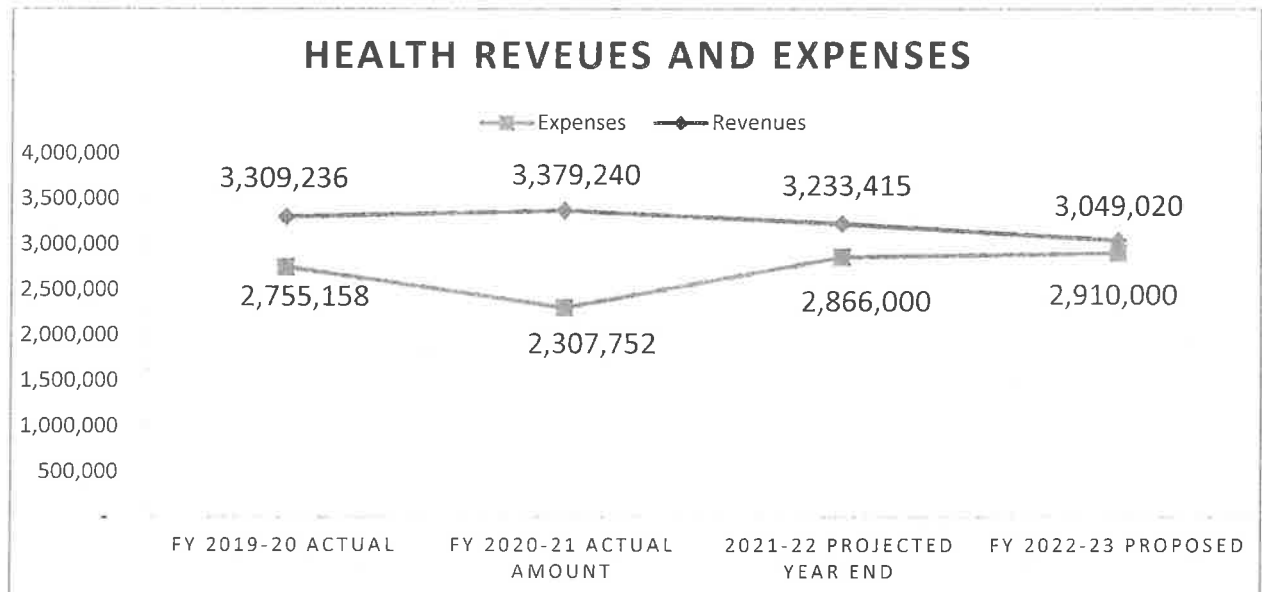


expenses are 14% lower at \$442,000 even with the transition of a part-time Building Maintenance Worker being made full time in the 2021/22 fiscal year.

Health Care Costs

The City's self-insured health care plan expenses have increased steadily in the past few years, however, staff has been monitoring the City's health plan and this fund closely to ensure long term viability. With a history of being largely unpredictable, expenses in the health insurance fund can soar from one year to the next. In an effort to prevent a major hit to the fund, staff and the City's new Health Insurance Broker increased the transfers in for the 2019/20 budget. This allowed for the build-up of reserves for the past two fiscal years. For the current 2021/22 fiscal year, the fund balance is expected to be at \$1.6 million at the end of the year. The proposed 2022/23 fiscal year includes a reduction of the transfers into the health fund. The amount of the transfers will continue to be adjusted as needed year-by-year going forward.

Chart H1



INTERNAL SERVICE FUNDS

The City of Dinuba operates five Internal Service Functions: Risk Insurance, Property and Facility Maintenance, Fleet Maintenance, Computer Equipment Replacement and Health Insurance. In fiscal year 2019/20 the Billing and Collections division was removed from the internal service fund into Water, Sewer, Disposal and Ambulance funds. Revenues for the Internal Service Funds are derived from charges to the internal departments on a pro rata share.

Risk Insurance

The Risk Insurance fund includes property and liability insurances. As a largely self-insured agency, the City of Dinuba mitigates exposure by participating in a Joint Powers Authority (JPA) for property and liability insurances including Worker's Compensation. The Central San Joaquin Valley Risk Management Authority JPA is composed of 54 Central Valley cities that collectively pool services and resources to reduce costs. Members of the JPA are expected to be active participants and therefore have a large level of influence on the decisions made by the board. For proposed fiscal year 2022/23, the risk fund is expected to have \$223,000 in revenues over expenses.

Computer Replacement

In fiscal year 2019/20 the city implemented a Computer Replacement program to ensure replacement of aging computers and software. The replacement program focuses on replacing the oldest computers first, eventually leading to a rotation where all computers are replaced every five to seven years. Having up-to-date computers and software allows for more security and less downtime due to malfunctions.

Fleet Maintenance

The City has a vehicle fund to deliver operational and maintenance services for the City's fleet of vehicles. A full-time Mechanic and a full-time Mechanic Helper are responsible for the City's fleet. In 2017/18, costs in this fund exceeded \$630,000 due to an aging fleet. After purchasing new fleet and restructuring the fund, significant decreases to expenses were made. For the past few years, expenses in this fund have hovered around \$400,000. In fiscal year 2022/23, the proposed expense of \$410,000 is still approximately 54% less than the expenses in 2017/18.

Property and Facilities Maintenance

This fund provides for the general maintenance and custodial work associated with the City's facilities. In fiscal year 2017/18 reductions were made in an effort to reduce costs and in 2018/19 the City began outsourcing custodial services. This transition has resulted in a reduction of expenses. In 2017/18 expenses were \$513,000 while in the proposed 2022/23 fiscal year

CAPITAL IMPROVEMENT PROGRAM (CIP)

The fiscal year 2022/23 CIP includes several projects totaling a little over \$15 million.

TRANSPORTATION	FUNDING SOURCE	ESTIMATED COST
ADA Ramps (various locations)	Transportation Fund	\$ 50,000
City Sidewalk Improvements	Transportation Fund	\$ 50,000
Kamm and Alta Roundabout Project	Measure R, transportation SDC	\$ 5,000,000
New Solar Streetlights	Gas Tax	\$ 35,000
Roadway Segment Safety Improvements (Construction Phase)	HSIP Grant, Transportation Fund	\$ 1,651,331
Sign Replacement Program (Phase II)	Gas Tax	\$ 80,000
Rd 74 Design, Bid & Construction	ARPA, General Fund	\$ 1,500,000
Community Neighborhood Improvements	ARPA	\$ 150,000
Road Repairs (various locations)	ARPA, General Fund	\$ 2,000,000
Emperor Estates Alley Repairs	ARPA	\$ 285,000
Total Transportation		\$ 10,801,331
PARKS	FUNDING SOURCE	ESTIMATED COST
Roseann Vuich Shade Structure	ARPA	\$ 102,000
Park Improvements (benches, trails, restrooms)	ARPA	\$ 324,480
KC Park Basketball Courts (4 courts with solar lights)	ARPA	\$ 380,000
Nebraska Park Pond	General Fund	\$ 250,000
Total Parks		\$ 1,056,480
CAPITAL FACILITIES	FUNDING SOURCE	ESTIMATED COST
Entertainment Plaza (Restroom)	Parks Impact and Per Capita Prop 68 Grant	\$ 312,488
City Hall & Civic Center Conceptual Design	ARPA/General Fund	\$ 250,000
Senior Center Re-roof	ARPA	\$ 150,000
College Park Rec. Center Parking Lot Resurfacing	General Fund	\$ 71,460
Downtown Façade Improvement Program	ARPA	\$ 150,000
Downtown Improvements (various projects)	ARPA	\$ 296,500
HVAC Systems at city facilities	ARPA	\$ 100,000
Scout House Demolition	ARPA	\$ 55,000
Total Capital Facilities		\$ 1,400,448
WATER	FUNDING SOURCE	ESTIMATED COST
Whitney Water Main Engineering/Design	Water Fund	\$ 72,000
East Parkway Water Main Engineering/Design (College to Wilson)	Water Fund	\$ 100,000
Total Water		\$ 172,000
SEWER	FUNDING SOURCE	ESTIMATED COST
P Street Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 75,000
West Sierra Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 50,000
Euclid Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 72,500
Tulare Street Sewer Main Improvements Engineering/Design	ARPA/General Fund	\$ 110,000
El Monte Sewer Line Repairs	ARPA	\$ 330,000
Reclamation Water Pump Upgrade	ARPA	\$ 100,000
Total Sewer		\$ 737,500
VEHICLE/EQUIPMENT	FUNDING SOURCE	ESTIMATED COST
Backhoe Tractor (for WWTP)	ARPA	\$ 135,000
Tractor for WWTP	ARPA	\$ 44,441
Fire Apparatus Interface pumper	Measure F	\$ 90,000
Rough Terrain Forklift (for WWTP)	ARPA	\$ 34,171
Administrative Vehicles (City Hall, PD Explorers)	ARPA	\$ 80,000
Homeless Outreach/Code Enforcement (2 vehicles)	ARPA	\$ 80,000
Total Vehicle/Equipment		\$ 463,612
DISPOSAL	FUNDING SOURCE	ESTIMATED COST
Alley Maintenance and Repairs	Disposal/ARPA	\$ 175,000
Small Dump Truck	CalRecycle Grant and Disposal Fund	\$ 90,000
Total Disposal		\$ 265,000
Comprehensive Planning	FUNDING SOURCE	ESTIMATED COST
8th Cycle Housing Element Update	General Fund/ARPA	\$ 175,000
Total Comprehensive Planning		\$ 175,000
Total Capital Expenditures		\$ 15,071,371

DEBT SERVICE

The city tracks all debt incurred in the debt service fund. The debt includes bonds and leases to fund infrastructure projects and major public facilities. These debts are paid from various funds that benefited from the project. It is important to note that of the total debt owed, 55% or \$41 million is held by the Successor Agency of the former Dinuba Redevelopment Agency. The annual debt payments of \$3.3 million for this debt is paid for by the state through the county-wide Oversight Board and not from City funds.

Summary of Debt Service by fund

	Annual Debt Payment	Original Debt Amount	Balance on Debt
General Debt Service	\$337,718	\$3,348,623	\$1,055,601
Water Debt Service	\$557,671	\$8,880,616	\$3,428,586
Sewer Debt Service	\$826,335	\$10,505,000	\$7,982,000
Financing Authority Debt Service	\$1,761,537	\$26,283,377	\$20,384,876
Successor Agency Debt	\$3,261,081	\$50,280,000	\$41,005,000
Other Debt	\$265,280.47	\$1,150,393.51	\$393,446
Total	\$7,009,623	\$100,448,010	\$74,249,509

Detailed Debt Service Schedule

DESCRIPTION	DATE OF LOAN	FY WILL BE PAID OFF	LOAN AMOUNT	BALANCE AS OF JUNE 30, 2022
2012 Land	9/20/2012	2022-23	\$1,500,000	\$200,000
2014 Successor	4/30/2014	2033-34	\$14,650,000	\$11,025,000
2015 Successor	3/1/2016	2036-37	\$15,055,000	\$11,695,000
2017 Successor	2/1/2017	2037-2038	\$18,875,000	\$17,000,000
2016 Measure R	10/1/2016	2038-2039	\$6,580,000	\$5,440,000
2012 Public Works	11/7/2012	2038-39	\$11,270,000	\$7,425,000
2012 Waste water	11/7/2012	2038-39	\$8,145,000	\$5,835,000
2019 Wastewater Bonds-WWTP - 2007 WW	2/1/2020	2038-39	\$2,360,000	\$2,147,000
2012 Successor	12/6/2012	2039-40	\$1,700,000	\$1,285,000
Total Bonds			\$52,508,689	\$62,052,000
John Deere Tractor, Loader, Tiller	4/15/2020	2022-2023	\$30,194	\$7,700
PARKS Vehicles	12/15/2018	2023-2024	\$45,064	\$13,259
PARKS Vehicles	12/15/2018	2023-2024	\$28,669	\$8,763
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	\$73,470	\$23,026
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	\$149,475	\$41,773
PUBLIC WORKS Vehicles	12/15/2018	2023-2024	\$57,404	\$17,552
POLICE Vehicles	12/1/2019	2024-2025	\$130,355.56	\$70,065
Dell	11/1/2019	2024-2025	\$160,114	\$76,510
Madvac Compact Vacuum	4/8/2020	2024-2025	\$50,332	\$31,270
PipeHunter VacHunter Excavator	12/1/2019	2025-2026	\$174,830	\$103,527
2013 Solar-Solar Project	2/18/2014	2033-34	\$8,433,377	\$7,519,876
Total Leases			\$10,132,394	\$7,913,322
2015 BBVA	1/15/2016	2030-31	\$1,300,000	\$855,601
Safety Clean Water 1998	7/1/1999	2022-23	\$1,924,399	\$209,745
Safety Clean Water 2005	3/14/2005	2027-28	\$6,956,217	\$3,218,841
Total Loans			\$10,180,616	\$4,284,187
Total all Long-Term Debt			\$72,821,699	\$74,249,509

Debt Service Payoff

The chart below represents the city debt by short-term, medium-term, and long-term. The next three years reflects \$521,818 that will be retired, followed by \$4.4 million in 4-10 years, and the majority of the debt, \$69.4 million will be paid off in 10-20 years. The total debt balance of \$74.2 will be completely retired in 2040.

The City will continue to evaluate opportunities to refinance existing debt in the coming year as allowed by bond covenants and favorable interest rates.

DEBT SERVICE PAY-OFF



CITY DEBT: \$33,244,508
SUCCESSOR AGENCY DEBT: \$41,005,000
TOTAL DEBT: \$74,249,509

GENERAL (FUND 101)

The General Fund covers general operations of the budget. General Fund revenues are not restricted and therefore can be used as directed by the City Council. The General Fund includes the following departments and divisions:

• General Fund Revenues	24
• Legislative Services	26
○ City Council	26
○ City Attorney	27
○ City Manager	27
• General Services.....	28
○ Human Resources	28
• Finance Services.....	29
• Parks & Community Services	30
• Police Services.....	34
• Fire Services	38
• Community Development Support.....	40
○ Engineering Services	40
○ Planning Services	40
○ Code Enforcement Services	40
○ Building Services	41
○ Housing Services	42

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 101 - General Fund						
REVENUES						
<i>Taxes - Taxes</i>						
400.1000	PROP TAXES Secured - Current Year	694,047	748,108	717,000	800,000	840,000
400.1010	PROP TAXES Secured - Prior Year	12,555	14,885	14,000	13,000	13,000
400.1020	PROP TAXES Unsecured - Current Year	41,742	45,342	46,000	56,000	57,000
400.1030	PROP TAXES Unsecured - Prior Year	697	496	700	700	500
400.1040	PROP TAXES Supplemental - Current Year	34,419	38,025	35,000	38,000	38,000
400.1050	PROP TAXES Supplemental - Prior Year	6,778	8,972	7,000	8,000	8,000
400.1060	PROP TAXES Interest & Penalties	4,926	5,457	5,000	5,000	4,000
400.1070	PROP TAXES Passthrough - Redevelopment	567,950	641,846	455,000	670,000	700,000
400.1080	PROP TAXES Property Tax Relief	5,748	5,832	6,300	6,000	5,500
400.1090	PROP TAXES In Lieu of Taxes - Housing Auth	8,185	8,359	8,200	8,500	8,700
401.1000	OTHER TAXES Motor Vehicle In-Lieu of (VLF)	2,013,329	2,132,490	2,235,000	2,302,326	2,450,000
401.1010	OTHER TAXES Off-Highway Motor Vehicle	20,046	19,065	15,000	30,634	20,000
402.1000	UTILITY USER TAX Gas	279,210	294,658	280,000	300,000	320,000
402.1010	UTILITY USER TAX Electric	1,009,233	1,162,444	1,008,000	1,200,000	1,250,000
402.1020	UTILITY USER TAX Telephone	246,536	211,353	240,000	200,000	190,000
403.1010	SALES TAX Sales & Use Tax	11,260,946	15,778,334	13,000,000	13,000,000	11,000,000
403.1020	SALES TAX Sales Tax - 1/2 Cent	99,499	110,866	100,000	130,000	130,000
404.1000	REAL PROPERTY TRANSFER TAX Real Property Transfer Tax	60,416	66,295	60,000	60,000	60,000
405.1000	TRANSIENT OCCUPANCY TAX Transient Occupancy Tax	244,052	266,474	280,000	280,000	290,000
406.1000	BUS LIC TAX Business License	247,512	240,419	225,000	245,000	250,000
406.1020	BUS LIC TAX SB1186 Fee	4,035	4,391	3,500	5,000	5,000
407.1000	FRANCHISE TAX Electric	121,282	129,816	123,000	136,573	140,000
407.1010	FRANCHISE TAX Cable TV	89,025	99,288	93,000	95,000	100,000
407.1020	FRANCHISE TAX Gas	47,777	50,670	48,000	63,415	66,000
<i>Account Classification Total: Taxes - Taxes</i>		17,119,946	22,083,886	19,004,700	19,653,148	17,945,700
<i>Lic & Permits - Licenses & Permits</i>						
410.1000	PERMITS Building	641,371	446,245	225,000	375,000	275,000
410.1010	PERMITS Garage & Yard Sales	725	400	350	650	500
<i>Account Classification Total: Lic & Permits - Licenses & Permits</i>		642,096	446,645	225,350	375,650	275,500
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1000	FINES Parking	2,075	3,891	2,000	7,648	3,500
411.1010	FINES Child Passenger Seat	159	44	300	200	150
411.1060	FINES Proof of Corrections	850	1,097	850	1,750	1,750
411.1070	FINES Courts - General Based	77,308	62,920	65,000	65,000	65,000
411.1090	FINES Red Light Violations	2,193	2,873	2,500	2,500	2,500
411.1100	FINES Litter	-	-	75	75	75
411.1150	FINES Other Fines	98	26	200	25	25
411.1160	FINES Crime Prevention Program	208	138	400	100	100
411.1170	FINES DUI Lab Fines	3,688	4,111	4,000	4,500	4,500
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		86,577	75,100	75,325	81,798	77,600
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	128,993	64,094	30,000	40,000	40,000
412.1050	USE OF MONEY & PROP Unrealized Gain/Loss	94,504	(128,853)	-	-	-
412.1100	USE OF MONEY & PROP Property Lease/Rental	-	23,814	29,214	25,000	29,214
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		223,497	(40,945)	59,214	65,000	69,214
<i>Intergov - Intergovernmental</i>						
413.1000	INTERGOVT Mandated Cost Reimbursement	11,976	9,388	11,078	11,078	11,000
413.1040	INTERGOVT Tulare County Receipts	25,015	9,466	20,000	15,000	15,000
413.1190	INTERGOVT Other Grant	84,174	1,456	-	5,429	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		121,164	20,310	31,078	31,507	26,000
<i>Service Charges - Services Charges</i>						
409.1010	SRVC & FEE Returned Check Charges	737	275	100	100	100
409.1020	SRVC & FEE Admin Citation	2,700	1,100	3,500	2,000	2,000
409.1030	SRVC & FEE Document Copy Charges	4,755	5,008	5,000	5,000	5,000
409.1050	SRVC & FEE Records Research	-	15	-	-	-
409.2010	SRVC & FEE Youth Sports Fees	20,433	23,677	60,000	60,000	60,000
409.2030	SRVC & FEE Aquatics Lesson Fees	808	10,562	14,500	14,500	14,500
409.2040	SRVC & FEE Aquatics Open Swim Fees	2,080	82	6,000	3,600	3,600

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
409.2050	SRVC & FEE Youth-Summer Fun in Park	1,040	3,008	4,500	3,000	4,500
409.2060	SRVC & FEE Special Events Fee	698	2,583	6,000	3,400	3,400
409.2070	SRVC & FEE Athletic Light	783	-	1,700	1,000	1,000
409.2080	SRVC & FEE Major Event PARKS	1,720	-	3,440	3,520	3,520
409.2090	SRVC & FEE Seniors Lunch	10,988	14,918	14,400	18,150	19,005
409.2100	SRVC & FEE Athletic Sponsors	10,500	5,250	15,000	20,758	20,000
409.2110	SRVC & FEE After School Care	41,355	(60)	52,000	76,300	76,300
409.2120	SRVC & FEE Private Building Rental	44,367	39,692	43,901	45,400	44,900
409.2130	SRVC & FEE Public Building Rental	1,835	-	2,100	2,600	2,300
409.2135	SRVC & FEE Senior Miscellaneous Revenue	780	70	1,500	500	1,000
409.2140	SRVC & FEE Park Rental (BBQ/Shelter)	7,398	2,145	16,000	10,000	12,000
409.2150	SRVC & FEE Sportplex fees	31,901	-	40,000	40,000	41,000
409.2160	SRVC & FEE Vending Machine	1,854	143	1,500	750	500
409.3010	SRVC & FEE Police Emergency Response	16,478	11,744	12,000	20,095	15,000
409.3020	SRVC & FEE School Resource Officer	164,515	122,206	176,830	176,830	179,502
409.3030	SRVC & FEE ABC Application Review	132	33	200	200	200
409.3040	SRVC & FEE Noise Disturbance Callback	18,982	3,516	7,000	33,000	24,000
409.3050	SRVC & FEE False Alarm Response	7,054	1,550	2,500	3,500	3,500
409.3060	SRVC & FEE Records Check Service	391	367	500	500	500
409.3070	SRVC & FEE Fingerprinting Service	4,060	1,407	4,000	5,300	5,000
409.3080	SRVC & FEE Accident Report Copies	7,694	6,573	7,500	7,500	7,500
409.3090	SRVC & FEE Vehicle Equip Correction	3,993	7,341	5,000	5,300	5,500
409.3100	SRVC & FEE Crime Scene Photo Reproduction	517	753	800	600	600
409.3110	SRVC & FEE Stored Vehicle Release	28,250	40,544	30,000	31,620	32,500
409.3115	SRVC & FEE Vehicle Repo Release Form Fee	765	555	750	750	750
409.3120	SRVC & FEE Funeral Escort Services	405	415	550	550	550
409.3130	SRVC & FEE Animal Recovery/Return	5,196	3,920	2,000	3,500	3,250
409.3140	SRVC & FEE Cruelty to Animals	116	100	200	500	350
409.3150	SRVC & FEE Running at Large	3,775	6,769	5,500	5,500	5,500
409.3160	SRVC & FEE License Required	1,616	3,132	2,500	2,500	2,500
409.3170	SRVC & FEE Nuisance Behavior	96	98	250	100	100
409.3180	SRVC & FEE Animal Bite Investigation	1,722	1,100	1,000	1,000	1,000
409.3190	SRVC & FEE Animal Disposal	191	336	250	500	500
409.3200	SRVC & FEE Major Event POLICE	10,843	-	15,000	54,133	25,000
409.3230	SRVC & FEE Police Patches	310	516	400	400	400
409.3240	SRVC & FEE Dog License Fee	3,770	1,822	1,500	1,500	1,500
409.4010	SRVC & FEE Fire Inspection Fee	3,850	4,819	4,096	5,544	2,680
409.4020	SRVC & FEE Fire Report Copies	324	348	264	262	262
409.4030	SRVC & FEE Hydrant Testing	306	-	314	2,067	314
409.4040	SRVC & FEE Residential Sprinkler Test	41,136	19,244	4,200	13,572	5,220
409.4050	SRVC & FEE Sprinkler Testing/Inspection	2,268	384	717	3,192	1,458
409.4060	SRVC & FEE Fire Suppression Hood	-	1,445	161	-	322
409.4120	SRVC & FEE Fireworks Citation	-	-	-	-	-
409.5200	SRVC & FEE Public Improvement Plan Check	76,394	41,111	-	-	-
409.5220	SRVC & FEE Row Encroachment Permit	74,806	340,704	330,000	330,000	133,892
409.5230	SRVC & FEE Subdivision Map Review	-	4,467	-	5,118	5,220
409.5240	SRVC & FEE Lot Line Adjustment	372	760	728	728	743
409.5250	SRVC & FEE Site Plan Review	-	-	1,649	1,649	1,682
409.5260	SRVC & FEE Conditional Use Review	1,172	1,150	4,220	4,220	4,304
409.5270	SRVC & FEE Temporary Use Review	1,082	185	1,387	1,387	1,415
409.5280	SRVC & FEE Home Occupation Review	957	192	944	1,206	1,025
409.5290	SRVC & FEE Categorical Exemption	-	-	857	857	874
409.5300	SRVC & FEE Final Parcel Map Review	-	1,341	1,341	1,341	1,368
409.5310	SRVC & FEE Pub. Improvement Inspection Fee	120,050	-	-	-	-
409.5320	SRVC & FEE Sales - Maps, Publication	10	-	-	10	-
409.5360	SRVC & FEE Final Subdivision Map	5,223	-	-	-	-
409.5370	SRVC & FEE Time Extension Notification	-	1,328	-	679	-
409.5380	SRVC & FEE Light & Landscape District Fee	1,492	-	-	-	-
409.5390	SRVC & FEE Preliminary Plan Review	-	2,363	3,241	5,000	4,133
409.5400	SRVC & FEE Rezone Review Fee	-	1,416	2,713	5,763	-
409.5430	SRVC & FEE Variance Review	-	-	-	1,472	-
409.5440	SRVC & FEE Zoning Letter Fee	97	99	-	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
409.5450	SRVC & FEE County Fees	-	-	-	58	-
409.5460	SRVC & FEE Annexation	-	-	-	9,872	-
409.5480	SRVC & FEE Outsourcing Exp	14,468	-	10,000	25,000	25,000
409.5490	SRVC & FEE General Plan Amendment	-	2,499	-	8,000	-
409.5500	SRVC & FEE Mitigated Neg Declaration	-	-	-	724	-
409.5520	SRVC & FEE Negative Declaration	-	707	-	-	-
409.5550	SRVC & FEE Tentative Parcel Map Review PC	2,557	5,173	2,557	2,557	-
409.5580	SRVC & FEE Williamson Contract Cancellation	-	-	-	2,500	-
409.5610	SRVC & FEE Landscape Plan Check	2,063	-	-	-	-
409.5620	SRVC & FEE Landscape Inspection	317	-	-	-	-
409.5630	SRVC & FEE FEMA Flood Zone Certification	61	-	-	-	-
409.6010	SRVC & FEE Bldg Safety Inspection Fee	2,825	2,821	3,600	3,600	3,600
409.6020	SRVC & FEE Mobile Home Inspection Fee	2,965	2,965	2,965	2,965	2,965
409.6030	SRVC & FEE Code Violation Fee	-	-	100	100	-
409.6040	SRVC & FEE SMIP Receipts	6,090	3,960	3,000	4,000	4,000
409.6050	SRVC & FEE SB1473 Bldg Standard Receipt	1,991	1,444	800	2,000	1,200
409.6060	SRVC & FEE Housing Safety Inspection	75	-	-	-	-
<i>Account Classification Total: Service Charges - Services Charges</i>		830,553	764,188	947,225	1,111,399	831,504
<i>Miscellaneous - Miscellaneous</i>						
414.1000	MISC Cash Over/Short	(199)	2	-	(45)	-
414.1010	MISC Other Miscellaneous Revenue	33,897	33,959	-	36,195	-
414.1014	MISC Rebate Receipts	-	1,228	-	3,744	-
414.1016	MISC OFS - Capital Lease Issued	-	122,592	-	-	-
414.1020	MISC Special Projects Revenue	12,669	4,779	6,400	4,942	-
414.1030	MISC Credit Bureau Receipts	1,988	884	-	313	-
414.1210	MISC Other Reimbursement	238	53,357	-	1,041,491	-
414.1230	MISC Coronavirus Relief Fund	-	-	-	9,926	-
425.1000	DONATION Donation	-	46,388	-	-	-
425.1010	DONATION Centennial Celebration	20	-	-	-	-
425.1020	DONATION Fireworks	370	4,870	-	-	-
425.1030	DONATION Senior Center	8,000	-	-	-	-
501.1010	OVERHEAD Gas Tax	81,152	72,585	103,721	103,721	107,259
501.1020	OVERHEAD Transit	24,358	25,575	25,659	25,659	27,455
501.1030	OVERHEAD Water	232,342	251,924	238,167	238,167	254,839
501.1040	OVERHEAD Sewer	205,285	207,232	240,409	240,409	257,238
501.1050	OVERHEAD Disposal	250,000	271,393	76,170	76,170	89,870
501.1060	OVERHEAD Ambulance	216,938	229,137	347,586	347,586	392,901
501.1070	OVERHEAD Transportation	55,499	58,604	76,283	76,283	85,080
501.1080	OVERHEAD CNG	21,910	24,207	20,512	20,512	20,512
501.1090	OVERHEAD Lighting & Landscaping	65,866	59,465	66,637	66,637	66,637
501.1100	OVERHEAD IT Support	14,994	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		1,225,327	1,468,181	1,201,544	2,291,710	1,301,791
<i>Transfers - Transfers</i>						
800.105	TRSF IN American Rescue Plan Act	-	-	-	-	210,000
800.320	TRSF IN Ambulance	60,000	60,000	60,000	60,000	60,000
800.401	TRSF IN HOME	-	32,868	120	120	115
800.402	TRSF IN CAL-HOME	-	1,325	-	-	-
800.403	TRSF IN CDBG	12,353	29,331	4,866	4,866	5,797
<i>Account Classification Total: Transfers - Transfers</i>		72,353	123,524	64,986	64,986	275,912
<i>Other - Other Financing Sources</i>						
415.1050	OTH FIN SOURCES Sale of City Land	359,402	49,128	-	-	-
415.1090	OTH FIN SOURCES Other Projects	13,662	-	-	-	-
<i>Account Classification Total: Other - Other Financing Sources</i>		373,064	49,128	-	-	-
REVENUES Total		20,694,578	24,990,017	21,609,422	23,675,198	20,803,221

EXPENSES

Department: 10 - Legislative Services

Division: 101 - City Council

Employee Service - Employee Services

600.1020	EMP SRV Part Time Salaries	18,000	18,300	18,000	18,000	18,000
600.1090	EMP SRV Social Security	980	1,013	1,132	1,132	1,132
600.1100	EMP SRV Medicare	229	237	273	273	273
600.1120	EMP SRV Health/Dental/Vision Insurance	94,239	94,167	88,000	88,000	80,000

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: Employee Service - Employee Services</i>		113,448	113,717	107,405	107,405	99,405
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	303	222	300	300	300
630.1010	COMMUNICATION Telephone	847	1,037	1,350	1,350	1,350
630.1040	COMMUNICATION Postage	60	75	90	90	90
640.1010	SERVICES Professional & Technical	209	-	700	2,100	700
650.1010	TRAINING Travel & Conference	4,182	800	5,000	10,000	10,000
670.1040	MAINTENANCE Vehicle Maintenance	4,500	4,575	4,469	4,469	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	902	2,554	1,500	1,500	1,500
690.1130	SPC DEPT EXP Economic Development	-	-	-	-	-
690.1150	SPC DEPT EXP Community Grants/Miscellaneous	8,650	8,343	10,000	10,000	10,000
690.1151	SPC DEPT EXP Community Grants / Car Show	-	-	10,000	10,000	-
690.1180	SPC DEPT EXP Community Promotion / Misc	(150)	-	500	500	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		19,503	17,607	33,909	40,309	28,940
Division Total: 101 - City Council		132,951	131,324	141,314	147,714	128,345
Division: 102 - City Attorney						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	-	7,996	-	11,000	-
640.1020	SERVICES Contractual	197,225	211,976	117,300	175,000	200,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		197,225	219,972	117,300	186,000	200,000
Division Total: 102 - City Attorney		197,225	219,972	117,300	186,000	200,000
Division: 103 - City Manager						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	175,742	170,930	207,340	161,273	170,726
600.1015	EMP SRV Buy back Salaries	-	-	5,626	22,352	5,986
600.1080	EMP SRV PERS	38,368	58,313	74,580	58,010	18,358
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	47,641
600.1100	EMP SRV Medicare	2,562	2,634	3,077	2,383	2,521
600.1110	EMP SRV Disability/Life Insurance	4,136	4,282	4,880	5,936	4,000
600.1120	EMP SRV Health/Dental/Vision Insurance	30,582	30,603	31,460	31,460	21,000
600.1130	EMP SRV Worker's Compensation	1,305	1,305	1,038	1,038	1,038
600.1140	EMP SRV Unemployment Insurance	673	673	661	661	661
600.1190	EMP SRV Stipends	-	-	-	8,879	3,770
<i>Account Classification Total: Employee Service - Employee Services</i>		253,369	268,740	328,662	291,992	275,701
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	87	567	700	2,200	700
630.1020	COMMUNICATION Cellphone	2,899	2,343	3,700	4,600	3,700
630.1040	COMMUNICATION Postage	20	11	100	100	100
640.1010	SERVICES Professional & Technical	-	-	200	200	200
650.1010	TRAINING Travel & Conference	3,187	-	3,500	8,500	10,000
650.1020	TRAINING Training & Vocational	500	648	500	500	500
670.1030	MAINTENANCE Equipment Maintenance	-	-	180	180	-
670.1040	MAINTENANCE Vehicle Maintenance	5,252	3,707	5,766	550	1,263
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,992	2,986	2,800	4,000	3,200
690.1290	SPC DEPT EXP Summer Night Lights Program	-	-	10,000	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		13,937	10,261	27,446	20,830	19,663
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,973	4,172	4,298	4,298	7,850
605.1020	ALLOC COSTS Property & Fire Insurance	2,015	1,282	1,370	1,370	3,983
605.1030	ALLOC COSTS Auto Insurance	675	745	745	745	817
605.1040	ALLOC COSTS Risk Management	3,628	3,392	3,308	3,308	2,732
605.1130	ALLOC COSTS Retiree Health	9,315	9,089	9,870	9,870	15,087
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		19,606	18,680	19,591	19,591	30,469
Division Total: 103 - City Manager		286,912	297,681	375,699	332,413	325,833
Division: 104 - Human Resources						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	60,496	49,957	51,330	-	-
600.1015	EMP SRV Buy back Salaries	3,098	983	983	-	-
600.1080	EMP SRV PERS	19,017	20,020	18,464	-	-
600.1100	EMP SRV Medicare	883	698	744	-	-
600.1110	EMP SRV Disability/Life Insurance	1,813	1,195	1,181	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	26,459	23,541	22,000	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1130	EMP SRV Worker's Compensation	914	804	519	-	-
600.1140	EMP SRV Unemployment Insurance	471	471	331	-	-
600.1190	EMP SRV Stipends	1,534	1,505	2,567	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		114,685	99,172	98,119	-	-
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,437	1,928	2,800	-	-
610.1020	SUPPLIES Operating Supplies	-	-	-	-	-
630.1010	COMMUNICATION Telephone	255	254	275	-	-
630.1020	COMMUNICATION Cellphone	864	735	900	-	-
630.1040	COMMUNICATION Postage	169	198	300	-	-
650.1010	TRAINING Travel & Conference	-	-	500	-	-
650.1020	TRAINING Training & Vocational	500	3,315	4,500	-	-
670.1040	MAINTENANCE Vehicle Maintenance	76	-	100	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	407	380	500	-	-
690.1030	SPC DEPT EXP Printing & Binding	637	706	800	-	-
690.1040	SPC DEPT EXP Personnel	42,819	58,798	60,000	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		48,163	66,315	70,675	-	-
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,174	3,543	2,429	-	-
605.1020	ALLOC COSTS Property & Fire Insurance	1,610	1,088	774	-	-
605.1040	ALLOC COSTS Risk Management	2,898	2,880	1,869	-	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,682	7,511	5,072	-	-
Division Total: 104 - Human Resources		170,530	172,998	173,866	-	-
Department Total: 10 - Legislative Services		787,617	821,975	808,179	666,127	654,178
Department: 20 - Administration						
Division: 201 - General Services						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	2,616	-	9,235	-	9,235
600.1090	EMP SRV Social Security	162	-	620	-	620
600.1100	EMP SRV Medicare	38	-	145	-	145
<i>Account Classification Total: Employee Service - Employee Services</i>		2,816	-	10,000	-	10,000
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,454	2,097	1,000	1,500	1,000
610.1020	SUPPLIES Operating Supplies	4,764	2,410	500	500	500
620.1010	UTILITIES Electric	36,436	25,072	38,000	35,000	35,000
620.1020	UTILITIES Gas	1,595	3,176	1,500	3,000	3,200
630.1010	COMMUNICATION Telephone	44,973	9,197	10,000	10,000	10,000
630.1030	COMMUNICATION Internet	-	63,166	66,000	66,000	66,000
630.1040	COMMUNICATION Postage	27	36	-	40	40
640.1010	SERVICES Professional & Technical	378,839	368,592	386,000	462,200	437,000
640.1020	SERVICES Contractual	50,473	53,546	102,500	102,500	102,500
640.1060	SERVICES Legal Services	4,627	-	-	-	-
640.1080	SERVICES Other Fees	16,588	15,416	15,500	10,500	10,500
640.1090	SERVICES Elections	58	4,916	10,000	-	10,000
640.1100	SERVICES Administrative Fees/Costs	19,497	19,522	19,550	22,800	22,800
640.1101	SERVICES L&L General Benefits	-	50,865	49,811	49,811	56,483
670.1010	MAINTENANCE Repair & Maintenance	109	6,543	-	3,000	2,600
670.1030	MAINTENANCE Equipment Maintenance	11,278	4,798	10,000	6,000	6,000
670.1050	MAINTENANCE Maintenance Contracts	105,151	90,037	107,800	107,800	105,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	16,753	17,507	16,000	24,500	25,000
690.1030	SPC DEPT EXP Printing & Binding	3,047	3,146	2,700	7,500	12,000
690.1050	SPC DEPT EXP Rental	18,667	1,395	2,000	2,000	2,000
690.1120	SPC DEPT EXP Retirement Expenses	1,000	-	-	-	-
690.1130	SPC DEPT EXP Economic Development	2,631	1,000	1,000	1,000	1,000
690.1261	SPC DEPT EXP SB1186 Fee	402	438	450	450	450
690.1280	SPC DEPT EXP League of Calif Cities	10,881	10,682	10,900	11,277	11,000
690.1300	SPC DEPT EXP Beautification Program	-	-	20,000	20,000	34,500
799.2000	MISCELLANEOUS Bad Debts Expense	2,690,001	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		3,419,251	753,557	871,211	947,378	954,573
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	14,710	15,149	15,149	15,149
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	14,710	15,149	15,149	15,149

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Allocated Costs - Allocated Costs</i>						
605.1050	ALLOC COSTS Vehicle Maintenance	167,472	178,874	166,125	166,125	198,252
605.1060	ALLOC COSTS Custodian	69,041	84,806	89,913	89,913	120,825
605.1130	ALLOC COSTS Retiree Health	173,000	173,000	102,050	102,050	87,701
605.1170	ALLOC COSTS Property Maintenance	97,480	84,360	107,864	107,864	139,104
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		506,993	521,040	465,952	465,952	545,882
<i>Capital Outlay - Capital Outlay</i>						
730.1001	CAPITAL OUTLAY Capital Lease	-	122,592	-	-	-
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	40,000
730.1070	CAPITAL OUTLAY Machinery and Equipment	8,975	-	-	23,165	30,000
730.1080	CAPITAL OUTLAY Furniture and Fixtures	-	-	-	-	100,000
730.1100	CAPITAL OUTLAY IT Functionality	-	-	27,500	43,403	23,000
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		8,975	122,592	27,500	66,568	193,000
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	28,996	29,996	40,135	40,135	44,000
900.181	TRSF OUT General Debt Service	391,862	382,649	346,717	346,717	349,718
900.185	TRSF OUT Financing Authority Debt Service	279,006	290,843	298,730	298,730	310,235
900.207	TRSF OUT Road Repair & Acctblty Act (SB1)	82,333	82,333	82,333	82,333	82,333
900.233	TRSF OUT Transit	-	-	24,746	-	-
900.260	TRSF OUT Transportation Capital Projects	-	60,000	379,449	204,412	2,530,000
900.262	TRSF OUT Sewer Capital Projects	-	-	-	-	1,102,201
900.265	TRSF OUT Facilities Capital Projects	77,072	210,000	175,000	250,000	603,700
900.303	TRSF OUT Byrnes Justice Assistance	-	2,000	-	-	-
900.418	TRSF OUT 2018-CDBG-12892	-	139,857	-	-	-
900.420	TRSF OUT 2020-CDBG-12005	-	145,453	344,527	-	-
<i>Account Classification Total: Transfer - Transfer</i>		859,268	1,343,132	1,691,637	1,222,327	5,022,187
Division Total: 201 - General Services		4,797,304	2,755,030	3,081,449	2,717,374	6,740,791
Department Total: 20 - Administration		4,797,304	2,755,030	3,081,449	2,717,374	6,740,791
Department: 30 - Finance						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	395,629	390,767	497,423	423,880	441,857
600.1015	EMP SRV Buy back Salaries	6,463	13,614	16,057	16,779	22,656
600.1020	EMP SRV Part Time Salaries	24,790	14,544	-	49,315	49,786
600.1080	EMP SRV PERS	95,493	140,164	173,015	130,278	41,294
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	68,823
600.1090	EMP SRV Social Security	-	31	-	2,700	3,087
600.1100	EMP SRV Medicare	6,072	5,991	7,305	6,245	7,255
600.1110	EMP SRV Disability/Life Insurance	8,811	9,196	11,589	9,905	10,363
600.1120	EMP SRV Health/Dental/Vision Insurance	106,463	104,531	133,100	155,100	116,000
600.1130	EMP SRV Worker's Compensation	3,263	3,290	3,009	3,009	4,502
600.1140	EMP SRV Unemployment Insurance	1,682	1,926	1,918	1,918	2,769
600.1190	EMP SRV Stipends	826	1,505	2,567	2,567	2,836
<i>Account Classification Total: Employee Service - Employee Services</i>		649,492	685,558	845,983	801,696	771,228
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	(262)	1,026	1,500	3,000	2,000
610.1020	SUPPLIES Operating Supplies	-	1	-	-	-
610.1030	SUPPLIES Lubricant & Fuels	31	-	-	-	-
630.1020	COMMUNICATION Cellphone	1,067	1,838	2,000	1,800	2,000
630.1040	COMMUNICATION Postage	2,873	3,258	3,200	3,300	3,200
640.1010	SERVICES Professional & Technical	-	-	-	-	-
650.1010	TRAINING Travel & Conference	4,774	669	3,000	3,000	5,600
650.1020	TRAINING Training & Vocational	825	145	2,000	1,500	2,000
670.1040	MAINTENANCE Vehicle Maintenance	5,556	5,198	5,500	7,369	5,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,260	3,279	3,500	3,300	3,500
690.1030	SPC DEPT EXP Printing & Binding	1,149	3,640	1,800	1,000	1,000
690.1050	SPC DEPT EXP Rental	3,576	234	500	400	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		22,849	19,288	23,000	24,669	25,300
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	3,096	3,295	1,500	1,500
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	3,096	3,295	1,500	1,500
<i>Allocated Costs - Allocated Costs</i>						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
605.1010	ALLOC COSTS Liability Insurance	9,540	10,264	10,660	10,660	19,229
605.1020	ALLOC COSTS Property & Fire Insurance	4,839	3,153	3,399	3,399	9,755
605.1040	ALLOC COSTS Risk Management	8,711	8,345	8,204	8,204	6,691
605.1130	ALLOC COSTS Retiree Health	-	3,473	2,861	2,861	4,019
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		23,090	25,235	25,124	25,124	39,694
Division Total: 001 - Administration		695,430	733,177	897,402	852,989	837,722
Division: 104 - Human Resources						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	1,553	-	52,868	100,316
600.1015	EMP SRV Buy back Salaries	-	-	-	1,013	1,033
600.1080	EMP SRV PERS	-	190	-	19,017	11,197
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	29,193
600.1100	EMP SRV Medicare	-	21	-	767	1,455
600.1110	EMP SRV Disability/Life Insurance	-	-	-	1,216	2,307
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	-	22,000	40,000
600.1130	EMP SRV Worker's Compensation	-	-	-	519	619
600.1140	EMP SRV Unemployment Insurance	-	-	-	331	381
600.1190	EMP SRV Stipends	-	-	-	2,567	2,696
<i>Account Classification Total: Employee Service - Employee Services</i>		-	1,765	-	100,298	189,197
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	-	-	2,800	2,800
630.1010	COMMUNICATION Telephone	-	24	-	275	275
630.1020	COMMUNICATION Cellphone	-	-	-	900	500
630.1040	COMMUNICATION Postage	-	-	-	300	300
650.1010	TRAINING Travel & Conference	-	-	-	500	500
650.1020	TRAINING Training & Vocational	-	3,448	-	4,500	4,500
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	200	100
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	-	600	6,000
690.1030	SPC DEPT EXP Printing & Binding	-	-	-	1,000	800
690.1040	SPC DEPT EXP Personnel	-	19,640	-	60,000	60,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	23,112	-	71,075	75,775
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	-	-	-	2,429	3,721
605.1020	ALLOC COSTS Property & Fire Insurance	-	-	-	774	1,888
605.1040	ALLOC COSTS Risk Management	-	-	-	1,869	1,295
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		-	-	-	5,072	6,904
Division Total: 104 - Human Resources		-	24,876	-	176,445	271,876
Department Total: 30 - Finance		695,430	758,053	897,402	1,029,434	1,109,598
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	274,647	290,450	330,948	333,012	352,663
600.1015	EMP SRV Buy back Salaries	-	2,261	6,590	6,788	8,439
600.1020	EMP SRV Part Time Salaries	30,106	23,309	7,280	14,424	7,956
600.1080	EMP SRV PERS	63,942	82,678	89,513	90,189	34,421
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	68,055
600.1090	EMP SRV Social Security	276	386	452	700	494
600.1100	EMP SRV Medicare	4,276	4,365	4,951	5,019	5,296
600.1110	EMP SRV Disability/Life Insurance	6,408	6,431	7,684	7,732	8,216
600.1120	EMP SRV Health/Dental/Vision Insurance	92,336	94,164	110,000	110,000	100,000
600.1130	EMP SRV Worker's Compensation	4,151	2,860	2,583	2,583	2,954
600.1140	EMP SRV Unemployment Insurance	2,140	1,647	1,647	1,647	1,817
<i>Account Classification Total: Employee Service - Employee Services</i>		478,283	508,551	561,648	572,094	590,311
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,491	2,020	2,500	2,500	2,300
610.1020	SUPPLIES Operating Supplies	3,552	9,936	8,850	8,850	9,150
610.1030	SUPPLIES Lubricant & Fuels	866	279	1,500	1,200	1,200
610.1040	SUPPLIES Repair & Maintenance Supplies	347	122	250	250	250
610.1050	SUPPLIES Small Tools	20	-	-	-	-
610.1060	SUPPLIES Safety Equipment & Supplies	103	243	750	750	750
620.1010	UTILITIES Electric	17,429	16,273	24,000	21,000	24,000
630.1010	COMMUNICATION Telephone	2,014	3,243	3,240	3,240	3,240

