

CITY OF FOWLER



*Adopted Budget
Fiscal Year 2021-22*

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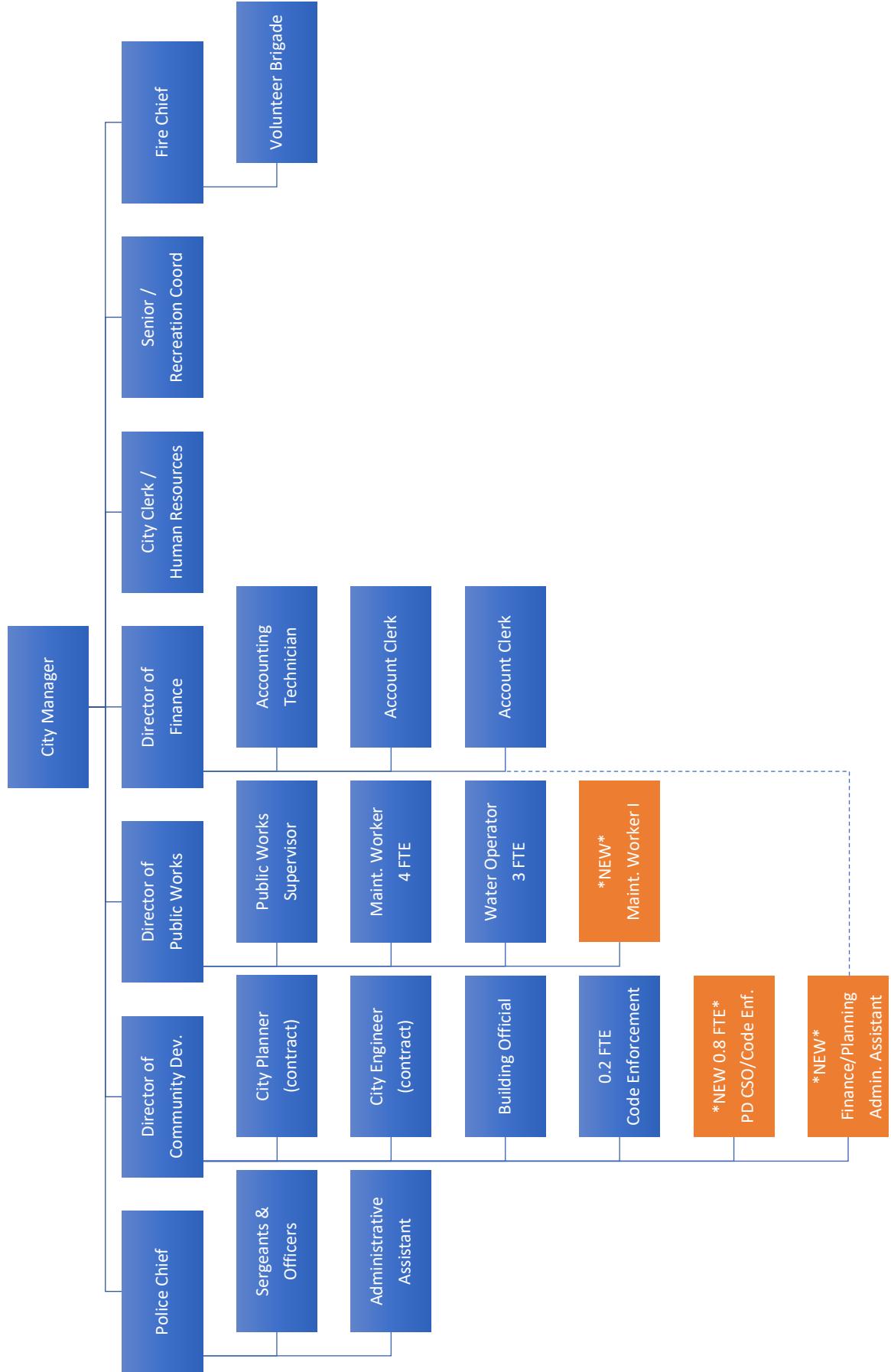
CITY OF FOWLER
Proposed Annual Budget
Fiscal Year 2021-2022

Elected Officials	Term Expiration
<i>Mayor</i>	<i>David Cardenas</i> 2022
<i>Mayor Pro-Tem</i>	<i>Mark Rodriguez</i> 2022
<i>Councilmember</i>	<i>Karnig Kazarian</i> 2024
<i>Councilmember</i>	<i>Juan Mejia</i> 2024
<i>Councilmember</i>	<i>Daniel Parra</i> 2024

Submitted by

<i>City Manager</i>	<i>Wilma Quan</i>
<i>Finance Director</i>	<i>Margarita Moreno</i>

City of Fowler



SALARY CLASSIFICATIONS & CORRESPONDING STEP PER POSITION

FISCAL YEAR 2020-21

After COLA 2%

Effective 8/1/20

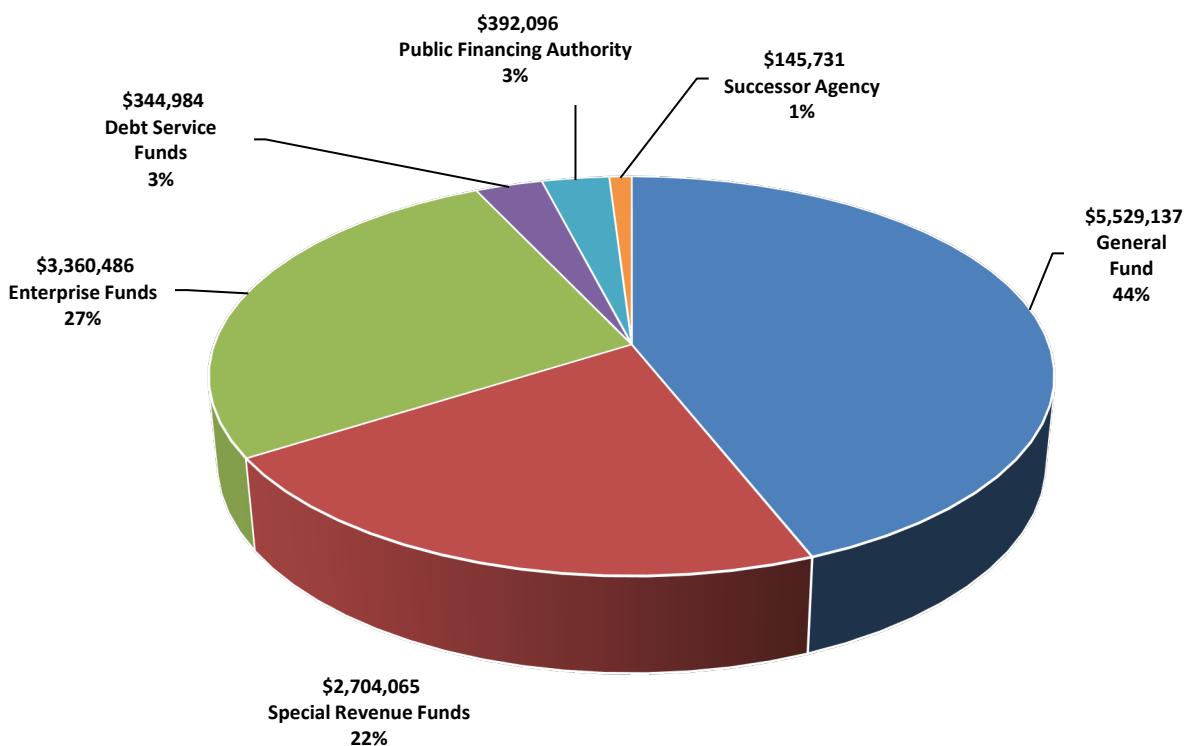
REV 9/25/18

FULL TIME POSITION TITLE	MONTHLY PAY			
	STEP A	STEP B	STEP C	STEP D
CITY MANAGER	10,771.10	11,309.60	11,875.97	12,469.10
CITY CLERK/ASST PERSONNEL DIR	7,233.50	7,595.85	7,976.03	8,375.17
EXEC & HR ASST/DEP CITY CLERK	4,839.11	5,081.06	5,336.82	5,603.18
FINANCE DIRECTOR	7,877.92	8,271.48	8,686.23	9,117.69
ACCOUNT CLERK	3,183.05	3,344.72	3,507.49	3,685.88
ADMINISTRATIVE ASSISTANT	3,464.01	3,636.82	3,818.55	4,012.54
ACCOUNTING TECHNICIAN	4,615.71	4,847.61	5,091.77	5,344.86
SECRETARY/PLANNING ASSISTANT	3,734.93	3,922.24	4,117.34	4,324.72
COMMUNITY DEVELOPMENT DIRECTOR	7,663.86	8,046.27	8,449.87	8,871.30
BUILDING OFFICIAL	4,390.50	4,607.90	4,839.80	5,081.74
POLICE CHIEF + 5% POST	8,253.64	8,663.93	9,099.86	9,555.85
POLICE LIEUTENANT	5,342.63	5,607.97	5,888.93	6,186.61
POLICE LIEUTENANT + 5% POST	5,607.97	5,888.93	6,186.61	6,493.21
POLICE SERGEANT	4,607.90	4,839.80	5,081.74	5,337.05
POLICE SERGEANT + 2% POST	4,701.55	4,935.68	5,183.19	5,442.97
POLICE SERGEANT + 5% POST	4,839.80	5,081.74	5,337.05	5,603.51
POLICE CORPORAL	4,364.85	4,586.72	4,811.93	5,051.64
POLICE CORPORAL + 2% POST	4,454.05	4,675.91	4,911.16	5,155.32
POLICE CORPORAL + 5% POST	4,586.72	4,811.93	5,051.64	5,306.95
POLICE OFFICER	4,156.37	4,364.85	4,586.72	4,811.93
POLICE OFFICER + 2% POST	4,241.10	4,454.05	4,675.91	4,911.16
POLICE OFFICER + 5% POST	4,364.85	4,586.72	4,811.93	5,051.64
PUBLIC WORKS DIRECTOR	7,233.50	7,595.85	7,976.03	8,375.17
PUBLIC WORKS SUPERVISOR	5,337.05	5,603.51	5,881.12	6,178.80
MAINTENANCE WORKER I	2,977.91	3,128.42	3,287.86	3,449.52
MAINTENANCE WORKER II	3,344.72	3,507.49	3,685.88	3,867.61
MAINTENANCE WORKER III	3,950.11	4,148.56	4,355.93	4,574.46
WATER OPERATOR	4,173.09	4,383.81	4,601.21	4,833.11
SENIOR CENTER/RECREATION COORDINATOR	3,141.80	3,299.00	3,464.01	3,686.82

**Salary & Benefits Cost Allocation
FY 2021-2022**

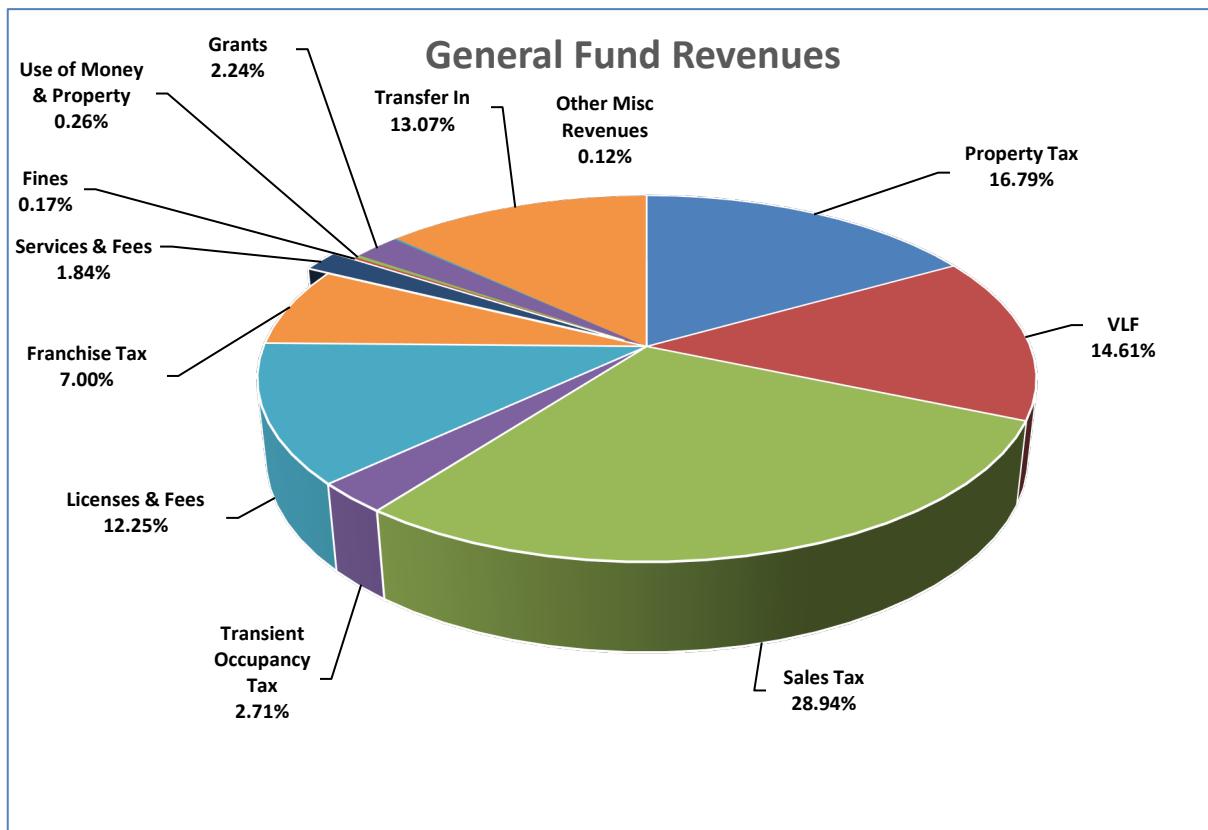
	Title	GF Admin	GF City Clerk	GF Finance	GF Police	GF Fire	GF St Maint	GF Parks	GF Plan	GF Bldg	GF Rec	GF Sn Ctr	Water Fund	Successor Agency
*City Manager		70.0%											20.0%	10.0%
City Clerk/Human Resources			55.0%										40.0%	5.0%
Finance Director				45.0%									45.0%	10.0%
Accounting Technician				45.5%									50.0%	4.5%
Account Clerk													100.0%	
Account Clerk		90.0%											10.0%	
Community Development Director													40.0%	10.0%
**New Admin Asst (CSO/Code/Fire)				25.0%		25.0%							50.0%	
**New Admin Asst(Planning/Water/Finance)				25.0%									25.0%	
Building Official													100.0%	
Public Work Director													40.0%	
Maintenance Worker III													50.0%	
Maintenance Worker II													50.0%	
Maintenance Worker I													100.0%	
Maintenance Worker I													50.0%	
**New Maintenance Worker I													100.0%	
Water Operator (3)													100.0%	
Fire Chief/PW Supervisor													25.0%	
Senior/Rec Coordinator													25.0%	
Police Chief													50.0%	50.0%
Police Sergeant +5% POST (2)													100.0%	
Police Officer + 2% POST (3)													100.0%	
Police Officer (5) 1 vacant													100.0%	
Police Officer Lieutenant (1) Vacant													100.0%	
*New Cost Distribution														
**New Position														

City of Fowler all funds

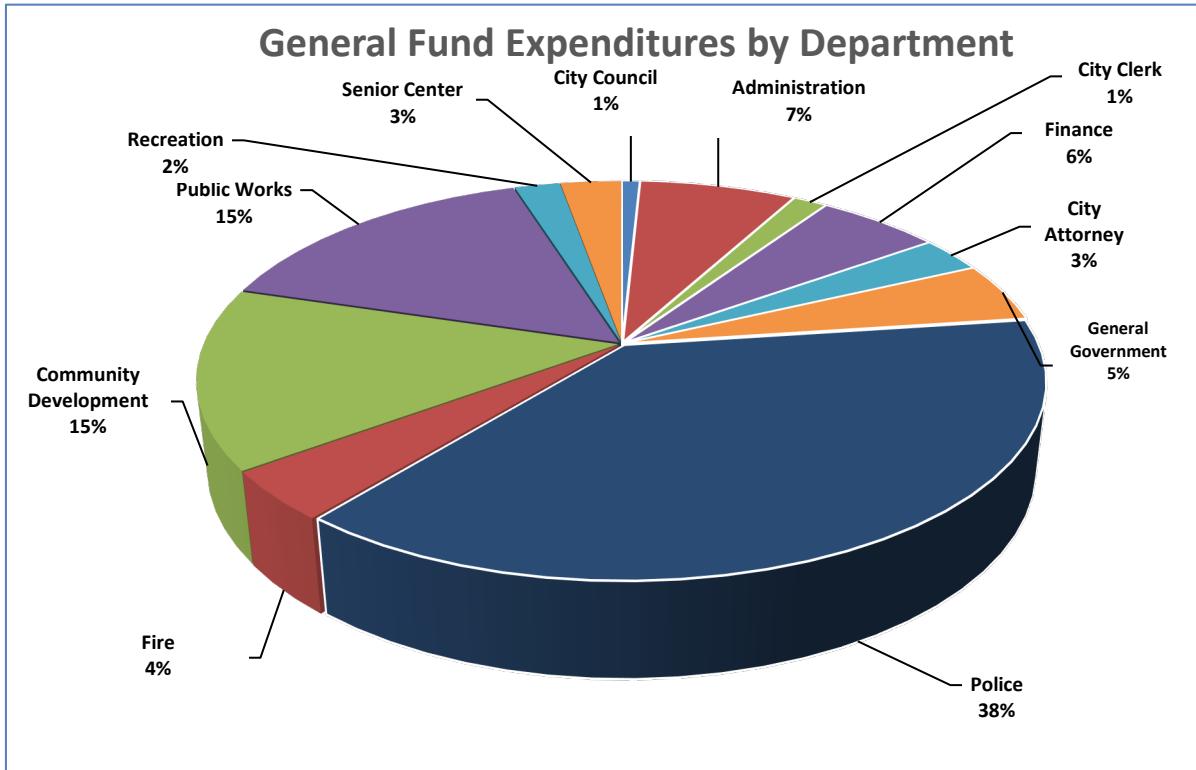


	Funds	Estimated Beginning Balance 7/1/21	Revenue	Operations Reimb.	Debt Svcs.	Capital	Trnsf. In	Trnsf. Out	Total Uses	Revenues Over/(Under) Expenditures	Estimated Ending Balance 6/30/22
101	General Fund	3,606,303	5,529,137	4,597,191	-	166,015	722,887	43,044	5,529,137	-	3,606,303
	Special Revenue Funds										
200	Utility User's Tax	1,223,225	400,500	89,525	-	-	-	-	239,800	329,325	71,175
201	District Sales Tax	2,399,668	1,000,000	-	-	340,000	-	-	322,562	662,562	1,324,400
206	COPS Grant	350,000	125,000	(125,000)	-	265,000	-	-	125,000	265,000	337,438
209	Recyle Grant	6,500	5,000	5,000	-	-	-	-	5,000	(140,000)	(140,000)
208	CARES FUNDING (Covid 19)	(1,343)	79,688	72,816	-	-	-	-	72,816	-	6,500
210	Gas Tax	25,863	157,482	-	-	-	-	97,600	97,600	59,882	85,745
211	Traffic Congestion Relief Fund-St Project	211,727	-	-	-	-	-	-	-	-	211,727
220	LTF Article 3	32,883	16,000	-	-	-	-	-	-	-	48,883
225	LTF Article 8	230,167	665,300	116,257	-	-	-	-	116,257	549,043	779,210
230	Measure C	1,022,356	238,274	-	-	635,000	-	-	635,000	(396,726)	655,630
235	Road Maintenance Rehab Act	48,874	123,983	-	-	252,505	-	-	252,505	(128,522)	(79,648)
250	CDBG	53,859	65,000	-	-	-	-	-	-	65,000	599,859
710	ABI 600 General Service	(100,573)	20,000	-	-	-	-	-	-	-	(80,573)
720	ABI 600 Law Enforcement	468,253	65,000	200,000	-	-	-	-	200,000	(155,000)	333,253
730	ABI 600 Fire	102,824	80,000	-	-	-	-	-	-	80,000	182,824
740	ABI 600 St Maint	159,025	80,000	-	-	-	-	-	-	80,000	239,025
750	ABI 600 Parks	424,606	80,000	-	-	-	-	-	-	12,000	436,606
760	ABI 600 Water	469,967	70,000	-	-	-	-	-	-	70,000	539,967
770	ABI 600 Sewer	1,250,675	80,400	-	-	-	-	-	-	80,400	1,331,075
780	ABI 600 Storm Drain	124,700	20,000	-	-	-	-	-	-	20,000	144,700
790	Fire Station Bldg	(369,369)	-	-	-	-	-	-	-	-	(369,369)
799	ABI 600 99/Merced Signalization	220,279	60	-	-	-	-	-	-	-	60
	Total Special Revenue Funds	8,895,166	3,371,687	358,598	-	-	1,560,505	-	784,962	2,704,065	9,567,622
900	Financing Authority Fund										
	Public Financing Authority (PFA)										
	Total Financing Authority Fund	1,204,776	392,234	6,862	-	385,234	-	-	392,096	138	1,204,914
	Enterprise Funds										
500	Water Utility	727,181	1,543,600	1,466,486	-	-	395,000	-	1,861,486	(317,886)	409,295
501	Water Well Maintenance	436,467	-	-	-	-	-	-	-	-	436,467
502	Groundwater Recharge CID	219,812	-	30,000	-	-	-	-	30,000	(30,000)	189,812
503	TCP	1,694,697	-	-	-	-	1,469,000	-	1,469,000	(1,469,000)	223,697
	Total Enterprise Funds	3,078,157	1,543,600	1,496,486	-	-	1,364,000	-	3,360,486	(1,816,886)	1,261,271
	Debt Service Funds										
325	AD 1993-1 Debt Svc	246,818	25,044	-	-	25,044	-	-	25,044	-	246,818
326	AD 1993-1 Hospital Improvement	(36,600)	18,000	-	-	18,000	-	-	18,000	-	(36,600)
327	AD 1993-1 Debt Svc Merced Street	253,794	97,600	-	-	97,600	-	-	97,600	-	253,794
329	Fire Station Bldg Debt Service	12,199	50,000	-	-	50,000	-	-	50,000	-	12,199
330	AD 1993-1 Debt Svc Water Obligation	(120,155)	154,340	600	-	153,740	-	-	154,340	-	(120,155)
	Total Debt Service Funds	336,056	344,984	600	-	344,384	-	190,644	-	344,984	-
	Successor Agency Fund										
850	Successor Agency	353,938	137,250	145,731	-	-	-	-	-	145,731	(8,481)
	Total Successor Agency Fund	353,938	137,250	145,731	-	-	-	-	-	145,731	(8,481)
	Grand Total	17,494,396	11,318,892	6,605,468	-	729,618	3,590,520	913,531	828,006	12,476,499	(1,157,607)
											16,336,789

	Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
REVENUES						
Property Taxes	505,852	791,073	563,543	759,255	612,140	928,250
VLF	538,585	598,012	632,549	1,070,999	625,000	807,700
Sales Tax	1,339,316	1,269,602	1,491,825	1,338,698	1,500,000	1,600,000
Transient Occupancy Tax	162,060	163,952	108,317	220,630	115,000	150,000
Licenses & Fees	347,019	726,112	632,543	486,643	632,350	677,200
Franchise Tax	309,549	346,470	325,560	351,954	336,200	387,200
Services & Fees	48,211	72,713	304,817	35,036	171,025	101,500
Fines	6,250	8,605	9,709	13,252	9,000	9,500
Use of Money & Property	8,091	16,224	12,483	10,344	25,750	14,500
Grants	579,321	55,867	232,010	22,613	580,976	123,800
Other Misc Revenues	343,360	30,729	36,729	87,233	57,000	6,600
Sales of Property	-	4,000	126,060	292,204	-	-
Transfer In	251,364	-	-	50,000	345,000	722,887
Total General Fund Revenues	4,438,978	4,083,359	4,476,145	4,738,861	5,009,441	5,529,137



	Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
EXPENSES						
City Council	37,869	41,350	22,228	15,429	44,380	44,380
Administration	233,415	292,691	332,698	336,667	295,668	395,570
City Clerk	89,359	26,232	82,728	79,441	74,123	85,122
Finance	207,525	266,524	338,961	275,494	330,285	311,692
City Attorney	121,941	135,232	90,064	189,600	130,000	160,000
General Government	259,006	253,366	237,757	624,171	299,711	268,296
Police	1,559,458	1,581,567	1,678,036	1,622,742	1,832,388	2,103,049
Fire	89,005	96,017	89,544	95,173	109,900	223,058
Community Development	524,021	336,387	377,348	330,853	412,494	813,279
Public Works	790,035	581,480	906,221	748,799	1,215,811	854,172
Recreation	63,150	64,987	68,525	94,457	86,771	115,190
Senior Center	105,480	67,397	59,805	87,322	81,681	155,329
Total General Fund Expenses	4,080,264	3,743,230	4,283,915	4,500,148	4,913,212	5,529,137



GENERAL FUND

**CITY OF FOWLER
GENERAL FUND
FISCAL YEAR 2021-2022**

	Actual 2016-2017	Actual 2017-2018	Unaudited Actual	Unaudited Actual	Adopted Budget	Adopted Budget
			2018-2019	2019-2020	2020-2021	2021-2022
REVENUES						
3001	Current Secured Property Tax	391,344	531,636	484,052	664,028	525,000
3002	Current Unsecured Prop Tax	33,550	35,012	37,098	36,299	40,000
3003	Prior Year Secured Prop Tax	13,571	14,094	7,865	16,756	14,000
3004	Prior Year Unsecured Prop Tax	1,366	3,725	1,722	88	2,000
3007	Current Supp Prop-Sec	7,223	16,240	9,762	15,616	6,700
3008	Current Supp Prop-Unsec	117	144	-	-	140
3009	Prior Year Supp	-	3,068	-	379	700
3010	Housing In Lieu	-	-	-	-	-
3011	Real Property Transfer	23,284	20,490	19,303	18,716	20,000
3013	Homeowners Exemption	7,402	3,622	3,741	7,373	3,600
3015	Tax Increment	27,995	163,042	-	-	230,000
	Total Taxes	505,852	791,073	563,543	759,255	612,140
3100	Licenses & Permits					
3101	Animal License	406	321	436	66	300
3102	Building Permits	195,925	507,235	461,800	364,635	460,000
3103	Business License	25,567	30,756	31,840	27,891	30,000
3104	Business License Late Fees	12	55	196	305	-
3106	Encroachment Permits	10,312	46,166	37,811	24,139	38,500
3107	Plan Check Fee	111,810	76,237	82,900	48,464	85,000
3108	CCW Permit	-	104	-	-	-
3109	Transportation Permit	1,488	608	256	96	250
3110	Grading Permit	-	61,377	14,484	20,609	15,000
3112	SB1473	748	2,158	1,238	168	1,500
3114	Tobacco Health Permit	300	300	330	270	300
3120	SB1186-BusLic-State	451	795	1,252	-	1,500
	Total Licenses & Permits	347,019	726,112	632,543	486,643	632,350
3200	Fines					
3201	Motor Vehicle Fines	-	3,138	1,402	11,467	2,000
3202	Court Fines	6,250	5,467	8,307	1,785	7,000
	Total Fines & Forfeitures	6,250	8,605	9,709	13,252	9,000
3301	Interest Income	3,291	11,424	-	3,164	18,750
3302	Property Rental	4,800	4,800	12,483	7,180	7,000
	Total Use of Money & Property	8,091	16,224	12,483	10,344	25,750
3401	Motor Vehicle Lic In Lieu	-	3,206	-	50	-
3402	Sales Tax	1,339,316	1,269,602	1,491,825	1,338,698	1,500,000
3405	VLF Revenue	538,585	594,806	632,549	1,070,949	625,000
3408	Transient Occupancy Tax	162,060	163,952	108,317	220,630	115,000
3411	Franchise Fees Gas	18,275	775	18,367	877	18,200
3412	Franchise Fees Cable	35,486	62,859	37,248	78,292	45,000
3413	Franchise Fees Electric	43,259	65,695	46,410	-	48,000
3414	Franchise Fees SKF Sewer	88,442	92,425	94,094	91,445	95,000
3415	Franchise Fees Waste Mgmt	124,087	124,716	129,441	181,340	130,000
	Total Sales Tax & Franchise Fees	2,349,510	2,378,036	2,558,251	2,982,281	2,576,200
						2,944,900
3500	Service Charges & Fees					
3501	Zoning/Subdivision Fee	4,040	10,117	-	-	-
3502	Special Police Fee	6,347	5,767	7,751	4,779	7,500
3503	Animal Shelter	60	38	30	-	-
3506	Recreation Fee	3,847	6,226	6,464	3,019	6,500
3507	Inspection Fee	5,580	7,118	6,198	8,065	7,000
3511	Garbage Revenue	31	(98)	-	-	-
3515	Planning Fees	6,216	27,632	259,439	6,534	125,000
3518	Bad Check Fee	-	20	10	-	25
3523	Park Maintenance Fees	13,571	7,959	10,176	3,405	10,000
3526	Engineering Fees	-	-	640	160	-

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
3528	Gen Plan Update Fees	-	-	2,533	1,675	-	10,000
3529	Site Plan Review Fees	8,519	7,934	11,576	7,399	15,000	6,000
	Total Charges for Services	48,211	72,713	304,817	35,036	171,025	101,500
3609	Senior Lunch Program	2,018	1,846	2,004	2,079	2,079	-
3611	FMAAA Grant	11,040	25,359	(3,360)	-	11,000	-
3612	Public Safety	10,535	16,285	9,668	13,403	12,500	12,000
3615	COPS	129,324		(104,588)	-	-	-
3616	Homeland Security	4,200		-	-	5,000	-
3619	Recycling Grant	10,000	-	-	-	-	-
3629	Street Project Revenue	258,288	8,666	-	-	521,397	111,800
3640	Other PD Grant Revenue	153,916	3,711	-	-	29,000	-
3650	CDBG Program Income	-	-	328,286	7,131	-	-
3660	Other Grant Revenue-planning	-	-	-	-	-	80,000
	Total Grants	579,321	55,867	232,010	22,613	580,976	123,800
3700	Other Revenue						
3701	Donations	3,279	7,176	6,190	1,839	2,500	2,000
3702	Volunteer Fire Donations	1,300	-	-	-	1,000	1,000
3705	Insurance Recovery	48,409	-	106	-	5,000	-
3706	Misc Revenues	11,705	7,236	5,597	5,477	5,000	1,500
3707	POST Reimb	1,893	169	5,369	11,815	3,500	600
3708	Misc Refunds	4,341	9,108	18,195	67,403	10,000	500
3709	Other Reimbursements	272,433	7,096	1,272	699	30,000	1,000
3711	Cash Over/(Short)	-	(56)	-	-	-	-
3712	Sale of Property	-	4,000	126,060	292,204	-	-
	Total Misc Revenue	343,360	34,729	162,789	379,437	57,000	6,600
3900	UUT Transfer In General FB	-	-	-	-	-	85,525
3900	COPS Transfer In	-	-	-	-	-	125,000
3900	District Sales Tax Transfer In UAL	-	-	-	-	-	322,562
3900	UUT Transfer In for Recreation	-	-	-	-	-	60,000
3900	UUT Transfer In for Parks Maint	251,364		-	50,000	200,000	59,800
3900	UUT Transfer In for Sr Cit Program	-	-	-	-	145,000	70,000
	Total Transfer In	251,364	-	-	50,000	345,000	722,887
	TOTAL GENERAL FUND REVENUES	4,438,978	4,083,359	4,476,145	4,738,861	5,009,441	5,529,137

EXPENDITURES

City Council 6010

Wages and Benefits

5020	Salary - Part Time	11,000	10,370	10,370	10,370	10,370
5080	Employee Benefits	4,644	4,644	737	900	900
5081	Tax & Allow	-	-	-	792	-
	Total Wages and Benefits	15,644	15,014	11,107	11,162	11,270

Maintenance and Operation

5100	Office Expense	45	34	142	93	50
5105	Meal Expense	-	-	-	300	0
5110	Special Dept Expense	5,913	7,603	2,154	188	5,000
5111	COVID 19	-	-	-	30	0
5121	Supplies	-	-	-	163	0
5130	Clothing Expense	-	-	-	123	0
5150	Contingency	-	-	-	-	10,000
5160	Communications	-	-	-	-	60
5190	Maint Struct Impr Grounds	28	-	500	-	500
5220	Professional Services	4,487	12,115	5,660	150	5,000
5250	Memberships & Dues	257	245	2,080	759	2,500
5260	Conferences & Meetings	11,495	6,339	585	2,461	10,000
	Total Maintenance and Operation	22,225	26,336	11,121	4,267	33,110
	Total City Council	37,869	41,350	22,228	15,429	44,380

Administration 6020

Wages and Benefits

5010	Salary - Full Time	74,538	128,954	158,215	174,161	113,994
5030	Salary - Overtime	-	-	-	-	1,000
5080	Employee Benefits	36,971	85,767	37,365	70	62,324
5081	Tax & Allow				13,389	15,229
5082	CalPERS				-	23,413
						26,760

