

CITY OF FOWLER



**June 7, 2022
Proposed Budget
Fiscal Year 2022-23**

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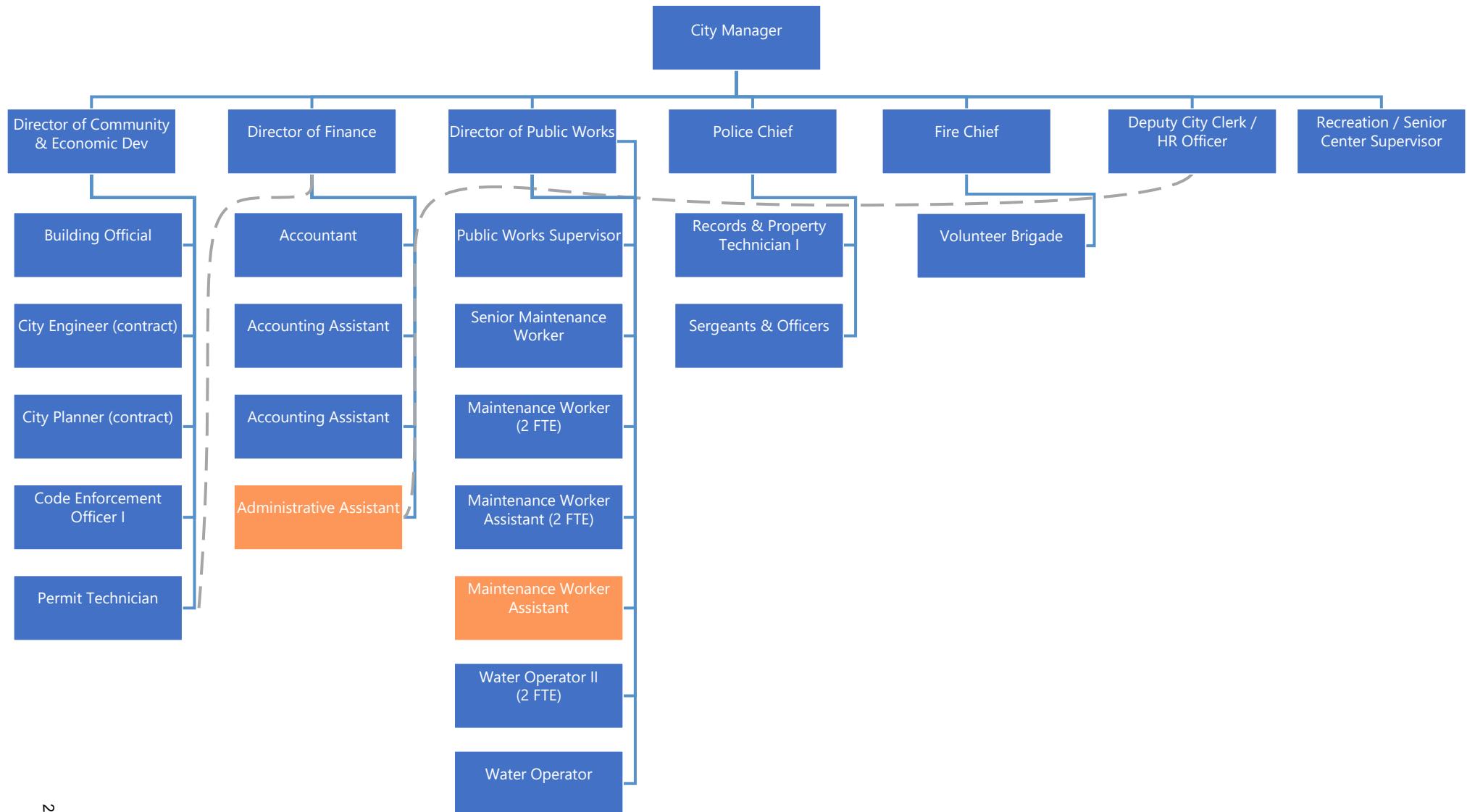
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CITY OF FOWLER
Proposed Annual Budget
Fiscal Year 2022-2023

	Elected Officials	Term Expiration
Mayor	Vacant	2022
Mayor Pro-Tem	Mark Rodriguez	2022
Councilmember	Karnig Kazarian	2024
Councilmember	Juan Mejia	2024
Councilmember	Daniel Parra	2024
Submitted by		
City Manager	Wilma Quan	
Finance Director	Margarita Moreno	

City of Fowler



City of Fowler
Position Authorization Resolution*
Attachment A

Classification	FTE	Primary Dept
City Manager	1.0	Administration
Deputy City Clerk/Human Resource Officer	1.0	Clerk
Finance Director	1.0	Finance
Accounting Assistant	2.0	Finance
Administrative Assistant	1.0	Finance
Accountant	1.0	Finance
Permit Technician	1.0	Comm Dev
Code Enforcement Officer I	1.0	Comm Dev
Records and Property Technician I	1.0	Police
Community and Economic Development Director	1.0	Comm Dev
Building Official	1.0	Comm Dev
Police Chief	1.0	Police
Police Lieutenant	1.0	Police
Police Sergeant	1.0	Police
Police Officer	9.0	Police
Public Works Director	1.0	PW
Public Works Supervisor	1.0	PW
Maintenance Assistant	3.0	PW
Maintenance Worker	2.0	PW
Senior Maintenance Worker	1.0	PW
Water Operator	1.0	PW
Water Operator II	2.0	PW
Recreation and Senior Center Supervisor	1.0	Senior/Recreation

***Full time positions**

36.0

Salary & Benefits Cost Allocation
FY 2022-2023

Title	General Fund	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%	70.0%											30.0%	
*Deputy City Clerk/Human Resource Officer	55.0%		55.0%										45.0%	
*Finance Director	41.0%			41.0%									50.0%	9.0%
*Accountant	50.0%			50.0%									50.0%	
Accounting Assistant	0.0%												100.0%	
Accounting Assistant	90.0%	90.0%											10.0%	
**Administrative Assistant	100.0%	50.0%	25.0%										25.0%	
Community & Economic Development Director	90.0%						40.0%	50.0%					10.0%	
Code Enforcement Officer I	100.0%				25.0%	25.0%			50.0%					
Permit Technician	75.0%		15.0%						25.0%	25.0%	10.0%		25.0%	
Records & Property Technician I	100.0%				100.0%									
Building Official	100.0%										100.0%			
Public Works Director	40.0%					40.0%							60.0%	
Senior Maintenance Worker	100.0%						50.0%	50.0%						
Maintenance Worker (2)	100.0%						50.0%	50.0%						
Water Operator	100.0%						100.0%							
**Maintenance Assistant (Janitorial/Park Maint) (2)	100.0%						100.0%							
Water Operator II (2)	0.0%												100.0%	
Maintenance Assistant	0.0%												100.0%	
Fire Chief/PW Supervisor	75.0%				25.0%	25.0%	25.0%						25.0%	
Recreation and Senior Center Supervisor	100.0%									50.0%	50.0%			
Police Chief	100.0%				100.0%									
Police Officer + 5% POST (2)	100.0%				100.0%									
Police Officer + 2% POST (1)	100.0%				100.0%									
Police Officer (6) 1 vacant	100.0%				100.0%									
Police Officer Lieutenant (1) Vacant	100.0%				100.0%									
Police Sergeant+5%POST (1)	100.0%				100.0%									

*New Cost Distribution

**New Positions

SALARY CLASSIFICATIONS & CORRESPONDING STEP PER POSITION

FISCAL YEAR 2022-2023

FULL TIME POSITION/CLASSIFICATION TITLE	MONTHLY PAY				
	STEP A	STEP B	STEP C	STEP D	STEP E
CITY MANAGER					15,356 *
ASSISTANT CITY MANAGER	9,702	10,188	10,697	11,232	11,793
CITY CLERK	5,777	6,066	6,369	6,687	7,022
DEPUTY CITY CLERK/HUMAN RESOURCE OFFICER	5,233	5,495	5,770	6,058	6,361
ACCOUNTANT	4,403	4,623	4,854	5,097	5,351 Y
ACCOUNTING ASSISTANT	3,274	3,437	3,609	3,790	3,979
ACCOUNTING TECHNICIAN	3,613	3,794	3,984	4,183	4,392
ADMINISTRATIVE ASSISTANT	3,613	3,794	3,984	4,183	4,392
BUILDING INSPECTOR I	3,613	3,794	3,984	4,183	4,392
BUILDING INSPECTOR II	4,191	4,400	4,620	4,851	5,094
BUILDING OFFICIAL	5,636	5,918	6,213	6,524	6,850 AA
CODE ENFORCEMENT OFFICER I	3,116	3,272	3,435	3,607	3,787
CODE ENFORCEMENT OFFICER II	3,613	3,794	3,984	4,183	4,392
COMMUNITY AND ECONOMIC DEVELOPMENT DIRECTOR	7,963	8,361	8,779	9,218	9,679
FINANCE DIRECTOR	8,576	9,004	9,454	9,927	10,424
FIRE CHIEF	8,366	8,785	9,224	9,685	10,169
MAINTENANCE ASSISTANT	2,966	3,114	3,270	3,433	3,605
MAINTENANCE WORKER	3,439	3,611	3,792	3,981	4,181
SENIOR MAINTENANCE WORKER	3,796	3,986	4,186	4,395	4,615 Y
PERMIT TECHNICIAN	3,525	3,702	3,887	4,081	4,285
POLICE CHIEF	9,010	9,460	9,933	10,430	10,951
POLICE CORPORAL	5,364	5,632	5,914	6,210	6,520
POLICE LIEUTENANT	6,867	7,210	7,570	7,949	8,346
POLICE OFFICER	4,626	4,857	5,100	5,355	5,622 AA, AA
POLICE OFFICER + 2% POST	4,719	4,954	5,202	5,462	5,734
POLICE OFFICER + 5% POST	4,857	5,100	5,355	5,623	5,903
POLICE SERGEANT	5,921	6,217	6,528	6,854	7,197
POLICE SERGEANT + 2% POST	6,039	6,341	6,659	6,991	7,341
POLICE SERGEANT + 5% POST	6,217	6,528	6,854	7,197	7,557 AA
PUBLIC WORKS DIRECTOR	7,963	8,361	8,779	9,218	9,679
PUBLIC WORKS SUPERVISOR	5,636	5,918	6,213	6,524	6,850
RECORDS AND PROPERTY TECHNICIAN I	2,893	3,038	3,190	3,349	3,517 Y
RECORDS AND PROPERTY TECHNICIAN II	3,355	3,523	3,699	3,884	4,079
RECREATION AND SENIOR CENTER SUPERVISOR	5,106	5,361	5,629	5,911	6,206
WATER OPERATOR IN TRAINING	2,893	3,038	3,190	3,349	3,517 Z
WATER OPERATOR I	3,355	3,523	3,699	3,884	4,079
WATER OPERATOR II	3,704	3,889	4,083	4,288	4,502 Y, Y

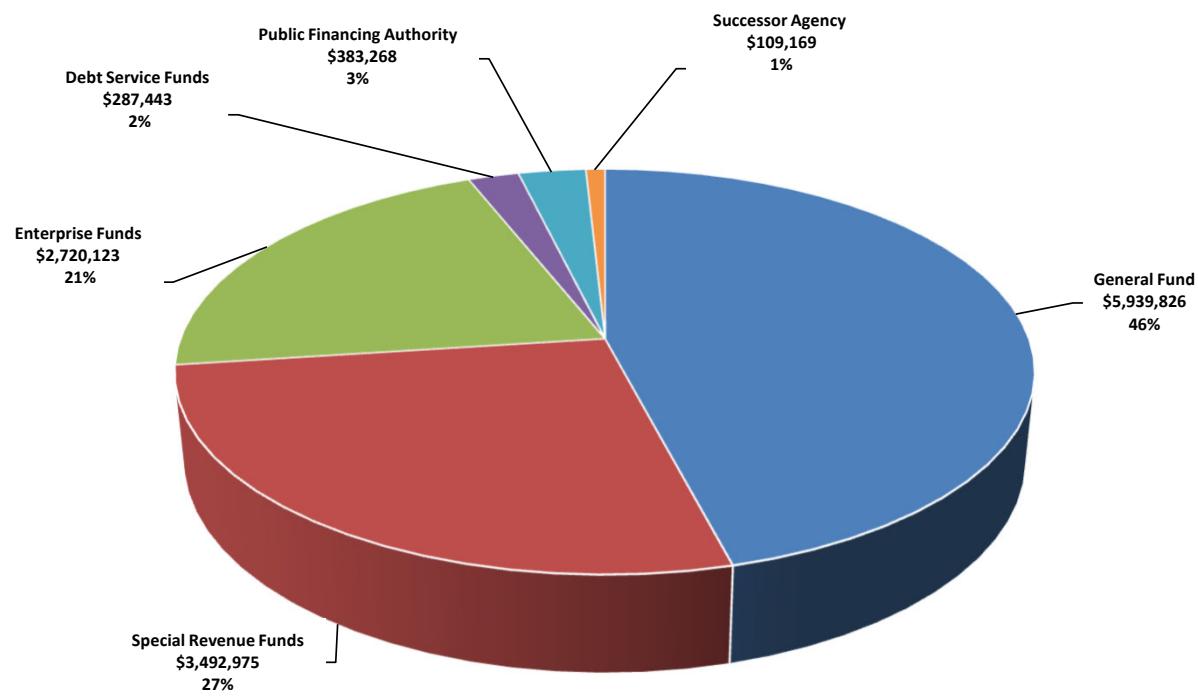
*Negotiated by Council approved agreement

AA indicates employee received a market adjustment towards reaching Step A of the classification

Y indicates employee with a grandfathered salary above Step E

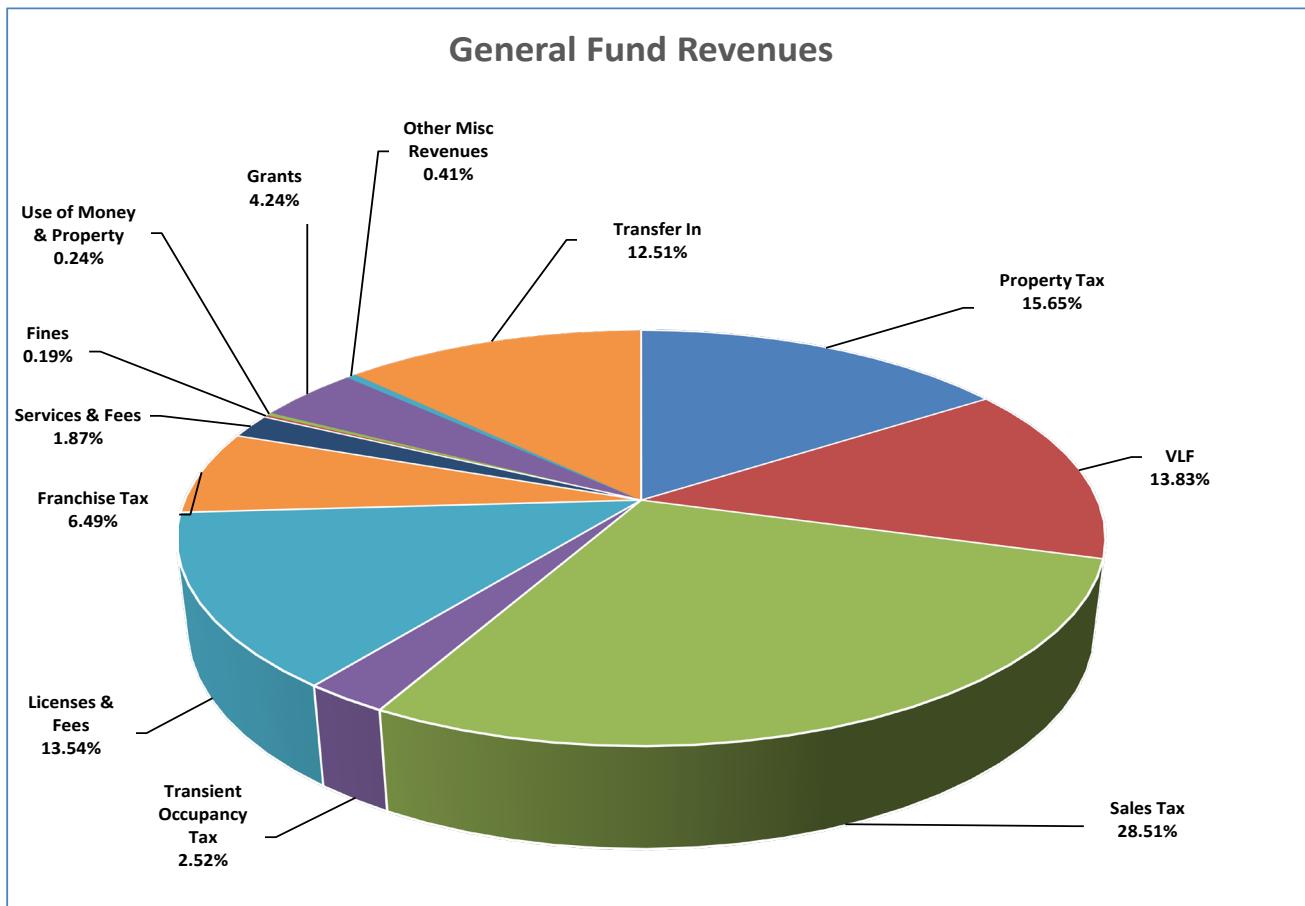
Z indicates employee placed in this classification at a salary above Step E until minimum qualifications are met for Water Operator II