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
630.1020	COMMUNICATION Cellphone	2,735	2,662	3,200	2,800	3,200
630.1040	COMMUNICATION Postage	353	222	800	446	800
640.1010	SERVICES Professional & Technical	3,223	1,907	3,600	4,424	3,600
640.1020	SERVICES Contractual	2,313	7,927	5,400	3,656	4,000
650.1010	TRAINING Travel & Conference	2,300	295	2,300	1,601	2,300
650.1020	TRAINING Training & Vocational	675	90	675	1,177	675
670.1010	MAINTENANCE Repair & Maintenance	2,647	2,256	2,256	4,464	8,156
670.1030	MAINTENANCE Equipment Maintenance	-	-	105	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,175	3,168	3,358	3,358	3,358
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,300	1,599	1,600	2,500	2,205
690.1020	SPC DEPT EXP Advertising	16	-	-	-	-
690.1050	SPC DEPT EXP Rental	3,131	1,972	800	450	500
690.1160	SPC DEPT EXP Copy Machine Expense	7,713	675	3,783	3,783	3,783
<i>Account Classification Total: M & O - Maintenance and Operations</i>		55,402	54,888	68,967	66,449	73,467
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	4,824	4,217	7,346	7,400
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	4,824	4,217	7,346	7,400
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	8,804	9,003	9,010	9,010	15,239
605.1020	ALLOC COSTS Property & Fire Insurance	4,466	2,766	2,873	2,873	7,731
605.1030	ALLOC COSTS Auto Insurance	1,350	1,490	1,490	1,490	4,085
605.1040	ALLOC COSTS Risk Management	8,038	7,319	6,934	6,934	5,303
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		22,658	20,578	20,307	20,307	32,358
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	4,249	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	-
730.1090	CAPITAL OUTLAY Improvements	-	-	-	-	71,460
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		4,249	-	-	-	71,460
Division Total: 401 - Community Services		560,592	588,841	655,139	666,196	774,996
Division: 402 - Park Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	104,407	128,158	184,810	201,870	271,183
600.1015	EMP SRV Buy back Salaries	-	-	2,349	2,420	2,468
600.1020	EMP SRV Part Time Salaries	58,046	48,891	54,538	33,571	7,745
600.1030	EMP SRV Overtime	131	656	-	900	-
600.1080	EMP SRV PERS	34,456	43,155	55,418	61,061	26,412
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	47,533
600.1090	EMP SRV Social Security	55	127	2,901	1,610	-
600.1100	EMP SRV Medicare	2,359	2,607	3,516	3,462	4,078
600.1110	EMP SRV Disability/Life Insurance	2,380	3,074	4,320	4,714	6,288
600.1120	EMP SRV Health/Dental/Vision Insurance	48,342	60,121	84,860	85,580	109,401
600.1130	EMP SRV Worker's Compensation	21,694	23,353	15,316	15,316	25,704
600.1140	EMP SRV Unemployment Insurance	1,613	1,990	1,323	1,323	1,977
600.1170	EMP SRV Uniform Allowance	3,111	4,118	5,608	4,214	2,284
<i>Account Classification Total: Employee Service - Employee Services</i>		276,593	316,249	414,959	416,041	505,073
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	578	236	500	500	500
610.1020	SUPPLIES Operating Supplies	9,083	6,980	12,938	12,938	15,938
610.1030	SUPPLIES Lubricant & Fuels	14,199	15,073	12,500	19,221	12,500
610.1040	SUPPLIES Repair & Maintenance Supplies	17,281	15,262	14,500	16,800	14,500
610.1050	SUPPLIES Small Tools	2,998	2,119	7,050	7,190	7,050
610.1060	SUPPLIES Safety Equipment & Supplies	1,348	1,752	1,500	1,350	1,500
620.1010	UTILITIES Electric	44,651	38,478	38,000	38,000	38,000
630.1010	COMMUNICATION Telephone	229	-	-	-	-
630.1020	COMMUNICATION Cellphone	4,646	3,943	4,500	4,000	4,500
640.1020	SERVICES Contractual	14,266	11,808	16,552	15,000	17,500
650.1020	TRAINING Training & Vocational	300	3,335	5,500	4,829	5,500
670.1010	MAINTENANCE Repair & Maintenance	11,722	26,934	10,500	11,700	10,500
670.1030	MAINTENANCE Equipment Maintenance	836	1,358	1,575	1,575	3,500
670.1040	MAINTENANCE Vehicle Maintenance	2,086	2,004	3,750	2,100	3,750
670.1050	MAINTENANCE Maintenance Contracts	112,830	115,087	121,613	121,613	121,613
690.1050	SPC DEPT EXP Rental	7,924	7,898	10,080	12,200	15,784

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
690.1300	SPC DEPT EXP Beautification Program	-	2,584	2,500	2,500	2,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		244,977	254,851	263,558	271,516	275,135
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	8,798	8,798	8,798	7,332	8,798
710.2068	PRINCIPAL Tractor	8,030	7,081	7,384	7,384	7,700
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		16,827	15,878	16,182	14,716	16,498
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	2,641	2,641	2,641	2,641	2,641
720.2068	INTEREST Tractor	-	949	646	646	330
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		2,641	3,590	3,287	3,287	2,971
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	12,481	8,091	8,373	8,373	14,957
605.1020	ALLOC COSTS Property & Fire Insurance	6,330	2,486	2,670	2,670	7,588
605.1030	ALLOC COSTS Auto Insurance	1,214	2,980	2,980	2,980	6,536
605.1040	ALLOC COSTS Risk Management	11,396	6,578	6,444	6,444	5,205
605.1130	ALLOC COSTS Retiree Health	3,914	3,396	4,035	4,035	4,853
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		35,335	23,531	24,502	24,502	39,139
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	41,459	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	46,782	-	-	-
730.1090	CAPITAL OUTLAY Improvements	-	41,491	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		41,459	88,273	-	-	-
Division Total: 402 - Park Services		617,833	702,372	722,488	730,062	838,816
Division: 403 - Special Events						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	-	-	15,600	15,600	15,600
600.1090	EMP SRV Social Security	-	-	967	967	967
600.1100	EMP SRV Medicare	-	-	226	226	226
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	16,793	16,793	16,793
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	3,401	4,062	3,371	4,371	4,371
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	324	600	441	441	441
690.1020	SPC DEPT EXP Advertising	1,279	1,008	1,008	1,008	1,008
690.1050	SPC DEPT EXP Rental	1,418	1,145	1,539	1,812	2,000
690.1140	SPC DEPT EXP Independence Day Event	500	28,218	28,224	31,224	31,224
690.1290	SPC DEPT EXP Summer Night Lights Program	1,199	970	5,080	5,080	15,080
<i>Account Classification Total: M & O - Maintenance and Operations</i>		8,121	36,002	39,663	43,936	54,124
Division Total: 403 - Special Events		8,121	36,002	56,456	60,729	70,917
Division: 404 - Youth Services						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	160,285	99,779	210,496	176,744	205,540
600.1080	EMP SRV PERS	22,966	17,031	34,334	20,401	16,045
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,471
600.1090	EMP SRV Social Security	-	-	-	145	-
600.1100	EMP SRV Medicare	2,324	1,447	2,773	2,308	2,982
600.1130	EMP SRV Worker's Compensation	19,403	28,432	28,132	28,132	23,707
600.1140	EMP SRV Unemployment Insurance	1,837	2,945	2,897	2,897	3,032
<i>Account Classification Total: Employee Service - Employee Services</i>		206,816	149,634	278,632	230,627	258,777
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	355	147	350	450	450
610.1020	SUPPLIES Operating Supplies	2,748	3,740	6,050	7,050	7,400
630.1010	COMMUNICATION Telephone	-	-	-	-	-
630.1020	COMMUNICATION Cellphone	3,136	2,236	3,600	3,160	3,600
650.1020	TRAINING Training & Vocational	-	120	700	700	700
690.1050	SPC DEPT EXP Rental	-	-	250	250	250
<i>Account Classification Total: M & O - Maintenance and Operations</i>		6,238	6,242	10,950	11,610	12,400
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,096	3,625	3,945	3,945	6,384
605.1020	ALLOC COSTS Property & Fire Insurance	1,570	1,114	1,258	1,258	3,239
605.1040	ALLOC COSTS Risk Management	2,827	2,947	3,036	3,036	2,221
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,493	7,686	8,239	8,239	11,844
Division Total: 404 - Youth Services		220,547	163,563	297,821	250,476	283,021

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Division: 406 - Sportsplex						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	4,867	45,510	47,819	53,784
600.1015	EMP SRV Buy back Salaries	-	-	-	333	-
600.1020	EMP SRV Part Time Salaries	59,287	7,044	30,000	25,000	47,736
600.1080	EMP SRV PERS	-	234	3,918	4,117	4,018
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	500
600.1090	EMP SRV Social Security	3,676	437	1,500	1,500	2,961
600.1100	EMP SRV Medicare	860	168	660	749	1,473
600.1110	EMP SRV Disability/Life Insurance	-	1,047	1,047	1,189	1,237
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	22,000	20,240	20,000
600.1130	EMP SRV Worker's Compensation	10,376	7,108	3,211	3,211	2,706
600.1140	EMP SRV Unemployment Insurance	982	736	331	331	346
<i>Account Classification Total: Employee Service - Employee Services</i>		75,181	21,640	108,177	104,489	134,761
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	399	105	608	1,608	1,608
610.1020	SUPPLIES Operating Supplies	1,891	3,080	5,350	5,350	5,350
610.1040	SUPPLIES Repair & Maintenance Supplies	2,316	4,513	5,000	4,000	4,000
610.1060	SUPPLIES Safety Equipment & Supplies	199	135	354	454	454
610.1070	SUPPLIES Athletic Supplies	3,009	646	4,340	4,340	5,000
620.1010	UTILITIES Electric	20,660	12,453	19,150	19,150	19,150
630.1010	COMMUNICATION Telephone	4,546	773	1,800	1,100	1,800
640.1020	SERVICES Contractual	4,619	5,307	4,000	6,480	10,000
670.1020	MAINTENANCE Building Maintenance	2,092	8,170	5,220	5,220	2,550
690.1020	SPC DEPT EXP Advertising	1,200	-	3,000	3,000	2,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		40,931	35,182	48,822	50,702	51,912
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,750	1,672	2,411	2,411	3,461
605.1020	ALLOC COSTS Property & Fire Insurance	888	514	769	769	1,756
605.1040	ALLOC COSTS Risk Management	1,598	1,359	1,856	1,856	1,204
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		4,236	3,545	5,036	5,036	6,421
Division Total: 406 - Sportsplex		120,347	60,367	162,035	160,227	193,094
Division: 407 - Sports Programs						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	58,329	24,964	90,000	90,000	90,000
600.1080	EMP SRV PERS	3,079	275	3,500	3,500	2,000
600.1090	EMP SRV Social Security	3,592	1,548	5,500	5,500	5,500
600.1100	EMP SRV Medicare	846	362	1,500	1,500	1,500
600.1130	EMP SRV Worker's Compensation	24,591	22,719	22,480	22,480	18,944
600.1140	EMP SRV Unemployment Insurance	2,328	2,353	2,315	2,315	2,423
<i>Account Classification Total: Employee Service - Employee Services</i>		92,764	52,221	125,295	125,295	120,367
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	294	223	350	350	350
610.1020	SUPPLIES Operating Supplies	12,689	11,272	14,054	14,054	14,054
610.1040	SUPPLIES Repair & Maintenance Supplies	389	-	500	500	4,500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	100	100	100
610.1070	SUPPLIES Athletic Supplies	11,612	22,617	24,600	36,500	34,000
630.1020	COMMUNICATION Cellphone	821	686	800	800	800
640.1080	SERVICES Other Fees	717	563	900	900	900
650.1020	TRAINING Training & Vocational	-	3,120	1,000	1,000	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	159	165	200	200	200
690.1050	SPC DEPT EXP Rental	6,723	353	7,000	7,000	7,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		33,403	38,998	49,504	61,404	62,904
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,043	2,897	2,577	2,577	3,853
605.1020	ALLOC COSTS Property & Fire Insurance	1,543	890	822	822	1,955
605.1040	ALLOC COSTS Risk Management	2,778	2,355	1,983	1,983	1,341
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,364	6,142	5,382	5,382	7,149
Division Total: 407 - Sports Programs		133,531	97,361	180,181	192,081	190,420
Division: 408 - Senior Center						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	57,044	59,917	58,434	60,197	61,399

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1015	EMP SRV Buy back Salaries	-	-	1,119	1,153	1,176
600.1020	EMP SRV Part Time Salaries	4,454	4,907	7,280	7,800	7,956
600.1080	EMP SRV PERS	15,563	22,118	21,019	21,875	6,674
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	17,400
600.1090	EMP SRV Social Security	276	304	452	484	494
600.1100	EMP SRV Medicare	869	909	953	986	1,006
600.1110	EMP SRV Disability/Life Insurance	1,344	1,372	1,344	1,385	1,412
600.1120	EMP SRV Health/Dental/Vision Insurance	23,560	23,541	22,000	22,000	20,000
600.1130	EMP SRV Worker's Compensation	653	718	648	648	703
600.1140	EMP SRV Unemployment Insurance	336	420	413	413	433
<i>Account Classification Total: Employee Service - Employee Services</i>		104,099	114,207	113,662	116,941	118,653
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	632	749	1,000	1,400	1,400
610.1020	SUPPLIES Operating Supplies	2,820	2,819	5,000	5,500	5,500
610.1030	SUPPLIES Lubricant & Fuels	67	241	205	436	190
620.1010	UTILITIES Electric	11,104	10,145	12,500	12,500	12,500
620.1020	UTILITIES Gas	1,881	1,742	1,200	1,943	1,500
630.1010	COMMUNICATION Telephone	1,450	1,528	2,000	2,000	1,200
630.1040	COMMUNICATION Postage	30	29	-	20	15
640.1020	SERVICES Contractual	1,645	1,455	1,500	3,853	5,490
670.1020	MAINTENANCE Building Maintenance	1,585	588	1,500	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	749	759	1,000	640	600
690.1050	SPC DEPT EXP Rental	5,444	1,242	2,990	2,990	2,000
690.1170	SPC DEPT EXP Senior Citizens Meals	44,104	50,160	63,360	66,633	69,768
<i>Account Classification Total: M & O - Maintenance and Operations</i>		71,509	71,456	92,255	99,415	101,663
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	2,345	3,000	3,000	3,000
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	2,345	3,000	3,000	3,000
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,659	2,769	2,822	2,822	4,605
605.1020	ALLOC COSTS Property & Fire Insurance	1,349	851	900	900	2,336
605.1040	ALLOC COSTS Risk Management	2,428	2,251	2,172	2,172	1,603
605.1060	ALLOC COSTS Custodian	20,841	14,889	16,921	16,921	20,359
605.1170	ALLOC COSTS Property Maintenance	40,294	34,872	44,587	44,587	57,500
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		67,571	55,631	67,402	67,402	86,403
<i>Capital Outlay - Capital Outlay</i>						
730.1020	CAPITAL OUTLAY Buildings	24,750	8,500	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		24,750	8,500	-	-	-
Division Total: 408 - Senior Center		267,929	252,138	276,319	286,758	309,719
Department Total: 40 - Parks & Community Services		1,928,900	1,900,645	2,350,439	2,346,529	2,660,983
Department: 50 - Police						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	405,326	437,729	422,032	448,384	473,613
600.1015	EMP SRV Buy back Salaries	13,938	5,534	13,813	14,349	27,156
600.1080	EMP SRV PERS	162,657	190,272	184,582	193,107	86,290
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	159,839
600.1100	EMP SRV Medicare	5,982	6,316	6,247	6,629	7,007
600.1110	EMP SRV Disability/Life Insurance	9,456	9,584	9,909	10,515	11,116
600.1120	EMP SRV Health/Dental/Vision Insurance	94,239	94,164	88,000	88,000	83,677
600.1130	EMP SRV Worker's Compensation	20,887	20,048	17,268	17,268	21,061
600.1140	EMP SRV Unemployment Insurance	1,345	1,345	1,323	1,323	1,039
600.1170	EMP SRV Uniform Allowance	2,400	3,000	3,000	3,000	3,213
<i>Account Classification Total: Employee Service - Employee Services</i>		716,230	767,991	746,174	782,575	874,011
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	405	561	750	750	750
610.1020	SUPPLIES Operating Supplies	1,475	2,285	2,000	2,500	2,500
610.1030	SUPPLIES Lubricant & Fuels	4,055	3,483	4,500	8,000	9,000
610.1080	SUPPLIES Volunteers Supplies	3,663	2,384	8,150	8,150	8,150
610.1110	SUPPLIES Explorers Supplies	1,049	1,881	1,900	1,900	1,900
620.1010	UTILITIES Electric	4,550	4,740	4,500	5,000	5,000
620.1020	UTILITIES Gas	108	60	180	180	180

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
620.1040	UTILITIES Cable	648	599	650	750	750
630.1010	COMMUNICATION Telephone	249	250	390	300	300
630.1020	COMMUNICATION Cellphone	2,903	2,389	3,000	3,000	3,000
630.1040	COMMUNICATION Postage	31	31	190	190	190
640.1010	SERVICES Professional & Technical	1,230	1,716	4,450	4,450	4,450
640.1020	SERVICES Contractual	942	2,961	4,500	4,500	4,500
650.1010	TRAINING Travel & Conference	835	-	2,500	2,500	2,500
650.1020	TRAINING Training & Vocational	1,171	75	1,000	1,000	1,000
670.1010	MAINTENANCE Repair & Maintenance	-	2,753	75,000	25,000	15,000
670.1020	MAINTENANCE Building Maintenance	-	86,324	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	3,175	3,168	6,408	6,408	4,500
670.1050	MAINTENANCE Maintenance Contracts	2,040	2,015	2,500	4,000	4,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,438	1,510	1,700	1,700	1,700
690.1030	SPC DEPT EXP Printing & Binding	2	2	90	90	90
690.1190	SPC DEPT EXP Police Advisor Commission	-	-	95	95	95
690.1350	SPC DEPT EXP Summer Camp	-	-	1,500	1,500	1,500
799.2000	MISCELLANEOUS Bad Debts Expense	27,066	-	-	56,431	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		57,035	119,188	125,953	138,394	71,555
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	803	803	803	803
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	803	803	803	803
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	11,336	11,049	11,068	11,068	19,243
605.1020	ALLOC COSTS Property & Fire Insurance	5,750	3,395	3,529	3,529	9,762
605.1030	ALLOC COSTS Auto Insurance	2,025	2,235	2,235	2,235	3,268
605.1040	ALLOC COSTS Risk Management	10,351	8,983	8,517	8,517	6,696
605.1130	ALLOC COSTS Retiree Health	19,187	15,993	13,664	13,664	13,374
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		48,649	41,655	39,013	39,013	52,343
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	12,220	18,401	-	-	-
730.1090	CAPITAL OUTLAY Improvements	13,400	11,468	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		25,620	29,870	-	-	-
<i>Transfer - Transfer</i>						
900.304	TRSF OUT Federal (COPS) Program	987	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		987	-	-	-	-
Division Total: 001 - Administration		848,521	959,505	911,943	960,785	998,712
Division: 502 - Patrol						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	1,859,610	1,768,836	1,996,162	1,909,815	2,219,218
600.1015	EMP SRV Buy back Salaries	30,516	23,891	41,644	38,326	44,969
600.1020	EMP SRV Part Time Salaries	4,589	3,307	50,000	35,000	50,000
600.1030	EMP SRV Overtime	225,496	264,226	185,000	260,000	185,000
600.1050	EMP SRV Standby	221	458	-	21	-
600.1060	EMP SRV Holiday	89,143	80,135	98,540	94,730	99,606
600.1080	EMP SRV PERS	668,505	636,272	655,023	655,023	351,942
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	390,682
600.1090	EMP SRV Social Security	568	114	4,000	3,000	4,000
600.1100	EMP SRV Medicare	31,477	30,002	30,718	29,462	32,525
600.1110	EMP SRV Disability/Life Insurance	47,060	47,530	48,716	46,585	51,590
600.1120	EMP SRV Health/Dental/Vision Insurance	490,836	460,392	490,600	442,310	445,000
600.1130	EMP SRV Worker's Compensation	148,380	142,807	128,407	128,407	160,061
600.1140	EMP SRV Unemployment Insurance	7,401	7,396	7,607	7,607	7,893
600.1170	EMP SRV Uniform Allowance	25,449	32,761	22,300	20,800	23,808
600.1190	EMP SRV Stipends	-	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		3,629,250	3,498,126	3,758,717	3,671,086	4,066,294
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	462	1,475	1,250	2,250	2,500
610.1020	SUPPLIES Operating Supplies	15,721	25,967	18,000	25,000	25,000
610.1030	SUPPLIES Lubricant & Fuels	53,538	61,029	55,000	65,000	67,500
610.1090	SUPPLIES Prisoner Supplies	4,296	3,335	5,000	5,000	5,000
620.1010	UTILITIES Electric	36,150	37,698	38,000	40,000	40,000

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
620.1020	UTILITIES Gas	863	477	800	800	800
630.1010	COMMUNICATION Telephone	1,990	1,999	2,500	2,500	2,500
630.1020	COMMUNICATION Cellphone	1,936	1,889	2,500	2,500	2,500
630.1030	COMMUNICATION Internet	3,145	3,069	3,200	3,200	3,200
630.1040	COMMUNICATION Postage	-	16	90	90	90
640.1010	SERVICES Professional & Technical	35,269	44,370	30,000	47,500	47,500
640.1020	SERVICES Contractual	7,775	1,700	12,187	12,187	12,187
650.1010	TRAINING Travel & Conference	-	-	500	500	500
650.1020	TRAINING Training & Vocational	2,836	4,035	18,000	18,000	18,000
670.1050	MAINTENANCE Maintenance Contracts	18,167	16,060	20,000	20,000	25,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,248	2,733	2,750	2,750	2,750
690.1020	SPC DEPT EXP Advertising	32	-	750	750	750
690.1030	SPC DEPT EXP Printing & Binding	898	1,990	2,000	2,000	2,500
690.1180	SPC DEPT EXP Community Promotion / Misc	2,103	1,187	2,000	2,000	2,000
690.1200	SPC DEPT EXP Armory/Range Expense	19,651	43,728	25,000	35,000	40,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		207,080	252,755	239,527	287,027	300,277
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	3,010	3,010	3,010	3,010
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	3,010	3,010	3,010	3,010
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	59,992	58,126	58,405	58,405	88,204
605.1020	ALLOC COSTS Property & Fire Insurance	30,431	17,859	18,622	18,622	44,748
605.1030	ALLOC COSTS Auto Insurance	16,875	14,155	14,155	14,155	15,523
605.1040	ALLOC COSTS Risk Management	54,775	47,259	44,946	44,946	30,694
605.1130	ALLOC COSTS Retiree Health	6,487	6,487	6,649	6,649	6,681
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		168,560	143,886	142,777	142,777	185,850
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	1,893	52,020	39,532	56,834	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	22,860	19,788	757,000	757,000	15,000
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		24,753	71,808	796,532	813,834	15,000
Division Total: 502 - Patrol		4,029,643	3,969,585	4,940,563	4,917,734	4,570,431
Division: 503 - Investigative						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	233,691	248,843	328,887	338,753	360,310
600.1015	EMP SRV Buy back Salaries	2,667	3,948	7,184	7,399	7,547
600.1020	EMP SRV Part Time Salaries	2,722	-	-	-	-
600.1030	EMP SRV Overtime	23,056	12,093	20,000	26,000	21,000
600.1050	EMP SRV Standby	2,465	2,079	2,600	2,600	2,600
600.1060	EMP SRV Holiday	9,698	9,698	14,066	14,488	14,488
600.1080	EMP SRV PERS	87,480	107,100	142,203	146,431	64,886
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	121,142
600.1100	EMP SRV Medicare	3,881	3,829	5,017	5,165	5,271
600.1110	EMP SRV Disability/Life Insurance	5,784	5,789	7,957	8,193	8,361
600.1120	EMP SRV Health/Dental/Vision Insurance	68,867	70,623	88,000	88,000	80,000
600.1130	EMP SRV Worker's Compensation	17,043	16,228	14,377	14,377	21,061
600.1140	EMP SRV Unemployment Insurance	1,009	1,008	992	992	1,039
600.1170	EMP SRV Uniform Allowance	2,265	2,725	3,000	3,210	3,210
<i>Account Classification Total: Employee Service - Employee Services</i>		460,628	483,963	634,283	655,608	710,915
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	403	823	1,000	1,000	1,000
610.1020	SUPPLIES Operating Supplies	6,226	8,923	7,500	10,000	10,000
610.1030	SUPPLIES Lubricant & Fuels	4,261	6,252	4,750	8,500	11,000
620.1010	UTILITIES Electric	4,237	4,709	4,500	5,000	5,000
620.1020	UTILITIES Gas	108	60	180	180	180
630.1010	COMMUNICATION Telephone	472	520	550	550	550
630.1020	COMMUNICATION Cellphone	1,452	1,416	1,400	1,400	1,400
630.1030	COMMUNICATION Internet	1,210	1,180	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	17	151	200	200	200
640.1010	SERVICES Professional & Technical	17,549	17,592	17,500	17,500	20,000
640.1020	SERVICES Contractual	1,768	194	150	150	200
650.1010	TRAINING Travel & Conference	-	-	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	736	425	500	800	800

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
670.1050	MAINTENANCE Maintenance Contracts	1,994	2,015	2,500	2,500	2,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	200	203	350	350	350
690.1230	SPC DEPT EXP Informant Expenses	800	800	1,200	1,200	1,200
<i>Account Classification Total: M & O - Maintenance and Operations</i>		41,433	45,264	45,180	52,230	57,280
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	1,605	1,605	1,605	1,605
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	1,605	1,605	1,605	1,605
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	7,703	7,488	7,539	7,539	15,014
605.1020	ALLOC COSTS Property & Fire Insurance	3,907	2,301	2,404	2,404	7,617
605.1030	ALLOC COSTS Auto Insurance	1,350	2,235	2,235	2,235	1,634
605.1040	ALLOC COSTS Risk Management	7,033	6,088	5,802	5,802	5,224
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		19,993	18,112	17,980	17,980	29,489
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	7,000	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	7,000	-
Division Total: 503 - Investigative		522,053	548,944	699,048	734,423	799,289
Division: 504 - Records & Communication						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	242,418	247,050	248,121	283,283	322,002
600.1015	EMP SRV Buy back Salaries	1,890	1,890	2,834	3,752	4,960
600.1030	EMP SRV Overtime	8,072	7,803	8,000	9,000	9,000
600.1060	EMP SRV Holiday	10,057	10,177	10,204	10,512	10,512
600.1080	EMP SRV PERS	55,400	84,806	74,161	85,987	32,607
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	73,997
600.1100	EMP SRV Medicare	3,699	3,787	3,769	4,283	4,713
600.1110	EMP SRV Disability/Life Insurance	5,818	5,881	5,978	6,794	7,475
600.1120	EMP SRV Health/Dental/Vision Insurance	118,639	118,564	110,000	120,120	120,000
600.1130	EMP SRV Worker's Compensation	3,263	2,871	2,594	2,594	2,813
600.1140	EMP SRV Unemployment Insurance	1,682	1,681	1,654	1,654	1,731
600.1170	EMP SRV Uniform Allowance	2,000	2,800	1,600	3,000	3,000
<i>Account Classification Total: Employee Service - Employee Services</i>		452,938	487,310	468,915	530,979	592,810
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	498	1,084	900	1,100	1,250
610.1020	SUPPLIES Operating Supplies	2,470	4,664	2,700	4,500	4,500
620.1010	UTILITIES Electric	11,579	11,773	12,000	12,000	12,000
620.1020	UTILITIES Gas	270	149	300	300	300
630.1010	COMMUNICATION Telephone	4,045	4,349	4,250	4,250	4,250
630.1020	COMMUNICATION Cellphone	726	708	800	800	800
630.1040	COMMUNICATION Postage	1,114	1,148	1,450	1,450	1,450
640.1010	SERVICES Professional & Technical	6,763	8,467	7,200	9,000	9,000
640.1020	SERVICES Contractual	5,037	559	2,635	1,500	1,500
650.1010	TRAINING Travel & Conference	1,388	-	3,500	3,500	3,500
650.1020	TRAINING Training & Vocational	278	-	600	600	600
670.1050	MAINTENANCE Maintenance Contracts	9,934	10,133	15,000	15,000	17,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	60	160	250	250	250
690.1020	SPC DEPT EXP Advertising	-	-	100	100	100
<i>Account Classification Total: M & O - Maintenance and Operations</i>		44,161	43,195	51,685	54,350	57,000
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	4,615	4,615	4,615	4,615
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	4,615	4,615	4,615	4,615
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	7,668	7,624	7,663	7,663	11,578
605.1020	ALLOC COSTS Property & Fire Insurance	3,890	2,342	2,443	2,443	5,874
605.1040	ALLOC COSTS Risk Management	7,002	6,198	5,897	5,897	4,029
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		18,560	16,164	16,003	16,003	21,481
Division Total: 504 - Records & Communication		515,659	551,284	541,218	605,947	675,906
Division: 505 - Animal Control						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	384	-	-	-
600.1020	EMP SRV Part Time Salaries	52,568	44,138	53,926	48,752	56,666
600.1080	EMP SRV PERS	15,407	3,312	4,644	4,198	4,232

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	526
600.1100	EMP SRV Medicare	718	640	782	707	822
600.1130	EMP SRV Worker's Compensation	9,847	9,477	8,151	8,151	8,151
600.1140	EMP SRV Unemployment Insurance	491	491	483	483	483
600.1170	EMP SRV Uniform Allowance	150	1,848	330	1,000	1,000
<i>Account Classification Total: Employee Service - Employee Services</i>		79,181	60,291	68,316	63,291	71,880
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	851	875	800	5,000	2,000
610.1030	SUPPLIES Lubricant & Fuels	4,664	4,793	7,000	8,500	9,500
620.1010	UTILITIES Electric	22	-	-	-	-
630.1020	COMMUNICATION Cellphone	242	236	250	250	250
640.1010	SERVICES Professional & Technical	11,529	10,309	10,500	12,500	12,500
640.1020	SERVICES Contractual	56,740	56,740	56,740	56,740	56,740
650.1020	TRAINING Training & Vocational	-	1,390	135	300	300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	29	788	250	250	250
<i>Account Classification Total: M & O - Maintenance and Operations</i>		74,077	75,131	75,675	83,540	81,540
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,697	2,575	2,312	2,312	3,174
605.1020	ALLOC COSTS Property & Fire Insurance	1,368	791	737	737	1,610
605.1030	ALLOC COSTS Auto Insurance	1,350	1,490	1,490	1,490	1,634
605.1040	ALLOC COSTS Risk Management	2,463	2,094	1,779	1,779	1,105
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		7,878	6,950	6,318	6,318	7,523
Division Total: 505 - Animal Control		161,136	142,371	150,309	153,149	160,943
Division: 506 - Community Service Officer						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	89,435	80,277	89,294	71,584	46,870
600.1015	EMP SRV Buy back Salaries	-	-	2,517	2,706	1,764
600.1030	EMP SRV Overtime	157	-	-	651	-
600.1080	EMP SRV PERS	21,502	33,014	32,120	25,748	5,095
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	13,044
600.1100	EMP SRV Medicare	1,230	1,157	1,294	1,038	680
600.1110	EMP SRV Disability/Life Insurance	2,054	2,056	2,054	2,114	1,078
600.1120	EMP SRV Health/Dental/Vision Insurance	47,119	47,082	44,000	33,880	20,000
600.1130	EMP SRV Worker's Compensation	13,489	12,982	11,166	11,166	14,040
600.1140	EMP SRV Unemployment Insurance	673	672	661	661	692
<i>Account Classification Total: Employee Service - Employee Services</i>		175,660	177,239	183,106	149,548	103,263
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	129	1,233	1,000	1,000	1,000
610.1030	SUPPLIES Lubricant & Fuels	2,140	2,934	3,500	3,500	3,500
620.1010	UTILITIES Electric	245	222	400	400	400
620.1020	UTILITIES Gas	181	-	400	200	200
640.1010	SERVICES Professional & Technical	-	134	350	350	350
640.1020	SERVICES Contractual	-	-	-	-	-
650.1020	TRAINING Training & Vocational	-	-	90	90	90
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	1,000	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,695	4,523	5,740	6,540	6,540
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,858	2,803	2,815	2,815	4,163
605.1020	ALLOC COSTS Property & Fire Insurance	1,450	861	897	897	2,112
605.1030	ALLOC COSTS Auto Insurance	1,350	1,490	1,490	1,490	2,451
605.1040	ALLOC COSTS Risk Management	2,609	2,279	2,166	2,166	1,449
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		8,267	7,433	7,368	7,368	10,175
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	27,859	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	27,859	-	-	-
Division Total: 506 - Community Service Officer		186,622	217,055	196,214	163,456	119,978
Department Total: 50 - Police		6,263,635	6,388,745	7,439,295	7,535,494	7,325,259
Department: 60 - Fire						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	1,258,273	1,369,121	1,247,701	1,235,658	1,291,245
600.1015	EMP SRV Buy back Salaries	3,839	26,206	29,685	25,285	41,657

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1020	EMP SRV Part Time Salaries	14,691	21,658	22,000	15,000	22,000
600.1030	EMP SRV Overtime	106,212	132,694	100,000	163,302	128,825
600.1080	EMP SRV PERS	439,705	431,577	400,826	384,841	210,689
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	288,614
600.1090	EMP SRV Social Security	1,631	759	2,000	2,000	2,000
600.1100	EMP SRV Medicare	20,411	22,788	18,264	18,073	18,864
600.1110	EMP SRV Disability/Life Insurance	30,738	30,888	28,969	28,667	29,924
600.1120	EMP SRV Health/Dental/Vision Insurance	348,903	374,854	335,500	323,895	290,000
600.1130	EMP SRV Worker's Compensation	193,925	159,210	157,261	157,261	167,260
600.1140	EMP SRV Unemployment Insurance	6,055	5,378	5,292	5,292	5,539
600.1170	EMP SRV Uniform Allowance	8,400	9,026	9,450	9,275	8,925
600.1200	EMP SRV Reserve Officer Uniform Allowanc	87	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		2,432,871	2,584,159	2,356,948	2,368,549	2,505,542
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,619	1,261	1,145	1,145	1,145
610.1020	SUPPLIES Operating Supplies	-	-	-	-	5,000
610.1030	SUPPLIES Lubricant & Fuels	15,461	18,026	15,728	33,380	27,228
610.1040	SUPPLIES Repair & Maintenance Supplies	2,319	2,249	6,863	2,448	3,448
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	-	-	4,000
610.1110	SUPPLIES Explorers Supplies	-	-	-	-	4,600
620.1010	UTILITIES Electric	9,180	10,503	9,200	11,675	11,675
620.1020	UTILITIES Gas	657	862	976	1,207	1,198
630.1010	COMMUNICATION Telephone	3,990	3,177	4,120	3,465	3,498
630.1020	COMMUNICATION Cellphone	7,198	7,902	7,422	8,641	9,012
630.1040	COMMUNICATION Postage	833	724	682	705	682
640.1010	SERVICES Professional & Technical	5,992	6,709	5,331	7,933	8,481
640.1020	SERVICES Contractual	290	417	417	728	729
650.1010	TRAINING Travel & Conference	58	1,059	1,278	2,877	2,977
650.1020	TRAINING Training & Vocational	9,031	8,323	13,666	16,500	15,500
650.1030	TRAINING Fire Prevention Training	2,201	2,844	2,575	4,279	2,575
670.1020	MAINTENANCE Building Maintenance	4,359	877	1,200	8,200	1,200
670.1030	MAINTENANCE Equipment Maintenance	4,524	11,830	6,909	11,859	12,859
670.1040	MAINTENANCE Vehicle Maintenance	3,175	47,951	5,665	5,135	5,665
670.1050	MAINTENANCE Maintenance Contracts	20,335	20,804	19,562	20,883	20,883
670.1060	MAINTENANCE Fire Prevention Maintenance	1,021	815	631	1,500	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,220	1,997	2,050	2,282	2,354
690.1020	SPC DEPT EXP Advertising	-	-	-	3,500	-
690.1030	SPC DEPT EXP Printing & Binding	0	2	-	-	-
690.1210	SPC DEPT EXP Reserve Officer Uniform	5,170	5,110	3,850	11,313	3,850
690.1220	SPC DEPT EXP Physical Examination	9,061	3,580	3,164	7,866	3,164
<i>Account Classification Total: M & O - Maintenance and Operations</i>		108,695	157,022	112,434	167,521	153,223
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	3,606	4,440	4,440	4,440
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	3,606	4,440	4,440	4,440
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	41,129	38,677	38,259	38,259	54,533
605.1020	ALLOC COSTS Property & Fire Insurance	20,862	11,883	12,198	12,198	27,666
605.1030	ALLOC COSTS Auto Insurance	6,075	6,705	6,705	6,705	9,804
605.1040	ALLOC COSTS Risk Management	37,552	31,446	29,443	29,443	18,977
605.1130	ALLOC COSTS Retiree Health	13,848	13,540	24,944	24,944	24,723
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		119,466	102,251	111,549	111,549	135,703
Division Total: 001 - Administration		2,661,031	2,847,038	2,585,371	2,652,059	2,798,908
Division: 601 - Ambulance						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	5,972	-	-	-	-
600.1080	EMP SRV PERS	299	-	-	-	-
600.1090	EMP SRV Social Security	757	-	-	-	-
600.1100	EMP SRV Medicare	85	-	-	-	-
600.1120	EMP SRV Health/Dental/Vision Insurance	1,773	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		8,886	-	-	-	-
Division Total: 601 - Ambulance		8,886	-	-	-	-
Department Total: 60 - Fire		2,669,917	2,847,038	2,585,371	2,652,059	2,798,908

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Department: 80 - Community Development						
Division: 801 - Engineering						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	32,504	33,412	31,576	31,576	35,037
600.1015	EMP SRV Buy back Salaries	605	1,210	2,750	2,750	1,271
600.1080	EMP SRV PERS	8,068	7,857	11,869	11,869	3,809
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	9,401
600.1100	EMP SRV Medicare	461	491	478	478	508
600.1110	EMP SRV Disability/Life Insurance	759	771	759	759	806
600.1120	EMP SRV Health/Dental/Vision Insurance	9,967	10,693	9,680	9,680	8,800
<i>Account Classification Total: Employee Service - Employee Services</i>		52,364	54,433	57,112	57,112	59,632
<i>M & O - Maintenance and Operations</i>						
630.1040	COMMUNICATION Postage	12	1	-	-	-
640.1020	SERVICES Contractual	513,671	377,608	350,000	350,000	350,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		513,683	377,609	350,000	350,000	350,000
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	-	-
Division Total: 801 - Engineering		566,046	432,042	407,112	407,112	409,632
Division: 802 - Planning						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	25,414	34,827	34,276	35,287	89,392
600.1015	EMP SRV Buy back Salaries	-	482	646	665	1,728
600.1080	EMP SRV PERS	6,962	7,798	12,329	12,692	9,717
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	25,174
600.1100	EMP SRV Medicare	340	478	497	512	1,296
600.1110	EMP SRV Disability/Life Insurance	589	790	789	811	2,055
600.1120	EMP SRV Health/Dental/Vision Insurance	11,558	15,618	14,740	14,740	33,400
600.1130	EMP SRV Worker's Compensation	-	287	348	348	348
600.1140	EMP SRV Unemployment Insurance	-	168	222	222	222
<i>Account Classification Total: Employee Service - Employee Services</i>		44,863	60,448	63,847	65,277	163,332
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	45	-	-	-	-
610.1020	SUPPLIES Operating Supplies	74	72	100	2,500	100
620.1020	UTILITIES Gas	-	-	20	20	-
630.1010	COMMUNICATION Telephone	1	-	200	100	100
630.1020	COMMUNICATION Cellphone	-	-	-	-	-
630.1040	COMMUNICATION Postage	219	221	400	400	100
640.1010	SERVICES Professional & Technical	60	-	50,000	50,000	50,000
640.1020	SERVICES Contractual	389,681	253,123	160,000	300,000	200,000
640.1140	SERVICES Commission	630	1,340	1,000	2,000	1,000
640.1190	SERVICES General Plan Update	-	-	-	106,500	-
640.1191	SERVICES Zoning Ordinance	-	-	-	89,125	-
650.1010	TRAINING Travel & Conference	-	-	100	-	-
650.1020	TRAINING Training & Vocational	-	745	1,000	2,000	1,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	690	371	500	-	-
690.1030	SPC DEPT EXP Printing & Binding	187	-	3,000	825	841
<i>Account Classification Total: M & O - Maintenance and Operations</i>		391,587	255,872	216,320	553,470	253,641
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	-	4,138	3,380	3,380	6,176
605.1020	ALLOC COSTS Property & Fire Insurance	-	1,272	1,078	1,078	3,133
605.1030	ALLOC COSTS Auto Insurance	-	745	745	745	980
605.1040	ALLOC COSTS Risk Management	-	3,365	2,601	2,601	2,149
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		-	9,520	7,804	7,804	12,438
Division Total: 802 - Planning		436,450	325,840	287,971	626,551	429,411
Division: 803 - Code Enforcement						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	43,818	56,443	59,277	61,040	110,419
600.1015	EMP SRV Buy back Salaries	-	-	-	1,153	2,083
600.1020	EMP SRV Part Time Salaries	-	-	31,231	8,547	-
600.1080	EMP SRV PERS	4,689	5,197	7,793	5,992	9,870
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	13,861

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1090	EMP SRV Social Security	-	-	1,936	-	-
600.1100	EMP SRV Medicare	653	820	1,313	1,009	1,601
600.1110	EMP SRV Disability/Life Insurance	1,363	1,364	1,363	1,404	2,540
600.1120	EMP SRV Health/Dental/Vision Insurance	23,560	23,509	22,000	22,000	40,000
600.1130	EMP SRV Worker's Compensation	4,521	3,945	3,829	3,829	7,788
600.1140	EMP SRV Unemployment Insurance	336	336	331	331	599
600.1170	EMP SRV Uniform Allowance	-	295	600	600	600
<i>Account Classification Total: Employee Service - Employee Services</i>		78,940	91,909	129,673	105,905	189,361
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	518	498	500	2,100	500
610.1020	SUPPLIES Operating Supplies	561	349	500	1,000	500
610.1030	SUPPLIES Lubricant & Fuels	805	1,272	1,000	2,000	1,000
620.1010	UTILITIES Electric	647	2,760	2,500	2,500	2,500
620.1020	UTILITIES Gas	63	83	100	200	100
630.1010	COMMUNICATION Telephone	276	300	350	350	350
630.1020	COMMUNICATION Cellphone	748	1,254	650	1,000	650
630.1040	COMMUNICATION Postage	180	130	260	600	260
640.1010	SERVICES Professional & Technical	4	-	-	-	-
640.1020	SERVICES Contractual	3,574	1,270	2,000	2,000	2,000
650.1010	TRAINING Travel & Conference	-	610	-	1,000	660
650.1020	TRAINING Training & Vocational	138	504	1,000	340	340
670.1010	MAINTENANCE Repair & Maintenance	-	-	100	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	636	101	1,000	1,000	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		8,151	9,131	9,960	14,090	9,860
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	703	703	717	731
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	703	703	717	731
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,567	1,556	2,253	2,253	3,094
605.1020	ALLOC COSTS Property & Fire Insurance	795	478	718	718	1,569
605.1030	ALLOC COSTS Auto Insurance	-	745	745	745	1,634
605.1040	ALLOC COSTS Risk Management	1,431	1,265	1,734	1,734	1,077
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		3,793	4,044	5,450	5,450	7,374
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	-	40,000
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	-	40,000
Division Total: 803 - Code Enforcement		90,884	105,787	145,786	126,162	247,326
Division: 805 - Building						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	83,310	90,760	93,976	93,976	97,583
600.1015	EMP SRV Buy back Salaries	-	-	-	1,046	2,297
600.1030	EMP SRV Overtime	2,068	3,254	3,000	3,000	3,000
600.1080	EMP SRV PERS	17,527	14,189	33,803	33,803	7,290
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	902
600.1100	EMP SRV Medicare	1,177	1,321	1,363	1,363	1,415
600.1110	EMP SRV Disability/Life Insurance	1,873	2,099	2,161	2,161	2,245
600.1120	EMP SRV Health/Dental/Vision Insurance	39,096	41,263	38,060	38,060	34,600
600.1130	EMP SRV Worker's Compensation	4,729	6,621	6,969	6,969	6,969
600.1140	EMP SRV Unemployment Insurance	942	686	718	718	718
600.1170	EMP SRV Uniform Allowance	157	162	1,200	1,200	1,200
600.1190	EMP SRV Stipends	675	650	-	600	650
<i>Account Classification Total: Employee Service - Employee Services</i>		151,555	161,004	181,250	182,896	158,869
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,561	2,082	3,000	3,000	3,000
610.1020	SUPPLIES Operating Supplies	1,316	957	1,500	500	500
610.1030	SUPPLIES Lubricant & Fuels	2,912	3,103	2,000	2,000	2,000
620.1010	UTILITIES Electric	1,470	7,360	2,000	8,000	8,000
620.1020	UTILITIES Gas	150	228	200	400	200
630.1010	COMMUNICATION Telephone	629	795	800	800	800
630.1020	COMMUNICATION Cellphone	1,750	1,444	1,400	1,400	1,400
630.1040	COMMUNICATION Postage	1,737	1,820	1,400	1,400	1,400
640.1010	SERVICES Professional & Technical	89	152	500	500	500

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
640.1020	SERVICES Contractual	88,541	71,462	60,000	130,000	80,500
640.1120	SERVICES Development Contracts	17,186	9,230	20,000	20,000	5,000
650.1010	TRAINING Travel & Conference	1,912	-	500	2,500	2,500
650.1020	TRAINING Training & Vocational	1,966	309	1,000	3,500	3,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	989	1,813	2,000	650	500
690.1020	SPC DEPT EXP Advertising	360	-	500	500	500
690.1030	SPC DEPT EXP Printing & Binding	425	-	100	450	500
690.1050	SPC DEPT EXP Rental	2,887	514	1,000	1,000	500
690.1250	SPC DEPT EXP SMIP Payments	5,786	3,762	3,100	3,100	3,500
690.1260	SPC DEPT EXP SB1473 BLDG STRD Payments	1,792	1,300	1,500	1,500	1,500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		134,458	106,331	102,500	181,200	116,300
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	1,405	1,405	1,433	1,462
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	1,405	1,405	1,433	1,462
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	8,230	4,925	4,876	4,876	7,545
605.1020	ALLOC COSTS Property & Fire Insurance	4,175	1,513	1,555	1,555	3,828
605.1030	ALLOC COSTS Auto Insurance	2,025	745	745	745	817
605.1040	ALLOC COSTS Risk Management	7,515	4,004	3,752	3,752	2,626
605.1130	ALLOC COSTS Retiree Health	7,095	10,273	9,892	9,892	11,576
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		29,040	21,460	20,820	20,820	26,392
Division Total: 805 - Building		315,053	290,201	305,975	386,349	303,023
Division: 806 - Housing						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	4,577	6,018	7,710	6,265	42,016
600.1015	EMP SRV Buy back Salaries	29	-	-	-	1,057
600.1020	EMP SRV Part Time Salaries	1,291	-	-	-	-
600.1080	EMP SRV PERS	1,221	538	664	539	4,128
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,940
600.1100	EMP SRV Medicare	84	96	112	91	609
600.1110	EMP SRV Disability/Life Insurance	137	163	177	144	966
600.1120	EMP SRV Health/Dental/Vision Insurance	2,030	3,296	3,080	2,957	11,000
600.1130	EMP SRV Worker's Compensation	150	80	73	73	79
600.1140	EMP SRV Unemployment Insurance	77	47	43	43	48
<i>Account Classification Total: Employee Service - Employee Services</i>		9,596	10,238	11,859	10,112	67,843
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	9	1,993	360	360	360
610.1020	SUPPLIES Operating Supplies	-	-	600	600	400
630.1010	COMMUNICATION Telephone	556	-	-	-	-
630.1040	COMMUNICATION Postage	-	37	200	300	350
640.1010	SERVICES Professional & Technical	894	1,260	-	-	175,000
640.1020	SERVICES Contractual	12,300	19,370	25,000	25,000	25,000
640.1150	SERVICES Self Help CDBG Contract	3,000	5,000	6,000	6,000	6,000
650.1010	TRAINING Travel & Conference	-	-	500	500	500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	193	925	500	500	500
690.1020	SPC DEPT EXP Advertising	920	700	750	750	750
<i>Account Classification Total: M & O - Maintenance and Operations</i>		17,872	29,285	33,910	34,010	208,860
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	481	468	800	800	1,009
605.1020	ALLOC COSTS Property & Fire Insurance	244	144	255	255	512
605.1040	ALLOC COSTS Risk Management	439	380	616	616	351
605.1130	ALLOC COSTS Retiree Health	2,237	787	947	947	1,150
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		3,401	1,779	2,618	2,618	3,022
Division Total: 806 - Housing		30,869	41,303	48,387	46,740	279,725
Department Total: 80 - Community Development		1,439,302	1,195,172	1,195,231	1,592,914	1,669,117
EXPENSES Total		18,582,106	16,666,658	18,357,366	18,539,931	22,958,834
Fund REVENUE Total: 101 - General Fund		20,694,578	24,990,017	21,609,422	23,675,198	20,803,221
Fund EXPENSE Total: 101 - General Fund		18,582,106	16,666,658	18,357,366	18,539,931	22,958,834
Fund Total: 101 - General Fund		2,112,472	8,323,359	3,252,056	5,135,267	(2,155,613)
REVENUE GRAND Totals:		20,694,578	24,990,017	21,609,422	23,675,198	20,803,221
EXPENSE GRAND Totals:		18,582,106	16,666,658	18,357,366	18,539,931	22,958,834

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Grand Totals:		2,112,472	8,323,359	3,252,056	5,135,267	(2,155,613)

ENTERPRISE FUNDS

Business-Type fund revenues are primarily paid through fees for services. The business-type revenues are restricted for the use for which they are collected. The Business-Type Funds include the following departments and divisions:

• 114 - Vocational Center Fund	44
• 115 - Golf Fund.....	44
• 230 - Water Fund	50
• 231 – Sewer Fund	53
• 232 – Disposal Fund	56
• 233 - Transit Fund	59
• 234 - CNG Fund	61
• 320 – Ambulance Fund	62

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 114 - Vocational Center						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	8,386	3,363	-	-	-
419.1010	LEASE RECIEPTS Lease - County	342,852	342,852	342,852	342,852	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		351,238	346,215	342,852	342,852	-
REVENUES Total		351,238	346,215	342,852	342,852	-
EXPENSES						
Department: 10 - Legislative Services						
Division: 105 - Vocational Center						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	5,000	-	-
620.1010	UTILITIES Electric	550	492	-	200	-
620.1020	UTILITIES Gas	-	54	-	-	-
630.1010	COMMUNICATION Telephone	263	341	-	200	-
640.1010	SERVICES Professional & Technical	-	-	5,000	5,000	-
640.1020	SERVICES Contractual	9,959	4,227	-	3,000	-
670.1010	MAINTENANCE Repair & Maintenance	19,116	11,866	-	13,500	-
670.1020	MAINTENANCE Building Maintenance	1,532	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		31,420	16,979	10,000	21,900	-
<i>Allocated Costs - Allocated Costs</i>						
605.1170	ALLOC COSTS Property Maintenance	16,248	-	-	-	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		16,248	-	-	-	-
Division Total: 105 - Vocational Center		47,668	16,979	10,000	21,900	-
Department Total: 10 - Legislative Services		47,668	16,979	10,000	21,900	-
EXPENSES Total		47,668	16,979	10,000	21,900	-
Fund REVENUE Total: 114 - Vocational Center		351,238	346,215	342,852	342,852	-
Fund EXPENSE Total: 114 - Vocational Center		47,668	16,979	10,000	21,900	-
Fund Total: 114 - Vocational Center		303,570	329,236	332,852	320,952	-
Fund: 115 - Ridgecreek Golf Management						
REVENUES						
<i>Service Charges - Services Charges</i>						
451.1010	ROUNDS & PLAY Green Fees	842,999	1,251,157	929,265	-	-
451.1020	ROUNDS & PLAY Cart	188,884	368,334	256,538	-	-
451.1030	ROUNDS & PLAY Range	51,556	114,504	82,580	-	-
451.1040	ROUNDS & PLAY Accessories	1,177	500	-	-	-
452.1010	FOOD & BEVERAGES Food	404,157	469,086	599,300	-	-
452.1015	FOOD & BEVERAGES Beverages	48,462	60,294	60,860	-	-
452.1020	FOOD & BEVERAGES Gratuity Income	61,915	35,156	21,605	-	-
452.1030	FOOD & BEVERAGES Beer	114,357	125,240	108,725	-	-
452.1040	FOOD & BEVERAGES Liquor	81,863	83,281	69,808	-	-
452.1050	FOOD & BEVERAGES Wine	12,299	16,206	12,432	-	-
453.1010	PRO-SHOP Merchandise	179,941	251,505	227,875	-	-
453.1020	PRO-SHOP Club Rental	1,575	475	-	-	-
453.1040	PRO-SHOP Tobacco	7,680	6,301	5,115	-	-
453.1050	PRO-SHOP Lesson	-	7,285	-	-	-
454.1010	EVENT CENTER Food	187,346	40,190	436,404	-	-
454.1015	EVENT CENTER Beverages	7,938	1,600	5,600	-	-
454.1020	EVENT CENTER Gratuity Income	-	-	-	-	-
454.1030	EVENT CENTER Beer	14,249	1,918	18,170	-	-
454.1040	EVENT CENTER Liquor	12,850	3,259	44,170	-	-
454.1050	EVENT CENTER Wine	3,694	643	11,042	-	-
<i>Account Classification Total: Service Charges - Services Charges</i>		2,222,942	2,836,934	2,889,489	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	3,011	6,133	-	-	-
452.2000	FOOD & BEVERAGES Cost of Goods Sold	(253,852)	(247,564)	(421,930)	-	-
453.2000	PRO-SHOP Cost of Goods Sold	(156,690)	(191,612)	(170,755)	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		(407,531)	(433,043)	(592,685)	-	-
REVENUES Total		1,815,411	2,403,891	2,296,804	-	-
EXPENSES						
Department: 25 - Ridge Creek Golf						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Division: 251 - Golf Admin						
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	112,313	91,120	84,000		
799.1000	MISCELLANEOUS Cash Short	(22)	8	240		
799.2000	MISCELLANEOUS Bad Debts Expense	41,532	6,486	10,200		
<i>Account Classification Total: M & O - Maintenance and Operations</i>		153,823	97,614	94,440	-	-
<i>Principal Pymts - Principal Payments</i>						
710.2070	PRINCIPAL Golf Carts/Vehicles	-	-	19,000		
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	19,000	-	-
<i>Interest Pymts - Interest Payments</i>						
720.1000	INTEREST Interest	1,183	2,376	-		
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		1,183	2,376	-	-	-
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	5,500	50,000	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	5,500	50,000	-	-
Division Total: 251 - Golf Admin		155,006	105,490	163,440	-	-
Division: 252 - Golf Course & Grounds						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	514,924	573,670	592,180		
600.1070	EMP SRV Taxes & Benefits	107,331	117,316	137,235		
<i>Account Classification Total: Employee Service - Employee Services</i>		622,255	690,986	729,415	-	-
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,190	3,676	4,080		
610.1020	SUPPLIES Operating Supplies	117,782	119,716	134,222		
610.1030	SUPPLIES Lubricant & Fuels	16,797	17,284	27,275		
620.1010	UTILITIES Electric	137,524	128,958	135,910		
630.1010	COMMUNICATION Telephone	1,862	1,995	1,805		
640.1020	SERVICES Contractual	44,481	35,875	53,210		
640.1050	SERVICES Taxes	8,067	7,109	5,620		
650.1010	TRAINING Travel & Conference	2,122	5,172	5,600		
670.1010	MAINTENANCE Repair & Maintenance	29,143	57,871	37,700		
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,819	4,836	4,215		
690.1020	SPC DEPT EXP Advertising	29,338	26,319	30,920		
690.1030	SPC DEPT EXP Printing & Binding	177	-	-		
690.1050	SPC DEPT EXP Rental	9,176	15,218	10,000		
690.1100	SPC DEPT EXP Purchase Discount	(563)	(813)	(150)		
690.1110	SPC DEPT EXP Credit Card Discount	37,254	48,282	40,100		
<i>Account Classification Total: M & O - Maintenance and Operations</i>		437,169	471,498	490,507	-	-
<i>Principal Pymts - Principal Payments</i>						
710.2070	PRINCIPAL Golf Carts/Vehicles	-	-	-	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	-	-	-
<i>Interest Pymts - Interest Payments</i>						
720.2070	INTEREST Golf Carts/Vehicles	-	-	71,000	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		-	-	71,000	-	-
Division Total: 252 - Golf Course & Grounds		1,059,424	1,162,484	1,290,922	-	-
Division: 253 - Pro-shop						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	118,739	107,148	137,233		
600.1070	EMP SRV Taxes & Benefits	36,680	37,318	37,541		
<i>Account Classification Total: Employee Service - Employee Services</i>		155,419	144,466	174,774	-	-
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	1,694	3,277	9,100		
630.1010	COMMUNICATION Telephone	-	71	660		
640.1020	SERVICES Contractual	1,601	77	1,000		
670.1010	MAINTENANCE Repair & Maintenance	-	100	600		
690.1320	SPC DEPT EXP Handicap Expense	19,903	26,233	19,000		
<i>Account Classification Total: M & O - Maintenance and Operations</i>		23,198	29,758	30,360	-	-
Division Total: 253 - Pro-shop		178,617	174,224	205,134	-	-
Division: 254 - Food & Beverage						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	428,348	389,111	475,174		
600.1070	EMP SRV Taxes & Benefits	88,527	79,667	101,514		

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: Employee Service - Employee Services</i>		516,875	468,778	576,688	-	-
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	49,074	36,094	35,880		
630.1020	COMMUNICATION Cellphone	-	-	600		
640.1020	SERVICES Contractual	12,356	10,784	15,545		
670.1010	MAINTENANCE Repair & Maintenance	8,525	5,085	6,600		
<i>Account Classification Total: M & O - Maintenance and Operations</i>		69,955	51,963	58,625	-	-
Division Total: 254 - Food & Beverage		586,830	520,741	635,313	-	-
Department Total: 25 - Ridge Creek Golf		1,979,877	1,962,939	2,294,809	-	-
EXPENSES Total		1,979,877	1,962,939	2,294,809	-	-
Fund REVENUE Total: 115 - Ridgecreek Golf Management		1,815,411	2,403,891	2,296,804	-	-
Fund EXPENSE Total: 115 - Ridgecreek Golf Management		1,979,877	1,962,939	2,294,809	-	-
Fund Total: 115 - Ridgecreek Golf Management		(164,466)	440,952	1,995	-	-
Fund: 116 - Ridgecreek GOLF						
REVENUES						
<i>Service Charges - Services Charges</i>						
451.1010	ROUNDS & PLAY Green Fees				1,268,306	1,295,638
<i>Account Classification Total: Service Charges - Services Charges</i>		-	-	-	1,268,306	1,295,638
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue				-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	-	-	-
REVENUES Total		-	-	-	1,268,306	1,295,638
EXPENSES						
DEPARTMENT 25 RIDGECREEK GOLF						
Division: 251 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries				46,133	55,000
600.1070	EMP SRV Taxes & Benefits				11,395	12,561
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	57,528	67,561
<i>M & O - Maintenance and Operations</i>						
630.1020	COMMUNICATION CELLPHONE				750	750
650.1010	TRAVEL & CONFERENCES				4,064	2,350
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	4,814	3,100
<i>Management Fee - Management Fee</i>						
640.1100	MANAGEMENT FEE - Kempersports				54,716	56,309
<i>Account Classification Total: Management Fee - Management Fee</i>		-	-	-	54,716	56,309
Division Total: 251 - Administration					117,058	126,970
Division: 252 - Course and Grounds						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries				339,923	403,193
600.1070	EMP SRV Taxes & Benefits				62,472	78,261
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	402,395	481,454
<i>M & O - Maintenance and Operations</i>						
610.1010	OFFICE SUPPLIES				1,359	600
610.1020	OPERATING SUPPLIES				68,057	161,864
610.1030	LUBRICANT & FUELS				26,927	31,950
620.1010	COMMUNICATION ELECTRIC				25,763	24,125
620.1020	COMMUNICATION GAS				5,800	6,100
620.1030	COMMUNICATION WATER				3,162	3,875
630.1010	COMMUNICATION TELEPHONE				4,546	10,560
630.1040	POSTAGE & SHIPPING				477	660
640.1020	CONTRACTUAL				20,372	19,943
640.1050	TAXES				3,230	3,505
650.1020	TRAINING & VOCATIONAL				950	600
670.1010	REPAIR & MAINTENANCE				33,120	39,380
690.1010	DUES & SUBSCRIPTIONS				1,127	1,550
690.1020	ADVERTISING				71	-
690.1030	PRINTING				4	-
690.1050	RENTAL				28,351	26,400
690.1100	PURCHASE DISCOUNTS				(50)	-
690.1110	CREDIT CARD DISCOUNTS				13,307	14,650

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
799.1000	CASH SHORT/OVER				(13)	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	236,559	345,762
<i>Principal Pymts - Principal Payments</i>						
710.2070	PRINCIPAL Golf Carts/Vehicles					
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	-	-	-
<i>Interest Pymts - Interest Payments</i>						
720.1000	INTEREST Interest				6,417	5,311
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		-	-	-	6,417	5,311
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment				45,515	47,940
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	45,515	47,940
Division Total: 252 - Course & Grounds		-	-	-	690,886	880,467
EXPENSES Total		-	-	-	807,944	1,007,437
Fund: 116 - Ridgescreek GOLF						
REVENUES						
<i>Service Charges - Services Charges</i>						
451.1020	GOLF OPERATIONS Cart				350,869	351,160
451.1030	GOLF OPERATIONS Range				83,305	87,470
453.1010	GOLF OPERATIONS Merchandise / Lessons				395,094	414,720
<i>Account Classification Total: Service Charges - Services Charges</i>		-	-	-	829,268	853,350
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue				-	-
453.2000	PRO-SHOP Cost of Goods Sold				(281,766)	(298,526)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	-	(281,766)	(298,526)
REVENUES Total		-	-	-	547,502	554,824
EXPENSES						
DEPARTMENT 25 RIDGECREEK GOLF						
Division: 256 - Golf Operations						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries - Outside Services				125,020	109,917
600.1070	EMP SRV Taxes & Benefits - Outside Services				18,524	24,937
600.1010	EMP SRV Regular Salaries - Golf Shop				128,030	203,254
600.1070	EMP SRV Taxes & Benefits - Golf Shop				42,938	57,026
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	314,512	395,134
<i>M & O - Maintenance and Operations</i>						
610.1010	OFFICE SUPPLIES				1,164	650
610.1020	OPERATING SUPPLIES				11,093	15,650
610.1030	LUBRICANT & FUELS				-	-
620.1010	COMMUNICATION ELECTRIC				25,763	24,125
620.1020	COMMUNICATION GAS				5,800	6,100
620.1030	COMMUNICATION WATER				3,162	3,875
620.1040	COMMUNICATION CABLE				399	540
630.1010	COMMUNICATION TELEPHONE				3,086	3,600
630.1040	POSTAGE & SHIPPING				992	1,260
640.1020	CONTRACTUAL				19,687	19,695
640.1050	TAXES				3,230	3,505
650.1020	TRAINING & VOCATIONAL				200	600
670.1010	REPAIR & MAINTENANCE				12,664	10,950
690.1010	DUES & SUBSCRIPTIONS				922	1,700
690.1020	ADVERTISING				71	-
690.1030	PRINTING				4	-
690.1050	RENTAL				-	-
690.1100	PURCHASE DISCOUNTS				(50)	-
690.1110	CREDIT CARD DISCOUNTS				13,307	14,650
690.1320	HANDICAP				23,637	22,200
799.1000	CASH SHORT/OVER				(13)	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	125,117	129,100
<i>Principal Pymts - Principal Payments</i>						
710.2070	PRINCIPAL Golf Carts/Vehicles				73,783	75,672
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	-	73,783	75,672
<i>Interest Pymts - Interest Payments</i>						
720.1000	INTEREST Interest					

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		-	-	-	-	-
<i>Capital Outlay - Capital Outlay</i>		-	-	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	-	-
Division Total: 256 - Golf Operations		-	-	-	513,413	599,906
EXPENSES Total		-	-	-	513,413	599,906
Fund REVENUE Total: 116 - Ridgescreek Golf		-	-	-	1,815,808	1,850,462
Fund EXPENSE Total: 116 - Ridgescreek Golf		-	-	-	1,321,357	1,607,343
Fund Grand Total: 116 - Ridgescreek Golf		-	-	-	494,451	243,120
Fund: 117 - Ridgescreek Three Finger Jacks						
REVENUES						
<i>Service Charges - Services Charges</i>						
452.1010	FOOD & BEVERAGES Food	-	-	-	799,021	897,531
452.1015	FOOD & BEVERAGES Beverages	-	-	-	64,727	63,365
452.1030	FOOD & BEVERAGES Beer	-	-	-	177,165	172,627
452.1040	FOOD & BEVERAGES Liquor	-	-	-	30,167	148,374
452.1050	FOOD & BEVERAGES Wine	-	-	-	152,956	29,852
452.1020	FOOD & BEVERAGES Gratuity Income	-	-	-	83,095	88,172
<i>Account Classification Total: Service Charges - Services Charges</i>		-	-	-	1,307,131	1,399,921
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	-	-	-	-	-
452.2000	FOOD & BEVERAGES Cost of Goods Sold	-	-	-	(382,649)	(413,473)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	-	(382,649)	(413,473)
REVENUES Total		-	-	-	924,482	986,448
EXPENSES						
DEPARTMENT 25 RIDGECREEK GOLF						
Division: 251 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	-	23,067	27,500
600.1070	EMP SRV Taxes & Benefits	-	-	-	5,698	6,280
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	28,764	33,780
<i>M & O - Maintenance and Operations</i>						
630.1020	COMMUNICATION CELLPHONE	-	-	-	375	375
650.1010	TRAVEL & CONFERENCES	-	-	-	2,032	1,175
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	2,407	1,550
<i>Management Fee - Management Fee</i>						
640.1100	MANAGEMENT FEE - Kempersports	-	-	-	27,358	28,155
<i>Account Classification Total: Management Fee - Management Fee</i>		-	-	-	27,358	28,155
Division Total: 251 - Administration		-	-	-	58,529	63,485
Division: 254 - Food & Beverages						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	-	619,546	690,039
600.1070	EMP SRV Taxes & Benefits	-	-	-	118,859	127,288
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	738,405	817,327
<i>M & O - Maintenance and Operations</i>						
610.1010	OFFICE SUPPLIES	-	-	-	1,106	600
610.1020	OPERATING SUPPLIES	-	-	-	49,856	46,056
610.1030	LUBRICANT & FUELS	-	-	-	41	625
620.1010	COMMUNICATION ELECTRIC	-	-	-	25,763	24,125
620.1020	COMMUNICATION GAS	-	-	-	5,800	6,100
620.1030	COMMUNICATION WATER	-	-	-	3,162	3,875
620.1040	COMMUNICATION CABLE	-	-	-	3,594	4,860
630.1010	COMMUNICATION TELEPHONE	-	-	-	3,086	3,600
630.1020	COMMUNICATION CELLPHONE	-	-	-	-	600
630.1040	POSTAGE & SHIPPING	-	-	-	477	660
640.1020	CONTRACTUAL	-	-	-	36,659	38,445
640.1050	TAXES	-	-	-	3,272	3,605
650.1020	TRAINING & VOCATIONAL	-	-	-	200	600
670.1010	REPAIR & MAINTENANCE	-	-	-	24,100	23,910
690.1010	DUES & SUBSCRIPTIONS	-	-	-	127	500
690.1020	ADVERTISING	-	-	-	71	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
690.1030	PRINTING				4	-
690.1050	RENTAL				18,531	19,440
690.1100	PURCHASE DISCOUNTS				(50)	-
690.1110	CREDIT CARD DISCOUNTS				13,307	14,650
799.1000	CASH SHORT/OVER				(13)	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	189,094	192,251
Division Total: 117 - Ridgescreek Three Finger Jacks		-	-	-	986,029	1,073,063
EXPENSES Total		-	-	-	986,029	1,073,063
Fund REVENUE Total: 117 - Ridgescreek Three Fingers Jack		-	-	-	924,482	986,448
Fund EXPENSE Total: 117 - Ridgescreek Three Fingers Jack		-	-	-	986,029	1,073,063
Fund Total: 117 - Ridgescreek Three Fingers Jack		-	-	-	(61,546)	(86,615)
Fund: 118 - Event Center						
REVENUES						
<i>Service Charges - Services Charges</i>						
454.1010	EVENT CENTER Food				195,596	207,900
454.1015	EVENT CENTER Beverages				13,887	14,678
454.1030	EVENT CENTER Beer				37,873	39,986
454.1040	EVENT CENTER Liquor				6,530	34,369
454.1050	EVENT CENTER Wine				32,552	6,915
452.1020	EVENT CENTER Gratuity Income				124,642	137,258
<i>Account Classification Total: Service Charges - Services Charges</i>		-	-	-	411,080	441,105
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue					
452.2000	EVENT CENTER Cost of Goods Sold				(89,757)	(96,988)
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	-	(89,757)	(96,988)
REVENUES Total		-	-	-	321,323	344,117
EXPENSES						
DEPARTMENT 25 RIDGECREEK GOLF						
Division: 251 - Administration						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries				23,067	27,500
600.1070	EMP SRV Taxes & Benefits				5,698	6,280
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	28,764	33,780
<i>M & O - Maintenance and Operations</i>						
630.1020	COMMUNICATION CELLPHONE				375	375
650.1010	TRAVEL & CONFERENCES				2,032	1,175
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	2,407	1,550
<i>Management Fee - Management Fee</i>						
640.1100	MANAGEMENT FEE - Kempersports				27,358	28,155
<i>Account Classification Total: Management Fee - Management Fee</i>		-	-	-	27,358	28,155
Division Total: 251 - Administration		-	-	-	58,529	63,485
Division: 255 - Event Center						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries				216,739	236,861
600.1070	EMP SRV Taxes & Benefits				45,147	49,174
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	261,886	286,035
<i>M & O - Maintenance and Operations</i>						
610.1010	OFFICE SUPPLIES				2,179	2,100
610.1020	OPERATING SUPPLIES				36,136	42,040
610.1030	LUBRICANT & FUELS				-	-
620.1010	COMMUNICATION ELECTRIC				25,763	24,125
620.1020	COMMUNICATION GAS				5,800	6,100
620.1030	COMMUNICATION WATER				3,162	3,875
620.1040	COMMUNICATION CABLE				-	-
630.1010	COMMUNICATION TELEPHONE				3,086	3,600
630.1020	COMMUNICATION CELLPHONE				-	-
630.1040	POSTAGE & SHIPPING				477	660
640.1020	CONTRACTUAL				23,668	23,265
640.1050	TAXES				3,240	3,505
650.1020	TRAINING & VOCATIONAL				200	600
670.1010	REPAIR & MAINTENANCE				14,163	11,790

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
690.1010	DUES & SUBSCRIPTIONS				402	500
690.1020	ADVERTISING				663	1,800
690.1030	PRINTING				4	-
690.1050	RENTAL				4,347	4,560
690.1100	PURCHASE DISCOUNTS				(50)	-
690.1110	CREDIT CARD DISCOUNTS				13,307	14,650
799.1000	CASH SHORT/OVER				(13)	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	-	136,534	143,170
Division Total: 118 - Event Center		-	-	-	456,949	492,689
EXPENSES Total		-	-	-	456,949	492,689
Fund REVENUE	Total: 118 - Ridgescreek Event Center	-	-	-	321,323	344,117
Fund EXPENSE	Total: 118 - Ridgescreek Event Center	-	-	-	456,949	492,689
Fund Total: 118 - Ridgescreek Event Center		-	-	-	(135,627)	(148,572)
Fund REVENUE	Total: Golf Course Funds	1,815,411	2,403,891	2,296,804	3,061,613	3,181,027
Fund EXPENSE	Total: Golf Course Funds	1,979,877	1,962,939	2,294,809	2,764,335	3,173,095
Fund Total: Golf Course Funds		(164,466)	440,952	1,995	297,278	7,932
Fund: 230 - Water						
REVENUES						
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1110	FINES Utility Delinquency (penalties)	28,273	-	20,000	-	25,000
411.1120	FINES DBCP Settlement	-	11,958	-	-	-
411.1135	FINES TCP Settlement	18	-	-	-	-
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		28,291	11,958	20,000	-	25,000
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	58,540	12,396	3,000	3,000	1,500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		58,540	12,396	3,000	3,000	1,500
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	-	1,000,000	-	-
413.1111	INTERGOVT Prop 1B	238,563	1,201,756	183,490	326,495	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		238,563	1,201,756	1,183,490	326,495	-
<i>Service Charges - Services Charges</i>						
409.5001	SRVC & FEE Water Service	2,998,185	3,147,680	3,058,449	3,078,157	3,108,938
409.5090	SRVC & FEE Water Service Connection	13,901	2,234	10,000	10,000	10,000
409.5100	SRVC & FEE After Hours Service Charges	131	-	100	100	100
409.5110	SRVC & FEE Delinquent Water On/Off	19,284	-	15,000	6,428	6,492
409.5120	SRVC & FEE Back Flow Test	15,622	15,775	15,000	15,000	15,150
409.5130	SRVC & FEE Temporary Meter Rental	8,994	6,421	10,000	10,000	10,100
409.5140	SRVC & FEE New Water Service	126,925	58,568	55,000	55,000	55,550
409.5150	SRVC & FEE Water Meter Test	-	-	-	-	6,060
409.5160	SRVC & FEE Backflow Repair	7,778	5,636	6,000	6,000	1,010
409.5170	SRVC & FEE Water Meter Install	-	-	1,000	1,000	3,030
409.5180	SRVC & FEE Account Set-up fee/ Name Change	4,957	4,334	3,000	3,000	-
<i>Account Classification Total: Service Charges - Services Charges</i>		3,195,777	3,240,649	3,173,549	3,184,685	3,216,430
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	421	7,587	-	1,012	-
414.1230	MISC Coronavirus Relief Fund	-	-	-	404	-
414.1231	MISC Arrearage Program	-	-	-	72,923	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		421	7,587	-	74,339	-
<i>Transfers - Transfers</i>						
800.182	TRSF IN Water Debt Service	-	625,597	-	-	-
800.217	TRSF IN Water Equipment Replacement	365,242	-	-	-	-
800.261	TRSF IN Water Capital Projects	3,492,820	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		3,858,062	625,597	-	-	-
REVENUES Total		7,379,654	5,099,943	4,380,039	3,588,519	3,242,930

EXPENSES

Department: 70 - Public Works

Division: 303 - Utility Billing & Collections

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	66,384	65,510	76,852	58,664	74,255
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Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1015	EMP SRV Buy back Salaries	560	704	1,468	1,512	1,775
600.1020	EMP SRV Part Time Salaries	8,968	2,948	-	-	-
600.1080	EMP SRV PERS	14,532	12,026	17,579	14,266	6,576
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,849
600.1100	EMP SRV Medicare	1,062	997	1,118	855	1,081
600.1110	EMP SRV Disability/Life Insurance	1,633	1,640	1,774	1,356	1,715
600.1120	EMP SRV Health/Dental/Vision Insurance	29,317	29,770	32,780	24,213	29,800
600.1130	EMP SRV Worker's Compensation	1,188	906	778	778	938
600.1140	EMP SRV Unemployment Insurance	612	530	496	496	577
600.1190	EMP SRV Stipends	-	-	-	23	-
<i>Account Classification Total: Employee Service - Employee Services</i>		124,256	115,033	132,845	102,163	124,566
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,902	3,559	2,700	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	64	-	35	35	35
630.1020	COMMUNICATION Cellphone	154	-	-	-	-
630.1040	COMMUNICATION Postage	16,008	14,527	16,104	16,104	17,000
640.1010	SERVICES Professional & Technical	17,753	17,730	17,000	17,000	21,000
650.1010	TRAINING Travel & Conference	-	-	600	-	600
650.1020	TRAINING Training & Vocational	320	548	165	-	165
670.1030	MAINTENANCE Equipment Maintenance	210	210	165	1,000	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	8	8	65	65	50
690.1030	SPC DEPT EXP Printing & Binding	485	390	990	990	500
690.1050	SPC DEPT EXP Rental	2,473	517	1,125	1,125	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		40,378	37,489	38,949	39,319	43,075
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	(4,316)	2,175	2,175	2,175
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	(4,316)	2,175	2,175	2,175
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,596	2,949	2,592	2,592	3,861
605.1020	ALLOC COSTS Property & Fire Insurance	1,317	783	826	826	1,959
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	272
605.1040	ALLOC COSTS Risk Management	2,370	2,073	1,994	1,994	1,343
605.1150	ALLOC COSTS Fire/Ambulance	225	249	249	249	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,508	6,054	5,661	5,661	7,435
<i>Transfer - Transfer</i>						
900.121	TRSF OUT Billing & Collection Service	453,936	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		453,936	-	-	-	-
Division Total: 303 - Utility Billing & Collections		625,078	154,259	179,630	149,318	177,251
Division: 703 - Water						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	344,878	340,388	399,317	413,261	412,391
600.1015	EMP SRV Buy back Salaries	1,170	2,073	5,991	5,894	5,387
600.1020	EMP SRV Part Time Salaries	13,970	(2,281)	-	-	-
600.1030	EMP SRV Overtime	10,612	11,080	12,000	12,000	12,000
600.1050	EMP SRV Standby	3,449	2,765	3,500	3,500	3,500
600.1080	EMP SRV PERS	78,901	98,581	116,943	119,919	41,219
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	85,876
600.1100	EMP SRV Medicare	5,008	4,920	5,802	6,004	6,011
600.1110	EMP SRV Disability/Life Insurance	7,395	7,582	9,202	9,522	9,534
600.1120	EMP SRV Health/Dental/Vision Insurance	146,489	168,285	163,680	163,671	146,782
600.1130	EMP SRV Worker's Compensation	46,716	52,408	52,562	52,562	52,994
600.1140	EMP SRV Unemployment Insurance	2,462	2,400	2,361	2,361	2,472
600.1170	EMP SRV Uniform Allowance	3,270	6,270	-	6,000	2,520
600.1180	EMP SRV OPEB GASB 75	164,351	(244,634)	-	-	-
600.1185	EMP SRV PENSION GASB 68	117,317	107,900	-	-	-
600.1190	EMP SRV Stipends	-	-	-	171	-
<i>Account Classification Total: Employee Service - Employee Services</i>		945,988	557,738	771,358	794,865	780,686
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	3,118	2,937	3,329	3,329	3,396
610.1020	SUPPLIES Operating Supplies	216,536	229,337	225,284	255,000	238,602
610.1030	SUPPLIES Lubricant & Fuels	23,679	23,221	24,636	24,636	25,129
610.1040	SUPPLIES Repair & Maintenance Supplies	4,211	9	4,381	4,381	4,469

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
610.1050	SUPPLIES Small Tools	1,330	-	1,561	1,561	1,592
610.1060	SUPPLIES Safety Equipment & Supplies	488	6,885	2,081	2,081	2,123
620.1010	UTILITIES Electric	297,261	362,638	406,000	406,000	418,199
620.1020	UTILITIES Gas	506	669	892	892	900
630.1010	COMMUNICATION Telephone	5,847	8,085	5,967	10,000	9,872
630.1020	COMMUNICATION Cellphone	2,782	3,070	2,800	3,000	3,200
630.1040	COMMUNICATION Postage	375	874	600	600	800
640.1010	SERVICES Professional & Technical	21,947	22,339	90,474	54,691	32,835
640.1020	SERVICES Contractual	218,413	79,926	158,661	194,950	135,000
640.1060	SERVICES Legal Services	-	-	2,000	2,000	2,000
640.1110	SERVICES Security Services	547	399	728	728	743
640.1130	SERVICES Lab/Testing	12,326	33,892	31,212	31,212	31,836
650.1010	TRAINING Travel & Conference	744	-	3,242	3,242	3,367
650.1020	TRAINING Training & Vocational	1,887	2,782	3,000	3,000	3,000
670.1010	MAINTENANCE Repair & Maintenance	37,667	38	43,634	43,634	44,972
670.1030	MAINTENANCE Equipment Maintenance	24,725	16,712	20,000	20,000	20,000
670.1040	MAINTENANCE Vehicle Maintenance	6,455	5,919	6,790	6,790	7,000
670.1080	MAINTENANCE Backflow Repair Expense	4,811	2,419	7,000	7,000	7,000
670.1090	MAINTENANCE Wells	-	-	-	15,000	15,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	23,262	16,620	20,828	20,828	21,385
690.1020	SPC DEPT EXP Advertising	82	3,274	2,000	2,000	2,000
690.1030	SPC DEPT EXP Printing & Binding	1,919	21	2,000	2,000	2,000
690.1050	SPC DEPT EXP Rental	1,484	964	3,000	3,000	6,480
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	31,077	11,391	10,000	10,000	10,000
799.2000	MISCELLANEOUS Bad Debts Expense	50,000	-	-	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(26,133)	(770,049)	-	-	-
Account Classification Total: M & O - Maintenance and Operations		967,345	64,373	1,082,100	1,131,555	1,052,900
State Grant - State EDBG Grant						
700.1231	STATE GRANT Arrearage Program	-	-	-	-	-
Account Classification Total: State Grant - State EDBG Grant		-	-	-	-	-
Principal Pymts - Principal Payments						
710.1001	PRINCIPAL Copiers	-	4,316	4,316	4,316	3,329
710.2050	PRINCIPAL Vehicles	-	-	27,707	27,707	27,707
710.2065	PRINCIPAL VacHunter Excavator	-	-	23,573	23,573	24,462
710.2066	PRINCIPAL Scada System	-	-	8,838	8,838	-
Account Classification Total: Principal Pymts - Principal Payments		-	4,316	64,434	64,434	55,498
Interest Pymts - Interest Payments						
720.2050	INTEREST Vehicles	9,301	9,301	8,905	8,905	8,905
720.2065	INTEREST VacHunter Excavator	3,353	5,652	4,795	4,795	3,906
720.2066	INTEREST SCADA System	2,976	2,976	1,000	1,000	-
Account Classification Total: Interest Pymts - Interest Payments		15,630	17,929	14,700	14,700	12,811
Allocated Costs - Allocated Costs						
605.1010	ALLOC COSTS Liability Insurance	24,052	24,871	23,540	23,540	40,953
605.1020	ALLOC COSTS Property & Fire Insurance	12,200	7,641	7,505	7,505	20,776
605.1030	ALLOC COSTS Auto Insurance	675	3,725	3,725	3,725	5,270
605.1040	ALLOC COSTS Risk Management	21,961	20,221	18,115	18,115	14,251
605.1050	ALLOC COSTS Vehicle Maintenance	50,424	48,098	50,076	15,923	17,484
605.1060	ALLOC COSTS Custodian	9,121	6,516	7,405	7,187	8,910
605.1070	ALLOC COSTS IT/Computer Support	4,998	-	-	-	-
605.1080	ALLOC COSTS Interdepartment Overhead	232,342	251,924	238,167	238,167	254,839
605.1130	ALLOC COSTS Retiree Health	12,077	15,137	16,709	16,709	15,797
605.1170	ALLOC COSTS Property Maintenance	6,377	5,519	7,057	8,847	9,101
Account Classification Total: Allocated Costs - Allocated Costs		374,227	383,651	372,299	339,718	387,381
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	34,000	-	30,000
Account Classification Total: Capital Outlay - Capital Outlay		-	-	34,000	-	30,000
Capital Projects - Capital Projects						
680.1155	CAPITAL PROJECTS Wells	164,903	12,641	-	-	-
680.1156	CAPITAL PROJECTS Wells 21	1,381	20,077	842,500	100,000	-
680.1190	CAPITAL PROJECTS Feasibility Study	238,563	1,299,076	231,772	583,693	-
Account Classification Total: Capital Projects - Capital Projects		404,847	1,331,794	1,074,272	683,693	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	5,272	3,511	3,511	3,511
900.181	TRSF OUT General Debt Service	6,260	6,381	-	-	-
900.182	TRSF OUT Water Debt Service	477,069	477,069	515,421	470,596	470,596
900.185	TRSF OUT Financing Authority Debt Service	279,203	293,774	311,743	311,743	328,922
900.203	TRSF OUT Transportation	-	-	-	3,652	3,652
900.231	TRSF OUT Sewer	-	1,438	-	-	-
900.261	TRSF OUT Water Capital Projects	4,284,949	-	-	100,000	330,542
<i>Account Classification Total: Transfer - Transfer</i>		5,052,754	783,934	830,675	889,502	1,137,223
Division Total: 703 - Water		7,760,790	3,143,736	4,243,838	3,918,467	3,456,499
Department Total: 70 - Public Works		8,385,869	3,297,995	4,423,468	4,067,785	3,633,750
EXPENSES Total		8,385,869	3,297,995	4,423,468	4,067,785	3,633,750
Fund REVENUE Total: 230 - Water		7,379,654	5,099,943	4,380,039	3,588,519	3,242,930
Fund EXPENSE Total: 230 - Water		8,385,869	3,297,995	4,423,468	4,067,785	3,633,750
Fund Total: 230 - Water		(1,006,214)	1,801,948	(43,429)	(479,266)	(390,820)
Fund: 231 - Sewer						
REVENUES						
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1110	FINES Utility Delinquency (penalties)	30,464	-	30,000	-	42,000
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		30,464	-	30,000	-	42,000
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	415	1,062	500	500	500
412.1100	USE OF MONEY & PROP Property Lease/Rental	17,111	17,111	16,252	17,111	17,111
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		17,526	18,173	16,752	17,611	17,611
<i>Service Charges - Services Charges</i>						
409.5002	SRVC & FEE Sewer Service	3,547,742	3,802,721	3,679,052	3,803,494	3,840,829
409.5340	SRVC & FEE Industrial Monitoring Charge	13,668	13,936	12,000	12,000	12,000
<i>Account Classification Total: Service Charges - Services Charges</i>		3,561,410	3,816,657	3,691,052	3,815,494	3,852,829
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	120,867	127	-	-	-
414.1230	MISC Coronavirus Relief Fund	-	-	-	415	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		120,867	127	-	415	-
<i>Transfers - Transfers</i>						
800.105	TRSF IN American Rescue Plan Act	-	-	-	-	213,612
800.202	TRSF IN Gas Tax	-	1,438	-	-	-
800.230	TRSF IN Water	-	1,438	-	-	-
800.232	TRSF IN Disposal	-	1,438	-	-	-
800.262	TRSF IN Sewer Capital Projects	508,723	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		508,723	4,313	-	-	213,612
REVENUES Total		4,238,992	3,839,270	3,737,804	3,833,520	4,126,052
EXPENSES						
Department: 70 - Public Works						
Division: 303 - Utility Billing & Collections						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	68,122	67,913	78,959	60,141	75,495
600.1015	EMP SRV Buy back Salaries	577	726	1,512	1,558	1,829
600.1020	EMP SRV Part Time Salaries	9,236	3,038	-	-	-
600.1080	EMP SRV PERS	13,872	12,441	18,093	14,673	6,700
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	8,078
600.1100	EMP SRV Medicare	1,093	1,026	1,149	880	1,099
600.1110	EMP SRV Disability/Life Insurance	1,682	1,689	1,823	1,390	1,743
600.1120	EMP SRV Health/Dental/Vision Insurance	30,169	30,630	33,660	24,781	30,200
600.1130	EMP SRV Worker's Compensation	1,188	906	778	778	938
600.1140	EMP SRV Unemployment Insurance	612	530	496	496	577
600.1190	EMP SRV Stipends	-	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		126,552	118,899	136,470	104,697	126,659
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,896	3,559	2,800	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	27	-	35	35	35
630.1020	COMMUNICATION Cellphone	154	-	-	-	-
630.1040	COMMUNICATION Postage	16,055	14,527	16,592	16,592	17,000

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
640.1010	SERVICES Professional & Technical	17,737	17,730	17,000	17,000	21,000
650.1010	TRAINING Travel & Conference	-	-	600	-	600
650.1020	TRAINING Training & Vocational	320	553	170	-	170
670.1030	MAINTENANCE Equipment Maintenance	210	210	170	500	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	8	8	68	68	50
690.1030	SPC DEPT EXP Printing & Binding	540	390	1,020	1,020	1,000
690.1050	SPC DEPT EXP Rental	2,473	530	1,225	1,225	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		40,420	37,508	39,680	39,440	43,580
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	(2,008)	2,175	2,175	2,175
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	(2,008)	2,175	2,175	2,175
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,596	2,949	2,592	2,592	3,861
605.1020	ALLOC COSTS Property & Fire Insurance	1,317	783	826	826	1,959
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	272
605.1040	ALLOC COSTS Risk Management	2,370	2,073	1,994	1,994	1,343
605.1150	ALLOC COSTS Fire/Ambulance	225	249	249	249	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,508	6,054	5,661	5,661	7,435
<i>Transfer - Transfer</i>						
900.121	TRSF OUT Billing & Collection Service	453,936	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		453,936	-	-	-	-
Division Total: 303 - Utility Billing & Collections		627,416	160,452	183,986	151,973	179,849
Division: 704 - Wastewater Treatment						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	209,653	213,259	217,974	230,603	220,817
600.1015	EMP SRV Buy back Salaries	3,099	3,338	2,836	2,922	4,252
600.1030	EMP SRV Overtime	8,872	35,064	15,000	15,000	15,000
600.1050	EMP SRV Standby	15,077	15,109	15,000	15,000	15,000
600.1080	EMP SRV PERS	36,801	39,793	66,189	67,485	22,160
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	46,928
600.1100	EMP SRV Medicare	3,240	3,528	3,161	3,344	3,221
600.1110	EMP SRV Disability/Life Insurance	4,502	4,515	5,013	5,304	5,110
600.1120	EMP SRV Health/Dental/Vision Insurance	88,368	76,720	89,100	89,223	79,000
600.1130	EMP SRV Worker's Compensation	17,683	7,781	25,475	25,475	34,873
600.1140	EMP SRV Unemployment Insurance	895	387	1,240	1,240	1,644
600.1170	EMP SRV Uniform Allowance	1,040	1,594	2,500	2,500	1,320
600.1190	EMP SRV Stipends	2,458	431	2,592	2,670	-
<i>Account Classification Total: Employee Service - Employee Services</i>		391,686	401,518	446,080	460,766	449,325
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	8,178	3,362	8,508	8,508	8,678
610.1020	SUPPLIES Operating Supplies	74,777	52,071	77,798	77,798	79,354
610.1030	SUPPLIES Lubricant & Fuels	11,809	12,093	12,286	16,500	16,830
610.1040	SUPPLIES Repair & Maintenance Supplies	95	-	1,020	1,020	1,040
610.1050	SUPPLIES Small Tools	4,351	1,588	4,527	4,527	4,618
610.1060	SUPPLIES Safety Equipment & Supplies	3,995	3,683	4,156	4,156	4,239
620.1010	UTILITIES Electric	738,075	120,280	763,500	859,600	906,003
620.1020	UTILITIES Gas	270	76	500	500	500
630.1010	COMMUNICATION Telephone	3,101	3,213	2,830	4,518	4,150
630.1020	COMMUNICATION Cellphone	1,988	3,274	3,000	2,000	2,500
630.1040	COMMUNICATION Postage	106	1	100	100	100
640.1010	SERVICES Professional & Technical	42,845	19,095	56,913	51,508	29,152
640.1020	SERVICES Contractual	214,913	200,791	223,595	121,095	228,067
640.1050	SERVICES Taxes	-	-	208	208	212
640.1110	SERVICES Security Services	630	1,174	1,353	1,353	1,380
640.1130	SERVICES Lab/Testing	12,279	24,894	12,775	23,000	23,460
650.1010	TRAINING Travel & Conference	555	213	1,000	1,000	1,000
650.1020	TRAINING Training & Vocational	229	225	500	500	530
670.1010	MAINTENANCE Repair & Maintenance	87,386	249,388	67,414	88,414	69,172
670.1030	MAINTENANCE Equipment Maintenance	25,447	5,011	18,000	18,000	18,000
670.1040	MAINTENANCE Vehicle Maintenance	2,124	2,231	2,500	2,500	2,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	3,255	5,455	2,081	6,000	6,120
690.1020	SPC DEPT EXP Advertising	356	2,234	1,040	1,600	1,632

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
690.1030	SPC DEPT EXP Printing & Binding	-	-	312	312	318
690.1050	SPC DEPT EXP Rental	2,001	4,527	6,702	6,702	8,016
690.1240	SPC DEPT EXP Cost of Issuance	4,442	(736,892)	-	-	-
690.1270	SPC DEPT EXP Industrial Monitoring Expense	8,800	9,764	10,404	10,404	10,612
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	18,653	8,000	8,000	8,000
799.2200	MISCELLANEOUS Capitalized Assets	(153,592)	(104,106)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,098,416	(97,699)	1,291,022	1,319,823	1,436,183
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	2,008	2,008	2,008	1,548
710.2050	PRINCIPAL Vehicles	-	-	11,086	11,086	11,086
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	2,008	13,094	13,094	12,634
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	3,571	3,571	3,571	3,571	3,571
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		3,571	3,571	3,571	3,571	3,571
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	21,315	18,658	19,112	19,112	33,126
605.1020	ALLOC COSTS Property & Fire Insurance	10,812	5,733	6,094	6,094	16,806
605.1030	ALLOC COSTS Auto Insurance	-	2,980	2,980	2,980	3,636
605.1040	ALLOC COSTS Risk Management	19,461	15,170	14,708	14,708	11,528
605.1050	ALLOC COSTS Vehicle Maintenance	54,474	33,841	54,050	44,801	49,193
605.1060	ALLOC COSTS Custodian	7,279	5,200	5,910	5,736	11,596
605.1070	ALLOC COSTS IT/Computer Support	4,998	-	-	-	-
605.1080	ALLOC COSTS Interdepartment Overhead	205,285	207,232	240,409	240,409	257,238
605.1130	ALLOC COSTS Retiree Health	4,312	-	-	-	-
605.1150	ALLOC COSTS Fire/Ambulance	2,700	2,700	-	-	-
605.1170	ALLOC COSTS Property Maintenance	5,089	4,405	5,632	7,060	7,263
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		335,725	295,919	348,895	340,900	390,386
<i>Capital Outlay - Capital Outlay</i>						
730.1020	CAPITAL OUTLAY Buildings	29,258	22,625	-	-	-
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	18,988	4,000	-	213,612
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		29,258	41,613	4,000	-	213,612
<i>Capital Projects - Capital Projects</i>						
680.1261	CAPITAL PROJECTS Clarifier	-	-	-	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	-	-	-	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	3,072	3,072	5,023	5,023	5,023
900.181	TRSF OUT General Debt Service	3,131	3,191	-	-	-
900.183	TRSF OUT Sewer Debt Service	913,464	829,546	826,083	826,083	726,335
900.185	TRSF OUT Financing Authority Debt Service	504,559	505,987	514,223	514,223	521,648
900.203	TRSF OUT Transportation	-	-	-	3,652	3,652
900.262	TRSF OUT Sewer Capital Projects	-	-	-	-	200,000
<i>Account Classification Total: Transfer - Transfer</i>		1,424,225	1,341,796	1,345,329	1,348,981	1,456,658
Division Total: 704 - Wastewater Treatment		3,282,882	1,988,725	3,451,991	3,487,135	3,962,369
Division: 705 - Sewer Collection						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	44,903	(464)	61,277	63,559	67,264
600.1015	EMP SRV Buy back Salaries	837	1,157	331	341	713
600.1030	EMP SRV Overtime	59	53	-	251	-
600.1050	EMP SRV Standby	-	-	-	-	-
600.1080	EMP SRV PERS	7,607	4,680	10,218	10,686	5,683
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	5,697
600.1100	EMP SRV Medicare	441	402	896	928	981
600.1110	EMP SRV Disability/Life Insurance	1,233	1,271	1,420	1,473	1,556
600.1120	EMP SRV Health/Dental/Vision Insurance	9,514	9,870	25,300	25,300	22,989
600.1130	EMP SRV Worker's Compensation	17,683	6,766	7,812	7,812	8,443
600.1140	EMP SRV Unemployment Insurance	895	336	380	380	398
600.1170	EMP SRV Uniform Allowance	24	-	-	-	400
600.1180	EMP SRV OPEB GASB 75	65,186	-	-	-	-
600.1185	EMP SRV PENSION GASB 68	22,278	(19,246)	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		170,660	4,825	107,634	110,730	114,124
<i>M & O - Maintenance and Operations</i>						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
610.1010	SUPPLIES Office Supplies	4	-	510	510	150
610.1030	SUPPLIES Lubricant & Fuels	609	150	1,530	1,530	1,000
610.1050	SUPPLIES Small Tools	-	-	1,852	1,852	2,000
610.1060	SUPPLIES Safety Equipment & Supplies	-	444	204	204	300
620.1010	UTILITIES Electric	11,171	11,379	12,485	12,485	13,000
620.1020	UTILITIES Gas	117	149	520	520	500
630.1010	COMMUNICATION Telephone	86	384	510	510	500
630.1040	COMMUNICATION Postage	57	-	102	102	100
640.1010	SERVICES Professional & Technical	-	-	510	510	500
640.1020	SERVICES Contractual	6,396	11,214	12,485	64,485	14,281
650.1020	TRAINING Training & Vocational	155	-	520	520	500
670.1030	MAINTENANCE Equipment Maintenance	3,576	8,112	10,710	10,710	10,000
670.1040	MAINTENANCE Vehicle Maintenance	476	78	994	994	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	1,020	1,020	1,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		22,648	31,909	43,952	95,952	44,831
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,235	2,297	2,158	2,158	3,342
605.1020	ALLOC COSTS Property & Fire Insurance	1,134	706	688	688	1,695
605.1030	ALLOC COSTS Auto Insurance	675	745	745	745	-
605.1040	ALLOC COSTS Risk Management	2,040	1,868	1,660	1,660	1,163
605.1130	ALLOC COSTS Retiree Health	5,318	5,829	5,461	5,461	6,903
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		11,402	11,445	10,712	10,712	13,103
Division Total: 705 - Sewer Collection		204,710	48,179	162,298	217,394	172,058
Department Total: 70 - Public Works		4,115,008	2,197,356	3,798,275	3,856,502	4,314,276
EXPENSES Total		4,115,008	2,197,356	3,798,275	3,856,502	4,314,276
Fund REVENUE Total: 231 - Sewer		4,238,992	3,839,270	3,737,804	3,833,520	4,126,052
Fund EXPENSE Total: 231 - Sewer		4,115,008	2,197,356	3,798,275	3,856,502	4,314,276
Fund Total: 231 - Sewer		123,983	1,641,913	(60,471)	(22,982)	(188,224)
Fund: 232 - Disposal						
REVENUES						
<i>Fines & Forfeit - Fines & Forfeitures</i>						
411.1110	FINES Utility Delinquency (penalties)	26,041	-	23,000	-	36,000
<i>Account Classification Total: Fines & Forfeit - Fines & Forfeitures</i>		26,041	-	23,000	-	36,000
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	14,409	500,895	1,500	2,500	1,500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		14,409	500,895	1,500	2,500	1,500
<i>Intergov - Intergovernmental</i>						
413.1290	INTERGOVT Cal Recycle Grant	-	-	-	-	35,800
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	-	-	-	35,800
<i>Service Charges - Services Charges</i>						
409.5003	SRVC & FEE Disposal Service	3,147,180	3,201,042	3,210,438	3,265,063	3,265,383
409.5190	SRVC & FEE Disposal Trailer Charges	-	1,070	1,000	3,000	3,030
<i>Account Classification Total: Service Charges - Services Charges</i>		3,147,180	3,202,113	3,211,438	3,268,063	3,268,413
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	2,482	2,045	1,500	1,500	1,500
414.1040	MISC Loan Repaymet	-	-	-	-	-
414.1230	MISC Coronavirus Relief Fund	-	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		2,482	2,045	1,500	1,500	1,500
REVENUES Total		3,190,111	3,705,052	3,237,438	3,272,063	3,343,213