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5083	CalPERS UAL			21,906	-	29,611	
5084	Health Insurance			12,070		10,317	
5087	Workers Comp			-		3,221	
<i>Total Wages and Benefits</i>		111,509	214,721	217,486	223,103	177,318	257,220
Maintenance and Operation							
5100	Office Expense	92	340	327	1,578	600	600
5104	Site/Program Supply			267			
5105	Meal Expense			74		29	
5110	Special Dept Expense	17,281	13,868	13,343	149	13,000	13,000
5111	COVID 19			-			
5121	Supplies			2,224			
5140	Advertising/Promotion			373			
5150	Publications/Legal Notice	-	86	2,645	1,375	2,000	2,000
5160	Communications	24,852	19,181	16,940	22,762	20,000	20,000
5170	Utilities	1,710	-	579	3,154	1,000	1,000
5175	Postage	1,999	1,044	1,207	806	1,500	1,500
5176	Permits Fees			435		8,749	
5180	Rents & Leases	10,636	8,364	7,357	680	9,000	9,000
5182	Equipment Rent/Leases			9,063			
5185	Janitorial Materials/Maint	328	224	-	3,453	750	750
5190	Maint Struct Impr Grounds	2,472	329	-	7,659	2,500	2,500
5200	Equipment Maintenance			2,153			
5205	Vehicle Maintenance	2,830	1,140	2,413	2,403	2,500	2,500
5210	Gasoline/Diesel Fuel	2,228	288	376	680	500	500
5220	Professional Services	48,044	25,248	56,519	20,491	50,000	70,000
5230	Computer Support Services			816		3,999	
5240	Insurance			25		225	
5250	Memberships & Dues	7,112	6,412	6,023	16,832	7,000	7,000
5260	Conferences & Meetings	2,269	745	2,316	1,959	5,000	5,000
5300	Education/Training	53	701	348	-	3,000	3,000
5620	Legal			250		-	
5621	Financial Services			21			
<i>Total Maintenance and Operation</i>		121,906	77,970	111,993	111,084	118,350	138,350
Capital Expenditures							
5700	Land						
5705	Buildings			(56)			
5715	Equipment			3,219		2,536	
<i>Total Capital Expenditures</i>		-	-	3,219	2,480	-	
<i>Total Administration</i>		233,415	292,691	332,698	336,667	295,668	395,570
City Clerk/Human Resources 6025							
Wages and Benefits							
5010	Salary - Full Time	51,148	15,815	57,013	64,126	35,086	36,980
5030	Salary - Overtime			144		0	
5080	Employee Benefits	31,823	2,170	8,587	-	25,737	0
5081	Tax & Allow			-		4,927	
5082	CalPERS			-		-	
5083	CalPERS UAL			5,488		-	
5084	Health Insurance			-		4,614	
5087	Workers Comp			-		308	
<i>Total Wages and Benefits</i>		82,971	17,985	71,232	73,667	60,823	62,322
Maintenance and Operation							
5100	Office Expense	74	13	-	62	150	150
5104	Site/Program Supply			-		0	
5105	Meal Expense			-		0	
5110	Special Dept Expense	2,885	150	7,385	-	2,500	2,500
5111	COVID 19			-		0	
5121	Supplies			-		0	
5140	Advertising/Promotion			-		0	
5150	Publications/Legal Notices	471	1,955	444	1,626	1,500	1,500
5160	Communications	762	64	-	-	750	750
5170	Utilities			-		0	
5175	Postage			-		0	
5176	Permits Fees			-		0	
5180	Rents & Leases			-		0	
5182	Equipment Rent/Leases			-		0	

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5185	Janitorial Materials/Maint					-	0
5190	Maint Struct Impr Grounds					-	0
5200	Equipment Maintenance			106		-	0
5205	Vehicle Maintenance					-	0
5210	Gasoline/Diesel Fuel					-	0
5220	Professional Services	928	4,096	1,338	1,432	5,000	10,000
5230	Computer Support Services				827	-	0
5240	Insurance					-	0
5250	Memberships & Dues	250	250	370	325	400	400
5260	Conferences & Meetings	964	1,329	914	1,002	2,000	2,500
5300	Education/Training	54	390	939	500	1,000	5,000
5620	Legal					-	0
5621	Financial Services					-	0
<i>Total Maintenance and Operation</i>		6,388	8,247	11,496	5,774	13,300	22,800
Total City Clerk		89,359	26,232	82,728	79,441	74,123	85,122
Finance 6030							
Wages and Benefits							
5010	Salary - Full Time	74,183	132,048	116,544	134,781	77,181	100,751
5030	Salary - Overtime			-	-	-	0
5080	Employee Benefits	47,131	37,237	37,335	-	40,104	0
5081	Tax & Allow			-	14,331	-	9,365
5082	CalPERS			-	12,041	-	17,583
5083	CalPERS UAL			14,347	8,840	-	35,306
5084	Health Insurance			-	7,479	-	11,970
5086	Uniform Allow			-	-	-	0
5087	Workers Comp			-	-	-	1,617
<i>Total Wages and Benefits</i>		121,314	169,285	168,226	177,472	117,285	176,592
Maintenance and Operation							
5100	Office Expense	-	-	191	259	1,500	1,500
5104	Site/Program Supply				-	-	0
5105	Meal Expense			-	-	-	0
5110	Special Dept Expense	698	2,710	711	-	3,500	500
5111	COVID 19			-	-	-	0
5121	Supplies				242	-	100
5140	Advertising/Promotion			-	-	-	0
5150	Publications/Legal Notices			-	-	-	0
5160	Communications	807	-	-	-	1,000	3,500
5170	Utilities			-	-	-	0
5175	Postage			23	72	-	0
5176	Permits Fees			-	-	-	0
5180	Rents & Leases			-	-	-	0
5182	Equipment Rent/Leases				10	-	0
5185	Janitorial Materials/Maint				-	-	0
5190	Maint Struct Impr Grounds				-	-	0
5200	Equipment Maintenance			106	-	-	0
5205	Vehicle Maintenance				-	-	0
5210	Gasoline/Diesel Fuel				-	-	0
5220	Professional Services	73,112	77,277	147,119	28,737	100,000	100,000
5230	Computer Support Services	11,534	17,049	13,762	40,301	15,000	15,000
5240	Insurance			250	225	-	0
5250	Memberships & Dues	-	165	110	110	500	500
5260	Conferences & Meetings	60	38	21	25	3,000	3,000
5300	Education/Training	-	-	42	35	11,000	11,000
5620	Legal				-	-	0
5621	Financial Services			8,400	12,729	-	0
<i>Total Maintenance and Operation</i>		86,211	97,239	170,735	82,745	135,500	135,100
Capital Expenditures							
5715	Equipment				15,277	77,500	0
<i>Total Capital Expenditures</i>		-	-	-	15,277	77,500	0
Total Finance		207,525	266,524	338,961	275,494	330,285	311,692

City Attorney 6060**Expenditures**

5100	Office Expense
5110	Special Dept Expense
5150	Publications/Legal Notices

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5175	Postage			13	-		
5220	Professional Services		(646)		12,500		
5230	Computer Support Services				738		
5620	Legal Services-Retainer	121,941	135,878	90,051	176,362	130,000	160,000
5621	Financial Services				-		0
	<i>Total Maintenance and Operation</i>	121,941	135,232	90,064	189,600	130,000	160,000
	<i>Total City Attorney</i>	121,941	135,232	90,064	189,600	130,000	160,000
General Government 6080							
	Wages and Benefits						
5020	Salary - Part Time	-	-	-	-	-	0
5035	Wellness / Buy Back	49,942	53,087	57,326	48,120	70,000	70,000
5080	Employee Benefits	840	122	-	-	-	0
	<i>Total Wages and Benefits</i>	50,782	53,209	57,326	48,120	70,000	70,000
	Maintenance and Operation						
5100	Office Expense						
5110	Special Dept Expense	224	19,060	4,368	-	5,000	5,000
5111	COVID 19					-	0
5150	Publications/Legal Notices					-	0
5160	Communications					-	0
5220	Professional Services	-	-			-	0
5230	Computer Support Services			107		-	0
5240	Insurance					-	0
5250	Memberships & Dues					-	0
5260	Conferences & Meetings					-	0
5240	Insurance	189,600	179,154	175,956	252,684	178,000	150,252
5804	Bond Admin Fee	-	1,943	-	-	-	0
5900	Transfers Out - Debt Service	18,400	-	-		46,711	43,044
	<i>Total Maintenance and Operation</i>	208,224	200,157	180,431	252,684	229,711	198,296
	Capital Expenditures						
5700	Land						
5705	Buildings					323,367	
5710	Improvements						
5715	Equipment						
5720	Vehicles	-	-	-	-	-	
	<i>Total Capital Expenditures</i>	-	-	-	323,367	-	-
	Total General Government	259,006	253,366	237,757	624,171	299,711	268,296
Police 6120							
	Wages and Benefits						
5010	Salary - Full Time	770,363	764,122	752,376	801,088	842,126	896,981
5020	Salary - Part Time	24,147	25,546	12,198	43,312	35,000	35,000
5030	Salary - Overtime	54,536	65,503	106,436	100,735	45,000	110,000
5080	Employee Benefits	470,196	467,192	403,001	-	651,062	0
5081	Tax & Allow			-	70,587		92,135
5082	CalPERS			-	156,610		239,830
5083	CalPERS UAL			103,322	-		170,393
5084	Health Insurance			150	164,208		166,670
5086	Uniform Allow			-	8,529		8,529
5087	Workers Comp			-	-		85,411
	<i>Total Wages and Benefits</i>	1,319,242	1,322,363	1,377,483	1,345,069	1,573,188	1,804,949
	Maintenance and Operation						
5100	Office Expense	124	514	875	5,558	1,000	2,500
5104	Site/Program Supply				2,032		18,000
5105	Meal Expense			645			0
5110	Special Dept Expense	18,384	19,645	33,799	1,213	18,000	10,000
5111	COVID 19				723		0
5112	PD Buy Fund - Hiring Cost	-	-	-	-	5,500	5,000
5120	Small Tools				263		0
5131	Supplies				1,049		0
5130	Clothing Expense				299		0
5140	Advertising/Promotion	-	1,515	-	1,288	1,500	2,000
5150	Publications/Legal Notices	520	39	1,564	1,296	1,000	1,000
5160	Communications	8,218	10,723	3,925	27,924	25,000	30,000

		Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
		2016-2017	2017-2018	Actual	2019-2020	Budget	Budget
5175	Postage	2,013	1,043	4,255	667	1,000	2,000
5176	Permits Fees				-		0
5182	Equip Rent /Leases				2,605		0
5185	Janitorial Materials/Maint	124	627	-	203	1,200	1,500
5190	Maint Struct Impr Grounds	4,333	709	1,068	210	3,500	4,000
5200	Equip Maintenance	1,186	3,717	2,013	1,281	1,000	4,000
5205	Vehicle Maintenance	41,170	28,349	24,737	16,896		22,000
5210	Gasoline/Diesel Fuel	29,106	38,696	29,860	22,810	30,000	25,000
5220	Professional Services	33,318	31,482	26,400	22,603	15,000	15,000
5230	Computer Support Services	343	1,053	6,244	3,631	7,500	14,000
5250	Memberships & Dues	531	723	588	150	1,000	1,000
5260	Conferences & Meetings	2,943	2,170	2,409	3,052	3,000	1,500
5270	Booking Fees	480	-	3,310	1,375	3,000	4,000
5271	Dispatch Fees	86,901	89,202	91,703	92,814	95,000	104,000
5300	Education/Training	10,522	13,716	14,749	8,975	17,000	7,000
5310	Medical /Labs				8,309		0
5620	Legal			59	10,000		0
<i>Total Maintenance and Operation</i>		240,216	243,923	247,558	237,871	230,200	273,500
Capital Expen - Reimb							
5710	Improvements	-			4,766	9,000	
5715	Equipment		15,281	19,976	35,036	20,000	24,600
5720	Vehicles	-	-	33,019	-	-	0
<i>Total Capital Expenditures</i>		-	15,281	52,995	39,802	29,000	24,600
Total Police		1,559,458	1,581,567	1,678,036	1,622,742	1,832,388	2,103,049

Fire 6130

Wages and Benefits						
5010	Salaries Full time			69	-	32,100
5020	Salaries Part time / volunteer	23,530	25,510	26,868	27,341	35,000
5030	Salaries Over time					69,000
5080	Employee Benefits	1,891	2,069	2,058	-	5,520
5081	Tax & Allow				2,800	2,997
5082	CalPERS					4,222
5083	CalPERS UAL					5,158
5084	Health Insurance				25	8,159
5086	Uniform Allow					0
5087	Workers Comp					1,287
<i>Total Wages and Benefits</i>		25,421	27,579	28,995	27,366	37,800
Maintenance and Operation						
5100	Office Expense	28	-	-	129	100
5104	Site/Program Supply			94		500
5105	Meal Expense			-		0
5110	Special Dept Expense	13,554	12,055	14,965	-	3,500
5111	COVID 19				620	0
5120	Small Tools	1,245	2,160	1,580	220	2,500
5121	Supplies				7,926	10,000
5130	Clothing/Personal Expense	2,602	6,017	7,229	12,282	9,000
5140	Advertising / Promotion			182	-	0
5160	Communications	4,200	2,350	1,005	423	7,000
5170	Utilities	903	1,209	1,648	1,671	2,000
5180	Rents & Leases				588	0
5185	Janitorial Materials/Maint	-	-	-	163	-
5190	Maint Struct Impr Grounds	1,364	-	-	-	4,000
5200	Equip Maintenance	2,968	1,390	2,374	2,347	3,000
5205	Vehicle Maintenance	18,745	28,305	9,339	20,907	15,000
5210	Gasoline/Diesel Fuel	2,170	2,727	1,880	2,191	3,000
5220	Professional Services	2,000	3,679	3,004	1,420	2,000
5230	Computer Support Services					
5250	Memberships & Dues	225	175	565	110	500
5260	Conferences & Meetings	365	-	-	-	1,000
5271	Dispatch Fees	7,502	4,077	12,759	4,572	9,000
5300	Education/Training	4,887	3,394	2,184	3,218	4,000
5310	Medical Supplies	826	900	1,835	3,081	2,000

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5620	Legal						
5621	Financial Services				500		
	Total Maintenance and Operation	63,584	68,438	60,549	62,462	72,100	75,000
	Capital Expenditures						
	Three Radios	-	-	-	-	-	0
5705	Buildings						0
5710	Improvements						0
5715	Equipment				5,345		19,615
5720	Vehicles						0
	Total Capital Expenditures	-	-	-	5,345	-	19,615
	Total Fire	89,005	96,017	89,544	95,173	109,900	223,058
Planning 6150							
	Wages and Benefits						
5010	Salary - Full Time	24,866	19,066	8	0	25,196	59,748
5020	Salary - Part Time	450	75	381	162	0	0
5030	Salary - Overtime	232	685	0	0	0	0
5080	Employee Benefits	14,348	14,804	14,031	0	16,064	0
5081	Tax & Allow			0			5,455
5082	CalPERS			0	5,477		0
5083	CalPERS UAL			3,667	0		276
5084	Health Insurance			0	4,505		6,530
5086	Uniform Allow				0		0
5087	Workers Comp						1,214
	Total Wages and Benefits	39,896	34,630	18,087	10,144	41,260	73,223
	Maintenance and Operation						
5100	Office Expense			45	59	50	50
5104	Site/Program Supply						0
5105	Meal Expense						0
5110	Special Dept Expense	508	821	1,958	0	2,000	2,000
5111	COVID 19						0
5140	Advertising/Promotion	0	0				0
5150	Publications/Legal Notices	2,222	2,908	950	1,058	2,000	2,000
5160	Communications	0	0		128		0
5175	Postage	62	25	0	7	25	25
5176	Permit Fees				1,112		0
5182	Equip Rent /Leases				508		0
5190	Maint Struct Impr Grounds			0			0
5200	Equip Maintenance				16		0
5220	Professional Services	238,753	204,992	21,227	4,836	3,000	195,000
5250	Memberships & Dues				1,075		0
5260	Conferences & Meetings	13	8,172	2,223	0		0
5300	Education/Training			0	0		5,000
5510	Engineer Consultant		19,831	87,160	41,531	250,000	120,000
5520	Planning Consultant		7,545	146,698	175,712		150,000
5620	Legal			472	0		0
	Total Maintenance and Operation	241,558	244,294	260,733	226,042	257,075	474,075
	Total Planning	281,454	278,924	278,820	236,186	298,335	547,298
Building Dept 6160							
	Wages and Benefits						
5010	Salary - Full Time	53,275	59,827	59,213	63,209	65,325	164,442
5020	Salary - Part Time	0	0	4,956	9,199	15,000	15,000
5030	Salary - Overtime	282	213	1,362	3,062	0	0
5080	Employee Benefits	12,585	13,046	11,489	0	28,659	0
5081	Tax & Allow			0	8,731		18,816
5082	CalPERS			0	2,007		26,339
5083	CalPERS UAL			10,931	0		14,054
5084	Health Insurance				1,923		15,031
5086	Uniform Allow						0
5087	Workers Comp						7,124
	Total Wages and Benefits	66,142	73,086	87,951	88,131	108,984	260,806
	Maintenance and Operation						
5100	Office Expense	0	0	34	201	75	75
5110	Special Dept Expense	2,322	106	4,351	325	200	200
5111	COVID 19						0

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5140	Advertising/Promotion	0	0	0	0	0	0
5150	Publications / Legal Notice			0			0
5160	Communications	762	764	784	537	800	800
5175	Postage		87	0	0		0
5182	Equip Rent/ Leases				487		0
5185	Janitorial Materials/Maint			36			0
5190	Bldg Maintenance			57	0	100	100
5200	Equip Maintenance			0	0		0
5205	Vehicle Maintenance	239	119	1,639	0	2,000	2,000
5210	Gasoline/Diesel Fuel	908	868	787	1,338	1,000	1,000
5220	Professional Services	27,759	-17,607	0	3,465	0	0
5230	Computer Support Services			619			0
5250	Memberships & Dues	230	40	0	75		0
5260	Conferences & Meetings	0	0	0	13	0	0
5300	Education/Training	0	0	0	95	1,000	1,000
5510	Engineering Consulting			2,000			0
5520	Planning Consultant						0
	<i>Total Maintenance and Operation</i>	32,220	-15,623	10,307	6,536	5,175	5,175
	Capital Expenditures				\$0		
5715	Equipment	144,205	0	270	0	0	0
	<i>Total Capital Expenditures</i>	144,205	0	270	0	0	0
	Total Building	242,567	57,463	98,528	94,667	114,159	265,981
Public Works - Street Maintenance 6200							
	Wages and Benefits						
5010	Salary - Full Time	165,942	89,787	100,640	177,171	136,440	171,348
5020	Salary - Part Time	0	0	0	0		0
5030	Salary - Overtime	1,244	1,112	898	546	1,500	3,000
5080	Employee Benefits	138,105	88,824	85,714	0	95,699	0
5081	Tax & Allow			0	13,501		17,651
5082	CalPERS			0	26,123		32,716
5083	CalPERS UAL			19,250	0		18,703
5084	Health Insurance				84,934		51,370
5086	Uniform Allow						0
5087	Workers Comp						8,774
	<i>Total Wages and Benefits</i>	305,291	179,723	206,502	302,275	233,639	303,562
	Maintenance and Operation						
5100	Office Expense	611	1,573	142	374	150	600
5104	Site/Program Supply				1,405		0
5105	Meal Expense				0		0
5110	Special Dept Expense	19,533	19,484	11,100	195	8,000	0
5111	COVID 19						0
5120	Small Tools		256	1,287	1,135	1,500	2,000
5121	Supplies				13,059		12,000
5130	Clothing/Personal Expense	2,232	1,202	1,606	833	2,500	400
5140	Advertising/Promotion			225			0
5150	Publications/Legal Notices	0	0	0	0	0	0
5160	Communications	1,574	2,354	1,497	1,640	2,000	2,000
5170	Utilities	43,484	41,795	41,218	67,638	42,000	36,775
5175	Postage			7	7		0
5180	Rents & Leases	1,227	5,392	0	621	0	0
5185	Janitorial Materials/Maint	0	0	294	4,354	500	2,510
5190	Maint Struct Impr Grounds	35,354	69,181	4,214	1,500	5,000	1,330
5195	Street Maint Supplies			854	2,934		9,380
5200	Equip Maintenance	971	6,044	3,159	5,662	5,000	19,160
5202	Street Maintenance			1,063	17,751		22,250
5205	Vehicle Maintenance	3,785	9,637	3,736	10,073	7,000	4,100
5210	Gasoline/Diesel Fuel	7,991	2,900	7,764	9,825	6,000	6,595
5220	Professional Services	100,463	70,010	26,242	9,629	30,000	10,725
5250	Memberships & Dues	150	350	315	2,355	350	300
5260	Conferences & Meetings	114	0	13	80	250	1,000
5300	Education/Training	18		50	0	500	1,000
5510	Engineering Consulting			31,196			
5520	Planning Consultant						

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5620	Legal						
5621	Financial Services			0			
	<i>Total Maintenance and Operation</i>	217,507	230,178	135,982	151,070	110,750	132,125
	Capital Expenditures						
5700	Land						
5705	Buildings						
5710	Improvements			102,733			111,800
5715	Equipment-Trailer			0	33,083	47,000	10,000
5720	Vehicles			0			0
5221	County CDBG Project	138,616	851				0
	Adams Ave Recon-G/S to 5th	0		285,000	102,732	495,000	0
	Fowler Ave Sidewalk-Merced/Fresn	70,775		0	0	26,397	0
	Merced St Sidewalks-3rd to 5th			0	0	0	0
	<i>Total Capital Expenditures</i>	209,391	851	387,733	135,815	568,397	121,800
	Total Public Works Streets Maintenance	732,189	410,752	730,217	589,160	912,786	557,487
Public Works - Park Maintenance 6260							
	Wages and Benefits						
5010	Salary - Full Time	0	64,787	63,219	67,335	93,036	130,668
5020	Salary - Part Time	0	164	733	546		0
5030	Salary - Overtime	0	948	223	0	3,000	3,000
5080	Employee Benefits	0	26,538	17,922	0	95,939	0
5081	Tax & Allow				5,211		12,516
5082	CalPERS				12,427		24,265
5083	CalPERS UAL			13,651	0		18,703
5084	Health Insurance						59,631
5086	Uniform Allow						0
5087	Workers Comp						7,604
	<i>Total Wages and Benefits</i>	0	92,437	95,748	85,519	191,975	256,387
	Maintenance and Operation						
5100	Office Expense						
5104	Site/Program Supply				266		0
5110	Special Dept Expense	3,417	8,010	6,370	63	0	0
5111	COVID 19						0
5120	Small Tools	1,004	1,335	1,430	4,211	10,000	2,000
5121	Supplies				7,612		2,300
5130	Clothing/Personal Expense	0	1,753	1,927	1,055	2,300	400
5160	Communications	0	460	0	243	0	0
5170	Utilities	0	0	0	0	0	0
5180	Rents & Leases	0	0	0	1,749	0	0
5185	Janitorial Materials/Maint	43	122	0	2,477	0	2,968
5190	Maint Struct Impr Grounds	14,858	14,634	19,153	1,549	18,000	2,735
5200	Equip Maintenance	7,278	5,664	5,969	12,588	6,000	
5203	Park Maintenance				21,356		3,850
5205	Vehicle Maintenance	4,500	6,405	4,554	2,613	5,000	5,000
5210	Gasoline/Diesel Fuel	4,067	4,990	6,818	5,713		4,545
5220	Professional Services	12,013	8,177	10,270	2,043	10,000	0
5510	Engineering Consulting						0
5520	Planning Consultant						0
5620	Legal						0
5621	Financial Services						0
	<i>Total Maintenance and Operation</i>	47,180	51,550	56,491	63,538	51,300	23,798
	Capital Expenditures						
5700	Land						0
5705	Buildings	0				0	0
5710	Improvements	0					0
5175	Equipment	0	14,514	13,037	0	47,000	0
	<i>Total Capital Expenditures</i>	0	14,514	13,037	0	47,000	0
	Total Public Works-Park Maintenance	47,180	158,501	165,276	149,057	290,275	280,185

Public Works - Animal Control 6270

	Wages and Benefits
5010	Salary - Full Time
5020	Salary - Part Time

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5030	Salary - Overtime						
5080	Employee Benefits						
	<i>Total Wages and Benefits</i>	0	0	0	0	0	0
	Maintenance and Operation						
5100	Office Expense			85	0	0	
5104	Site / Program Supply			14	0	0	
5110	Special Dept Expense	221	102	728	254	750	4,500
5121	Supplies			29	0	0	
5150	Publications/Legal Notices			0	0	0	
5190	Maint Struct Impr Grounds			0	0	0	
5200	Equip Maintenance			0	0	0	
5220	Professional Services	10,445	12,125	10,000	10,170	12,000	12,000
5250	Memberships & Dues			0	0	0	
5260	Conferences & Meetings			0	0	0	
5310	Medical / Labs			30	0	0	
	<i>Total Maintenance and Operation</i>	10,666	12,227	10,728	10,582	12,750	16,500
	Total Public Works Animal Control	10,666	12,227	10,728	10,582	12,750	16,500
Recreation 6400							
	Wages and Benefits						
5010	Salary - Full Time	17,707	18,652	17,431	21,233	23,373	33,618
5020	Salary - Part Time	5,956	3,927	8,170	8,432	12,000	12,000
5030	Salary - Overtime	140	0	0	0	2,700	2,700
5080	Employee Benefits	14,866	15,564	14,983	33	22,398	0
5081	Tax & Allow			1,644			3,129
5082	CalPERS			4,468			7,275
5083	CalPERS UAL			3,351	0		6,075
5084	Health Insurance			8,855			9,957
5086	Uniform Allow			0			0
5087	Workers Comp						936
	<i>Total Wages and Benefits</i>	38,669	38,143	43,935	44,665	60,471	75,690
	Maintenance and Operation						
5100	Office Expense			29	0	50	1,500
5104	Site/Program Supply			3,387			0
5105	Meal Expense			28			0
5110	Special Dept Expense	24,429	26,844	24,561	21,038	26,000	36,000
5111	COVID 19						0
5121	Supplies			100			0
5140	Advertising & Promotion	52		0	0	250	
5150	Publications/Legal Notices			918			0
5182	Equip Rent/Leases			321			2,000
5220	Professional Services			1,500			0
	<i>Total Maintenance and Operation</i>	24,481	26,844	24,590	27,292	26,300	39,500
	Capital Expenditures						
5700	Land						
5705	Buildings						
5710	Improvements				22,500		
5715	Equipment						
5720	Vehicles						
	<i>Total Capital Expenditures</i>	0	0	0	22,500	0	0
	Total Recreation	63,150	64,987	68,525	94,457	86,771	115,190
Senior Center 6700							
	Wages and Benefits						
5010	Salary - Full Time	17,540	18,875	19,235	21,406	21,311	33,618
5020	Salary - Part Time	8,520	9,110	4,042	8,025	15,600	0
5030	Salary - Overtime	0	0	0	0	0	0
5080	Employee Benefits	14,992	15,983	13,622	0	21,745	0
5081	Tax & Allow			0	1,644	0	3,129
5082	CalPERS			0	4,251	0	7,275
5083	CalPERS UAL			5,127	0	0	6,075
5084	Health Insurance				8,892	0	9,957

		Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5086	Uniform Allow				0	0	0
5087	Workers Comp				0	250	
	<i>Total Wages and Benefits</i>	41,052	43,968	42,026	44,218	58,656	60,304
	Maintenance and Operation						
5100	Office Expense		76	0	616	0	0
5104	Site/Program Supply				1,437	0	1,000
5105	Meal Expense			126	23,027	0	70,000
5110	Special Dept Expense	7,302	6,301	4,611	221	7,500	7,500
5111	COVID 19					0	0
5121	Supplies				420	0	1,000
5140	Advertising & Promotion	0	0	0	0	0	0
5150	Publications/Legal Notices	0	0	0	0	0	0
5160	Communications	752	743	652	970	700	700
5170	Utilities	10,995	10,676	8,960	7,731	9,000	9,000
5175	Postage	0	0	7	7	25	25
5182	Equip Rent/Leases				975	0	0
5185	Janitorial Materials/Maint				3,609	0	0
5190	Maint Struct Impr Grounds	42,455	2,402	0	56	1,800	1,800
5200	Equipment Maintenance				1,811	0	0
5220	Professional Services	2,924	3,231	3,261	556	4,000	4,000
5230	Computer Support Services				995	0	0
5250	Memberships & Dues				0	0	0
5260	Conferences & Meetings				673	0	0
5300	Education Training			162	0	0	0
5510	Engineering Consulting					0	0
5520	Planning Consultant					0	0
5620	Legal					0	0
5621	Financial Services					0	0
	<i>Total Maintenance and Operation</i>	64,428	23,429	17,779	43,104	23,025	95,025
	Capital Expenditures						
5700	Land						
5705	Buildings						
5710	Improvements						
5715	Equipment						
5720	Vehicles						
	<i>Total Capital Expenditures</i>	0	0	0	0	0	0
	<i>Total Senior Center</i>	105,480	67,397	59,805	87,322	81,681	155,329
	TOTAL GENERAL FUND EXPENSES	4,080,264	3,743,230	4,283,915	4,500,148	4,913,212	5,529,137
	REVENUE GRAND Totals:	4,438,978	4,083,359	4,476,145	4,738,861	5,009,441	5,529,137
	EXPENSE GRAND Totals:	4,080,264	3,743,230	4,283,915	4,500,148	4,913,212	5,529,137
	Net Increase/(Decrease) in Fund Balance	358,714	340,129	192,230	238,713	96,229	-
	Beginning Fund Balance July 1	2,380,288	2,739,002	3,079,131	3,271,361	3,510,074	3,606,303
	Ending Fund Balance June 30	2,739,002	3,079,131	3,271,361	3,510,074	3,606,303	3,606,303
	Adjustment to Fund Balance	-	-	-	-	-	-
	Adjusted Ending Fund Balance	2,739,002	3,079,131	3,271,361	3,510,074	3,606,303	3,606,303

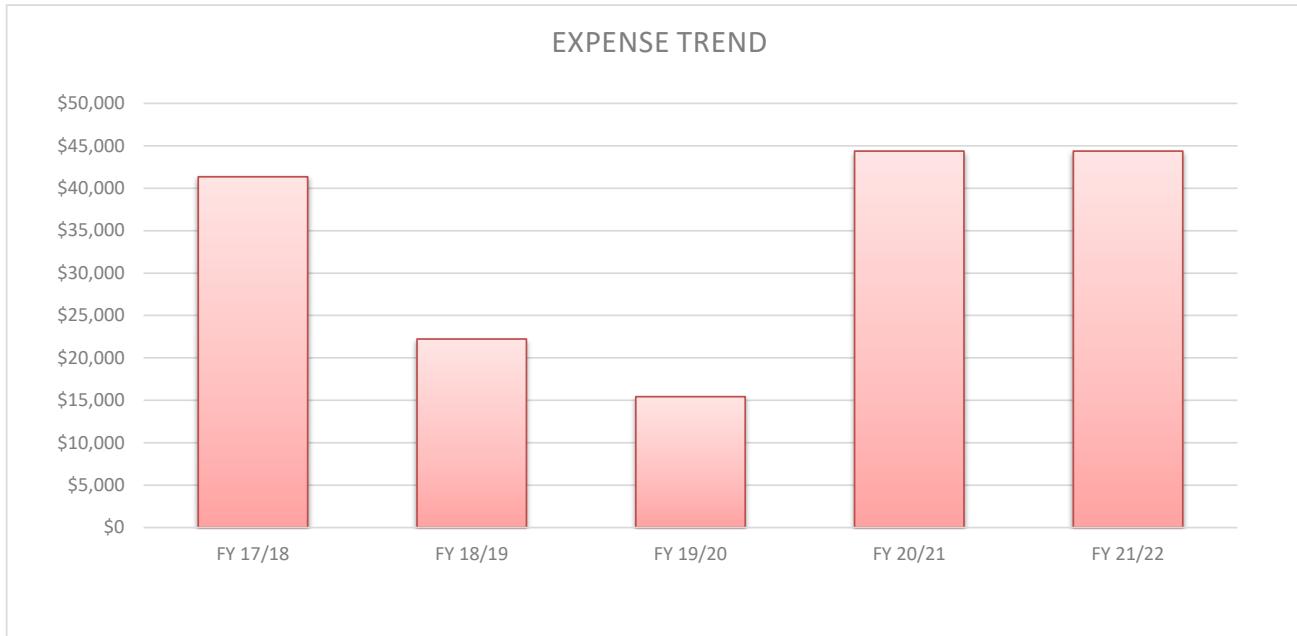
CITY COUNCIL

Description: The City Council serves as the governing body of Fowler. The five members are elected at large and elect a Mayor from among their membership. The City Council provides policy direction and leadership on all City, Successor Agency and Finance Authority matters. The Council delegates the day-to-day administration under the Council/Manager form of government but is ultimately responsible for the direction, operation and finances of the City.

Budget Highlights: The majority of expenditures from the City Council are to fund memberships, dues and training opportunities for the Council members.



City Council	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 15,014	\$ 11,107	\$ 11,162	\$ 11,270	\$ 11,270	
Maintenance and Operation	\$ 26,336	\$ 11,121	\$ 4,267	\$ 33,110	\$ 33,110	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 41,350	\$ 22,228	\$ 15,429	\$ 44,380	\$ 44,380	



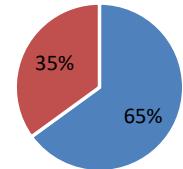
ADMINISTRATION

Description: The Administration is responsible for the administrative leadership of the City staff and the execution of policies and guidelines established by the City Council. All departments of the City and any City entities come under the City Manager's direction. The manager advises the Council on various activities affecting the City, carries out Council direction, goals, and objectives and monitors the performance and accomplishments of the City organization.

Budget Highlights: None

Expenses

- Wages and Benefits
- Maintenance and Operation



Administration	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 214,721	\$ 217,486	\$ 223,103	\$ 242,425	\$ 257,220	6.10%
Maintenance and Operation	\$ 77,970	\$ 111,177	\$ 111,084	\$ 118,350	\$ 138,350	16.90%
Capital Outlay	\$ -	\$ 3,219	\$ 2,480	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 292,691	\$ 331,882	\$ 336,667	\$ 360,775	\$ 395,570	0.00%



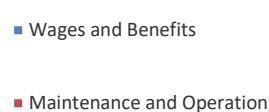
CITY CLERK/HUMAN RESOURCES

Description: The City Clerk records the actions of the City Council and is responsible for records management. The City Clerk assists the public and candidates during the election process to fill City Council seats every two years. The City Clerk also acts as a filing officer and implements the requirements of the Fair Political Practices Commission in the filing of campaign forms and Statements of Economic Interests.

The Human Resources Department manages benefit plan enrollments, unemployment insurance claims, the Employee Assistance Program, staff training/development, maintains employee files, manages employee Worker's Compensation claims, and claims against the City.

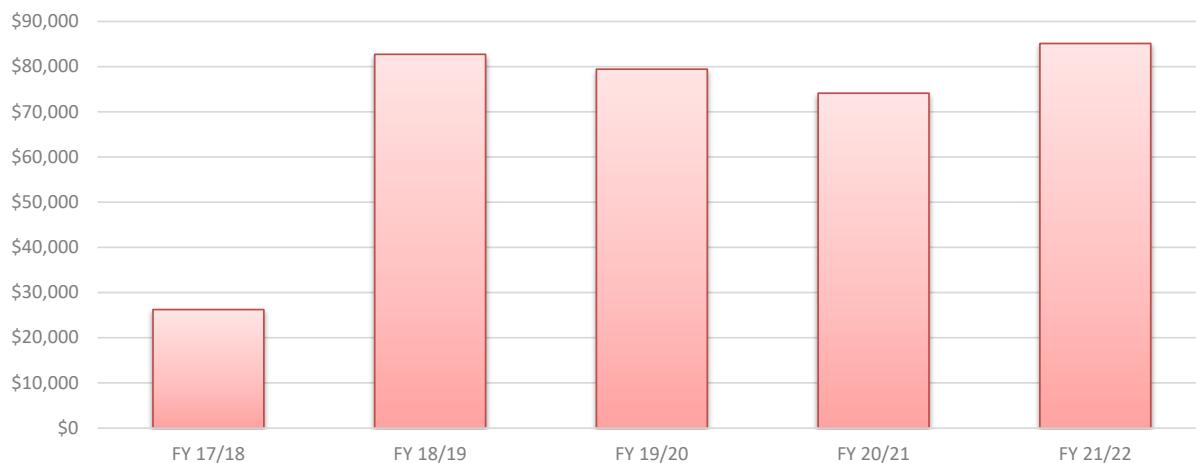
Budget Highlights: This budget includes a nominal increase for city clerk certifications. Including upgrades to City Clerk and HR operations.