City of Fowler Expenditures All Funds

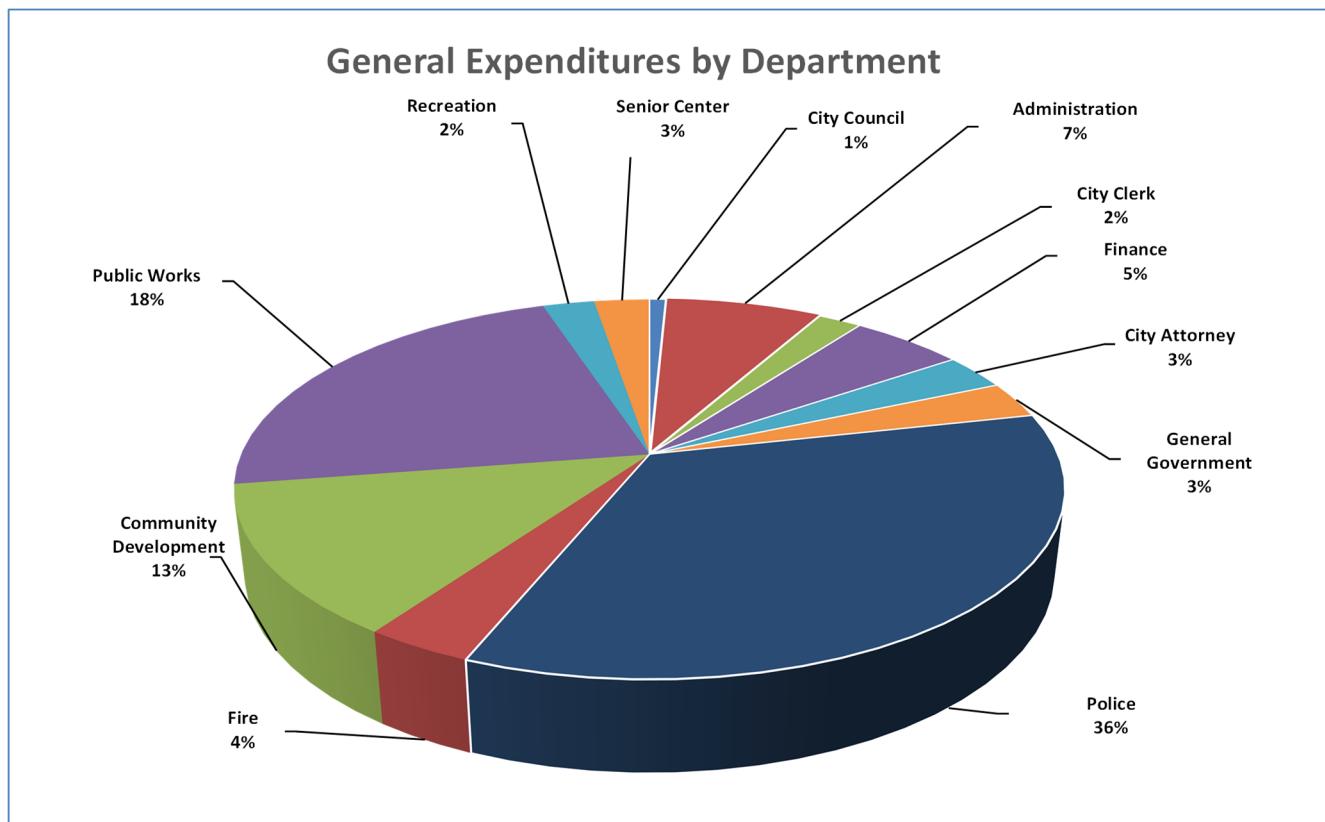


		Estimated Beginning Balance 7/1/22	Revenue	Operations	Reimb.	Debt Svcs.	Capital	Trnsf. In	Trnsf. Out	Total Uses	Estimated Revenues Over/(Under) Expenditures	Ending Balance 6/30/23
101	Funds											
	General Fund	4,996,919	5,963,565	4,989,011	-	-	188,000	746,015	16,800	5,939,826	23,739	5,020,658
	Total General Fund	4,996,919	5,963,565	4,989,011	-	-	188,000	746,015	16,800	5,939,826	23,739	5,020,658
	Special Revenue Funds											
200	Utility Users Tax	1,626,222	450,000	36,200	-	90,380	12,000	-	260,000	398,580	51,420	1,677,642
201	District Sales Tax	3,182,545	1,600,000	-	-	-	65,000	-	361,015	426,015	1,173,985	4,356,530
206	COPS Grant	381,569	125,000	-	-	-	65,000	-	125,000	190,000	(65,000)	316,569
209	Recyle Grant	6,500	5,000	5,000	-	-	-	-	-	5,000	-	6,500
210	Gas Tax	319,641	174,079	-	-	-	-	-	90,800	90,800	83,279	402,920
211	Traffic Congestion Relief Fund-St Project	(29,547)	-	-	-	-	-	-	-	-	-	(29,547)
212	AMERICAN RESCUE PLAN ACT	864,010	-	-	-	-	-	-	-	-	-	864,010
220	LTF Article 3	44,669	16,000	30,000	-	-	-	-	-	30,000	(14,000)	30,669
225	LTF Article 8	585,210	-	-	-	-	618,000	-	-	618,000	(618,000)	(32,790)
230	Measure C	940,774	238,424	-	-	-	75,000	-	-	75,000	163,424	1,104,198
235	Road Maintenance Rehab Acct	197,321	136,723	-	-	-	-	-	-	-	136,723	334,044
236	Active Transportation Plan (ATP)	-	227,000	-	-	-	227,000	-	-	227,000	-	-
237	Surface Transportation Block (STBG)	-	850,000	-	-	-	850,000	-	-	850,000	-	-
250	CDBG	790,247	45,000	-	-	-	-	-	-	-	45,000	835,247
710	AB1600 General Service	23,583	60,000	145,000	-	-	-	-	-	145,000	(85,000)	(61,417)
720	AB1600 Law Enforcement	379,019	60,000	1,000	-	-	135,000	-	-	136,000	(76,000)	303,019
730	AB1600 Fire	336,902	80,000	70,000	-	52,380	-	-	-	122,380	(42,380)	294,522
740	AB1600 St Maint	164,131	80,000	-	-	-	-	-	-	-	80,000	244,131
750	AB1600 Parks	793,291	80,000	1,200	-	-	3,000	-	-	4,200	75,800	869,091
760	AB1600 Water	684,769	140,000	-	-	-	-	-	-	-	140,000	824,769
765	AB1600 Ground Water Recharge	55,030	50,000	-	-	-	-	-	50,000	50,000	-	55,030
770	AB1600 Sewer	1,868,883	80,400	-	-	-	-	-	-	-	80,400	1,949,283
780	AB1600 Storm Drain	371,345	80,000	125,000	-	-	-	-	-	125,000	(45,000)	326,345
790	Fire Station Bldg	194,069	-	-	-	-	-	-	-	-	-	194,069
795	Cal Trans SR 99/Manning	150	150	-	-	-	-	-	-	-	150	300
799	AB1600 99/Merced Signalization	220,323	-	-	-	-	-	-	-	-	-	220,323
	Total Special Revenue Funds	14,000,656	4,577,776	413,400	-	142,760	2,050,000	-	886,815	3,492,975	1,084,801	15,085,457
	Enterprise Funds											
500	Water Utility	684,374	1,586,600	1,524,593	-	125,098	280,000	-	-	1,929,691	(343,091)	341,283
501	Water Well Maintenance	1,236,972	113,000	-	-	-	-	-	-	-	113,000	1,349,972
502	Groundwater Recharge CID	(92,811)	50,000	140,432	-	-	-	50,000	-	190,432	(140,432)	(233,243)
503	TCP	828,470	602,000	-	-	-	600,000	-	-	600,000	2,000	830,470
	Total Enterprise Funds	2,657,005	2,351,600	1,665,025	-	125,098	880,000	50,000	-	2,720,123	(368,523)	2,288,482
	Debt Service Funds											
320	Debt Service 88-1	240,245	34,663	-	-	-	-	-	-	-	34,663	274,908
325	AD 1993-1 Debt Svc	(313,948)	77,698	-	-	23,367	-	-	-	23,367	54,331	(259,617)
326	AD 1993-1 Hospital Improvement	(114,600)	16,800	-	-	16,800	-	(16,800)	-	16,800	-	(114,600)
327	AD 1993-1 Debt Svc Merced Street	(603,400)	90,800	-	-	90,800	-	(90,800)	-	90,800	-	(603,400)
329	Fire Station Bldg Debt Service	85,287	-	-	-	-	-	-	-	-	-	85,287
330	AD 1993-1 Debt Svc Water Obligation	(437,347)	154,300	600	-	155,876	-	-	-	156,476	(2,176)	(439,523)
	Total Debt Service Funds	(1,143,763)	374,261	600	-	286,843	-	(107,600)	-	287,443	86,818	(1,056,945)
	Successor Agency Fund											
850	Successor Agency	353,938	109,169	109,169	-	-	-	-	-	109,169	-	353,938
	Total Successor Agency Fund	353,938	109,169	109,169	-	-	-	-	-	109,169	-	353,938
	Financing Authority Fund											
900	Public Financing Authority (PFA)	460,198	384,693	5,575	-	377,693	-	-	-	383,268	1,425	461,623
	Total Financing Authority Fund	460,198	384,693	5,575	-	377,693	-	-	-	383,268	1,425	461,623
	Grand Total	21,324,953	13,761,064	7,182,780	-	932,394	3,118,000	688,415	903,615	12,932,804	828,260	22,153,213

	Actual 2018-2019	Unaudited Actual 2019-2020	Unaudited Actual 2020-2021	Adopted Budget 2021-2022	Proposed Budget 2021-2022	Proposed Budget 2022-2023
REVENUES						
Property Taxes	563,543	763,938	1,114,998	928,250	932,881	933,250
VLF	632,549	1,070,999	791,623	807,700	839,738	824,700
Sales Tax	1,491,825	1,841,719	1,331,154	1,650,000	1,600,000	1,700,000
Transient Occupancy Tax	108,317	220,630	100,364	150,000	150,000	150,000
Licenses & Fees	632,543	486,643	809,430	677,200	969,349	807,200
Franchise Tax	331,881	364,905	345,146	387,200	419,666	387,200
Services & Fees	304,817	35,036	86,093	103,050	116,040	111,550
Fines	9,709	13,252	8,214	11,500	13,675	11,500
Use of Money & Property	36,167	28,307	13,321	14,500	14,500	14,500
Grants	232,010	22,613	18,992	205,800	205,800	253,000
Other Misc Revenues	36,729	87,233	169,030	120,650	304,726	24,650
Sales of Property	126,060	292,204	1,050	-	-	-
Transfer In	-	50,000	-	722,887	722,887	746,015
Total General Fund Revenues	4,506,150	5,277,479	4,789,415	5,778,737	6,289,262	5,963,565



	Actual 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget 2021-2022	Projected Budget 2021-2022	Proposed Budget 2022-2023
EXPENSES						
City Council	20,864	15,801	14,265	44,380	44,380	44,380
Administration	332,698	360,230	385,098	410,570	410,570	433,606
City Clerk	82,728	88,976	97,810	85,122	85,122	120,058
Finance	338,961	276,936	400,961	388,692	389,679	313,173
City Attorney	90,064	189,600	192,141	160,000	167,000	180,000
General Government	237,757	444,928	308,869	303,296	303,296	184,052
Police	1,678,036	1,822,386	1,689,001	2,103,049	2,101,549	2,055,723
Fire	89,544	103,724	156,330	248,058	247,058	213,802
Community Development	377,348	342,056	879,094	921,679	912,398	761,938
Public Works	621,221	713,534	737,602	816,372	819,372	1,337,810
Recreation	68,544	101,459	76,222	118,190	117,190	142,649
Senior Center	59,805	94,710	134,247	155,329	157,229	152,635
Total General Fund Expenses	3,997,570	4,554,340	5,071,640	5,754,737	5,754,843	5,939,826



GENERAL FUND

CITY OF FOWLER
GENERAL FUND
FISCAL YEAR 2022-2023

Description	Actual	Unaudited Actual	Unaudited Actual	Adopted Budget	Projected Budget	Proposed Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
GENERAL FUND REVENUES						
3001 Current Secured Property Tax	484,052	664,028	517,899	570,000	570,000	570,000
3002 Current Unsecured Prop Tax	37,098	36,299	48,414	50,000	50,000	50,000
3003 Prior Year Secured Prop Tax	7,865	16,756	34,808	25,000	25,000	25,000
3004 Prior Year Unsecured Prop Tax	1,722	88	7,940	8,000	8,000	8,000
3007 Current Supp Prop-Sec	9,762	16,904	12,147	11,000	11,000	11,000
3008 Current Supp Prop-Unsec	-	-	238	250	250	250
3009 Prior Year Supp	-	379	5,202	5,000	5,000	5,000
3011 Real Property Transfer	19,303	22,111	26,409	25,000	25,000	25,000
3013 Homeowners Exemption	3,741	7,373	7,732	4,000	4,000	4,000
3015 Tax Increment	-	-	454,209	230,000	234,631	235,000
Total Taxes	563,543	763,938	1,114,998	928,250	932,881	933,250
3101 Animal License	436	66	28	100	100	100
3102 Building Permits	461,800	364,635	464,971	470,000	617,334	500,000
3103 Business License	31,840	27,891	30,124	31,000	34,846	31,000
3104 Business License Late Fees	196	305	566	600	600	600
3106 Encroachment Permits	37,811	24,139	11,953	15,000	15,000	15,000
3107 Plan Check Fee	82,900	48,464	192,019	100,000	240,969	200,000
3109 Transportation Permit	256	96	32	100	100	100
3110 Grading Permit	14,484	20,609	109,707	60,000	60,000	60,000
3112 SB1473	1,238	168	-	100	100	100
3114 Tobacco Health Permit	330	270	30	300	300	300
3120 SB1186-BusLic-State	1,252	-	-	-	-	-
Total Licenses & Permits	632,543	486,643	809,430	677,200	969,349	807,200
3201 Motor Vehicle Fines	1,402	11,467	7,325	8,000	8,000	8,000
3202 Court Fines	8,307	1,785	889	3,500	5,675	3,500
Total Fines & Forfeitures	9,709	13,252	8,214	11,500	13,675	11,500
3301 Interest Income	23,684	21,127	5,782	7,000	7,000	7,000
3302 Property Rental	12,483	7,180	7,539	7,500	7,500	7,500
Total Use of Money & Property	36,167	28,307	13,321	14,500	14,500	14,500
3401 Motor Vehicle Lic In Lieu	-	50	4,734	4,700	4,700	4,700
3402 Sales Tax	1,491,825	1,841,719	1,331,154	1,650,000	1,600,000	1,700,000
3405 VLF Revenue	632,549	1,070,949	786,889	803,000	835,038	820,000
3407 Utility Tax	6,321	-	-	-	-	-
3408 Transient Occupancy Tax	108,317	220,630	100,364	150,000	150,000	150,000
3411 Franchise Fees Gas	18,367	-	-	18,200	18,200	18,200
3412 Franchise Fees Cable	37,248	92,120	43,626	56,000	56,000	56,000
3413 Franchise Fees Electric	46,410	-	72,210	48,000	48,000	48,000
3414 Franchise Fees SKF Sewer	94,094	91,445	103,019	105,000	137,466	105,000
3415 Franchise Fees Waste Mgmt	129,441	181,340	126,291	160,000	160,000	160,000
Total Sales Tax & Franchise Fees	2,564,572	3,498,253	2,568,287	2,994,900	3,009,404	3,061,900
3502 Special Police Fees	7,751	4,779	7,986	5,000	5,000	5,000
3503 Animal Shelter	30	-	-	-	-	-
3504 Weed Control/Lot Cleaning	-	-	275	-	-	-
3506 Recreation Fees	6,464	3,019	-	6,500	6,500	6,500
3507 Inspection Fees	6,198	8,065	6,417	7,000	7,000	7,000
3515 Planning Fees	259,439	6,534	33,347	65,000	65,000	65,000
3518 Bad Check Fee	10	-	-	50	50	50
3523 Park Maintenance Fees	10,176	3,405	16,333	2,000	2,000	2,000