EXPENSES

Department: 70 - Public Works

Division: 303 - Utility Billing & Collections

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	66,131	65,576	76,420	58,517	74,681
600.1015	EMP SRV Buy back Salaries	560	704	1,468	1,512	1,775
600.1020	EMP SRV Part Time Salaries	8,968	2,948	-	-	-
600.1080	EMP SRV PERS	14,532	12,012	17,528	14,254	6,608
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,853
600.1100	EMP SRV Medicare	1,062	995	1,112	856	1,087
600.1110	EMP SRV Disability/Life Insurance	1,633	1,640	1,764	1,352	1,724

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1120	EMP SRV Health/Dental/Vision Insurance	29,316	29,688	32,560	24,266	30,000
600.1130	EMP SRV Worker's Compensation	1,188	906	778	778	938
600.1140	EMP SRV Unemployment Insurance	612	530	496	496	577
600.1190	EMP SRV Stipends	-	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		124,003	115,001	132,126	102,031	125,243
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	2,902	3,559	2,700	3,000	3,000
610.1030	SUPPLIES Lubricant & Fuels	34	-	35	35	35
630.1020	COMMUNICATION Cellphone	147	-	-	-	-
630.1040	COMMUNICATION Postage	16,032	14,527	16,104	16,104	17,000
640.1010	SERVICES Professional & Technical	17,737	17,730	17,000	17,000	21,000
650.1010	TRAINING Travel & Conference	-	-	600	-	600
650.1020	TRAINING Training & Vocational	319	548	165	-	165
670.1030	MAINTENANCE Equipment Maintenance	-	210	-	500	225
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	8	8	66	66	50
690.1030	SPC DEPT EXP Printing & Binding	540	390	990	990	1,000
690.1050	SPC DEPT EXP Rental	2,751	522	1,060	1,060	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		40,469	37,494	38,720	38,755	43,575
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	(1,606)	2,240	2,240	2,240
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	(1,606)	2,240	2,240	2,240
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,596	2,949	2,529	2,529	3,861
605.1020	ALLOC COSTS Property & Fire Insurance	1,317	783	372	372	1,959
605.1030	ALLOC COSTS Auto Insurance	-	-	-	-	272
605.1040	ALLOC COSTS Risk Management	2,370	2,073	1,994	1,994	1,344
605.1150	ALLOC COSTS Fire/Ambulance	225	249	249	249	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,508	6,054	5,144	5,144	7,436
<i>Transfer - Transfer</i>						
900.121	TRSF OUT Billing & Collection Service	453,936	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		453,936	-	-	-	-
Division Total: 303 - Utility Billing & Collections		624,916	156,943	178,230	148,170	178,494
Division: 716 - Disposal						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	61,420	39,018	60,336	59,659	53,063
600.1015	EMP SRV Buy back Salaries	214	1,064	1,169	1,204	1,475
600.1020	EMP SRV Part Time Salaries	1,291	-	-	-	-
600.1030	EMP SRV Overtime	36	8	-	16	-
600.1050	EMP SRV Standby	-	-	-	15	-
600.1080	EMP SRV PERS	16,791	11,615	18,086	18,521	5,346
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	11,058
600.1100	EMP SRV Medicare	908	759	875	865	770
600.1110	EMP SRV Disability/Life Insurance	1,510	1,211	1,388	1,372	1,221
600.1120	EMP SRV Health/Dental/Vision Insurance	21,590	16,846	17,600	17,389	14,000
600.1130	EMP SRV Worker's Compensation	5,983	8,119	8,152	8,152	8,810
600.1140	EMP SRV Unemployment Insurance	303	403	397	397	415
600.1180	EMP SRV OPEB GASB 75	40,717	(4)	-	-	-
600.1185	EMP SRV PENSION GASB 68	20,550	(31,963)	-	-	-
600.1190	EMP SRV Stipends	-	-	-	57	-
<i>Account Classification Total: Employee Service - Employee Services</i>		171,313	47,075	108,003	107,647	96,158
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	1,009	699	1,040	1,040	1,061
610.1020	SUPPLIES Operating Supplies	7	-	520	50,750	57,967
610.1030	SUPPLIES Lubricant & Fuels	941	1,236	979	1,800	1,530
620.1010	UTILITIES Electric	3,129	7,815	8,160	8,160	8,323
620.1020	UTILITIES Gas	256	334	350	350	357
630.1010	COMMUNICATION Telephone	2,173	2,778	2,601	4,000	4,080
630.1020	COMMUNICATION Cellphone	701	600	729	729	744
630.1040	COMMUNICATION Postage	-	1	-	50	51
640.1010	SERVICES Professional & Technical	173	480	29,394	23,429	1,082
640.1020	SERVICES Contractual	1,428,969	1,485,140	1,561,926	1,591,542	1,712,823
640.1030	SERVICES Dump Fees	713,732	705,035	780,141	723,517	835,531

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
640.1110	SERVICES Security Services	50	-	510	510	520
650.1010	TRAINING Travel & Conference	715	-	750	750	765
650.1020	TRAINING Training & Vocational	50	230	500	500	510
670.1010	MAINTENANCE Repair & Maintenance	1,443	750	1,500	1,500	1,530
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	48	127	1,500	1,500	1,530
690.1020	SPC DEPT EXP Advertising	1,080	1,094	3,060	8,000	8,160
690.1030	SPC DEPT EXP Printing & Binding	-	-	505	505	505
690.1050	SPC DEPT EXP Rental	(1,017)	222	2,500	2,500	2,550
690.1330	SPC DEPT EXP Containers	11,548	10,581	12,240	47,240	15,000
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	12,268	7,000	7,000	7,000
799.2200	MISCELLANEOUS Capitalized Assets	4,359	6,246	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,169,365	2,235,635	2,415,905	2,475,372	2,661,619
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	1,606	1,606	1,606	1,239
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	1,606	1,606	1,606	1,239
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	5,676	6,049	4,658	4,658	7,875
605.1020	ALLOC COSTS Property & Fire Insurance	2,879	1,859	1,485	1,485	3,995
605.1030	ALLOC COSTS Auto Insurance	675	745	745	745	368
605.1040	ALLOC COSTS Risk Management	5,183	4,918	3,585	3,585	2,741
605.1050	ALLOC COSTS Vehicle Maintenance	32,266	33,434	32,059	39,585	43,466
605.1060	ALLOC COSTS Custodian	3,268	2,335	2,653	2,575	3,193
605.1070	ALLOC COSTS IT/Computer Support	4,998	-	-	-	-
605.1080	ALLOC COSTS Interdepartment Overhead	250,000	271,393	76,170	76,170	89,870
605.1130	ALLOC COSTS Retiree Health	3,514	2,950	3,163	3,163	4,210
605.1170	ALLOC COSTS Property Maintenance	2,285	1,977	2,528	3,170	3,261
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		310,744	325,660	127,046	135,136	158,979
<i>Capital Outlay - Capital Outlay</i>						
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	-	-	90,000
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	-	90,000
<i>Capital Projects - Capital Projects</i>						
680.1020	CAPITAL PROJECTS Shopping Cart Program	-	-	2,500	2,500	2,550
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	-	2,500	2,500	2,550
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	5,272	3,007	3,007	3,007
900.181	TRSF OUT General Debt Service	6,260	6,381	-	-	-
900.185	TRSF OUT Financing Authority Debt Service	11,880	12,600	13,476	13,476	14,316
900.231	TRSF OUT Sewer	-	1,438	-	-	-
900.260	TRSF OUT Transportation Capital Projects	-	-	-	-	75,000
900.265	TRSF OUT Facilities Capital Projects	20,500	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		43,913	25,691	16,483	16,483	92,323
Division Total: 716 - Disposal		2,695,334	2,635,667	2,671,543	2,738,744	3,102,868
Division: 717 - Street Sweeping						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	71,367	88,050	75,920	79,038	83,569
600.1015	EMP SRV Buy back Salaries	781	820	441	455	950
600.1030	EMP SRV Overtime	2,287	1,690	2,000	2,200	2,000
600.1050	EMP SRV Standby	750	794	1,000	1,200	1,000
600.1080	EMP SRV PERS	18,171	23,840	27,308	28,430	9,084
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	22,435
600.1100	EMP SRV Medicare	1,052	1,107	1,110	1,164	1,217
600.1110	EMP SRV Disability/Life Insurance	1,681	1,695	1,760	1,846	1,931
600.1120	EMP SRV Health/Dental/Vision Insurance	28,272	28,249	26,400	26,400	23,985
600.1170	EMP SRV Uniform Allowance	851	1,492	-	1,100	400
<i>Account Classification Total: Employee Service - Employee Services</i>		125,213	147,736	135,939	141,833	146,571
<i>M & O - Maintenance and Operations</i>						
610.1030	SUPPLIES Lubricant & Fuels	13,545	15,474	13,770	13,770	15,500
610.1040	SUPPLIES Repair & Maintenance Supplies	2,656	3,174	3,060	3,060	3,500
630.1010	COMMUNICATION Telephone	85	82	102	102	150
630.1020	COMMUNICATION Cellphone	2	-	51	51	-
630.1040	COMMUNICATION Postage	-	-	51	51	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
640.1020	SERVICES Contractual	5,000	6,021	5,100	5,100	6,000
640.1030	SERVICES Dump Fees	12,379	11,815	12,965	12,965	13,000
670.1030	MAINTENANCE Equipment Maintenance	944	-	1,020	1,020	1,200
670.1040	MAINTENANCE Vehicle Maintenance	858	1,086	1,550	1,550	1,600
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	27	-	204	204	250
<i>Account Classification Total: M & O - Maintenance and Operations</i>		35,497	37,652	37,873	37,873	41,200
<i>Principal Pymts - Principal Payments</i>						
710.2069	PRINCIPAL Madvac Compact Litter Vac	-	-	8,647	8,647	8,820
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	8,647	8,647	8,820
<i>Interest Pymts - Interest Payments</i>						
720.2069	INTEREST Madvac Compact Litter Vac	425	2,304	1,868	1,868	1,905
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		425	2,304	1,868	1,868	1,905
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	-	-
Division Total: 717 - Street Sweeping		161,135	187,692	184,327	190,221	198,496
Division: 718 - Alley Maintenance						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	15,015	10,783	15,606	15,606	15,918
<i>Account Classification Total: M & O - Maintenance and Operations</i>		15,015	10,783	15,606	15,606	15,918
<i>Capital Outlay - Capital Outlay</i>						
730.1090	CAPITAL OUTLAY Improvements	55,346	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		55,346	-	-	-	-
Division Total: 718 - Alley Maintenance		70,361	10,783	15,606	15,606	15,918
Department Total: 70 - Public Works		3,551,746	2,991,085	3,049,706	3,092,741	3,495,776
EXPENSES Total		3,551,746	2,991,085	3,049,706	3,092,741	3,495,776
Fund REVENUE Total: 232 - Disposal		3,190,111	3,705,052	3,237,438	3,272,063	3,343,213
Fund EXPENSE Total: 232 - Disposal		3,551,746	2,991,085	3,049,706	3,092,741	3,495,776
Fund Total: 232 - Disposal		(361,635)	713,967	187,732	179,322	(152,563)
Fund: 233 - Transit						
REVENUES						
<i>Taxes - Taxes</i>						
403.1030	SALES TAX Measure R	62,424	2,356	52,500	-	-
<i>Account Classification Total: Taxes - Taxes</i>		62,424	2,356	52,500	-	-
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	(3,448)	756	200	100	50
419.1030	LEASE RECIEPTS Lease - Other	8,082	16,220	16,958	16,958	17,482
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		4,634	16,976	17,158	17,058	17,532
<i>Intergov - Intergovernmental</i>						
413.1020	INTERGOVT TDA Receipts	407,701	119,237	311,497	-	78,772
413.1050	INTERGOVT CMAQ Grant	132,000	-	-	-	-
413.1120	INTERGOVT STAFF Grants	297,470	226,198	225,000	-	-
413.1130	INTERGOVT Section 5311 Grant	206,871	475,619	420,000	200,000	-
413.1131	INTERGOVT Section 5339 Grant	104,298	-	114,750	-	-
413.1150	INTERGOVT Fresno Co. Rural Transit	51,000	51,000	51,000	-	-
413.1470	INTERGOVT STA-SGR	37,285	-	25,000	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		1,236,625	872,054	1,147,247	200,000	78,772
<i>Service Charges - Services Charges</i>						
409.5004	SRVC & FEE D/R Fare Box	22,042	675	22,262	-	-
409.5005	SRVC & FEE Fare Box Receipts	34,933	2,289	35,282	-	-
409.5006	SRVC & FEE Bus Advertising	-	-	2,000	-	-
409.5410	SRVC & FEE Ticket Sales	1,938	-	1,977	-	-
<i>Account Classification Total: Service Charges - Services Charges</i>		58,913	2,964	61,521	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	147	57	152	58	50
414.1230	MISC Coronavirus Relief Fund	-	-	-	4,869	-
414.1240	MISC TCRTA Reimbursements	-	-	-	68,101	206,663
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		147	57	152	73,028	206,713
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	-	24,746	-	-
<i>Account Classification Total: Transfers - Transfers</i>		-	-	24,746	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
REVENUES Total		1,362,742	894,408	1,303,324	290,086	303,017
EXPENSES						
Department: 70 - Public Works						
Division: 719 - Transit						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	3,269	4,264	5,507	4,475	5,171
600.1015	EMP SRV Buy back Salaries	21	-	-	-	-
600.1020	EMP SRV Part Time Salaries	1,331	-	-	-	-
600.1080	EMP SRV PERS	1,007	386	474	385	386
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	48
600.1100	EMP SRV Medicare	66	69	80	65	75
600.1110	EMP SRV Disability/Life Insurance	98	116	127	103	119
600.1120	EMP SRV Health/Dental/Vision Insurance	1,450	2,354	2,200	4,400	2,000
600.1130	EMP SRV Worker's Compensation	150	57	52	52	56
600.1140	EMP SRV Unemployment Insurance	77	34	33	33	35
600.1180	EMP SRV OPEB GASB 75	-	87,512	-	-	-
600.1185	EMP SRV PENSION GASB 68	(6,548)	(4,613)	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		920	90,178	8,473	9,513	7,890
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	443	399	520	520	450
610.1020	SUPPLIES Operating Supplies	6,614	8,958	1,040	1,040	1,000
610.1030	SUPPLIES Lubricant & Fuels	61,287	63,145	62,424	62,424	64,297
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	520	520	510
620.1010	UTILITIES Electric	10,147	10,228	12,500	12,500	12,875
620.1020	UTILITIES Gas	357	1,131	800	800	1,165
630.1010	COMMUNICATION Telephone	2,036	4,278	4,500	4,500	4,600
630.1040	COMMUNICATION Postage	176	5	200	200	200
640.1010	SERVICES Professional & Technical	21,131	-	15,810	2,500	2,500
640.1020	SERVICES Contractual	491,541	508,421	528,701	12,000	12,000
640.1110	SERVICES Security Services	1,164	1,164	1,200	2,414	2,789
670.1010	MAINTENANCE Repair & Maintenance	1,400	840	3,000	3,000	3,060
670.1040	MAINTENANCE Vehicle Maintenance	28,733	14,900	33,354	33,354	34,355
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	1,607	535	1,700	-	-
690.1020	SPC DEPT EXP Advertising	318	-	1,100	-	-
690.1340	SPC DEPT EXP Ticket Sales	2,040	-	2,000	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(273,181)	(150,599)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		355,813	463,404	669,369	135,772	139,801
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,384	3,168	2,804	2,804	4,263
605.1020	ALLOC COSTS Property & Fire Insurance	1,716	973	894	894	2,163
605.1030	ALLOC COSTS Auto Insurance	-	5,029	6,705	6,705	6,536
605.1040	ALLOC COSTS Risk Management	3,090	2,575	2,158	2,158	1,483
605.1050	ALLOC COSTS Vehicle Maintenance	31,380	24,547	27,802	27,582	31,158
605.1060	ALLOC COSTS Custodian	20,841	14,889	16,921	16,423	20,359
605.1080	ALLOC COSTS Interdepartment Overhead	24,358	25,575	25,659	25,659	27,455
605.1130	ALLOC COSTS Retiree Health	2,237	787	947	947	1,150
605.1170	ALLOC COSTS Property Maintenance	13,856	11,991	15,332	19,221	19,773
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		100,862	89,534	99,222	102,393	114,340
<i>Capital Outlay - Capital Outlay</i>						
730.1020	CAPITAL OUTLAY Buildings	-	-	94,232	94,232	-
730.1040	CAPITAL OUTLAY Vehicles	273,181	154,051	135,000	-	-
730.1090	CAPITAL OUTLAY Improvements	-	4,880	51,278	51,455	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		273,181	158,931	280,510	145,687	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	3,736	-	-	-	-
900.181	TRSF OUT General Debt Service	3,496	3,563	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		7,232	3,563	-	-	-
Division Total: 719 - Transit		738,008	805,610	1,057,574	393,365	262,031
Division: 720 - Dinuba Connection						
<i>M & O - Maintenance and Operations</i>						
610.1030	SUPPLIES Lubricant & Fuels	29,632	9,054	30,829	20,000	20,400
640.1020	SERVICES Contractual	147,110	168,370	181,904	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
670.1040	MAINTENANCE Vehicle Maintenance	8,714	2,645	13,211	10,000	10,200
690.1020	SPC DEPT EXP Advertising	2	-	208	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		185,458	180,069	226,152	30,000	30,600
<i>Allocated Costs - Allocated Costs</i>						
605.1030	ALLOC COSTS Auto Insurance	-	1,676	-	-	-
605.1050	ALLOC COSTS Vehicle Maintenance	10,460	8,182	9,267	9,194	10,386
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		10,460	9,858	9,267	9,194	10,386
Division Total: 720 - Dinuba Connection		195,918	189,927	235,419	39,194	40,986
Department Total: 70 - Public Works		933,926	995,538	1,292,993	432,559	303,017
EXPENSES Total		933,926	995,538	1,292,993	432,559	303,017
Fund REVENUE Total: 233 - Transit		1,362,742	894,408	1,303,324	290,086	303,017
Fund EXPENSE Total: 233 - Transit		933,926	995,538	1,292,993	432,559	303,017
Fund Total: 233 - Transit		428,817	(101,130)	10,331	(142,473)	-
Fund: 234 - CNG						
REVENUES						
<i>Taxes - Taxes</i>						
417.1020	CNG CNG Tax on Fuel	3,388	2,706	4,405	2,500	2,600
<i>Account Classification Total: Taxes - Taxes</i>		3,388	2,706	4,405	2,500	2,600
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	8,291	2,111	5,000	1,000	1,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		8,291	2,111	5,000	1,000	1,000
<i>Service Charges - Services Charges</i>						
417.1010	CNG Fuel Sales	211,719	172,095	220,272	150,000	180,000
<i>Account Classification Total: Service Charges - Services Charges</i>		211,719	172,095	220,272	150,000	180,000
REVENUES Total		223,399	176,912	229,677	153,500	183,600
EXPENSES						
Department: 70 - Public Works						
Division: 712 - CNG						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	35,690	42,027	39,239	39,569	35,286
600.1015	EMP SRV Buy back Salaries	688	960	888	804	1,300
600.1030	EMP SRV Overtime	733	203	-	230	-
600.1050	EMP SRV Standby	60	72	-	50	-
600.1080	EMP SRV PERS	8,965	6,345	10,777	11,156	3,616
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	7,835
600.1100	EMP SRV Medicare	525	561	574	574	512
600.1110	EMP SRV Disability/Life Insurance	842	882	910	910	812
600.1120	EMP SRV Health/Dental/Vision Insurance	11,019	12,158	11,220	11,123	7,992
600.1130	EMP SRV Worker's Compensation	261	293	265	265	287
600.1140	EMP SRV Unemployment Insurance	135	171	169	169	177
600.1170	EMP SRV Uniform Allowance	-	-	-	-	40
600.1180	EMP SRV OPEB GASB 75	4,224	(95,829)	-	-	-
600.1185	EMP SRV PENSION GASB 68	24,985	(65,696)	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		88,126	(97,853)	64,042	64,850	57,857
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	221	7	250	250	250
610.1020	SUPPLIES Operating Supplies	-	-	250	250	250
610.1030	SUPPLIES Lubricant & Fuels	-	-	316	316	332
620.1010	UTILITIES Electric	291	1,412	3,000	3,000	3,000
620.1020	UTILITIES Gas	55,564	54,742	59,500	40,000	50,000
630.1010	COMMUNICATION Telephone	142	153	204	204	208
640.1020	SERVICES Contractual	13,516	8,231	12,463	12,463	14,197
640.1050	SERVICES Taxes	9,686	9,678	12,000	12,000	11,000
650.1020	TRAINING Training & Vocational	-	-	6,763	6,763	6,898
670.1030	MAINTENANCE Equipment Maintenance	24,863	36,807	22,982	22,982	23,672
670.1040	MAINTENANCE Vehicle Maintenance	317	52	716	716	500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	1,875	2,500	2,500	2,500
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	-	-	-	30	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		104,602	112,956	120,944	101,474	112,807
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,507	3,051	2,653	2,653	4,078

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
605.1020	ALLOC COSTS Property & Fire Insurance	1,271	937	846	846	2,069
605.1040	ALLOC COSTS Risk Management	2,289	2,480	2,042	2,042	1,419
605.1080	ALLOC COSTS Interdepartment Overhead	21,910	24,207	20,512	20,512	20,512
605.1170	ALLOC COSTS Property Maintenance	650	564	-	-	927
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		28,627	31,239	26,053	26,053	29,005
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	61,672	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	61,672	-	-	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	1,536	1,536	825	825	825
900.181	TRSF OUT General Debt Service	6,260	6,381	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		7,796	7,917	825	825	825
Division Total: 712 - CNG		229,152	115,931	211,864	193,202	200,494
Department Total: 70 - Public Works		229,152	115,931	211,864	193,202	200,494
EXPENSES Total		229,152	115,931	211,864	193,202	200,494
Fund REVENUE Total: 234 - CNG		223,399	176,912	229,677	153,500	183,600
Fund EXPENSE Total: 234 - CNG		229,152	115,931	211,864	193,202	200,494
Fund Total: 234 - CNG		(5,753)	60,980	17,813	(39,702)	(16,894)
Fund: 320 - Ambulance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	94,444	31,942	-	9,000	16,800
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		94,444	31,942	-	9,000	16,800
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	64,458	130,000	-	-
413.1400	INTERGOVT Calviva - IGT	2,517,417	1,627,211	1,606,342	848,472	1,010,844
413.1410	INTERGOVT Anthem Blue Cross - IGT	833,225	786,113	638,217	647,289	700,000
413.1520	INTERGOVT Trainee Program	-	-	-	26,000	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		3,350,641	2,477,782	2,374,559	1,521,761	1,710,844
<i>Service Charges - Services Charges</i>						
409.4001	SRVC & FEE Ambulance Service Fees	1,294,068	2,184,200	1,700,000	1,700,000	1,700,000
409.4002	SRVC & FEE Ambulance Membership Service	(1,248)	-	-	-	-
409.4003	SRVC & FEE Ambulance Membership Fees	48,615	48,079	43,500	45,040	45,450
409.4070	SRVC & FEE Training Class Fees	799	153	-	1,305	330
409.4075	SRVC & FEE GEMT1 Mgt Care Supplement	231,717	70,312	200,000	81,400	80,000
<i>Account Classification Total: Service Charges - Services Charges</i>		1,573,951	2,302,744	1,943,500	1,827,745	1,825,780
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	42,626	1,863	900	2,000	1,600
414.1030	MISC Credit Bureau Receipts	3,333	1,263	600	1,000	1,200
414.1230	MISC Coronavirus Relief Fund	-	320,951	-	36,019	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		45,959	324,077	1,500	39,019	2,800
REVENUES Total		5,064,996	5,136,545	4,319,559	3,397,525	3,556,224
EXPENSES						
Department: 60 - Fire						
Division: 304 - Ambulance Billing & Collections						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	98,664	102,825	101,239	113,094	105,443
600.1015	EMP SRV Buy back Salaries	2,620	873	873	899	2,004
600.1020	EMP SRV Part Time Salaries	442	-	-	-	-
600.1080	EMP SRV PERS	25,561	38,331	36,415	40,680	11,769
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	30,447
600.1100	EMP SRV Medicare	767	773	1,468	1,640	1,529
600.1110	EMP SRV Disability/Life Insurance	2,329	2,331	2,329	2,602	2,425
600.1120	EMP SRV Health/Dental/Vision Insurance	47,119	47,082	44,000	66,000	40,000
600.1130	EMP SRV Worker's Compensation	1,305	1,148	1,038	1,148	1,125
600.1140	EMP SRV Unemployment Insurance	673	672	661	672	692
600.1190	EMP SRV Stipends	-	-	-	-	2,836
<i>Account Classification Total: Employee Service - Employee Services</i>		179,480	194,035	188,023	226,735	198,270
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	944	1,857	1,500	1,937	1,800
630.1040	COMMUNICATION Postage	407	333	400	400	400

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
640.1010	SERVICES Professional & Technical	7,769	8,236	6,000	7,000	8,000
640.1020	SERVICES Contractual	2,317	2,691	3,600	18,000	55,000
640.1080	SERVICES Other Fees	-	-	-	-	-
650.1020	TRAINING Training & Vocational	955	-	1,300	600	1,300
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	892	38	200	255	200
690.1030	SPC DEPT EXP Printing & Binding	304	241	300	300	400
<i>Account Classification Total: M & O - Maintenance and Operations</i>		13,587	13,396	13,300	28,492	67,100
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	-	2,197	1,500	1,500
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	2,197	1,500	1,500
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	3,549	2,944	3,000	3,000	4,486
605.1020	ALLOC COSTS Property & Fire Insurance	1,800	904	957	957	2,276
605.1040	ALLOC COSTS Risk Management	3,241	2,393	2,310	2,310	1,561
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		8,590	6,241	6,267	6,267	8,323
<i>Transfer - Transfer</i>						
900.121	TRSF OUT Billing & Collection Service	583,582	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		583,582	-	-	-	-
Division Total: 304 - Ambulance Billing & Collections		785,239	213,672	209,787	262,994	275,193
Division: 601 - Ambulance						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	631,272	721,122	819,920	743,590	825,366
600.1015	EMP SRV Buy back Salaries	6,231	17,249	28,669	21,029	16,533
600.1020	EMP SRV Part Time Salaries	-	-	-	-	-
600.1030	EMP SRV Overtime	68,911	103,671	200,799	150,000	187,330
600.1080	EMP SRV PERS	225,238	245,151	227,439	203,471	113,996
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	127,273
600.1090	EMP SRV Social Security	-	-	-	-	-
600.1100	EMP SRV Medicare	10,417	12,542	12,006	10,914	12,044
600.1110	EMP SRV Disability/Life Insurance	16,548	18,862	19,046	17,309	19,105
600.1120	EMP SRV Health/Dental/Vision Insurance	167,182	209,173	280,500	248,545	250,002
600.1130	EMP SRV Worker's Compensation	89,855	110,102	145,255	145,255	168,244
600.1140	EMP SRV Unemployment Insurance	2,355	3,026	3,969	3,969	4,500
600.1170	EMP SRV Uniform Allowance	4,200	4,833	7,350	8,272	4,375
600.1180	EMP SRV OPEB GASB 75	1,271	(1,636,728)	-	-	-
600.1185	EMP SRV PENSION GASB 68	197,827	242,064	-	-	-
600.1210	EMP SRV Physical Examination	3,397	1,200	1,200	1,715	1,500
<i>Account Classification Total: Employee Service - Employee Services</i>		1,424,705	52,267	1,746,153	1,554,069	1,730,268
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	183	629	530	530	40,530
610.1020	SUPPLIES Operating Supplies	82,558	130,915	78,163	72,540	88,163
610.1030	SUPPLIES Lubricant & Fuels	48,625	59,673	52,855	76,094	71,798
630.1010	COMMUNICATION Telephone	3,483	3,980	4,541	3,985	4,012
630.1040	COMMUNICATION Postage	19	-	-	-	-
640.1010	SERVICES Professional & Technical	-	-	-	-	9,000
640.1020	SERVICES Contractual	68,508	77,008	83,424	80,592	76,978
650.1020	TRAINING Training & Vocational	7,707	7,136	12,712	12,712	12,712
650.1040	TRAINING Training Class Expense	166	188	550	12,128	550
650.1050	TRAINING Trainee Program	-	-	-	26,000	-
670.1010	MAINTENANCE Repair & Maintenance	1,999	463	2,000	2,000	2,000
670.1030	MAINTENANCE Equipment Maintenance	3,404	3,790	7,000	10,868	8,268
670.1040	MAINTENANCE Vehicle Maintenance	35	215	390	2,126	390
670.1050	MAINTENANCE Maintenance Contracts	24,140	27,363	32,900	35,054	32,963
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	447	376	556	2,953	2,234
690.1157	SPC DEPT EXP GEMT QAF	97,137	124,936	100,000	-	-
799.1100	MISCELLANEOUS Uncollectible Accounts Expense	(265,444)	53,759	-	-	-
799.2200	MISCELLANEOUS Capitalized Assets	(13,000)	(205,850)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		59,965	284,582	375,621	337,582	349,598
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	24,715	27,744	30,706	30,706	50,673
605.1020	ALLOC COSTS Property & Fire Insurance	12,536	8,524	9,790	9,790	25,708

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
605.1030	ALLOC COSTS Auto Insurance	3,375	3,725	3,725	3,725	4,902
605.1040	ALLOC COSTS Risk Management	22,566	22,557	23,630	23,630	17,634
605.1050	ALLOC COSTS Vehicle Maintenance	8,100	60,078	8,738	8,738	45,582
605.1080	ALLOC COSTS Interdepartment Overhead	216,938	229,137	347,586	347,586	392,901
605.1130	ALLOC COSTS Retiree Health	3,353	3,353	3,353	3,353	10,132
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		291,583	355,118	427,528	427,528	547,532
<i>Capital Outlay - Capital Outlay</i>						
730.1020	CAPITAL OUTLAY Buildings	-	-	-	11,230	-
730.1040	CAPITAL OUTLAY Vehicles	-	175,246	-	-	-
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	70,434	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	245,680	-	11,230	-
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	60,000	60,000	60,000	60,000	60,000
900.122	TRSF OUT Equipment Replacement	5,272	5,272	4,857	4,857	4,857
900.265	TRSF OUT Facilities Capital Projects	74,986	36,964	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		140,258	102,236	64,857	64,857	64,857
Division Total: 601 - Ambulance		1,916,511	1,039,883	2,614,159	2,395,266	2,692,255
Division: 602 - Fire Med						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	99,561	133,066	92,235	95,002	96,897
600.1015	EMP SRV Buy back Salaries	-	(998)	3,494	3,599	3,671
600.1030	EMP SRV Overtime	13,369	10,176	12,000	13,400	13,400
600.1080	EMP SRV PERS	32,035	39,539	38,884	40,042	18,672
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	34,902
600.1100	EMP SRV Medicare	1,627	1,618	1,348	1,388	1,415
600.1110	EMP SRV Disability/Life Insurance	2,137	2,140	2,138	2,201	2,245
600.1120	EMP SRV Health/Dental/Vision Insurance	23,560	23,541	22,000	22,000	20,000
600.1130	EMP SRV Worker's Compensation	4,521	4,521	3,829	4,521	3,986
600.1140	EMP SRV Unemployment Insurance	336	336	331	336	345
600.1170	EMP SRV Uniform Allowance	700	700	700	700	700
<i>Account Classification Total: Employee Service - Employee Services</i>		177,845	214,638	176,959	183,189	196,233
<i>M & O - Maintenance and Operations</i>						
640.1080	SERVICES Other Fees	740	1,311	1,000	1,200	1,200
690.1020	SPC DEPT EXP Advertising	13,632	10,497	14,400	10,304	11,300
<i>Account Classification Total: M & O - Maintenance and Operations</i>		14,372	11,808	15,400	11,504	12,500
Division Total: 602 - Fire Med		192,217	226,446	192,359	194,693	208,733
Department Total: 60 - Fire		2,893,967	1,480,001	3,016,305	2,852,953	3,176,181
EXPENSES Total		2,893,967	1,480,001	3,016,305	2,852,953	3,176,181
Fund REVENUE Total: 320 - Ambulance		5,064,996	5,136,545	4,319,559	3,397,525	3,556,224
Fund EXPENSE Total: 320 - Ambulance		2,893,967	1,480,001	3,016,305	2,852,953	3,176,181
Fund Total: 320 - Ambulance		2,171,029	3,656,544	1,303,254	544,572	380,043
REVENUE GRAND Totals:		23,626,543	21,602,236	19,847,497	17,939,678	17,936,063
EXPENSE GRAND Totals:		22,137,212	13,057,824	18,097,420	17,281,977	18,296,589
Grand Totals:		1,489,330	8,544,412	1,750,077	657,701	(360,526)

SPECIAL REVENUE FUNDS

Special Revenue Funds are strictly limited in their use. Special revenues typically have outside restrictions place on them. The Special Revenue Funds include the following funds:

• 105 – American Rescue Plan Act <i>*New in 20-21</i>	65
• 123 - Park Impact Fees Fund <i>*moved to fund 254</i>	65
• 191 - Special Community Events <i>*new fund in 17-18</i>	65
• 202 - Gas Tax Fund	67
• 203 - Transportation Fund	68
• 206 - Housing Fund	69
• 207-Road and Repair Accountability Act (SB1) Fund	70
• 217 - Water Replacement Fund <i>*fund closed in 18-19</i>	70
• 250-256 Impact Fees Fund.....	70
• 301 -Public Safety Sales Tax Measure F Fund	74
• 302-306 COPS/Post Training.....	76
• 321 - Fire Impact Fees <i>*moved to fund 256</i>	78
• 322 - Ambulance Equipment Replacement	78
• 401-423 HOME/CDBG Funds	79
• 501 - Successor Agency Fund.....	83
• 502 - Downtown Improvement District.....	84
• 503 - LLMD Assessment District.....	84
• 504 –Storm Drain Impact Fees <i>*moved to fund 255</i>	91
• 505 – Community Facilities District.....	91

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 105 - American Rescue Plan Act						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	-	-	-	3,700	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		-	-	-	3,700	-
<i>Miscellaneous - Miscellaneous</i>						
414.1230	MISC Coronavirus Relief Fund	-	-	-	2,925,796	2,925,796
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	-	2,925,796	2,925,796
REVENUES Total		-	-	-	2,929,496	2,925,796
EXPENSES						
Department: 30 - Finance						
Division: 001 - Administration						
<i>Employee Service - Employee Services</i>						
600.1240	EMP SRV Covid Premium Pay	-	-	-	297,500	-
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	-	297,500	-
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	-	-	-	65,000	210,000
900.231	TRSF OUT Sewer	-	-	-	-	213,612
900.260	TRSF OUT Transportation Capital Projects	-	-	-	-	1,100,000
900.261	TRSF OUT Water Capital Projects	-	-	-	-	697,500
900.262	TRSF OUT Sewer Capital Projects	-	-	-	-	1,389,500
900.265	TRSF OUT Facilities Capital Projects	-	-	-	-	1,865,980
<i>Account Classification Total: Transfer - Transfer</i>		-	-	-	65,000	5,476,592
Division Total: 001 - Administration		-	-	-	362,500	5,476,592
Department Total: 30 - Finance		-	-	-	362,500	5,476,592
EXPENSES Total		-	-	-	362,500	5,476,592
Fund REVENUE Total: 105 - American Rescue Plan Act		-	-	-	2,929,496	2,925,796
Fund EXPENSE Total: 105 - American Rescue Plan Act		-	-	-	362,500	5,476,592
Fund Total: 105 - American Rescue Plan Act		-	-	-	2,566,996	(2,550,796)
Fund: 123 - Parks Reserve INACTIVE use 254						
EXPENSES						
Department: 40 - Parks & Community Services						
Division: 401 - Community Services						
<i>Transfer - Transfer</i>						
900.254	TRSF OUT Parks Impact Fees	356,938	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		356,938	-	-	-	-
Division Total: 401 - Community Services		356,938	-	-	-	-
Department Total: 40 - Parks & Community Services		356,938	-	-	-	-
EXPENSES Total		356,938	-	-	-	-
Fund REVENUE Total: 123 - Parks Reserve INACTIVE use 254		-	-	-	-	-
Fund EXPENSE Total: 123 - Parks Reserve INACTIVE use 254		356,938	-	-	-	-
Fund Total: 123 - Parks Reserve INACTIVE use 254		(356,938)	-	-	-	-
Fund: 191 - Special Community Events						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1320	INTERGOVT Game Day Grant	36,118	-	-	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		36,118	-	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
425.1030	DONATION Senior Center	3,470	875	1,000	500	1,000
425.1040	DONATION Community Service Projects	65,896	4,888	1,550	1,550	1,000
425.1050	DONATION Special Events	3,710	3,958	6,500	4,000	4,000
425.1060	DONATION Youth Services	1,018	-	1,600	40	500
425.1070	DONATION Youth Sports	1,617	2,611	1,500	1,500	1,500
425.1080	DONATION Dog Days	640	50	1,100	994	1,100
425.1100	DONATION Sports Tournament	-	-	-	-	485
425.1130	DONATION Sportsplex	-	-	-	-	-
425.1140	DONATION Save the Children	-	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		76,351	12,382	13,250	8,584	9,585
REVENUES Total		112,469	12,382	13,250	8,584	9,585
EXPENSES						
Department: 40 - Parks & Community Services						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Division: 401 - Community Services						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	3,171	4,925	1,670	1,030	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		3,171	4,925	1,670	1,030	1,000
<i>Capital Outlay - Capital Outlay</i>						
730.1090	CAPITAL OUTLAY Improvements	62,471	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		62,471	-	-	-	-
Division Total: 401 - Community Services		65,642	4,925	1,670	1,030	1,000
Division: 403 - Special Events						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	2,450	4,726	5,514	5,000	3,900
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,450	4,726	5,514	5,000	3,900
Division Total: 403 - Special Events		2,450	4,726	5,514	5,000	3,900
Division: 404 - Youth Services						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	913	-	1,413	1,010	1,413
<i>Account Classification Total: M & O - Maintenance and Operations</i>		913	-	1,413	1,010	1,413
Division Total: 404 - Youth Services		913	-	1,413	1,010	1,413
Division: 405 - Game Day						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	995	25,034	19,435	89	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		995	25,034	19,435	89	-
Division Total: 405 - Game Day		995	25,034	19,435	89	-
Division: 407 - Sports Programs						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	1,377	1,053	11,733	6,000	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,377	1,053	11,733	6,000	1,000
Division Total: 407 - Sports Programs		1,377	1,053	11,733	6,000	1,000
Division: 408 - Senior Center						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	1,773	975	1,000	1,107	1,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,773	975	1,000	1,107	1,000
Division Total: 408 - Senior Center		1,773	975	1,000	1,107	1,000
Division: 409 - Dog Days						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	308	52	2,490	303	350
<i>Account Classification Total: M & O - Maintenance and Operations</i>		308	52	2,490	303	350
Division Total: 409 - Dog Days		308	52	2,490	303	350
Division: 410 - Commission Projects						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	-	1,502	1,502	1,502
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	1,502	1,502	1,502
Division Total: 410 - Commission Projects		-	-	1,502	1,502	1,502
Division: 411 - Sports Tournaments						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	-	485	-	485
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	-	485	-	485
Division Total: 411 - Sports Tournaments		-	-	485	-	485
Division: 412 - Felix Delgado Picnic Projects						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	9	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		9	-	-	-	-
Division Total: 412 - Felix Delgado Picnic Projects		9	-	-	-	-
Division: 413 - Scouts						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	252	-	2,248	575	500
<i>Account Classification Total: M & O - Maintenance and Operations</i>		252	-	2,248	575	500
Division Total: 413 - Scouts		252	-	2,248	575	500
Department Total: 40 - Parks & Community Services		73,718	36,766	47,490	16,616	11,150
EXPENSES Total		73,718	36,766	47,490	16,616	11,150
Fund REVENUE Total: 191 - Special Community Events		112,469	12,382	13,250	8,584	9,585

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund EXPENSE Total: 191 - Special Community Events		73,718	36,766	47,490	16,616	11,150
Fund Total: 191 - Special Community Events		38,751	(24,384)	(34,240)	(8,032)	(1,565)
Fund: 202 - Gas Tax						
REVENUES						
<i>Taxes - Taxes</i>						
408.1000	GAS TAX 2103	181,593	181,509	200,000	224,866	261,166
408.1010	GAS TAX 2105	130,678	134,729	145,793	156,838	171,084
408.1020	GAS TAX 2106	73,754	78,447	82,235	87,779	95,467
408.1030	GAS TAX 2107	165,711	182,335	171,484	213,736	233,728
408.1040	GAS TAX 2107.5	6,000	6,000	6,000	6,000	6,000
Account Classification Total: Taxes - Taxes		557,735	583,020	605,512	689,219	767,445
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	8,100	1,500	2,000	500	1,000
Account Classification Total: Use of Money - Use of Money & Property		8,100	1,500	2,000	500	1,000
<i>Intergov - Intergovernmental</i>						
413.1010	INTERGOVT STP State Local Transportation	289,860	294,566	250,000	250,000	250,000
Account Classification Total: Intergov - Intergovernmental		289,860	294,566	250,000	250,000	250,000
<i>Miscellaneous - Miscellaneous</i>						
414.1040	MISC Loan Repaymet	28,474	-	-	-	-
Account Classification Total: Miscellaneous - Miscellaneous		28,474	-	-	-	-
REVENUES Total		884,170	879,086	857,512	939,719	1,018,445
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	135,850	145,213	101,933	103,514	108,216
600.1015	EMP SRV Buy back Salaries	619	1,792	2,445	2,352	3,351
600.1020	EMP SRV Part Time Salaries	8,011	1,710	4,425	-	-
600.1030	EMP SRV Overtime	5,614	2,897	2,300	2,300	2,300
600.1050	EMP SRV Standby	1,232	1,887	1,700	1,700	1,700
600.1080	EMP SRV PERS	10,252	46,430	34,255	29,670	10,736
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	22,007
600.1090	EMP SRV Social Security	15	1	-	-	-
600.1100	EMP SRV Medicare	2,108	2,176	1,485	1,508	1,579
600.1110	EMP SRV Disability/Life Insurance	3,185	3,407	2,355	2,391	2,504
600.1120	EMP SRV Health/Dental/Vision Insurance	56,201	59,929	43,120	42,979	39,189
600.1130	EMP SRV Worker's Compensation	14,240	10,453	10,759	10,759	8,148
600.1140	EMP SRV Unemployment Insurance	1,060	891	929	929	627
600.1170	EMP SRV Uniform Allowance	1,675	2,367	2,000	2,000	660
600.1190	EMP SRV Stipends	-	1,448	-	-	-
Account Classification Total: Employee Service - Employee Services		240,061	280,601	207,706	200,102	201,017
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	77,500	85,786	84,378	137,400	89,400
610.1030	SUPPLIES Lubricant & Fuels	5,463	8,848	8,000	12,000	8,500
610.1040	SUPPLIES Repair & Maintenance Supplies	51	-	5,000	100	100
610.1050	SUPPLIES Small Tools	-	40	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	2,000	-	-
620.1010	UTILITIES Electric	180,198	190,307	212,446	196,027	201,905
620.1020	UTILITIES Gas	154	253	250	250	260
630.1010	COMMUNICATION Telephone	714	883	600	901	900
630.1020	COMMUNICATION Cellphone	901	1,533	1,514	1,514	1,550
630.1040	COMMUNICATION Postage	12	-	50	50	65
640.1010	SERVICES Professional & Technical	707	434	1,500	1,500	1,500
640.1020	SERVICES Contractual	99,345	76,466	113,400	130,000	34,128
640.1060	SERVICES Legal Services	-	-	1,500	1,500	1,500
650.1010	TRAINING Travel & Conference	-	-	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	1,029	-	2,245	2,245	2,320
670.1010	MAINTENANCE Repair & Maintenance	11,531	-	5,263	5,263	5,382
670.1030	MAINTENANCE Equipment Maintenance	-	-	1,000	1,000	1,000
670.1040	MAINTENANCE Vehicle Maintenance	476	78	974	974	1,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,444	2,817	2,000	2,000	2,118
690.1050	SPC DEPT EXP Rental	772	-	861	861	2,140

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		381,298	367,445	444,981	495,585	355,768
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	8,606	9,841	10,696	10,696	14,388
605.1020	ALLOC COSTS Property & Fire Insurance	4,365	3,024	3,410	3,410	7,299
605.1030	ALLOC COSTS Auto Insurance	-	745	745	745	1,634
605.1040	ALLOC COSTS Risk Management	7,858	8,001	8,231	8,231	5,007
605.1050	ALLOC COSTS Vehicle Maintenance	25,212	13,973	25,038	8,561	9,400
605.1060	ALLOC COSTS Custodian	3,431	2,451	2,786	2,704	3,352
605.1080	ALLOC COSTS Interdepartment Overhead	81,152	72,585	103,721	103,721	107,259
605.1150	ALLOC COSTS Fire/Ambulance	675	-	-	-	-
605.1170	ALLOC COSTS Property Maintenance	2,399	2,076	2,655	3,328	3,424
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		133,698	112,695	157,282	141,396	151,763
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	5,272	825	825	825
900.181	TRSF OUT General Debt Service	6,260	6,381	-	-	-
900.185	TRSF OUT Financing Authority Debt Service	8,910	9,451	10,107	10,107	10,737
900.231	TRSF OUT Sewer	-	1,438	-	-	-
900.260	TRSF OUT Transportation Capital Projects	81,000	66,989	227,230	-	227,230
900.418	TRSF OUT 2018-CDBG-12892	-	250,000	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		101,443	339,530	238,162	10,932	238,792
Division Total: 709 - Transportation		856,499	1,100,271	1,048,131	848,015	947,340
Department Total: 70 - Public Works		856,499	1,100,271	1,048,131	848,015	947,340
EXPENSES Total		856,499	1,100,271	1,048,131	848,015	947,340
Fund REVENUE Total: 202 - Gas Tax		884,170	879,086	857,512	939,719	1,018,445
Fund EXPENSE Total: 202 - Gas Tax		856,499	1,100,271	1,048,131	848,015	947,340
Fund Total: 202 - Gas Tax		27,671	(221,186)	(190,619)	91,704	71,105
Fund: 203 - Transportation						
REVENUES						
<i>Taxes - Taxes</i>						
403.1030	SALES TAX Measure R	507,608	523,319	454,500	528,552	533,838
<i>Account Classification Total: Taxes - Taxes</i>		507,608	523,319	454,500	528,552	533,838
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	5,936	760	1,000	500	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		5,936	760	1,000	500	500
<i>Intergov - Intergovernmental</i>						
413.1020	INTERGOVT TDA Receipts	553,928	1,061,364	584,816	1,379,187	621,639
<i>Account Classification Total: Intergov - Intergovernmental</i>		553,928	1,061,364	584,816	1,379,187	621,639
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	90,019	3,462	7,200	447,709	7,200
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		90,019	3,462	7,200	447,709	7,200
<i>Transfers - Transfers</i>						
800.230	TRSF IN Water	-	-	-	3,652	3,652
800.231	TRSF IN Sewer	-	-	-	3,652	3,652
<i>Account Classification Total: Transfers - Transfers</i>		-	-	-	7,304	7,304
REVENUES Total		1,157,490	1,588,906	1,047,516	2,363,252	1,170,481
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	117,461	134,547	151,017	154,212	160,086
600.1015	EMP SRV Buy back Salaries	608	1,470	1,589	1,471	3,495
600.1020	EMP SRV Part Time Salaries	32,512	33,846	32,247	33,206	33,870
600.1030	EMP SRV Overtime	2,776	987	5,000	5,000	5,000
600.1050	EMP SRV Standby	1,265	1,200	1,500	1,500	1,500
600.1080	EMP SRV PERS	36,043	53,711	64,263	60,626	20,144
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	47,015
600.1100	EMP SRV Medicare	2,175	2,376	2,665	2,731	2,833
600.1110	EMP SRV Disability/Life Insurance	2,704	3,173	3,484	3,568	3,706
600.1120	EMP SRV Health/Dental/Vision Insurance	52,248	58,623	64,020	63,923	58,189
600.1130	EMP SRV Worker's Compensation	9,719	12,860	14,397	14,397	20,212
600.1140	EMP SRV Unemployment Insurance	723	1,096	1,244	1,244	1,554