Expenses



City Clerk/Human Resources	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 17,985	\$ 71,232	\$ 73,667	\$ 60,823	\$ 62,322	2.46%
Maintenance and Operation	\$ 8,247	\$ 11,496	\$ 5,774	\$ 13,300	\$ 22,800	71.43%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 26,232	\$ 82,728	\$ 79,441	\$ 74,123	\$ 85,122	14.84%

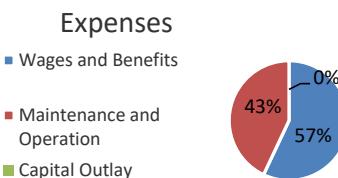
EXPENSE TREND



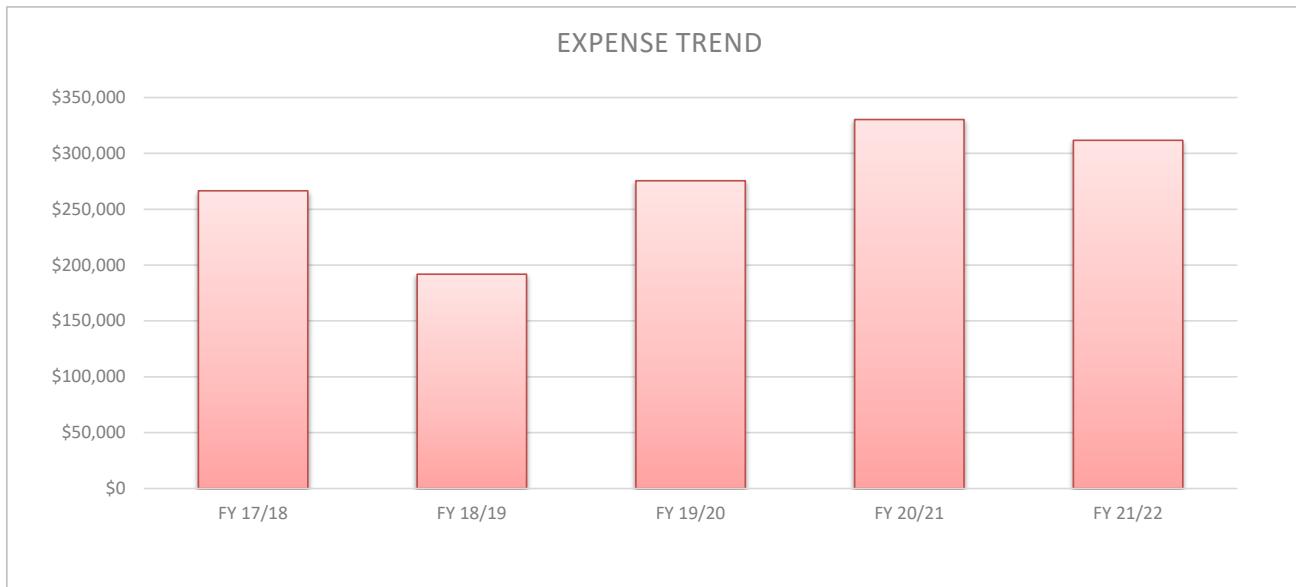
FINANCE

Description: The Finance Department is committed to providing quality customer service and financial services directed toward the control and judicious use of the City's fiscal resources.

Budget Highlights: Additional training opportunities have been budgeted for finance staff.



Finance	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 169,285	\$ 168,226	\$ 177,472	\$ 117,285	\$ 176,592	50.57%
Maintenance and Operation	\$ 97,239	\$ 23,616	\$ 82,745	\$ 135,500	\$ 135,100	-0.30%
Capital Outlay	\$ -	\$ -	\$ 15,277	\$ 77,500	\$ -	0.00%
TOTAL EXPENDITURES	\$ 266,524	\$ 191,842	\$ 275,494	\$ 330,285	\$ 311,692	-5.63%



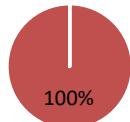
CITY ATTORNEY

Description: The City Attorney is chief legal advisor to the City Council. The City attorney's services include drafting and reviewing ordinances, contracts, resolutions and providing assistance on a variety of legal matters affecting general operations of the City.

Budget Highlights: Legal expenses have remained relatively steady as most expenses are part of the City's retention dues.

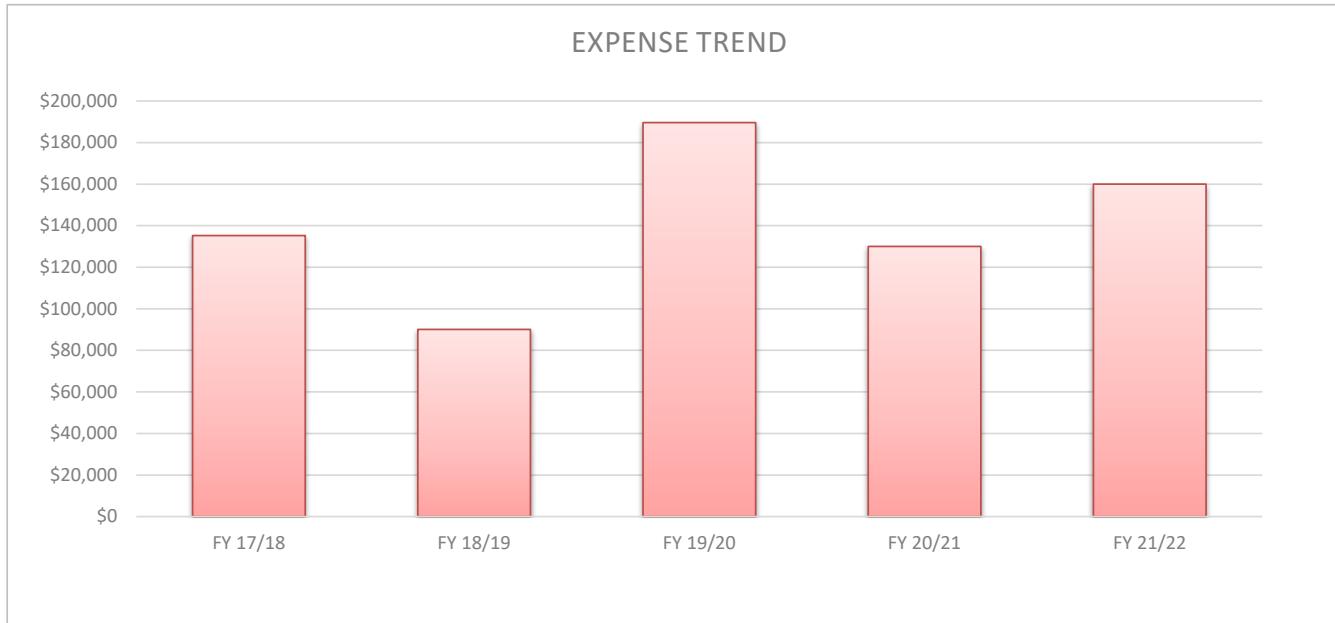
Expenses

Maintenance and Operation
100%



City Attorney	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Maintenance and Operation	\$ 135,232	\$ 90,064	\$ 189,600	\$ 130,000	\$ 160,000	23.08%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 135,232	\$ 90,064	\$ 189,600	\$ 130,000	\$ 160,000	23.08%

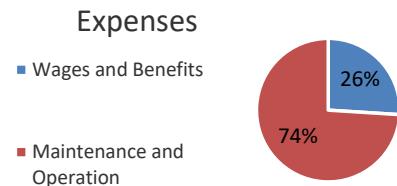
EXPENSE TREND



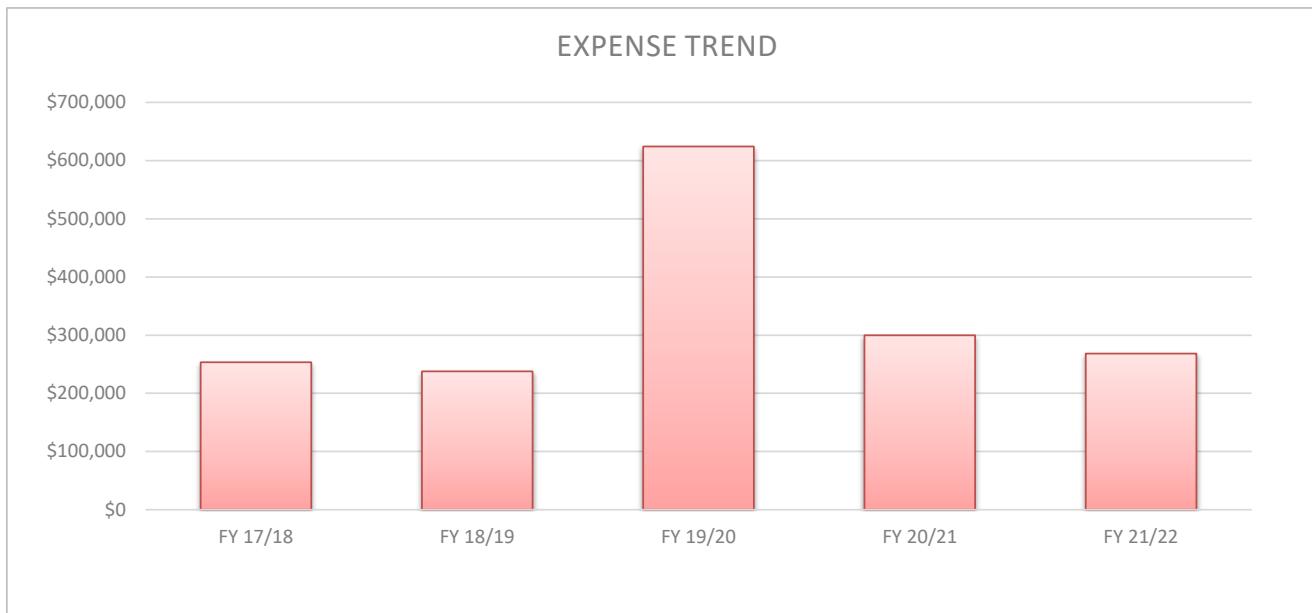
GENERAL GOVERNMENT

Description: This department includes expenses that affect many areas of the city. This budget represents cost not easily identified with any other particular department.

Budget Highlights: Wellness buyback program is allocated under wages & benefits, including insurance premiums, and debt service for 1993-1 assessments.



General Government	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 53,209	\$ 57,326	\$ 48,120	\$ 70,000	\$ 70,000	0.00%
Maintenance and Operation	\$ 200,157	\$ 180,431	\$ 252,684	\$ 229,711	\$ 198,296	-13.68%
Capital Outlay	\$ -	\$ -	\$ 323,367	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 253,366	\$ 237,757	\$ 624,171	\$ 299,711	\$ 268,296	-10.48%

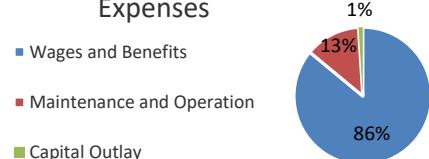


POLICE

Description: The mission of the Fowler Police Department is to ensure the best quality of life for our citizens, by providing a visible presence, effective and timely response to calls for service, innovative community engagement activities, and community-focused policing philosophies. As we continue to integrate the use of existing and emerging technologies into our policing culture, the department continues to build on the public safety footprint it has experienced as the city moves towards its short and long term growth plans.

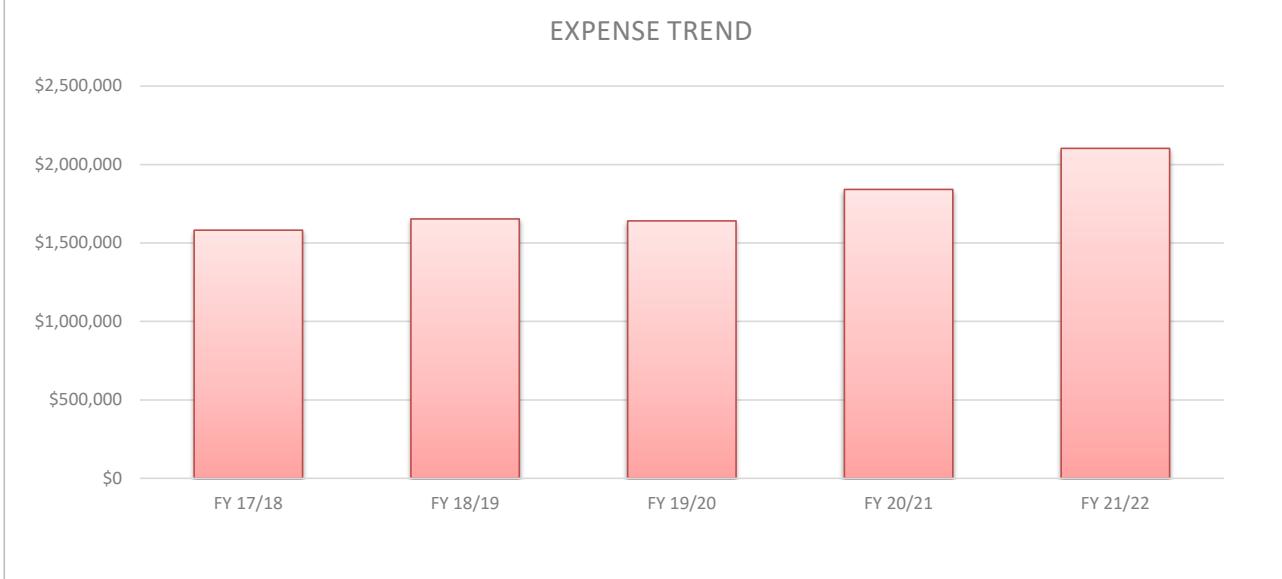
Budget Highlights: Build a city wide camera surveillance network which will add a crucial crime prevention tool as well as enhance crime solvability. Transition our part time Police Records clerk into a full time position which will improve customer service to our citizens as well as meet the increasing need of legislative mandates.

Expenses



Police	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 1,322,363	\$ 1,377,483	\$ 1,345,069	\$ 1,573,188	\$ 1,804,949	14.73%
Maintenance and Operation	\$ 243,923	\$ 222,821	\$ 255,815	\$ 239,200	\$ 273,500	14.34%
Capital Outlay	\$ 15,281	\$ 52,995	\$ 39,802	\$ 29,000	\$ 24,600	0.00%
TOTAL EXPENDITURES	\$ 1,581,567	\$ 1,653,299	\$ 1,640,686	\$ 1,841,388	\$ 2,103,049	14.21%

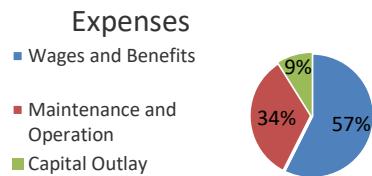
EXPENSE TREND



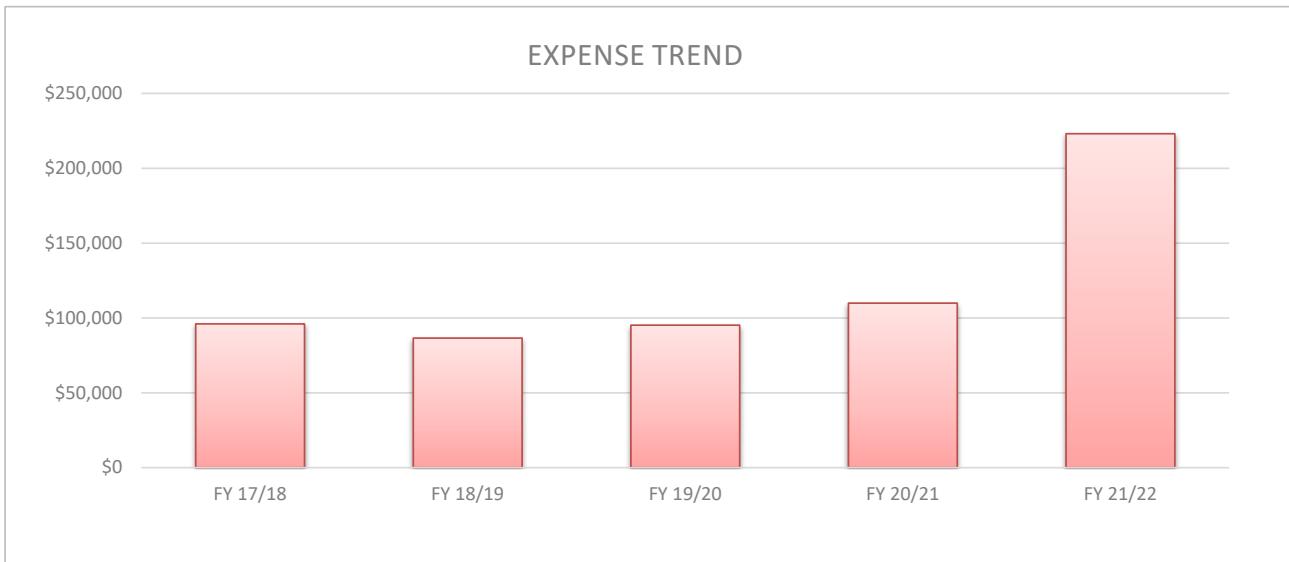
FIRE

Description: The Fowler Volunteer Fire Department currently has 11 filled position with 14 authorized. In 2020 the Fire Department had 884 events which include: fires, medical aid, motor vehicle accidents, standbys, and trainings. Of the 884 events, 367 are medical calls.

Budget Highlights: This budget includes \$13k for fire prevention and SCBA bottles.



Fire	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 27,579	\$ 28,995	\$ 27,366	\$ 37,800	\$ 128,443	239.80%
Maintenance and Operation	\$ 68,438	\$ 57,545	\$ 62,462	\$ 72,100	\$ 75,000	4.02%
Capital Outlay	\$ -	\$ -	\$ 5,345	\$ -	\$ 19,615	0.00%
TOTAL EXPENDITURES	\$ 96,017	\$ 86,540	\$ 95,173	\$ 109,900	\$ 223,058	102.96%



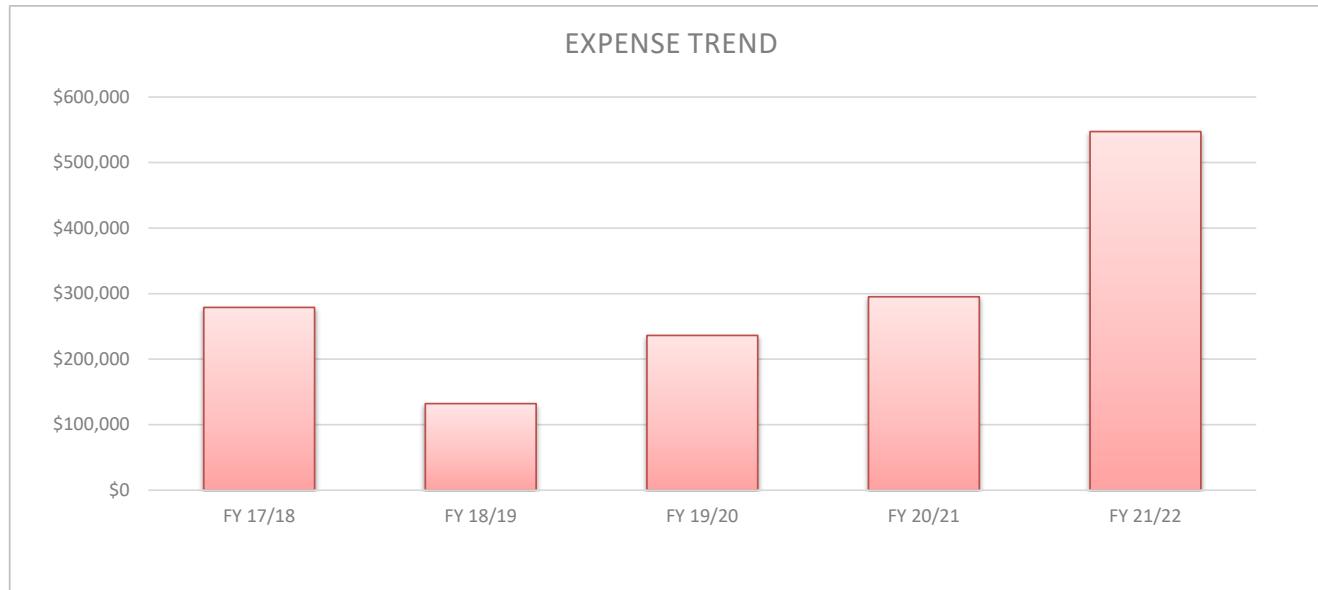
PLANNING

Description: The Community Development Department is responsible for long range land use planning, entitlements, economic development, management of City-owned real estate, and providing support to the Planning Commission. During FY2022, the Department will continue progress on the General Plan, proactively engage with property owners, developers, and businesses to facilitate economic growth, and focus on business process redesign to streamline and expedite the development process.

Budget Highlights: Proposed budget includes funding for the new Community Development Director and Administrative support staff, in addition, the city engineer, the city planner, and completion of the General Plan, some of which is grant reimbursable.



Planning	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 34,630	\$ 18,087	\$ 10,144	\$ 38,129	\$ 73,223	92.04%
Maintenance and Operation	\$ 244,294	\$ 114,035	\$ 226,042	\$ 257,075	\$ 474,075	84.41%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 278,924	\$ 132,122	\$ 236,186	\$ 295,204	\$ 547,298	85.40%

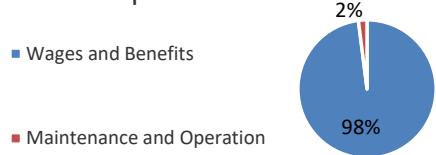


BUILDING

Description: Building & Safety Department is responsible for inspections related to fire, life, health, safety, accessibility, and occupancy requirements for compliance with national, state and local building codes, as well as applicable planning regulations and standards. The Department is also responsible for proactive and reactive code enforcement. During FY2022, the Department will focus on business process redesign, leveraging existing technology to enhance service levels, and develop ordinances and processes for enhanced proactive code enforcement.

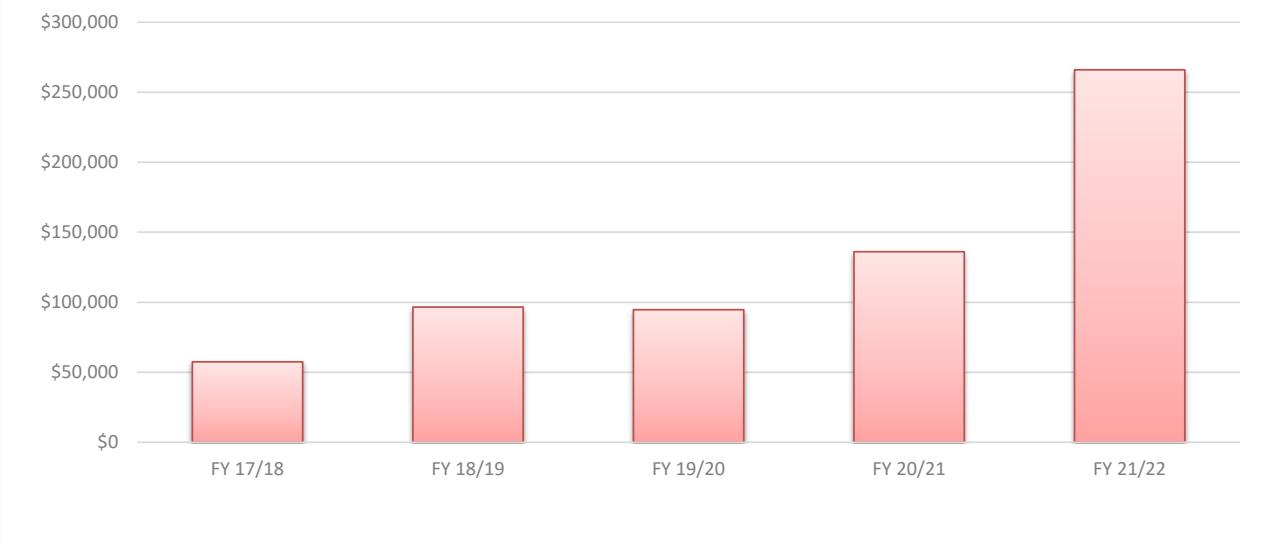
Budget Highlights: City's building division continue to see increased demand. Many expenditures for consultant services and code enforcement officers will be offset by development fees and citation revenue.

Expenses



Building	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 73,086	\$ 87,951	\$ 88,131	\$ 130,897	\$ 260,806	99.25%
Maintenance and Operation	\$ (15,623)	\$ 8,307	\$ 6,536	\$ 5,175	\$ 5,175	
Capital Outlay	\$ -	\$ 270	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 57,463	\$ 96,528	\$ 94,667	\$ 136,072	\$ 265,981	95.47%

EXPENSE TREND



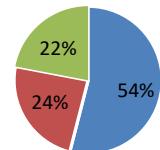
PUBLIC WORKS-STREET MAINTENANCE

Description: The Street Maintenance Fund is responsible for maintenance of our local streets both collector and arterial. Services include but are not limited to signage, stripping, lighting, pothole patching, sidewalk repairs, weed/trash abatement and tree maintenance.

Budget Highlights: Sweeping services are contracted out with Central Valley Sweeping, Inc.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Public Works-Street Maintenance	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
EXPENDITURES						
Wages and Benefits	\$ 179,723	\$ 206,502	\$ 302,275	\$ 204,129	\$ 303,562	48.71%
Maintenance and Operation	\$ 230,178	\$ 134,919	\$ 151,070	\$ 121,750	\$ 132,125	8.52%
Capital Outlay	\$ -	\$ 285,000	\$ 135,815	\$ 568,397	\$ 121,800	-78.57%
TOTAL EXPENDITURES	\$ 409,901	\$ 626,421	\$ 589,160	\$ 894,276	\$ 557,487	-37.66%

EXPENSE TREND



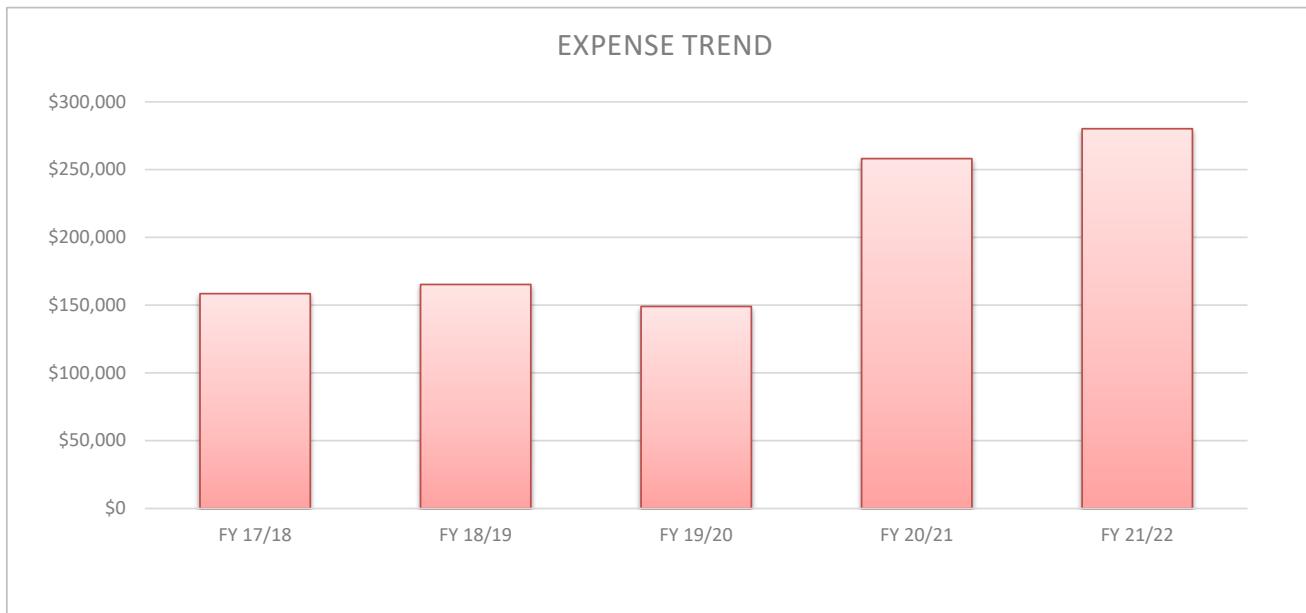
PUBLIC WORKS-PARK MAINTENANCE

Description: Parks maintenance maintains all Parks, Subdivision Landscaping on main streets, properties in the public right-of-way, traffic medians, and islands. Janitorial Services are provided by City personnel.

Budget Highlights: FY 2022 goals include . A new Maintenance Worker will be added for additional janitorial services for parks and city facilities.



Public Works-Park Maintenance	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Wages and Benefits	\$ 92,437	\$ 95,748	\$ 85,519	\$ 171,827	\$ 256,387	49.21%
Maintenance and Operation	\$ 51,550	\$ 56,491	\$ 63,538	\$ 51,300	\$ 23,798	-53.61%
Capital Outlay	\$ 14,514	\$ 13,037	\$ -	\$ 35,000	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 158,501	\$ 165,276	\$ 149,057	\$ 258,127	\$ 280,185	8.55%



PUBLIC WORKS-ANIMAL CONTROL

Description: This fund handles Animal Control Services specifically dogs and cats that are deemed dangerous, abandoned, deceased or lost.

Budget Highlights: The City is currently under contract with Second Chance Animal Shelter.

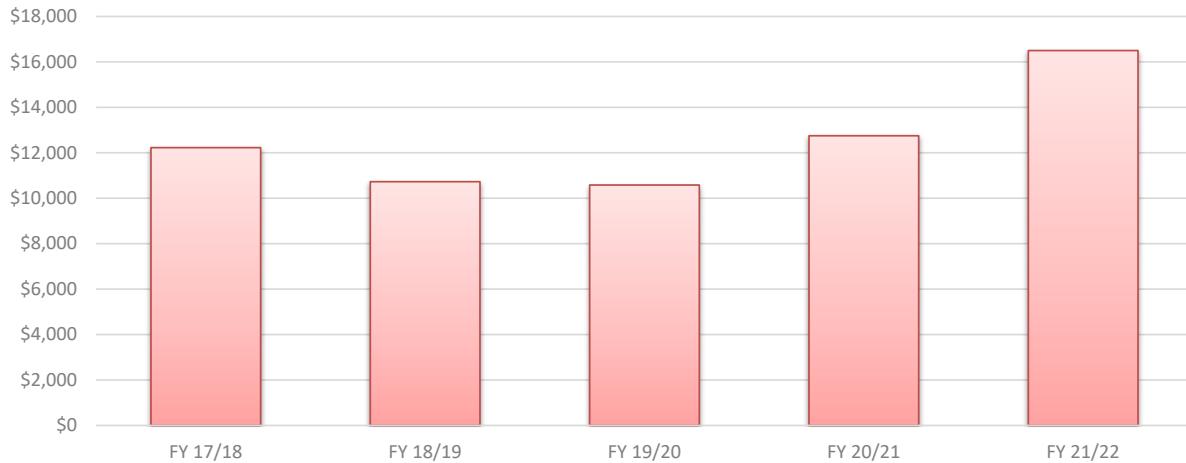
Expenses

■ Maintenance and Operation

100%

Public Works-Animal Control	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
EXPENDITURES						
Maintenance and Operation	\$ 12,227	\$ 10,728	\$ 10,582	\$ 12,750	\$ 16,500	29.41%
TOTAL EXPENDITURES	\$ 12,227	\$ 10,728	\$ 10,582	\$ 12,750	\$ 16,500	29.41%

EXPENSE TREND



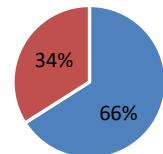
RECREATION

Description: The Fowler Recreation Department offers community recreational and leisure activities. Some of the activities offered are the Easter Egg Hunt Summer Swim, Fowler's Farmers Market, Spring Fest, Fabulous 4th of July Program, Christmas Tree Lighting and Children's Shopping Day.

Budget Highlights: Goals of FY2022 include creating new end of the summer events like Hot Summer Nights, Movies in the Park , and Taco Throw Down and while continuing to build and grow our current program.

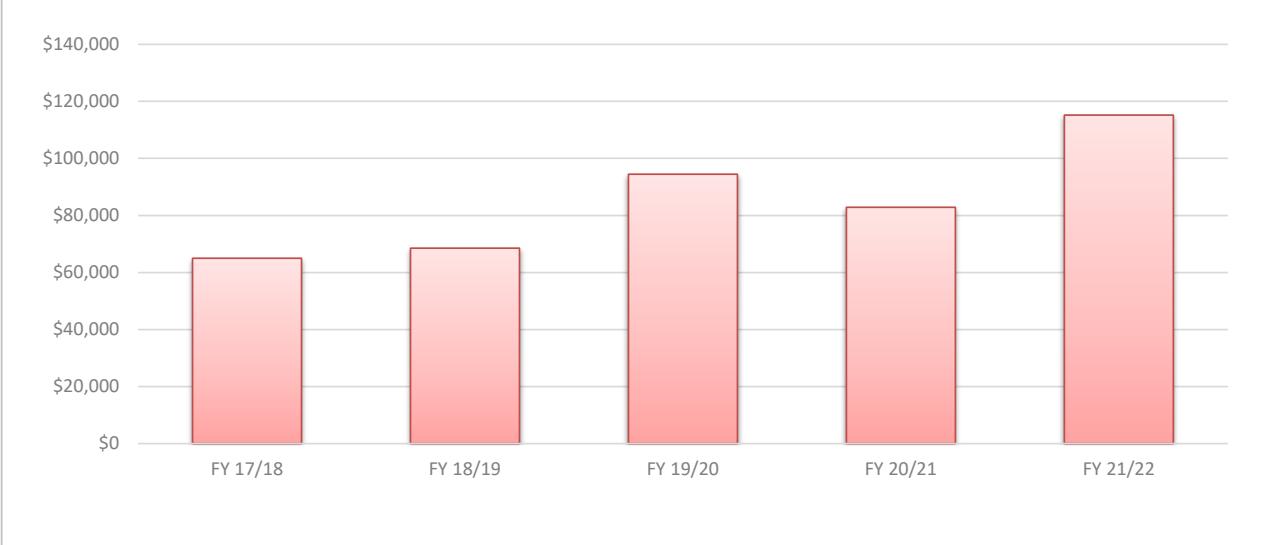
Expenses

- Wages and Benefits
- Maintenance and Operation



Recreation	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
EXPENDITURES						
Wages and Benefits	\$ 38,143	\$ 43,935	\$ 44,665	\$ 56,552	\$ 75,690	33.84%
Maintenance and Operation	\$ 26,844	\$ 24,590	\$ 27,292	\$ 26,300	\$ 39,500	50.19%
Capital Outlay	\$ -	\$ -	\$ 22,500	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 64,987	\$ 68,525	\$ 94,457	\$ 82,852	\$ 115,190	39.03%

EXPENSE TREND

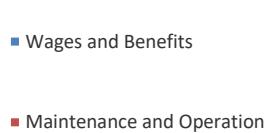


SENIOR CENTER

Description: To provide nutritious meals for persons 60 years of age or older. We offer programs, wellness, fitness classes, bingo and social activities to those within this age group.