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
3526 Engineering Fees	640	160	-	-	-	-
3528 Gen Plan Update Fees	2,533	1,675	13,706	11,500	24,490	20,000
3529 Site Plan Review Fees	11,576	7,399	8,029	6,000	6,000	6,000
Total Charges for Services	304,817	35,036	86,093	103,050	116,040	111,550
3609 Senior Lunch Program	2,004	2,079	37	1,000	1,000	1,000
3611 FMAAA Grant	(3,360)	-	-	-	-	-
3612 Public Safety	9,668	13,403	11,200	12,000	12,000	12,000
3615 COPS	(104,588)	-	-	-	-	-
3629 Street Project Revenue	-	-	7,755	111,800	111,800	-
3640 Grant Revenue SJVAPCD	-	-	-	-	-	60,000
3640 Grant Revenue	-	-	-	1,000	1,000	-
3640 Prop 68 Grant Revenue	-	-	-	-	-	180,000
3650 CDBG Program Income	328,286	7,131	-	-	-	-
3660 Other Grant Revenue-planning	-	-	-	80,000	80,000	-
Total Grants	232,010	22,613	18,992	205,800	205,800	253,000
3701 Donations	6,190	1,839	10,500	4,000	2,000	2,000
3702 Volunteer Fire Donations	-	-	-	1,000	1,000	-
3705 Insurance Recovery	106	-	-	-	-	-
3706 Misc Revenues	5,597	5,477	1,346	31,500	217,576	1,500
3707 POST Reimb	5,369	11,815	159	1,600	1,600	600
3708 Misc Refunds	18,195	67,403	147,939	80,500	80,500	500
3709 Other Reimbursements	1,272	699	9,086	2,000	2,000	20,000
3711 Cash Over/(Short)	-	-	-	50	50	50
3712 Sale of Property	126,060	292,204	1,050	-	-	-
Total Misc Revenue	162,789	379,437	170,080	120,650	304,726	24,650
3900 UUT Transfer In General FB	-	-	-	85,525	85,525	-
3900 COPS Transfer In	-	-	-	125,000	125,000	125,000
3900 District Sales Tax Transfer In UAL CalPers	-	-	-	322,562	322,562	361,015
3900 UUT Transfer In for Recreation	-	-	-	60,000	60,000	60,000
3900 UUT Transfer In for Parks Maint	-	-	-	-	-	70,000
3900 UUT Transfer In for Parks Maint	-	50,000	-	59,800	59,800	60,000
3900 UUT Transfer in for Sr Cit Program	-	-	-	70,000	70,000	70,000
Total Transfer In	-	50,000	-	722,887	722,887	746,015
TOTAL GENERAL FUND REVENUES	4,506,150	5,277,479	4,789,415	5,778,737	6,289,262	5,963,565

GENERAL FUND EXPENDITURES

City Council 6010

Wages and Benefits						
5020 Salary - Part Time	9,506	10,370	10,370	10,370	10,370	10,370
5080 Employee Benefits	737	-	-	-	-	-
5081 Tax & Allow	-	792	792	900	900	900
5087 W/C Insurance	-	92	-	-	-	-
Total Wages and Benefits	10,243	11,254	11,162	11,270	11,270	11,270
Maintenance and Operation						
5100 Office Expense	142	115	116	50	50	50
5105 Meal Expense	-	543	261	-	-	-
5110 Special Dept Expense	2,154	188	2,009	6,000	6,000	6,000
5111 COVID 19	-	30	-	-	-	-
5121 Supplies	-	163	199	-	-	-
5130 Clothing Expense	-	123	-	-	-	-
5150 Contingency	-	-	-	9,000	9,000	9,000
5160 Communications	-	15	45	60	60	60
5190 Maint Struct Impr Grounds	-	-	-	500	500	500
5220 Professional Services	5,660	150	-	5,000	5,000	5,000

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
5250 Memberships & Dues	2,080	759	99	2,500	2,500	2,500
5260 Conferences & Meetings	585	2,461	374	10,000	10,000	10,000
<i>Total Maintenance and Operation</i>	10,621	4,547	3,103	33,110	33,110	33,110
<i>Total City Council</i>	20,864	15,801	14,265	44,380	44,380	44,380

Administration 6020

Wages and Benefits						
5010 Salary - Full Time	158,215	174,161	181,838	171,082	171,082	197,841
5020 Salary - Parttime	-	-	-	1,000	1,000	-
5080 Employee Benefits	37,365	70	-	-	-	-
5081 Tax & Allow	-	13,389	14,038	15,229	15,229	15,690
5082 CalPERS	-	23,413	28,138	26,760	26,760	33,067
5083 CalPERS UAL	21,906	20,708	22,646	29,611	29,611	43,081
5084 Health Insurance	-	12,070	7,494	21,817	21,817	33,456
5087 Workers Comp	-	2,411	2,432	3,221	3,221	3,371
<i>Total Wages and Benefits</i>	217,486	246,222	256,586	268,720	268,720	326,506
Maintenance and Operation						
5100 Office Expense	327	1,578	4,155	2,100	2,100	2,100
5104 Site/Program Supply	-	267	-	-	-	-
5105 Meal Expense	74	44	108	-	-	-
5110 Special Dept Expense	13,343	149	2,938	13,000	13,000	10,000
5111 Covid Expense	-	-	17,458	-	-	-
5121 Supplies	-	2,259	2,485	2,000	2,000	2,000
5140 Advertising/Promotion	-	373	284	-	-	-
5150 Publications/Legal Notice	2,645	1,675	2,427	2,000	2,000	2,000
5160 Communications	16,940	22,762	13,848	20,000	20,000	20,000
5170 Utilities	579	3,154	466	-	-	-
5175 Postage	1,207	806	3,318	1,500	1,500	1,500
5176 Permits Fees	435	8,749	4,198	-	-	-
5180 Rents & Leases	7,357	680	885	9,000	9,000	9,000
5182 Equipment Rent/Leases	-	9,063	5,364	-	-	500
5185 Janitorial Materials/Maint	-	3,453	3,191	1,750	1,750	2,000
5190 Maint Struct Impr Grounds	-	7,659	-	2,500	2,500	2,500
5200 Equipment Maintenance	-	2,153	1,582	-	-	-
5205 Vehicle Maintenance	2,413	2,403	681	2,500	2,500	1,500
5210 Gasoline/Diesel Fuel	376	774	464	500	500	500
5220 Professional Services	56,519	20,491	37,557	70,000	70,000	40,000
5230 Computer Support Services	816	3,999	7,939	-	-	-
5240 Insurance	25	225	353	-	-	-
5250 Memberships & Dues	6,023	16,832	7,795	7,000	7,000	7,000
5260 Conferences & Meetings	2,316	1,959	779	5,000	5,000	5,000
5300 Education/Training	348	-	139	3,000	3,000	1,500
5620 Legal	250	-	9,807	-	-	-
5621 Financial Services	-	21	-	-	-	-
<i>Total Maintenance and Operation</i>	111,993	111,528	128,221	141,850	141,850	107,100
Capital Expenditures						
5705 Buildings	-	(56)	-	-	-	-
5715 Equipment	3,219	2,536	291	-	-	-
<i>Total Capital Expenditures</i>	3,219	2,480	291	-	-	-
<i>Total Administration</i>	332,698	360,230	385,098	410,570	410,570	433,606

City Clerk/Human Resources 6025

Wages and Benefits						
5010 Salary - Full Time	57,013	64,126	63,652	36,980	36,980	52,822

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2021-2022	2021-2022	2021-2022	2022-2023			
5030 Salary - Overtime	144	-	-	-	-	-	-
5080 Employee Benefits	8,587	-	-	-	-	-	-
5081 Tax & Allow	-	4,927	4,821	3,442	3,442	12,003	
5082 CalPERS	-	-	1,083	8,002	8,002	3,136	
5083 CalPERS UAL	5,488	9,227	10,487	8,056	8,056	366	
5084 Health Insurance	-	4,614	3,599	5,534	5,534	23,034	
5087 Workers Comp	-	308	289	308	308	397	
Total Wages and Benefits	71,232	83,202	83,931	62,322	62,322	91,758	
Maintenance and Operation							
5100 Office Expense	-	62	15	150	150	150	
5110 Special Dept Expense	7,385	-	4,221	2,500	2,500	8,000	
5150 Publications/Legal Notices	444	1,626	2,280	1,500	1,500	1,500	
5160 Communications	-	-	383	750	750	750	
5200 Equipment Maintenance	106	-	-	-	-	-	
5220 Professional Services	1,338	1,432	3,453	10,000	10,000	10,000	
5230 Computer Support Services	-	827	2,021	-	-	-	
5250 Memberships & Dues	370	325	90	400	400	400	
5260 Conferences & Meetings	914	1,002	-	2,500	2,500	2,500	
5300 Education/Training	939	500	1,025	5,000	5,000	5,000	
Total Maintenance and Operation	11,496	5,774	13,488	22,800	22,800	28,300	
Capital Expenditures							
5715 Equipment	-	-	391	-	-	-	
Total Capital Expenditures	-	-	391	-	-	-	
Total City Clerk	82,728	88,976	97,810	85,122	85,122	120,058	

Finance 6030

Wages and Benefits						
5010 Salary - Full Time	116,544	134,781	148,438	100,751	100,751	93,980
5020 Salary - Part Time	-	-	-	1,000	1,000	1,000
5030 Salary - Overtime	-	-	-	-	-	-
5080 Employee Benefits	37,335	(70)	-	-	-	-
5081 Tax & Allow	-	14,331	13,564	9,365	9,365	8,724
5082 CalPERS	-	12,041	13,522	17,583	17,583	18,911
5083 CalPERS UAL	14,347	8,840	9,718	35,306	35,306	41,417
5084 Health Insurance	-	7,479	6,500	11,970	11,970	14,551
5087 Workers Comp	-	1,512	1,189	1,617	1,617	1,490
Total Wages and Benefits	168,226	178,914	192,931	177,592	177,592	180,073
Maintenance and Operation						
5100 Office Expense	191	259	1,540	1,500	1,500	1,500
5110 Special Dept Expense	711	-	(46)	500	500	500
5121 Supplies	-	242	110	100	100	100
5160 Communications	-	-	4,020	3,500	3,500	3,500
5175 Postage	23	72	300	-	-	-
5182 Equipment Rent/Leases	-	10	2,357	-	-	-
5200 Equipment Maintenance	106	-	-	-	-	-
5220 Professional Services	147,119	28,737	111,028	176,000	176,000	90,000
5230 Computer Support Services	13,762	40,301	40,765	26,000	26,000	26,000
5240 Insurance	250	225	353	-	-	-
5250 Memberships & Dues	110	110	160	500	500	500
5260 Conferences & Meetings	21	25	848	3,000	3,000	5,000
5300 Education/Training	42	35	1,440	-	-	5,000
5621 Financial Services	8,400	12,729	33,660	-	987	1,000
Total Maintenance and Operation	170,735	82,745	196,535	211,100	212,087	133,100
Capital Expenditures						

Description	Actual	Unaudited Actual	Unaudited Actual	Adopted Budget	Projected Budget	Proposed Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
5715 Equipment-Billing Software	-	15,277	11,495	-	-	-
<i>Total Capital Expenditures</i>	<i>-</i>	<i>15,277</i>	<i>11,495</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Finance	338,961	276,936	400,961	388,692	389,679	313,173

City Attorney 6060

Expenditures						
5175 Postage	13	-	-	-	-	-
5220 Professional Services	-	12,500	-	-	-	-
5230 Computer Support Services	-	738	-	-	-	-
5620 Legal Services-Retainer	90,051	176,362	192,141	160,000	167,000	180,000
<i>Total Maintenance and Operation</i>	<i>90,064</i>	<i>189,600</i>	<i>192,141</i>	<i>160,000</i>	<i>167,000</i>	<i>180,000</i>
Total City Attorney	90,064	189,600	192,141	160,000	167,000	180,000

General Government 6080

Wages and Benefits						
5035 Wellness / Buy Back	57,326	48,120	172,777	70,000	70,000	-
<i>Total Wages and Benefits</i>	57,326	48,120	172,777	70,000	70,000	-
Maintenance and Operation						
5100 Office Expense	-	-	-	-	-	-
5110 Special Dept Expense	4,368	-	-	5,000	5,000	5,000
5170 Utilities	-	-	-	35,000	35,000	12,000
5220 Professional Services	-	-	35,520	-	-	-
5230 Computer Support Services	107	-	-	-	-	-
5240 Insurance	175,956	73,441	100,572	150,252	150,252	150,252
5900 Transfers Out - Debt Service	-	-	-	43,044	43,044	16,800
<i>Total Maintenance and Operation</i>	180,431	73,441	136,092	233,296	233,296	184,052
Capital Expenditures						
5705 Buildings	-	323,367	-	-	-	-
<i>Total Capital Expenditures</i>	<i>-</i>	323,367	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total General Government	237,757	444,928	308,869	303,296	303,296	184,052

Police 6120

Wages and Benefits						
5010 Salary - Full Time	752,376	801,088	694,934	896,981	896,981	902,242
5020 Salary - Part Time	12,198	43,312	34,065	33,000	33,000	40,000
5030 Salary - Overtime	106,436	100,735	111,068	110,000	110,000	90,000
5080 Employee Benefits	403,001	-	-	-	-	-
5081 Tax & Allow	-	70,587	69,035	92,135	92,135	91,337
5082 CalPERS	-	156,610	161,320	239,830	239,830	169,119
5083 CalPERS UAL	103,322	124,723	142,418	170,393	170,393	192,782
5084 Health Insurance	150	164,208	136,506	166,670	166,670	230,289
5086 Uniform Allow	-	8,529	6,999	8,529	8,529	8,500
5087 Workers Comp	-	93,529	82,509	85,411	85,411	76,454
<i>Total Wages and Benefits</i>	1,377,483	1,563,321	1,438,854	1,802,949	1,802,949	1,800,723
Maintenance and Operation						
5100 Office Expense	875	5,643	2,387	2,500	2,500	2,500
5104 Site/Program Supply/Explorer	-	2,032	-	18,000	18,000	2,000
5105 Meal Expense	-	660	-	-	-	-
5110 Special Dept Expense	33,799	1,213	184	12,000	12,000	12,000
5111 COVID 19	-	723	1,300	-	-	-
5120 Small Tools	-	263	1,113	-	-	-
5131 Supplies	-	1,049	680	-	-	500
5130 Clothing Expense	-	299	-	-	-	-
5140 Advertising/Promotion	-	1,288	1,622	2,000	2,000	1,000

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
5150 Publications/Legal Notices	1,564	1,296	1,005	1,000	1,000	1,000
5160 Communications	3,925	27,924	26,482	30,000	30,000	25,000
5170 Utilities	-	-	233	-	-	-
5175 Postage	4,255	1,486	657	2,000	500	1,000
5182 Equip Rent /Leases		2,605	6,059	5,000	5,000	5,000
5185 Janitorial/Facilities Maintenance	-	203	-	1,500	1,500	1,500
5190 Maint Struct Impr Grounds	1,068	210	801	4,000	4,000	1,000
5200 Equip Maintenance	2,013	1,281	4,774	4,000	4,000	500
5205 Vehicle Maintenance	24,737	16,916	22,815	22,000	22,000	15,000
5210 Gasoline/Diesel Fuel	29,860	23,233	21,587	25,000	25,000	35,000
5220 Professional Services	26,400	22,609	20,212	15,000	15,000	15,000
5230 Computer Support Services	6,244	3,631	17,003	14,000	14,000	14,000
5250 Memberships & Dues	588	150	538	1,000	1,000	500
5260 Conferences & Meetings	2,409	3,052	593	1,500	1,500	3,000
5270 Booking Fees	3,310	1,375	-	4,000	4,000	4,000
5271 Dispatch Fees	91,703	92,814	93,340	104,000	104,000	104,000
5300 Education/Training	14,749	8,975	3,269	7,000	7,000	10,000
5310 Medical /Labs	-	8,309	1,106	-	-	1,500
5620 Legal	59	10,000	-	-	-	-
<i>Total Maintenance and Operation</i>	247,558	239,239	227,760	275,500	274,000	255,000
Capital Expen - Reimb						
5710 Improvements	-	4,766	-	-	-	-
5715 Equipment	19,976	15,060	22,387	24,600	24,600	-
5720 Vehicles	33,019	-	-	-	-	-
<i>Total Capital Expenditures</i>	52,995	19,826	22,387	24,600	24,600	-
Total Police	1,678,036	1,822,386	1,689,001	2,103,049	2,101,549	2,055,723