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1170	EMP SRV Uniform Allowance	1,632	2,624	2,000	2,000	1,460
600.1190	EMP SRV Stipends	-	-	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		259,867	306,513	343,426	343,878	359,064
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	49,540	74,272	82,373	82,373	84,110
610.1030	SUPPLIES Lubricant & Fuels	2,070	716	3,000	3,000	3,000
610.1050	SUPPLIES Small Tools	-	-	1,000	1,000	1,000
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	500	500	500
620.1010	UTILITIES Electric	16,947	23,828	17,609	24,800	25,250
620.1020	UTILITIES Gas	170	251	200	200	250
620.1040	UTILITIES Cable	-	11	-	-	-
630.1010	COMMUNICATION Telephone	1,579	2,050	1,546	2,369	2,318
630.1020	COMMUNICATION Cellphone	4	27	50	-	100
630.1040	COMMUNICATION Postage	-	-	50	100	100
640.1010	SERVICES Professional & Technical	14,984	15,957	15,000	15,228	15,000
640.1020	SERVICES Contractual	75,336	29,747	31,390	31,390	32,550
650.1020	TRAINING Training & Vocational	155	-	2,081	2,081	2,123
670.1030	MAINTENANCE Equipment Maintenance	1,243	85	6,364	6,364	6,535
670.1040	MAINTENANCE Vehicle Maintenance	3,379	3,089	3,474	3,474	3,500
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	578	607	520	520	530
<i>Account Classification Total: M & O - Maintenance and Operations</i>		165,985	150,639	165,157	173,399	176,866
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	14,328	14,344	14,328	14,328	14,328
710.2071	PRINCIPAL Trailer Hot Box	-	-	-	10,957	8,606
720.2071	INTEREST Trailer Hot Box	-	-	-	-	2,351
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		14,328	14,344	14,328	25,285	25,285
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	4,370	4,353	4,370	4,370	4,370
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		4,370	4,353	4,370	4,370	4,370
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	4,402	6,125	7,007	7,007	11,211
605.1020	ALLOC COSTS Property & Fire Insurance	2,233	1,882	2,234	2,234	5,688
605.1030	ALLOC COSTS Auto Insurance	-	2,235	2,235	2,235	2,002
605.1040	ALLOC COSTS Risk Management	4,019	4,980	5,392	5,392	3,901
605.1050	ALLOC COSTS Vehicle Maintenance	25,212	13,973	25,038	8,561	9,400
605.1060	ALLOC COSTS Custodian	3,357	2,398	2,726	2,645	3,280
605.1080	ALLOC COSTS Interdepartment Overhead	55,499	58,604	76,283	76,283	85,080
605.1150	ALLOC COSTS Fire/Ambulance	675	675	-	-	-
605.1170	ALLOC COSTS Property Maintenance	2,347	2,031	2,597	3,256	3,350
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		97,744	92,903	123,512	107,613	123,912
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	4,000	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	4,000	-	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	5,272	5,272	825	825	825
900.181	TRSF OUT General Debt Service	6,260	6,381	-	-	-
900.185	TRSF OUT Financing Authority Debt Service	416,152	418,484	424,372	424,372	417,585
900.260	TRSF OUT Transportation Capital Projects	184,538	102,962	135,000	697,000	135,000
900.265	TRSF OUT Facilities Capital Projects	20,000	-	-	-	-
900.418	TRSF OUT 2018-CDBG-12892	-	212,000	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		632,222	745,099	560,197	1,122,197	553,410
Division Total: 709 - Transportation		1,174,516	1,313,852	1,214,990	1,776,742	1,242,907
Department Total: 70 - Public Works		1,174,516	1,313,852	1,214,990	1,776,742	1,242,907
EXPENSES Total		1,174,516	1,313,852	1,214,990	1,776,742	1,242,907
Fund REVENUE Total: 203 - Transportation		1,157,490	1,588,906	1,047,516	2,363,252	1,170,481
Fund EXPENSE Total: 203 - Transportation		1,174,516	1,313,852	1,214,990	1,776,742	1,242,907
Fund Total: 203 - Transportation		(17,026)	275,054	(167,474)	586,510	(72,426)

Fund: 206 - Housing

EXPENSES

Department: 70 - Public Works

Division: 722 - Housing

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>M & O - Maintenance and Operations</i>						
799.2000	MISCELLANEOUS Bad Debts Expense	3,769,767	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		3,769,767	-	-	-	-
Division Total: 722 - Housing		3,769,767	-	-	-	-
Department Total: 70 - Public Works		3,769,767	-	-	-	-
EXPENSES Total		3,769,767	-	-	-	-
Fund REVENUE Total: 206 - Housing						
Fund EXPENSE Total: 206 - Housing		3,769,767	-	-	-	-
Fund Total: 206 - Housing		(3,769,767)	-	-	-	-
Fund: 207 - Road Repair & Acctblty Act (SB1)						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	7,078	1,788	2,500	1,500	1,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		7,078	1,788	2,500	1,500	1,000
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	441,917	476,455	495,028	549,233	604,446
<i>Account Classification Total: Intergov - Intergovernmental</i>		441,917	476,455	495,028	549,233	604,446
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	82,333	82,333	82,333	82,333	82,333
<i>Account Classification Total: Transfers - Transfers</i>		82,333	82,333	82,333	82,333	82,333
REVENUES Total		531,329	560,575	579,861	633,066	687,779
EXPENSES						
Department: 70 - Public Works						
Division: 709 - Transportation						
<i>Capital Projects - Capital Projects</i>						
680.1073	CAPITAL PROJECTS Street Improvements PHASE I	553,205	-	-	-	-
680.1074	CAPITAL PROJECTS Street Improvements PHASE II	17,370	616,080	-	-	-
680.1252	CAPITAL PROJECTS Traffic Circle Rehabilitation	70	-	-	-	-
680.1264	CAPITAL PROJECTS Alta/Nebraska Roundabout	-	-	428,009	303,173	707,403
<i>Account Classification Total: Capital Projects - Capital Projects</i>		570,645	616,080	428,009	303,173	707,403
Division Total: 709 - Transportation		570,645	616,080	428,009	303,173	707,403
Department Total: 70 - Public Works		570,645	616,080	428,009	303,173	707,403
EXPENSES Total		570,645	616,080	428,009	303,173	707,403
Fund REVENUE Total: 207 - Road Repair & Acctblty Act (SB1)		531,329	560,575	579,861	633,066	687,779
Fund EXPENSE Total: 207 - Road Repair & Acctblty Act (SB1)		570,645	616,080	428,009	303,173	707,403
Fund Total: 207 - Road Repair & Acctblty Act (SB1)		(39,316)	(55,505)	151,852	329,893	(19,624)
Fund: 217 - Water Equipment Replmt -INACTIVE						
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>Transfer - Transfer</i>						
900.230	TRSF OUT Water	365,242	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		365,242	-	-	-	-
Division Total: 703 - Water		365,242	-	-	-	-
Department Total: 70 - Public Works		365,242	-	-	-	-
EXPENSES Total		365,242	-	-	-	-
Fund REVENUE Total: 217 - Water Equipment Replmt -INACTIVE						
Fund EXPENSE Total: 217 - Water Equipment Replmt -INACTIVE		365,242	-	-	-	-
Fund Total: 217 - Water Equipment Replmt -INACTIVE		(365,242)	-	-	-	-
Fund: 250 - Water Impact Fees						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	11,365	3,393	1,000	1,000	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		11,365	3,393	1,000	1,000	500
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	448,921	294,878	104,354	98,376	251,527
<i>Account Classification Total: Service Charges - Services Charges</i>		448,921	294,878	104,354	98,376	251,527
REVENUES Total		460,286	298,271	105,354	99,376	252,027
EXPENSES						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Department: 70 - Public Works						
Division: 703 - Water						
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	36,495	8,369	-	-	-
799.2000	MISCELLANEOUS Bad Debts Expense	150,000	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		186,495	8,369	-	-	-
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	-	3,241	10,000	35,000	10,000
680.1157	CAPITAL PROJECTS Test Well for Wells 21	7,739	191,803	442,261	58,197	250,000
<i>Account Classification Total: Capital Projects - Capital Projects</i>		7,739	195,044	452,261	93,197	260,000
<i>Transfer - Transfer</i>						
900.182	TRSF OUT Water Debt Service	(258,972)	80,596	87,075	87,075	87,075
900.260	TRSF OUT Transportation Capital Projects	-	-	-	-	123,470
900.261	TRSF OUT Water Capital Projects	339,568	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		80,596	80,596	87,075	87,075	210,545
Division Total: 703 - Water		274,830	284,009	539,336	180,272	470,545
Department Total: 70 - Public Works		274,830	284,009	539,336	180,272	470,545
EXPENSES Total		274,830	284,009	539,336	180,272	470,545
Fund REVENUE Total: 250 - Water Impact Fees		460,286	298,271	105,354	99,376	252,027
Fund EXPENSE Total: 250 - Water Impact Fees		274,830	284,009	539,336	180,272	470,545
Fund Total: 250 - Water Impact Fees		185,457	14,262	(433,982)	(80,896)	(218,518)
Fund: 251 - Sewer Impact Fees						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	14,142	4,616	1,000	1,300	300
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		14,142	4,616	1,000	1,300	300
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	503,132	334,618	110,731	112,405	194,462
<i>Account Classification Total: Service Charges - Services Charges</i>		503,132	334,618	110,731	112,405	194,462
REVENUES Total		517,275	339,234	111,731	113,705	194,762
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	195,809	21,435	-	32,979	60,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		195,809	21,435	-	32,979	60,000
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	-	3,241	10,000	60,000	10,000
680.1150	CAPITAL PROJECTS WWRP Expansion	-	-	-	-	295,000
680.1261	CAPITAL PROJECTS Clarifier	-	30,172	573,646	48,174	200,000
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	33,413	583,646	108,174	505,000
<i>Transfer - Transfer</i>						
900.183	TRSF OUT Sewer Debt Service	-	-	-	-	100,000
900.260	TRSF OUT Transportation Capital Projects	-	-	-	-	53,295
900.262	TRSF OUT Sewer Capital Projects	-	-	-	-	345,300
900.420	TRSF OUT 2020-CDBG-12005	-	-	134,187	124,958	-
<i>Account Classification Total: Transfer - Transfer</i>		-	-	134,187	124,958	498,595
Division Total: 705 - Sewer Collection		195,809	54,848	717,833	266,111	1,063,595
Department Total: 70 - Public Works		195,809	54,848	717,833	266,111	1,063,595
EXPENSES Total		195,809	54,848	717,833	266,111	1,063,595
Fund REVENUE Total: 251 - Sewer Impact Fees		517,275	339,234	111,731	113,705	194,762
Fund EXPENSE Total: 251 - Sewer Impact Fees		195,809	54,848	717,833	266,111	1,063,595
Fund Total: 251 - Sewer Impact Fees		321,465	284,386	(606,102)	(152,406)	(868,833)
Fund: 252 - Transportation Impact Fees						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	29,129	6,513	2,500	2,500	1,000
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		29,129	6,513	2,500	2,500	1,000
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	668,664	240,155	289,435	126,511	2,722,688
<i>Account Classification Total: Service Charges - Services Charges</i>		668,664	240,155	289,435	126,511	2,722,688

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
REVENUES Total		697,792	246,668	291,935	129,011	2,723,688
EXPENSES						
Department: 70 - Public Works						
Division: 721 - Impact Fees						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	188,120	83,106	60,000	254,376	-
799.2000	MISCELLANEOUS Bad Debts Expense	215,000	-	-	-	-
Account Classification Total: M & O - Maintenance and Operations		403,120	83,106	60,000	254,376	-
Capital Projects - Capital Projects						
680.1015	CAPITAL PROJECTS Preliminary Design	45,977	2,097	-	10,000	-
Account Classification Total: Capital Projects - Capital Projects		45,977	2,097	-	10,000	-
Transfer - Transfer						
900.185	TRSF OUT Financing Authority Debt Service	147,420	149,620	150,041	150,041	150,271
900.260	TRSF OUT Transportation Capital Projects	150,000	375,000	714,382	457,281	2,573,417
900.417	TRSF OUT 15-CDBG-10560	181,251	-	-	-	-
900.418	TRSF OUT 2018-CDBG-12892	-	107,844	-	-	-
Account Classification Total: Transfer - Transfer		478,671	632,464	864,423	607,322	2,723,688
Division Total: 721 - Impact Fees		927,768	717,667	924,423	871,698	2,723,688
Department Total: 70 - Public Works		927,768	717,667	924,423	871,698	2,723,688
EXPENSES Total		927,768	717,667	924,423	871,698	2,723,688
Fund REVENUE Total: 252 - Transportation Impact Fees		697,792	246,668	291,935	129,011	2,723,688
Fund EXPENSE Total: 252 - Transportation Impact Fees		927,768	717,667	924,423	871,698	2,723,688
Fund Total: 252 - Transportation Impact Fees		(229,976)	(470,999)	(632,488)	(742,687)	-
Fund: 253 - Police Impact Fees						
REVENUES						
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	1,951	857	500	500	200
Account Classification Total: Use of Money - Use of Money & Property		1,951	857	500	500	200
Service Charges - Services Charges						
409.5080	SRVC & FEE Developer Fees	155,895	67,260	57,231	30,000	121,553
Account Classification Total: Service Charges - Services Charges		155,895	67,260	57,231	30,000	121,553
REVENUES Total		157,846	68,117	57,731	30,500	121,753
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
Capital Outlay - Capital Outlay						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	100,000	100,000	20,000
Account Classification Total: Capital Outlay - Capital Outlay		-	-	100,000	100,000	20,000
Transfer - Transfer						
900.265	TRSF OUT Facilities Capital Projects	-	150,000	-	-	-
Account Classification Total: Transfer - Transfer		-	150,000	-	-	-
Division Total: 000 - Non-divisional		-	150,000	100,000	100,000	20,000
Department Total: 70 - Public Works		-	150,000	100,000	100,000	20,000
EXPENSES Total		-	150,000	100,000	100,000	20,000
Fund REVENUE Total: 253 - Police Impact Fees		157,846	68,117	57,731	30,500	121,753
Fund EXPENSE Total: 253 - Police Impact Fees		-	150,000	100,000	100,000	20,000
Fund Total: 253 - Police Impact Fees		157,846	(81,883)	(42,269)	(69,500)	101,753
Fund: 254 - Parks Impact Fees						
REVENUES						
Fines & Forfeit - Fines & Forfeitures						
411.1180	FINES Park In Lieu Fees	431,133	176,120	66,045	66,045	255,886
Account Classification Total: Fines & Forfeit - Fines & Forfeitures		431,133	176,120	66,045	66,045	255,886
Use of Money - Use of Money & Property						
412.1000	USE OF MONEY & PROP Investment Earnings	6,703	2,225	1,000	1,000	1,000
Account Classification Total: Use of Money - Use of Money & Property		6,703	2,225	1,000	1,000	1,000
Transfers - Transfers						
800.123	TRSF IN Park Reserve	356,938	-	-	-	-
Account Classification Total: Transfers - Transfers		356,938	-	-	-	-
REVENUES Total		794,774	178,345	67,045	67,045	256,886
EXPENSES						
Department: 70 - Public Works						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Division: 721 - Impact Fees						
<i>M & O - Maintenance and Operations</i>						
799.2000	MISCELLANEOUS Bad Debts Expense	150,000	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		150,000	-	-	-	-
<i>Capital Outlay - Capital Outlay</i>						
730.1010	CAPITAL OUTLAY Land	25,485	-	-	-	-
730.1090	CAPITAL OUTLAY Improvements	-	4,562	-	-	42,300
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		25,485	4,562	-	-	42,300
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	2,734	8,429	65,000	65,000	-
680.1175	CAPITAL PROJECTS Parks Master Plan	30,629	64,809	-	-	-
680.1216	CAPITAL PROJECTS Roosevelt Park Lighting Project	129,199	-	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	-	92,776	176,164	163,483	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		162,562	166,015	241,164	228,483	-
<i>Transfer - Transfer</i>						
900.260	TRSF OUT Transportation Capital Projects	3,387	-	-	-	-
900.265	TRSF OUT Facilities Capital Projects	-	-	108,000	159,896	134,896
900.417	TRSF OUT 15-CDBG-10560	12,201	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		15,588	-	108,000	159,896	134,896
Division Total: 721 - Impact Fees		353,635	170,577	349,164	388,379	177,196
Department Total: 70 - Public Works		353,635	170,577	349,164	388,379	177,196
EXPENSES Total		353,635	170,577	349,164	388,379	177,196
Fund REVENUE	Total: 254 - Parks Impact Fees	794,774	178,345	67,045	67,045	256,886
Fund EXPENSE	Total: 254 - Parks Impact Fees	353,635	170,577	349,164	388,379	177,196
Fund Total: 254 - Parks Impact Fees		441,140	7,768	(282,119)	(321,334)	79,690
Fund: 255 - Strom Drain Impact Fee						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	5,501	850	500	500	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		5,501	850	500	500	500
<i>Service Charges - Services Charges</i>						
409.5080	SRVC & FEE Developer Fees	97,284	2,123	9,468	6,500	80,059
<i>Account Classification Total: Service Charges - Services Charges</i>		97,284	2,123	9,468	6,500	80,059
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	-	-	-	2,500	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	-	-	2,500	-
<i>Transfers - Transfers</i>						
800.504	TRSF IN Drainage District	414,457	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		414,457	-	-	-	-
<i>Other - Other Financing Sources</i>						
415.1060	OTH FIN SOURCES Sale of City Dirt	23,977	1,350	1,000	1,000	1,000
<i>Account Classification Total: Other - Other Financing Sources</i>		23,977	1,350	1,000	1,000	1,000
REVENUES Total		541,219	4,323	10,968	10,500	81,559
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	1,391	-	-	13,910	-
640.1170	SERVICES Master Plan	17,270	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		18,660	-	-	13,910	-
<i>Capital Outlay - Capital Outlay</i>						
730.1010	CAPITAL OUTLAY Land	25,485	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		25,485	-	-	-	-
<i>Capital Projects - Capital Projects</i>						
680.1015	CAPITAL PROJECTS Preliminary Design	-	-	-	15,000	-
680.1197	CAPITAL PROJECTS Euclid/Saginaw Basin	6,298	19,189	-	20,000	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		6,298	19,189	-	35,000	-
<i>Transfer - Transfer</i>						
900.260	TRSF OUT Transportation Capital Projects	99,193	-	-	-	-
900.418	TRSF OUT 2018-CDBG-12892	-	260,000	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		99,193	260,000	-	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Division Total: 000 - Non-divisional		149,636	279,189	-	48,910	-
Department Total: 20 - Administration		149,636	279,189	-	48,910	-
EXPENSES Total		149,636	279,189	-	48,910	-
Fund REVENUE	Total: 255 - Strom Drain Impact Fee	541,219	4,323	10,968	10,500	81,559
Fund EXPENSE	Total: 255 - Strom Drain Impact Fee	149,636	279,189	-	48,910	-
Fund Total: 255 - Strom Drain Impact Fee		391,583	(274,866)	10,968	(38,410)	81,559
Fund: 256 - Fire Impact Fees						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	4,548	2,629	1,500	1,500	1,500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		4,548	2,629	1,500	1,500	1,500
<i>Service Charges - Services Charges</i>						
409.4080	SRVC & FEE Impact Fees - Single Family	257,739	127,106	83,926	50,000	128,095
409.4090	SRVC & FEE Impact Fees - Commercial	3,981	-	1,837	1,837	31,816
409.4100	SRVC & FEE Impact Fees - Multiple Family	1,246	-	-	-	-
409.4110	SRVC & FEE Impact Fees - Industrial	643	367	-	200	-
<i>Account Classification Total: Service Charges - Services Charges</i>		263,609	127,474	85,763	52,037	159,911
<i>Transfers - Transfers</i>						
800.321	TRSF IN Fire Impact	283,507	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		283,507	-	-	-	-
REVENUES Total		551,663	130,103	87,263	53,537	161,411
Fund REVENUE	Total: 256 - Fire Impact Fees	551,663	130,103	87,263	53,537	161,411
Fund EXPENSE	Total: 256 - Fire Impact Fees	-	-	-	-	-
Fund Total: 256 - Fire Impact Fees		551,663	130,103	87,263	53,537	161,411
Fund: 301 - Public Safety Sales Tax						
REVENUES						
<i>Taxes - Taxes</i>						
403.1010	SALES TAX Sales & Use Tax	2,190,975	2,864,394	2,569,000	3,000,000	3,200,000
<i>Account Classification Total: Taxes - Taxes</i>		2,190,975	2,864,394	2,569,000	3,000,000	3,200,000
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	10,542	2,597	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		10,542	2,597	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1016	MISC OFS - Capital Lease Issued	-	74,884	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	74,884	-	-	-
REVENUES Total		2,201,517	2,941,875	2,569,000	3,000,000	3,200,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	432,713	462,774	590,552	546,810	747,401
600.1015	EMP SRV Buy back Salaries	8,409	3,835	11,326	14,919	13,323
600.1030	EMP SRV Overtime	53,341	86,133	50,000	80,000	70,000
600.1060	EMP SRV Holiday	19,299	19,067	29,474	27,127	32,209
600.1080	EMP SRV PERS	161,866	147,900	175,032	145,707	113,485
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	104,468
600.1100	EMP SRV Medicare	8,545	8,182	9,093	8,499	10,947
600.1110	EMP SRV Disability/Life Insurance	12,578	13,159	14,421	13,336	17,361
600.1120	EMP SRV Health/Dental/Vision Insurance	132,296	140,339	154,000	138,490	156,325
600.1130	EMP SRV Worker's Compensation	33,723	38,947	33,498	33,498	49,142
600.1140	EMP SRV Unemployment Insurance	1,682	2,017	1,984	1,984	2,423
600.1170	EMP SRV Uniform Allowance	4,785	5,500	7,000	5,850	8,367
<i>Account Classification Total: Employee Service - Employee Services</i>		869,237	927,851	1,076,380	1,016,220	1,325,451
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	-	850	850	850
610.1020	SUPPLIES Operating Supplies	14,120	4,215	7,000	7,000	7,000
610.1030	SUPPLIES Lubricant & Fuels	13,742	14,703	24,000	28,000	30,000
630.1010	COMMUNICATION Telephone	-	-	250	250	250
630.1020	COMMUNICATION Cellphone	1,936	1,889	3,500	3,500	3,500
630.1030	COMMUNICATION Internet	10,646	10,387	10,900	10,900	10,900
640.1010	SERVICES Professional & Technical	4,696	1,885	4,500	4,500	4,500

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
650.1010	TRAINING Travel & Conference	-	-	100	100	100
650.1020	TRAINING Training & Vocational	-	-	2,640	2,640	2,640
670.1030	MAINTENANCE Equipment Maintenance	12,046	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	1,264	7,564	7,250	2,638	2,638
670.1050	MAINTENANCE Maintenance Contracts	-	-	-	-	-
690.1020	SPC DEPT EXP Advertising	105	270	300	300	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		58,556	40,913	61,290	60,678	62,378
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	60,212	75,801	26,500	39,060	52,899
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		60,212	75,801	26,500	39,060	52,899
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	5,441	6,702	5,500	8,193	10,214
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		5,441	6,702	5,500	8,193	10,214
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	13,090	17,069	15,479	15,479	25,079
605.1020	ALLOC COSTS Property & Fire Insurance	6,640	5,244	4,935	4,935	12,723
605.1030	ALLOC COSTS Auto Insurance	3,375	3,375	7,450	7,450	4,085
605.1040	ALLOC COSTS Risk Management	11,952	13,878	11,912	11,912	8,727
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		35,057	39,566	39,776	39,776	50,614
<i>Capital Outlay - Capital Outlay</i>						
730.1001	CAPITAL OUTLAY Capital Lease	-	74,884	-	-	-
730.1040	CAPITAL OUTLAY Vehicles	-	18,712	-	-	100,000
730.1070	CAPITAL OUTLAY Machinery and Equipment	142,890	-	142,000	142,000	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		142,890	93,596	142,000	142,000	100,000
<i>Transfer - Transfer</i>						
900.265	TRSF OUT Facilities Capital Projects	-	260,000	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		-	260,000	-	-	-
Division Total: 502 - Patrol		1,171,392	1,444,428	1,351,446	1,305,927	1,601,556
Division: 503 - Investigative						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	88,818	90,863	88,678	91,335	97,750
600.1015	EMP SRV Buy back Salaries	1,618	1,618	-	1,666	3,399
600.1030	EMP SRV Overtime	11,183	9,417	10,000	25,000	14,000
600.1050	EMP SRV Standby	2,693	2,429	2,000	2,000	2,000
600.1060	EMP SRV Holiday	4,369	4,369	4,368	4,499	4,499
600.1080	EMP SRV PERS	16,129	38,352	39,349	40,515	18,836
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	33,612
600.1100	EMP SRV Medicare	59	1,546	1,364	1,404	1,433
600.1110	EMP SRV Disability/Life Insurance	2,158	2,160	2,163	2,227	2,273
600.1120	EMP SRV Health/Dental/Vision Insurance	23,560	23,541	22,000	22,000	20,000
600.1130	EMP SRV Worker's Compensation	13,489	6,491	5,583	5,583	7,020
600.1140	EMP SRV Unemployment Insurance	673	336	331	331	346
600.1170	EMP SRV Uniform Allowance	-	1,000	1,000	1,070	1,070
<i>Account Classification Total: Employee Service - Employee Services</i>		164,747	182,121	176,836	197,630	206,238
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	4,523	2,728	2,572	2,572	3,898
605.1020	ALLOC COSTS Property & Fire Insurance	2,294	838	820	820	1,978
605.1040	ALLOC COSTS Risk Management	4,129	2,218	1,979	1,979	1,357
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		10,946	5,784	5,371	5,371	7,233
Division Total: 503 - Investigative		175,693	187,905	182,207	203,001	213,471
Division: 504 - Records & Communication						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	101,659	104,836	102,574	105,666	113,134
600.1015	EMP SRV Buy back Salaries	-	-	1,889	1,946	3,970
600.1030	EMP SRV Overtime	870	1,416	2,000	2,300	2,300
600.1060	EMP SRV Holiday	5,102	5,102	5,102	5,256	5,256
600.1080	EMP SRV PERS	29,212	43,458	35,478	36,546	11,960
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	31,181
600.1100	EMP SRV Medicare	1,498	1,531	1,573	1,620	1,653
600.1110	EMP SRV Disability/Life Insurance	2,495	2,498	2,495	2,569	2,636
600.1120	EMP SRV Health/Dental/Vision Insurance	47,119	47,082	44,000	44,000	40,000
600.1130	EMP SRV Worker's Compensation	1,305	1,148	1,038	1,038	1,125

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1140	EMP SRV Unemployment Insurance	673	672	661	661	692
600.1170	EMP SRV Uniform Allowance	1,000	1,400	800	1,500	1,500
<i>Account Classification Total: Employee Service - Employee Services</i>		190,933	209,142	197,610	203,102	215,407
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	2,416	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,416	-	-	-	-
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	2,884	2,924	2,875	2,875	4,356
605.1020	ALLOC COSTS Property & Fire Insurance	1,463	898	917	917	2,210
605.1040	ALLOC COSTS Risk Management	2,633	2,377	2,213	2,213	1,516
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		6,980	6,199	6,005	6,005	8,082
<i>Transfer - Transfer</i>						
900.265	TRSF OUT Facilities Capital Projects	231,863	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		231,863	-	-	-	-
Division Total: 504 - Records & Communication		432,192	215,341	203,615	209,107	223,489
Department Total: 50 - Police		1,779,278	1,847,675	1,737,268	1,718,035	2,038,516
Department: 60 - Fire						
Division: 603 - Fire Services						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	228,730	205,211	232,532	172,724	247,033
600.1015	EMP SRV Buy back Salaries	7,100	2,581	4,224	7,902	7,726
600.1030	EMP SRV Overtime	18,746	22,110	20,000	25,000	37,000
600.1080	EMP SRV PERS	69,197	72,299	75,875	43,586	36,723
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	30,077
600.1100	EMP SRV Medicare	3,737	3,266	3,402	2,519	3,591
600.1110	EMP SRV Disability/Life Insurance	5,507	5,509	5,397	3,995	5,697
600.1120	EMP SRV Health/Dental/Vision Insurance	65,242	49,798	66,000	49,280	60,000
600.1130	EMP SRV Worker's Compensation	28,509	36,701	36,314	36,314	38,826
600.1140	EMP SRV Unemployment Insurance	1,009	1,009	992	1,009	1,039
600.1170	EMP SRV Uniform Allowance	1,939	1,400	2,100	1,400	1,400
<i>Account Classification Total: Employee Service - Employee Services</i>		429,715	399,884	446,836	343,729	469,112
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	-	-	-	-
610.1060	SUPPLIES Safety Equipment & Supplies	33,832	33,742	35,000	45,000	50,000
620.1010	UTILITIES Electric	6,836	6,239	7,162	7,097	7,162
620.1020	UTILITIES Gas	911	944	895	1,619	1,619
640.1020	SERVICES Contractual	425	185	407	407	407
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,521	1,900	2,415	2,400	2,415
<i>Account Classification Total: M & O - Maintenance and Operations</i>		44,524	43,010	45,879	56,523	61,603
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	7,711	7,105	7,212	7,212	10,861
605.1020	ALLOC COSTS Property & Fire Insurance	3,911	2,183	2,299	2,299	5,510
605.1030	ALLOC COSTS Auto Insurance	1,350	1,490	1,490	1,490	-
605.1040	ALLOC COSTS Risk Management	7,040	5,776	5,550	5,550	3,780
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		20,012	16,554	16,551	16,551	20,151
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	-	90,000
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	-	90,000
<i>Transfer - Transfer</i>						
900.185	TRSF OUT Financing Authority Debt Service	4,557	4,834	5,170	5,170	5,492
<i>Account Classification Total: Transfer - Transfer</i>		4,557	4,834	5,170	5,170	5,492
Division Total: 603 - Fire Services		498,809	464,282	514,436	421,973	646,358
Department Total: 60 - Fire		498,809	464,282	514,436	421,973	646,358
EXPENSES Total		2,278,087	2,311,957	2,251,704	2,140,008	2,684,874
Fund REVENUE Total: 301 - Public Safety Sales Tax		2,201,517	2,941,875	2,569,000	3,000,000	3,200,000
Fund EXPENSE Total: 301 - Public Safety Sales Tax		2,278,087	2,311,957	2,251,704	2,140,008	2,684,874
Fund Total: 301 - Public Safety Sales Tax		(76,570)	629,918	317,296	859,992	515,126
Fund: 302 - State (COPS) Program Fund						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	1,001	390	-	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1,001	390	-	-	-
<i>Intergov - Intergovernmental</i>						
413.1170	INTERGOVT L E Tech State Grant	155,948	156,727	100,000	100,000	110,000
<i>Account Classification Total: Intergov - Intergovernmental</i>		155,948	156,727	100,000	100,000	110,000
REVENUES Total		156,948	157,116	100,000	100,000	110,000
EXPENSES						
Department: 50 - Police						
Division: 502 - Patrol						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	63,771	86,499	62,075	63,935	73,313
600.1015	EMP SRV Buy back Salaries	-	-	2,265	2,333	2,549
600.1030	EMP SRV Overtime	11,917	11,043	4,542	4,542	-
600.1060	EMP SRV Holiday	2,835	4,238	3,058	3,149	-
600.1080	EMP SRV PERS	13,596	13,117	9,491	9,776	9,114
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	434
600.1100	EMP SRV Medicare	1,124	1,442	955	983	1,075
600.1110	EMP SRV Disability/Life Insurance	1,575	1,513	1,514	1,559	1,705
600.1120	EMP SRV Health/Dental/Vision Insurance	16,537	22,481	15,400	15,400	15,000
600.1170	EMP SRV Uniform Allowance	584	880	880	803	803
<i>Account Classification Total: Employee Service - Employee Services</i>		111,940	141,213	100,180	102,480	103,993
Division Total: 502 - Patrol		111,940	141,213	100,180	102,480	103,993
Department Total: 50 - Police		111,940	141,213	100,180	102,480	103,993
EXPENSES Total		111,940	141,213	100,180	102,480	103,993
Fund REVENUE Total: 302 - State (COPS) Program Fund		156,948	157,116	100,000	100,000	110,000
Fund EXPENSE Total: 302 - State (COPS) Program Fund		111,940	141,213	100,180	102,480	103,993
Fund Total: 302 - State (COPS) Program Fund		45,009	15,903	(180)	(2,480)	6,007
Fund: 303 - Byrnes Justice Assistance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	3	-	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		3	-	-	-	-
<i>Intergov - Intergovernmental</i>						
413.1180	INTERGOVT JAG Grant	12,836	11,954	-	13,501	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		12,836	11,954	-	13,501	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	2,000	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		-	2,000	-	-	-
REVENUES Total		12,839	13,954	-	13,501	-
EXPENSES						
Department: 50 - Police						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
610.1060	SUPPLIES Safety Equipment & Supplies	-	11,954	-	405	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	11,954	-	405	-
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	12,836	-	-	13,096	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		12,836	-	-	13,096	-
Division Total: 000 - Non-divisional		12,836	11,954	-	13,501	-
Department Total: 50 - Police		12,836	11,954	-	13,501	-
EXPENSES Total		12,836	11,954	-	13,501	-
Fund REVENUE Total: 303 - Byrnes Justice Assistance		12,839	13,954	-	13,501	-
Fund EXPENSE Total: 303 - Byrnes Justice Assistance		12,836	11,954	-	13,501	-
Fund Total: 303 - Byrnes Justice Assistance		3	2,000	-	-	-
Fund: 304 - Federal (COPS) Program						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	(980)	-	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		(980)	-	-	-	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	987	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		987	-	-	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
REVENUES Total		7	-	-	-	-
EXPENSES						
Department:	50 - Police					
Division:	502 - Patrol					
Employee Service - Employee Services						
600.1010	EMP SRV Regular Salaries	-	(1,263)	-	-	-
Account Classification Total: Employee Service - Employee Services		-	(1,263)	-	-	-
Division Total: 502 - Patrol		-	(1,263)	-	-	-
Department Total: 50 - Police		-	(1,263)	-	-	-
EXPENSES Total		-	(1,263)	-	-	-
Fund REVENUE	Total: 304 - Federal (COPS) Program	7	-	-	-	-
Fund EXPENSE	Total: 304 - Federal (COPS) Program	-	(1,263)	-	-	-
Fund Total: 304 - Federal (COPS) Program		7	1,263	-	-	-
Fund:	305 - Post Training Revolving					
REVENUES						
Intergov - Intergovernmental						
413.1160	INTERGOVT P.O.S.T Reimbursements	17,698	6,227	10,000	-	-
Account Classification Total: Intergov - Intergovernmental		17,698	6,227	10,000	-	-
REVENUES Total		17,698	6,227	10,000	-	-
EXPENSES						
Department:	50 - Police					
Division:	000 - Non-divisional					
M & O - Maintenance and Operations						
650.1020	TRAINING Training & Vocational	12,088	7,513	-	-	-
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	10,000	-	-
Account Classification Total: M & O - Maintenance and Operations		12,088	7,513	10,000	-	-
Division Total: 000 - Non-divisional		12,088	7,513	10,000	-	-
Department Total: 50 - Police		12,088	7,513	10,000	-	-
EXPENSES Total		12,088	7,513	10,000	-	-
Fund REVENUE	Total: 305 - Post Training Revolving	17,698	6,227	10,000	-	-
Fund EXPENSE	Total: 305 - Post Training Revolving	12,088	7,513	10,000	-	-
Fund Total: 305 - Post Training Revolving		5,610	(1,287)	-	-	-
Fund:	321 - Fire Impact Fees - INACTIVE					
EXPENSES						
Department:	60 - Fire					
Division:	721 - Impact Fees					
Transfer - Transfer						
900.256	TRSF OUT Fire Impact Fees	283,507	-	-	-	-
Account Classification Total: Transfer - Transfer		283,507	-	-	-	-
Division Total: 721 - Impact Fees		283,507	-	-	-	-
Department Total: 60 - Fire		283,507	-	-	-	-
EXPENSES Total		283,507	-	-	-	-
Fund REVENUE	Total: 321 - Fire Impact Fees - INACTIVE					
Fund EXPENSE	Total: 321 - Fire Impact Fees - INACTIVE	283,507	-	-	-	-
Fund Total: 321 - Fire Impact Fees - INACTIVE		(283,507)	-	-	-	-
Fund:	322 - State Fire Suppression Reimb					
REVENUES						
Intergov - Intergovernmental						
413.1190	INTERGOVT Other Grant	-	21,798	-	1,095	-
Account Classification Total: Intergov - Intergovernmental		-	21,798	-	1,095	-
Miscellaneous - Miscellaneous						
414.1010	MISC Other Miscellaneous Revenue	7	100	-	6,347	-
414.1190	MISC State Mutual Aid Reimbursement	13,521	188,833	-	-	-
425.1000	DONATION Donation	50	29	-	205,116	-
Account Classification Total: Miscellaneous - Miscellaneous		13,578	188,962	-	211,463	-
REVENUES Total		13,578	210,760	-	212,558	-
EXPENSES						
Department:	60 - Fire					
Division:	601 - Ambulance					
M & O - Maintenance and Operations						
610.1060	SUPPLIES Safety Equipment & Supplies	-	13,617	-	7,323	3,609 ⁸

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	2,062	-	-	-	-
690.1155	SPC DEPT EXP Grant	-	1,575	-	12,874	-
690.1156	SPC DEPT EXP Fire Safety Improvement Grant	-	-	5,000	-	5,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,062	15,192	5,000	20,197	8,600
<i>Capital Outlay - Capital Outlay</i>						
730.1040	CAPITAL OUTLAY Vehicles	-	-	-	89,000	-
730.1050	CAPITAL OUTLAY Trucks and Other Heavy Vehicles	-	-	75,000	205,116	90,000
730.1070	CAPITAL OUTLAY Machinery and Equipment	25,193	-	-	-	16,000
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		25,193	-	75,000	294,116	106,000
Division Total: 601 - Ambulance		27,254	15,192	80,000	314,313	114,600
Department Total: 60 - Fire		27,254	15,192	80,000	314,313	114,600
EXPENSES Total		27,254	15,192	80,000	314,313	114,600
Fund REVENUE	Total: 322 - State Fire Suppression Reimb	13,578	210,760	-	212,558	-
Fund EXPENSE	Total: 322 - State Fire Suppression Reimb	27,254	15,192	80,000	314,313	114,600
Fund Total: 322 - State Fire Suppression Reimb		(13,676)	195,568	(80,000)	(101,755)	(114,600)
Fund: 401 - HOME						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	2,253	502	-	500	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		2,253	502	-	500	-
<i>Miscellaneous - Miscellaneous</i>						
426.2000	PRINCIPAL DINUBA PI - HOME	-	-	-	-	-
426.2002	PRINCIPAL 99-HOME-365	20,000	-	-	-	-
426.2005	PRINCIPAL 02-HOME-0579	30,900	-	1,200	33,300	2,300
426.2006	PRINCIPAL 03-HOME-0664	80,000	-	-	-	-
426.2010	PRINCIPAL 09-HOME-6200	-	-	-	-	-
427.1007	INTEREST College Park/North Park	-	255,165	-	-	-
427.2011	INTEREST 11-HOME-6989	-	42,470	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		130,900	297,635	1,200	33,300	2,300
REVENUES Total		133,153	298,137	1,200	33,800	2,300
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	1,350	6,385	120	8,816	115
700.1020	STATE GRANT Activity Delivery	10,098	1,808	-	36,800	-
700.1030	STATE GRANT Loans	155,341	-	-	92,000	-
700.1040	STATE GRANT Housing Rehabilitation	-	-	-	120,000	-
700.1090	STATE GRANT Tenant-based Rental Assistance	-	36,150	-	-	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		166,789	44,342	120	257,616	115
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	-	32,868	120	120	115
<i>Account Classification Total: Transfer - Transfer</i>		-	32,868	120	120	115
Division Total: 722 - Housing		166,789	77,210	240	257,736	230
Department Total: 70 - Public Works		166,789	77,210	240	257,736	230
EXPENSES Total		166,789	77,210	240	257,736	230
Fund REVENUE	Total: 401 - HOME	133,153	298,137	1,200	33,800	2,300
Fund EXPENSE	Total: 401 - HOME	166,789	77,210	240	257,736	230
Fund Total: 401 - HOME		(33,636)	220,927	960	(223,936)	2,070
Fund: 402 - CAL-HOME						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	295	123	-	50	50
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		295	123	-	50	50
<i>Miscellaneous - Miscellaneous</i>						
426.4000	PRINCIPAL DINUBA PI - CALHOME	-	-	-	20,392	-
426.4001	PRINCIPAL 04-CALHOME-093	-	-	-	1,000	-
426.4002	PRINCIPAL 06-CALHOME--228	4,500	-	4,800	3,600	4,800
426.4003	PRINCIPAL 08-CALHOME-4899	-	-	-	-	-
426.4004	PRINCIPAL 12-CALHOME-8687	-	-	-	29,762	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		4,500	-	4,800	54,754	4,800

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
REVENUES Total		4,795	123	4,800	54,804	4,850
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	350	350	500	500	500
700.1020	STATE GRANT Activity Delivery	-	-	-	-	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		350	350	500	500	500
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	-	1,325	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		-	1,325	-	-	-
Division Total: 722 - Housing		350	1,675	500	500	500
Department Total: 70 - Public Works		350	1,675	500	500	500
EXPENSES Total		350	1,675	500	500	500
Fund REVENUE Total: 402 - CAL-HOME		4,795	123	4,800	54,804	4,850
Fund EXPENSE Total: 402 - CAL-HOME		350	1,675	500	500	500
Fund Total: 402 - CAL-HOME		4,445	(1,552)	4,300	54,304	4,350
Fund: 403 - CDBG						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	1,861	802	-	500	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1,861	802	-	500	500
<i>Miscellaneous - Miscellaneous</i>						
426.3000	PRINCIPAL DINUBA PI - CDBG	-	-	-	13,582	-
426.3002	PRINCIPAL 83-STBG-079	-	-	-	9,250	-
426.3003	PRINCIPAL 85-STBG-142	-	-	-	-	-
426.3004	PRINCIPAL 87-STBG-226	700	-	1,200	1,200	1,200
426.3005	PRINCIPAL 89-STBG-359	-	-	-	23,500	-
426.3006	PRINCIPAL 92-STBG-644	3,699	-	280	6,845	340
426.3008	PRINCIPAL 94-STBG-790	-	-	-	3,000	-
426.3009	PRINCIPAL 97-STBG-1111	49,000	-	-	-	-
426.3011	PRINCIPAL 99-STBG-1353	350	-	-	-	-
426.3012	PRINCIPAL 00-STBG-1474	500	-	-	70,000	-
426.3018	PRINCIPAL 08-STBG-4842	2,408	-	3,612	3,612	3,612
426.3021	PRINCIPAL 12-CDBG-8382	64,899	-	-	-	-
427.3006	INTEREST 92-STBG-644	142	158	140	140	145
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		121,699	158	5,232	131,129	5,297
REVENUES Total		123,560	961	5,232	131,629	5,797
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>M & O - Maintenance and Operations</i>						
630.1040	COMMUNICATION Postage	7	1	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		7	1	-	-	-
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	950	950	15,366	24,214	-
700.1020	STATE GRANT Activity Delivery	-	-	38,000	38,000	-
700.1030	STATE GRANT Loans	-	-	147,000	147,000	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		950	950	200,366	209,214	-
<i>Transfer - Transfer</i>						
900.101	TRSF OUT General Fund	12,353	29,331	4,866	4,866	5,797
900.417	TRSF OUT 15-CDBG-10560	68,019	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		80,372	29,331	4,866	4,866	5,797
Division Total: 722 - Housing		81,329	30,282	205,232	214,080	5,797
Department Total: 70 - Public Works		81,329	30,282	205,232	214,080	5,797
EXPENSES Total		81,329	30,282	205,232	214,080	5,797
Fund REVENUE Total: 403 - CDBG		123,560	961	5,232	131,629	5,797
Fund EXPENSE Total: 403 - CDBG		81,329	30,282	205,232	214,080	5,797
Fund Total: 403 - CDBG		42,231	(29,321)	(200,000)	(82,451)	-
Fund: 417 - 2015-CDBG-10560						
REVENUES						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	233,065	-	-	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		233,065	-	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	4,327	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		4,327	-	-	-	-
<i>Transfers - Transfers</i>						
800.252	TRSF IN Transportation Impact Fees	181,251	-	-	-	-
800.254	TRSF IN Park Impact Fees	12,201	-	-	-	-
800.403	TRSF IN CDBG	68,019	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		261,471	-	-	-	-
REVENUES Total		498,863	-	-	-	-
Fund REVENUE Total: 417 - 2015-CDBG-10560		498,863	-	-	-	-
Fund EXPENSE Total: 417 - 2015-CDBG-10560						
Fund Total: 417 - 2015-CDBG-10560		498,863	-	-	-	-
Fund: 418 - 2018-CDBG-12892						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	3,600,000	-	-	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	3,600,000	-	-	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	139,857	-	-	-
800.202	TRSF IN Gas Tax	-	250,000	-	-	-
800.203	TRSF IN Transportation	-	212,000	-	-	-
800.252	TRSF IN Transportation Impact Fees	-	107,844	-	-	-
800.255	TRSF IN Storm Drain Impact Fees	-	260,000	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		-	969,701	-	-	-
REVENUES Total		-	4,569,701	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>M & O - Maintenance and Operations</i>						
640.1020	SERVICES Contractual	-	252,276	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		-	252,276	-	-	-
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	57,990	40,500	-	-	-
700.1080	STATE GRANT Public Improvements	3,720	4,004,454	-	210,761	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		61,710	4,044,954	-	210,761	-
Division Total: 722 - Housing		61,710	4,297,230	-	210,761	-
Department Total: 70 - Public Works		61,710	4,297,230	-	210,761	-
EXPENSES Total		61,710	4,297,230	-	210,761	-
Fund REVENUE Total: 418 - 2018-CDBG-12892		-	4,569,701	-	-	-
Fund EXPENSE Total: 418 - 2018-CDBG-12892		61,710	4,297,230	-	210,761	-
Fund Total: 418 - 2018-CDBG-12892		(61,710)	272,472	-	(210,761)	-
Fund: 419 - 2018-HOME-12599						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	1,406	324,950	45,883	452,711
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	1,406	324,950	45,883	452,711
REVENUES Total		-	1,406	324,950	45,883	452,711
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	-	1,406	6,250	-	11,094
700.1020	STATE GRANT Activity Delivery	-	2,800	48,665	-	63,013
700.1030	STATE GRANT Loans	-	43,083	125,406	-	230,404
700.1040	STATE GRANT Housing Rehabilitation	-	-	133,200	-	148,200
700.1090	STATE GRANT Tenant-based Rental Assistance	-	-	11,429	-	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	47,289	324,950	-	452,711
Division Total: 722 - Housing		-	47,289	324,950	-	452,711