Budget Highlights: The program continues to deliver approximately 66 meals per day, Monday-Friday.

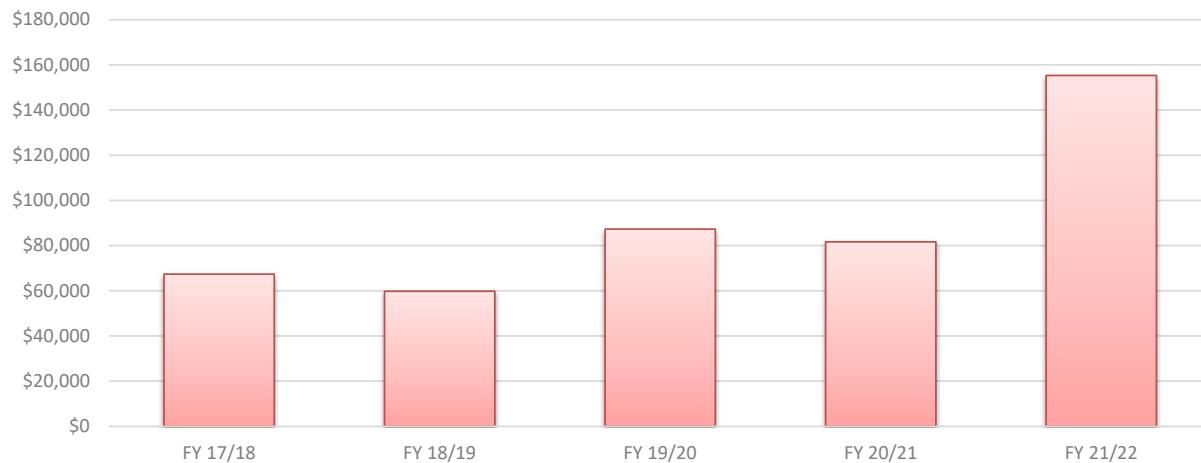
Expenses



Senior Center

	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
EXPENDITURES						
Wages and Benefits	\$ 43,968	\$ 42,026	\$ 44,218	\$ 58,656	\$ 60,304	2.81%
Maintenance and Operation	\$ 23,429	\$ 17,779	\$ 43,104	\$ 23,025	\$ 95,025	312.70%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 67,397	\$ 59,805	\$ 87,322	\$ 81,681	\$ 155,329	90.17%

EXPENSE TREND



SPECIAL REVENUE FUNDS

**CITY OF FOWLER
SPECIAL REVENUE FUND
FISCAL YEAR 2021-2022**

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	Actual	Actual	Budget	Budget
Fund: Utility Users Tax Fund 200						
Department: 2000						
REVENUES						
3301 Interest Income	476	-	-	-	500	500
3407 Utility Tax	407,125	424,838	485,420	276,502	380,000	400,000
3901 Transfer In	-	1,038	-	-	-	-
Total Revenues	407,601	425,876	485,420	276,502	380,500	400,500
EXPENDITURES						
200 General Utility Dept 200						
5110 Special Dept Expense	-	-	722	-	-	-
5220 Professional Services	-	-	37	-	-	-
5720 Vehicles	-	-	6,396	-	-	-
5900 Transfers Out	-	-	-	6,405	-	-
2020 Capital Exp - Police 2020						
5715 Equipment	-	-	-	-	28,101	-
5720 PD Vehicle	-	44,554	5,235	-	-	-
Ammunition	1,140	-	-	-	-	-
Other	10,000	-	-	-	-	-
PD Transfer to Gen Fund	110,810	-	-	-	85,000	-
2030 Capital Exp - Fire 2030	-	-	-	-	-	-
5220 Townsend Public Serv	10,000	(97,298)	-	-	-	-
5110 Special Dept Expense	-	53,279	8,307	-	-	-
5710 Improvements						
5801 Fire Station Principal Pymt	-	54,000	-	-	-	20,000
5802 Fire Station Interest Pymt	-	-	-	-	-	30,000
5900 Fire Transfer to Gen Fund	30,000	459,500	285,230	-	-	-
2040 Parks & Recreation 2040	-	-	-	-	-	-
5110 Youth Sports Contributions	2,000	4,000	-	-	4,000	4,000
5220 School District Park Agrmt	54,000	54,000	-	-	25,000	-
5220 School District Contribution	25,000	25,000	-	-	-	-
Neighborhood Park	155,835	-	-	-	-	-
Public Serv	10,000	-	-	-	-	-
5715 Equipment	-	-	11,794	-	-	-
5900 Proposed Deficit Transfer to Gen Fund						
Senior Transfer to Gen Fund	-	-	-	-	-	85,525
Recreation Transfer to Gen Fund	15,000	-	-	-	60,000	70,000
Parks Transfer to Gen Fund	-	-	-	-	60,000	60,000
Total Expenditures	423,785	597,035	305,927	46,300	413,272	329,325
REVENUE Totals:	407,601	425,876	485,420	276,502	380,500	400,500
EXPENSE Totals:	423,785	597,035	305,927	46,300	413,272	329,325
REVENUE/(EXPENDITURES)	(16,184)	(171,159)	179,493	230,202	(32,772)	71,175

Fund: District Sales Tax 201

Department: 2010

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	Actual	Actual	Budget	Budget
REVENUES						
3301 Interest Income						
3402 Sales Tax	-	-	472,043	-	-	-
3403 District Sales Tax	-	-	94,499	930,000	1,000,000	-
Total Revenues	-	-	566,542	930,000	1,000,000	-
EXPENDITURES						

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	2018-2019	2019-2020	Budget	Budget
5083 CalPERS UAL	-	-	-	-	46,874	-
5710 Camera Project	-	-	-	-	-	75,000
5710 Professional Services	-	-	-	-	-	200,000
5900 Cal PERS UAL Transfer	-	-	-	-	-	322,562
5900 Police Vehicle Transfer	-	-	-	-	50,000	65,000
Total Expenditures	-	-	-	-	96,874	662,562
REVENUE Totals:	-	-	-	566,542	930,000	1,000,000
EXPENSE Totals:	-	-	-	-	96,874	662,562
REVENUE/(EXPENDITURES)	-	-	-	566,542	833,126	337,438
Fund: COPS Grant 206						
Department: 6120						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3615 COPS Program Income		188,163	97,550	149,958		125,000
3621 COPS Grant	-	-	-	-	-	-
Total Revenues	-	188,163	97,550	149,958	125,000	125,000
EXPENDITURES						
5710 Police Vehicle	-	-	-	-	50,000	65,000
5710 Camera Project	-	-	-	-	-	75,000
5900 Transfer to Gen Fund- 1 FT Position	-	-	-	-	100,000	125,000
Total Expenditures	-	-	-	-	150,000	265,000
REVENUE Totals:	-	188,163	97,550	149,958	125,000	125,000
EXPENSE Totals:	-	-	-	-	150,000	265,000
REVENUE/(EXPENDITURES)	-	188,163	97,550	149,958	(25,000)	(140,000)
Fund: CARES FUNDING (COVID 19) 208						
Department: 2080						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3650 Program Income	-	-	-	-	-	79,688
Total Revenues	-	-	-	-	-	79,688
EXPENDITURES						
5111 5111 COVID expenditures	-	-	-	-	-	1,696
6020 Admin COVID	-	-	-	-	-	2,251
6120 Police COVID	-	-	-	723	-	1,300
6130 Fire COVID	-	-	-	620	-	934
6200 Street Maint COVID	-	-	-	-	-	20,259
6260 Park Maint COVID	-	-	-	-	-	1,235
6700 Sen Center COVID	-	-	-	-	-	35,641
Temp Outdoor Bus Ops (Res 2475)	-	-	-	-	-	500
Business Assistance (Res 2481)	-	-	-	-	-	9,000
5220 Professional Services	-	-	-	-	-	-
5710 Improvements	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	1,343	-	72,816
REVENUE Totals:	-	-	-	-	-	79,688
EXPENSE Totals:	-	-	-	1,343	-	72,816
REVENUE/(EXPENDITURES)	-	-	-	(1,343)	-	6,872
Fund: Recycle Grant 209						
Department: 2090						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3619 Recycle Grant	-	-	5,000	5,000	5,000	5,000
Total Revenues	-	-	5,000	5,000	5,000	5,000
EXPENDITURES						
5110 Special Dept Expense	-	-	1,000	-	-	-
5177 Donations	-	-	-	-	1,500	-

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	Actual	Actual	Budget	Budget
5710 Graduation (Improvements)	-	-	-	1,000	1,000	1,000
5900 Community Serv Orgs	-	-	-	-	4,000	4,000
Total Expenditures	-	-	1,000	2,500	5,000	5,000
REVENUE Totals:	-	-	5,000	5,000	5,000	5,000
EXPENSE Totals:	-	-	1,000	2,500	5,000	5,000
REVENUE/(EXPENDITURES)	-	-	4,000	2,500	-	-
Fund: Gas Tax Fund 210						
Department: 2100						
REVENUES						
3301 Interest Income	99	-	-	-	-	-
3601 Gas Tax 2105	33,399	-	37,738	33,693	35,355	36,536
3602 Gas Tax 2106	21,541	-	22,422	21,566	26,163	22,745
3603 Gas Tax 2107	42,344	-	43,063	42,543	45,707	46,466
3604 Gas Tax 2107.5	2,000	-	2,000	2,000	2,000	2,000
3621 Traffic Congestion Relief	-	-	-	-	-	-
3622 Gas Tax 2103	15,865	-	17,353	45,544	26,253	49,735
RMRA & State Loan repay	-	-	-	-	40,385	-
Total Revenues	115,248	-	122,576	145,346	175,863	157,482
EXPENDITURES						
210 210 General Exp						
5003 Transfer Out - Gen St Maint	36,070	-	-	-	50,000	-
5195 Street Maint Supplies			1,744	1,910		
5715 Equipment			7,409	-		
2100 2100 Expenses						
5100 Office Expense			-	-		
5190 Structural Maint			8,784	-		
5195 Street Maint Supplies			5,463	5,684		
5200 Equipment Maint			8,017	4,212		
5202 Street Maintenance			821	4,296		
5220 Professional Services			4,663	10,860		
5900 Transfer to 327 Debt Service	79,220	-	-	-	100,000	97,600
Total Expenditures	115,290	-	36,901	26,962	150,000	97,600
REVENUE Totals:	115,248	-	122,576	145,346	175,863	157,482
EXPENSE Totals:	115,290	-	36,901	26,962	150,000	97,600
REVENUE/(EXPENDITURES)	(42)	-	85,675	118,384	25,863	59,882
Fund: Traffic Congestion Relief Fund 211						
Department: 2110						
Revenues						
3301 Interest Income	-	-	-	-	-	-
3650 Program Income	-	-	-	-	407,821	-
Total Revenues	-	-	-	-	407,821	-
Expenditures						
5510 Engineering Consulting	-	-	-	-	111,745	-
5708 Street Project	-	-	-	-	4,257	-
5710 Improvements	-	-	-	-	80,092	-
5900 Tr to Gen Fund St Maint	-	-	-	-	-	-
Total Expenditures	-	-	-	-	196,094	-
REVENUE Totals:	-	-	-	-	407,821	-
EXPENSE Totals:	-	-	-	-	196,094	-
REVENUE/(EXPENDITURES)	-	-	-	-	211,727	-
Fund: LTF Article 3 Fund 220						
Department: 2200						
Revenues						
3301 Interest Income	60	-				

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	Actual	Actual	Budget	Budget
3605 LTF - Article 3	4,214	-	-	-	4,214	16,000
Total Revenues	4,274	-	-	-	4,214	16,000
Expenditures						
5190 Structural Maintenance			3,736			
5900 Tr to G.F.-St Maint	-		-			
Total Expenditures	-	-	3,736	-	-	-
REVENUE Totals:	4,274	-	-	-	4,214	16,000
EXPENSE Totals:	-	-	3,736	-	-	-
REVENUE/(EXPENDITURES)	4,274	-	(3,736)	-	4,214	16,000
Fund: LTF Article 8 Fund 225						
Department: 2250						
Revenues						
3301 Interest Income	646	255	442	-	300	300
3606 LTF - Article 8	195,998	125,477	-	-	170,602	665,000
3900 Transfers In (Old Advance)	-	-	-	-		
Total Revenues	196,644	125,732	442	-	170,902	665,300
Expenditures						
5202 Dept 225 Street Maint	-	-	-	2,459	-	-
5170 Utilities - Street Lighting	62,997	62,927	80,970	83,257	74,603	83,257
5202 Dept 2250 Street Maint	-	-	-	7,378	-	-
5220 Professional Services	30,685	27,528	28,593	12,659	26,134	33,000
5801 Principal Payments	-	17,254	-	-	-	-
5900 Tr to Gen Fund St Maint	7,599	-	-	-	-	-
Total Expenditures	101,281	107,709	109,563	105,753	100,737	116,257
REVENUE Totals:	196,644	125,732	442	-	170,902	665,300
EXPENSE Totals:	101,281	107,709	109,563	105,753	100,737	116,257
REVENUE/(EXPENDITURES)	95,363	18,023	(109,121)	(105,753)	70,165	549,043
Fund: Measure C Fund 230						
Department: 2300						
Revenues						
3301 Interest Income	1,442	307	531	-	-	-
3001 Current Year Secured		268	-	-		
3607 Measure C		6,027	-	-		
3630 Measure C-Street Maint	109,651	107,677	88,277	118,996	110,661	110,661
3631 Measure C-ADA Comply	3,710	3,844	2,962	4,021	3,873	3,873
3632 Measure C-Flex Spending	119,033	127,587	102,825	134,623	123,740	123,740
3709 Other Reimbursement	-	-	-	-	-	-
3900 Transfers In	-	-	-	-	-	-
Total Revenues	233,836	245,710	194,595	257,640	238,274	238,274
Expenditures						
5220 Projects						
Fowler Ave Overlay	-	-	-	-	-	-
Manning Ave-Reconstruction	-	-	-	-	-	-
2013 St Main	-	-	-	-	-	-
Reclamite Treatment	174,572	-	-	-	-	-
Vine St (GS to 4th) HMA overlay	SB1/Measure (-	-	-	-	270,000
ADA repairs	-	-	-	-	-	25,000
ADA Transition Plan Update	-	-	-	-	-	75,000
Main St (3rd to Adams) HMA overlay	-	-	-	-	-	265,000
Slurry Seal	-	-	-	-	300,000	-
WestSide Traffic Study	-	-	-	-	-	-
5710 Improvements	-	-	-	2,725	-	-
5900 Tr to G.F.-St Maint	100,000	-	-	-	50,000	-
Total Expenditures	274,572	-	-	2,725	350,000	635,000

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
REVENUE Totals:	233,836	245,710	194,595	257,640	238,274	238,274
EXPENSE Totals:	274,572	-	-	2,725	350,000	635,000
REVENUE/(EXPENDITURES)	(40,736)	245,710	194,595	254,915	(111,726)	(396,726)
Fund: Traffic Congestion Relief Fund-SB1 235						
Department: 2350						
Revenues						
3301 Interest Income	78	-	-	-	-	-
3623 Other Gas Tax Revenue	-	-	101,636	76,838	100,000	123,983
3624 Prop 1B	-	-	-	40,516	-	-
Total Revenues	78	-	101,636	117,354	100,000	123,983
Expenditures						
5708 Street Project	-	-	88,769	-	-	-
5710 Main St Paving	-	-	-	-	205,108	252,505
5900 Tr to G.F.-St Maint	54,162	-	-	-	-	-
Total Expenditures	54,162	-	88,769	-	205,108	252,505
REVENUE Totals:	78	-	101,636	117,354	100,000	123,983
EXPENSE Totals:	54,162	-	88,769	-	205,108	252,505
REVENUE/(EXPENDITURES)	(54,084)	-	12,867	117,354	(105,108)	(128,522)
Fund: CDBG - Community Development Block Grant Fund 250						
Department: 2500						
Revenues						
3301 Interest Income	767	-	-	-	-	-
3650 Program Income	44,670	68,911	23,728	35,299	65,000	65,000
Total Revenues	45,437	68,911	23,728	35,299	65,000	65,000
Expenditures						
5220 Professional Services	173,820	26	-	20	-	-
5710 6th St House	72,133	-	-	-	-	-
Total Expenditures	245,953	26	-	20	-	-
REVENUE Totals:	45,437	68,911	23,728	35,299	65,000	65,000
EXPENSE Totals:	245,953	26	-	20	-	-
REVENUE/(EXPENDITURES)	(200,516)	68,885	23,728	35,279	65,000	65,000
Fund: AB1600 - General Services Fund 710						
Department: 7100						
Revenues						
3301 Interest Income	175	74	128	-	-	-
3810 Development Fees	10,372	39,352	5,173	11,102	20,000	20,000
Total Revenues	10,547	39,426	5,301	11,102	20,000	20,000
Expenditures						
5120 Small Tools	-	-	4,337	-	-	-
5510 Engineering Consultant	-	-	120	1,440	-	-
5520 Planning Consultant	-	-	24,487	92,202	-	-
5621 Financial Services	-	-	860	27,350	-	-
5220 Professional Services	-	-	11,611	-	-	-
5510 Engineering Consultant	-	-	-	2,160	-	-
5520 Planning Consultant	-	2,027	104	-	-	-
5620 Legal	-	-	-	40	-	-
5700 Land	-	-	-	-	-	-
5705 Buildings	-	-	-	-	-	-
Gen Plan	35,048	-	-	-	75,000	-
Impact Fee Study	-	-	-	-	7,000	-
Total Expenditures	35,048	2,027	41,519	123,192	82,000	-
REVENUE Totals:	10,547	39,426	5,301	11,102	20,000	20,000
EXPENSE Totals:	35,048	2,027	41,519	123,192	82,000	-

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	2018-2019	2019-2020	Budget	Budget
REVENUE/(EXPENDITURES)	(24,501)	37,399	(36,218)	(112,090)	(62,000)	20,000

Fund: AB1600 - Law Enforcement Fund 720

Department: 7200

Revenues						
3301 Interest Income	510	236	410	-	-	-
3820 Development Fees	33,323	128,947	14,909	34,713	65,000	65,000
Total Revenues	33,833	129,183	15,319	34,713	65,000	65,000
Expenditures						
Dev Fee Study	32,826	-	-	-	7,000	-
5220 Professional Services	-	-	-	-	-	200,000
Total Expenditures	32,826	-	-	-	7,000	200,000
REVENUE Totals:	33,833	129,183	15,319	34,713	65,000	65,000
EXPENSE Totals:	32,826	-	-	-	7,000	200,000
REVENUE/(EXPENDITURES)	1,007	129,183	15,319	34,713	58,000	(135,000)

Fund: AB1600 - Fire Fund 730

Department: 7300

Revenues						
3301 Interest Income	944	415	719	-	-	-
3830 Development Fees	42,901	165,332	19,202	44,711	80,000	80,000
Total Revenues	43,845	165,747	19,921	44,711	80,000	80,000
Expenditures						
5900 Transfers Out 730			510,352			
Professional Services	-	-	-	-	-	-
Fire Station	-	-	-	-	100,000	-
Dev Fee FY 19	32,826	-	-	-	7,000	-
Total Expenditures	32,826	-	510,352	-	107,000	-
REVENUE Totals:	43,845	165,747	19,921	44,711	80,000	80,000
EXPENSE Totals:	32,826	-	510,352	-	107,000	-
REVENUE/(EXPENDITURES)	11,019	165,747	(490,431)	44,711	(27,000)	80,000

Fund: AB1600 - Street Maintenance Funds 740

Department: 7400

Revenues						
3301 Interest Income	-	-	-	-	-	-
3840 Street Development Fees	-	83,608	-	-	80,000	80,000
Total Revenues	-	83,608	-	-	80,000	80,000
Expenditures						
Transfers Out	-	-	-	-	-	-
5510 Engineering Consultant			480			
5520 Planning Consultant				4,103		
Total Expenditures	-	-	480	4,103	-	-
REVENUE Totals:	-	83,608	-	-	80,000	80,000
EXPENSE Totals:	-	-	480	4,103	-	-
REVENUE/(EXPENDITURES)	-	83,608	(480)	(4,103)	80,000	80,000

Fund: AB1600 - Parks Fund 750

Department: 7500

Revenues						
3301 Interest Income	-	39	68	-	-	-
3850 Development Fees	97,295	163,594	38,499	114,867	80,000	80,000
Total Revenues	97,295	163,633	38,567	114,867	80,000	80,000
Expenditures						
Professional Services	69,942	-	-	-	-	-

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	2018-2019	2019-2020	Budget	Budget
Neighborhood Park	56,734	-	-	-	-	-
Grange/ Dev Fee Study19	32,826	-	-	-	7,000	-
Transfers Out	42,376	-	-	-	-	-
5510 Engineering Consultant	-	-	-	-	-	-
5520 Planning Consultant	-	-	-	4,103	-	-
5710 Improvements-New Park	-	-	-	-	-	45,000
5710 Improvements-Shading Structure & Equip	-	-	-	-	-	23,000
Total Expenditures	201,878	-	-	4,103	7,000	68,000
REVENUE Totals:	97,295	163,633	38,567	114,867	80,000	80,000
EXPENSE Totals:	201,878	-	-	4,103	7,000	68,000
REVENUE/(EXPENDITURES)	(104,583)	163,633	38,567	110,764	73,000	12,000

Fund: AB1600 - Water Fund 760

Department: 7600

Revenues						
3301 Interest Income	393	215	372	-	-	-
3860 Water Development Fees	67,634	141,063	12,708	49,046	70,000	70,000
3901 Transfers In		36,236				
Total Revenues	68,027	141,278	13,080	49,046	70,000	70,000
Expenditures						
5190 Structural Maintenance	-	-	-	-	-	-
VFD install well 5A	-	-	-	-	-	-
Repair or Abandon Well 3	-	-	-	-	-	-
Dev Fee Study	-	-	-	-	7,000	-
5220 Professional Services						
5510 Engineering Consulting				6,675		
Total Expenditures	-	-	-	6,675	7,000	-
REVENUE Totals:	68,027	141,278	13,080	49,046	70,000	70,000
EXPENSE Totals:	-	-	-	6,675	7,000	-
REVENUE/(EXPENDITURES)	68,027	141,278	13,080	42,371	63,000	70,000

Fund: AB1600 - Sewer Fund 770

Department: 7700

Revenues						
3301 Interest Income	1,186	618	1,070	-	400	400
3870 Development Fees	113,715	359,900	61,224	149,483	80,000	80,000
Total Revenues	114,901	360,518	62,294	149,483	80,400	80,400
Expenditures						
Dev Fee Study			-	-	7,000	-
Transfers Out	89,712	-	-	-	-	-
Total Expenditures	89,712	-	-	-	7,000	-
REVENUE Totals:	114,901	360,518	62,294	149,483	80,400	80,400
EXPENSE Totals:	89,712	-	-	-	7,000	-
REVENUE/(EXPENDITURES)	25,189	360,518	62,294	149,483	73,400	80,400

Fund: AB1600 - Storm Drain Fund 780

Department: 7800

Revenues						
3301 Interest Income	105	50	86	-	-	-
3880 Development Fees	2,511	49,039	4,415	9,612	20,000	20,000
Total Revenues	2,616	49,089	4,501	9,612	20,000	20,000
Expenditures						
Offsite So Temperance	-	-	-	-	-	-
Prof Services Dev Fee	-	-	-	-	7,000	-
Total Expenditures	-	-	-	-	7,000	-
REVENUE Totals:	2,616	49,089	4,501	9,612	20,000	20,000

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	2018-2019	2019-2020	Budget	Budget
EXPENSE Totals:	-	-	-	-	7,000	-
REVENUE/(EXPENDITURES)	2,616	49,089	4,501	9,612	13,000	20,000

Fund: Fire Station Building 790

Department: 6130

Revenues

3301 Transfer from UUT	101,615	-	-	-	309,672	-
3621 Transfer from Fire Impact	-	-	-	-	-	-
3706 Miscellaneous Revenues	-	50,000	-	-	-	-
3800 Loan Proceeds (USDA)	-	-	414,698	-	-	-
3900 Transfers In USDA Loan	400,000	843,182	4,713	-	-	-
Total Revenues	101,615	400,000	893,182	419,411	1,626,622	-

Expenditures

5175 Postage	20	-	-	-	-	-
5220 Professional Services	101,125	5,778	7,895	-	-	-
5240 Insurance	-	3,132	-	-	-	-
5510 Engineering Consulting	-	22,530	875,321	-	-	-
5620 Legal	-	13,334	-	-	-	-
5705 Buildings	-	-	285,436	-	-	-
5710 Improvements	-	-	-	-	-	-
5804 Bond Admin Fees	-	-	1,350	-	-	-
5900 Transfers Out	101,615	-	173,144	2,117,904	-	-
Total Expenditures	101,615	101,125	44,794	1,343,146	2,117,904	-

REVENUE Totals: 101,615 400,000 893,182 419,411 1,626,622 -

EXPENSE Totals: 101,615 101,125 44,794 1,343,146 2,117,904 -

REVENUE/(EXPENDITURES) - 298,875 848,388 (923,735) (491,282) -

Fund: 99 / Merced Signalization Fund 799

Department: 7990

Revenues

3301 Interest Income	136	52	90	-	60	60
3899 99/ Merced Signalization	-	-	169,132	-	-	-
Total Revenues	136	52	169,222	-	60	60

Expenditures

5900 Tr to Gen Fund St Maint	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-

REVENUE Totals: 136 52 169,222 - 60 60

EXPENSE Totals: - - - - - -

REVENUE/(EXPENDITURES) 136 52 169,222 - 60 60

SPECIAL REVENUE GRAND REVENUE Totals: 1,475,933 2,586,926 2,252,334 2,794,407 4,316,835 3,371,687

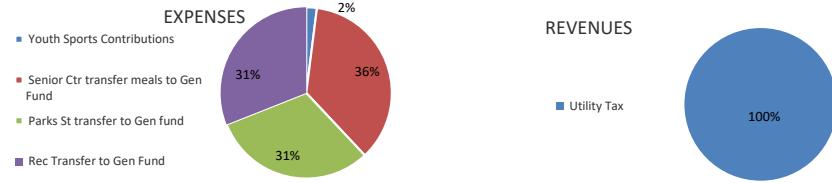
SPECIAL REVENUE GRAND EXPENSE Totals: 1,708,948 807,922 1,143,041 1,862,916 3,812,895 2,704,065

REVENUE/(EXPENDITURES) (233,015) 1,779,004 1,109,293 931,491 503,940 667,622

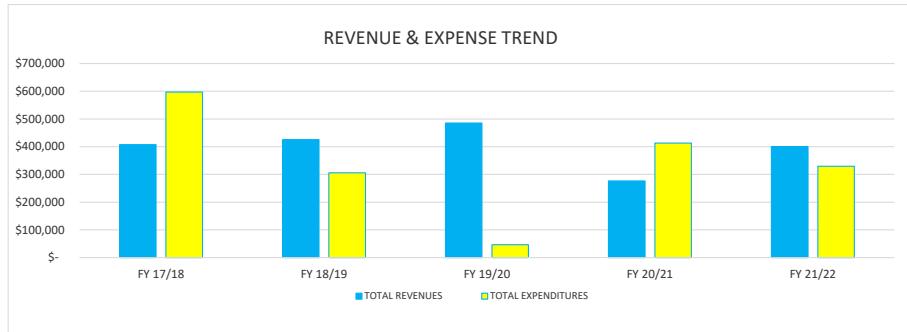
UTILITY USERS TAX

Description: The Utility Users Fund is used to account separately for local revenues used to assist with funding of essential municipal services.

Budget Highlights: This budget includes transfer to General Fund for Police, Senior meals, Fire Station debt service, and funding for 75% new maintenance worker.



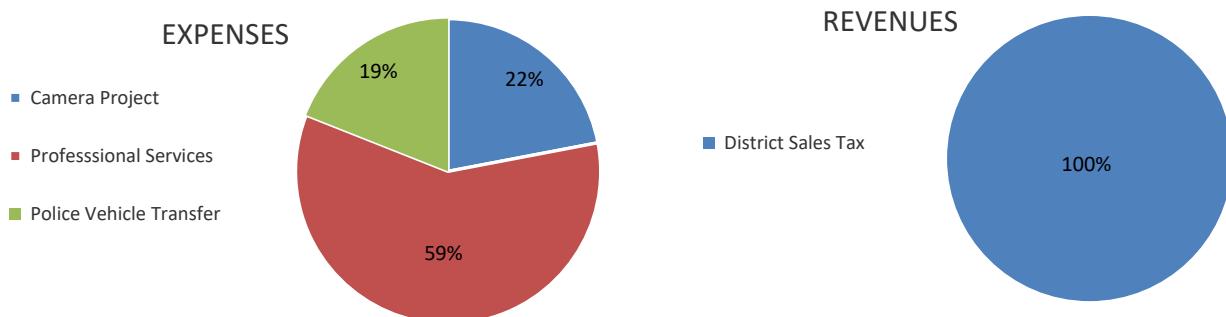
Utility UsersTax - 200	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
REVENUE						
Interest Income	\$ 476	\$ -	\$ -	\$ -	\$ 500	0.00%
Utility Tax	\$ 407,125	\$ 424,838	\$ 485,420	\$ 276,502	\$ 400,000	44.66%
Transfer In	\$ -	\$ 1,038	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 407,601	\$ 425,876	\$ 485,420	\$ 276,502	\$ 400,500	44.85%
EXPENDITURES						
General Utility Dept 200						0.00%
Special Dept Expense	\$ -	\$ 722	\$ -	\$ -	\$ -	0.00%
Professional Services	\$ -	\$ 37	\$ -	\$ -	\$ -	0.00%
Vehicles	\$ -	\$ 6,396	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ 6,405	\$ -	\$ -	0.00%
Capital Exp - Police 2020	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment	\$ -	\$ -	\$ 28,101	\$ -	\$ -	0.00%
PD Vehicle	\$ 44,554	\$ 5,235	\$ -	\$ -	\$ -	0.00%
Ammunition	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PD Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ 85,000	\$ -	-100.00%
Capital Exp - Fire 2030	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Townsend Public Serv	\$ (97,298)	\$ -	\$ -	\$ -	\$ -	0.00%
Special Dept Expense	\$ 53,279	\$ 8,307	\$ -	\$ -	\$ -	0.00%
Type 1 Fire Engine	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fire Station Contribution match	\$ -	\$ -	\$ -	\$ 239,272	\$ -	-100.00%
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fire Station Principal Pymt transfer to 329	\$ 54,000	\$ -	\$ -	\$ -	\$ 20,000	0.00%
Fire Station Interest Pymt transfer 329	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0.00%
Fire Transfer to Gen Fund	\$ 459,500	\$ 285,230	\$ -	\$ -	\$ -	0.00%
Parks & Recreation 2040	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Youth Sports Contributions	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 4,000	0.00%
School District Park Agmnt	\$ 54,000	\$ -	\$ -	\$ 25,000	\$ -	-100.00%
School District Contribution	\$ 25,000	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment	\$ -	\$ -	\$ 11,794	\$ -	\$ -	0.00%
Proposed deficit to Gen Fund					\$ 85,525	
Senior Ctr transfer meals to Gen Fund	\$ -	\$ -	\$ -	\$ -	\$ 70,000	0.00%
Parks St transfer to Gen fund	\$ -	\$ -	\$ -	\$ -	\$ 59,800	0.00%
Rec Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	0.00%
TOTAL EXPENDITURES	\$ 597,035	\$ 305,927	\$ 46,300	\$ 413,272	\$ 329,325	-20.31%
Net Revenue/(Expenditures)	\$ (189,434)	\$ 119,949	\$ 439,120	\$ (136,770)	\$ 71,175	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (189,434)	\$ 119,949	\$ 439,120	\$ (136,770)	\$ 71,175	
Beginning Fund Balance July 1	\$ -	\$ 829,343	\$ 949,292	\$ 1,389,995	\$ 1,253,225	
Ending Fund Balance June 30	\$ (189,434)	\$ 949,292	\$ 1,388,412	\$ 1,253,225	\$ 1,324,400	
Adjustment to Fund Balance	\$ 1,018,777	\$ -	\$ 1,583	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 829,343	\$ 949,292	\$ 1,389,995	\$ 1,253,225	\$ 1,324,400	



DISTRICT SALES TAX

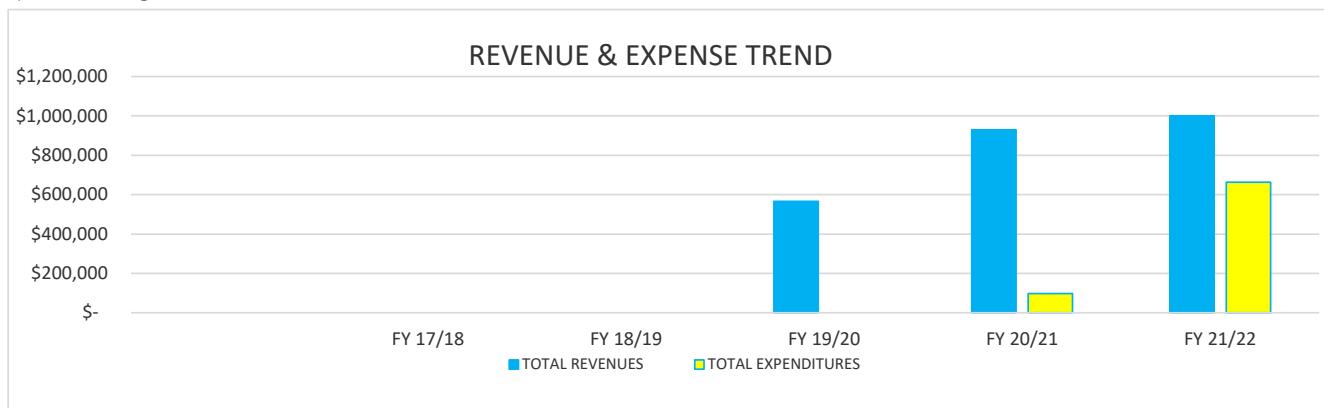
Description: The District Sales Tax revenues are generated to build a new police station, restore or replace out-of-date police equipment, fix city street needing repair, pay escalating pension obligation and other general fund obligations.