Fire 6130

Wages and Benefits						
5010 Salaries Full time	69	-	-	32,100	32,100	31,371
5020 Salaries Part time / volunteer	26,868	27,341	30,455	69,000	69,000	69,000
5080 Employee Benefits	2,058	-	5,520	5,520	-	-
5081 Tax & Allow	-	-	2,997	2,997	2,997	2,934
5082 CalPERS	-	-	4,222	4,222	4,222	5,271
5083 CalPERS UAL	-	-	5,158	5,158	5,158	6,021
5084 Health Insurance	-	25	28	8,159	8,159	7,918
5087 Workers Comp	-	8,308	8,217	6,287	6,287	6,287
<i>Total Wages and Benefits</i>	28,995	35,674	38,700	133,443	133,443	128,802
Maintenance and Operation						
5100 Office Expense	-	129	883	500	500	500
5104 Site/Program Supply	-	94	-	-	-	-
5110 Special Dept Expense	14,965	-	2	3,500	3,500	3,500
5111 COVID 19	-	620	934	-	-	-
5120 Small Tools	1,580	220	438	2,500	2,500	2,500
5121 Supplies	-	8,052	15,662	12,000	12,000	12,000
5130 Clothing/Personal Expense	7,229	12,282	8,368	10,000	10,000	2,000
5140 Advertising / Promotion	182	-	-	-	-	-
5160 Communications	1,005	423	2,386	-	-	-
5170 Utilities	1,648	1,671	8,487	20,000	20,000	10,000
5175 Postage	-	40	-	-	-	-
5180 Rents & Leases	-	588	-	-	-	-
5185 Janitorial Materials/Maint	-	163	2,013	4,000	4,000	4,000
5190 Structural Maintenance	-	-	-	2,000	2,000	1,500

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
5195 Street Maint Supplies	-	-	48	-	-	-
5200 Equip Maintenance	2,374	2,347	3,998	2,500	2,500	5,000
5205 Vehicle Maintenance	9,339	20,907	29,871	15,000	15,000	15,000
5210 Gasoline/Diesel Fuel	1,880	2,268	3,060	3,500	3,500	3,500
5220 Professional Services	3,004	1,420	3,053	2,000	2,000	2,000
5230 Computer Support Services	-	-	1,438	-	-	-
5250 Memberships & Dues	565	110	315	500	500	500
5260 Conferences & Meetings	-	-	-	1,000	-	500
5271 Dispatch Fees	12,759	4,572	2,930	7,000	7,000	7,000
5300 Education/Training	2,184	3,218	2,549	6,000	6,000	4,000
5310 Medical / Labs	1,835	3,081	1,877	3,000	3,000	3,500
5621 Financial Services	-	500	-	-	-	-
<i>Total Maintenance and Operation</i>	60,549	62,705	88,312	95,000	94,000	77,000
Capital Expenditures						
5705 Building	-	-	765	-	-	-
5710 Improvements	-	-	428	-	-	-
5715 Equipment	-	5,345	28,125	19,615	19,615	8,000
<i>Total Capital Expenditures</i>	-	5,345	29,318	19,615	19,615	8,000
Total Fire	89,544	103,724	156,330	248,058	247,058	213,802

Planning 6150

Wages and Benefits						
5010 Salary - Full Time	8	-	11,029	59,748	59,748	60,520
5020 Salary - Part Time	381	162	3,287	1,500	1,500	1,500
5030 Salary - Overtime	-	-	-	-	-	-
5080 Employee Benefits	14,031	-	-	-	-	-
5081 Tax & Allow	-	-	-	5,455	5,455	5,522
5082 CalPERS	-	5,477	6,595	8,200	8,200	11,004
5083 CalPERS UAL	3,667	71	165	276	276	225
5084 Health Insurance	-	4,505	4,229	6,530	6,530	10,896
5087 Workers Comp	-	209	205	1,214	1,214	1,214
<i>Total Wages and Benefits</i>	18,087	10,424	25,510	82,923	82,923	90,881
Maintenance and Operation						
5100 Office Expense	45	59	425	2,050	2,050	2,500
5110 Special Dept Expense	1,958	-	360	-	-	0
5150 Publications/Legal Notices	950	1,058	350	2,000	2,000	8,000
5160 Communications	-	128	315	300	-	750
5170 Utilities	-	-	-	3,000	-	-
5175 Postage	-	7	308	25	25	500
5176 Permit Fees	-	1,112	-	-	-	-
5182 Equip Rent /Leases	-	508	2,154	3,000	3,000	4,000
5200 Equip Maintenance	-	16	-	-	-	-
5220 Professional Services	21,227	4,836	91,933	195,000	195,000	-
5230 Computer Support Service	-	-	3,234	16,000	-	-
5250 Memberships & Dues	-	1,075	-	200	-	-
5260 Conferences & Meetings	2,223	-	472	-	-	-
5300 Education/Training	-	-	-	5,000	5,000	2,500
5510 Engineering Consultant	87,160	41,531	188,671	120,000	120,000	120,000
5520 Planning Consultant	146,698	175,712	427,850	150,000	150,000	150,000
5620 Legal	472	-	819	-	-	-
<i>Total Maintenance and Operation</i>	260,733	226,042	716,891	496,575	477,075	288,250
Total Planning	278,820	236,466	742,401	579,498	559,998	379,131

Building Dept 6160

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
Wages and Benefits						
5010 Salary - Full Time	59,213	63,209	75,034	164,442	164,442	165,609
5020 Salary - Part Time	4,956	9,199	7,700	15,000	15,000	15,000
5030 Salary - Overtime	1,362	3,062	5,172	-	-	-
5080 Employee Benefits	11,489	-	-	-	-	-
5081 Tax & Allow	-	8,731	9,604	18,816	18,816	18,916
5082 CalPERS	-	2,007	4,667	26,339	26,339	20,206
5083 CalPERS UAL	10,931	9,446	10,941	14,054	14,054	15,859
5084 Health Insurance	-	1,923	1,651	15,031	15,031	18,515
5087 Workers Comp	-	1,802	1,800	7,124	7,124	7,102
Total Wages and Benefits	87,951	99,379	116,569	260,806	260,806	261,207
Maintenance and Operation						
5100 Office Expense	34	201	360	2,075	2,075	2,500
5110 Special Dept Expense	4,351	-	1,946	200	200	100
5140 Advertising /Promotion	-	-	-	200	200	-
5160 Communications	784	537	865	800	800	1,500
5175 Postage	-	-	-	-	-	500
5182 Equip Rent/ Leases	-	487	1,337	3,500	3,500	4,000
5185 Janitorial Materials/Maint	36	-	-	-	-	-
5190 Bldg Maintenance	57	-	-	100	100	-
5205 Vehicle Maintenance	1,639	-	626	2,000	2,000	1,500
5210 Gasoline/Diesel Fuel	787	1,338	902	1,000	1,000	1,500
5220 Professional Services	-	3,465	10,115	65,000	73,076	98,000
5230 Computer Support Services	619	-	3,234	5,000	5,000	5,000
5250 Memberships & Dues	-	75	618	500	514	500
5260 Conferences & Meetings	-	13	121	-	-	-
5272 State Fees	-	-	-	-	2,129	4,000
5300 Education/Training	-	95	-	1,000	1,000	2,500
5510 Engineering Consulting	2,000	-	-	-	-	-
Total Maintenance and Operation	10,307	6,211	20,124	81,375	91,594	121,600
Capital Expenditures						
5715 Equipment	270	-	-	-	-	-
Total Capital Expenditures	270	-	-	-	-	-
Total Building	98,528	105,590	136,693	342,181	352,400	382,807

Public Works - Street Maintenance 6200

Wages and Benefits						
5010 Salary - Full Time	100,640	177,171	199,339	171,348	171,348	194,347
5030 Salary - Overtime	898	546	121	3,000	3,000	-
5080 Employee Benefits	85,714	-	-	-	-	-
5081 Tax & Allow	-	13,501	15,104	17,651	17,651	21,752
5082 CalPERS	-	26,123	31,802	32,716	32,716	30,844
5083 CalPERS UAL	19,250	24,802	27,379	18,703	18,703	21,622
5084 Health Insurance	-	84,934	80,317	51,370	51,370	48,825
5087 Workers Comp	-	9,295	9,734	8,774	8,774	8,774
Total Wages and Benefits	206,502	336,372	363,796	303,562	303,562	326,164
Maintenance and Operation						
5100 Office Expense	142	374	1,766	600	600	1,000
5104 Site/Program Supply	-	1,405	-	-	-	-
5110 Special Dept Expense	11,100	195	-	-	-	5,000
5111 Covid 19	-	-	21,539	-	-	-
5120 Small Tools	1,287	1,135	746	2,000	2,000	2,000
5121 Supplies	-	13,135	15,233	12,000	12,000	14,000
5130 Clothing/Personal Expense	1,606	833	369	400	400	600

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
5140 Advertising/Promotion	225	-	-	-	-	-
5160 Communications	1,497	1,640	855	2,000	2,000	2,000
5170 Utilities	41,218	67,638	43,057	88,775	88,775	87,000
5175 Postage	7	7	-	-	-	-
5176 Permits Fees	-	-	627	-	-	-
5180 Rents & Leases	-	621	1,423	-	-	2,000
5185 Janitorial Materials/Maint	294	4,354	4,245	2,510	2,510	3,500
5190 Maint Struct Impr Grounds	4,214	1,500	1,000	1,330	1,330	1,400
5195 Street Maint Supplies	854	2,934	17,048	9,380	9,380	15,000
5200 Equip Maintenance	3,159	5,685	22,520	19,160	19,160	19,000
5202 Street Maintenance	1,063	17,751	27,017	35,250	35,250	65,000
5203 Park Maintenance	-	-	113	-	-	15,000
5205 Vehicle Maintenance	3,736	10,073	5,339	4,100	4,100	4,100
5210 Gasoline/Diesel Fuel	7,764	9,825	9,735	6,595	6,595	7,000
5220 Professional Services	26,242	9,629	12,773	10,725	10,725	10,725
5221 CDBG Project -County Prog	-	-	5,063	-	-	-
5250 Memberships & Dues	315	2,355	350	300	300	600
5260 Conferences & Meetings	13	80	-	1,000	1,000	1,200
5300 Education/Training	50	-	-	1,000	1,000	1,200
5510 Engineering Consulting	31,196	-	5,320	-	-	30,000
Total Maintenance and Operation	135,982	151,169	196,138	197,125	197,125	287,325
Capital Expenditures						
5710 Improvements	102,733	-	3,217	-	-	-
5710 Improvements/7th & Modesto Rehab Project intersection	-	-	-	-	-	30,000
5710 Improvements/Culvert Proj Merced/6th						40,000
5710 Improvements/Drywell-Tulare/7th						25,000
5710 Improvements/Curb ramp/Sidewalk						25,000
5715 Equipment-Trailer	-	33,083	1,047	10,000	10,000	-
5720 Vehicles	-	-	-	-	-	40,000
Total Capital Expenditures	102,733	33,083	4,264	10,000	10,000	160,000
Total Public Works Streets Maintenance	445,217	520,624	564,198	510,687	510,687	773,489

Public Works - Park Maintenance 6260

Wages and Benefits						
5010 Salary - Full Time	63,219	67,335	72,141	130,668	130,668	168,744
5020 Salary - Part Time	733	546	121	-	-	-
5030 Salary - Overtime	223	-	-	3,000	3,000	3,000
5080 Employee Benefits	17,922	-	-	-	-	-
5081 Tax & Allow	-	5,211	5,386	12,516	12,516	20,163
5082 CalPERS		12,427	15,447	24,265	24,265	23,077
5083 CalPERS UAL	13,651	24,802	27,379	18,703	18,703	21,833
5084 Health Insurance	-	-	-	59,631	59,631	61,650
5087 Workers Comp	-	7,379	7,171	7,604	7,604	10,054
Total Wages and Benefits	95,748	117,700	127,645	256,387	256,387	308,521
Maintenance and Operation						
5104 Site/Program Supply	-	266	-	-	-	-
5110 Special Dept Expense	6,370	63	49	-	-	-
5111 Covid-19	-	-	1,235	-	-	-
5120 Small Tools	1,430	4,211	1,880	2,000	2,000	1,800
5121 Supplies	-	7,612	3,656	2,300	2,300	
5130 Clothing/Personal Expense	1,927	1,055	294	400	400	400
5160 Communications	-	243	-	-	-	-
5170 Utilities	-	-	-	7,000	7,000	10,000
5180 Rents & Leases	-	1,749	-	-	-	1,000

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
5185 Janitorial Materials/Maint	-	2,477	4,199	2,968	2,968	3,200
5190 Maint Struct Impr Grounds	19,153	1,549	-	2,735	2,735	-
5195 Street Maint Supplies	-	-	230	-	-	-
5200 Equip Maintenance	5,969	12,588	5,608	5,000	5,000	5,000
5203 Park Maintenance	-	22,446	7,876	3,850	3,850	10,000
5205 Vehicle Maintenance	4,554	2,613	5,907	2,000	5,000	5,000
5210 Gasoline/Diesel Fuel	6,818	5,713	7,117	4,545	4,545	6,400
5220 Professional Services	10,270	2,043	118	-	-	-
Total Maintenance and Operation	56,491	64,628	38,169	32,798	35,798	42,800
Capital Expenditures						
5175 Equipment	13,037	-	1,412	-	-	-
5710 Improvements	-	-	-	-	-	-
5710 New Park Harris/5th per capita	-	-	-	-	-	127,000
5710 Donny Wright Improvements	-	-	-	-	-	53,000
5720 Vehicles	-	-	-	-	-	20,000
Total Capital Expenditures	13,037	-	1,412	-	-	200,000
Total Public Works-Park Maintenance	165,276	182,328	167,226	289,185	292,185	551,321

Public Works - Animal Control 6270

Maintenance and Operation

5100 Office Expense	85	-	-	-	-	-
5104 Site / Program Supply	14	-	-	-	-	-
5110 Special Dept Expense	728	254	-	4,500	4,500	1,000
5121 Supplies	29	123	-	-	-	-
5220 Professional Services	10,000	10,170	6,055	12,000	12,000	12,000
5250 Memberships & Dues	-	-	-	-	-	-
5310 Medical / Labs	30	-	-	-	-	-
Total Maintenance and Operation	10,728	10,582	6,178	16,500	16,500	13,000
Total Public Works Animal Control	10,728	10,582	6,178	16,500	16,500	13,000

Recreation 6400

Wages and Benefits

5010 Salary - Full Time	17,431	21,233	22,331	33,618	33,618	36,800
5020 Salary - Part Time	8,170	8,432	-	12,000	12,000	12,000
5030 Salary - Overtime	-	-	284	4,700	4,700	-
5080 Employee Benefits	14,983	33	-	-	-	-
5081 Tax & Allow	-	1,644	1,644	3,129	3,129	3,514
5082 CalPERS	-	4,468	4,851	7,275	7,275	6,969
5083 CalPERS UAL	3,351	6,066	6,895	6,075	6,075	8,919
5084 Health Insurance	-	8,855	8,415	9,957	9,957	6,969
5087 Workers Comp	-	936	179	936	936	978
Total Wages and Benefits	43,935	51,667	44,599	77,690	77,690	76,149

Maintenance and Operation

5100 Office Expense	29	-	-	1,500	1,500	1,500
5104 Site/Program Supply	-	3,387	-	-	-	-
5105 Meal Expense	-	28	12,812	-	-	-
5110 Special Dept Expense	24,561	21,038	-	36,000	36,000	60,000
5121 Supplies	-	100	352	-	-	-
5150 Publications/Legal Notices	-	918	-	-	-	1,000
5160 Communications	-	-	832	-	-	500
5170 Utilities	-	-	466	-	-	-
5182 Equip Rent/Leases	-	321	-	3,000	2,000	3,500
5220 Professional Services	19	1,500	250	-	-	-