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Department Total: 70 - Public Works		-	47,289	324,950	-	452,711
EXPENSES Total		-	47,289	324,950	-	452,711
Fund REVENUE	Total: 419 - 2018-HOME-12599	-	1,406	324,950	45,883	452,711
Fund EXPENSE	Total: 419 - 2018-HOME-12599	-	47,289	324,950	-	452,711
Fund Total: 419 - 2018-HOME-12599		-	(45,883)	-	45,883	-
Fund: 420 - 2020-CDBG-12005						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	2,253,934	4,144,800	1,944,866	-
Account Classification Total: Intergov - Intergovernmental		-	2,253,934	4,144,800	1,944,866	-
Transfers - Transfers						
800.101	TRSF IN General Fund	-	145,453	344,527	-	-
800.251	TRSF IN Sewer Impact Fees	-	-	134,187	124,958	-
Account Classification Total: Transfers - Transfers		-	145,453	478,714	124,958	-
REVENUES Total		-	2,399,387	4,623,514	2,069,824	-
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
M & O - Maintenance and Operations						
640.1020	SERVICES Contractual	-	33,724	250,000	60,417	-
Account Classification Total: M & O - Maintenance and Operations		-	33,724	250,000	60,417	-
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	36,000	58,500	18,000	-
700.1020	STATE GRANT Activity Delivery	-	-	-	-	-
700.1080	STATE GRANT Public Improvements	-	2,334,667	4,174,487	1,995,976	-
Account Classification Total: State Grant - State EDBG Grant		-	2,370,667	4,232,987	2,013,976	-
Division Total: 722 - Housing		-	2,404,391	4,482,987	2,074,393	-
Department Total: 70 - Public Works		-	2,404,391	4,482,987	2,074,393	-
EXPENSES Total		-	2,404,391	4,482,987	2,074,393	-
Fund REVENUE	Total: 420 - 2020-CDBG-12005	-	2,399,387	4,623,514	2,069,824	-
Fund EXPENSE	Total: 420 - 2020-CDBG-12005	-	2,404,391	4,482,987	2,074,393	-
Fund Total: 420 - 2020-CDBG-12005		-	(5,004)	140,527	(4,569)	-
Fund: 421 - 2019-HOME-14967						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	350,000	-	11,668
Account Classification Total: Intergov - Intergovernmental		-	-	350,000	-	11,668
REVENUES Total		-	-	350,000	-	11,668
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
State Grant - State EDBG Grant						
700.1010	STATE GRANT General Administration	-	-	8,750	-	11,668
700.1020	STATE GRANT Activity Delivery	-	-	52,041	-	-
700.1030	STATE GRANT Loans	-	-	159,534	-	-
700.1040	STATE GRANT Housing Rehabilitation	-	-	129,675	-	-
Account Classification Total: State Grant - State EDBG Grant		-	-	350,000	-	11,668
Division Total: 722 - Housing		-	-	350,000	-	11,668
Department Total: 70 - Public Works		-	-	350,000	-	11,668
EXPENSES Total		-	-	350,000	-	11,668
Fund REVENUE	Total: 421 - 2019-HOME-14967	-	-	350,000	-	11,668
Fund EXPENSE	Total: 421 - 2019-HOME-14967	-	-	350,000	-	11,668
Fund Total: 421 - 2019-HOME-14967		-	-	-	-	-
Fund: 422 - 2020-CDBG-CV1-00014						
REVENUES						
Intergov - Intergovernmental						
413.1060	INTERGOVT State Grants	-	-	31,079	124,317	-
Account Classification Total: Intergov - Intergovernmental		-	-	31,079	124,317	-
REVENUES Total		-	-	31,079	124,317	-
EXPENSES						
Department: 70 - Public Works						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	-	6,222	-	14,912	-
700.1100	STATE GRANT Business Assistance	-	35,864	31,079	67,320	-
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	42,085	31,079	82,232	-
Division Total: 722 - Housing		-	42,085	31,079	82,232	-
Department Total: 70 - Public Works		-	42,085	31,079	82,232	-
EXPENSES Total		-	42,085	31,079	82,232	-
Fund REVENUE Total: 422 - 2020-CDBG-CV1-00014		-	-	31,079	124,317	-
Fund EXPENSE Total: 422 - 2020-CDBG-CV1-00014		-	42,085	31,079	82,232	-
Fund Total: 422 - 2020-CDBG-CV1-00014		-	(42,085)	-	42,085	-
Fund: 423 - 2020-CDBG-CV2-3-00056						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	-	-	70,200	382,179
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	-	-	70,200	382,179
REVENUES Total		-	-	-	70,200	382,179
EXPENSES						
Department: 70 - Public Works						
Division: 722 - Housing						
<i>State Grant - State EDBG Grant</i>						
700.1010	STATE GRANT General Administration	-	-	-	10,200	48,609
700.1100	STATE GRANT Business Assistance	-	-	-	-	98,393
700.1110	STATE GRANT Subsistence Payments	-	-	-	60,000	235,177
<i>Account Classification Total: State Grant - State EDBG Grant</i>		-	-	-	70,200	382,179
Division Total: 722 - Housing		-	-	-	70,200	382,179
Department Total: 70 - Public Works		-	-	-	70,200	382,179
EXPENSES Total		-	-	-	70,200	382,179
Fund REVENUE Total: 423 - 2020-CDBG-CV2-3-00056		-	-	-	70,200	382,179
Fund EXPENSE Total: 423 - 2020-CDBG-CV2-3-00056		-	-	-	70,200	382,179
Fund Total: 423 - 2020-CDBG-CV2-3-00056		-	-	-	-	-
Fund: 501 - Successor Agency Recognized Obli						
REVENUES						
<i>Taxes - Taxes</i>						
400.1000	PROP TAXES Secured - Current Year	3,375,416	3,566,634	3,500,000	3,500,000	3,600,000
<i>Account Classification Total: Taxes - Taxes</i>		3,375,416	3,566,634	3,500,000	3,500,000	3,600,000
<i>Use of Money - Use of Money & Property</i>						
412.1417	USE OF MONEY & PROP 2015 Successor	477	2	-	-	-
412.1419	USE OF MONEY & PROP 2017 Successor	61	1	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		538	3	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
418.1035	OTH REV Gain on Loan Forgiveness	12,759,298	-	-	-	-
426.1004	PRINCIPAL 975 Academy - Samuel Lopez	4,784	-	-	-	-
426.1005	PRINCIPAL 264 Uruapan St	41,973	-	-	-	-
427.1005	INTEREST 264 Uruapan St	516	-	-	-	-
427.1006	INTEREST Senior Apartments	-	12,104	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		12,806,571	12,104	-	-	-
REVENUES Total		16,182,525	3,578,741	3,500,000	3,500,000	3,600,000
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	158,930	156,765	123,362	142,292	128,360
600.1015	EMP SRV Buy back Salaries	960	3,611	2,214	4,588	6,518
600.1020	EMP SRV Part Time Salaries	-	-	-	-	-
600.1080	EMP SRV PERS	40,697	39,588	44,374	51,183	13,845
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	35,643
600.1090	EMP SRV Social Security	-	-	-	-	-
600.1100	EMP SRV Medicare	2,342	2,355	1,829	2,457	1,899
600.1110	EMP SRV Disability/Life Insurance	3,911	3,814	2,902	3,335	3,012
600.1120	EMP SRV Health/Dental/Vision Insurance	27,872	26,846	18,040	21,780	17,000

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: Employee Service - Employee Services</i>		234,712	232,979	192,721	225,635	206,277
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	14,138	20,138	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	4,146	2,483	1,421	1,105	790
799.2100	MISCELLANEOUS Loss - Dissolution of RDA	50,000	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		68,283	22,620	1,421	1,105	790
<i>Principal Pymts - Principal Payments</i>						
710.1070	PRINCIPAL 2012 Successor	-	-	50,000	50,000	50,000
710.1080	PRINCIPAL 2014 Successor	-	-	375,000	375,000	395,000
710.1090	PRINCIPAL 2015 Successor	-	-	690,000	690,000	720,000
710.1100	PRINCIPAL 2017 Successor	-	-	390,000	390,000	405,000
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	1,505,000	1,505,000	1,570,000
<i>Interest Pymts - Interest Payments</i>						
720.1070	INTEREST 2012 Successor	75,939	74,496	53,288	53,288	51,538
720.1080	INTEREST 2014 Successor	529,856	515,224	560,625	560,625	541,375
720.1090	INTEREST 2015 Successor	572,194	547,222	486,181	486,181	457,981
720.1100	INTEREST 2017 Successor	934,976	921,308	663,888	663,888	648,288
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		2,112,965	2,058,250	1,763,982	1,763,982	1,699,182
<i>Depreciation - Depreciation Expense</i>						
740.1020	DEPRECIATION Depreciation Expense	5,559	5,559	-	-	-
<i>Account Classification Total: Depreciation - Depreciation Expense</i>		5,559	5,559	-	-	-
Division Total: 000 - Non-divisional		2,421,519	2,319,408	3,463,124	3,495,722	3,476,249
Department Total: 20 - Administration		2,421,519	2,319,408	3,463,124	3,495,722	3,476,249
EXPENSES Total		2,421,519	2,319,408	3,463,124	3,495,722	3,476,249
Fund REVENUE	Total: 501 - Successor Agency Recognized Obli	16,182,525	3,578,741	3,500,000	3,500,000	3,600,000
Fund EXPENSE	Total: 501 - Successor Agency Recognized Obli	2,421,519	2,319,408	3,463,124	3,495,722	3,476,249
Fund Total: 501 - Successor Agency Recognized Obli		13,761,006	1,259,332	36,876	4,278	123,751
Fund: 502 - Downtown Improvement District						
REVENUES						
<i>Taxes - Taxes</i>						
406.1010	BUS LIC TAX Downtown / Improvement District	9,867	9,463	8,600	-	-
<i>Account Classification Total: Taxes - Taxes</i>		9,867	9,463	8,600	-	-
REVENUES Total		9,867	9,463	8,600	-	-
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
690.1180	SPC DEPT EXP Community Promotion / Misc	6,943	9,644	8,600	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		6,943	9,644	8,600	-	-
Division Total: 000 - Non-divisional		6,943	9,644	8,600	-	-
Department Total: 20 - Administration		6,943	9,644	8,600	-	-
EXPENSES Total		6,943	9,644	8,600	-	-
Fund REVENUE	Total: 502 - Downtown Improvement District	9,867	9,463	8,600	-	-
Fund EXPENSE	Total: 502 - Downtown Improvement District	6,943	9,644	8,600	-	-
Fund Total: 502 - Downtown Improvement District		2,923	(181)	-	-	-
Fund: 503 - Assessment District						
REVENUES						
<i>Miscellaneous - Miscellaneous</i>						
416.1010	ASSESSMENT Country Club	12,549	15,147	15,641	15,641	15,781
416.1020	ASSESSMENT Peachwood	20,067	24,265	25,764	25,764	27,141
416.1030	ASSESSMENT Harvest Estate	1,961	2,231	2,261	2,261	2,181
416.1040	ASSESSMENT Marshall Acres	13,325	16,144	16,798	16,798	17,561
416.1050	ASSESSMENT Nebraska	71,565	86,892	92,245	92,245	94,426
416.1060	ASSESSMENT Tierra Vista	6,111	7,440	7,863	7,863	7,806
416.1070	ASSESSMENT Sierra Heights	13,648	16,608	17,308	17,308	17,190
416.1080	ASSESSMENT Alta Mission Estate	5,409	6,162	6,296	6,296	6,411
416.1090	ASSESSMENT Morningside I	10,746	12,277	12,261	12,261	12,204
416.1100	ASSESSMENT Morningside II	8,507	9,903	9,720	9,720	9,973
416.1110	ASSESSMENT Sugar Plum/Villagio	19,661	22,494	22,312	22,312	22,508
416.1120	ASSESSMENT Citrus Heights	2,119	2,607	2,478	2,478	2,321
416.1130	ASSESSMENT Sierra View Estates	5,369	6,277	6,372	6,372	6,521

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
416.1140	ASSESSMENT Parkside-Muirfiled	68,432	79,826	79,452	79,452	74,343
416.1150	ASSESSMENT Viscaya	108,973	123,803	128,942	128,942	129,662
416.1160	ASSESSMENT Stony Creek	1,528	1,841	1,872	1,872	2,360
416.1170	ASSESSMENT Lincoln Mckinley	4,575	5,382	5,434	5,434	5,325
416.1180	ASSESSMENT Parkside II & III	43,631	45,009	46,821	46,821	47,460
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		418,175	484,309	499,840	499,840	501,174
REVENUES Total		418,175	484,309	499,840	499,840	501,174
EXPENSES						
Department: 20 - Administration						
Division: 001 - Administration						
<i>M & O - Maintenance and Operations</i>						
799.2000	MISCELLANEOUS Bad Debts Expense	104,000	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		104,000	-	-	-	-
Division Total: 001 - Administration		104,000	-	-	-	-
Division: 261 - Country Club						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	456	-	25	177	26
620.1010	UTILITIES Electric	4,513	4,368	-	3,000	3,800
620.1030	UTILITIES Water	2,504	2,081	3,000	3,000	3,000
640.1010	SERVICES Professional & Technical	1,346	811	1,120	1,120	1,176
640.1020	SERVICES Contractual	2,040	2,040	2,100	2,100	2,205
<i>Account Classification Total: M & O - Maintenance and Operations</i>		10,859	9,300	6,245	9,397	10,207
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,804	1,262	1,667	1,667	1,750
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,804	1,262	1,667	1,667	1,750
Division Total: 261 - Country Club		12,663	10,562	7,912	11,064	11,957
Division: 262 - Peachwood						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	1,135	2,144	2,257	2,215	2,259
600.1080	EMP SRV PERS	115	247	812	797	246
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	640
600.1090	EMP SRV Social Security	17	1	-	-	-
600.1100	EMP SRV Medicare	17	31	33	33	33
600.1130	EMP SRV Worker's Compensation	362	362	209	209	178
600.1140	EMP SRV Unemployment Insurance	27	42	18	18	15
600.1170	EMP SRV Uniform Allowance	-	36	56	56	28
<i>Account Classification Total: Employee Service - Employee Services</i>		1,672	2,863	3,385	3,328	3,399
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	16	16	17
620.1010	UTILITIES Electric	6,176	5,650	6,600	6,600	6,930
620.1030	UTILITIES Water	5,531	5,035	5,500	5,500	5,775
640.1010	SERVICES Professional & Technical	1,346	811	1,120	1,120	1,176
640.1020	SERVICES Contractual	4,596	4,596	4,596	4,596	4,826
<i>Account Classification Total: M & O - Maintenance and Operations</i>		17,649	16,092	17,832	17,832	18,724
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	115	120	103	103	226
605.1020	ALLOC COSTS Property & Fire Insurance	58	37	33	33	115
605.1030	ALLOC COSTS Auto Insurance	11	11	12	12	22
605.1040	ALLOC COSTS Risk Management	-	97	79	79	79
605.1080	ALLOC COSTS Interdepartment Overhead	2,684	1,966	2,590	2,590	2,850
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		2,868	2,231	2,817	2,817	3,292
Division Total: 262 - Peachwood		22,189	21,186	24,034	23,977	25,415
Division: 263 - Harvest						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	1,370	1,324	1,400	1,400	1,470
640.1010	SERVICES Professional & Technical	1,346	811	1,100	1,100	1,155
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,716	2,135	2,500	2,500	2,625
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	401	279	368	368	386
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		401	279	368	368	386
Division Total: 263 - Harvest		3,117	2,414	2,868	2,868	3,011
Division: 264 - Marshall Acres						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	38	-	-	-	-
600.1020	EMP SRV Part Time Salaries	2,281	2,462	2,579	2,531	2,582
600.1080	EMP SRV PERS	624	473	928	910	281
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	732
600.1100	EMP SRV Medicare	33	36	38	38	38
600.1130	EMP SRV Worker's Compensation	-	-	239	239	204
600.1140	EMP SRV Unemployment Insurance	-	-	21	21	18
600.1170	EMP SRV Uniform Allowance	-	41	64	64	32
<i>Account Classification Total: Employee Service - Employee Services</i>		2,977	3,012	3,869	3,803	3,887
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	-	50	-
620.1010	UTILITIES Electric	489	484	600	600	780
620.1030	UTILITIES Water	3,006	2,925	3,000	3,000	3,000
640.1010	SERVICES Professional & Technical	1,346	811	1,120	1,120	1,176
640.1020	SERVICES Contractual	2,604	2,604	2,700	2,700	2,835
<i>Account Classification Total: M & O - Maintenance and Operations</i>		7,446	6,824	7,420	7,470	7,791
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	159	166	143	143	259
605.1020	ALLOC COSTS Property & Fire Insurance	81	51	45	45	131
605.1030	ALLOC COSTS Auto Insurance	15	15	17	17	26
605.1040	ALLOC COSTS Risk Management	-	135	110	110	90
605.1080	ALLOC COSTS Interdepartment Overhead	1,409	1,030	1,352	1,352	-
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,664	1,397	1,667	1,667	506
Division Total: 264 - Marshall Acres		12,086	11,232	12,956	12,940	12,184
Division: 265 - Nebraska						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	7,971	13,182	14,124	14,582	15,222
600.1015	EMP SRV Buy back Salaries	-	-	124	127	130
600.1020	EMP SRV Part Time Salaries	9,689	4,936	3,869	3,797	3,873
600.1030	EMP SRV Overtime	11	103	-	200	-
600.1080	EMP SRV PERS	3,018	2,518	4,179	4,240	1,763
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	2,893
600.1090	EMP SRV Social Security	32	43	-	-	-
600.1100	EMP SRV Medicare	253	259	265	271	279
600.1110	EMP SRV Disability/Life Insurance	184	319	330	341	353
600.1120	EMP SRV Health/Dental/Vision Insurance	3,618	6,356	6,600	6,600	6,000
600.1130	EMP SRV Worker's Compensation	-	-	1,972	1,982	1,988
600.1140	EMP SRV Unemployment Insurance	-	-	170	171	172
600.1170	EMP SRV Uniform Allowance	-	216	336	336	168
<i>Account Classification Total: Employee Service - Employee Services</i>		24,775	27,933	31,969	32,647	32,841
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	5,001	200	200	200	210
620.1010	UTILITIES Electric	2,580	2,747	2,650	2,650	2,783
620.1030	UTILITIES Water	3,733	3,774	6,000	6,000	6,300
640.1010	SERVICES Professional & Technical	4,181	2,517	3,478	3,478	3,652
640.1020	SERVICES Contractual	13,932	13,932	14,000	14,000	14,700
<i>Account Classification Total: M & O - Maintenance and Operations</i>		29,426	23,171	26,328	26,328	27,645
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,391	1,455	1,249	1,249	2,270
605.1020	ALLOC COSTS Property & Fire Insurance	706	447	398	398	1,152
605.1030	ALLOC COSTS Auto Insurance	135	135	149	149	225
605.1040	ALLOC COSTS Risk Management	-	1,183	961	961	790
605.1080	ALLOC COSTS Interdepartment Overhead	8,314	6,067	7,944	7,944	10,547
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		10,546	9,287	10,701	10,701	14,984
Division Total: 265 - Nebraska		64,746	60,391	68,998	69,676	75,470
Division: 266 - Tierra Vista						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	1,644	1,589	1,680	1,680	1,764
620.1030	UTILITIES Water	495	465	625	625	656
640.1010	SERVICES Professional & Technical	1,346	811	1,100	1,100	1,155
640.1020	SERVICES Contractual	888	888	890	890	935

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,372	3,753	4,295	4,295	4,510
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	687	478	631	631	663
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		687	478	631	631	663
Division Total: 266 - Tierra Vista		5,059	4,231	4,926	4,926	5,173
Division: 267 - Sierra Heights						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	4,657	4,503	4,900	4,900	5,145
640.1010	SERVICES Professional & Technical	1,346	811	1,088	1,100	1,142
640.1020	SERVICES Contractual	3,864	3,864	3,900	3,900	4,095
<i>Account Classification Total: M & O - Maintenance and Operations</i>		9,867	9,177	9,888	9,900	10,382
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,709	1,188	1,568	1,568	1,646
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,709	1,188	1,568	1,568	1,646
Division Total: 267 - Sierra Heights		11,576	10,365	11,456	11,468	12,028
Division: 268 - Alta Mission						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	49	-	-	-	-
620.1010	UTILITIES Electric	2,740	2,649	2,900	2,900	3,045
620.1030	UTILITIES Water	1,327	736	1,300	1,300	1,365
640.1010	SERVICES Professional & Technical	1,346	811	1,088	1,100	1,142
640.1020	SERVICES Contractual	1,524	1,524	1,550	1,550	1,628
<i>Account Classification Total: M & O - Maintenance and Operations</i>		6,986	5,719	6,838	6,850	7,180
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	909	632	834	834	876
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		909	632	834	834	876
Division Total: 268 - Alta Mission		7,895	6,351	7,672	7,684	8,056
Division: 269 - Morningside						
<i>M & O - Maintenance and Operations</i>						
610.1020	SUPPLIES Operating Supplies	-	600	600	-	-
610.1040	SUPPLIES Repair & Maintenance Supplies	1,367	-	-	-	-
620.1010	UTILITIES Electric	4,564	4,367	4,500	4,500	4,725
620.1030	UTILITIES Water	1,998	2,804	2,380	2,380	2,499
640.1010	SERVICES Professional & Technical	1,346	811	1,088	1,100	1,142
640.1020	SERVICES Contractual	6,108	6,108	6,150	6,150	6,458
<i>Account Classification Total: M & O - Maintenance and Operations</i>		15,383	14,689	14,718	14,130	14,824
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	2,345	1,630	2,152	2,152	2,260
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		2,345	1,630	2,152	2,152	2,260
Division Total: 269 - Morningside		17,728	16,319	16,870	16,282	17,084
Division: 270 - Morningside II						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	3,681	3,563	3,600	3,600	3,780
620.1030	UTILITIES Water	850	710	850	850	893
640.1010	SERVICES Professional & Technical	1,346	811	1,088	1,100	1,142
640.1020	SERVICES Contractual	2,607	3,054	2,850	2,850	2,993
<i>Account Classification Total: M & O - Maintenance and Operations</i>		8,484	8,138	8,388	8,400	8,808
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	1,275	886	1,170	1,170	1,290
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		1,275	886	1,170	1,170	1,290
Division Total: 270 - Morningside II		9,759	9,024	9,558	9,570	10,098
Division: 271 - Sugar Plum						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	48	-	-	-	-
600.1020	EMP SRV Part Time Salaries	2,842	3,077	3,224	3,164	3,227
600.1080	EMP SRV PERS	702	575	1,160	1,138	351
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	915
600.1100	EMP SRV Medicare	41	45	48	47	47
600.1130	EMP SRV Worker's Compensation	-	-	298	298	255
600.1140	EMP SRV Unemployment Insurance	-	-	26	26	22
600.1170	EMP SRV Uniform Allowance	-	51	80	80	40
<i>Account Classification Total: Employee Service - Employee Services</i>		3,633	3,749	4,836	4,753	4,857

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	322	300	300	338
620.1010	UTILITIES Electric	4,798	4,633	5,500	5,500	5,775
620.1030	UTILITIES Water	3,072	3,052	4,000	4,000	4,200
640.1010	SERVICES Professional & Technical	2,763	1,664	2,250	2,250	2,363
640.1020	SERVICES Contractual	6,324	6,324	6,330	6,330	6,647
670.1040	MAINTENANCE Vehicle Maintenance	23	21	22	22	23
<i>Account Classification Total: M & O - Maintenance and Operations</i>		16,980	16,016	18,402	18,402	19,346
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	173	174	175	175	175
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		173	174	175	175	175
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	56	56	57	57	57
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		56	56	57	57	57
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	199	208	178	178	-
605.1020	ALLOC COSTS Property & Fire Insurance	101	64	57	57	-
605.1030	ALLOC COSTS Auto Insurance	19	19	21	21	-
605.1040	ALLOC COSTS Risk Management	-	169	137	137	-
605.1080	ALLOC COSTS Interdepartment Overhead	3,560	2,606	3,432	3,432	4,016
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		3,879	3,066	3,825	3,825	4,016
Division Total: 271 - Sugar Plum		24,721	23,061	27,295	27,212	28,451
Division: 272 - Citrus Heights						
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	884	809	900	900	945
640.1010	SERVICES Professional & Technical	1,346	811	1,088	1,100	1,142
640.1020	SERVICES Contractual	237	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,467	1,620	1,988	2,000	2,087
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	326	227	299	299	314
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		326	227	299	299	314
Division Total: 272 - Citrus Heights		2,793	1,847	2,287	2,299	2,401
Division: 273 - Sierra View						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	6	-	-	-	-
620.1010	UTILITIES Electric	2,528	3,582	3,000	2,700	2,835
620.1030	UTILITIES Water	533	415	-	300	315
640.1010	SERVICES Professional & Technical	1,346	811	1,083	1,100	1,137
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,414	4,808	4,083	4,100	4,287
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	608	423	558	558	586
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		608	423	558	558	586
Division Total: 273 - Sierra View		5,022	5,231	4,641	4,658	4,873
Division: 274 - Parkside-Muirfield						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	12,714	17,989	10,613	10,966	11,533
600.1015	EMP SRV Buy back Salaries	-	-	-	-	-
600.1020	EMP SRV Part Time Salaries	9,119	4,321	3,224	3,164	3,227
600.1030	EMP SRV Overtime	21	136	-	130	-
600.1080	EMP SRV PERS	4,221	2,980	2,073	2,082	1,212
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	1,022
600.1090	EMP SRV Social Security	32	43	-	-	-
600.1100	EMP SRV Medicare	312	319	205	209	216
600.1110	EMP SRV Disability/Life Insurance	338	365	249	257	268
600.1120	EMP SRV Health/Dental/Vision Insurance	6,007	8,730	5,500	5,500	5,000
600.1130	EMP SRV Worker's Compensation	-	-	1,464	1,464	1,537
600.1140	EMP SRV Unemployment Insurance	-	-	127	127	133
600.1170	EMP SRV Uniform Allowance	-	-	280	280	140
<i>Account Classification Total: Employee Service - Employee Services</i>		32,763	34,884	23,735	24,179	24,288
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	56	9,175	1,500	1,500	1,620
620.1010	UTILITIES Electric	8,252	8,867	9,500	9,500	9,000

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
620.1030	UTILITIES Water	8,361	11,848	1,300	8,145	8,800
640.1010	SERVICES Professional & Technical	4,182	2,517	3,400	3,400	3,502
640.1020	SERVICES Contractual	10,596	10,596	10,600	10,600	10,918
670.1040	MAINTENANCE Vehicle Maintenance	385	389	390	1,090	421
<i>Account Classification Total: M & O - Maintenance and Operations</i>		31,831	43,394	26,690	34,235	34,261
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,866	1,862	1,863	1,863	1,863
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,866	1,862	1,863	1,863	1,863
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	601	600	600	600	600
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		601	600	600	600	600
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,787	1,870	1,604	1,604	-
605.1020	ALLOC COSTS Property & Fire Insurance	907	575	511	511	-
605.1030	ALLOC COSTS Auto Insurance	174	174	192	192	-
605.1040	ALLOC COSTS Risk Management	-	1,520	1,235	1,235	-
605.1080	ALLOC COSTS Interdepartment Overhead	12,544	13,298	12,009	12,009	16,018
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		15,412	17,437	15,551	15,551	16,018
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	46,388	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	46,388	-	-	-
Division Total: 274 - Parkside-Muirfield		82,473	144,565	68,439	76,428	77,030
Division: 275 - Viscaya						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	11,171	16,392	9,274	9,586	10,126
600.1015	EMP SRV Buy back Salaries	-	-	-	-	-
600.1020	EMP SRV Part Time Salaries	10,544	5,860	4,836	4,746	4,841
600.1030	EMP SRV Overtime	15	116	-	130	-
600.1080	EMP SRV PERS	4,259	3,107	2,538	2,532	1,283
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	1,466
600.1090	EMP SRV Social Security	32	43	-	-	-
600.1100	EMP SRV Medicare	310	319	209	212	219
600.1110	EMP SRV Disability/Life Insurance	387	392	217	225	235
600.1120	EMP SRV Health/Dental/Vision Insurance	5,084	7,780	4,840	4,840	4,400
600.1130	EMP SRV Worker's Compensation	3,512	3,512	1,468	1,468	-
600.1140	EMP SRV Unemployment Insurance	261	261	127	127	-
600.1170	EMP SRV Uniform Allowance	-	263	296	296	148
<i>Account Classification Total: Employee Service - Employee Services</i>		35,576	38,045	23,805	24,162	22,718
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	10,183	1,498	3,000	3,000	3,150
620.1010	UTILITIES Electric	17,695	17,777	20,000	20,000	20,000
620.1030	UTILITIES Water	24,337	23,427	25,000	30,000	27,250
640.1010	SERVICES Professional & Technical	4,182	2,517	3,400	3,400	3,570
640.1020	SERVICES Contractual	30,864	30,864	31,000	31,000	32,550
670.1040	MAINTENANCE Vehicle Maintenance	410	416	416	416	437
<i>Account Classification Total: M & O - Maintenance and Operations</i>		87,671	76,499	82,816	87,816	86,957
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,973	1,969	1,969	1,969	1,969
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,973	1,969	1,969	1,969	1,969
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	636	634	636	636	635
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		636	634	636	636	635
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,732	1,812	1,554	1,554	-
605.1020	ALLOC COSTS Property & Fire Insurance	879	557	496	496	-
605.1030	ALLOC COSTS Auto Insurance	168	168	186	186	-
605.1040	ALLOC COSTS Risk Management	-	1,473	1,196	1,196	-
605.1080	ALLOC COSTS Interdepartment Overhead	19,548	18,306	18,794	18,794	23,337
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		22,327	22,316	22,226	22,226	23,337
Division Total: 275 - Viscaya		148,183	139,463	131,452	136,809	135,616
Division: 276 - Stony Creek						
<i>Employee Service - Employee Services</i>						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1020	EMP SRV Part Time Salaries	559	1,224	1,290	1,266	1,291
600.1080	EMP SRV PERS	60	141	464	455	140
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	296	366
600.1090	EMP SRV Social Security	8	0	-	-	-
600.1100	EMP SRV Medicare	8	18	19	19	19
600.1130	EMP SRV Worker's Compensation	-	-	119	119	102
600.1140	EMP SRV Unemployment Insurance	-	-	10	10	9
600.1170	EMP SRV Uniform Allowance	-	21	32	32	16
<i>Account Classification Total: Employee Service - Employee Services</i>		635	1,404	1,934	2,197	1,943
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	3,000	3,000	3,150
620.1010	UTILITIES Electric	-	-	-	153	160
640.1010	SERVICES Professional & Technical	1,346	811	1,085	1,085	1,139
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,346	811	4,085	4,238	4,449
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	219	107	141	141	148
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		219	107	141	141	148
Division Total: 276 - Stony Creek		2,200	2,322	6,160	6,576	6,540
Division: 277 - Lincoln Mckinley						
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	10	10	111
620.1010	UTILITIES Electric	807	506	700	400	420
620.1030	UTILITIES Water	478	456	300	600	630
640.1010	SERVICES Professional & Technical	1,346	811	1,085	1,085	1,139
640.1020	SERVICES Contractual	-	-	100	100	105
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,631	1,772	2,195	2,195	2,405
<i>Allocated Costs - Allocated Costs</i>						
605.1080	ALLOC COSTS Interdepartment Overhead	472	328	434	434	456
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		472	328	434	434	456
Division Total: 277 - Lincoln Mckinley		3,103	2,100	2,629	2,629	2,861
Division: 278 - Parkside II & III						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	12,686	15,411	11,809	12,186	12,662
600.1015	EMP SRV Buy back Salaries	-	-	-	-	-
600.1020	EMP SRV Part Time Salaries	7,029	3,906	3,224	3,164	3,227
600.1030	EMP SRV Overtime	22	112	-	200	-
600.1080	EMP SRV PERS	3,793	2,769	3,553	3,605	1,476
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	2,481
600.1090	EMP SRV Social Security	21	29	-	-	-
600.1100	EMP SRV Medicare	281	276	222	227	232
600.1110	EMP SRV Disability/Life Insurance	318	278	276	285	294
600.1120	EMP SRV Health/Dental/Vision Insurance	5,987	7,356	5,720	5,720	5,200
600.1130	EMP SRV Worker's Compensation	-	-	1,659	1,667	1,629
600.1140	EMP SRV Unemployment Insurance	-	-	143	144	141
600.1170	EMP SRV Uniform Allowance	-	479	288	288	144
<i>Account Classification Total: Employee Service - Employee Services</i>		30,138	30,616	26,894	27,486	27,486
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	2,916	97	2,905	2,905	3,050
620.1030	UTILITIES Water	710	818	700	700	735
640.1010	SERVICES Professional & Technical	1,346	811	1,085	1,085	1,139
640.1020	SERVICES Contractual	4,632	4,632	4,640	4,640	4,872
670.1040	MAINTENANCE Vehicle Maintenance	250	236	236	236	248
<i>Account Classification Total: M & O - Maintenance and Operations</i>		9,854	6,593	9,566	9,566	10,044
<i>Principal Pymts - Principal Payments</i>						
710.2050	PRINCIPAL Vehicles	1,537	1,534	1,534	1,534	1,534
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		1,537	1,534	1,534	1,534	1,534
<i>Interest Pymts - Interest Payments</i>						
720.2050	INTEREST Vehicles	478	494	494	494	494
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		478	494	494	494	494
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	1,561	1,633	1,401	1,401	-
605.1020	ALLOC COSTS Property & Fire Insurance	792	502	447	447	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
605.1030	ALLOC COSTS Auto Insurance	152	152	167	167	-
605.1040	ALLOC COSTS Risk Management	-	1,328	1,078	1,078	-
605.1080	ALLOC COSTS Interdepartment Overhead	7,052	8,752	6,709	6,709	7,044
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		9,557	12,367	9,802	9,802	7,044
Division Total: 278 - Parkside II & III		51,564	51,605	48,290	48,882	46,602
Department Total: 20 - Administration		590,877	522,269	458,443	475,948	484,850
EXPENSES Total		590,877	522,269	458,443	475,948	484,850
Fund REVENUE	Total: 503 - Assessment District	418,175	484,309	499,840	499,840	501,174
Fund EXPENSE	Total: 503 - Assessment District	590,877	522,269	458,443	475,948	484,850
Fund Total: 503 - Assessment District		(172,702)	(37,960)	41,397	23,892	16,324
Fund: 504 - Storm Drain Impact Fees INACTIVE						
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>Transfer - Transfer</i>						
900.255	TRSF OUT Storm Drain Impact Fee	414,457	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		414,457	-	-	-	-
Division Total: 000 - Non-divisional		414,457	-	-	-	-
Department Total: 20 - Administration		414,457	-	-	-	-
EXPENSES Total		414,457	-	-	-	-
Fund REVENUE	Total: 504 - Storm Drain Impact Fees INACTIVE	-	-	-	-	-
Fund EXPENSE	Total: 504 - Storm Drain Impact Fees INACTIVE	414,457	-	-	-	-
Fund Total: 504 - Storm Drain Impact Fees INACTIVE		(414,457)	-	-	-	-
Fund: 505 - Community Facilities Districts						
REVENUES						
<i>Taxes - Taxes</i>						
401.1200	OTHER TAXES Laurabrook	7,612	7,912	7,662	8,020	8,584
401.1210	OTHER TAXES Quail Run South	3,630	18,643	18,104	18,897	20,227
401.1220	OTHER TAXES Tierra Vista II	-	14,885	17,292	17,292	16,150
401.1230	OTHER TAXES Autumn Gate	-	17,011	19,289	19,289	1,881
401.1240	OTHER TAXES Autumn Gate Phase II	5,500	-	-	-	15,189
401.1250	OTHER TAXES Autumn Gate Phase III	-	-	-	-	10,634
<i>Account Classification Total: Taxes - Taxes</i>		16,742	58,450	62,347	63,498	72,665
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	(367)	23	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		(367)	23	-	-	-
REVENUES Total		16,375	58,473	62,347	63,498	72,665
EXPENSES						
Department: 20 - Administration						
Division: 291 - Laurabrook						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	1,507	1,507	2,021
600.1080	EMP SRV PERS	-	-	542	542	151
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	18
600.1100	EMP SRV Medicare	-	-	22	22	30
600.1110	EMP SRV Disability/Life Insurance	-	-	35	35	47
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	976	976	1,000
600.1170	EMP SRV Uniform Allowance	-	-	32	32	20
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	3,114	3,114	3,287
<i>M & O - Maintenance and Operations</i>						
620.1010	UTILITIES Electric	-	-	-	25	26
620.1030	UTILITIES Water	81	232	280	280	345
640.1010	SERVICES Professional & Technical	1,440	760	1,500	1,500	1,545
640.1020	SERVICES Contractual	-	420	1,680	1,680	1,764
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,521	1,412	3,460	3,485	3,680
Division Total: 291 - Laurabrook		1,521	1,412	6,574	6,599	6,967
Division: 292 - Quail Run South						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	1,507	1,507	4,851
600.1080	EMP SRV PERS	-	-	542	542	362
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	44

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1100	EMP SRV Medicare	-	-	22	22	71
600.1110	EMP SRV Disability/Life Insurance	-	-	35	35	113
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	976	976	2,400
600.1170	EMP SRV Uniform Allowance	-	-	32	32	48
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	3,114	3,114	7,889
<i>M & O - Maintenance and Operations</i>						
610.1040	SUPPLIES Repair & Maintenance Supplies	28	9	-	-	-
620.1030	UTILITIES Water	1,015	1,425	1,200	1,200	1,236
640.1010	SERVICES Professional & Technical	1,456	791	1,500	1,500	1,545
640.1020	SERVICES Contractual	2,120	3,489	3,780	3,780	3,969
<i>Account Classification Total: M & O - Maintenance and Operations</i>		4,619	5,714	6,480	6,480	6,750
Division Total: 292 - Quail Run South		4,619	5,714	9,594	9,594	14,639
Division: 293 - Tierra Vista II						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	1,507	1,507	3,638
600.1080	EMP SRV PERS	-	-	542	542	272
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	33
600.1100	EMP SRV Medicare	-	-	22	22	53
600.1110	EMP SRV Disability/Life Insurance	-	-	35	35	85
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	976	976	1,800
600.1170	EMP SRV Uniform Allowance	-	-	32	32	36
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	3,114	3,114	5,917
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	1,440	760	-	1,500	1,545
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,440	760	-	1,500	1,545
Division Total: 293 - Tierra Vista II		1,440	760	3,114	4,614	7,462
Division: 294 - Autumn Gate I						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	1,507	1,507	4,042
600.1080	EMP SRV PERS	-	-	542	542	302
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	37
600.1100	EMP SRV Medicare	-	-	22	22	59
600.1110	EMP SRV Disability/Life Insurance	-	-	35	35	94
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	976	976	2,000
600.1170	EMP SRV Uniform Allowance	-	-	32	32	40
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	3,114	3,114	6,574
<i>M & O - Maintenance and Operations</i>						
620.1030	UTILITIES Water	-	66	-	2,000	2,060
640.1010	SERVICES Professional & Technical	1,864	760	1,500	1,500	1,545
640.1020	SERVICES Contractual	-	795	-	2,900	3,045
670.1010	MAINTENANCE Repair & Maintenance	-	-	-	250	258
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,864	1,621	1,500	6,650	6,908
Division Total: 294 - Autumn Gate I		1,864	1,621	4,614	9,764	13,482
Division: 295 - Autumn Gate II & III						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	-	-	1,507	1,507	5,659
600.1080	EMP SRV PERS	-	-	542	542	423
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	52
600.1100	EMP SRV Medicare	-	-	22	22	83
600.1110	EMP SRV Disability/Life Insurance	-	-	35	35	131
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	976	976	2,800
600.1170	EMP SRV Uniform Allowance	-	-	32	32	56
<i>Account Classification Total: Employee Service - Employee Services</i>		-	-	3,114	3,114	9,204
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	5,000	468	-	1,500	1,545
<i>Account Classification Total: M & O - Maintenance and Operations</i>		5,000	468	-	1,500	1,545
Division Total: 295 - Autumn Gate II & III		5,000	468	3,114	4,614	10,749
Department Total: 20 - Administration		14,444	9,975	27,010	35,185	53,299
EXPENSES Total		14,444	9,975	27,010	35,185	53,299
Fund REVENUE Total: 505 - Community Facilities Districts		16,375	58,473	62,347	63,498	72,665
Fund EXPENSE Total: 505 - Community Facilities Districts		14,444	9,975	27,010	35,185	53,299

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
	Fund Total: 505 - Community Facilities Districts	1,931	48,499	35,337	28,313	19,366
	REVENUE GRAND Totals:	26,196,216	19,036,642	15,320,728	17,297,645	17,947,516
	EXPENSE GRAND Totals:	15,553,135	16,971,283	17,163,425	14,649,475	20,611,366
	Grand Totals:	10,643,081	2,065,360	(1,842,697)	2,648,170	(2,663,850)

INTERNAL SERVICE FUNDS

Internal Service Funds serve funds within the City. Revenues for this fund are transferred or allocated from the other funds of the City. Revenues from without side the City are not typically found in these funds. The Internal Service Funds include the following and divisions:

- 111-Insurance Risk Fund 94
- 112 –Health Fund..... 95
- 121 - Billing/Collections Fund **moved to Water/Sewer/Disposal/Ambulance* 95
- 122 – Equipment Replacement Fund **new in 19-20*..... 95
- 215 - Fleet Maintenance Fund 96
- 216 - Property & Facility Maintenance Fund 97

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 111 - Risk Management						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	1,623	897	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1,623	897	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1050	MISC Liability Insurance Receipts	349,115	346,858	345,000	345,000	546,000
414.1060	MISC Auto Insurance Receipts	44,956	63,649	68,540	68,540	84,968
414.1070	MISC Fire/Property Insurance Receipts	181,811	110,323	110,000	110,000	277,000
414.1080	MISC Risk Management Receipts	312,953	281,029	265,500	265,500	177,875
414.1090	MISC LTD/Life Insurance Receipts	212,484	217,885	225,000	225,000	245,782
414.1100	MISC Unemployment Insurance Receipts	49,582	49,696	50,000	50,000	55,000
414.1110	MISC Worker's Comp Insurance Receipts	819,229	788,861	795,000	795,000	920,000
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		1,970,130	1,858,301	1,859,040	1,859,040	2,306,625
REVENUES Total		1,971,753	1,859,198	1,859,040	1,859,040	2,306,625
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>Employee Service - Employee Services</i>						
600.1010	EMP SRV Regular Salaries	131,062	121,656	124,440	125,260	96,673
600.1015	EMP SRV Buy back Salaries	6,632	5,205	5,932	5,977	5,842
600.1080	EMP SRV PERS	33,437	39,921	44,761	45,056	10,508
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	26,755
600.1100	EMP SRV Medicare	1,761	1,769	1,824	1,843	1,449
600.1110	EMP SRV Disability/Life Insurance	3,393	2,866	2,894	2,924	2,298
600.1120	EMP SRV Health/Dental/Vision Insurance	27,909	27,706	26,400	25,300	16,000
600.1180	EMP SRV OPEB GASB 75	16,894	16,074	-	-	-
600.1185	EMP SRV PENSION GASB 68	41,478	41,035	-	-	-
600.1190	EMP SRV Stipends	-	-	-	99	-
600.1220	EMP SRV Safety Program	1,003	100	1,200	1,200	1,200
600.1230	EMP SRV EAP (Risk Management)	3,064	3,146	5,000	5,000	5,000
<i>Account Classification Total: Employee Service - Employee Services</i>		266,633	259,478	212,451	212,659	165,725
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	312	500	500	500
610.1060	SUPPLIES Safety Equipment & Supplies	145	-	300	200	200
630.1040	COMMUNICATION Postage	4	-	-	-	-
640.1010	SERVICES Professional & Technical	1,175	1,450	1,175	2,000	2,000
640.1020	SERVICES Contractual	26,840	26,028	26,800	25,000	26,000
660.1020	INSURANCE Health Self-Insurance Claims	9,402	6,902	9,500	2,796	2,000
660.1030	INSURANCE Disability & Life Insurance	141,120	145,010	160,000	160,000	-
660.1040	INSURANCE Auto Insurance	53,223	62,715	88,865	54,134	85,000
660.1050	INSURANCE Liability Insurance-JPA contrac	336,802	337,920	402,959	460,519	546,000
660.1070	INSURANCE Fire Insurance	178,985	214,499	125,342	255,342	277,000
660.1080	INSURANCE Unemployment Insurance	17,402	52,348	50,000	50,000	55,000
670.1010	MAINTENANCE Repair & Maintenance	10,195	-	-	-	-
670.1040	MAINTENANCE Vehicle Maintenance	-	-	-	300	1,895
690.1050	SPC DEPT EXP Rental	1,192	74	-	200	200
690.1310	SPC DEPT EXP Worker's Comp - JPA	849,288	744,514	815,517	809,441	920,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,625,773	1,591,772	1,680,958	1,820,432	1,915,795
<i>Principal Pymts - Principal Payments</i>						
710.1001	PRINCIPAL Copiers	-	1,059	1,150	1,150	1,150
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	1,059	1,150	1,150	1,150
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	-	-	1,329	1,329	1,329
<i>Account Classification Total: Transfer - Transfer</i>		-	-	1,329	1,329	1,329
Division Total: 000 - Non-divisional		1,892,406	1,852,309	1,895,888	2,035,570	2,083,999
Department Total: 20 - Administration		1,892,406	1,852,309	1,895,888	2,035,570	2,083,999
EXPENSES Total		1,892,406	1,852,309	1,895,888	2,035,570	2,083,999
Fund REVENUE Total: 111 - Risk Management		1,971,753	1,859,198	1,859,040	1,859,040	2,306,625
Fund EXPENSE Total: 111 - Risk Management		1,892,406	1,852,309	1,895,888	2,035,570	2,083,999
Fund Total: 111 - Risk Management		79,347	6,888	(36,848)	(176,530)	222,626