Budget Highlights: This budget includes funding 50% for camera project, 50% of Police Facility design & engineering, and one Police patrol car, and transfer to General Fund for UAL CalPERS.



District Tax 201	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Sales Tax	\$ -	\$ -	\$ 472,043	\$ -	\$ -	0.00%
District Sales Tax	\$ -	\$ -	\$ 94,499	\$ 930,000	\$ 1,000,000	7.53%
TOTAL REVENUES	\$ -	\$ -	\$ 566,542	\$ 930,000	\$ 1,000,000	7.53%

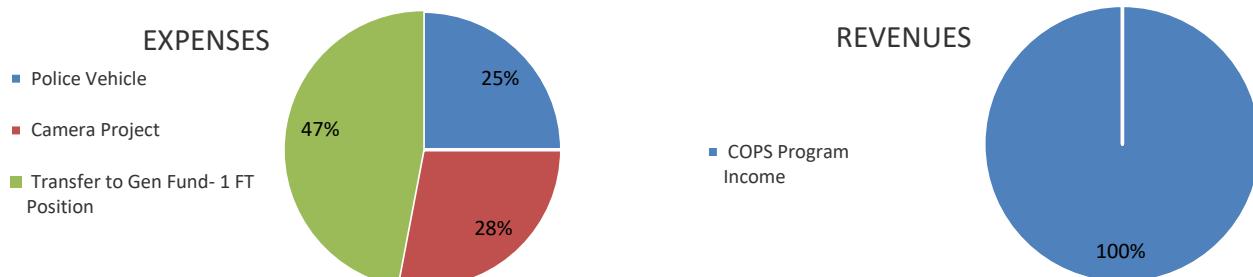
EXPENDITURES	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
CalPERS UAL						
CalPERS UAL	\$ -	\$ -	\$ -	\$ 46,874	\$ -	-100.00%
Camera Project	\$ -	\$ -	\$ -	\$ -	\$ 75,000	0.00%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 200,000	0.00%
Cal PERS UAL Transfer					\$ 322,562	0.00%
Police Vehicle Transfer	\$ -	\$ -	\$ -	\$ 50,000	\$ 65,000	30.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 96,874	\$ 662,562	583.94%
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 566,542	\$ 833,126	\$ 337,438	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ 566,542	\$ 833,126	\$ 337,438	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ 566,542	\$ 2,399,668	
Ending Fund Balance June 30	\$ -	\$ -	\$ 566,542	\$ 1,399,668	\$ 2,737,106	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ -	\$ 566,542	\$ 2,399,668	\$ 2,737,106	



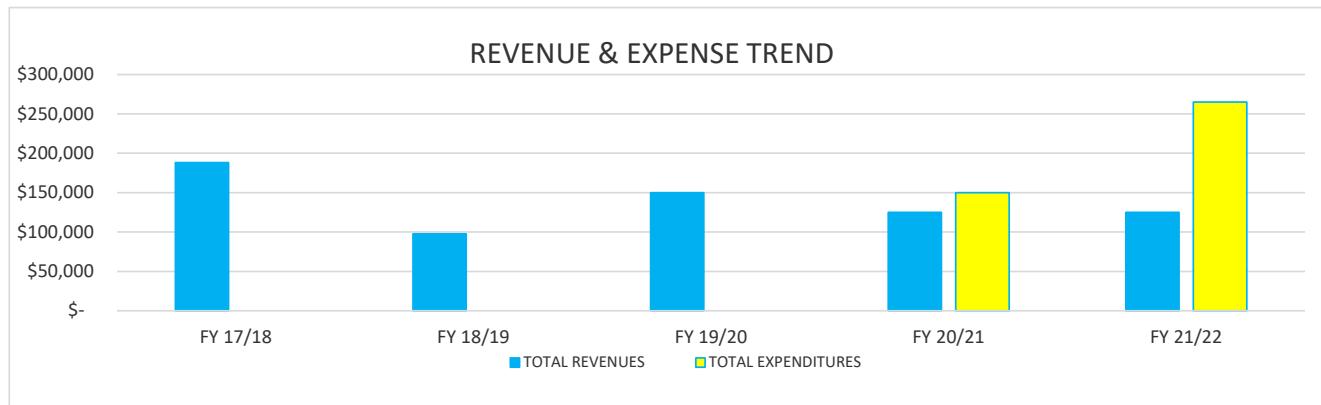
COPS GRANT

Description: This fund accounts for expenditures associated for public safety purposes.

Budget Highlights: This budget includes one Police patrol car, 50% of camera project, and one patrol police officer.



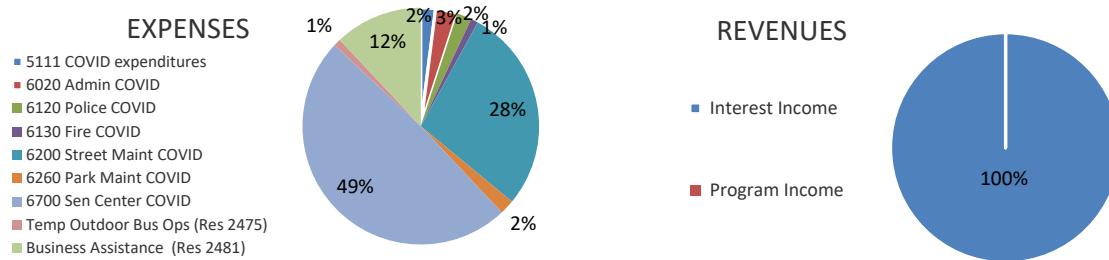
Police Department 206	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COPS Program Income	\$ 188,163	\$ 97,550	\$ 149,958	\$ 125,000	\$ 125,000	0.00%
COPS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 188,163	\$ 97,550	\$ 149,958	\$ 125,000	\$ 125,000	0.00%
EXPENDITURES						
Police Vehicle	\$ -	\$ -	\$ -	\$ 50,000	\$ 65,000	0.00%
Camera Project	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
Transfer to Gen Fund- 1 FT Position	\$ -	\$ -	\$ -	\$ 100,000	\$ 125,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 150,000	\$ 265,000	76.67%
Net Revenue/(Expenditures)	\$ 188,163	\$ 97,550	\$ 149,958	\$ (25,000)	\$ (140,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 188,163	\$ 97,550	\$ 149,958	\$ (25,000)	\$ (140,000)	
Beginning Fund Balance July 1	\$ -	\$ 188,163	\$ 285,713	\$ 435,671	\$ 350,000	
Ending Fund Balance June 30	\$ 188,163	\$ 285,713	\$ 435,671	\$ 410,671	\$ 210,000	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ (60,671)	\$ -	
Adjusted Ending Fund Balance	\$ 188,163	\$ 285,713	\$ 435,671	\$ 350,000	\$ 210,000	



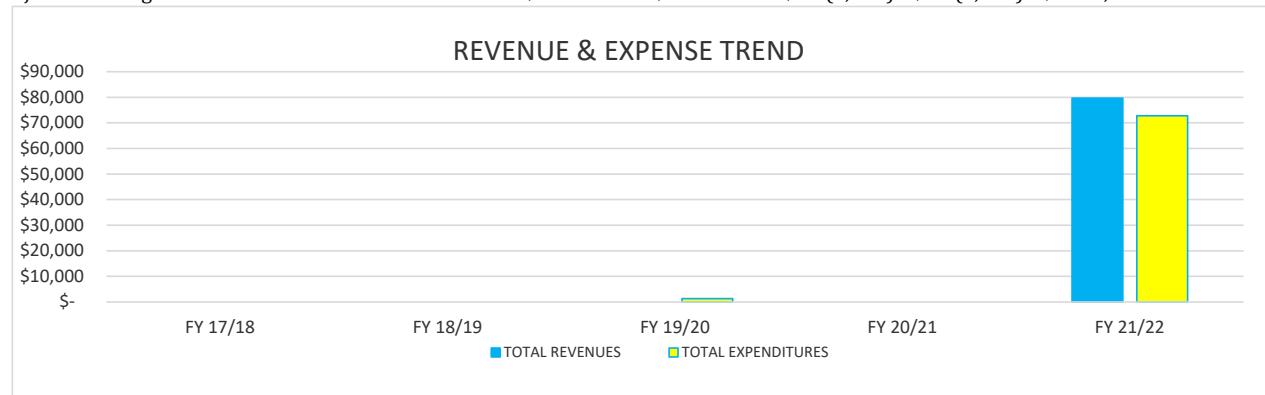
CARES FUNDING (COVID 19)

Description: This fund accounts for the Federal CARES Act funding.

Budget Highlights: Covid-19 related expenses were reimbursed in the amount of \$192K.



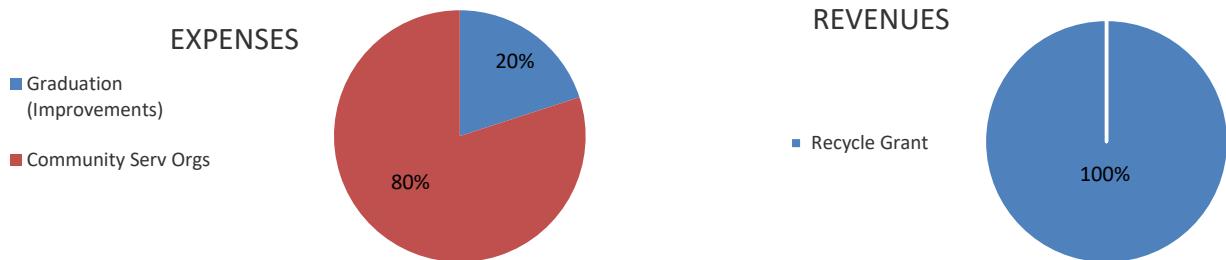
Cares Funding (Covid 19) 208	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Program Income	\$ -	\$ -	\$ -	\$ -	\$ 79,688	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 79,688	0.00%
EXPENDITURES						
5111 COVID expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,696	0.00%
6020 Admin COVID	\$ -	\$ -	\$ -	\$ -	\$ 2,251	0.00%
6120 Police COVID	\$ -	\$ -	\$ -	\$ 723	\$ -	0.00%
6130 Fire COVID	\$ -	\$ -	\$ -	\$ 620	\$ -	0.00%
6200 Street Maint COVID	\$ -	\$ -	\$ -	\$ -	\$ 20,259	0.00%
6260 Park Maint COVID	\$ -	\$ -	\$ -	\$ -	\$ 1,235	0.00%
6700 Sen Center COVID	\$ -	\$ -	\$ -	\$ -	\$ 35,641	0.00%
Temp Outdoor Bus Ops (Res 2475)	\$ -	\$ -	\$ -	\$ -	\$ 500	0.00%
Business Assistance (Res 2481)	\$ -	\$ -	\$ -	\$ -	\$ 9,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,343	\$ -	\$ 72,816
Net Revenue/(Expenditures)	\$ -	\$ -	\$ (1,343)	\$ -	\$ 6,872	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ (1,343)	\$ -	\$ 6,872	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ (1,343)	\$ (1,343)	
Ending Fund Balance June 30	\$ -	\$ -	\$ (1,343)	\$ (1,343)	\$ 5,529	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ -	\$ (1,343)	\$ (1,343)	\$ 5,529	



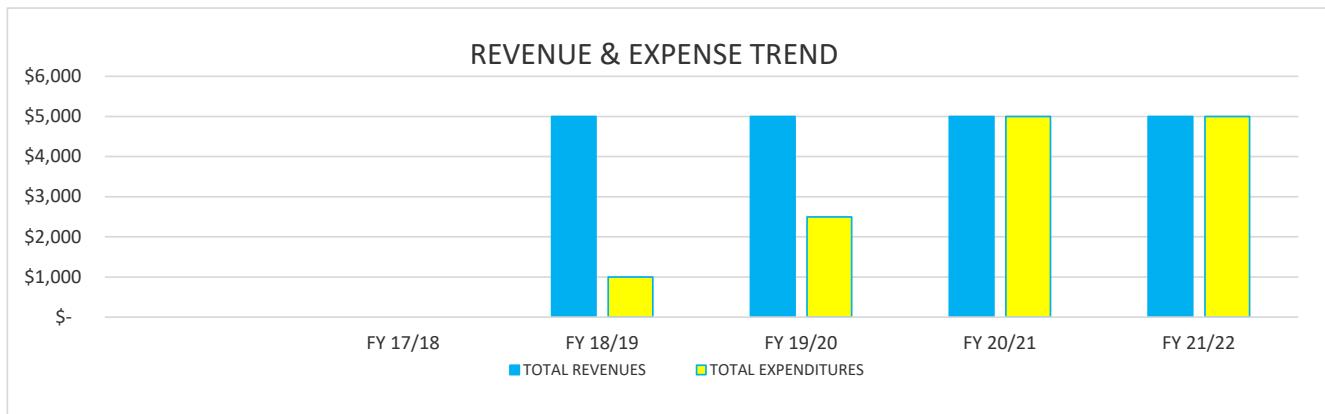
RECYCLE GRANT

Description: The Recycle Grant is funded by Department Beverage Container Recycling Program.

Budget Highlights: The annual \$5k grant is specifically for beverage container recycling.



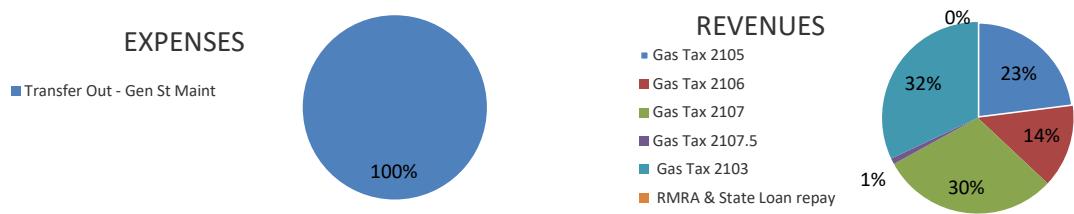
Recyle Grant 209	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Recycle Grant	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
TOTAL REVENUES	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
EXPENDITURES						
Special Dept Expense	\$ -	\$ 1,000	\$ -	\$ -	\$ -	0.00%
Donations	\$ -	\$ -	\$ 1,500	\$ -	\$ -	0.00%
Graduation (Improvements)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
Community Serv Orgs	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ 1,000	\$ 2,500	\$ 5,000	\$ 5,000	0.00%
Net Revenue/(Expenditures)	\$ -	\$ 4,000	\$ 2,500	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 4,000	\$ 2,500	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ 4,000	\$ 6,500	\$ 6,500	
Ending Fund Balance June 30	\$ -	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500	



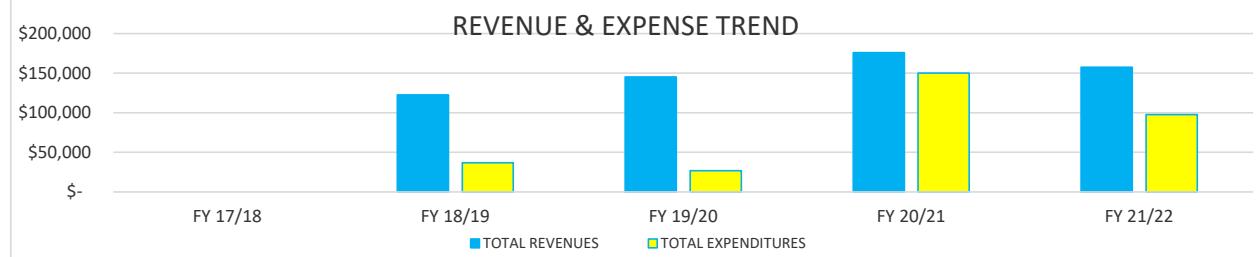
Gas Tax Fund

Description: Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

Budget Highlights Gas Tax revenues are influenced heavily by current gas sales and the State of California's apportionment of funding to localities. SB1, passed in 2017 sends additional funds to localities for road improvement. These revenues are funded through increased fees in several areas related to transportation.



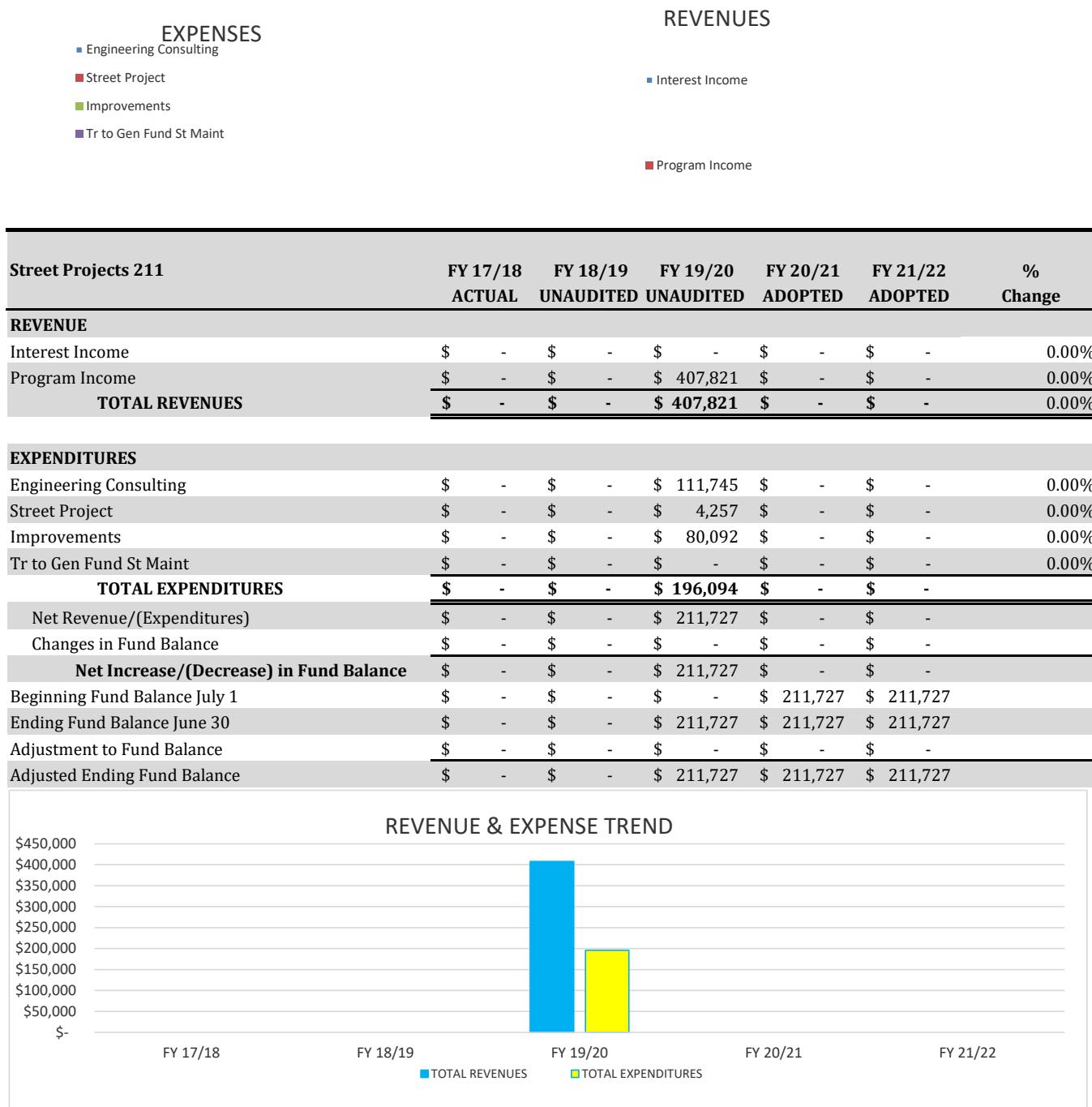
Gas Tax 210	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Gas Tax 2105	\$ -	\$ 37,738	\$ 33,693	\$ 35,355	\$ 36,536	0.00%
Gas Tax 2106	\$ -	\$ 22,422	\$ 21,566	\$ 26,163	\$ 22,745	0.00%
Gas Tax 2107	\$ -	\$ 43,063	\$ 42,543	\$ 45,707	\$ 46,466	0.00%
Gas Tax 2107.5	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Gas Tax 2103	\$ -	\$ 17,353	\$ 45,544	\$ 26,253	\$ 49,735	0.00%
RMRA & State Loan repay	\$ -	\$ -	\$ -	\$ 40,385	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ 122,576	\$ 145,346	\$ 175,863	\$ 157,482	0.00%
EXPENDITURES						
Transfer Out - Gen St Maint	\$ -	\$ -	\$ -	\$ 50,000	\$ -	0.00%
Street Maint Supplies	\$ -	\$ 1,744	\$ 1,910	\$ -	\$ -	0.00%
Equipment	\$ -	\$ 7,409	\$ -	\$ -	\$ -	0.00%
Structural Maint	\$ -	\$ 8,784	\$ -	\$ -	\$ -	0.00%
Street Maint Supplies	\$ -	\$ 5,463	\$ 5,684	\$ -	\$ -	0.00%
Equipment Maint	\$ -	\$ 8,017	\$ 4,212	\$ -	\$ -	0.00%
Street Maintenance	\$ -	\$ 821	\$ 4,296	\$ -	\$ -	0.00%
Professional Services	\$ -	\$ 4,663	\$ 10,860	\$ -	\$ -	0.00%
Transfer to 327 Debt Service	\$ -	\$ -	\$ -	\$ 100,000	\$ 97,600	-2.40%
TOTAL EXPENDITURES	\$ -	\$ 36,901	\$ 26,962	\$ 150,000	\$ 97,600	
Net Revenue/(Expenditures)	\$ -	\$ 85,675	\$ 118,384	\$ 25,863	\$ 59,882	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 85,675	\$ 118,384	\$ 25,863	\$ 59,882	
Beginning Fund Balance July 1	\$ -	\$ 30,587	\$ 116,262	\$ 234,646	\$ 260,509	
Ending Fund Balance June 30	\$ -	\$ 116,262	\$ 234,646	\$ 260,509	\$ 320,391	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ 116,262	\$ 234,646	\$ 260,509	\$ 320,391	



TRAFFIC CONGESTION RELIEF FUND STREET PROJECT

Description: Traffic Congestion Relief Fund was replaced by Streets and Highway Codes section 2103 in the 2010-11 fiscal year.

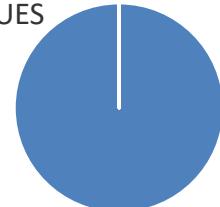
Budget Highlights: None



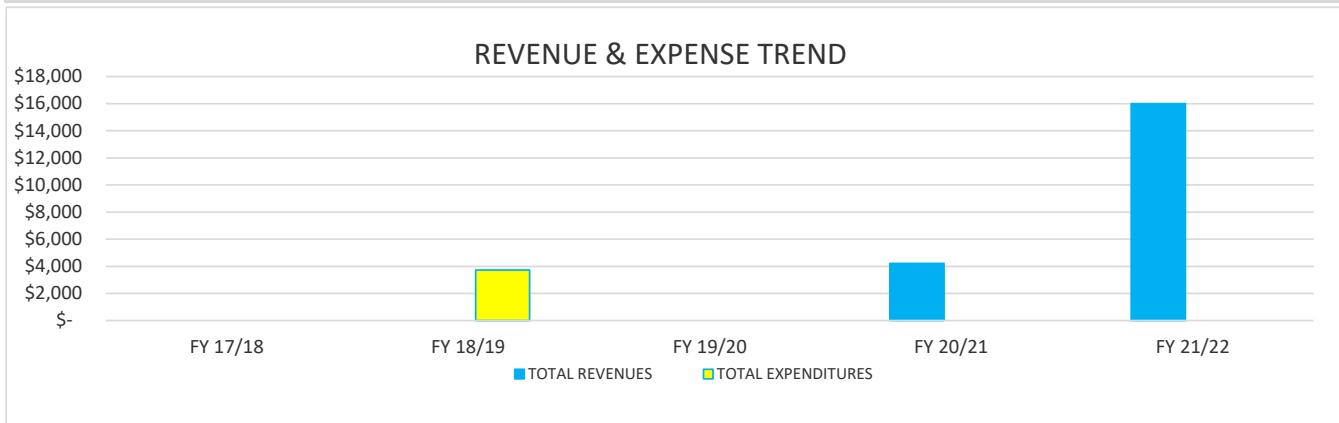
LTF ARTICLE 3 FUND

Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by the Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article 3 funds are restricted to pedestrian bicycle and sidewalk use.

Budget Highlights: LTF3 includes a portion of funds for FY21 for stripping, signage, and ADA improvements.



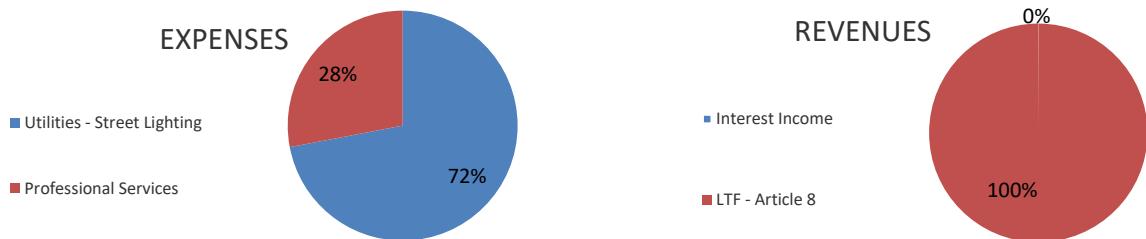
LTF Article 3- 220	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LTF - Article 3	\$ -	\$ -	\$ -	\$ 4,214	\$ 16,000	279.69%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 4,214	\$ 16,000	0.00%
EXPENDITURES						
Structural Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Tr to G.F.-St Maint	\$ -	\$ 3,736	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ 3,736	\$ -	\$ -	\$ -	0.00%
Net Revenue/(Expenditures)	\$ -	\$ (3,736)	\$ -	\$ 4,214	\$ 16,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (3,736)	\$ -	\$ 4,214	\$ 16,000	
Beginning Fund Balance July 1	\$ -	\$ 32,405	\$ 28,669	\$ 28,669	\$ 32,883	
Ending Fund Balance June 30	\$ -	\$ 28,669	\$ 28,669	\$ 32,883	\$ 48,883	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ -	\$ 28,669	\$ 28,669	\$ 32,883	\$ 48,883	



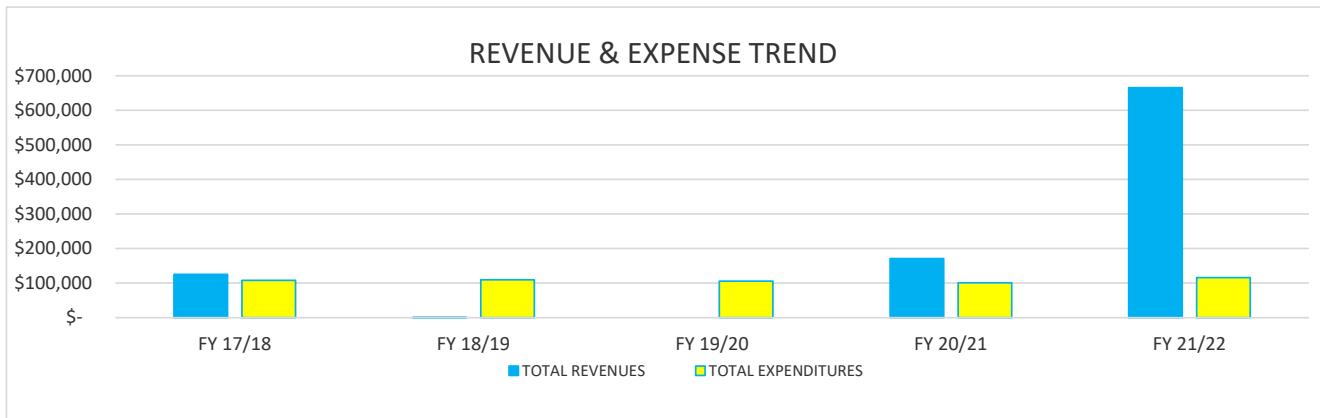
LTF ARTICLE 8 FUND

Description: This program receives its funding from State Local Transportation Funds which are administrated and disbursed by the Council of Fresno County Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. This fund is dedicated to the safety, maintenance and improvement of streets and alleys throughout the community.

Budget Highlights: The LTF8 fund includes a number of important infrastructure projects in FY21.



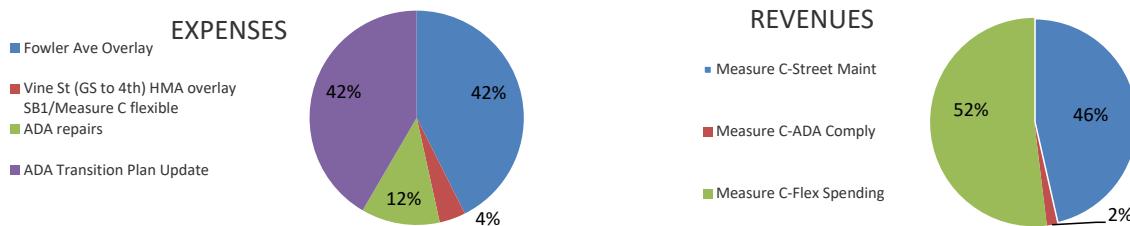
LTF Article 8 - 225	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 255	\$ 442	\$ -	\$ 300	\$ 300	0.00%
LTF - Article 8	\$ 125,477	\$ -	\$ -	\$ 170,602	\$ 665,000	289.80%
Transfers In (Old Advance)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 125,732	\$ 442	\$ -	\$ 170,902	\$ 665,300	0.00%
EXPENDITURES						
Dept 225 Street Maint	\$ -	\$ -	\$ 2,459	\$ -	\$ -	0.00%
Utilities - Street Lighting	\$ 62,927	\$ 80,970	\$ 83,257	\$ 74,603	\$ 83,257	11.60%
Dept 2250 Street Maint	\$ -	\$ -	\$ 7,378	\$ -	\$ -	0.00%
Professional Services	\$ 27,528	\$ 28,593	\$ 12,659	\$ 26,134	\$ 33,000	26.27%
Principal Payments	\$ 17,254	\$ -	\$ -	\$ -	\$ -	0.00%
Tr to Gen Fund St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 107,709	\$ 109,563	\$ 105,753	\$ 100,737	\$ 116,257	
Net Revenue/(Expenditures)	\$ 18,023	\$ (109,121)	\$ (105,753)	\$ 70,165	\$ 549,043	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 18,023	\$ (109,121)	\$ (105,753)	\$ 70,165	\$ 549,043	
Beginning Fund Balance July 1	\$ -	\$ 374,876	\$ 265,755	\$ 160,002	\$ 230,167	
Ending Fund Balance June 30	\$ 18,023	\$ 265,755	\$ 160,002	\$ 230,167	\$ 779,210	
Adjustment to Fund Balance	\$ 356,853	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 374,876	\$ 265,755	\$ 160,002	\$ 230,167	\$ 779,210	



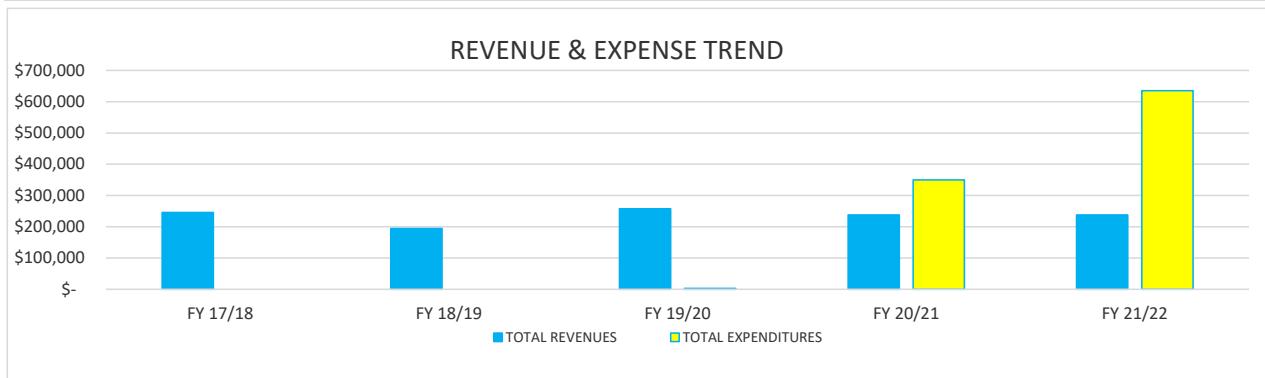
MEASURE C FUND

Description: This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was extended by voter approval through 2026.

Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. For FY21, a number of capital projects



Measure C - 230	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 307	\$ 531	\$ -	\$ -	\$ -	0.00%
Current Year Secured	\$ 268	\$ -	\$ -	\$ -	\$ -	0.00%
Measure C	\$ 6,027	\$ -	\$ -	\$ -	\$ -	0.00%
Measure C-Street Maint	\$ 107,677	\$ 88,277	\$ 118,996	\$ 110,661	\$ 110,661	0.00%
Measure C-ADA Comply	\$ 3,844	\$ 2,962	\$ 4,021	\$ 3,873	\$ 3,873	0.00%
Measure C-Flex Spending	\$ 127,587	\$ 102,825	\$ 134,623	\$ 123,740	\$ 123,740	0.00%
Other Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 245,710	\$ 194,595	\$ 257,640	\$ 238,274	\$ 238,274	0.00%
EXPENDITURES						
Projects	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fowler Ave Overlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Vine St (GS to 4th) HMA overlay SB1/Measure C flexible	\$ -	\$ -	\$ -	\$ -	\$ 270,000	0.00%
ADA repairs	\$ -	\$ -	\$ -	\$ -	\$ 25,000	0.00%
ADA Transition Plan Update	\$ -	\$ -	\$ -	\$ -	\$ 75,000	0.00%
Main St (3rd to Adams) HMA overlay	\$ -	\$ -	\$ -	\$ 300,000	\$ 265,000	-11.67%
Improvements	\$ -	\$ -	\$ 2,725	\$ -	\$ -	0.00%
Tr to G.F.-St Maint	\$ -	\$ -	\$ -	\$ 50,000	\$ -	-100.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 2,725	\$ 350,000	\$ 635,000	
Net Revenue/(Expenditures)	\$ 245,710	\$ 194,595	\$ 254,915	\$ (111,726)	\$ (396,726)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 245,710	\$ 194,595	\$ 254,915	\$ (111,726)	\$ (396,726)	
Beginning Fund Balance July 1	\$ -	\$ 714,572	\$ 909,167	\$ 1,164,082	\$ 1,052,356	
Ending Fund Balance June 30	\$ 245,710	\$ 909,167	\$ 1,164,082	\$ 1,052,356	\$ 655,630	
Adjustment to Fund Balance	\$ 468,862	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 714,572	\$ 909,167	\$ 1,164,082	\$ 1,052,356	\$ 655,630	



ROAD MAINTENANCE REHAB ACCT-SB1

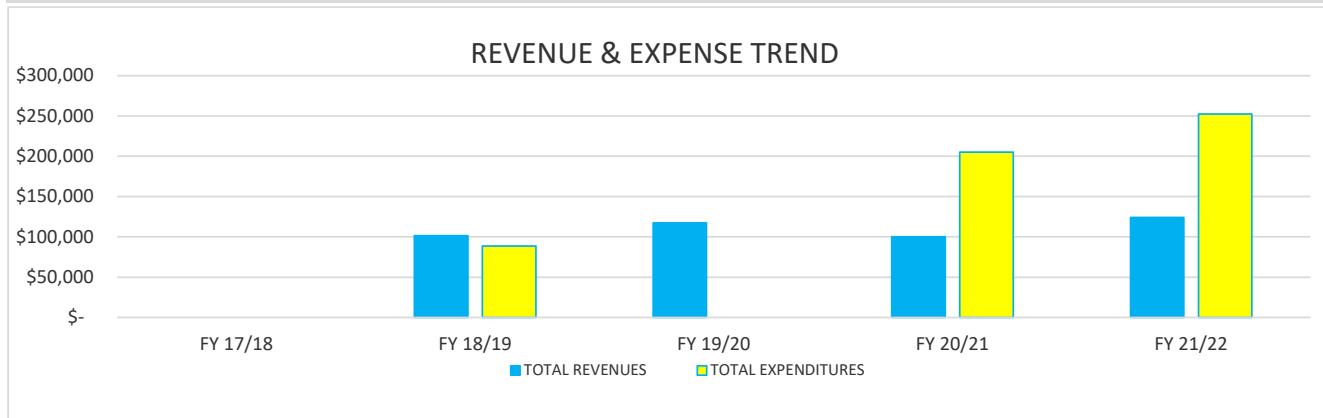
Description: The Road Maintenance and Rehabilitation Act SB1 is used to account separately for state revenues used for transportation.

Budget Highlights: The Budget includes funding for Main Street Paving.



SB1 235	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
REVENUE						
SB1	\$ -	\$ 101,636	\$ 76,838	\$ 100,000	\$ 123,983	23.98%
Prop 1B	\$ -	\$ -	\$ 40,516	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ 101,636	\$ 117,354	\$ 100,000	\$ 123,983	0.00%

EXPENDITURES						
Street Project	\$ -	\$ 88,769	\$ -	\$ -	\$ -	0.00%
Main St Paving	\$ -	\$ -	\$ -	\$ 205,108	\$ 252,505	23.11%
Tr to G.F.-St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ 88,769	\$ -	\$ 205,108	\$ 252,505	
Net Revenue/(Expenditures)	\$ -	\$ 12,867	\$ 117,354	\$ (105,108)	\$ (128,522)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 12,867	\$ 117,354	\$ (105,108)	\$ (128,522)	
Beginning Fund Balance July 1	\$ -	\$ 23,761	\$ 36,628	\$ 153,982	\$ 48,874	
Ending Fund Balance June 30	\$ -	\$ 36,628	\$ 153,982	\$ 48,874	\$ (79,648)	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ 36,628	\$ 153,982	\$ 48,874	\$ (79,648)	



COMMUNITY DEVELOPMENT BLOCK GRANT FUND

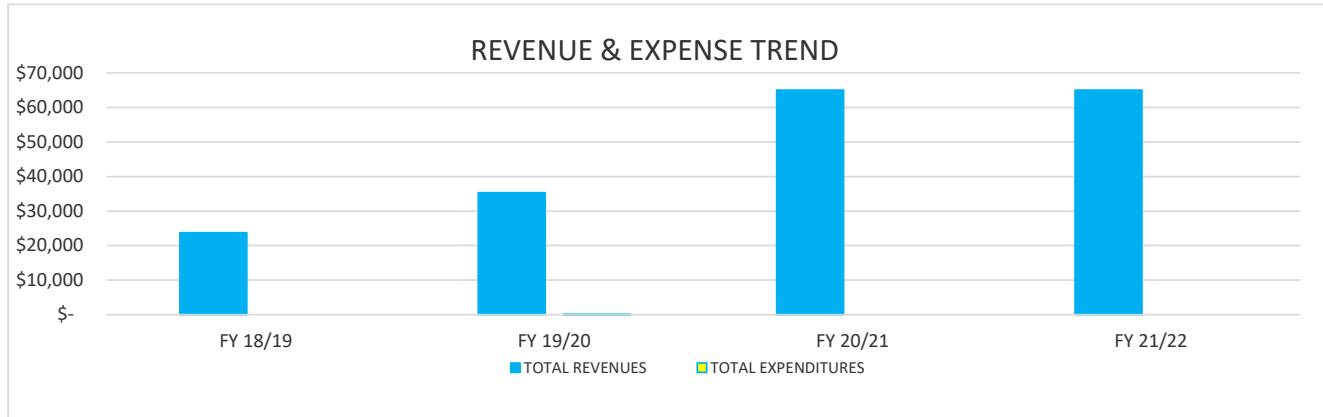
Description: The Community Development Block Grant is used to account separately for state revenues to assist in development activities.

Budget Highlights: None



CDBG 250	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Program Income	\$ 68,911	\$ 23,728	\$ 35,299	\$ 65,000	\$ 65,000	0.00%
TOTAL REVENUES	\$ 68,911	\$ 23,728	\$ 35,299	\$ 65,000	\$ 65,000	0.00%

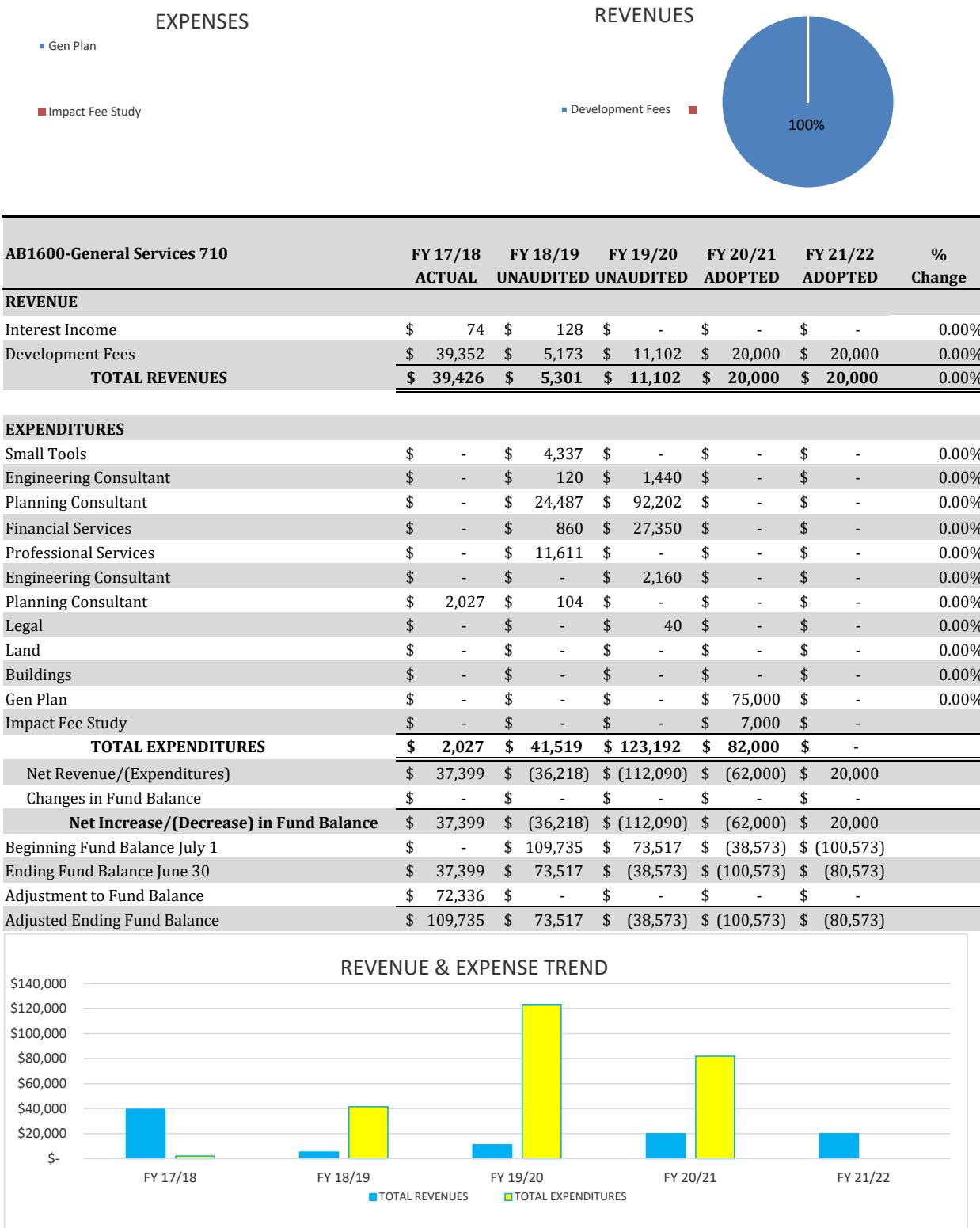
EXPENDITURES						
Professional Services	\$ 26	\$ -	\$ 20	\$ -	\$ -	0.00%
6th St House	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 26	\$ -	\$ 20	\$ -	\$ -	0.00%
Net Revenue/(Expenditures)	\$ 68,885	\$ 23,728	\$ 35,279	\$ 65,000	\$ 65,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 68,885	\$ 23,728	\$ 35,279	\$ 65,000	\$ 65,000	
Beginning Fund Balance July 1	\$ -	\$ 410,852	\$ 434,580	\$ 469,859	\$ 534,859	
Ending Fund Balance June 30	\$ 68,885	\$ 434,580	\$ 469,859	\$ 534,859	\$ 599,859	
Adjustment to Fund Balance	\$ 341,967	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 410,852	\$ 434,580	\$ 469,859	\$ 534,859	\$ 599,859	



AB1600-GENERAL SERVICES FUND

Description: This fund is used to account for developer fees provided for equipment, construction and maintenance of general City assets.

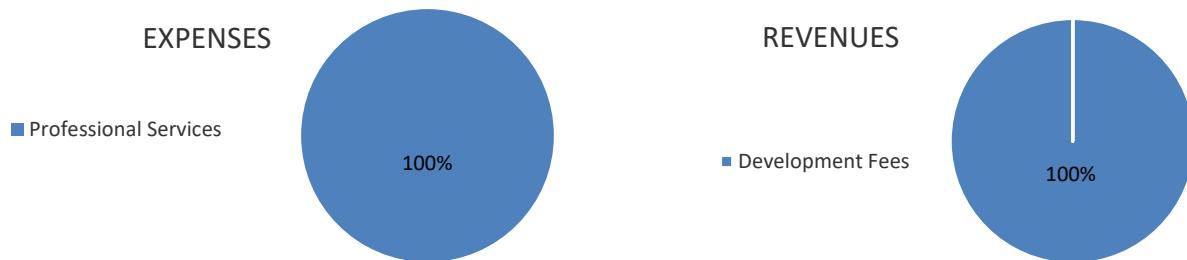
Budget Highlights: None



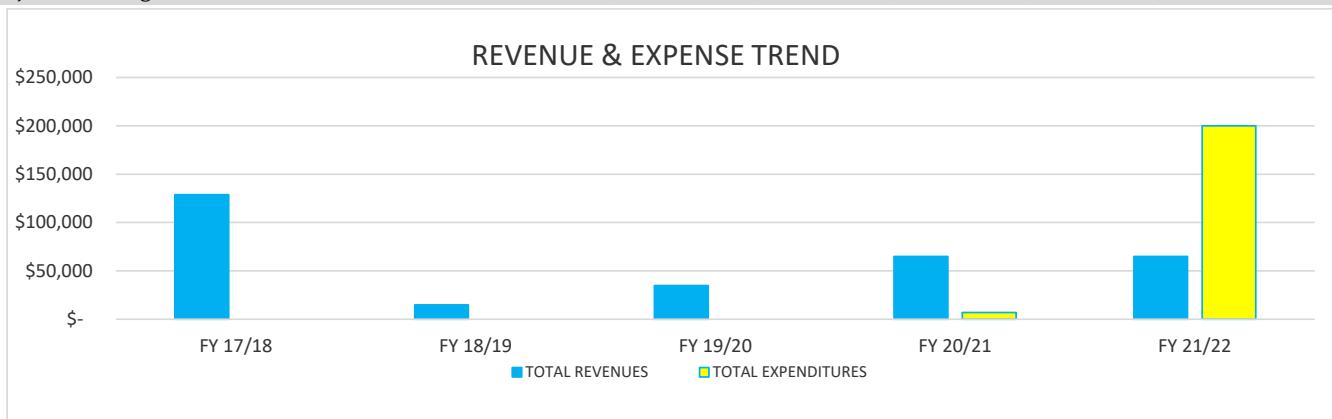
AB1600-LAW ENFORCEMENT FUND

Description: This fund is used to account for developer fees provided for purchase of vehicles and equipment.

Budget Highlights: The budget includes 50% of the \$400K for design & engineering of a new Police facility.



Law Enforcement 720	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 236	\$ 410	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 128,947	\$ 14,909	\$ 34,713	\$ 65,000	\$ 65,000	0.00%
TOTAL REVENUES	\$ 128,947	\$ 14,909	\$ 34,713	\$ 65,000	\$ 65,000	0.00%
EXPENDITURES						
Dev Fee Study	\$ -	\$ -	\$ -	\$ 7,000	\$ -	0.00%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 200,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 7,000	\$ 200,000	
Net Revenue/(Expenditures)	\$ 128,947	\$ 14,909	\$ 34,713	\$ 58,000	\$ (135,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 128,947	\$ 14,909	\$ 34,713	\$ 58,000	\$ (135,000)	
Beginning Fund Balance July 1	\$ -	\$ 360,631	\$ 375,540	\$ 410,253	\$ 468,253	
Ending Fund Balance June 30	\$ 128,947	\$ 375,540	\$ 410,253	\$ 468,253	\$ 333,253	
Adjustment to Fund Balance	\$ 231,684	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 360,631	\$ 375,540	\$ 410,253	\$ 468,253	\$ 333,253	



AB1600-FIRE

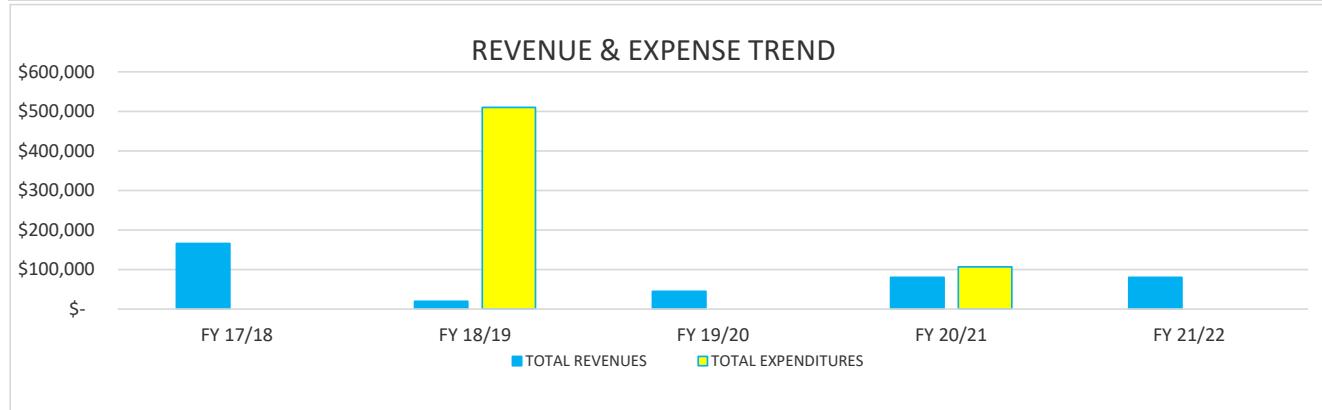
Description: This fund is used to account for developer fees provided for purchase of vehicles and equipment.

Budget Highlights: None



AB1600-Fire 730	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 415	\$ 719	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 165,332	\$ 19,202	\$ 44,711	\$ 80,000	\$ 80,000	0.00%
TOTAL REVENUES	\$ 165,747	\$ 19,921	\$ 44,711	\$ 80,000	\$ 80,000	0.00%

EXPENDITURES						
Transfers Out 730	\$ -	\$ 510,352	\$ -	\$ -	\$ -	0.00%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fire Station	\$ -	\$ -	\$ -	\$ 100,000	\$ -	0.00%
Dev Fee FY 19	\$ -	\$ -	\$ -	\$ 7,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ 510,352	\$ -	\$ 107,000	\$ -	
Net Revenue/(Expenditures)	\$ 165,747	\$ (490,431)	\$ 44,711	\$ (27,000)	\$ 80,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 165,747	\$ (490,431)	\$ 44,711	\$ (27,000)	\$ 80,000	
Beginning Fund Balance July 1	\$ -	\$ 575,544	\$ 85,113	\$ 129,824	\$ 102,824	
Ending Fund Balance June 30	\$ 165,747	\$ 85,113	\$ 129,824	\$ 102,824	\$ 182,824	
Adjustment to Fund Balance	\$ 409,797	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 575,544	\$ 85,113	\$ 129,824	\$ 102,824	\$ 182,824	



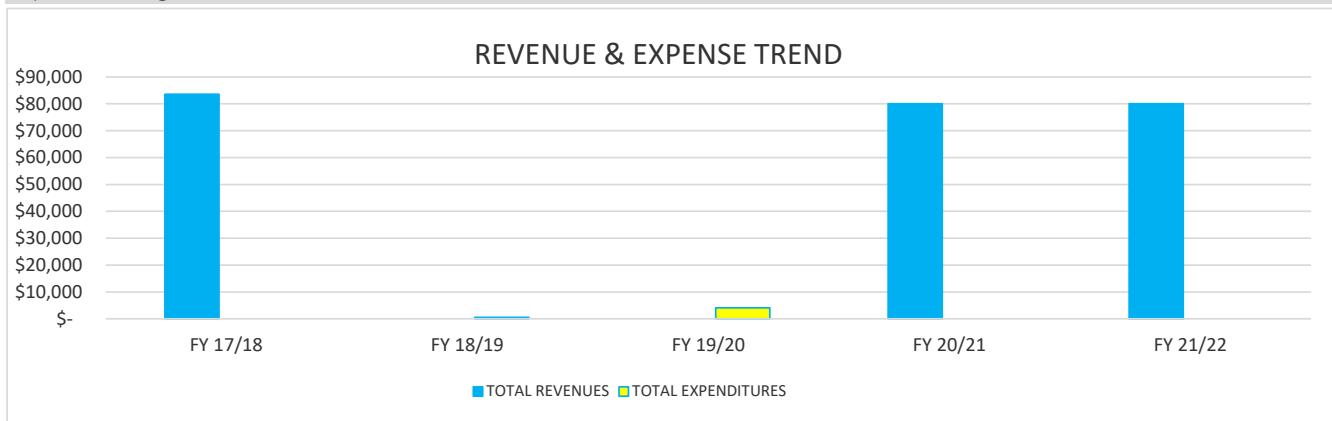
AB1600-ST MAINTENANCE FUNDS

Description: These are fees charged to new development to mediate their impact on Arterial streets. This portion of the fee is for improvements to main arterial streets.

Budget Highlights: Expenditures for FY21/22 are related to ADA improvements and ADA Transition Plan Update.



Street Maintenance 740	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Street Development Fees	\$ 83,608	\$ -	\$ -	\$ 80,000	\$ 80,000	0.00%
TOTAL REVENUES	\$ 83,608	\$ -	\$ -	\$ 80,000	\$ 80,000	0.00%
EXPENDITURES						
Engineering Consultant	\$ -	\$ 480	\$ -	\$ -	\$ -	0.00%
Planning Consultant	\$ -	\$ -	\$ 4,103	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ 480	\$ 4,103	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 83,608	\$ (480)	\$ (4,103)	\$ 80,000	\$ 80,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 83,608	\$ (480)	\$ (4,103)	\$ 80,000	\$ 80,000	
Beginning Fund Balance July 1	\$ -	\$ 83,608	\$ 83,128	\$ 79,025	\$ 159,025	
Ending Fund Balance June 30	\$ 83,608	\$ 83,128	\$ 79,025	\$ 159,025	\$ 239,025	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 83,608	\$ 83,128	\$ 79,025	\$ 159,025	\$ 239,025	



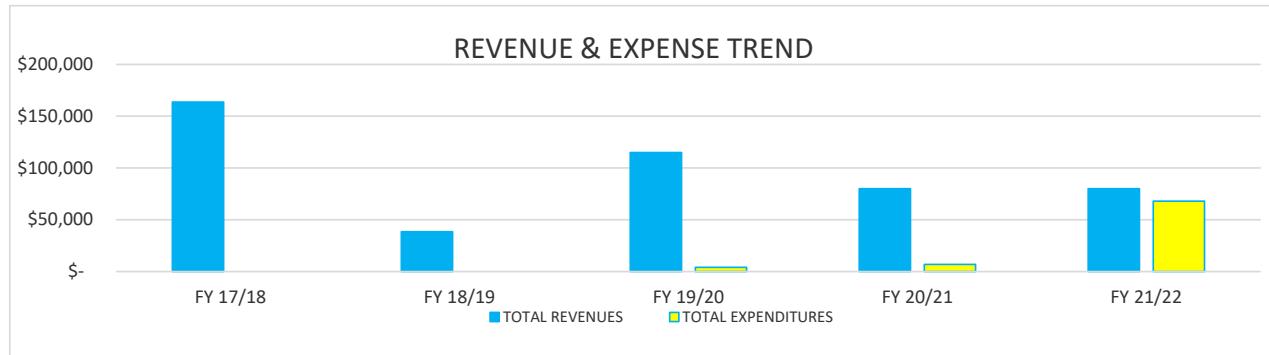
AB1600-PARKS

Description: These are fees charged to new development to mediate their impact on parks and recreation.

Budget Highlights: This budget includes the installation of BBQ pits and tables for Donny Wright Park, along with installing of a new shade structure, and a new park on 5th Street/Harris Ct.



AB1600-Parks 750	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 39	\$ 68	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 163,594	\$ 38,499	\$ 114,867	\$ 80,000	\$ 80,000	0.00%
TOTAL REVENUES	\$ 163,633	\$ 38,567	\$ 114,867	\$ 80,000	\$ 80,000	0.00%
EXPENDITURES						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Neighborhood Park	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grange/ Dev Fee Study19	\$ -	\$ -	\$ -	\$ 7,000	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Engineering Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Planning Consultant	\$ -	\$ -	\$ 4,103	\$ -	\$ -	0.00%
Improvements-New Park	\$ -	\$ -	\$ -	\$ -	\$ 45,000	0.00%
Improvements-Shading Structure & Equip	\$ -	\$ -	\$ -	\$ -	\$ 23,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 4,103	\$ 7,000	\$ 68,000	
Net Revenue/(Expenditures)	\$ 163,633	\$ 38,567	\$ 110,764	\$ 73,000	\$ 12,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 163,633	\$ 38,567	\$ 110,764	\$ 73,000	\$ 12,000	
Beginning Fund Balance July 1	\$ -	\$ 202,275	\$ 240,842	\$ 351,606	\$ 424,606	
Ending Fund Balance June 30	\$ 163,633	\$ 240,842	\$ 351,606	\$ 424,606	\$ 436,606	
Adjustment to Fund Balance	\$ 38,642	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 202,275	\$ 240,842	\$ 351,606	\$ 424,606	\$ 436,606	



AB1600-WATER FUND

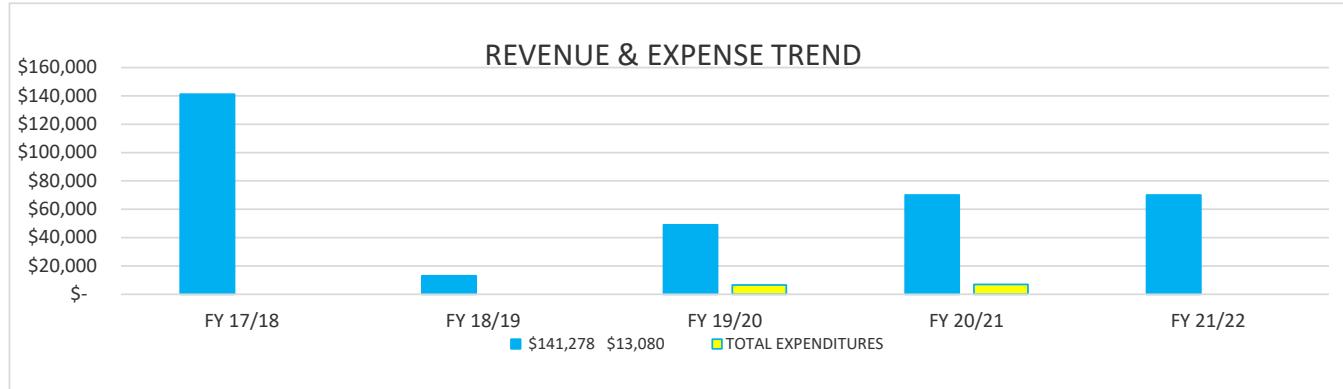
Description: The fees in this fund are charged to new development to supplement the cost of new water facilities in the City.

Budget Highlights: None



AB1600-Water Fund 760	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
REVENUE						
Interest Income	\$ 215	\$ 372	\$ -	\$ -	\$ -	0.00%
Water Development Fees	\$ 141,063	\$ 12,708	\$ 49,046	\$ 70,000	\$ 70,000	0.00%
TOTAL REVENUES	\$ 141,278	\$ 13,080	\$ 49,046	\$ 70,000	\$ 70,000	0.00%

EXPENDITURES						
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Structural Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
VFD install well 5A	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Repair or Abandon Well 3	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Dev Fee Study	\$ -	\$ -	\$ -	\$ 7,000	\$ -	0.00%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Engineering Consulting	\$ -	\$ -	\$ 6,675	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 6,675	\$ 7,000	\$ -	
Net Revenue/(Expenditures)	\$ 141,278	\$ 13,080	\$ 42,371	\$ 63,000	\$ 70,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 141,278	\$ 13,080	\$ 42,371	\$ 63,000	\$ 70,000	
Beginning Fund Balance July 1	\$ -	\$ 351,516	\$ 364,596	\$ 406,967	\$ 469,967	
Ending Fund Balance June 30	\$ 141,278	\$ 364,596	\$ 406,967	\$ 469,967	\$ 539,967	
Adjustment to Fund Balance	\$ 210,238	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 351,516	\$ 364,596	\$ 406,967	\$ 469,967	\$ 539,967	



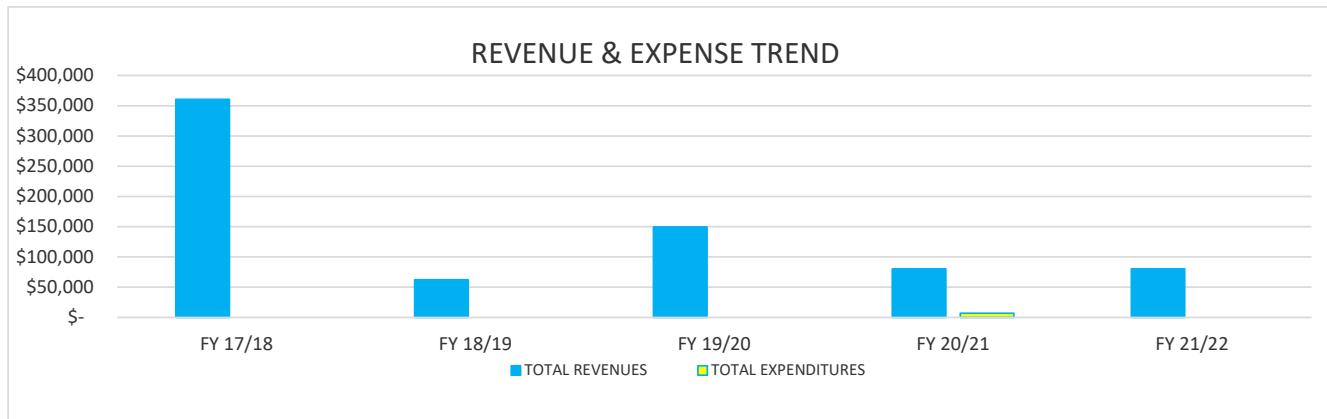
AB1600-SEWER

Description: Funds the expansion and oversize of sewer mains as and sewer lift stations. Selma Kingsburg Fowler Sanitation District (SKF) is responsible for the operations, maintenance, and financial duties. The City oversees these operations.

Budget Highlights: A new Lift Station will be constructed in the west side of town.



AB1600-Sewer 770	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
REVENUE						
Interest Income	\$ 618	\$ 1,070	\$ -	\$ 400	\$ 400	0.00%
Development Fees	\$ 359,900	\$ 61,224	\$ 149,483	\$ 80,000	\$ 80,000	0.00%
TOTAL REVENUES	\$ 360,518	\$ 62,294	\$ 149,483	\$ 80,400	\$ 80,400	0.00%
EXPENDITURES						
Dev Fee Study	\$ -	\$ -	\$ -	\$ 7,000	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 7,000	\$ -	
Net Revenue/(Expenditures)	\$ 360,518	\$ 62,294	\$ 149,483	\$ 73,400	\$ 80,400	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 360,518	\$ 62,294	\$ 149,483	\$ 73,400	\$ 80,400	
Beginning Fund Balance July 1	\$ -	\$ 965,498	\$ 1,027,792	\$ 1,177,275	\$ 1,250,675	
Ending Fund Balance June 30	\$ 360,518	\$ 1,027,792	\$ 1,177,275	\$ 1,250,675	\$ 1,331,075	
Adjustment to Fund Balance	\$ 604,980	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 965,498	\$ 1,027,792	\$ 1,177,275	\$ 1,250,675	\$ 1,331,075	



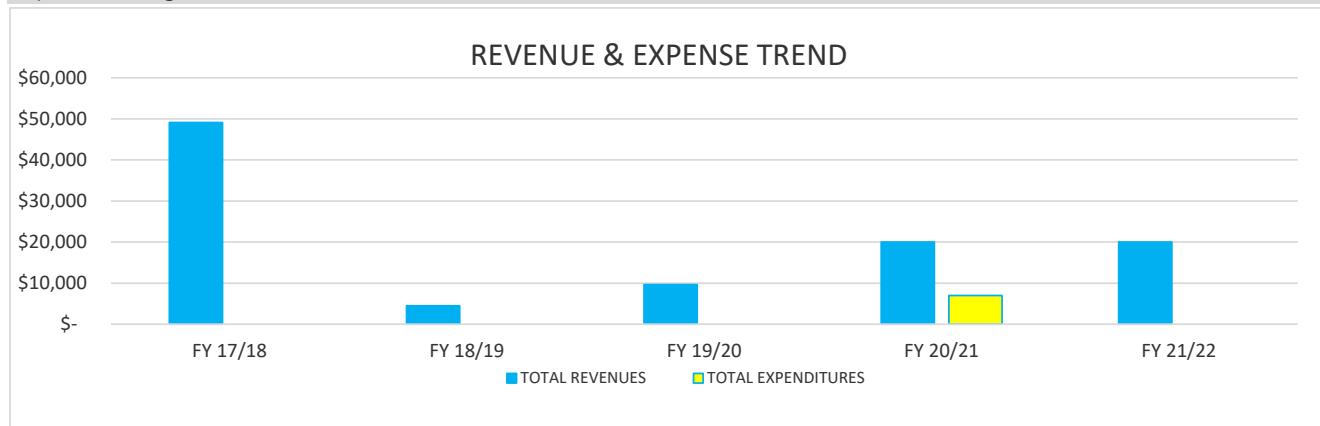
AB1600-STORM DRAIN FUND

Description: The primary function of this budget is to administer the funds collected from developers for the expansion of storm drain system facilities and improvements to aged infrastructure.