Description	Actual	Unaudited Actual	Unaudited Actual	Adopted Budget	Projected Budget	Proposed Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
<i>Total Maintenance and Operation</i>	24,609	27,292	14,712	40,500	39,500	66,500
Capital Expenditures						
5710 Improvements	-	22,500	16,911	-	-	-
<i>Total Capital Expenditures</i>	-	22,500	16,911	-	-	-
<i>Total Recreation</i>	68,544	101,459	76,222	118,190	117,190	142,649
Senior Center 6700						
Wages and Benefits						
5010 Salary - Full Time	19,235	21,406	22,331	18,618	18,618	32,136
5020 Salary - Part Time	4,042	8,025	-	15,000	15,000	15,000
5080 Employee Benefits	13,622	-	-	-	-	-
5081 Tax & Allow	-	1,644	1,767	3,129	3,129	3,000
5082 CalPERS	-	4,251	4,851	7,275	7,275	6,621
5083 CalPERS UAL	5,127	6,066	6,895	6,075	6,075	8,892
5084 Health Insurance	-	8,892	8,415	9,957	9,957	10,186
5087 Workers Comp	-	250	179	250	250	250
<i>Total Wages and Benefits</i>	42,026	50,534	44,438	60,304	60,304	76,085
Maintenance and Operation						
5100 Office Expense	-	616	696	-	-	1,000
5104 Site/Program Supply		1,437	568	1,000	1,000	2,000
5105 Meal Expense	126	23,027	61,379	68,000	70,000	45,000
5110 Special Dept Expense	4,611	221	363	5,500	5,500	5,500
5111 COVID 19	-	1,072	5,805	-	-	-
5121 Supplies	-	420	799	2,000	1,000	1,500
5160 Communications	652	970	3,098	1,700	700	1,000
5170 Utilities	8,960	7,731	6,447	9,000	9,000	9,000
5175 Postage	7	7	-	25	25	50
5180 Rent & Leases	-	-	630	-	-	-
5182 Equip Rent/Leases	-	975	3,364	1,800	1,800	2,000
5185 Janitorial Materials/Maint	-	3,609	1,691	2,000	2,000	1,500
5190 Maint Struct Impr Grounds	-	56	-	-	1,900	4,000
5200 Equipment Maintenance	-	1,811	780	-	-	-
5205 Vehicle Maintenance	-	-	311	-	-	-
5220 Professional Services	3,261	556	1,148	4,000	4,000	4,000
5230 Computer Support Services	-	995	1,237	-	-	-
5260 Conferences & Meetings	-	673	1,458	-	-	-
5300 Education Training	162	-	35	-	-	-
<i>Total Maintenance and Operation</i>	17,779	44,176	89,809	95,025	96,925	76,550
Capital Expenditures						
5715 Equipment	-	-	-	-	-	-
5720 Vehicles	-	-	-	-	-	-
<i>Total Capital Expenditures</i>	-	-	-	-	-	-
<i>Total Senior Center</i>	59,805	94,710	134,247	155,329	157,229	152,635
TOTAL GENERAL FUND EXPENSES	3,997,570	4,554,340	5,071,640	5,754,737	5,754,843	5,939,826
REVENUE GRAND Totals:	4,506,150	5,277,479	4,789,415	5,778,737	6,289,262	5,963,565
EXPENSE GRAND Totals:	3,997,570	4,554,340	5,071,640	5,754,737	5,754,843	5,939,826
Net Increase/(Decrease) in Fund Balance	508,580	723,139	(282,225)	24,000	534,419	23,739
Beginning Fund Balance July 1	3,513,006	4,021,586	4,744,725	4,462,500	4,462,500	4,996,919
Ending Fund Balance June 30	4,021,586	4,744,725	4,462,500	4,486,500	4,996,919	5,020,658

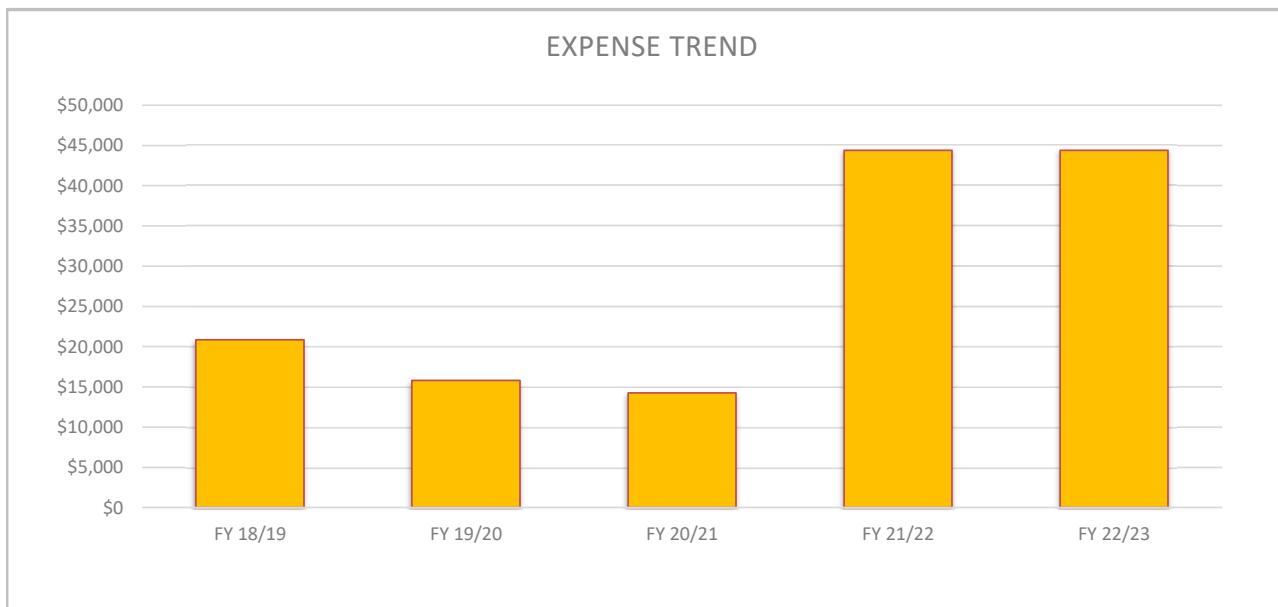
CITY COUNCIL

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 expenditures include council stipends, memberships, dues and training opportunities for the Council members.



City Council Dept 6010	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
	EXPENDITURES						
Wages and Benefits	\$ 10,243	\$ 11,254	\$ 11,162	\$ 11,270	\$ 11,270	\$ 11,270	0%
Maintenance and Operation	\$ 10,621	\$ 4,547	\$ 3,103	\$ 33,110	\$ 33,110	\$ 33,110	0%
TOTAL EXPENDITURES	\$ 20,864	\$ 15,801	\$ 14,265	\$ 44,380	\$ 44,380	\$ 44,380	



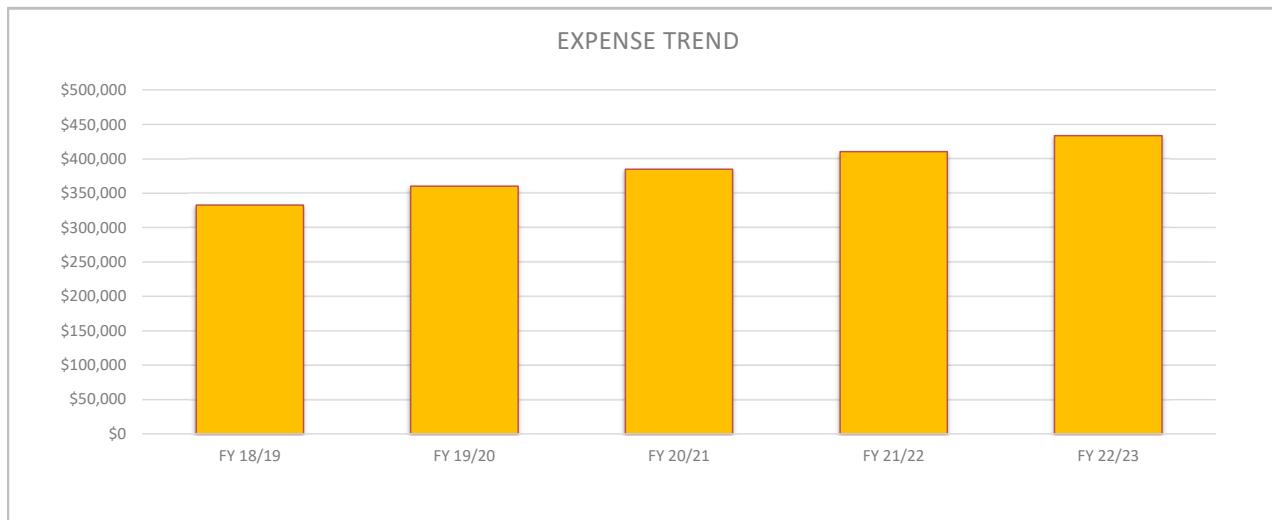
ADMINISTRATION

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



City Manager Dept 6020	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 217,486	\$ 246,222	\$ 256,586	\$ 268,720	\$ 268,720	\$ 326,506	21.50%
Maintenance and Operation	\$ 111,993	\$ 111,528	\$ 128,221	\$ 141,850	\$ 141,850	\$ 107,100	-24.50%
Capital Outlay	\$ 3,219	\$ 2,480	\$ 291	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 332,698	\$ 360,230	\$ 385,098	\$ 410,570	\$ 410,570	\$ 433,606	



CITY CLERK/HUMAN RESOURCES

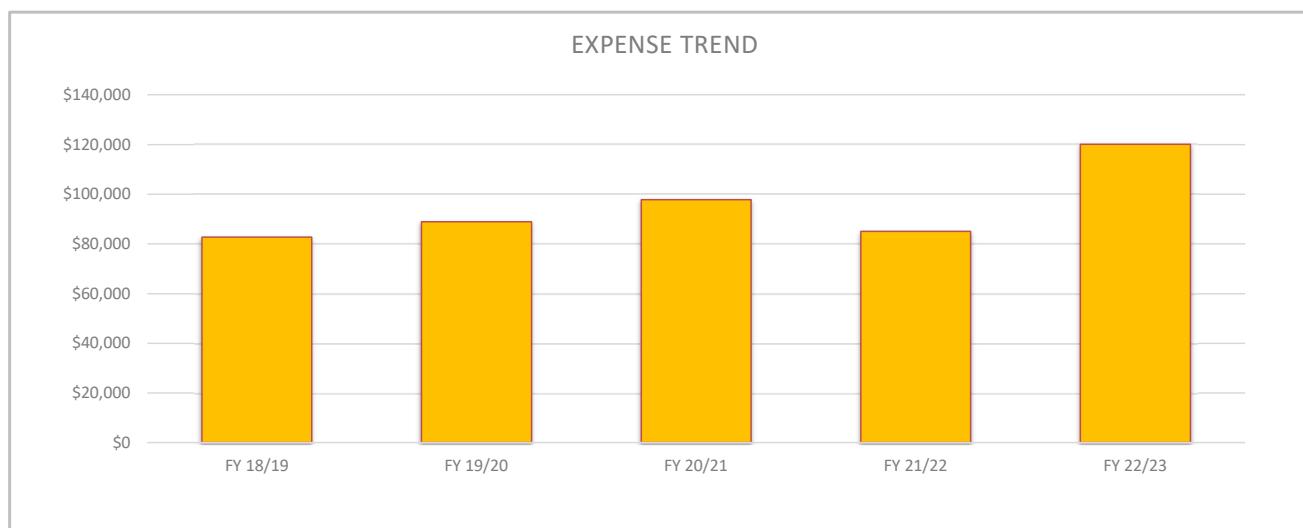
Description: The City Clerk records the actions of the City Council and is responsible for records management. The City Clerk assists the public and candidates during the election process to fill City Council seats every two years. The City Clerk also acts as a filing officer and implements the requirements 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 continued city clerk certification training. Also included, is human resource software to assist in maintaining personnel information in a centralized location. The November 2022 election is allocated in this budget as well.



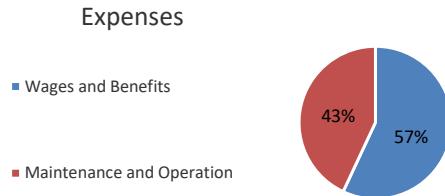
City Clerk/Human Resources Dept 6025	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
	EXPENDITURES						
Wages and Benefits	\$ 71,232	\$ 83,202	\$ 83,931	\$ 62,322	\$ 62,322	\$ 91,758	47.23%
Maintenance and Operation	\$ 11,496	\$ 5,774	\$ 13,488	\$ 22,800	\$ 22,800	\$ 28,300	24.12%
Capital Outlay	\$ -	\$ -	\$ 391	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 82,728	\$ 88,976	\$ 97,810	\$ 85,122	\$ 85,122	\$ 120,058	



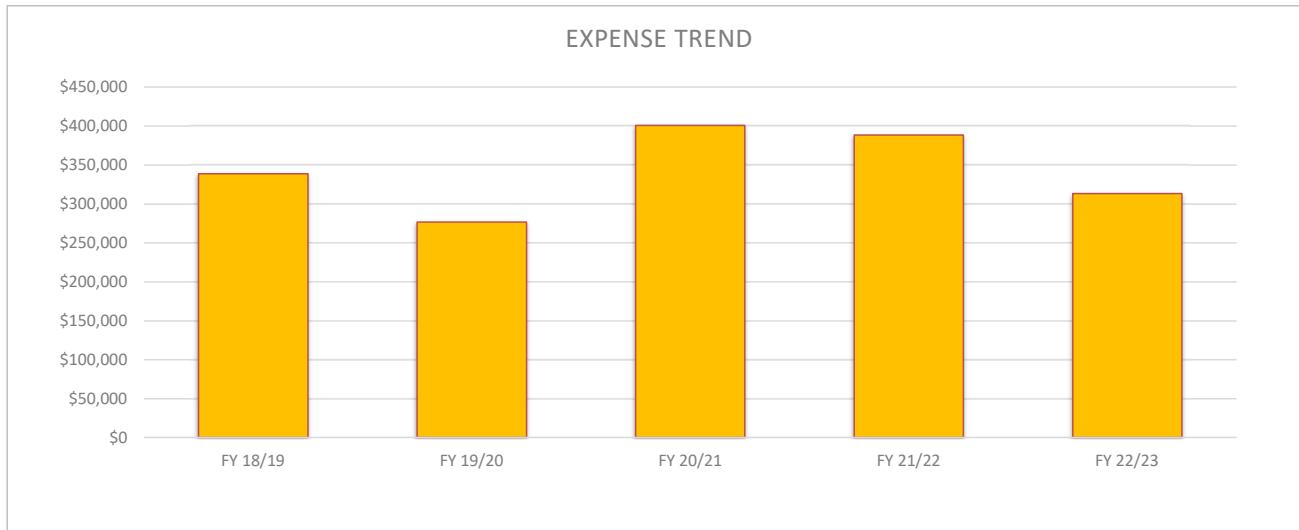
FINANCE

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: The budget includes training opportunities for finance staff.