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 112 - Health Insurance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	1,793	4,032	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		1,793	4,032	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1120	MISC Health Insurance Receipts	3,005,229	3,092,088	2,997,221	2,997,221	2,820,000
414.1130	MISC COBRA Insurance (Employee)	36,664	19,027	16,737	25,000	16,812
414.1150	MISC Retiree Health	265,492	264,094	211,194	211,194	212,208
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		3,307,384	3,375,209	3,225,152	3,233,415	3,049,020
<i>Transfers - Transfers</i>						
800.113	TRSF IN Retiree's Insurance	59	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		59	-	-	-	-
REVENUES Total		3,309,236	3,379,240	3,225,152	3,233,415	3,049,020
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
660.1100	INSURANCE Vision & Dental Admin	250,550	196,960	280,000	210,000	220,000
660.1110	INSURANCE Medical Ins Claim	889,355	673,327	1,000,000	1,000,000	1,000,000
660.1115	INSURANCE Medical Ins Prescription	484,390	440,207	500,000	470,000	470,000
660.1120	INSURANCE Medical Ins Admin	747,483	684,682	785,000	720,000	720,000
660.1125	INSURANCE Retiree Claims	136,508	82,475	150,000	200,000	220,000
660.1130	INSURANCE Retiree Prescription	203,877	191,902	230,000	210,000	215,000
660.1135	INSURANCE Medicare Supplement - Medical	30,403	26,987	41,000	41,000	45,000
660.1140	INSURANCE Medicare Supplement - RX	12,591	11,214	15,500	15,000	20,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,755,158	2,307,752	3,001,500	2,866,000	2,910,000
Division Total: 000 - Non-divisional		2,755,158	2,307,752	3,001,500	2,866,000	2,910,000
Department Total: 20 - Administration		2,755,158	2,307,752	3,001,500	2,866,000	2,910,000
EXPENSES Total		2,755,158	2,307,752	3,001,500	2,866,000	2,910,000
Fund REVENUE Total: 112 - Health Insurance		3,309,236	3,379,240	3,225,152	3,233,415	3,049,020
Fund EXPENSE Total: 112 - Health Insurance		2,755,158	2,307,752	3,001,500	2,866,000	2,910,000
Fund Total: 112 - Health Insurance		554,078	1,071,488	223,652	367,415	139,020
Fund: 113 - Retiree's Insurance - INACTIVE						
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>Transfer - Transfer</i>						
900.112	TRSF OUT Health Insurance	59	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		59	-	-	-	-
Division Total: 000 - Non-divisional		59	-	-	-	-
Department Total: 20 - Administration		59	-	-	-	-
EXPENSES Total		59	-	-	-	-
Fund REVENUE Total: 113 - Retiree's Insurance - INACTIVE		-	-	-	-	-
Fund EXPENSE Total: 113 - Retiree's Insurance - INACTIVE		59	-	-	-	-
Fund Total: 113 - Retiree's Insurance - INACTIVE		(59)	-	-	-	-
Fund: 121 - Billing & Collection - INACTIVE						
REVENUES						
<i>Transfers - Transfers</i>						
800.230	TRSF IN Water	453,936	-	-	-	-
800.231	TRSF IN Sewer	453,936	-	-	-	-
800.232	TRSF IN Disposal	453,936	-	-	-	-
800.320	TRSF IN Ambulance	583,582	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		1,945,392	-	-	-	-
REVENUES Total		1,945,392	-	-	-	-
Fund REVENUE Total: 121 - Billing & Collection - INACTIVE		1,945,392	-	-	-	-
Fund EXPENSE Total: 121 - Billing & Collection - INACTIVE		-	-	-	-	-
Fund Total: 121 - Billing & Collection - INACTIVE		1,945,392	-	-	-	-
Fund: 122 - Technology Replacement						
REVENUES						
<i>Transfers - Transfers</i>						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
800.101	TRSF IN General Fund	28,996	29,996	40,135	40,135	44,000
800.111	TRSF IN Insurance	-	-	1,329	1,329	1,329
800.202	TRSF IN Gas Tax	5,272	5,272	825	825	825
800.203	TRSF IN Transportation	5,272	5,272	825	825	825
800.215	TRSF IN Fleet Maintenance	-	-	2,337	2,337	2,337
800.216	TRSF IN Property Maintenance	-	-	1,329	1,329	1,329
800.230	TRSF IN Water	5,272	5,272	3,511	3,511	3,511
800.231	TRSF IN Sewer	3,072	3,072	5,023	5,023	5,023
800.232	TRSF IN Disposal	5,272	5,272	3,007	3,007	3,007
800.233	TRSF IN Transit	3,736	-	-	-	-
800.234	TRSF IN CNG	1,536	1,536	825	825	825
800.320	TRSF IN Ambulance	5,272	5,272	4,857	4,857	4,857
<i>Account Classification Total: Transfers - Transfers</i>		63,700	60,964	64,003	64,003	67,868
REVENUES Total		63,700	60,964	64,003	64,003	67,868

EXPENSES

Department: 20 - Administration

Division: 000 - Non-divisional

M & O - Maintenance and Operations

610.1020	SUPPLIES Operating Supplies	19,404	42,121	28,000	28,000	28,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	-	-	7,500	7,500	3,500

Account Classification Total: M & O - Maintenance and Operations

Principal Pymts - Principal Payments

710.2067	PRINCIPAL Dell	-	-	31,395	31,395	32,717
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	31,395	31,395	32,717

Interest Pymts - Interest Payments

720.2067	INTEREST Dell	4,176	5,626	3,978	3,978	2,656
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		4,176	5,626	3,978	3,978	2,656

Capital Outlay - Capital Outlay

730.1060	CAPITAL OUTLAY Computers	1,054	-	-	-	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		1,054	-	-	-	-

Division Total: 000 - Non-divisional

Department Total: 20 - Administration

EXPENSES Total

Fund REVENUE Total: 122 - Technology Replacement

Fund EXPENSE Total: 122 - Technology Replacement

Fund Total: 122 - Technology Replacement

63,700	60,964	64,003	64,003	67,868
24,634	47,747	70,873	70,873	66,873
39,066	13,217	(6,870)	(6,870)	995

Fund: 215 - Fleet Maintenance

REVENUES

Use of Money - Use of Money & Property

412.1000	USE OF MONEY & PROP Investment Earnings	589	157	-	50	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		589	157	-	50	-

Miscellaneous - Miscellaneous

414.1010	MISC Other Miscellaneous Revenue	9,817	-	-	1,524	-
501.1150	OVERHEAD Fleet Maintenance	405,000	415,000	397,404	403,058	414,321

Account Classification Total: Miscellaneous - Miscellaneous

REVENUES Total

415,405	415,157	397,404	404,632	414,321
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EXPENSES

Department: 70 - Public Works

Division: 710 - Fleet

Employee Service - Employee Services

600.1010	EMP SRV Regular Salaries	112,377	99,997	105,589	108,745	110,915
600.1015	EMP SRV Buy back Salaries	-	964	1,059	1,091	3,238
600.1020	EMP SRV Part Time Salaries	274	-	-	-	-
600.1030	EMP SRV Overtime	7,028	1,827	2,000	2,000	2,000
600.1050	EMP SRV Standby	1,365	1,697	2,000	2,000	2,000
600.1080	EMP SRV PERS	9,178	9,235	8,451	8,593	8,286
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	1,032
600.1100	EMP SRV Medicare	1,606	1,573	1,532	1,555	1,619
600.1110	EMP SRV Disability/Life Insurance	2,429	2,432	2,429	2,467	2,569
600.1120	EMP SRV Health/Dental/Vision Insurance	44,763	44,728	41,800	41,800	38,000
600.1130	EMP SRV Worker's Compensation	8,589	7,495	7,275	7,275	8,553

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1140	EMP SRV Unemployment Insurance	639	639	628	628	658
600.1170	EMP SRV Uniform Allowance	1,419	1,862	1,500	1,500	760
600.1180	EMP SRV OPEB GASB 75	19,999	19,030	-	-	-
600.1185	EMP SRV PENSION GASB 68	(32,493)	(1,083)	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		177,173	190,395	174,263	177,654	179,630
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	873	1,061	1,000	7,000	1,500
610.1020	SUPPLIES Operating Supplies	20,234	15,180	20,800	14,800	23,000
610.1030	SUPPLIES Lubricant & Fuels	5,914	6,162	8,000	8,000	8,000
610.1040	SUPPLIES Repair & Maintenance Supplies	-	-	200	200	200
610.1050	SUPPLIES Small Tools	550	1,163	5,000	5,000	3,000
610.1060	SUPPLIES Safety Equipment & Supplies	-	-	-	-	-
620.1010	UTILITIES Electric	1,157	5,227	6,300	6,800	6,940
620.1020	UTILITIES Gas	120	162	200	200	200
630.1010	COMMUNICATION Telephone	536	576	600	600	687
630.1020	COMMUNICATION Cellphone	787	595	900	900	900
630.1040	COMMUNICATION Postage	266	24	154	154	100
640.1020	SERVICES Contractual	5,202	4,779	8,843	4,875	4,972
650.1010	TRAINING Travel & Conference	-	-	1,500	1,500	1,500
650.1020	TRAINING Training & Vocational	-	374	1,500	1,500	1,560
670.1030	MAINTENANCE Equipment Maintenance	744	-	1,000	-	-
670.1040	MAINTENANCE Vehicle Maintenance	147,481	162,436	135,688	139,024	141,804
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	207	296	500	500	510
<i>Account Classification Total: M & O - Maintenance and Operations</i>		184,073	198,034	192,185	191,053	194,873
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	7,206	5,884	5,669	5,669	8,078
605.1020	ALLOC COSTS Property & Fire Insurance	3,655	1,808	1,808	1,808	4,098
605.1030	ALLOC COSTS Auto Insurance	-	745	745	745	817
605.1040	ALLOC COSTS Risk Management	6,580	4,784	4,363	4,363	2,811
605.1060	ALLOC COSTS Custodian	2,822	2,016	2,291	2,224	2,757
605.1170	ALLOC COSTS Property Maintenance	1,973	1,708	2,184	2,738	2,816
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		22,236	16,945	17,060	17,547	21,377
<i>Capital Outlay - Capital Outlay</i>						
730.1070	CAPITAL OUTLAY Machinery and Equipment	-	-	-	6,049	-
<i>Account Classification Total: Capital Outlay - Capital Outlay</i>		-	-	-	6,049	-
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	-	-	2,337	2,337	2,337
900.185	TRSF OUT Financing Authority Debt Service	9,116	10,808	11,559	11,559	12,280
<i>Account Classification Total: Transfer - Transfer</i>		9,116	10,808	13,896	13,896	14,617
Division Total: 710 - Fleet		392,597	416,182	397,404	406,199	410,497
Department Total: 70 - Public Works		392,597	416,182	397,404	406,199	410,497
EXPENSES Total		392,597	416,182	397,404	406,199	410,497
Fund REVENUE Total: 215 - Fleet Maintenance		415,405	415,157	397,404	404,632	414,321
Fund EXPENSE Total: 215 - Fleet Maintenance		392,597	416,182	397,404	406,199	410,497
Fund Total: 215 - Fleet Maintenance		22,808	(1,025)	-	(1,567)	3,824
Fund: 216 - Property & Facility Maintenance						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	(848)	208	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		(848)	208	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	401	-	-	-	-
414.1230	MISC Coronavirus Relief Fund	-	-	-	5,223	-
501.1160	OVERHEAD Property Maintenance	188,998	149,502	209,134	239,637	246,945
501.1190	OVERHEAD Custodial	140,001	135,498	147,527	141,718	194,631
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		329,400	285,000	356,661	386,578	441,576
REVENUES Total		328,553	285,208	356,661	386,578	441,576
EXPENSES						
Department: 70 - Public Works						
Division: 711 - Property Services						
<i>Employee Service - Employee Services</i>						

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
600.1010	EMP SRV Regular Salaries	-	-	49,339	50,822	51,839
600.1020	EMP SRV Part Time Salaries	49,532	41,724	16,474	16,474	16,803
600.1030	EMP SRV Overtime	-	56	-	100	-
600.1080	EMP SRV PERS	10,792	12,339	17,747	18,281	5,635
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	14,854
600.1090	EMP SRV Social Security	-	391	1,000	1,021	1,042
600.1100	EMP SRV Medicare	733	606	954	976	996
600.1110	EMP SRV Disability/Life Insurance	-	-	-	1,169	1,202
600.1120	EMP SRV Health/Dental/Vision Insurance	-	-	22,000	22,000	20,000
600.1130	EMP SRV Worker's Compensation	15,144	11,834	8,386	8,386	10,038
600.1140	EMP SRV Unemployment Insurance	1,127	1,009	724	724	772
600.1170	EMP SRV Uniform Allowance	1,950	2,090	2,400	2,400	1,200
600.1185	EMP SRV PENSION GASB 68	(39,786)	6,884	-	-	-
<i>Account Classification Total: Employee Service - Employee Services</i>		39,493	76,933	119,024	122,353	124,381
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	-	1,569	100	100	100
610.1020	SUPPLIES Operating Supplies	13,213	5,901	15,000	15,000	15,000
610.1030	SUPPLIES Lubricant & Fuels	3,240	5,076	5,000	5,000	5,000
610.1040	SUPPLIES Repair & Maintenance Supplies	29,420	14,880	26,861	26,861	27,820
610.1050	SUPPLIES Small Tools	226	312	1,000	1,000	1,000
630.1010	COMMUNICATION Telephone	24	-	800	800	653
630.1020	COMMUNICATION Cellphone	504	809	526	526	700
640.1020	SERVICES Contractual	11,651	3,542	12,000	12,000	12,240
650.1020	TRAINING Training & Vocational	-	-	700	700	700
670.1030	MAINTENANCE Equipment Maintenance	26,136	23,776	54,942	54,942	45,000
690.1010	SPC DEPT EXP Due & Subscriptions - Oth	218	669	1,000	1,000	1,000
799.2200	MISCELLANEOUS Capitalized Assets	-	(11,405)	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		84,632	45,130	117,929	117,929	109,213
<i>Allocated Costs - Allocated Costs</i>						
605.1010	ALLOC COSTS Liability Insurance	6,347	4,824	4,958	4,958	6,459
605.1020	ALLOC COSTS Property & Fire Insurance	3,220	1,482	1,581	1,581	3,277
605.1040	ALLOC COSTS Risk Management	5,795	3,922	3,816	3,816	2,248
<i>Account Classification Total: Allocated Costs - Allocated Costs</i>		15,362	10,228	10,355	10,355	11,984
<i>Transfer - Transfer</i>						
900.122	TRSF OUT Equipment Replacement	-	-	1,329	1,329	1,329
<i>Account Classification Total: Transfer - Transfer</i>		-	-	1,329	1,329	1,329
Division Total: 711 - Property Services		139,487	132,291	248,637	251,966	246,907
Division: 723 - Custodial Services						
<i>Employee Service - Employee Services</i>						
600.1020	EMP SRV Part Time Salaries	37,628	25,235	30,763	1,100	32,317
600.1030	EMP SRV Overtime	612	-	-	-	-
600.1080	EMP SRV PERS	2,926	2,650	2,649	100	2,414
600.1081	EMP SRV PERS Unfunded Liability	-	-	-	-	138
600.1100	EMP SRV Medicare	540	401	446	20	469
<i>Account Classification Total: Employee Service - Employee Services</i>		41,705	28,286	33,858	1,220	35,338
<i>M & O - Maintenance and Operations</i>						
610.1010	SUPPLIES Office Supplies	102	3	100	100	100
610.1020	SUPPLIES Operating Supplies	20,038	17,807	20,000	14,046	20,423
610.1030	SUPPLIES Lubricant & Fuels	-	-	750	750	750
610.1040	SUPPLIES Repair & Maintenance Supplies	-	25	104	104	100
630.1010	COMMUNICATION Telephone	-	-	1,248	1,248	1,273
640.1020	SERVICES Contractual	71,412	78,420	91,467	125,693	136,685
<i>Account Classification Total: M & O - Maintenance and Operations</i>		91,552	96,255	113,669	141,941	159,331
Division Total: 723 - Custodial Services		133,257	124,541	147,527	143,161	194,669
Department Total: 70 - Public Works		272,744	256,832	396,164	395,127	441,576
EXPENSES Total		272,744	256,832	396,164	395,127	441,576
Fund REVENUE	Total: 216 - Property & Facility Maintenance	328,553	285,208	356,661	386,578	441,576
Fund EXPENSE	Total: 216 - Property & Facility Maintenance	272,744	256,832	396,164	395,127	441,576
Fund Total: 216 - Property & Facility Maintenance		55,809	28,376	(39,503)	(8,549)	-
REVENUE GRAND Totals:		8,034,039	5,999,766	5,902,260	5,947,668	6,279,410
EXPENSE GRAND Totals:		5,337,599	4,880,823	5,761,829	5,773,769	5,912,945

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
	Grand Totals:	2,696,440	1,118,943	140,431	173,899	366,465

CAPITAL PROJECTS FUNDS

Capital projects funds are used to budget for the maintenance, repair and replacement of capital facilities. Capital project revenues may come from transfer from operating funds or from grant funds.

The Capital Projects Funds include the following and divisions:

• 260 - Transportation Capital Projects	100
• 261 – Water Capital Projects <i>*New in 21-22</i>	101
• 262 – Sewer Capital Projects <i>*New in 21-22</i>	101
• 263 - MTBE Fund	102
• 264 - DBCP Fund	102
• 265 – Facilities Capital Projects	102
• 266 - RCR Project Fund	103

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 260 - Transportation Capital Projects						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	3,031	2,249	1,000	1,000	500
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		3,031	2,249	1,000	1,000	500
<i>Intergov - Intergovernmental</i>						
413.1050	INTERGOVT CMAQ Grant	150,736	-	1,015,000	618,743	1,758,472
413.1270	INTERGOVT Safe Route to School	200,642	-	-	-	-
413.1300	INTERGOVT Signal Synchronization	214,243	-	-	-	-
413.1340	INTERGOVT Bike and Pedestrian	6,288	-	-	-	-
413.1420	INTERGOVT Measure R	409,895	46,172	860,000	294,328	444,500
413.1430	INTERGOVT HSIP Highway Safety Impr Program	554,095	77,527	1,300,000	40,000	1,383,883
413.1450	INTERGOVT Section 130 Rail and Mass Transp	61,628	687,447	-	267,000	-
413.1480	INTERGOVT TCAG Overall Work Plan (OWP)	56,580	43,493	-	-	-
413.1500	INTERGOVT Local Roadway Safety Plan	-	28,358	13,000	2,952	-
<i>Account Classification Total: Intergov - Intergovernmental</i>		1,654,107	882,996	3,188,000	1,223,023	3,586,855
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	-	104	-	11	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		-	104	-	11	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	60,000	379,449	204,412	2,530,000
800.105	TRSF IN American Rescue Plan Act	-	-	-	-	1,100,000
800.202	TRSF IN Gas Tax	81,000	66,989	227,230	-	227,230
800.203	TRSF IN Transportation	184,538	102,962	135,000	697,000	135,000
800.232	TRSF IN Disposal	-	-	-	-	75,000
800.250	TRSF IN Water Impact Fees	-	-	-	-	123,470
800.251	TRSF IN Sewer Impact Fees	-	-	-	-	53,295
800.252	TRSF IN Transportation Impact Fees	150,000	375,000	714,382	457,281	2,573,417
800.254	TRSF IN Park Impact Fees	3,387	-	-	-	-
800.255	TRSF IN Storm Drain Impact Fees	99,193	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		518,118	604,951	1,456,061	1,358,693	6,817,412
REVENUES Total		2,175,256	1,490,300	4,645,061	2,582,727	10,404,767

EXPENSES

Department: 70 - Public Works

Division: 709 - Transportation

M & O - Maintenance and Operations

799.2000	MISCELLANEOUS Bad Debts Expense	530,576	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		530,576	-	-	-	-

Capital Projects - Capital Projects

680.1015	CAPITAL PROJECTS Preliminary Design	-	-	25,000	-	-
680.1055	CAPITAL PROJECTS Safe Route to School	322,871	-	-	-	-
680.1076	CAPITAL PROJECTS City Sidewalk Improvement	53	110,954	50,000	128,302	50,000
680.1078	CAPITAL PROJECTS Roadway Segment Safety Imprment	360	58,309	1,380,870	40,000	1,711,331
680.1079	CAPITAL PROJECTS Alley Improvements	-	-	-	-	175,000
680.1080	CAPITAL PROJECTS Street Lights	28,726	-	35,000	76,274	35,000
680.1105	CAPITAL PROJECTS ADA Ramp	-	64,789	50,000	25,000	50,000
680.1125	CAPITAL PROJECTS Downtown	-	-	-	-	-
680.1190	CAPITAL PROJECTS Feasibility Study	43,771	-	-	-	-
680.1210	CAPITAL PROJECTS Signal Synchronization	376,982	-	-	-	-
680.1258	CAPITAL PROJECTS Pavement Condition Study	8,405	-	-	-	-
680.1259	CAPITAL PROJECTS Roundabout Planning Study	22,245	6,198	-	-	-
680.1260	CAPITAL PROJECTS Rail and Mass Transportation	54,022	679,472	-	267,000	-
680.1262	CAPITAL PROJECTS Local Roadway Safety Plan	-	32,974	13,000	11,218	-
680.1263	CAPITAL PROJECTS Alta/Kamm Roundabout	-	94,843	150,000	205,157	3,061,110
680.1265	CAPITAL PROJECTS Nebraska Widening	-	-	225,000	15,000	10,000
680.1270	CAPITAL PROJECTS Road 74 Improvements	-	-	-	5,000	1,520,000
680.1510	CAPITAL PROJECTS Alta & Nebraska	411,709	327,392	3,254,209	1,937,947	2,090,113
680.1520	CAPITAL PROJECTS Kamm/Greene	642,224	10,953	-	-	-
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	-	2,000,000

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: Capital Projects - Capital Projects</i>		1,911,368	1,385,884	5,183,079	2,710,898	10,702,554
Division Total: 709 - Transportation		2,441,944	1,385,884	5,183,079	2,710,898	10,702,554
Division: 715 - Avenue 416						
<i>Capital Projects - Capital Projects</i>						
680.1035	CAPITAL PROJECTS Construction	56,516	-	-	-	-
<i>Account Classification Total: Capital Projects - Capital Projects</i>		56,516	-	-	-	-
Division Total: 715 - Avenue 416		56,516	-	-	-	-
Department Total: 70 - Public Works		2,498,460	1,385,884	5,183,079	2,710,898	10,702,554
EXPENSES Total		2,498,460	1,385,884	5,183,079	2,710,898	10,702,554
Fund REVENUE	Total: 260 - Transportation Capital Projects	2,175,256	1,490,300	4,645,061	2,582,727	10,404,767
Fund EXPENSE	Total: 260 - Transportation Capital Projects	2,498,460	1,385,884	5,183,079	2,710,898	10,702,554
Fund Total: 260 - Transportation Capital Projects		(323,204)	104,416	(538,018)	(128,171)	(297,787)
Fund: 261 - Water Capital Projects						
REVENUES						
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	-	-	-	1,000,000
<i>Account Classification Total: Intergov - Intergovernmental</i>		-	-	-	-	1,000,000
<i>Transfers - Transfers</i>						
800.105	TRSF IN American Rescue Plan Act	-	-	-	-	697,500
800.230	TRSF IN Water	4,284,949	-	-	100,000	330,542
800.250	TRSF IN Water Impact Fees	339,568	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		4,624,517	-	-	100,000	1,028,042
REVENUES Total		4,624,517	-	-	100,000	2,028,042
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>Capital Projects - Capital Projects</i>						
680.1156	CAPITAL PROJECTS Wells 21	-	-	-	100,000	1,128,542
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	-	172,000
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	-	-	100,000	1,300,542
<i>Transfer - Transfer</i>						
900.182	TRSF OUT Water Debt Service	(96,605)	-	-	-	-
900.230	TRSF OUT Water	3,492,820	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		3,396,215	-	-	-	-
Division Total: 703 - Water		3,396,215	-	-	100,000	1,300,542
Department Total: 70 - Public Works		3,396,215	-	-	100,000	1,300,542
EXPENSES Total		3,396,215	-	-	100,000	1,300,542
Fund REVENUE	Total: 261 - Water Capital Projects	4,624,517	-	-	100,000	2,028,042
Fund EXPENSE	Total: 261 - Water Capital Projects	3,396,215	-	-	100,000	1,300,542
Fund Total: 261 - Water Capital Projects		1,228,302	-	-	-	727,500
Fund: 262 - Sewer Capital Projects						
REVENUES						
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	-	-	-	-	1,102,201
800.105	TRSF IN American Rescue Plan Act	-	-	-	-	1,389,500
800.183	TRSF IN Sewer Debt Service	42,382	-	-	-	-
800.231	TRSF IN Sewer	-	-	-	-	200,000
800.251	TRSF IN Sewer Impact Fees	-	-	-	-	345,300
<i>Account Classification Total: Transfers - Transfers</i>		42,382	-	-	-	3,037,001
REVENUES Total		42,382	-	-	-	3,037,001
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
<i>Capital Projects - Capital Projects</i>						
680.1261	CAPITAL PROJECTS Clarifier	-	-	-	-	1,635,000
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	-	583,500
<i>Account Classification Total: Capital Projects - Capital Projects</i>		-	-	-	-	2,218,500
<i>Transfer - Transfer</i>						
900.231	TRSF OUT Sewer	508,723	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		508,723	-	-	-	-
Division Total: 705 - Sewer Collection		508,723	-	-	-	2,218,500

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Department Total: 70 - Public Works		508,723	-	-	-	2,218,500
EXPENSES Total		508,723	-	-	-	2,218,500
Fund REVENUE	Total: 262 - Sewer Capital Projects	42,382	-	-	-	3,037,001
Fund EXPENSE	Total: 262 - Sewer Capital Projects	508,723	-	-	-	2,218,500
Fund Total: 262 - Sewer Capital Projects		(466,341)	-	-	-	818,501
Fund: 263 - MTBE						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	(1,454)	-	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		(1,454)	-	-	-	-
<i>Miscellaneous - Miscellaneous</i>						
414.1180	MISC Remediation Reimbursements	108,275	144,571	150,000	65,000	150,000
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		108,275	144,571	150,000	65,000	150,000
REVENUES Total		106,820	144,571	150,000	65,000	150,000
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>M & O - Maintenance and Operations</i>						
799.2000	MISCELLANEOUS Bad Debts Expense	3,300,000	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		3,300,000	-	-	-	-
<i>Capital Projects - Capital Projects</i>						
680.1155	CAPITAL PROJECTS Wells	132,916	91,576	150,000	65,000	150,000
<i>Account Classification Total: Capital Projects - Capital Projects</i>		132,916	91,576	150,000	65,000	150,000
Division Total: 703 - Water		3,432,916	91,576	150,000	65,000	150,000
Department Total: 70 - Public Works		3,432,916	91,576	150,000	65,000	150,000
EXPENSES Total		3,432,916	91,576	150,000	65,000	150,000
Fund REVENUE Total: 263 - MTBE		106,820	144,571	150,000	65,000	150,000
Fund EXPENSE Total: 263 - MTBE		3,432,916	91,576	150,000	65,000	150,000
Fund Total: 263 - MTBE		(3,326,095)	52,995	-	-	-
Fund: 264 - DBCP						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	75	19	-	5	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		75	19	-	5	-
REVENUES Total		75	19	-	5	-
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
799.2000	MISCELLANEOUS Bad Debts Expense	1,300,000	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,300,000	-	-	-	-
Division Total: 000 - Non-divisional		1,300,000	-	-	-	-
Department Total: 70 - Public Works		1,300,000	-	-	-	-
EXPENSES Total		1,300,000	-	-	-	-
Fund REVENUE Total: 264 - DBCP		75	19	-	5	-
Fund EXPENSE Total: 264 - DBCP		1,300,000	-	-	-	-
Fund Total: 264 - DBCP		(1,299,925)	19	-	5	-
Fund: 265 - Facilities Capital Projects						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	(4,234)	-	-	100	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		(4,234)	-	-	100	-
<i>Intergov - Intergovernmental</i>						
413.1060	INTERGOVT State Grants	-	-	-	-	-
413.1490	INTERGOVT Green Median Project	412,250	-	-	-	-
413.1510	INTERGOVT Entertainment Plaza Improvements	-	-	-	-	177,592
<i>Account Classification Total: Intergov - Intergovernmental</i>		412,250	-	-	-	177,592
<i>Miscellaneous - Miscellaneous</i>						
414.1010	MISC Other Miscellaneous Revenue	229,566	-	-	-	-
<i>Account Classification Total: Miscellaneous - Miscellaneous</i>		229,566	-	-	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	77,072	210,000	175,000	50,000	603,700
800.105	TRSF IN American Rescue Plan Act	-	-	-	-	1,865,980
800.203	TRSF IN Transportation	20,000	-	-	-	-
800.232	TRSF IN Disposal	20,500	-	-	-	-
800.253	TRSF IN Police Impact Fees	-	150,000	-	-	-
800.254	TRSF IN Park Impact Fees	-	-	108,000	25,000	134,896
800.301	TRSF IN Public Safety Sales Tax	231,863	260,000	-	-	-
800.320	TRSF IN Ambulance	74,986	36,964	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		424,421	656,964	283,000	75,000	2,604,576
REVENUES Total		1,062,003	656,964	283,000	75,100	2,782,168
EXPENSES						
Department: 70 - Public Works						
Division: 706 - Construction						
<i>Capital Projects - Capital Projects</i>						
680.1040	CAPITAL PROJECTS Entertainment Plaza	-	-	108,000	-	312,488
680.1077	CAPITAL PROJECTS Dinuba Green Median Improvements	459,102	-	-	-	-
680.1105	CAPITAL PROJECTS ADA Ramp	31,895	6,051	-	-	-
680.1125	CAPITAL PROJECTS Downtown	20,489	-	120,000	20,000	100,000
680.1230	CAPITAL PROJECTS Fire Station 2	74,986	36,964	-	-	-
680.1240	CAPITAL PROJECTS Police Station	488,031	509,679	-	-	125,000
680.1266	CAPITAL PROJECTS Civic Center	-	-	75,000	-	250,000
680.1268	CAPITAL PROJECTS Parks Maintenance Yard	-	-	-	25,000	-
680.1269	CAPITAL PROJECTS Ridge Creek Walking Trail	-	-	-	50,000	-
680.1271	CAPITAL PROJECTS Nebraska Park	-	-	-	-	250,000
680.9000	CAPITAL PROJECTS Other Projects	-	-	-	-	1,690,980
<i>Account Classification Total: Capital Projects - Capital Projects</i>		1,074,503	552,694	303,000	95,000	2,728,468
Division Total: 706 - Construction		1,074,503	552,694	303,000	95,000	2,728,468
Department Total: 70 - Public Works		1,074,503	552,694	303,000	95,000	2,728,468
EXPENSES Total		1,074,503	552,694	303,000	95,000	2,728,468
Fund REVENUE Total: 265 - Facilities Capital Projects		1,062,003	656,964	283,000	75,100	2,782,168
Fund EXPENSE Total: 265 - Facilities Capital Projects		1,074,503	552,694	303,000	95,000	2,728,468
Fund Total: 265 - Facilities Capital Projects		(12,500)	104,270	(20,000)	(19,900)	53,700
Fund: 266 - RCR Project						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	2,103	-	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		2,103	-	-	-	-
REVENUES Total		2,103	-	-	-	-
EXPENSES						
Department: 70 - Public Works						
Division: 000 - Non-divisional						
<i>Transfer - Transfer</i>						
900.184	TRSF OUT Golf	135,667	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		135,667	-	-	-	-
Division Total: 000 - Non-divisional		135,667	-	-	-	-
Department Total: 70 - Public Works		135,667	-	-	-	-
EXPENSES Total		135,667	-	-	-	-
Fund REVENUE Total: 266 - RCR Project		2,103	-	-	-	-
Fund EXPENSE Total: 266 - RCR Project		135,667	-	-	-	-
Fund Total: 266 - RCR Project		(133,564)	-	-	-	-
REVENUE GRAND Totals:		8,013,157	2,291,854	5,078,061	2,822,832	18,401,978
EXPENSE GRAND Totals:		12,346,484	2,030,155	5,636,079	2,970,898	17,100,064
Grand Totals:		(4,333,327)	261,700	(558,018)	(148,066)	1,301,914

DEBT SERVICE FUNDS

The Debt Service funds are used to budget for obligation of principal and interest payments. The Debt Service Funds include the following funds:

- 181 - General Debt Fund..... 104
- 182 - Water Debt Fund 104
- 183 -Sewer Debt Fund 105
- 184 – Golf Debt Service.....105
- 185 - Financing Authority Debt Fund 106

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 181 - General Debt Service						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1200	USE OF MONEY & PROP Bond/Note Interest	-	-	-	-	-
412.1411	USE OF MONEY & PROP 2012 Land	9	1	-	-	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		9	1	-	-	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	391,862	382,649	346,717	346,717	349,718
800.202	TRSF IN Gas Tax	6,260	6,381	-	-	-
800.203	TRSF IN Transportation	6,260	6,381	-	-	-
800.230	TRSF IN Water	6,260	6,381	-	-	-
800.231	TRSF IN Sewer	3,131	3,191	-	-	-
800.232	TRSF IN Disposal	6,260	6,381	-	-	-
800.233	TRSF IN Transit	3,496	3,563	-	-	-
800.234	TRSF IN CNG	6,260	6,381	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		429,790	421,308	346,717	346,717	349,718
REVENUES Total		429,799	421,309	346,717	346,717	349,718
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
640.1010	SERVICES Professional & Technical	950	-	-	-	-
640.1040	SERVICES Fiscal Agent Fees	1,960	2,910	3,000	3,000	18,000
<i>Account Classification Total: M & O - Maintenance and Operations</i>		2,910	2,910	3,000	3,000	18,000
<i>Principal Pymts - Principal Payments</i>						
710.1055	PRINCIPAL 2012 Land	175,000	175,000	200,000	200,000	200,000
710.1085	PRINCIPAL 2015 BBVA - PNC	70,724	74,435	78,340	78,340	82,452
710.2055	PRINCIPAL New World system	83,578	86,403	-	-	-
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		329,302	335,838	278,340	278,340	282,452
<i>Interest Pymts - Interest Payments</i>						
720.1055	INTEREST 2012 Land	39,750	29,308	18,000	18,000	6,000
720.1085	INTEREST 2015 BBVA - PNC	54,993	51,282	47,377	47,377	43,266
720.2055	INTEREST New World system	5,745	2,920	-	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		100,489	83,511	65,377	65,377	49,266
Division Total: 000 - Non-divisional		432,700	422,259	346,717	346,717	349,718
Department Total: 20 - Administration		432,700	422,259	346,717	346,717	349,718
EXPENSES Total		432,700	422,259	346,717	346,717	349,718
Fund REVENUE Total: 181 - General Debt Service		429,799	421,309	346,717	346,717	349,718
Fund EXPENSE Total: 181 - General Debt Service		432,700	422,259	346,717	346,717	349,718
Fund Total: 181 - General Debt Service		(2,901)	(950)	-	-	-
Fund: 182 - Water Debt Service						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	-	-	-	-	-
412.1408	USE OF MONEY & PROP 2009 Safe Water	598	5	10	10	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		598	5	10	10	-
<i>Transfers - Transfers</i>						
800.230	TRSF IN Water	477,069	477,069	515,421	470,596	470,596
800.250	TRSF IN Water Impact Fees	(258,972)	80,596	87,075	87,075	87,075
800.261	TRSF IN Water Capital Projects	(96,605)	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		121,492	557,664	602,496	557,671	557,671
REVENUES Total		122,090	557,670	602,506	557,681	557,671
EXPENSES						
Department: 70 - Public Works						
Division: 703 - Water						
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	1,200	1,200	44,825	10	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		1,200	1,200	44,825	10	-
<i>Principal Pymts - Principal Payments</i>						
710.2010	PRINCIPAL Clean Water Loan 1998	-	-	102,381	102,381	105,445
710.2040	PRINCIPAL SDWSRF Safe Drinking Water	-	-	357,572	357,572	366,930

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	459,953	459,953	472,375
<i>Interest Pymts - Interest Payments</i>						
720.2010	INTEREST Clean Water Loan 1998	11,439	8,457	7,040	7,040	3,976
720.2040	INTEREST SDWSRF Safe Drinking Water	106,503	141,841	90,678	90,678	81,320
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		117,942	150,297	97,718	97,718	85,296
<i>Transfer - Transfer</i>						
900.230	TRSF OUT Water	-	625,597	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		-	625,597	-	-	-
Division Total: 703 - Water		119,142	777,094	602,496	557,681	557,671
Department Total: 70 - Public Works		119,142	777,094	602,496	557,681	557,671
EXPENSES Total		119,142	777,094	602,496	557,681	557,671
Fund REVENUE Total: 182 - Water Debt Service		122,090	557,670	602,506	557,681	557,671
Fund EXPENSE Total: 182 - Water Debt Service		119,142	777,094	602,496	557,681	557,671
Fund Total: 182 - Water Debt Service		2,948	(219,425)	10	-	-
Fund: 183 - Sewer Debt Service						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1406	USE OF MONEY & PROP 2007 Wastewater	3,416	-	-	-	-
412.1412	USE OF MONEY & PROP 2012 Wastewater	6,945	37	-	50	20
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		10,361	37	-	50	20
<i>Transfers - Transfers</i>						
800.231	TRSF IN Sewer	913,464	829,546	826,083	826,083	726,335
800.251	TRSF IN Sewer Impact Fees	-	-	-	-	100,000
<i>Account Classification Total: Transfers - Transfers</i>		913,464	829,546	826,083	826,083	826,335
REVENUES Total		923,825	829,583	826,083	826,133	826,355
EXPENSES						
Department: 70 - Public Works						
Division: 705 - Sewer Collection						
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	5,844	7,135	-	1,635	1,437
690.1240	SPC DEPT EXP Cost of Issuance	106,690	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		112,534	7,135	-	1,635	1,437
<i>Principal Pymts - Principal Payments</i>						
710.1060	PRINCIPAL 2012 Wastewater	-	-	430,000	430,000	440,000
710.1105	PRINCIPAL 2019 Wastewater	-	-	107,000	106,000	106,000
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		-	-	537,000	536,000	546,000
<i>Interest Pymts - Interest Payments</i>						
720.1035	INTEREST 2007 Wastewater	44,397	-	-	-	-
720.1043	INTEREST 2010 Bonds	-	-	-	-	-
720.1060	INTEREST 2012 Wastewater	353,400	345,017	231,563	231,563	220,668
720.1105	INTEREST 2019 Wastewater	31,708	81,113	61,353	58,520	58,250
720.2035	INTEREST ECE - ARRA	203	-	-	-	-
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		429,708	426,130	292,916	290,083	278,918
<i>Transfer - Transfer</i>						
900.262	TRSF OUT Sewer Capital Projects	42,382	-	-	-	-
<i>Account Classification Total: Transfer - Transfer</i>		42,382	-	-	-	-
Division Total: 705 - Sewer Collection		584,623	433,265	829,916	827,718	826,355
Department Total: 70 - Public Works		584,623	433,265	829,916	827,718	826,355
EXPENSES Total		584,623	433,265	829,916	827,718	826,355
Fund REVENUE Total: 183 - Sewer Debt Service		923,825	829,583	826,083	826,133	826,355
Fund EXPENSE Total: 183 - Sewer Debt Service		584,623	433,265	829,916	827,718	826,355
Fund Total: 183 - Sewer Debt Service		339,202	396,318	(3,833)	(1,585)	-
Fund: 184 - Golf Debt Service						
REVENUES						
<i>Transfers - Transfers</i>						
800.266	TRSF IN RCR Project	135,667	-	-	-	-
<i>Account Classification Total: Transfers - Transfers</i>		135,667	-	-	-	-
REVENUES Total		135,667	-	-	-	-
Fund REVENUE Total: 184 - Golf Debt Service		135,667	-	-	-	-
Fund EXPENSE Total: 184 - Golf Debt Service		-	-	-	-	-
Fund Total: 184 - Golf Debt Service		135,667	-	-	-	-

Account Number	Account Description	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Adopted	2021-22 Projected Year End	FY 2022-23 Proposed
Fund: 185 - Financing Authority Debt Service						
REVENUES						
<i>Use of Money - Use of Money & Property</i>						
412.1000	USE OF MONEY & PROP Investment Earnings	(551)	295	-	175	-
412.1413	USE OF MONEY & PROP 2012 Public Works	33,143	3,182	-	1,022	-
412.1418	USE OF MONEY & PROP 2016 Measure R	247	4	-	2	-
<i>Account Classification Total: Use of Money - Use of Money & Property</i>		32,839	3,481	-	1,199	-
<i>Transfers - Transfers</i>						
800.101	TRSF IN General Fund	279,006	290,843	298,730	298,730	310,235
800.202	TRSF IN Gas Tax	8,910	9,451	10,107	10,107	10,737
800.203	TRSF IN Transportation	416,152	418,484	424,372	424,372	417,585
800.215	TRSF IN Fleet Maintenance	9,116	10,808	11,559	11,559	12,280
800.230	TRSF IN Water	279,203	293,774	311,743	311,743	328,922
800.231	TRSF IN Sewer	504,559	505,987	514,223	514,223	521,648
800.232	TRSF IN Disposal	11,880	12,600	13,476	13,476	14,316
800.252	TRSF IN Transportation Impact Fees	147,420	149,620	150,041	150,041	150,271
800.301	TRSF IN Public Safety Sales Tax	4,557	4,834	5,170	5,170	5,492
<i>Account Classification Total: Transfers - Transfers</i>		1,660,803	1,696,402	1,739,421	1,739,421	1,771,486
<i>Other - Other Financing Sources</i>						
415.1060	OTH FIN SOURCES Sale of City Dirt	1,000	-	-	-	-
<i>Account Classification Total: Other - Other Financing Sources</i>		1,000	-	-	-	-
REVENUES Total		1,694,642	1,699,882	1,739,421	1,740,620	1,771,486
EXPENSES						
Department: 20 - Administration						
Division: 000 - Non-divisional						
<i>M & O - Maintenance and Operations</i>						
640.1040	SERVICES Fiscal Agent Fees	7,050	7,050	8,000	9,199	9,948
799.2000	MISCELLANEOUS Bad Debts Expense	500,000	-	-	-	-
<i>Account Classification Total: M & O - Maintenance and Operations</i>		507,050	7,050	8,000	9,199	9,948
<i>Principal Pymts - Principal Payments</i>						
710.1065	PRINCIPAL 2012 Public Works	435,000	445,000	455,000	455,000	470,000
710.1075	PRINCIPAL 2013 Solar	173,126	213,609	257,476	257,476	304,955
710.1095	PRINCIPAL 2016 Measure R	220,000	230,000	240,000	240,000	240,000
<i>Account Classification Total: Principal Pymts - Principal Payments</i>		828,126	888,609	952,476	952,476	1,014,955
<i>Interest Pymts - Interest Payments</i>						
720.1065	INTEREST 2012 Public works	300,644	290,188	277,800	277,800	263,925
720.1075	INTEREST 2013 Solar	340,484	332,805	323,395	323,395	312,108
720.1095	INTEREST 2016 Measure R	191,550	184,800	177,750	177,750	170,550
<i>Account Classification Total: Interest Pymts - Interest Payments</i>		832,677	807,793	778,945	778,945	746,583
Division Total: 000 - Non-divisional		2,167,853	1,703,452	1,739,421	1,740,620	1,771,486
Department Total: 20 - Administration		2,167,853	1,703,452	1,739,421	1,740,620	1,771,486
EXPENSES Total		2,167,853	1,703,452	1,739,421	1,740,620	1,771,486
Fund REVENUE Total: 185 - Financing Authority Debt Service		1,694,642	1,699,882	1,739,421	1,740,620	1,771,486
Fund EXPENSE Total: 185 - Financing Authority Debt Service		2,167,853	1,703,452	1,739,421	1,740,620	1,771,486
Fund Total: 185 - Financing Authority Debt Service		(473,211)	(3,569)	-	-	-
REVENUE GRAND Totals:		3,306,025	3,508,444	3,514,727	3,471,151	3,505,230
EXPENSE GRAND Totals:		3,304,319	3,336,069	3,518,550	3,472,736	3,505,230
Grand Totals:		1,706	172,374	(3,823)	(1,585)	-



REQUEST FOR BUDGET AMENDMENT

Requested by: Karina Solis

Account Numbers	Fund Name Description	Budget Amounts	
		Increase	Decrease
REVENUES			
101.400.1000	PROP TAXES Secured - Current Year	80,000	
101.400.1020	PROP TAXES Unsecured - Current Year	9,420	
101.400.1070	PROP TAXES Passthrough - Redevelopment	236,580	
101.401.1000	OTHER TAXES Motor Vehicle In-Lieu of VLF	67,325	
101.401.1010	OTHER TAXES Off-Highway Motor Vehicle	15,634	
101.402.1010	UTILITY USER TAX Electric	118,000	
101.403.1020	SALES TAX Sales Tax - 1/2 Cent	40,981	
101.406.1000	BUS LIC TAX Business License	31,635	
101.407.1000	FRANCHISE TAX Electric	13,573	
101.407.1020	FRANCHISE TAX Gas	15,415	
101.409.2110	SRVC & FEE After School Care	18,156	
101.409.4120	SRVC & FEE Fireworks Citation	12,000	
101.409.5460	SRVC & FEE Annexation	10,000	
101.409.5480	SRVC & FEE Outsourcing Exp	13,000	
101.409.5490	SRVC & FEE General Plan Amendment	8,000	
101.410.1000	PERMITS Building	110,000	
101.413.1530	INTERGOVT SB2	40,000	
101.413.1540	INTERGOVT LEAP	120,000	
101.414.1010	MISC Other Micellaneous Revenue	38,900	
101.414.1230	MISC Coronavirus Relief Fund	9,926	
101.800.105	TRSF IN American Rescue Plan Act	64,484	
105.414.1230	MISC Coronavirus Relief Fund	2,925,796	
115.451.1010	ROUNDS & PLAY Green Fees	156,505	
115.451.1020	ROUNDS & PLAY Cart	28,042	
115.452.1010	FOOD & BEVERAGES Food	26,729	
115.452.1020	FOOD & BEVERAGES Gratuity Income	145,734	
115.452.1030	FOOD & BEVERAGES Beer	61,747	
115.452.1040	FOOD & BEVERAGE Liquor	76,003	
115.452.1050	FOOD & BEVERAGE Wine	17,105	
115.453.1010	PRO-SHOP Merchandise	62,715	
115.453.1050	PRO-SHOP Lesson	17,860	
182.800.230	TRSF IN Water		43,325
203.403.1030	SALES TAX Measure R	31,469	
230.411.1110	FINES Utility Delinquency (penalties)		20,000
230.413.1060	INTERGOVT State Grants		1,000,000
230.414.1231	MISC Arrearage Program	64,777	
231.411.1110	FINES Utility Delinquency (penalties)		30,000
232.411.1110	FINES Utility Delinquency (penalties)		23,000
233.409.5004	SRVC & FEE D/R Fare Box		22,262
233.409.5005	SRVC & FEE Fare Box Receipts		35,282
233.409.5006	SRVC & FEE Bus Advertising		2,000
233.409.5410	SRVC & FEE Ticket Sales		1,977
233.413.1120	INTERGOVT STAFF Grants		225,000

233.413.1130	INTERGOVT Section 5311 Grant		420,000
233.413.1131	INTERGOVT Section 5339 Grant		114,750
233.413.1150	INTERGOVT Fresno Co.Rural Transit		51,000
233.413.1470	INTERGOVT STA-SGR		25,000
233.414.1240	MISC TCRTA Reimbursements		94,554
260.413.1430	INTERGOVT HSIP Highway Safety Impr Program		1,269,726
260.800.202	TRSF IN Gas Tax		227,230
261.800.250	TRSF IN Water Impact Fees	442,261	
262.800.251	TRSF IN Sewer Impact Fees	573,646	
265.413.1060	INTERGOVT State Grants	1,403,322	
265.413.1510	INTERGOVT Entertainment Plaza Improvements		177,952
265.800.254	TRSF IN Park Impact Fees		143,000
302.413.1170	INTERGOVT L E Tech State Grant	60,000	
303.413.1180	INTERGOVT JAG Grant	13,501	
320.412.1000	USE OF MONEY & PROP Investment Earnings	15,020	
320.413.1520	INTERGOVT Trainee Program	26,000	
320.414.1230	MISC Coronavirus Relief Fund	36,019	
401.427.2011	INTEREST 11-HOME-6200	13,393	
402.426.4000	PRINCIPAL DINUBA PI -CALHOME	20,392	
402.426.4004	PRINCIPAL 12-CALHOME-8687	29,762	
403.426.3000	PRINCIPAL DINUBA PI - CDBG	13,582	
403.426.3002	PRINCIPAL 83-STBG-079	9,250	
403.426.3005	PRINCIPAL 89-STBG-359	23,500	
403.426.3006	PRINCIPAL 92-STBG-644	6,474	
403.426.3012	PRINCIPAL 00-STBG-1474	68,500	
422.413.1060	INTERGOVT State Grants	53,505	
424.413.1060	INTERGOVT State Grants	3,373,256	
505.401.1240	OTHER TAXES Autumn Gate Phase II	14,190	
505.401.1250	OTHER TAXES Autumn Gate Phase Iii	9,114	
APPROPRIATIONS			
101.10.102.640.1010	SERVICES Professional & Technical	13,500	
101.10.102.640.1020	SERVICES Contractual	34,500	
101.20.201.690.1010	SPC DEPT Exp Due & Subscriptions	10,000	
101.20.201.690.1300	SPC DEPT EXP Beautification Program	21,240	
101.20.201.730.1100	CAPITAL OUTLAY IT Functionality	16,000	
101.40.402.610.1030	SUPPLIES Lubricant & Fuels	6,400	
101.40.407.610.1070	SUPPLIES Athletic Supplies	9,317	
101.40.407.730.1090	CAPITAL OUTLAY Improvements	11,000	
101.50.001.730.1040	CAPITAL OUTLAY Vehicles	32,242	
101.50.502.600.1030	EMP SRV Overtime	110,000	
101.60.001.600.1030	EMP SRV Overtime	100,000	
101.60.001.610.1030	SUPPLIES Lubricant & Fuels	15,000	
101.80.801.640.1020	SERVICES Contractual	130,000	
101.80.801.730.1040	CAPITAL OUTLAY Vehicles	32,242	
101.80.802.640.1020	SERVICES Contractual	160,000	
101.80.805.640.1020	SERVICES Contractual	75,000	
105.30.001.600.1240	EMP SRV Covid Premium Pay	297,500	
105.30.001.900.101	TRSF OUT General Fund	64,484	
112.20.000.660.1110	INSURANCE Medical Ins Claim	72,915	
112.20.000.660.1125	INSURANCE Retiree Claims	52,824	
114.10.105.670.1010	MAINTENANCE Repair & Maintenance	13,956	

115.25.251.740.1020	DEPRECIATION Depreciation Expense	38,443	
115.25.252.670.1010	MAINTENANCE Repair & Maintenance	29,863	
115.25.254.600.1010	EMP SRV Regular Salaries	129,349	
115.25.254.600.1070	EMP SRV Taxes & Benefits	14,439	
115.25.254.610.1020	SUPPLIES Operating Supplies	34,925	
182.70.703.640.1040	SERVICES Fiscal Agent Fees		43,325
191.40.405.610.1020	SUPPLIES Operating Supplies		19,000
202.70.709.610.1020	SUPPLIES Operating Supplies	129,671	
202.70.709.900.260	TRSF OUT Transportation Capital Projects		227,230
203.70.709.640.1020	SERVICES Contractual	25,000	
230.70.703.610.1020	SUPPLIES Operating Supplies	98,000	
230.70.703.680.1190	CAPITAL PROJECTS Feasibility Study	270,000	
230.70.703.730.1070	CAPITAL OUTLAY Machinery and Equipment		30,000
230.70.703.900.182	TRSF OUT Water Debt Service		43,325
233.70.719.640.1020	SERVICES Contractual		516,701
233.70.719.730.1020	CAPITAL OUTLAY Buildings		94,232
233.70.719.730.1040	CAPITAL OUTLAY Vehicles		135,000
233.70.719.730.1090	CAPITAL OUTLAY Improvements		51,278
233.70.720.640.1020	SERVICES Contractual		181,904
250.70.703.680.1015	CAPITAL PROJECTS Preliminary Design	40,000	
250.70.703.680.1157	CAPITAL PROJECTS Test Well for Wells 21		442,261
250.70.703.900.261	TRSF OUT Water Capital Projects	442,261	
251.70.705.680.1015	CAPITAL PROJECTS Preliminary Design	54,000	
251.70.705.680.1261	CAPITAL PROJECTS Clarifier		573,646
251.70.705.900.262	TRSF OUT Sewer Capital Projects	573,646	
252.70.721.640.1020	SERVICES Contractual	10,000	
254.70.721.900.265	TRSF OUT Facilities Capital Projects		143,000
255.25.000.680.1015	CAPITAL PROJECTS Preliminary Design	13,204	
260.70.709.680.1076	CAPITAL PROJECTS City Sidewalk Improvement	40,062	
265.70.706.680.1040	CAPITAL PROJECTS Entertainment Plaza		320,952
265.70.706.680.1268	CAPITAL PROJECTS Parks Maintenance Yard	15,748	
265.70.706.680.1269	CAPITAL PROJECTS Ridge Creek Walking Trail	28,093	
320.60.304.640.1020	SERVICES Contractual	15,665	
320.60.601.610.1030	SUPPLIES Lubricant & Fuels	10,000	
320.60.601.650.1050	TRAINING Trainee Program	17,900	
320.60.601.690.1157	SPC DEPT EXP GEMT QAF	67,229	
320.60.601.730.1020	CAPITAL OUTLAY Buildings	4,047	
322.60.601.690.1155	SPC DEPT EXP Grant	12,574	
401.70.722.700.1010	STATE GRANT General Administration	5,352	
401.70.722.700.1020	STATE GRANT Activity Delivery	9,270	
401.70.722.700.1030	STATE GRANT Loans	110,300	
418.70.722.700.1080	STATE GRANT Public Improvements	210,761	
422.70.722.700.1010	STATE GRANT General Administration	12,453	
422.70.722.700.1100	STATE GRANT Business Assistance	37,499	
423.70.722.700.1010	STATE GRANT General Administration	19,400	
423.70.722.700.1100	STATE GRANT Business Assistance	6,341	
423.70.722.700.1110	STATE GRANT Subsistence Payments	92,532	
501.20.000.600.1010	EMP SRV Regular Salaries	26,429	
501.20.000.600.1015	EMP SRV Buy Back Salaries	2,666	
501.20.000.600.1020	EMP SRV Part Time Salaries	12,202	
501.20.000.600.1080	EMP SRV PERS	9,506	
501.20.000.600.1090	EMP SRV Social Security	757	
501.20.000.600.1100	EMP SRV Medicare	563	
501.20.000.600.1110	EMP SRV Disability/Life Insurance	611	
501.20.000.600.1120	EMP SRV Health/Dental/Vision Insurance	5,060	

501.20.000.640.1040	SERVICES Fiscal Agent Fees	9,663	
503.20.274.620.1030	UTILITIES Water	7,200	

Reason(s) for Budget Amendment:

To align the expenses and revenues for the Year end FY 2021/2022 budget, staff is requesting budget amendments to the following funds:

*In General Fund -An increase in revenues totaling \$1,073,029 is needed due to receiving more revenue than what was anticipated, consisting of \$236,580 is for Property Taxes for Redevelopment, \$118,000 for Electric Utility User Tax, \$110,000 for Building Permits, and \$160,000 is pending from grant money SB2 and LEAP for the General Plan Update.