Budget Highlights: None



AB1600-Storm Drain 780	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
REVENUE						
Interest Income	\$ 50	\$ 86	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 49,039	\$ 4,415	\$ 9,612	\$ 20,000	\$ 20,000	0.00%
TOTAL REVENUES	\$ 49,089	\$ 4,501	\$ 9,612	\$ 20,000	\$ 20,000	0.00%
EXPENDITURES						
Offsite So Temperance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Prof Services Dev Fee	\$ -	\$ -	\$ -	\$ 7,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 7,000	\$ -	
Net Revenue/(Expenditures)	\$ 49,089	\$ 4,501	\$ 9,612	\$ 13,000	\$ 20,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 49,089	\$ 4,501	\$ 9,612	\$ 13,000	\$ 20,000	
Beginning Fund Balance July 1	\$ -	\$ 97,587	\$ 102,088	\$ 111,700	\$ 124,700	
Ending Fund Balance June 30	\$ 49,089	\$ 102,088	\$ 111,700	\$ 124,700	\$ 144,700	
Adjustment to Fund Balance	\$ 48,498	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 97,587	\$ 102,088	\$ 111,700	\$ 124,700	\$ 144,700	



FIRE STATION BUILDING

Description: Fire Station construction

Budget Highlights: Completed January 2021

Fire 790	EXPENSES			REVENUES			% Change
	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED		
	■ Transfers Out	■ Transfer from UUT	■ USDA Loan				
REVENUE							
Transfer from UUT	\$ -	\$ -	\$ -	\$ 309,672	\$ -	\$ -	0.00%
Transfer from Fire Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous Revenues	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.00%
Loan Proceeds (USDA)	\$ -	\$ -	\$ 414,698	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 400,000	\$ 843,182	\$ 4,713	\$ -	\$ -	\$ -	0.00%
USDA Loan	\$ -	\$ -	\$ -	\$ 1,316,950	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 400,000	\$ 893,182	\$ 419,411	\$ 1,626,622	\$ -	\$ -	0.00%
EXPENDITURES							
Postage	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	0.00%
Professional Services	\$ 101,125	\$ 5,778	\$ 7,895	\$ -	\$ -	\$ -	0.00%
Insurance	\$ -	\$ 3,132	\$ -	\$ -	\$ -	\$ -	0.00%
Engineering Consulting	\$ -	\$ 22,530	\$ 875,321	\$ -	\$ -	\$ -	0.00%
Legal	\$ -	\$ 13,334	\$ -	\$ -	\$ -	\$ -	0.00%
Buildings	\$ -	\$ -	\$ 285,436	\$ -	\$ -	\$ -	0.00%
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Bond Admin Fees	\$ -	\$ -	\$ 1,350	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ 173,144	\$ 2,117,904	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 101,125	\$ 44,794	\$ 1,343,146	\$ 2,117,904	\$ -	\$ -	0.00%
Net Revenue/(Expenditures)	\$ 298,875	\$ 848,388	\$ (923,735)	\$ (491,282)	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 298,875	\$ 848,388	\$ (923,735)	\$ (491,282)	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 197,260	\$ 1,045,648	\$ 121,913	\$ (369,369)	\$ -	
Ending Fund Balance June 30	\$ 298,875	\$ 1,045,648	\$ 121,913	\$ (369,369)	\$ (369,369)	\$ (369,369)	
Adjustment to Fund Balance	\$ (101,615)	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 197,260	\$ 1,045,648	\$ 121,913	\$ (369,369)	\$ (369,369)	\$ (369,369)	
REVENUE & EXPENSE TREND							
\$2,200,000							
\$1,700,000							
\$1,200,000							
\$700,000							
\$200,000							
\$(300,000)							
FY 17/18							
FY 18/19							
FY 19/20							
FY 20/21							
FY 21/22							
	■ TOTAL REVENUES	■ TOTAL EXPENDITURES					

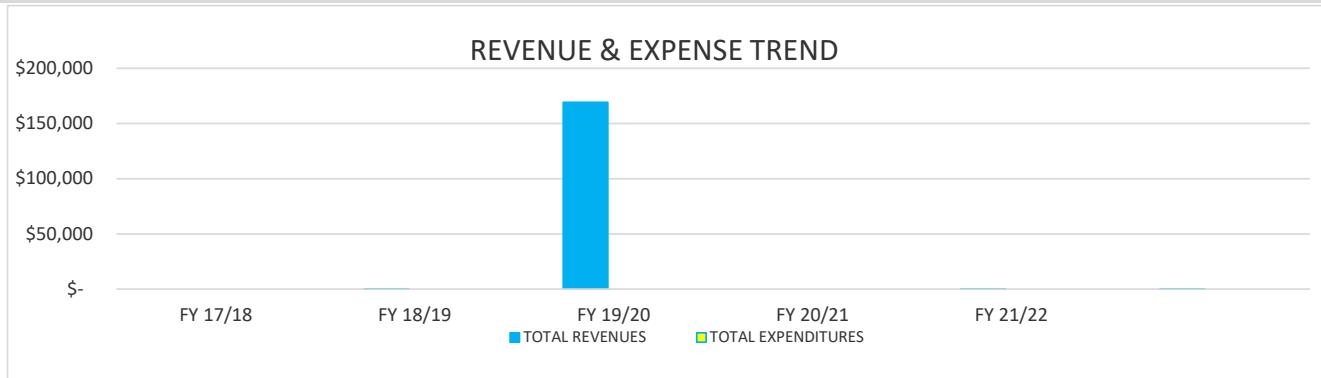
AB1600-99 MERCED SIGNALIZATION FUND

Description: The Merced Street Fund is used to account for the accumulation of resources for, and the repayment of, City bonds, interest and related costs.

Budget Highlights: None



AB1600-Merced Signalization 799	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 52	\$ 90	\$ -	\$ 60	\$ 60	0.00%
99/ Merced Signalization	\$ -	\$ 169,132	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 52	\$ 169,222	\$ -	\$ 60	\$ 60	0.00%
EXPENDITURES						
Tr to Gen Fund St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Revenue/(Expenditures)	\$ 52	\$ 169,222	\$ -	\$ 60	\$ 60	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 52	\$ 169,222	\$ -	\$ 60	\$ 60	-
Beginning Fund Balance July 1	\$ -	\$ 50,997	\$ 220,219	\$ 220,219	\$ 220,279	-
Ending Fund Balance June 30	\$ 52	\$ 220,219	\$ 220,219	\$ 220,279	\$ 220,339	-
Adjustment to Fund Balance	\$ 50,945	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 50,997	\$ 220,219	\$ 220,219	\$ 220,279	\$ 220,339	-



ENTERPRISE FUNDS

**CITY OF FOWLER
ENTERPRISE FUNDS
FISCAL YEAR 2021-2022**

Description	Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
Fund: Water Utility Fund 500						
Department: 5000						
REVENUES						
3301 Interest Income	2,877	1,023	1,772	-	-	-
3508 Water Revenue	1,102,926	1,252,545	1,262,036	1,388,978	1,200,000	1,500,000
3509 Water Meter Sales	-	5,396	-	-	-	-
3510 Late Fees/Penalties	31,528	32,080	26,962	6,488	25,000	25,000
3512 Reconnect Fee	9,120	10,302	8,160	18	8,000	8,000
3516 Water Hook-up Fees	18,374	32,341	10,183	2,783	10,000	10,000
3518 Bad Check processing Fee	120	120	80	90	100	100
3522 Water Supply Wells	-	-	46,088	36,625	-	-
3706 Miscellaneous	802	6,580	-	-	500	500
Total Revenues	1,165,747	1,340,387	1,355,281	1,434,982	1,243,600	1,543,600
EXPENDITURES						
Wages and Benefits						
5010 Salary - Full Time	474,399	372,272	302,876	356,797	480,730	492,881
5020 Salary - Part Time	-	33,483	14,879	3,549	-	-
5030 Salary - Overtime	2,510	6,974	6,168	6,134	3,500	3,000
5080 Employee Benefits	174,077	304,756	140,184	-	337,171	-
5081 Tax & Allow	-	-	-	37,124	-	55,531
5082 CalPERS	-	-	-	67,906	-	104,775
5083 CalPERS UAL	-	-	81,477	-	-	116,141
5084 Health Insurance	-	-	-	54,429	-	51,988
5086 Uniform Allow	-	-	-	-	-	-
5087 Workers Comp	-	-	-	-	-	17,530
Total Wages and Benefits	650,986	717,485	545,584	525,939	821,401	841,846
Maintenance and Operation						
5100 Office Expense	1,188	1,147	302	535	500	100
5104 Site/Program Supply	-	-	-	1,707	-	-
5110 Special Dept Expense	19,250	8,379	25,858	282	42,000	-
5120 Small Tools	938	2,685	989	2,430	2,000	2,000
5121 Supplies	-	-	-	27,691	-	6,375
5130 Clothing/Personal Expense	2,595	1,078	-	1,238	2,300	600
5140 Advertising & Promotion	-	-	-	838	-	1,165
5150 Publications/Legal Notices	-	323	135	-	500	-
5160 Communications	2,261	1,751	2,283	6,628	2,000	8,495
5170 Utilities	16,324	170,707	173,219	193,628	160,000	202,225
5175 Postage	14,001	11,187	13,838	13,803	14,000	5,270
5176 Permit Fees	-	-	-	11,306	-	17,670
5180 Rents & Leases	2,352	3,505	6,928	7,989	7,000	8,520
5182 Equip Rent/Leases	-	-	-	3,100	-	950
5185 Janitorial Maintenance	72	-	-	2,216	-	2,815
5190 Maint Struct Impr Grounds	116,450	77,937	51,577	155	-	-
5200 Equip Maintenance	16,313	12,908	9,081	38,351	20,000	5,515
5202 Water Main Maintenance	-	-	-	106	-	20,000

Description	Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
5205 Vehicle Maintenance	9,374	4,941	4,655	2,946	7,500	9,925
5206 Well Maintenance	-	185,044	-	11,089	-	36,130
5210 Gasoline/Diesel Fuel	12,852	15,807	16,039	16,257	18,000	9,900
5220 Professional Services	86,630	74,612	62,686	7,648	20,000	15,070
5230 Computer Support Services	20,536	9,434	1,864	38,218	10,000	24,095
5240 Insurance	97,371	33,859	34,036	300	35,000	75,126
5250 Memberships & Dues	1,741	1,858	9,544	1,157	1,000	1,355
5260 Conferences & Meetings	5,056	740	182	420	-	1,000
5271 Dispatch Fees	-	-	-	4,572	-	-
5300 Education/Training	400	360	1,215	1,089	1,500	160
5310 Well testings	-	-	-	6,408	-	5,545
5510 Engineering Consulting	-	-	-	-	-	-
5620 Legal	25,516	4,423	-	-	10,000	10,000
5621 Financial Services	-	-	3,600	6,048	-	28,495
5630 Bad Debt Expense	-	31,628	-	-	-	-
5801 Principal Payments	25,000	-	25,000	55,800	38,750	58,900
5802 Interest Payments	83,080	78,644	72,757	37,019	78,325	67,239
5900 Transfers Out 500	-	-	65,986	-	-	-
5900 Transfer Out-Groundwater(CID)	45,776	45,773	45,776	-	45,776	-
Total Maintenance and Operation	605,076	778,730	627,550	500,974	516,151	624,640

Capital Expenditures

5700 Land	-	-	-	-	-	-
5705 Buildings	-	-	-	-	-	-
5710 Improvements	-	-	-	-	-	-
Water meters and registers	-	-	-	-	58,500	60,000
Online Payment Module	-	-	-	-	10,000	-
Resurface water tower and structural analysis	-	-	-	-	-	265,000
Energy Conservation Project and O/M / HVAC	-	-	-	-	-	-
Water Rate Study	-	-	-	-	-	70,000
5715 Equipment	-	-	-	53,682	-	-
5720 Vehicles	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	53,682	68,500	395,000

Grand Total Expenditures **1,256,062** **1,496,215** **1,173,134** **1,080,595** **1,406,052** **1,861,486**

REVENUE Totals:	1,165,747	1,340,387	1,355,281	1,434,982	1,243,600	1,543,600
EXPENSE Totals:	1,256,062	1,496,215	1,173,134	1,080,595	1,406,052	1,861,486
REVENUE/(EXPENDITURES)	(90,315)	(155,828)	182,147	354,387	(162,452)	(317,886)

Fund: Water Well Maintenance 501

Department: 5010

REVENUES

3301 Interest Income	-	-	-	-	-	-
3522 Water Supply Wells	-	418,327	-	97,555	-	-
3621 Water Well Maint	86,820	-	-	-	75,000	-
Total Revenues	86,820	418,327	-	97,555	75,000	-

EXPENDITURES

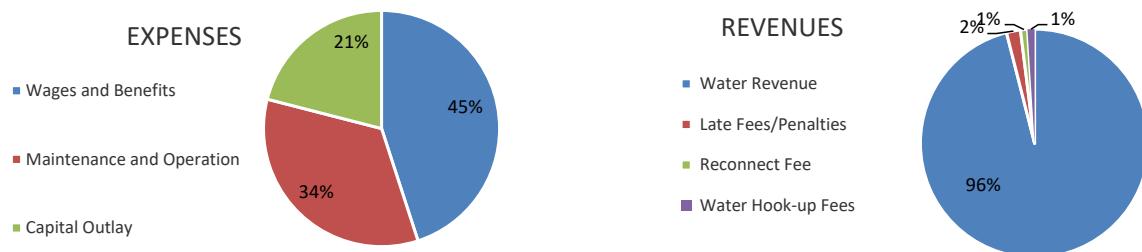
5190 Structural Maintenance	-	-	87,592	7,220	-	-
5200 Equipment Maintenance	-	-	-	3,614	-	-
5206 Well Maintenance	-	24,157	-	7,416	-	-
5710 Generator	-	-	-	-	75,000	-
5900 Transfers Out	-	36,236	-	-	-	-

Description	Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
Total Expenditures	-	60,393	87,592	18,250	75,000	-
REVENUE Totals:	86,820	418,327	-	97,555	75,000	-
EXPENSE Totals:	-	60,393	87,592	18,250	75,000	-
REVENUE/(EXPENDITURES)	86,820	357,934	(87,592)	79,305	-	-
Fund: Groundwater Recharge CID Fund 502						
Department: 5020						
Revenues						
3301 Interest Income	-	-	-	-	-	-
3900 Transfers In	-	-	65,986	-	-	-
3901 Transfers In - Water Fund	39,878	45,776	45,776	-	45,776	-
Total Revenues	39,878	45,776	111,762	-	45,776	-
Expenditures						
5220 Professional Services	-	-	25,563	-	30,000	30,000
5620 Legal	-	-	1,073	-	-	-
Total Expenditures	-	-	26,636	-	30,000	30,000
REVENUE Totals:	39,878	45,776	111,762	-	45,776	-
EXPENSE Totals:	-	-	26,636	-	30,000	30,000
REVENUE/(EXPENDITURES)	39,878	45,776	85,126	-	15,776	(30,000)
Fund: TCP Fund 503						
Department: 5030						
Revenues						
3301 Interest Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures						
5110 Special Dept Expense	-	-	-	-	-	-
5710 Improvements	-	-	-	-	-	1,469,000
Total Expenditures	-	-	-	-	-	1,469,000
REVENUE Totals:	-	-	-	-	-	-
EXPENSE Totals:	-	-	-	-	-	1,469,000
REVENUE/(EXPENDITURES)	-	-	-	-	-	(1,469,000)
ENTERPRISE GRAND REVENUE Totals:	1,292,445	1,804,490	1,467,043	1,532,537	1,364,376	1,543,600
ENTERPRISE GRAND EXPENSE Totals:	1,256,062	1,556,608	1,260,726	1,098,845	1,481,052	3,360,486
REVENUE/(EXPENDITURES)	36,383	247,882	206,317	433,692	(116,676)	(1,816,886)

WATER UTILITY

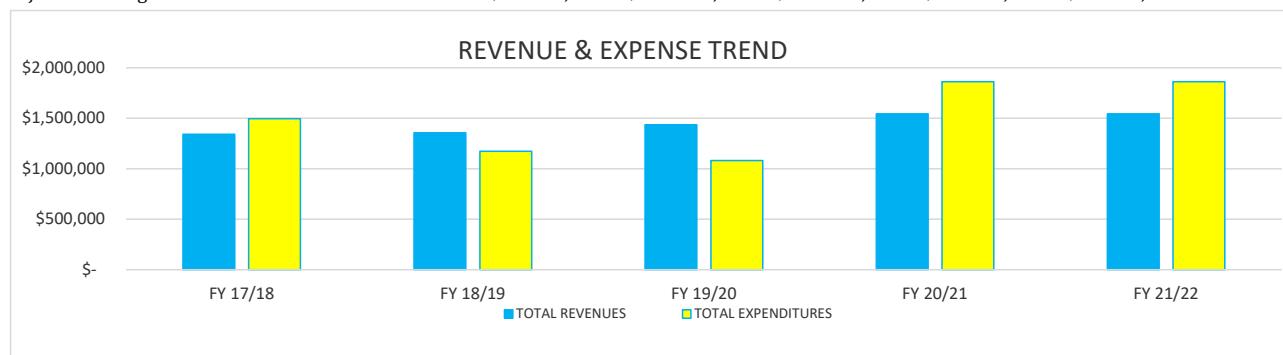
Description: The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees, witnessing water tie ins, and reporting as required by the State Water Resources Control Board. This enterprise fund provides clean and safe drinking water to the citizens of Fowler. The responsibilities for the accounting division and operations for the water system are shared between the Finance Department and Public Works Department.

Budget Highlights The Water fund expenditures include funding for capital projects including Resurfacing the Water Tower which will include a Structural analysis for stability, an update to the Water Rate Study, and purchasing of new smart water meters.



Water Utility 500	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 1,023	\$ 1,772	\$ -	\$ -	\$ -	0.00%
Water Revenue	\$ 1,252,545	\$ 1,262,036	\$ 1,388,978	\$ 1,200,000	\$ 1,500,000	25.00%
Water Meter Sales	\$ 5,396	\$ -	\$ -	\$ -	\$ -	0.00%
Late Fees/Penalties	\$ 32,080	\$ 26,962	\$ 6,488	\$ 25,000	\$ 25,000	0.00%
Reconnect Fee	\$ 10,302	\$ 8,160	\$ 18	\$ 8,000	\$ 8,000	0.00%
Water Hook-up Fees	\$ 32,341	\$ 10,183	\$ 2,783	\$ 10,000	\$ 10,000	0.00%
Bad Check processing Fee	\$ 120	\$ 80	\$ 90	\$ 100	\$ 100	0.00%
Water Supply Wells	\$ -	\$ 46,088	\$ 36,625	\$ -	\$ -	0.00%
Miscellaneous	\$ 6,580	\$ -	\$ -	\$ 500	\$ 500	0.00%
TOTAL REVENUES	\$ 1,340,387	\$ 1,355,281	\$ 1,434,982	\$ 1,243,600	\$ 1,543,600	24.12%

EXPENDITURES						
Wages and Benefits	\$ 717,485	\$ 545,584	\$ 525,939	\$ 821,401	\$ 841,846	2.49%
Maintenance and Operation	\$ 778,730	\$ 627,550	\$ 500,974	\$ 516,151	\$ 624,640	0.00%
Capital Outlay	\$ -	\$ -	\$ 53,682	\$ 68,500	\$ 395,000	476.64%
TOTAL EXPENDITURES	\$ 1,496,215	\$ 1,173,134	\$ 1,080,595	\$ 1,406,052	\$ 1,861,486	32.39%
Net Revenue/(Expenditures)	\$ (155,828)	\$ 182,147	\$ 354,387	\$ (162,452)	\$ (317,886)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (155,828)	\$ 182,147	\$ 354,387	\$ (162,452)	\$ (317,886)	
Beginning Fund Balance July 1	\$ -	\$ 351,516	\$ 533,663	\$ 889,633	\$ 727,181	
Ending Fund Balance June 30	\$ (155,828)	\$ 533,663	\$ 888,050	\$ 727,181	\$ 409,295	
Adjustment to Fund Balance	\$ 507,344	\$ -	\$ 1,583	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 351,516	\$ 533,663	\$ 889,633	\$ 727,181	\$ 409,295	

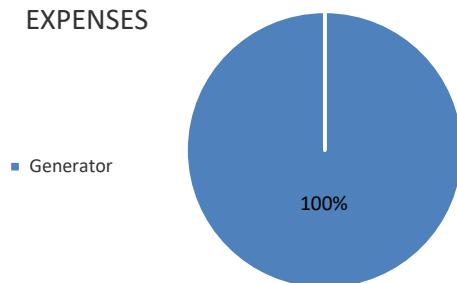


WATER WELL MAINTENANCE

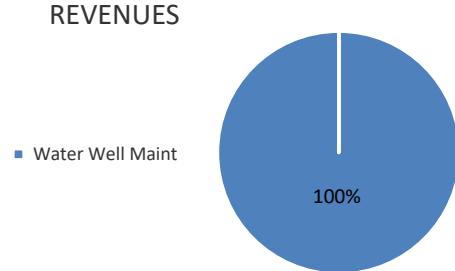
Description: The fees in this fund are charged to new development to supplement the cost of new water infrastructure such as new Water Wells or to upsize water mains.

Budget Highlights: Water Study was developed and approved this fiscal year. A new back up generator was also purchased for Well Site 5 which will assist in power outage events.

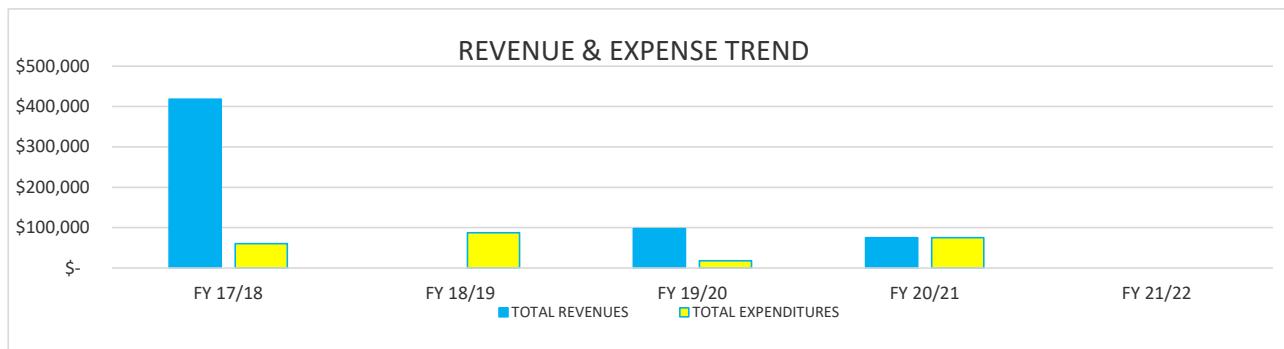
EXPENSES



REVENUES



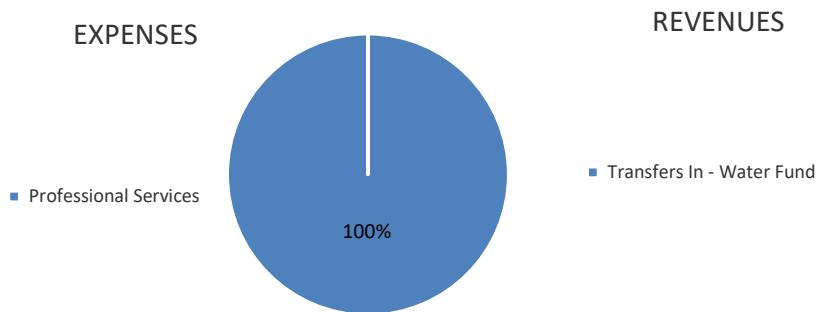
Water Well Maintenance 501	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water Supply Wells	\$ 418,327	\$ -	\$ 97,555	\$ -	\$ -	0.00%
Water Well Maint	\$ -	\$ -	\$ -	\$ 75,000	\$ -	0.00%
TOTAL REVENUES	\$ 418,327	\$ -	\$ 97,555	\$ 75,000	\$ -	-100.00%
EXPENDITURES						
Structural Maintenance	\$ -	\$ 87,592	\$ 7,220	\$ -	\$ -	0.00%
Equipment Maintenance	\$ -	\$ -	\$ 3,614	\$ -	\$ -	0.00%
Well Maintenance	\$ 24,157	\$ -	\$ 7,416	\$ -	\$ -	0.00%
Generator	\$ -	\$ -	\$ -	\$ 75,000	\$ -	0.00%
Transfers Out	\$ 36,236	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 60,393	\$ 87,592	\$ 18,250	\$ 75,000	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 357,934	\$ (87,592)	\$ 79,305	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 357,934	\$ (87,592)	\$ 79,305	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 444,754	\$ 357,162	\$ 436,467	\$ 436,467	
Ending Fund Balance June 30	\$ 357,934	\$ 357,162	\$ 436,467	\$ 436,467	\$ 436,467	
Adjustment to Fund Balance	\$ 86,820	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 444,754	\$ 357,162	\$ 436,467	\$ 436,467	\$ 436,467	



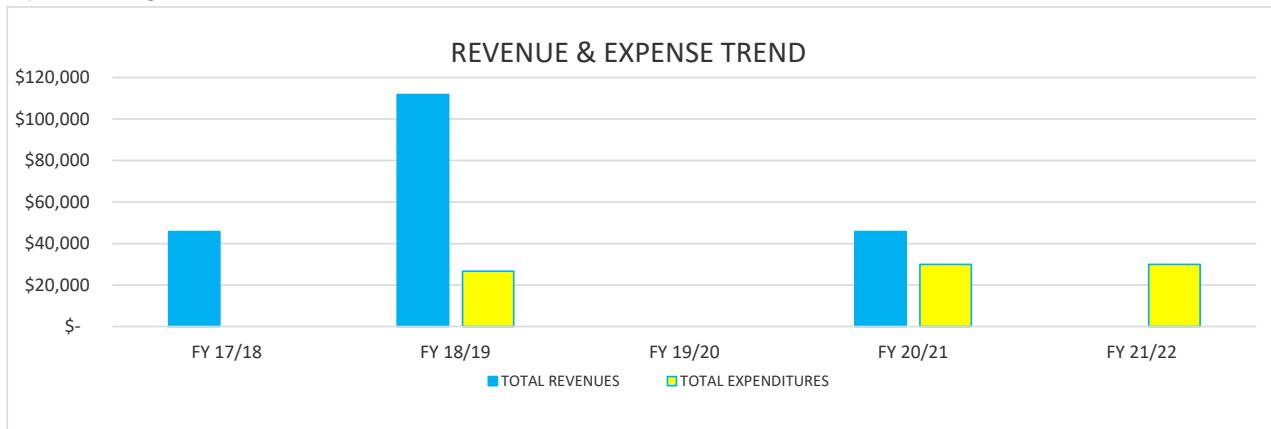
GROUNDWATER RECHARGE CID

Description: The Groundwater Fund will handle all the implementation projects for the Groundwater Sustainability Plan, as required by the SGMA and Department of Water Resources in an effort to reach sustainability.

Budget Highlights The South Kings Groundwater Sustainability Agency is formed by 5 different Cities: Fowler, Sanger, Del Rey CSD, Kingsburg, Parlier.



Groundwater Recharge CID 502	FY 17/18 ACTUAL	FY 18/19 UNAUDITED	FY 19/20 UNAUDITED	FY 20/21 ADOPTED	FY 21/22 ADOPTED	% Change
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ 65,986	\$ -	\$ -	\$ -	0.00%
Transfers In - Water Fund	\$ 45,776	\$ 45,776	\$ -	\$ 45,776	\$ -	0.00%
TOTAL REVENUES	\$ 45,776	\$ 111,762	\$ -	\$ 45,776	\$ -	-100.00%
EXPENDITURES						
Professional Services	\$ -	\$ 25,563	\$ -	\$ 30,000	\$ 30,000	0.00%
Legal	\$ -	\$ 1,073	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ 26,636	\$ -	\$ 30,000	\$ 30,000	0.00%
Net Revenue/(Expenditures)	\$ 45,776	\$ 85,126	\$ -	\$ 15,776	\$ (30,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 45,776	\$ 85,126	\$ -	\$ 15,776	\$ (30,000)	
Beginning Fund Balance July 1	\$ -	\$ 118,910	\$ 204,036	\$ 204,036	\$ 219,812	
Ending Fund Balance June 30	\$ 45,776	\$ 204,036	\$ 204,036	\$ 219,812	\$ 189,812	
Adjustment to Fund Balance	\$ 73,134	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 118,910	\$ 204,036	\$ 204,036	\$ 219,812	\$ 189,812	



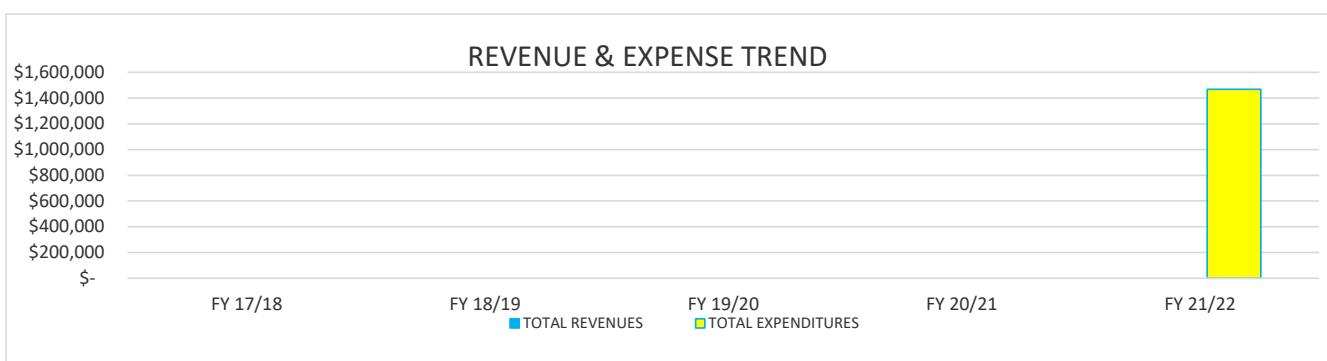
TCP FUND

Description: The TCP fund is a settlement from a litigation settlement. This fund are to be used for the design and construction for a water treatment facilities.

Budget Highlights This fund included \$269k for engineering design, and \$1.2M for Well #7 treatment plant.



Water Well Maintenance 503	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ -					
EXPENDITURES						
Special Dept Expense	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Improvements	\$ -	\$ -	\$ -	\$ -	\$ 1,469,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 1,469,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ (1,469,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (1,469,000)	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ 1,694,697	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 225,697	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,694,697	\$ -
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,694,697	\$ 225,697



DEBT SERVICE FUNDS

**CITY OF FOWLER
DEBT SERVICE FUNDS
FISCAL YEAR 2021-2022**

Description	Actual	Actual	Unaudited	Unaudited	Adopted	Adopted
	2016-2017	2017-2018	Actual	Actual	Budget	Budget

Fund: Assessment District 1993-1 Debt Service Fund 325

Department: 3250

REVENUES

3001	Current Year - Secured	27,714	503	135,734	135,882	-	-
3003	Prior Year - Secured	-	-	-	2,621	-	-
3005	Other Property Taxes	-	-	-	-	-	-
3301	Interest Income	-	107	-	379	-	-
3901	Transfers In -General Fund	-	14,400	24,111	-	24,111	25,044
	Total Revenues	27,714	15,010	159,845	138,882	24,111	25,044

EXPENDITURES

5801	Principal Payments	11,883	13,994	27,988	16,106	13,994	20,329
5802	Interest Payment	12,165	10,117	9,540	4,193	10,117	4,715
5804	Bond Admin Fees	-	-	88	-	-	-
5340	Bond Fee	-	-	-	-	-	-
5900	Transfers Out	96,952	-	-	-	-	-
	Total Expenditures	121,000	24,111	37,616	20,299	24,111	25,044

REVENUE Totals: 27,714 **15,010** **159,845** **138,882** **24,111** **25,044**

EXPENSE Totals: 121,000 **24,111** **37,616** **20,299** **24,111** **25,044**

REVENUE/(EXPENDITURES) (93,286) (9,101) 122,229 118,583 - -

Fund: Assessment District 1993-1 - Hospital Improvement Debt Service Fund 326

Department: 3260

REVENUES

3901	Transfers In-General Fund	19,200	17,600	-	-	22,600	18,000
3901	Transfers In-Debt Service	-	-	-	-	-	-
	Total Revenues	19,200	17,600	-	-	22,600	18,000

EXPENDITURES

5801	Principal Payment	10,000	10,000	-	15,000	15,000	15,000
5802	Interest Payment	9,200	7,600	3,600	3,000	7,600	3,000
	Total Expenditures	19,200	17,600	3,600	18,000	22,600	18,000

REVENUE Totals: 19,200 **17,600** - - **22,600** **18,000**

EXPENSE Totals: 19,200 **17,600** **3,600** **18,000** **22,600** **18,000**

REVENUE/(EXPENDITURES) - - (3,600) (18,000) - -

Fund: Assessment District 1993-1 - Merced Street Improvement Debt Service Fund 327

Department: 3270

REVENUES

3900	Transfers In-Gas Tax	79,220	-	-	-	100,000	97,600
3901	Transfers In-General Fund	-	100,000	-	-	-	-
	Total Revenues	79,220	100,000	-	-	100,000	97,600

EXPENDITURES

		Actual	Actual	Unaudited Actual	Unaudited Actual	Adopted Budget	Adopted Budget
	Description	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
5801	Principal Payment	50,000	60,000	65,000	70,000	60,000	80,000
5802	Interest Payment	48,800	40,000	18,800	16,200	40,000	17,600
	Total Expenditures	98,800	100,000	83,800	86,200	100,000	97,600

REVENUE Totals: 79,220 **EXPENSE Totals:** 98,800 **REVENUE/(EXPENDITURES)** (19,580)

REVENUE Totals: 100,000 **EXPENSE Totals:** 100,000 **REVENUE/(EXPENDITURES)** -

Fund: Fire Station Bldg Debt Service 329

Department: 3290

REVENUES

3301	Interest Income	-	-	7	76	-	-
3900	Transfer from UUT	-	-	5,950	53,550	5,950	50,000
3901	Transfer In	-	59,500	-	25,998	-	-
	Total Revenues	-	59,500	5,957	79,624	5,950	50,000

EXPENDITURES

5802	Interest Payment	-	-	-	2,405	-	-
5900	Transfers Out	-	-	-	4,713	-	-
5801	Principal Payment	-	-	-	19,000	5,950	20,000
5802	Interest Payment	-	-	238	594	-	30,000
5900	Transfers Out	-	-	53,550	-	-	-
	Total Expenditures	-	-	53,788	26,712	5,950	50,000

REVENUE Totals: 59,500 **EXPENSE Totals:** 53,788 **REVENUE/(EXPENDITURES)** 59,500

REVENUE Totals: 5,957 **EXPENSE Totals:** 26,712 **REVENUE/(EXPENDITURES)** (47,831)

Fund: Assessment District 1994-1 Debt Service Fund 330

Department: 3300

REVENUES

3001	Current Year - Secured	211,177	103,749	-	-	155,364	154,340
3005	Other Property Taxes	-	-	-	-	-	-
3014	Prepaid Property Assessment	-	169,214	-	-	-	-
3900	Transfer from General Fund	-	-	-	-	-	-
3901	Transfers In	-	-	-	-	-	-
	Total Revenues	211,177	272,963	-	-	155,364	154,340

EXPENDITURES

5801	Principal Payment	77,175	93,936	102,316	110,697	93,936	126,647
5802	Interest Payment	74,860	61,428	28,870	24,855	61,428	27,093
5804	Bond Admin Fees	-	-	587	-	-	600
	Total Expenditures	152,035	155,364	131,773	135,552	155,364	154,340

REVENUE Totals: 211,177 **EXPENSE Totals:** 152,035 **REVENUE/(EXPENDITURES)** 59,142

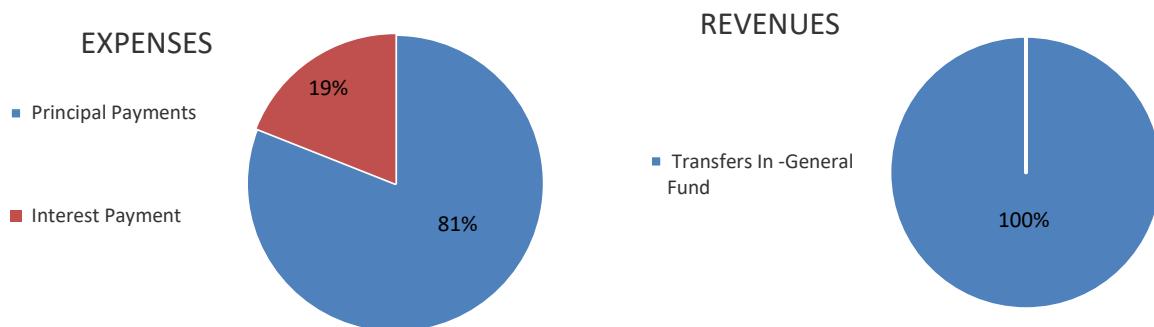
REVENUE Totals: 272,963 **EXPENSE Totals:** 155,364 **REVENUE/(EXPENDITURES)** 117,599

DEBT SERVICE GRAND REVENUE Totals:	337,311	465,073	165,802	218,506	308,025	344,984
DEBT SERVICE GRAND EXPENSE Totals:	391,035	297,075	310,577	286,763	308,025	344,984
REVENUE/(EXPENDITURES)	(53,724)	167,998	(144,775)	(68,257)	-	-

ASSESSMENT DISTRICT 1993-1

Description: The Assessment No. 93-1 is used to account for accumulation of resources for, and the repayment of, City Bonds, interest and related costs.