Finance Dept 6030	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 168,226	\$ 178,914	\$ 192,931	\$ 177,592	\$ 177,592	\$ 180,073	1.40%
Maintenance and Operation	\$ 170,735	\$ 82,745	\$ 196,535	\$ 211,100	\$ 212,087	\$ 133,100	-37.24%
Capital Outlay	\$ -	\$ 15,277	\$ 11,495	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 338,961	\$ 276,936	\$ 400,961	\$ 388,692	\$ 389,679	\$ 313,173	

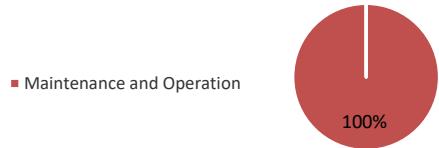


CITY ATTORNEY

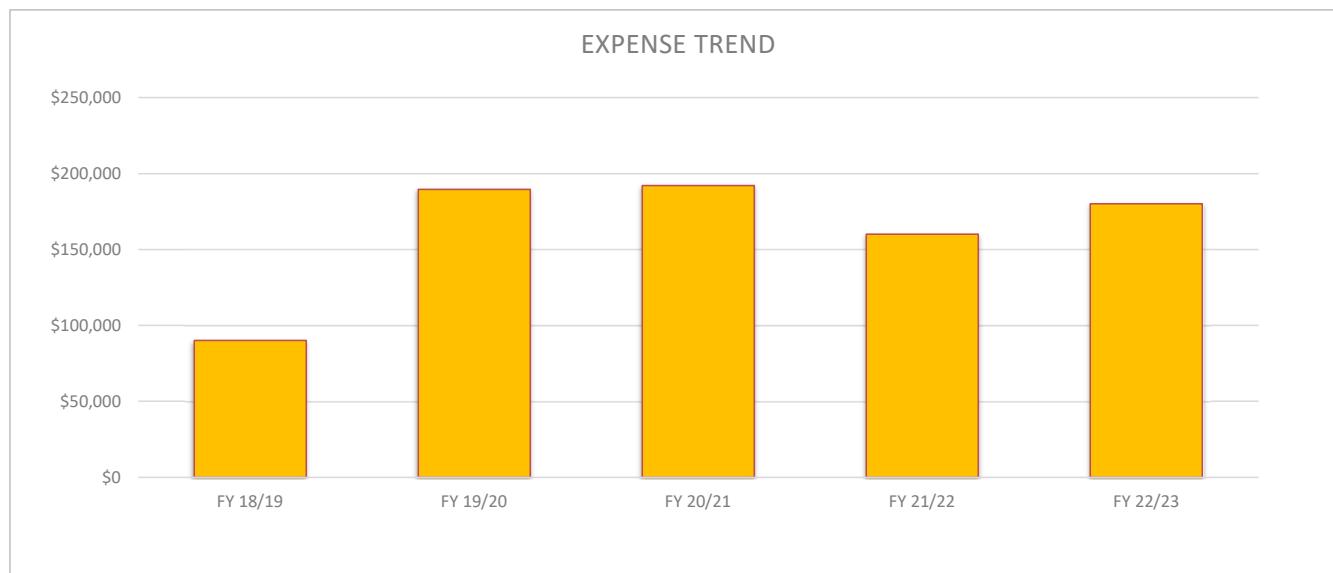
Description: The City Attorney is chief legal advisor to the City Council. The City attorney's services include drafting and reviewing ordinances, contracts, resolutions and providing assistance on a variety of legal matters affecting general operations of the City.

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

Expenses



City Attorney Dept 6060	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
	EXPENDITURES						
Maintenance and Operation	\$ 90,064	\$ 189,600	\$ 192,141	\$ 160,000	\$ 167,000	\$ 180,000	12.50%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 90,064	\$ 189,600	\$ 192,141	\$ 160,000	\$ 167,000	\$ 180,000	



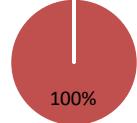
GENERAL GOVERNMENT

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

Expenses

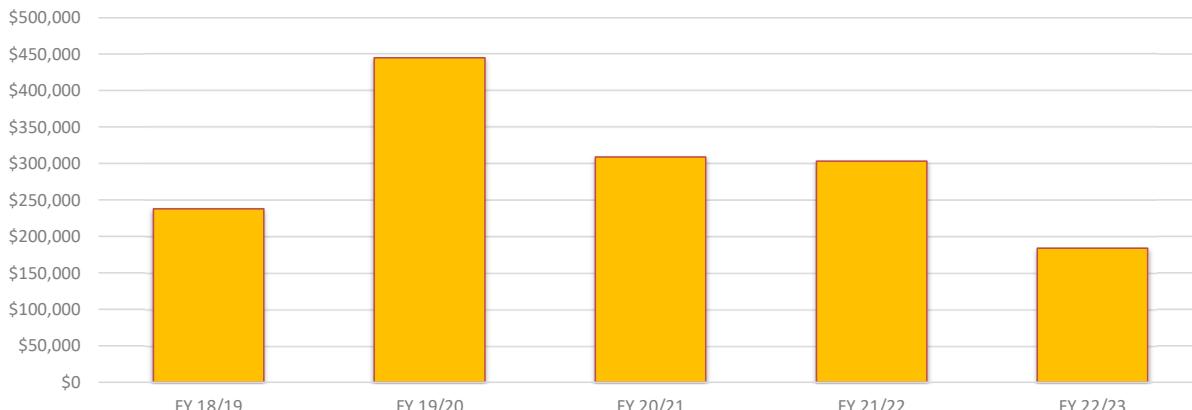
Budget Highlights: Allocated in this funds include insurance premiums and debt service for 1993-1 assessments.

■ Maintenance and Operation



General Government Dept 6080	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 57,326	\$ 48,120	\$ 172,777	\$ 70,000	\$ 70,000	\$ -	
Maintenance and Operation	\$ 180,431	\$ 73,441	\$ 136,092	\$ 233,296	\$ 233,296	\$ 184,052	-21.11%
Capital Outlay	\$ -	\$ 323,367	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 237,757	\$ 444,928	\$ 308,869	\$ 303,296	\$ 303,296	\$ 184,052	-39.32%

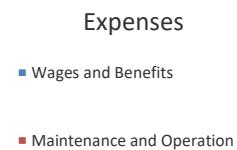
EXPENSE TREND



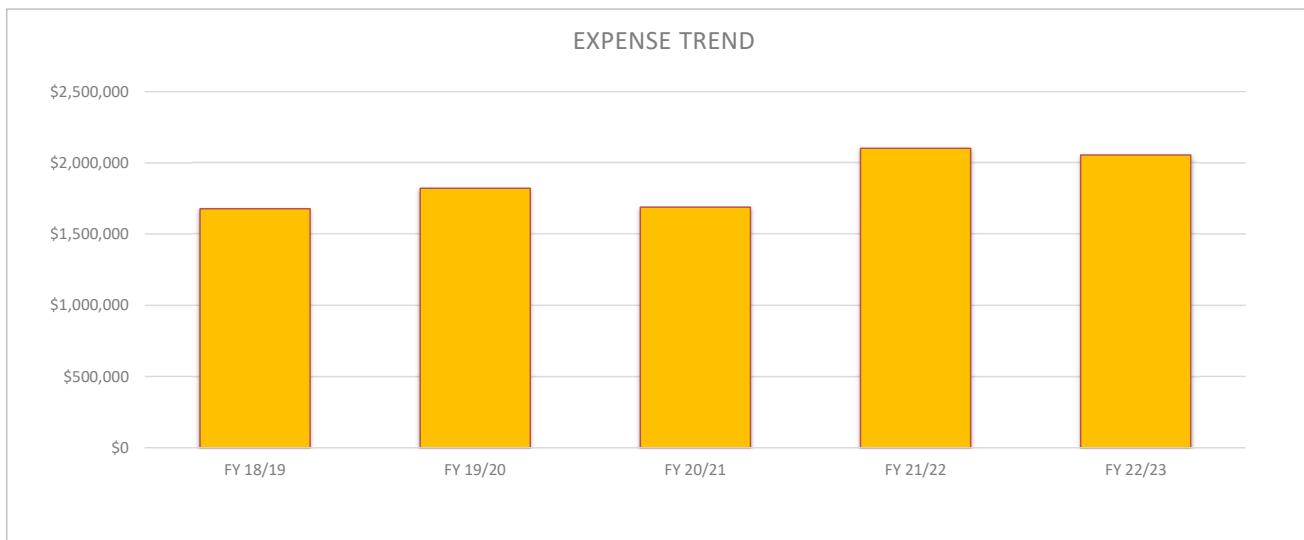
POLICE

Description: It is the mission of the Fowler Police Department to ensure the best quality of life for the residents of Fowler. This is facilitated through efforts such as high visibility, proactive enforcement and effective and timely response to calls for service. The department also emphasizes its policing activities with a community focused policing philosophy by incorporating innovative community engagement with all facets of the community. The department continues to integrate the use of existing and emerging technologies into the culture and future of the department which will ensure efficiency and crime reduction success.

Budget Highlights: This budget includes the addition of 2 Part Time Community Service Officers which will enhance efficiency of police services and support police operations as well as improve our service to the community. The positions will also allow a manner in which to develop future sworn personnel.



Police Dept 6120	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 1,377,483	\$ 1,563,321	\$ 1,438,854	\$ 1,802,949	\$ 1,802,949	\$ 1,800,723	-0.12%
Maintenance and Operation	\$ 247,558	\$ 239,239	\$ 227,760	\$ 275,500	\$ 274,000	\$ 255,000	-6.93%
Capital Outlay	\$ 52,995	\$ 19,826	\$ 22,387	\$ 24,600	\$ 24,600	\$ -	-
TOTAL EXPENDITURES	\$ 1,678,036	\$ 1,822,386	\$ 1,689,001	\$ 2,103,049	\$ 2,101,549	\$ 2,055,723	



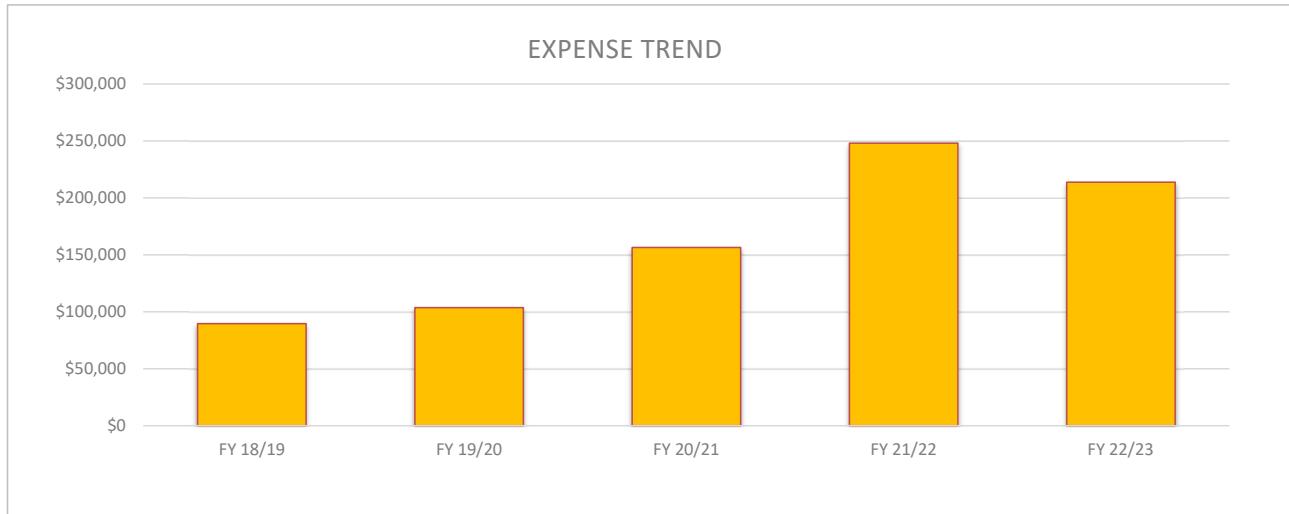
FIRE

Description: The Fowler Volunteer Fire Department currently has 11 filled position with 14 authorized. In 2021 the Fire Department had total 901 events which include: fires, medical aid, motor vehicle accidents, standbys, and trainings. Of the 901 events, 430 are medical calls, 52 fires, and 85 vehicle accidents.

Budget Highlights: This budget includes \$8k for a large diameter 500 ft hose, and 2 portable radios.



Fire Dept 6130	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 28,995	\$ 35,674	\$ 38,700	\$ 133,443	\$ 133,443	\$ 128,802	-3.48%
Maintenance and Operation	\$ 60,549	\$ 62,705	\$ 88,312	\$ 95,000	\$ 94,000	\$ 77,000	-18.09%
Capital Outlay	\$ -	\$ 5,345	\$ 29,318	\$ 19,615	\$ 19,615	\$ 8,000	-59.21%
TOTAL EXPENDITURES	\$ 89,544	\$ 103,724	\$ 156,330	\$ 248,058	\$ 247,058	\$ 213,802	



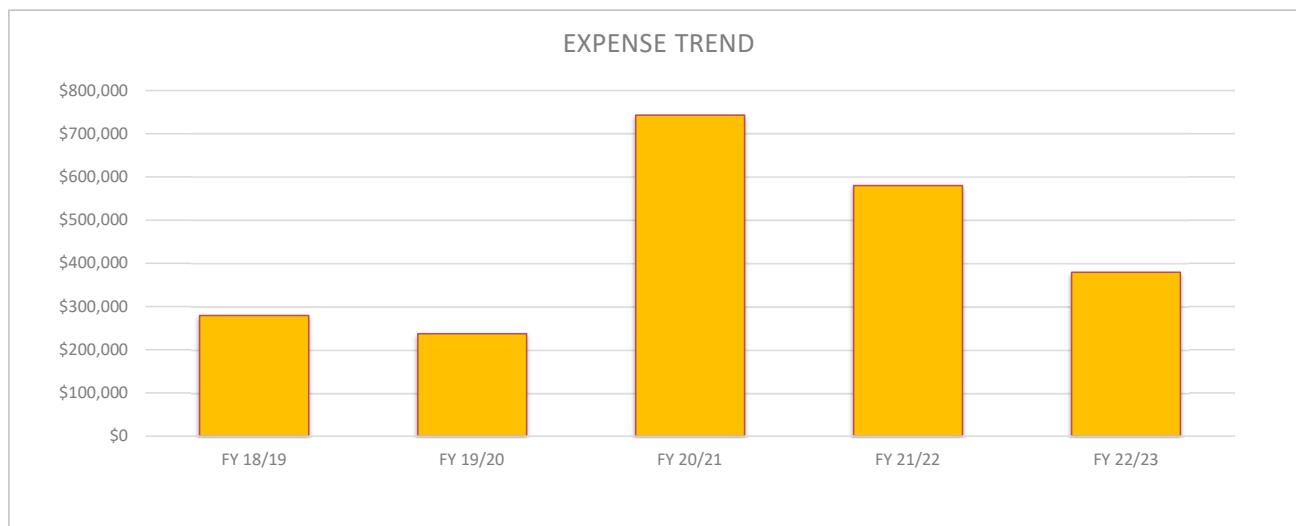
PLANNING

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 FY2023, 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 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 Dept 6150	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 18,087	\$ 10,424	\$ 25,510	\$ 82,923	\$ 82,923	\$ 90,881	9.60%
Maintenance and Operation	\$ 260,733	\$ 226,042	\$ 716,891	\$ 496,575	\$ 477,075	\$ 288,250	-39.58%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 278,820	\$ 236,466	\$ 742,401	\$ 579,498	\$ 559,998	\$ 379,131	

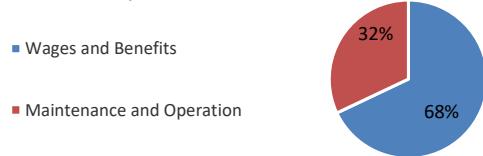


BUILDING

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 FY23, 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.

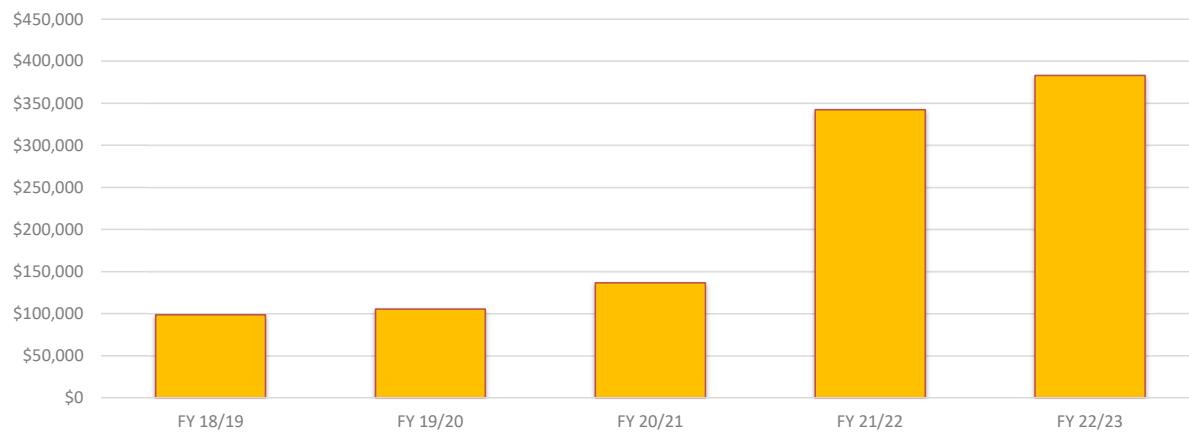
Budget Highlights: City's building division continue to see increased demand. Many expenditures for consultant services and code enforcement officers will be offset by development fees and citation revenue.

Expenses



Building Dept 6160	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 87,951	\$ 99,379	\$ 116,569	\$ 260,806	\$ 260,806	\$ 261,207	0.15%
Maintenance and Operation	\$ 10,307	\$ 6,211	\$ 20,124	\$ 81,375	\$ 91,594	\$ 121,600	32.76%
Capital Outlay	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 98,528	\$ 105,590	\$ 136,693	\$ 342,181	\$ 352,400	\$ 382,807	

EXPENSE TREND



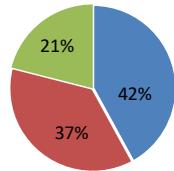
PUBLIC WORKS-STREET MAINTENANCE

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, as well as replacing damaged street drainage pipes.