In General Fund expenses, An increase to expenses totaling \$776,441 is needed consisting of \$34,500 was for litigation, \$64,484 for two vehicles, one was for the police volunteers and the other for code enforcement. Increase of \$110,000 was to cover overtime in the police department and \$100,000 for overtime at the fire department. An Increase of \$130,000 for the last invoices from Yamabee & Horm and from 4Creeks. An Increase of \$160,000 for increase in ordinances that planning has been having to take on and \$75,000 building department.

*In the ARPA fund - an adjustment is need to reflect the revenue received last year in the amount of \$2,925,796 to this current FY 21/22. For the employee COVID Premium pay last year in the amount of \$297,500 to be reflected in this current fiscal year. The transfer out of \$64,484 to the general fund for the two vehicles obtained for the police volunteers and the code enforcement officer.

*In the Health Insurance fund- an increase of \$72,915 and \$52,824 due to higher medical and retiree claims.

*In the Golf Fund- an increase in revenues totaling \$592,440 due to higher revenue than anticipated, consisting of green fees in an amount of \$156,505 and gratuity income in an amount of \$145,734, the remainder is for merchandise and beverages. An Increase of \$247,019 for expenses due to increases in repair & maintenance, operating supplies, and salaries for a golf manager.

*In the Water Debt Service, a decrease in revenue of \$43,325 due to no longer needing to transfer the amount from the Water Operating fund for the fiscal agent fees.

*In the Special Community Events- a decrease in the amount of \$19,000 in the operating supplies as there will be none incurred for this fiscal year in the game day division.

*In Gas Tax - an increase of \$129,671 in operating supplies for the repair, removal, and repavement of streets. However, because we will be decreasing the Transfer Out to the Transportation Capital Projects fund in the amount of \$227,230 due to the Highway Safety Improvement Program being pushed to next fiscal year, the difference of \$97,559 for expenses will be increased in this fund.

*In the Transportation fund- in sales tax for measure R, an increase of \$31,469. The amount is based on actuals for FY 20/21 and indexed by 1%. An increase of \$25,000 is needed in contractual for the purchase of the alta/nebraska water filled baracades

*In the Water Fund- revenues, an increase of \$64,777 for the money city received for the arrearages program. A decrease of \$1,020,000 of which \$1,000,000 is for the Well #21 project being pushed to fiscal year 22/23 and \$20,000 uncollected in water penalties due to COVID. In expenses, an increase of \$368,000 to cover

expenses for the Wellfield Feasibility Study for operating supplies in the water department. However, this increase will be offset by a decrease in expense for a total of \$73,325 due to a delay in obtaining a backhoe and not needing to transfer \$43,325 to the Water debt service to cover for fiscal agent fees.

*In the Sewer and Disposal Funds - a decrease in revenues in the amount of \$30,000 and \$23,000 respectively for penalties that we were not collected due to COVID.

*In the Transit Fund- the City has a new transit agency taking over, there will be decreases in both the revenues and expenses of \$991,825 and \$979,115. The revenues will be grants that the city will no longer need to apply for reimbursement for the expenses incurred.

*In the Water Impact fees there will be an increase in expenses of \$40,000 for preliminary design for Roe/Mckinley Design and the Nebraska/Euclid AID extension. There will also be a transfer of \$442,261 to the water capital project fund to track the expenses for the test well #21, which will result in an increase in revenues.

*In the Sewer Impact fees there will be an increase in expenses of \$54,000 for the preliminary design for Roe/Mckinley Design, AM Consulting Aeration system, and for the P St/ Kern St sewer pipeline design flow. There will be a transfer out of \$573,646 to the sewer capital project fund to track expenses for the clarifier, which will result in an increase in revenues.

*In the Transportation Capital projects fund- a decrease in revenues in the amount of \$1,496,955 for the HSIP program being pushed to the next fiscal year 22/23.

*In Facilities Capital Projects Fund- an increase in revenues of \$1,403,322 for a grant received for housing and community development. a decrease in revenues in the amount of \$320,952 for the entertainment plaza restrooms being pushed into the next fiscal year 22/23, which will result in a decrease of \$143,000 in the park impact fees not needed for the transfer out. In the expenses an increase of \$53,266 for the parks maintenance yard and ridge creek walking trail projects.

*In the State COPS Program and in the Byrnes Justice Assistance - an increase in revenues of \$60,000 and 13,501 respectively.

*In the Ambulance Fund- an increase of \$77,039 in revenues for monies received from the Alta Healthcare District for the trainee program, coronavirus relief program, and for investment earnings. Expenses a total increase of \$114,841 due to items such as credit card fees, lubricant and fuels, medic training classes, PPGEMT, and for reporting provided by Hedron on the progress of completion of the 2nd Fire Station design.

*In the State Fire Suppression - an increase of \$12,574 in expenses for the medical info magnets obtained from File of Life Foundation.

*In the Home Fund - In revenues an increase of 13,393 to account for the interest received on HOME loan . In expenses, an increase of \$14,622 for expenses made for the administration of the HOME loans

*In the Cal-HOME and CDBG Funds- an increase in revenues of \$50,154 and \$121,306 which is combinations of loan payoffs and payments on principal for both the Cal-HOME and CDBG Loans. In expenses for the 2018- CDBG fund there is an expense of \$210,761 for the Kern St. Retention.

*In the 2020-CDBG CV Funds- an increase in revenues of \$53,505 for reimbursements of the Covid assistance program. In expenses there was an increase of \$49,952 for the general admin and implementation costs for the first round, and in the second and third rounds of CDBG CV 2&3 expenses were a total of \$118,273. No reimbursements have been received as of yet for the second and third rounds.

*In the 2020-PLHA Fund- Revenues an increase of \$3,373,256 for the reimbursement received associated with the permanent local housing allocation/ sierra village II project.

*In the Successor Agency fund- an increase in expenses of \$67,457 to account for employee's time spent managing the funds.

*In the Community Facilities District Fund an increase in revenue of \$23,304 to account for the taxes received for the Autumn Gate Phase II & III.

Approval Required Budget Amendment:

Administrative Services Director _____

Signature

_____ Date

City Manager _____

Signature

_____ Date

City Council: ☐ Approved ☐ Resolution # _____ ☐ Denied

_____ Date

Journal Entry No. _____ Date Posted _____ By: _____

Attachment 'B'

RESOLUTION NO. 2022-33

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF DINUBA, CALIFORNIA
ADOPTING THE ANNUAL APPROPRIATION LIMIT**

WHEREAS, Article XIII B of the California Constitution requires cities to adopt annual appropriation limits; and

WHEREAS, Government Code 7910 of the State of California requires each local government to establish its appropriation limit by resolution each year at a regularly scheduled meeting or a noticed public meeting; and

WHEREAS, government code states that the City Council needs to vote on the factors to select in calculating the annual appropriation limit; and

WHEREAS, any challenge to the appropriation limit must be brought within forty-five (45) days of the effective date of this resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF DINUBA, CALIFORNIA DOES RESOLVE that the appropriation limit for the fiscal year 2022/2023 is hereby set at \$26,016,891. Attached hereto as Exhibit "1".

BE IT FURTHER RESOLVED that the City Council unanimously votes to select the California per capita income and the City's population change as the factors to calculate the 2022/2023 spending limit.

BE IT FURTHER RESOLVED that any challenges to said appropriation limit must be filed in writing with the City Manager no later than August 25, 2022. If challenges are made, the matter shall be set for hearing before the City Council at its next regularly scheduled meeting.

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The foregoing resolution was duly passed and adopted by the City Council of the City of Dinuba at a regular meeting thereof held on the 28th day of June, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MAYOR

ATTEST:

CITY CLERK

Exhibit “1”

**ANNUAL APPROPRIATION LIMIT
CALCULATIONS**

	AMOUNT -----
Last Year's Limit	\$ 23,945,002
Adjustment Factors:	
1. Population %	101.025 %
2. Inflation %	107.550 %
Total Adjustment %	108.653 %
Annual Adjustment	\$ 2,071,889
 FY2022-2023 Limit	 \$ 26,016,891



City Council Staff Report

Department: PUBLIC WORKS

June 28, 2022

To: Mayor and City Council

From: Ismael Hernandez, Public Works Director

By: Karl Schoettler, City Planning Consultant

Subject: Zone Change/General Plan Amendment 2021-03 (IH)

RECOMMENDATION

It is recommended the City Council conduct a public hearing and take the following actions:

1. Adopt Resolution 2022-42 approving a General Plan Amendment to redesignate the site from “Professional Office” to “Medium High Density Residential”.
2. Introduce and conduct the first reading, waive reading in full, of the Ordinance No. 2022-08 changing the zoning of the site from PO (Professional Office) to RM-2 (Multi-Family Residential (one unit per 2,000 square feet of lot area)).

EXECUTIVE SUMMARY

Public Hearing to consider General Plan Amendment/Zone Change 2021-03 (an application for a zone change and General Plan land use amendment for one parcel at the southwest corner of Fresno Street and H Street).

OUTSTANDING ISSUES

None.

DISCUSSION

The request is a proposal to change the zoning and land use designations on one parcel located at the southwest corner of Fresno Street and H Street (see Attachment “C” (Location Map) and Attachment “D” (Aerial Photo)). The site is already developed with a building that has been used as a convalescent home in the past. The applicant is now desirous of converting it into a multi-family residential use, with three units proposed in the structure.

The site is currently zoned PO (Professional Office) and is designated “Professional Office” (on the Dinuba General Plan land use map). In 2013 the Planning Commission approved a Conditional Use Permit allowing conversion of the site to an assisted living facility. The applicant obtained building permits and made improvements to the site but did not commence operating the facility.

The applicant is now seeking a zone change to the RM-2 zone and land use designation of “Medium Density Residential”. The RM-2 zone permits one dwelling per 2,000 square feet of lot area. At 5,625 square feet, the site would be permitted up to three dwellings.

It should be noted, the site does not appear to comply with all requirements of the RM-2 zone, particular for parking – there is no onsite parking (nor was there for the assisted living facility that was previously approved by the Planning Commission). However, there is on-site diagonal parking along Fresno Street and parallel parking along H Street.

If the zone change is approved, the applicant will convert the interior of the building to three dwelling units, each with its own restroom and kitchen. Each unit also will have an entrance door to the outside.

Staff believes the zone change is warranted and will allow for the use of an existing building (that was used for housing multiple people in the past) for multi-family residential purposes.

Planning Commission hearing

The Planning Commission conducted a public hearing to consider the request on June 7, 2022. No members of the public spoke on the matter. Following discussion and questions the Commission voted 4-0 to recommend approval of the zone change and General Plan amendment. One member of the Commission was absent.

ENVIRONMENTAL ANALYSIS

Staff is recommending the action be exempted from environmental review under CEQA (California Environmental Quality Act). The site is already fully developed with a residential building. No new development is proposed.

CONSULTATION/PUBLIC COMMENT

As required by municipal code, the City mailed notices of the proposed use and public hearing to property owners within 300 feet of the site, and tenants within 100 feet of the site. As of the writing of this staff report, no inquiries had been made.

FINDINGS

The application complies with the required Findings of the Dinuba Municipal Code for approval of a Zone Change contained in the attached ordinance.

BACKGROUND INFORMATION

APPLICANT:

Parveen Pannu
545 Sierra Way
Dinuba, CA 93618

LOCATION: Southwest corner of Fresno Street and H Street (452 E. Fresno Street)

ASSESSOR PARCEL NUMBER: 017-093-021

SITE SIZE: 5,625 square feet

ZONING: Existing: PO (Professional Office); Proposed: RM-2 (Multi-Family Residential)

GENERAL PLAN: "Professional Office"; Proposed: "Medium Density Residential"

EXISTING LAND USE: Vacant former convalescent care home.

PAST ACTIONS:

In 2013 the Planning Commission approved a Conditional Use Permit to allow conversion of the facility to a Home Care/Assisted Living Facility. The applicant completed improvements to the building for that purpose but never commenced operating the facility.

ADJACENT LAND USES, ZONING, AND GENERAL PLAN DESIGNATIONS

Direction	Current Use	Zoning	General Plan
North	Single family homes	R-1-6 (Single Family Residential)	"Medium Density Residential"
South	Single family homes	PO (Professional Office)	"Professional Office"
East	Single family homes	R PO (Professional Office)	"Professional Office"
West	Single family homes	PO (Professional Office)	"Professional Office"

FISCAL IMPACT

None.

PUBLIC HEARING

A public hearing notice was published in the Mid Valley Times at least ten days before the City Council's hearing.

ATTACHMENTS:

Resolution 2022-42 (General Plan Land Use Amendment)

B. Ordinance 2022-08 (zone change)

Location Map

Aerial Photo

ATTACHMENT "A"

RESOLUTION NO 2022-42

**BEFORE THE CITY COUNCIL
CITY OF DINUBA
COUNTY OF TULARE, STATE OF CALIFORNIA**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DINUBA APPROVING
GENERAL PLAN AMENDMENT 2021-03 (PANNU)**

WHEREAS, an application for a General Plan amendment and zone change was submitted by Parveen Pannu, 545 Sierra Way, Dinuba, CA 93618, for one parcel located on the southwest corner of Fresno Street and H Street (452 E. Fresno Street). The Assessor Parcel Number of the site is 017-093-021, and

WHEREAS, the Land Use Map of the Dinuba General Plan currently designates the subject site "Professional Office" and the requested designation is "Medium-High Density Residential", and

WHEREAS, the amendments are associated with a proposed change of zoning for the site from PO (Professional Office) to RM-2 (Multi-Family Residential), and

WHEREAS, the purpose of the request is to facilitate use of the site for multi-family residential purposes in an existing building, and

WHEREAS, property owners within 300 feet and occupants within 100 feet of the subject parcels were notified of the City Council's meeting and a public hearing notice was published ten (10) days prior to the City Council's meeting, and

WHEREAS, the Planning Department has prepared a staff report and environmental finding, and

WHEREAS, the City Council held a public hearing on this action and accepted testimony.

NOW, THEREFORE, BE IT RESOLVED that the City Council, after considering all the evidence presented, determined the following findings were relevant in evaluating these actions:

1. The proposed actions are consistent with the goals, objectives and policies of the Dinuba General Plan.

Dinuba City Council
Resolution 2022-42
General Plan Amendment/Zone Change 2021-03 (Pannu)

2. The City has determined the project will have no significant impacts on the environment and is exempt from review, consistent with Section 15061 b. 3. ("General Exemption") of the Guidelines of the California Environmental Quality Act (CEQA).

3. The proposed actions will not have an adverse impact on the health, safety and welfare of residents in the neighborhood or community.

NOW, THEREFORE BE IT RESOLVED THAT General Plan Amendment 2021-03, as shown in Exhibit "A", is hereby approved by the Dinuba City Council.

The foregoing resolution was adopted upon a motion of Council member _____, second by Council member _____, at a regular meeting of the Dinuba City Council on the 28th day of June, 2022, by the following roll call vote:

AYES:

NOES:

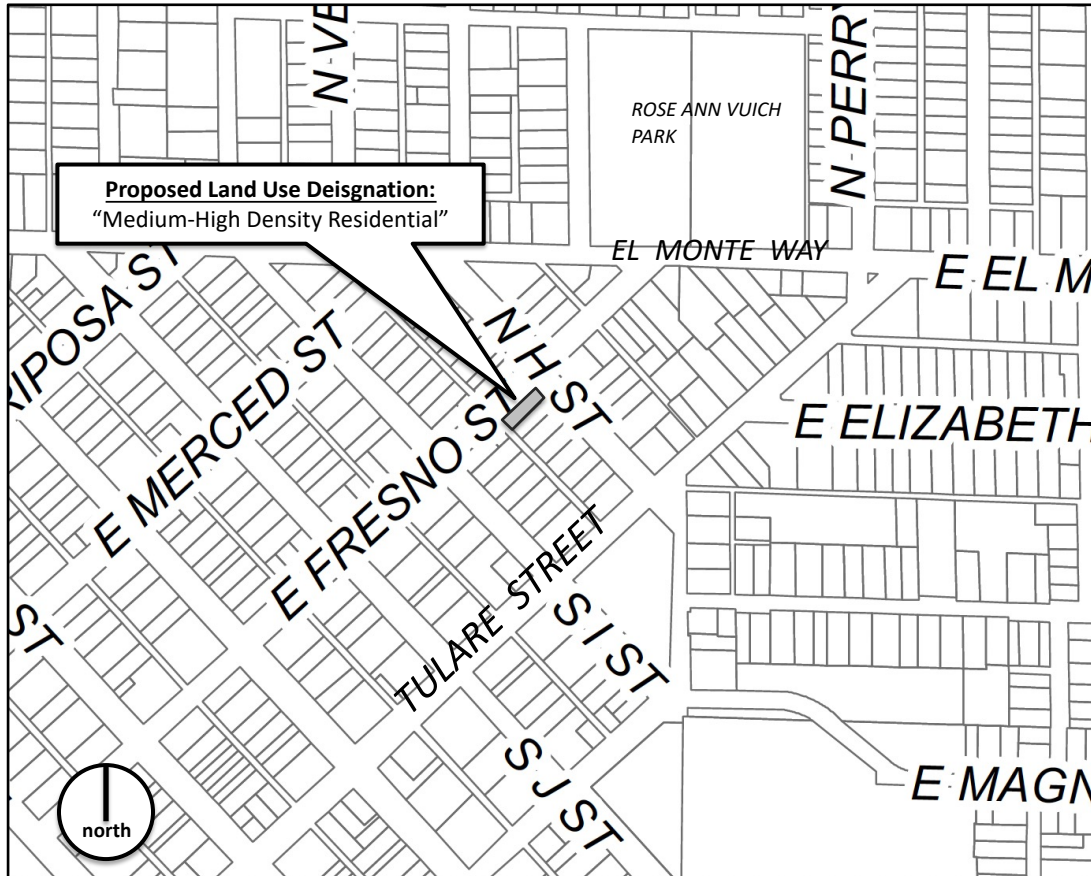
ABSTAIN:

ABSENT:

Linda Launer, Mayor
City of Dinuba

Maria Alaniz, City Clerk
City of Dinuba

Exhibit "A": Proposed Land Use Designation



ATTACHMENT "B"

ORDINANCE NO. 2022-08

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DINUBA AMENDING THE ZONING OF A
PARCEL LOCATED ON THE SOUTHWEST CORNER OF FRESNO STREET AND H STREET.**

THE CITY COUNCIL OF THE CITY OF DINUBA HEREBY DOES ORDAIN:

SECTION 1. FINDINGS.

- (a) The City of Dinuba administers a Zoning Ordinance (Title 17 of the Dinuba Municipal Code), including a map that designates all parcels of land with specific zoning classifications.
- (b) The purpose of zoning is to facilitate a well-planned City and to avoid land use conflicts, among other objectives.
- (c) The City has received an application to amend the Zoning of a specific parcel located on the southwest corner of Fresno Street and H Street. Currently the parcel is zoned PO (Professional Office). The parcel is proposed to be zoned RM-2 (Multi-Family Residential (one unit per 2,000 square feet of lot area)).
- (d) The Assessor Parcel Numbers of the subject parcel is 017-093-021.
- (e) The purpose of the zone change is to enable an existing building on the site to be converted to multi-family dwellings.
- (f) The proposed zone change is shown on Map 1.

SECTION 2. SEVERABILITY.

Each of the provisions of this ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause or phrase of this ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 3. The City Clerk is hereby directed to cause a summary of this Ordinance to be published by one insertion in a newspaper of general circulation in the community at least five (5) days prior to adoption and again fifteen (15) days after its adoption. If a summary of the ordinance is published, then the City Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted in the office of the City Clerk at least five days prior to the Council meeting at which the ordinance is adopted and again after the meeting at which the ordinance is adopted. The summary shall be approved by the City Attorney.

This Ordinance shall take effect and be in full force thirty (30) days from and after its adoption.

SECTION 5. The foregoing Ordinance No. 2020-02 was introduced at a regular meeting of the City Council of the City of Dinuba on the 28th day of June, 2022, by the following vote:

AYES:

NOES:

ABSENT:

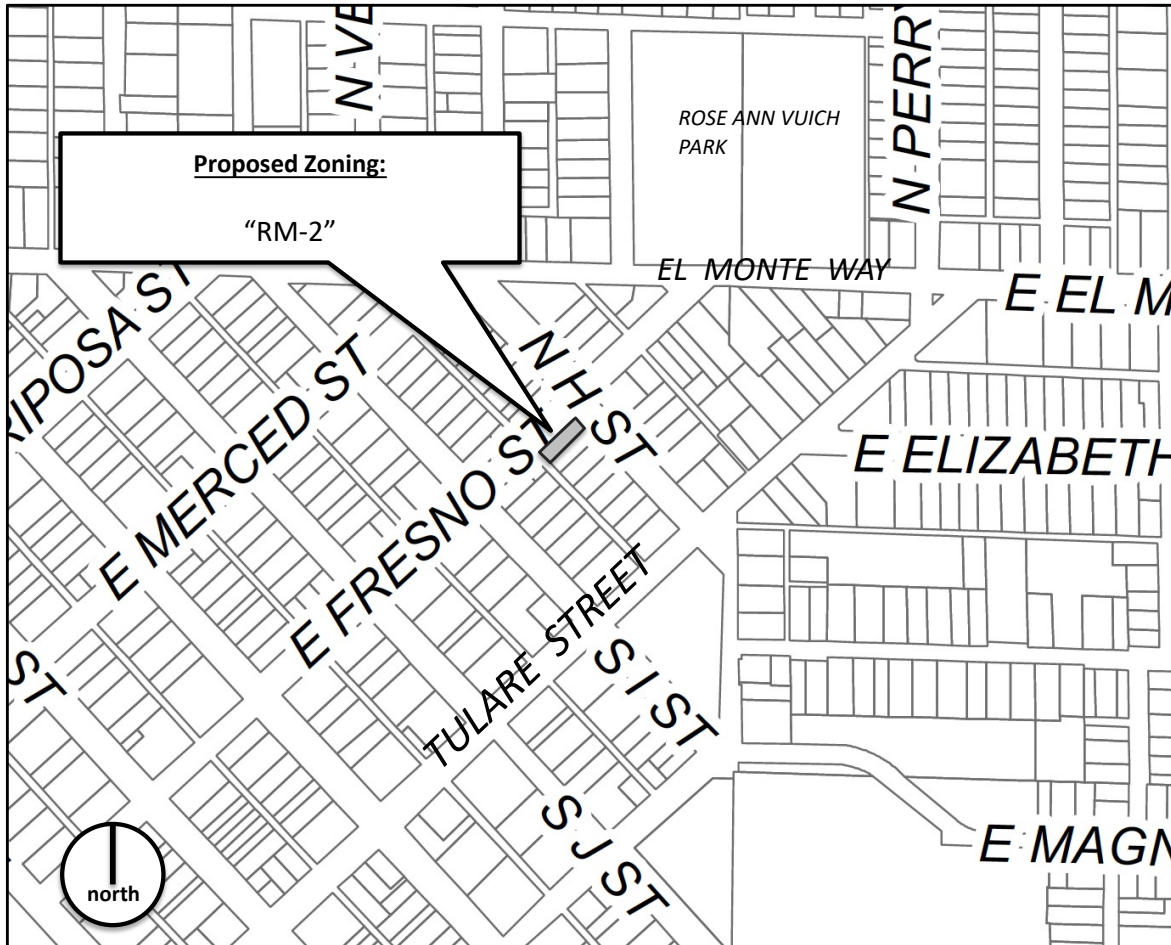
ABSTAIN:

Linda Launer, Mayor of the City of Dinuba

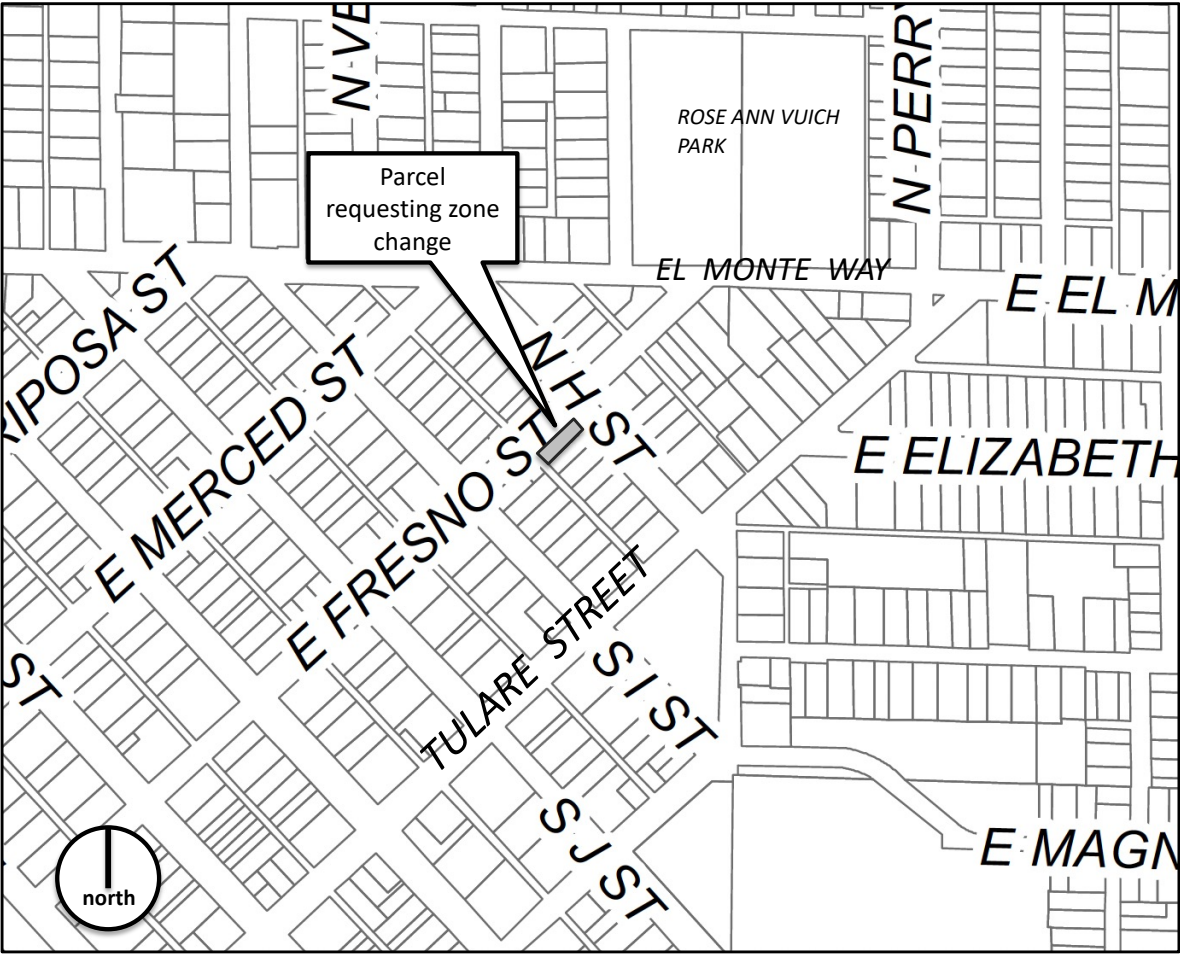
ATTEST:

Maria Ananiz, City Clerk

MAP 1



Attachment "C": Location Map



Attachment "D": Aerial Photo





City Council Staff Report

Department: CITY MANAGER'S OFFICE

June 28, 2022

To: Mayor and City Council

From: Daniel James, Assistant City Manager

Subject: Proposed Downtown Facade Improvement Program (DJ)

RECOMMENDATION

Council to receive information, provide direction, and approve the proposed Downtown Facade Improvement Program.

EXECUTIVE SUMMARY

Staff has prepared a draft Downtown Facade Improvement Program for City Council's consideration. This program, which is a component of the City Council's overall goal of Downtown Revitalization, is focused on the improvement of storefronts in the Downtown.

OUTSTANDING ISSUES

None.

DISCUSSION

The City Council adopted three year goals in April 2015, and reaffirmed these goals in 2021. Downtown Improvements has been identified as a strategy to help achieve the goal of 'Quality of Life and Neighborhood Improvements'. As part of the first phase in these efforts, a Downtown Dinuba Study & Conceptual Plan was completed in 2018 by the Cal Poly 'Urban Design Studio' under their City & Regional Planning Department. This plan identified Facade Improvements as a key component of Downtown Revitalization.

Using strategies from the Cal Poly study along with other resources from neighboring communities, staff has prepared a draft Downtown Facade Improvement Program, which is attached herein as 'Attachment A.' This program is primarily focused on the improvement and revitalization of storefronts in the Downtown. The program is designed to achieve the following objectives:

- Encourage private investment in the visual improvement of storefronts, signs, and awnings;
- Enhance the appearance of the streetscape;
- Reduce vacancies in the downtown area;
- Strengthen or restore the original character of historic buildings;
- Provide a resource to inspire property owners to improve their buildings; and,
- Create new job opportunities through new or expanding businesses in the downtown area.

The proposed Downtown Facade Improvement Program is open to small businesses that have a valid Dinuba business license, and/or property owners that are physically located within the Program Target Area (page 2 of Attachment A). An awarded grant for a qualified facade improvement project will provide reimbursement funds for up to 100% of the cost of the facade improvement up to a maximum grant amount of \$50,000 per application. An applicant's proposed storefront facade improvements can include, but are not limited to, painting, stucco, masonry, windows, awnings and canopies, affixed permanent signage, exterior lighting, and accessibility improvements. All facade improvements must be performed by a licensed contractor, and meet and adhere to all applicable building codes and development requirements for the City of Dinuba.

The Facade Improvement Program will be administered through the City Manager's office and each application will be reviewed by an internal committee consisting of city staff as well as an outside licensed architect. The review committee will evaluate each application and proposed facade improvement to ensure that the improvements meet the intent of the program. Reimbursement funds will be distributed upon evidence of payment in the form of "paid in full" receipt(s) and when all of the obligations under program procedures have been met.

Several nearby cities, such as Reedley and Kingsburg have adopted a similar program with many positive results for their downtown. If successful, the Downtown Facade Improvement Program will prove to be a useful tool toward achieving the goal of Downtown revitalization. Staff recommends City Council review the proposed Downtown Facade Improvement Program, provide direction, and approve the program as presented.

FISCAL IMPACT

Staff is proposing \$150,000 in American Rescue Plan Act (ARPA) funding to be used to fund the Downtown Facade Improvement Program.

PUBLIC HEARING

None Required.

ATTACHMENTS:

A. Downtown Facade Improvement Program



Downtown Facade Improvement Program

Last Updated

September 14, 2021

PROGRAM GOALS & DESCRIPTION

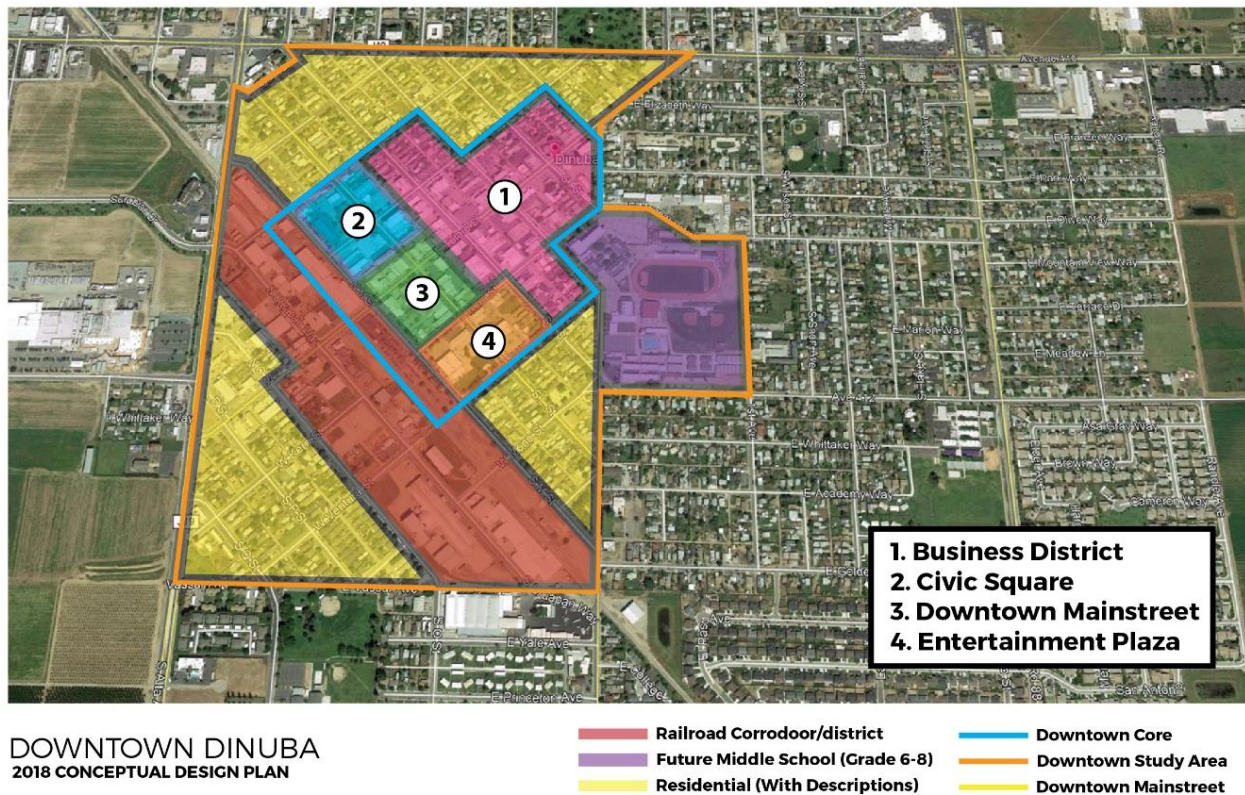
The City of Dinuba has established a Facade Improvement Program (Grant) to help encourage the revitalization of Downtown Dinuba (the targeted area). The Program offers grant funds to property and business owners of up to 100% by an equal or greater investment of private funds for the purpose of restoring/renovating commercial storefronts and replacing deteriorated or poor quality commercial signs and awnings. The Facade Improvement Grant Program Committee will evaluate all applications to determine eligibility and, based on a set of criteria (listed below), award funding to those proposed projects that are determined to have the greatest impact on enhancing the targeted area.

Specific Objectives

- Encourage private investment in the visual improvement of storefronts, signs, and awnings;
- Enhance the appearance of the streetscape;
- Reduce vacancies in the downtown area;
- Strengthen or restore the original character of historic buildings;
- • Provide a resource to inspire property owners to improve their buildings; and,
- Create new job opportunities through new or expanding businesses in the downtown area.

PROGRAM TARGET AREA

The Program Target Area is focused primarily on the 'Downtown Core' of Downtown Dinuba. The goal of the program is to focus particular attention on the main thoroughfares in and out of the Downtown, Tulare St and L St. The Program Target Area map below illustrates the 'Downtown Core', the area inside of the blue line, which includes the four primary focus areas.



APPLICANT ELIGIBILITY

All applications are subject to review for eligibility. The Facade Improvement Program is open to small businesses that have a valid Dinuba business license, and/or property owners that are physically located within the Program Target Area.

The following are excluded from participating in the program:

- Former Facade Improvement Program recipients (until 5 years after an incentive award).
- National franchises and chain stores.
- Banks or financial institutions.
- Government owned and occupied buildings.

PROGRAM FUNDING

The Facade Improvement Program is funded by a variety of Federal, State, and local sources. The primary sources of funding for the 2021 program cycle include funding from the American Rescue Plan Act (ARPA), Community Development Block Grant (CDBG), and the City of Dinuba General Fund. The amount and availability of program funding may fluctuate year over year. However, the goal of the program is to accommodate as many qualified applications as annual program funding will allow.

An awarded grant for a qualified facade improvement project will provide reimbursement funds for up to 100% of the cost of the facade improvement up to a maximum grant amount of \$50,000 per application. In addition to the required private match, the grant recipient is responsible for all project costs that exceed the awarded amount for the project. An applicant's proposed storefront facade improvements can include, but are not limited to, painting, stucco, masonry, windows, awnings and canopies, affixed permanent signage, exterior lighting, and accessibility improvements. All facade improvements must meet and adhere to all applicable building codes and development requirements for the City of Dinuba.

ELIGIBLE COSTS	INELIGIBLE COSTS
• Building materials • Architecture & Engineering expenses • Building Permit costs associated with the licensed contractor's scope of work • Labor costs submitted by a licensed contractor or subcontractor • Demolition & Construction Activities, including ADA access • Heavy equipment rental (if required)	• Interior Renovations • Demolition & Construction activities or materials not specifically allowed by the program. • Demolition & Construction activities or materials not approved as part of the applicant's project. • Labor cost estimates associated with volunteer labor

Funding is awarded on a competitive basis until are funds are exhausted.

City staff may conduct periodic inspections of the Project to ensure compliance with the Facade Improvement Program and approved construction documents.

APPLICATION REVIEW

The Facade Improvement Program Review Committee is an extension of the Dinuba Development Review Committee (DRC) and is comprised of City staff from City Management, Economic Development, and Community Development divisions. The Committee will evaluate each application for eligibility to determine how effectively the project meets the program criteria.

Criteria

Completed project applications are evaluated to determine how well each of the following program criteria is met. The following criteria will be used to score each application:

1. Total capital investment of the project.
2. Degree of visual improvement the proposed project will bring to the storefront and the streetscape.
3. Visual prominence of the project building and its location.
4. Project schedule and date of completion of the project.
5. The number of new jobs created by the expansion of an existing downtown business, or creation of a new downtown business.
6. Given limited program resources, additional consideration may be given to applications in which the private investment will be greater than 50% of the project budget.

Award Process

The City of Dinuba will provide approved applicants a conditional award letter. Upon selection, applicants will also receive an orientation packet including a form to verify ownership, or a copy of a rental agreement along with expressed written permission to execute the proposed work by the property owner.

Note: The applicant is responsible to complete all required permitting, pay any applicable fees, and perform any environmental assessment requirements for the project.

Conditions of Acceptance

Bids and Approvals: Contractor proposals should include scope of work, itemized project budget, timeline, and qualifications. The final project design needs to be approved by the DRC prior to any work commencing, and must comply with all applicable state and local permit and approval requirements.

Improvement Protection: Improvements must remain in place and unaltered for five years from the date the improvements are completed, per the grant agreement. If such improvements are removed or modified within the five year period, the City may demand partial repayment of the grant funds on a pro rata basis.

Design Process

Once an application is selected, and the applicant will be notified, staff will review design criteria with applicant, and discuss eligible exterior improvements (e.g. paint, awnings, signage, landscaping, parking,

windows). Following the initial consultation with staff, the applicant should contact a licensed and reputable architect to develop a high-quality exterior facade design that fits within the awarded budget. **Designs submitted by unlicensed and unqualified individuals or companies will not be considered for approval.** City staff may make recommendations on preliminary designs and suggest modifications to the design in order to meet the goals of the Facade Improvement Program.

Note: Final designs and site plans must be approved by the City of Dinuba Development Review Committee (DRC).

DISTRIBUTION OF FUNDING

1. Applicant must submit:
 - a. Evidence of payment - "Paid in full" receipt(s) and canceled check copy(s) (front and back check copies or bank statement) related to the approved bid(s)
 - b. Federal Tax Identification number or Social Security number
 - c. Color photos of the finished building
2. Copies of all permits for the project must be submitted to the program manager with the eligible expenses documentation.
3. If all the obligations under program procedures have been met, the City shall issue the incentive award within thirty days after receipt of eligible expenses documentation.

GENERAL REQUIREMENTS

1. Conditional Notice/Award to Proceed: The City of Dinuba will provide approved applicants a conditional award letter. Upon satisfaction of various program requirements, including execution of agreements, permitting, contractor procurement, and labor compliance, the City of Dinuba will issue a Notice to Proceed to the applicant.
2. Advance Payment: No grant or private funds may be paid in advance of work being performed prior to receipt of a Notice to Proceed letter from the City of Dinuba.
3. Contractor Eligibility: The City requires that program participants act as the lead party in the bidding and contracting process. All contractors bidding on the work shall maintain an active license, in good standing with the State of California Contractors State License Board (CSLB). Contractors, and its subcontractors, are required to be registered with the State of California Department of Industrial Relations (DIR). A subcontractor list must be provided for any contractor employing subcontractors. The contractor, and subcontractor, awarded the work shall have an active City of Dinuba business license.
4. Procurement of Services and Construction Work: Services of architects, engineers, artists, consultants and similar professionals are exempt from competitive bidding requirements. Construction projects with a cost of less than \$5,000 are exempt from competitive bidding requirements. Construction projects with a cost above \$5,000 are required to follow the small purchase method which includes providing three (3) bids from independent contractors. Sole

source approval under the small purchase method is not allowable. If a project is over \$125,000 in value, the contractor shall provide a payment and performance bond in favor of the applicant.

5. Contractors Compliance: When grant funds include federal monies through the Housing and Urban Development Department Community Development Block Grant (CDBG), contractors shall abide by Davis-Bacon federal wage rates (prevailing wage) and regulations by paying prevailing wages and providing certified payroll through an established Labor Compliance Program. The City will provide financial and administrative assistance with compliance in cooperation with an independent Labor Compliance Consultant. Certified payroll must be submitted with each invoice.
6. Pre-Construction Meeting: A pre-construction meeting with the Program Committee or City Engineer is required prior to any work commencing on a project.
7. Invoice Review and Approval: Prior to payment of any invoice for completed work, whether with private funds or grant funds, the invoice must be provided to the Program Committee for review and signed approval that work was completed per the approved drawings. Without this prior approval, grant funds will not be made available for a project. The final invoice will be paid after a Program Committee member has conducted a final inspection and signed off that all work has been satisfactorily completed. Each invoice must be from the grant recipient with all contractor, designer, or supplier invoices attached, plus appropriate certified payroll (Davis Bacon) for the period of time covered by the invoices.
8. Payment of Private Match: Each grant recipient's private funding match must be used in its entirety in payment of project invoices before grant funding is made available. Payment of invoices with grant funds will be done by check made out to the grant recipient.
9. The applicant is solely responsible for all safety conditions and compliance with all safety regulations, building codes, ordinances, prevailing wage, and other applicable regulations,
10. Work completed prior to final grant approval is not eligible for funding. The applicant will not seek to hold the City of Dinuba and/or its agents, employees, officers, and/or directors liable for any property damage, personal injury, or other loss relating in any way to the City's Facade Improvement Program.
11. The applicant agrees to maintain the property and improvements for a minimum of 5 years.
12. The applicant authorizes the City of Dinuba to promote an approved project, including but not limited to displaying a sign at the site, during and after construction, and using photographs and descriptions of the project in City of Dinuba materials and press releases.
13. The applicant understands the City of Dinuba reserves the right to make changes in conditions of the Facade Improvement Program as warranted.
14. If at any time you wish to withdraw your application, you must notify the City of Dinuba Facade Improvement Program administrator in writing at 1088 E. Kamm Ave., Dinuba, CA 93618, as soon as possible.
15. The applicant has read and understands the program description and agrees to its terms.