Budget Highlights: The City continues to pay down outstanding debt with a maturity date of September 2023.



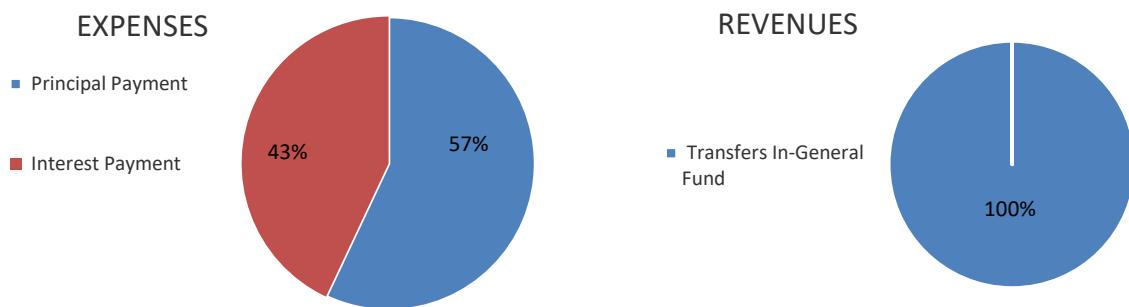
Assessment District 1993-1/Fund 325	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Current Year - Secured	\$ 503	\$ 135,734	\$ 135,882	\$ -	\$ -	0.00%
Prior Year - Secured	\$ -	\$ -	\$ 2,621	\$ -	\$ -	0.00%
Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interest Income	\$ 107	\$ -	\$ 379	\$ -	\$ -	0.00%
Transfers In -General Fund	\$ 14,400	\$ 24,111	\$ -	\$ 24,111	\$ 25,044	3.87%
TOTAL REVENUES	\$ 15,010	\$ 159,845	\$ 138,882	\$ 24,111	\$ 25,044	3.87%
EXPENDITURES						
Principal Payments	\$ 13,994	\$ 27,988	\$ 16,106	\$ 13,994	\$ 20,329	45.27%
Interest Payment	\$ 10,117	\$ 9,540	\$ 4,193	\$ 10,117	\$ 4,715	-53.40%
Bond Admin Fees	\$ -	\$ 88	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 24,111	\$ 37,616	\$ 20,299	\$ 24,111	\$ 25,044	3.87%
Net Revenue/(Expenditures)	\$ (9,101)	\$ 122,229	\$ 118,583	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (9,101)	\$ 122,229	\$ 118,583	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 6,006	\$ 128,235	\$ 246,818	\$ 246,818	
Ending Fund Balance June 30	\$ (9,101)	\$ 128,235	\$ 246,818	\$ 246,818	\$ 246,818	
Adjustment to Fund Balance	\$ 15,107	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 6,006	\$ 128,235	\$ 246,818	\$ 246,818	\$ 246,818	
REVENUE & EXPENSE TREND						
FY 17/18	\$ 503	\$ 135,734	\$ 135,882	\$ -	\$ -	
FY 18/19	\$ 14,400	\$ 24,111	\$ -	\$ -	\$ -	
FY 19/20	\$ -	\$ -	\$ 379	\$ -	\$ -	
FY 20/21	\$ -	\$ -	\$ -	\$ -	\$ -	
FY 21/22	\$ -	\$ -	\$ -	\$ -	\$ -	

ASSESSMENT DISTRICT 1993-1

HOSPITAL IMPROVEMENT

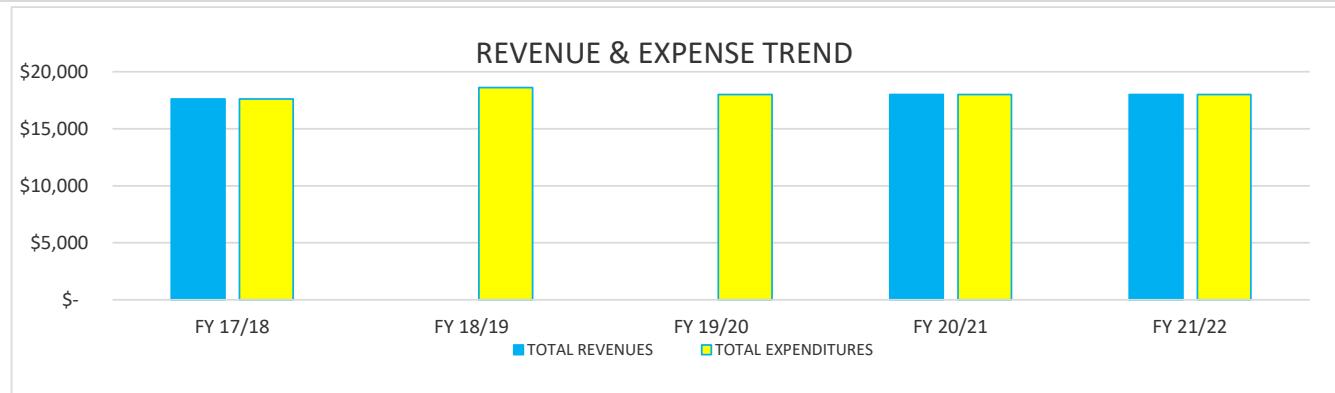
Description: This debt is related to the 1993 Hospital Improvement Project.

Budget Highlights: The City transfer funds from General Fund to pay down outstanding debt with a maturity date of September 2023.



Hospital Improvement Debt Service/Fund 326	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Transfers In-General Fund	\$ 17,600	\$ -	\$ -	\$ 22,600	\$ 18,000	0.00%
Transfers In-Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 17,600	\$ -	\$ -	\$ 22,600	\$ 18,000	-20.35%

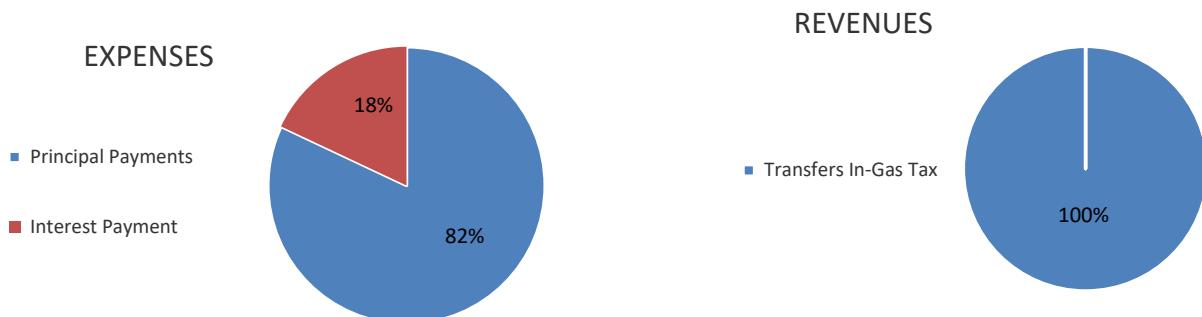
EXPENDITURES						
Principal Payment	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
Interest Payment	\$ 7,600	\$ 3,600	\$ 3,000	\$ 7,600	\$ 3,000	-60.53%
TOTAL EXPENDITURES	\$ 17,600	\$ 18,600	\$ 18,000	\$ 22,600	\$ 18,000	-20.35%
Net Revenue/(Expenditures)	\$ -	\$ (18,600)	\$ (18,000)	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (18,600)	\$ (18,000)	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ (18,600)	\$ (36,600)	\$ (36,600)	
Ending Fund Balance June 30	\$ -	\$ (18,600)	\$ (36,600)	\$ (36,600)	\$ (36,600)	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ (18,600)	\$ (36,600)	\$ (36,600)	\$ (36,600)	



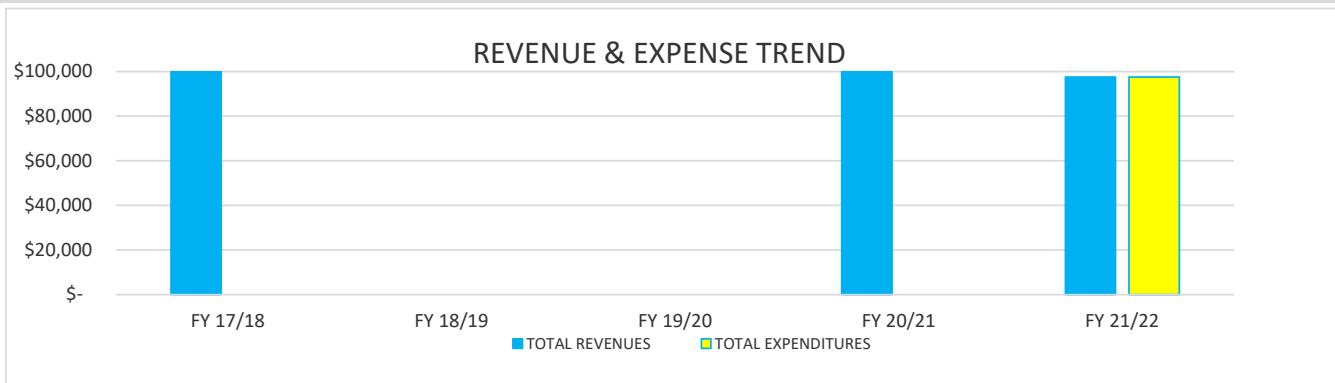
MERCED STREET IMPROVEMENT DEBT SERVICE

Description: This is the debt service for the Merced Street Improvement Project consisting additions to Merced Street, including the reconstruction of certain portions of the street, the construction of alley approaches, the replacement of curbs.

Budget Highlights: The City transfer funds from Gas Tax to pay down outstanding debt with a maturity date of September 2023.



Merced St Improvement/Fund 327	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Transfers In-Gas Tax	\$ -	\$ -	\$ -	\$ 100,000	\$ 97,600	0.00%
Transfers In-General Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 97,600	-2.40%
EXPENDITURES						
Principal Payment	\$ -	\$ -	\$ -	\$ -	\$ 80,000	0.00%
Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ 17,600	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 97,600	0.00%
Net Revenue/(Expenditures)	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	
Beginning Fund Balance July 1	\$ 153,794	\$ 153,794	\$ 153,794	\$ 153,794	\$ 253,794	
Ending Fund Balance June 30	\$ 253,794	\$ 153,794	\$ 153,794	\$ 253,794	\$ 253,794	
Adjustment to Fund Balance	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 153,794	\$ 153,794	\$ 153,794	\$ 253,794	\$ 253,794	

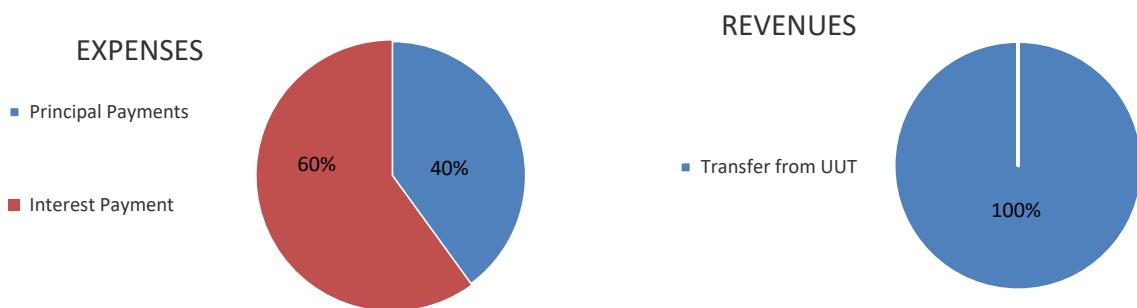


ASSESSMENT DISTRICT 1993-1

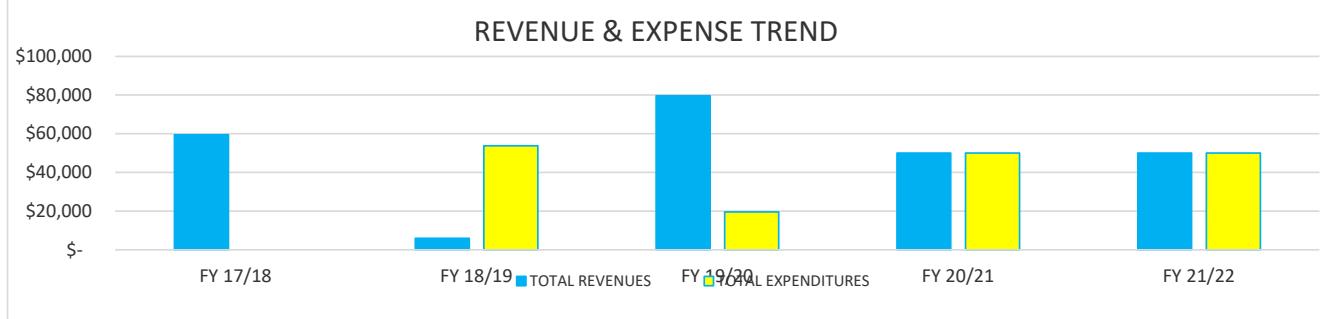
FIRE STATION BLDG DEBT SERVICE

Description: The Debt Service Fire Station is used to account separately for debt service for the new fire station.

Budget Highlights: The City transfer funds from UUT to pay down outstanding debt with a maturity date of September 2058.



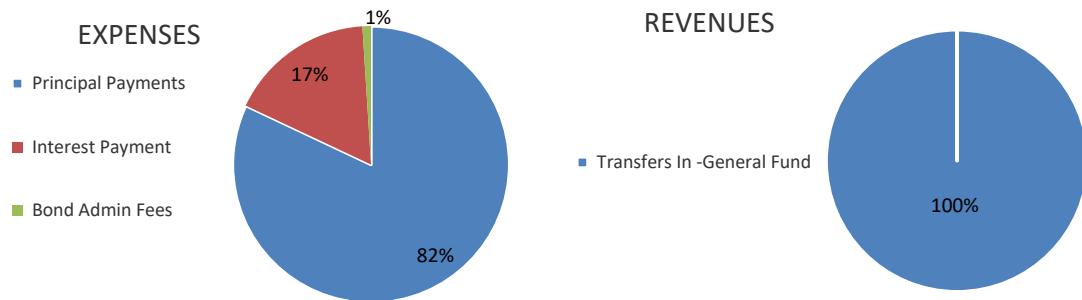
Fire Station Bldg Debt Service/Fund 329	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ 7	\$ 76	\$ -	\$ -	0.00%
Transfer from UUT	\$ -	\$ 5,950	\$ 53,550	\$ 5,950	\$ 50,000	0.00%
Transfer In	\$ 59,500	\$ -	\$ 25,998	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 59,500	\$ 5,957	\$ 79,624	\$ 5,950	\$ 50,000	740.34%
EXPENDITURES						
Principal Payment	\$ -	\$ -	\$ 19,000	\$ 5,950	\$ 20,000	236.13%
Interest Payment	\$ -	\$ 238	\$ 594	\$ -	\$ 30,000	0.00%
Transfers Out	\$ -	\$ 53,550	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ 53,788	\$ 19,594	\$ 5,950	\$ 50,000	740.34%
Net Revenue/(Expenditures)	\$ 59,500	\$ (47,831)	\$ 60,030	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 59,500	\$ (47,831)	\$ 60,030	\$ -	\$ -	-
Beginning Fund Balance July 1	\$ 59,500	\$ -	\$ (47,831)	\$ 12,199	\$ 12,199	
Ending Fund Balance June 30	\$ 119,000	\$ (47,831)	\$ 12,199	\$ 12,199	\$ 12,199	
Adjustment to Fund Balance	\$ (119,000)	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ -	\$ (47,831)	\$ 12,199	\$ 12,199	\$ 12,199	



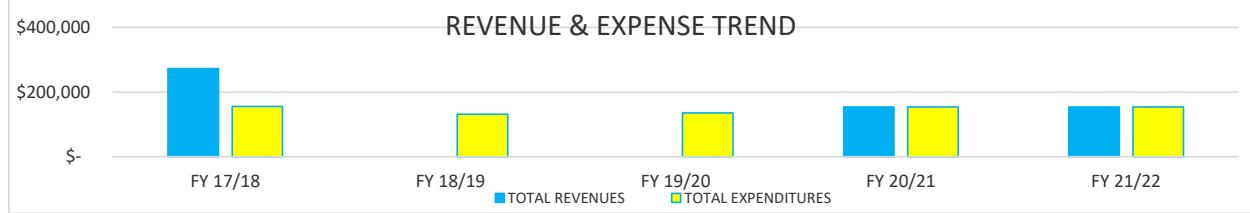
1994 WATER OBLIGATION DEBT SERVICE FUND

Description: This debt service is a 1994 water obligation for construction for the city water system.

Budget Highlights: The City continues to pay down outstanding debt with a maturity date of September 2023.



Assessment District 1994-1 Debt Service/Fund 330	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Current Year - Secured	\$ 103,749	\$ -	\$ -	\$ 155,364	\$ 154,340	0.00%
Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Prepaid Property Assessment	\$ 169,214	\$ -	\$ -	\$ -	\$ -	0.00%
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 272,963	\$ -	\$ -	\$ 155,364	\$ 154,340	-0.66%
EXPENDITURES						
Principal Payment	\$ 93,936	\$ 102,316	\$ 110,697	\$ 93,936	\$ 126,647	34.82%
Interest Payment	\$ 61,428	\$ 28,870	\$ 24,855	\$ 61,428	\$ 27,093	-55.89%
Bond Admin Fees	\$ -	\$ 587	\$ -	\$ -	\$ 600	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 155,364	\$ 131,773	\$ 135,552	\$ 155,364	\$ 154,340	-0.66%
Net Revenue/(Expenditures)	\$ 117,599	(\$ 131,773)	(\$ 135,552)	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 117,599	(\$ 131,773)	(\$ 135,552)	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 147,170	\$ 15,397	\$ (120,155)	\$ (120,155)	
Ending Fund Balance June 30	\$ 117,599	\$ 15,397	\$ (120,155)	\$ (120,155)	\$ (120,155)	
Adjustment to Fund Balance	\$ 29,571	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 147,170	\$ 15,397	\$ (120,155)	\$ (120,155)	\$ (120,155)	



SUCCESSOR AGENCY FUND

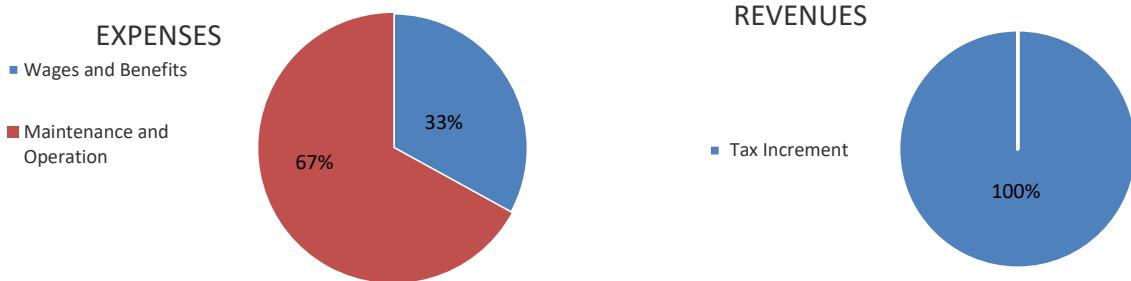
**CITY OF FOWLER
SUCCESSOR AGENCY FUND
FISCAL YEAR 2021-2022**

Description	Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
Fund: Successor Agency Fund 850						
Department: 8500						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3015 Tax Increment	161,482	356,723	208,788	326,952	137,250	137,250
Total Revenues	161,482	356,723	208,788	326,952	137,250	137,250
EXPENDITURES						
Wages and Benefits						
5010 Salary - Full Time	46,056	2,771	2,785	2,967	24,008	35,396
5080 Employee Benefits	69,979	1,361	3,661	60	12,973	-
5081 Tax & Allow	-	-	-	230	-	3,729
5082 CalPERS	-	-	-	581	-	6,564
5083 CalPERS UAL	-	-	3,854	-	-	-
5084 Health Insurance	-	-	-	3,098	-	1,674
5086 Uniform Allow	-	-	-	-	-	-
5087 Workers Comp	-	-	-	-	-	741
Total Wages and Benefits	116,035	4,132	10,300	6,936	36,981	48,104
Maintenance and Operation						
5220 Professional Services/Audit	-	-	6,043	4,280	2,500	2,500
5260 Conferences & Meetings	-	-	4	3	-	-
5620 Legal	3,888	390	137	-	4,277	4,277
5621 Financial Services	-	-	-	665	-	-
5801 Principal Payments	40,000	-	53,000	58,000	48,000	71,000
5802 Interest Payments	52,100	43,300	20,450	62,203	43,300	19,850
5804 Bond Fees	-	2,023	-	-	-	-
Total Maintenance and Operation	95,988	45,713	79,634	125,151	98,077	97,627
Total Expenditures	212,023	49,845	89,934	132,087	135,058	145,731
REVENUE Totals:	161,482	356,723		326,952	137,250	137,250
EXPENSE Totals:	212,023	49,845	89,934	132,087	135,058	145,731
REVENUE/(EXPENDITURES)	(50,541)	306,878	(89,934)	194,865	2,192	(8,481)

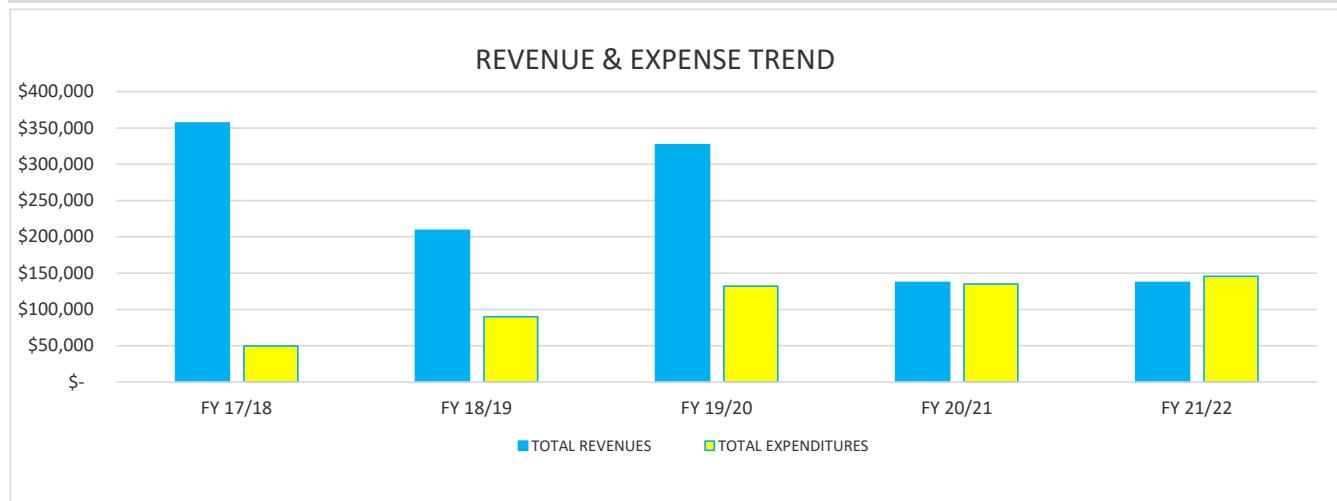
REDEVELOPMENT SUCCESSOR AGENCY FUND

Description: This is a fund that accounts for the new State Law on Redevelopment Successor Agencies. The fund will account for debt of the agency per the adopted and approved ROPS(Recognized Obligation Payment Schedule). The Successor Agency will receive tax debt of the Agency. All of debt will be accounted for in this fund until it is retired, at that time the fund increment to cover the recognized obligation will be ended.

Budget Highlights: None



Successor Agency 850	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increment	\$ 356,723	\$ 208,788	\$ 326,952	\$ 137,250	\$ 137,250	0.00%
TOTAL REVENUES	\$ 356,723	\$ 208,788	\$ 326,952	\$ 137,250	\$ 137,250	0.00%
EXPENDITURES						
Wages and Benefits	\$ 4,132	\$ 10,300	\$ 6,936	\$ 36,981	\$ 48,104	30.08%
Maintenance and Operation	\$ 45,713	\$ 79,634	\$ 125,151	\$ 98,077	\$ 97,627	-0.46%
TOTAL EXPENDITURES	\$ 49,845	\$ 89,934	\$ 132,087	\$ 135,058	\$ 145,731	7.90%
Net Revenue/(Expenditures)	\$ 306,878	\$ 118,854	\$ 194,865	\$ 2,192	\$ (8,481)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 306,878	\$ 118,854	\$ 194,865	\$ 2,192	\$ (8,481)	
Beginning Fund Balance July 1	\$ -	\$ -	\$ 156,881	\$ 351,746	\$ 353,938	
Ending Fund Balance June 30	\$ 306,878	\$ 118,854	\$ 351,746	\$ 353,938	\$ 345,457	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 306,878	\$ 118,854	\$ 351,746	\$ 353,938	\$ 345,457	



FINANCING AUTHORITY FUND

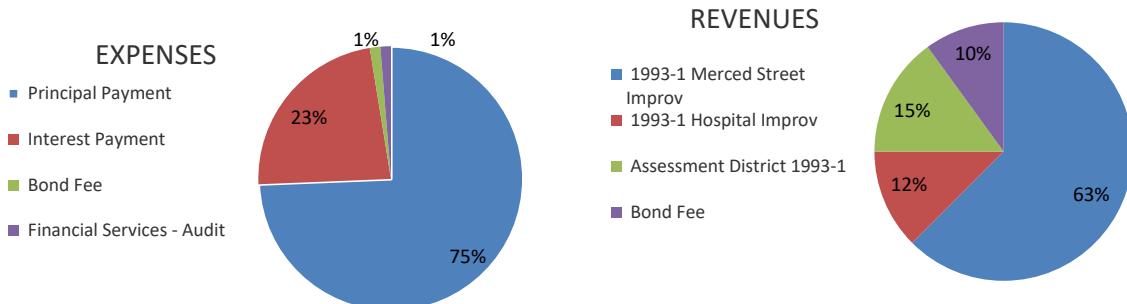
**CITY OF FOWLER
PUBLIC FINANCING AUTHORITY (PFA)
FISCAL YEAR 2021-2022**

Description	Actual 2016-2017	Actual 2017-2018	Unaudited Actual 2018-2019	Unaudited Actual 2019-2020	Adopted Budget 2020-2021	Adopted Budget 2021-2022
Fund: Public Financing Authority (PFA) Fund 900						
Department: 9000						
REVENUES						
3301 Interest Income	312	-	-	-	-	-
3302 Rental Income	-	285,884	-	-	-	-
1993-1 Merced Street Improv	98,800	100,000	83,800	86,200	100,000	97,600
1993-1 Hospital Improv	19,200	17,600	18,600	18,000	22,600	18,000
Assessment District 1993-1	121,000	24,111	37,616	20,299	24,111	25,044
Refi-RDA Loan	30,641	-	-	-	35,313	-
Assessment District 1994-1	152,035	155,364	131,186	135,552	155,364	153,740
RDA Loan	92,100	43,300	73,450	120,203	91,300	90,850
Bond Fee	-	-	-	-	7,000	7,000
Total Revenues	514,088	626,259	344,652	380,254	435,688	392,234
EXPENDITURES						
5801 Principal Payment	275,000	212,000	-	-	251,000	312,976
5802 Interest Payment	145,725	74,347	-	-	170,100	72,258
5804 Bond Fee	4,083	9,413	3,285	3,575	-	3,575
5621 Financial Services - Audit	-	-	-	3,287	-	3,287
Total Expenditures	424,808	295,760	3,285	6,862	421,100	392,096
REVENUE Totals:	514,088	626,259	344,652	380,254	435,688	392,234
EXPENSE Totals:	424,808	295,760	3,285	6,862	421,100	392,096
REVENUE/(EXPENDITURES)	89,280	330,499	341,367	373,392	14,588	138

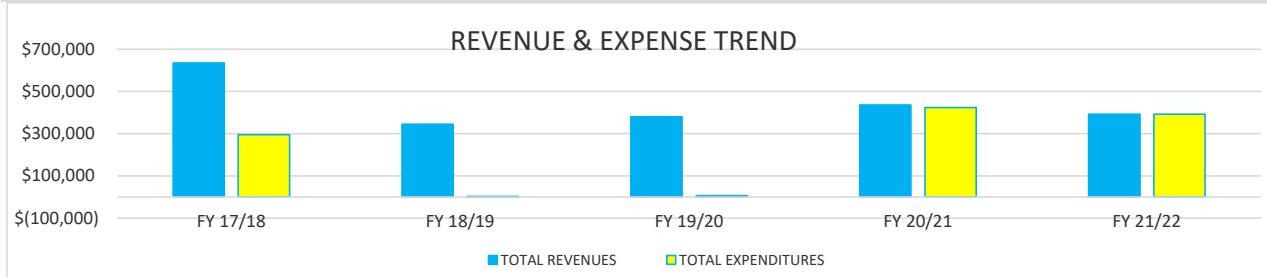
PUBLIC FINANCING AUTHORITY (PFA)

Description: The Fowler Public Financing Authority (the "Authority") is a joint exercise of powers authority and is authorized to borrow money for the purpose of financing the acquisition and construction of public capital improvements on behalf of the City of Fowler.

Budget Highlights: The City continues to pay down outstanding debt on the 2010 refunding revenue bonds with a maturity date of September 2023.



Public Financing Authority (PFA) 900	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	% Change
	ACTUAL	UNAUDITED	UNAUDITED	ADOPTED	ADOPTED	
REVENUE						
Interest Income	\$ 8,614	\$ -	\$ -	\$ -	\$ -	0.00%
Rental Income	\$ 285,884	\$ -	\$ -	\$ -	\$ -	0.00%
1993-1 Merced Street Improv	\$ 100,000	\$ 83,800	\$ 86,200	\$ 100,000	\$ 97,600	-2.40%
1993-1 Hospital Improv	\$ 17,600	\$ 18,600	\$ 18,000	\$ 22,600	\$ 18,000	-20.35%
Assessment District 1993-1	\$ 24,111	\$ 37,616	\$ 20,299	\$ 24,111	\$ 25,044	3.87%
Refi-RDA Loan	\$ -	\$ -	\$ -	\$ 35,313	\$ -	-100.00%
Assessment District 1994-1	\$ 155,364	\$ 131,186	\$ 135,552	\$ 155,364	\$ 153,740	-1.05%
RDA Loan	\$ 43,300	\$ 73,450	\$ 120,203	\$ 91,300	\$ 90,850	-0.49%
Bond Fee	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	0.00%
TOTAL REVENUES	\$ 634,873	\$ 344,652	\$ 380,254	\$ 435,688	\$ 392,234	-9.97%
EXPENDITURES						
Principal Payment	\$ 212,000	\$ -	\$ -	\$ 251,000	\$ 312,976	24.69%
Interest Payment	\$ 74,347	\$ -	\$ -	\$ 170,100	\$ 72,258	-57.52%
Bond Fee	\$ 9,413	\$ 3,285	\$ 3,575	\$ 3,285	\$ 3,575	0.00%
Financial Services - Audit	\$ -	\$ -	\$ 3,287	\$ -	\$ 3,287	0.00%
TOTAL EXPENDITURES	\$ 295,760	\$ 3,285	\$ 6,862	\$ 424,385	\$ 392,096	-7.61%
Net Revenue/(Expenditures)	\$ 339,113	\$ 341,367	\$ 373,392	\$ 11,303	\$ 138	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 339,113	\$ 341,367	\$ 373,392	\$ 11,303	\$ 138	
Beginning Fund Balance July 1	\$ -	\$ 478,714	\$ 820,081	\$ 1,193,473	\$ 1,204,776	
Ending Fund Balance June 30	\$ 339,113	\$ 820,081	\$ 1,193,473	\$ 1,204,776	\$ 1,204,914	
Adjustment to Fund Balance	\$ 139,601	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 478,714	\$ 820,081	\$ 1,193,473	\$ 1,204,776	\$ 1,204,914	



RESOLUTION No. 2505
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
FOWLER ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL
YEAR 2021/2022 PURSUANT TO ARTICLE XIIIB
OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIIIB of the California Constitution requires cities to adopt annual appropriations limits; and

WHEREAS, Government Code Section 7910 requires each local government to establish its appropriation limit by resolution each year at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS, the annual adjustment factors used in determining the appropriations limit requires a recorded vote of the City Council; and

WHEREAS, the City Council has calculated the appropriations limit on the worksheet attached hereto as Attachment A and determined that said appropriations limit for fiscal year 2021/2022 be established in the amount of \$10,348,459; and

WHEREAS, the Finance Director has made available to the public for the previous fifteen days the documentation used in the determination of the appropriations limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fowler that the appropriations limit for the fiscal year 2021/2022 is hereby set at \$10,348,459 and that a copy of the Appropriation Limit calculation worksheet is attached hereto as Attachment A.

BE IT FURTHER RESOLVED THAT the City of Fowler has used the change in California's per capita personal income and the City of Fowler's population growth as annual adjustment factors for determining the Appropriations Limit, but that these factors may change in the future should other pertinent information become available.

THE FOREGOING RESOLUTION of the City Council of the City of Fowler was duly and regularly introduced, passed and adopted at a special meeting of the City Council on the 15th day of June, 2021, by the following vote:

AYES: Cardenas, Rodriguez, Parra, Kazarian, & Mejia

NOES: None

ABSENT: None

ABSTAIN: None

APPROVED:


David Cardenas, Mayor

ATTEST:


Angela Vasquez, Deputy City Clerk