Budget Highlights: Sweeping services are contracted out with Central Valley Sweeping, Inc. Budget also includes two electric carts that will be reimbursed by San Joaquin Valley Air Pollution Control District, and several maintenance activities.

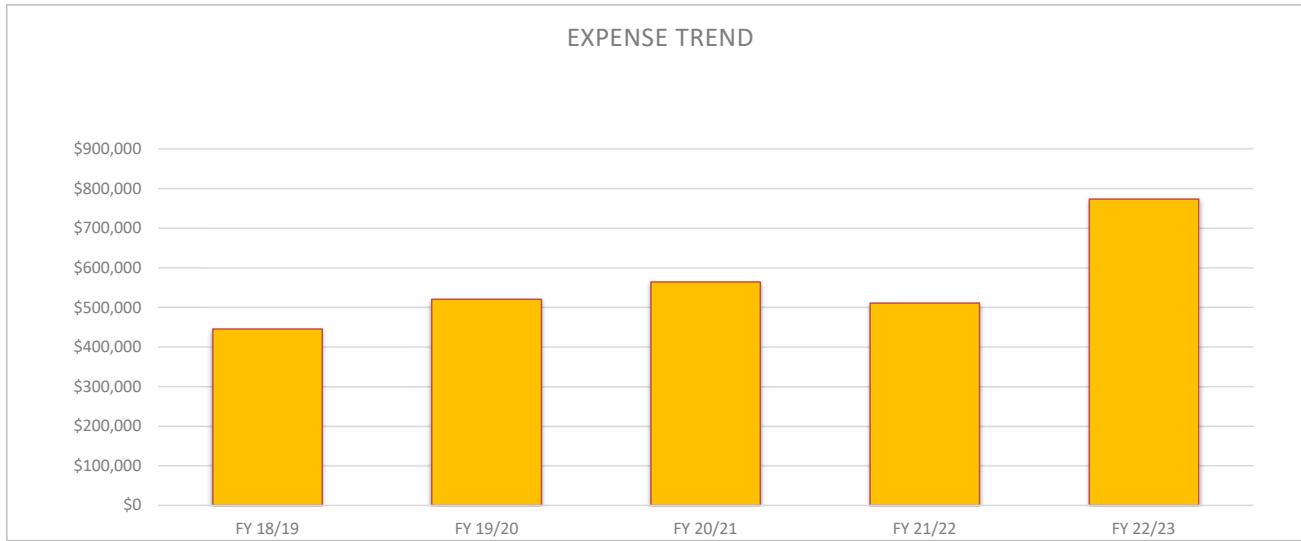
Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Public Works-Street Maintenance Dept 6200	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 206,502	\$ 336,372	\$ 363,796	\$ 303,562	\$ 303,562	\$ 326,164	7.45%
Maintenance and Operation	\$ 135,982	\$ 151,169	\$ 196,138	\$ 197,125	\$ 197,125	\$ 287,325	45.76%
Capital Outlay	\$ 102,733	\$ 33,083	\$ 4,264	\$ 10,000	\$ 10,000	\$ 160,000	1500.00%
TOTAL EXPENDITURES	\$ 445,217	\$ 520,624	\$ 564,198	\$ 510,687	\$ 510,687	\$ 773,489	

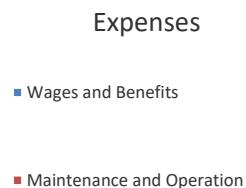
EXPENSE TREND



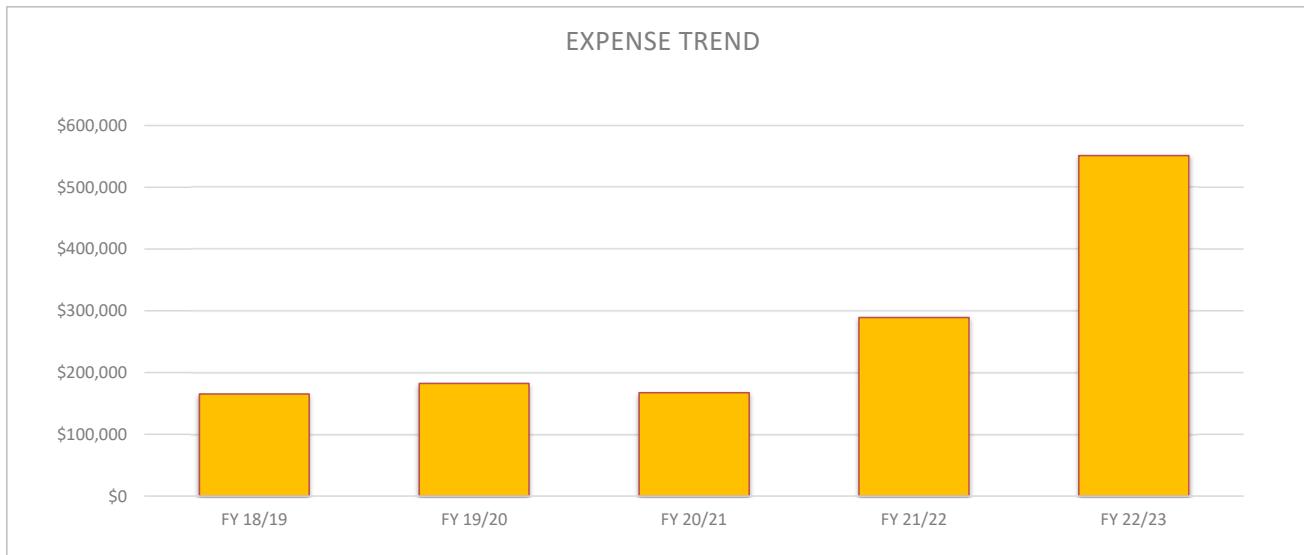
PUBLIC WORKS-PARK MAINTENANCE

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

Budget Highlights: FY 2023 includes a new maintenance assistant worker for park and landscape services. Budget also includes one electric cart that will be reimbursed by San Joaquin Valley Air Pollution Control District, and Prop 68 funding for new Harris Park, and improvements to Donny Wright Park.



Public Works-Park Maintenance Dept 6260	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
	EXPENDITURES						
Wages and Benefits	\$ 95,748	\$ 117,700	\$ 127,645	\$ 256,387	\$ 256,387	\$ 308,521	20.33%
Maintenance and Operation	\$ 56,491	\$ 64,628	\$ 38,169	\$ 32,798	\$ 35,798	\$ 42,800	19.56%
Capital Outlay	\$ 13,037	\$ -	\$ 1,412	\$ -	\$ -	\$ 200,000	0%
TOTAL EXPENDITURES	\$ 165,276	\$ 182,328	\$ 167,226	\$ 289,185	\$ 292,185	\$ 551,321	



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.

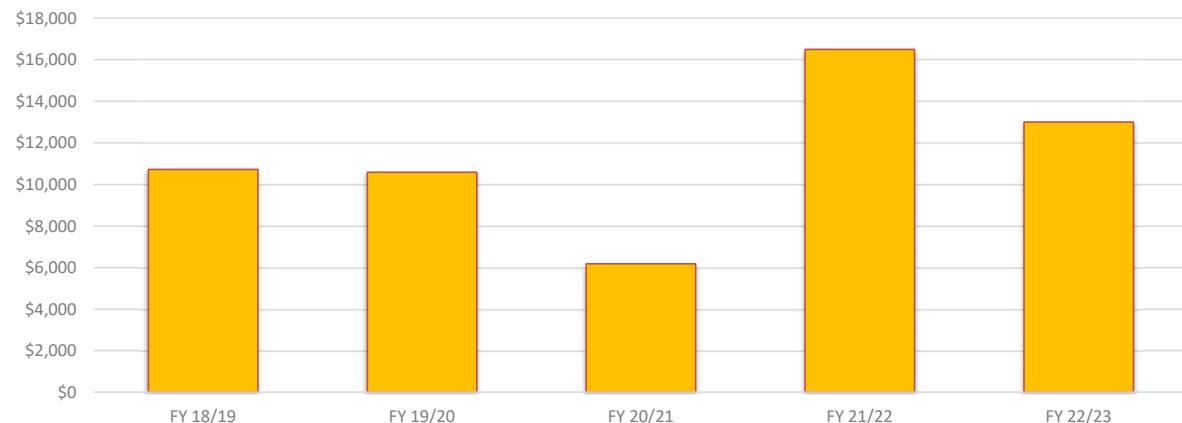
Expenses

■ Maintenance and Operation

100%

Public Works-Animal Control Dept 6270	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Maintenance and Operation	\$ 10,728	\$ 10,582	\$ 6,178	\$ 16,500	\$ 16,500	\$ 13,000	-21.21%
TOTAL EXPENDITURES	\$ 10,728	\$ 10,582	\$ 6,178	\$ 16,500	\$ 16,500	\$ 13,000	

EXPENSE TREND



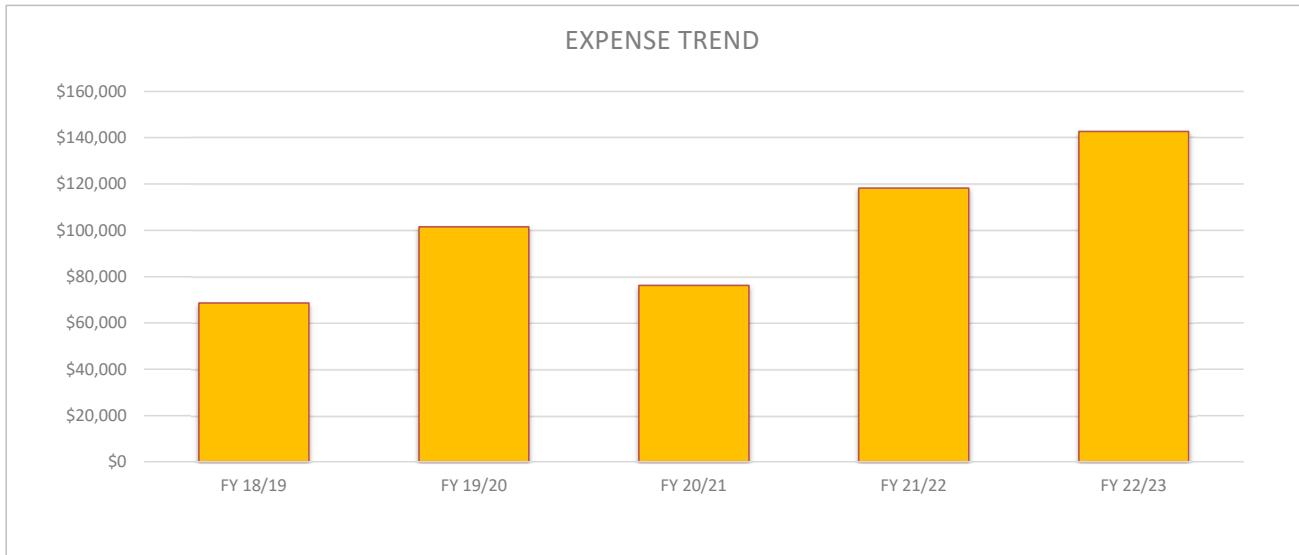
RECREATION

Description: Provides a wide array of recreational activities to fill your leisure hours. The Department is responsible for coordinating activities for the entire family, including Christmas on Merced St, Children's Shopping Day, Trunk or Treat, Spring Fest, Easter Egg Scavenger Hunt, Fabulous 4th of July, Farmers Market, and Public Swim. Our goal is to enrich lives the citizens of Fowler, through social engagement and family entertainment.

Budget Highlights: FY23 includes funding for all of the regularly sponsored City events as well as fund for upcoming Fowler Sesquicentennial event.



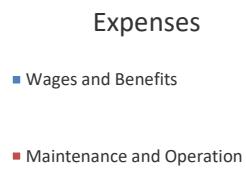
Recreation Dept 6400	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 43,935	\$ 51,667	\$ 44,599	\$ 77,690	\$ 77,690	\$ 76,149	-1.98%
Maintenance and Operation	\$ 24,609	\$ 27,292	\$ 14,712	\$ 40,500	\$ 39,500	\$ 66,500	68.35%
Capital Outlay	\$ -	\$ 22,500	\$ 16,911	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 68,544	\$ 101,459	\$ 76,222	\$ 118,190	\$ 117,190	\$ 142,649	



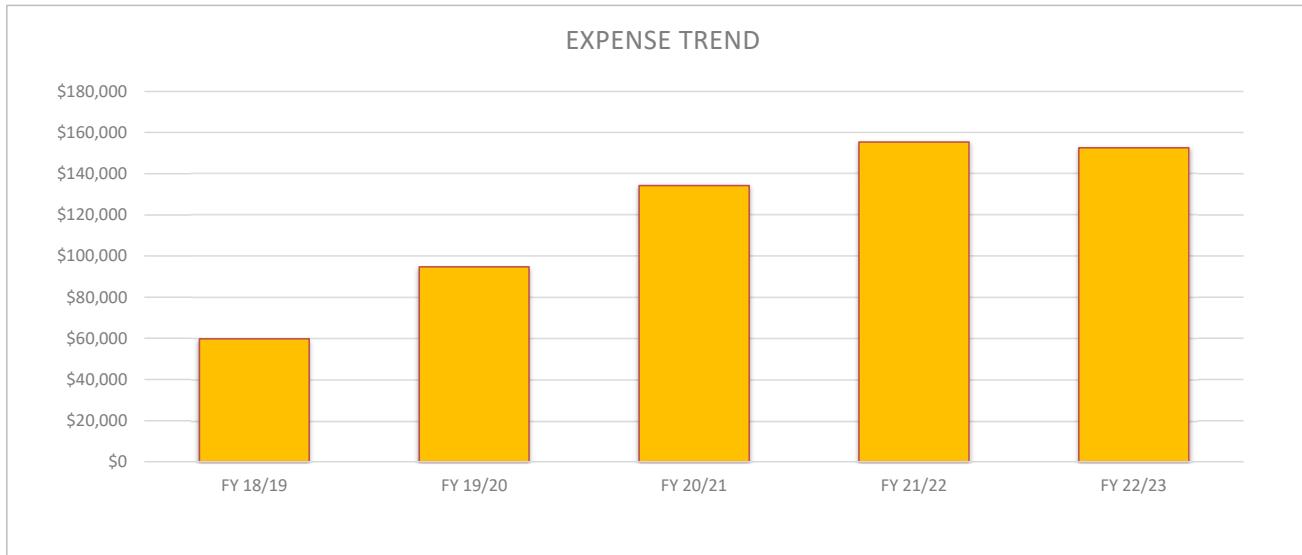
SENIOR CENTER

Description: To provide nutritious meals and programming 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 provide up to 20 meals per day, Monday-Friday.



Senior Center Dept 6700	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 42,026	\$ 50,534	\$ 44,438	\$ 60,304	\$ 60,304	\$ 76,085	26.17%
Maintenance and Operation	\$ 17,779	\$ 44,176	\$ 89,809	\$ 95,025	\$ 96,925	\$ 76,550	-21.02%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 59,805	\$ 94,710	\$ 134,247	\$ 155,329	\$ 157,229	\$ 152,635	



SPECIAL REVENUE FUNDS

**CITY OF FOWLER
SPECIAL REVENUE FUND
FISCAL YEAR 2022-2023**

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
Utility Users Tax Fund 200						
REVENUES						
3301 Interest Income	-	-	-	500	500	-
3407 Utility Tax	485,420	451,060	429,638	400,000	400,000	450,000
3901 Transfer In	-	-	-	-	-	-
Total Revenues	485,420	451,060	429,638	400,500	400,500	450,000
EXPENDITURES						
General Utility Dept 2000						
5110 Special Dept Expense	722	-	-	-	-	-
5220 Professional Services	37	4,678	8,372	17,200	17,200	7,200
5720 Vehicles	6,396	-	-	-	-	-
5900 Transfers Out	-	51,305	-	-	-	-
Capital Exp - Police 2020						
5715 Equipment	-	28,101	7,775	-	-	-
5720 Vehicle-Police	5,235	-	71,396	-	-	-
5900 PD Transfer to Gen Fund	-	-	-	-	-	-
Capital Exp - Fire 2030						
5220 Townsend Public Serv	-	-	-	-	-	-
5110 Special Dept Expense	8,307	-	-	-	-	-
Type 1 Fire Engine	-	-	-	-	-	-
Fire Station Contribution match	-	-	-	-	-	-
5710 Improvements	-	-	-	-	-	-
5715 Equipment	-	-	8,126	-	-	12,000
5801 Fire Station Principal Pymt	-	-	-	20,000	20,000	20,000
5802 Fire Station Interest Pymt	-	-	-	30,000	30,000	30,000
5804 Lease Principal Pymt	-	-	-	-	-	23,479
5805 Lease Interest Pymt	-	-	-	-	-	16,901
5900 Fire Transfer to Gen Fund	285,230	-	-	-	-	-
Parks & Recreation 2040						
5110 Youth Sports Contributions	-	2,000	4,000	4,000	4,000	4,000
5220 School District Park Agrmt	-	-	-	-	-	-
5220 School District Contribution	-	-	25,000	25,000	25,000	25,000
5715 Equipment	-	11,794	-	-	-	-
5900 Proposed Deficit Transfer to Gen Fund	-	-	85,525	85,525	85,525	-
5900 Senior Transfer to Gen Fund	-	-	70,000	70,000	70,000	70,000
5900 Recreation Transfer to Gen Fund	-	60,000	60,000	60,000	60,000	60,000
5900 Parks Transfer to Gen Fund	-	-	-	-	-	70,000
5900 Parks Transfer to Gen Fund	-	-	59,800	59,800	59,800	60,000
Total Expenditures	305,927	95,878	157,669	371,525	371,525	398,580
REVENUE Totals:	485,420	451,060	429,638	400,500	400,500	450,000
EXPENSE Totals:	305,927	95,878	157,669	371,525	371,525	398,580
REVENUE/(EXPENDITURES)	179,493	355,182	271,969	28,975	28,975	51,420

Description	Unaudited	Unaudited	Adopted	Projected	Proposed	
	Actual	Actual	Actual	Budget	Budget	Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
District Sales Tax Fund 201						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3402 Sales Tax	-	594,757	-	-	-	-
3403 District Sales Tax	-	775,206	1,298,797	1,000,000	1,105,515	1,600,000
Total Revenues	-	1,369,963	1,298,797	1,000,000	1,105,515	1,600,000
EXPENDITURES						
5083 CalPERS UAL	-	-	-	-	-	-
5110 Special Dept Expense	-	-	1,529	-	-	-
5710 Improvements	-	-	2,639	-	-	-
5710 Camera Project 1/2	-	-	-	-	-	-
5710 Police Facilities 1/2 Design & Engineering	-	-	-	200,000	200,000	-
5715 Police Vehicle	-	-	-	65,000	65,000	65,000
5900 Cal PERS UAL Transfer	-	-	-	322,562	322,562	361,015
Total Expenditures	-	-	4,168	587,562	587,562	426,015
REVENUE Totals:	-	1,369,963	1,298,797	1,000,000	1,105,515	1,600,000
EXPENSE Totals:	-	-	4,168	587,562	587,562	426,015
REVENUE/(EXPENDITURES)	-	1,369,963	1,294,629	412,438	517,953	1,173,985

COPS Grant Fund 206

Description	Unaudited	Unaudited	Adopted	Projected	Proposed	
	Actual	Actual	Actual	Budget	Budget	Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
REVENUES						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3615 COPS Program Income	97,550	410,837	100,000	125,000	125,000	125,000
3621 COPS Grant	-	-	-	-	-	-
Total Revenues	97,550	410,837	100,000	125,000	125,000	125,000
EXPENDITURES						
5710 Improvements	-	-	5,278	-	-	-
5715 Police Vehicle	-	-	58,990	65,000	65,000	65,000
5710 Camera Project 1/2	-	-	-	-	-	-
5900 Transfer to Gen Fund- 1 FT Position	-	-	-	125,000	125,000	125,000
Total Expenditures	-	-	64,268	190,000	190,000	190,000
REVENUE Totals:	97,550	410,837	100,000	125,000	125,000	125,000
EXPENSE Totals:	-	-	64,268	190,000	190,000	190,000
REVENUE/(EXPENDITURES)	97,550	410,837	35,732	(65,000)	(65,000)	(65,000)

CARES Funding (COVID 19) Fund 208

Description	Unaudited	Unaudited	Adopted	Projected	Proposed	
	Actual	Actual	Actual	Budget	Budget	Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
REVENUES						
REVENUES						
3301 Interest Income	-	-	6	-	-	-
3650 Program Income	-	-	221,105	-	-	-
Total Revenues	-	-	221,111	-	-	-
EXPENDITURES						
5111 5111 COVID expenditures	-	-	35,951	-	-	-
5220 Professional Services	-	-	-	-	-	-
5710 Improvements	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023
Total Expenditures	-	-	-	35,951	-	-	-
REVENUE Totals:	-	-	-	221,111	-	-	-
EXPENSE Totals:	-	-	-	35,951	-	-	-
REVENUE/(EXPENDITURES)	-	-	-	185,160	-	-	-

Recycle Grant Fund 209

REVENUES

3301 Interest Income	-	-	-	-	-	-	-
3619 Recycle Grant	5,000	5,000	-	5,000	5,000	5,000	5,000
Total Revenues	5,000	5,000	-	5,000	5,000	5,000	5,000

EXPENDITURES

5110 Special Dept Expense	1,000	-	-	5,000	3,000	5,000	
5177 Donations	-	1,500	-	-	-	-	
5710 Graduation (Improvements)	-	1,000	-	-	-	-	
Total Expenditures	1,000	2,500	-	5,000	3,000	5,000	
REVENUE Totals:	5,000	5,000	-	5,000	5,000	5,000	
EXPENSE Totals:	1,000	2,500	-	5,000	3,000	5,000	
REVENUE/(EXPENDITURES)	4,000	2,500	-	-	2,000	-	

Gas Tax Fund 210

REVENUES

3301 Interest Income	-	-	-	-	-	-	-
3601 Gas Tax 2105	37,738	33,693	32,881	36,536	36,536	39,042	
3602 Gas Tax 2106	22,422	21,566	21,344	22,745	22,745	23,854	
3603 Gas Tax 2107	43,063	42,543	42,276	46,466	46,466	53,206	
3604 Gas Tax 2107.5	2,000	2,000	4,217	2,000	2,000	2,000	
3621 Traffic Congestion Relief	-	-	-	-	-	-	
3622 Gas Tax 2103	17,353	45,544	43,059	49,735	49,735	55,977	
Total Revenues	122,576	145,346	143,777	157,482	157,482	174,079	

EXPENDITURES

	210 General Exp						
5190 Structural Maint	8,784	-	-	-	-	-	-
5195 Street Maint Supplies	1,744	1,910	4,043	-	-	-	-
5195 Street Maint Supplies	5,463	5,684	-	-	-	-	-
5200 Equipment Maint	8,017	4,212	1,046	-	-	-	-
5202 Street Maintenance	821	4,296	12,489	-	-	-	-
5220 Professional Services	4,663	10,860	864	-	-	-	-
5715 Equipment	7,409	-	-	-	-	-	-
5900 Transfer to 327 Debt Service	-	-	-	97,600	97,600	90,800	
Total Expenditures	36,901	26,962	18,442	97,600	97,600	90,800	
REVENUE Totals:	122,576	145,346	143,777	157,482	157,482	174,079	
EXPENSE Totals:	36,901	26,962	18,442	97,600	97,600	90,800	
REVENUE/(EXPENDITURES)	85,675	118,384	125,335	59,882	59,882	83,279	

Traffic Congestion Relief Fund 211

Revenues

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2021-2022	2021-2022	2021-2022	2022-2023			
3301 Interest Income	-	-	-	-	-	-	-
3650 Program Income	7,038	415,247	22,500	348,504	1,200,000	-	-
Total Revenues	7,038	415,247	22,500	348,504	1,200,000	-	-
Expenditures							
5510 Engineering Consulting	-	111,745	4,000	-	-	-	-
5708 Street Project/Adams Paving Project	-	4,257	262,279	920,095	1,200,000	-	-
5710 Improvements	-	80,092	11,959	-	-	-	-
5900 Tr to Gen Fund St Maint	-	-	-	-	-	-	-
Total Expenditures	-	196,094	278,238	920,095	1,200,000	-	-
REVENUE Totals:	7,038	415,247	22,500	348,504	1,200,000	-	-
EXPENSE Totals:	-	196,094	278,238	920,095	1,200,000	-	-
REVENUE/(EXPENDITURES)	7,038	219,153	(255,738)	(571,591)	-	-	-

ARPA Funding 212

Revenues							
3301 Interest Income	-	-	-	-	-	-	-
3650 Program Income	-	-	-	-	812,156	1,624,312	-
Total Revenues	-	-	-	-	812,156	1,624,312	-
Expenditures							
5010 Salaries-Fulltime	-	-	-	-	53,150	53,150	-
5020 Salaries-Parttime	-	-	-	-	1,350	1,350	-
5081 Tax & Allow	-	-	-	-	20,500	20,500	-
5715 Equipment/Agenda Tracking/Website	-	-	-	-	-	-	-
5715 Equipment/Water Meter Project	-	-	-	-	685,302	685,302	-
5710 Improvements/Water Tower Resurface	-	-	-	-	-	-	-
5710 Improvements/City hall access	-	-	-	-	-	-	-
5710 Improvements/Merced Streetscape	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	760,302	760,302	-
REVENUE Totals:	-	-	-	-	812,156	1,624,312	-
EXPENSE Totals:	-	-	-	-	760,302	760,302	-
REVENUE/(EXPENDITURES)	-	-	-	-	51,854	864,010	-

LTF Article 3 Fund 220

Revenues							
3301 Interest Income	-	-	-	-	-	-	-
3605 LTF - Article 3	-	-	-	-	16,000	16,000	16,000
Total Revenues	-	-	-	-	16,000	16,000	16,000
Expenditures							
5190 Structural Maintenance	3,736	-	-	-	-	-	30,000
5900 Tr to G.F.-St Maint	-	-	-	-	-	-	-
Total Expenditures	3,736	-	-	-	-	-	30,000
REVENUE Totals:	-	-	-	-	16,000	16,000	16,000
EXPENSE Totals:	3,736	-	-	-	-	-	30,000
REVENUE/(EXPENDITURES)	(3,736)	-	-	-	16,000	16,000	(14,000)

LTF Article 8 Fund 225

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2021-2022	2021-2022	2021-2022	2022-2023			
Revenues							
3301 Interest Income	442	107	-	-	300	300	-
3606 LTF - Article 8	-	-	-	-	665,000	665,000	-
3900 Transfers In (Old Advance)	-	-	-	-	-	-	-
Total Revenues	442	107	-	665,300	665,300	-	
Expenditures							
5202 Dept 225 Street Maint	-	2,459	-	-	-	-	-
5170 Utilities - Street Lighting	80,970	83,257	72,423	83,257	83,257	83,257	-
5202 Dept 2250 Street Maint	-	7,378	-	-	-	-	-
5220 Professional Services	28,593	12,659	36,900	33,000	33,000	33,000	-
5710 5th St Paving from Toulumne to Main							311,000
5710 4th St Paving from Vine to Main							307,000
Total Expenditures	109,563	105,753	109,323	116,257	116,257	618,000	
REVENUE Totals:	442	107	-	665,300	665,300	-	
EXPENSE Totals:	109,563	105,753	109,323	116,257	116,257	618,000	
REVENUE/(EXPENDITURES)	(109,121)	(105,646)	(109,323)	549,043	549,043	(618,000)	

Measure C Fund 230

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2021-2022	2021-2022	2021-2022	2022-2023			
Revenues							
3301 Interest Income	531	129	-	-	150	150	150
3001 Current Year Secured	-	-	-	-	-	-	-
3607 Measure C	-	-	-	-	-	-	-
3630 Measure C-Street Maint	88,277	118,439	117,029	110,661	110,661	110,661	
3631 Measure C-ADA Comply	2,962	4,003	3,977	3,873	3,873	3,873	
3632 Measure C-Flex Spending	102,825	133,930	138,013	123,740	123,740	123,740	
3709 Other Reimbursement	-	-	-	-	-	-	-
3900 Transfers In	-	-	-	-	-	-	-
Total Revenues	194,595	256,501	259,019	238,424	238,424	238,424	
Expenditures							
5220 Professional Services	-	-	48,348	-	-	-	-
5710 Vine St (GS to 4th) HMA overlay	-	-	-	270,000	350,000	-	-
5710 ADA repairs	-	-	-	25,000	25,000	-	-
5710 ADA Transition Plan Update	-	-	-	75,000	-	75,000	
5710 Main St (3rd to Adams) HMA overlay	-	-	-	265,000	280,000	-	-
5710 Improvements	-	2,725	29,537	-	-	-	-
Total Expenditures	-	2,725	77,885	635,000	655,000	75,000	
REVENUE Totals:	194,595	256,501	259,019	238,424	238,424	238,424	
EXPENSE Totals:	-	2,725	77,885	635,000	655,000	75,000	
REVENUE/(EXPENDITURES)	194,595	253,776	181,134	(396,576)	(416,576)	163,424	

Road Maintenance Rehab Acct Fund-SB1 235

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2021-2022	2021-2022	2021-2022	2022-2023			
Revenues							
3301 Interest Income	-	-	-	-	-	-	-
3623 Other Gas Tax Revenue	101,636	85,075	116,345	123,983	123,983	136,723	
3624 Prop 1B	-	40,516	-	-	-	-	-
Total Revenues	101,636	125,591	116,345	123,983	123,983	136,723	

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2021-2022	2021-2022	2021-2022	2022-2023			
Expenditures							
5708 Street Project	88,769	-	-	-	-	-	-
5710 Improvements-Main St Paving	-	-	225,652	-	-	-	-
5900 Tr to G.F.-St Maint	-	-	-	-	-	-	-
Total Expenditures	88,769	-	225,652	-	-	-	-
REVENUE Totals:	101,636	125,591	116,345	123,983	123,983	136,723	
EXPENSE Totals:	88,769	-	225,652	-	-	-	-
REVENUE/(EXPENDITURES)	12,867	125,591	(109,307)	123,983	123,983	136,723	

Active transportation Plan (ATP) Fund 236

Revenues							
3301 Interest Income	-	-	-	-	-	-	-
3633 Federal/State Grant	-	-	-	-	-	227,000	
Total Revenues							
Expenditures							
5710 Improvements/Golden State Bike Trail	-	-	-	-	-	227,000	
Total Expenditures	-	-	-	-	-	227,000	
REVENUE Totals:	-	-	-	-	-	227,000	
EXPENSE Totals:	-	-	-	-	-	227,000	
REVENUE/(EXPENDITURES)	-	-	-	-	-	-	-

Surface Transportation Block Grant (STBG) Fund 237

Revenues							
3301 Interest Income	-	-	-	-	-	-	-
3633 Federal/State Grant	-	-	-	-	-	850,000	
Total Revenues							
Expenditures							
5710 Improvements/Manning Reconstruction	-	-	-	-	-	850,000	
Total Expenditures	-	-	-	-	-	850,000	
REVENUE Totals:	-	-	-	-	-	850,000	
EXPENSE Totals:	-	-	-	-	-	850,000	
REVENUE/(EXPENDITURES)	-	-	-	-	-	-	-

CDBG - Community Development Block Grant Fund 250

Revenues							
3301 Interest Income	-	-	-	-	-	-	-
3650 Program Income	23,728	35,299	42,223	239,000	241,302	45,000	
Total Revenues							
Expenditures							
5175 Postage	-	-	37	-	-	-	-
5220 Professional Services	-	20	224	-	-	-	-
5705 Building	-	-	324,039	-	-	-	-
Total Expenditures	-	20	324,300	-	-	-	-
REVENUE Totals:	23,728	35,299	42,223	239,000	241,302	45,000	
EXPENSE Totals:	-	20	324,300	-	-	-	-

Description	Unaudited	Unaudited	Adopted	Projected	Proposed	
	Actual	Actual	Actual	Budget	Budget	
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
REVENUE/(EXPENDITURES)	23,728	35,279	(282,077)	239,000	241,302	45,000

AB1600 - General Services Fund 710

Revenues						
3301 Interest Income	128	31	-	-	-	-
3810 Development Fees	5,173	11,102	19,808	60,000	107,404	60,000
Total Revenues	5,301	11,133	19,808	60,000	107,404	60,000
Expenditures						
5120 Small Tools	4,337	-	-	-	-	-
5510 Engineering Consultant	120	3,600	7,920	-	-	-
5520 Planning Consultant	24,487	92,202	55,692	-	-	-
5621 Financial Services	860	27,350	-	-	-	-
5220 Professional Services-Planning	11,611	-	740	-	-	20,000
5220 Professional Services-Gen Plan Implem	-	-	-	-	-	100,000
5220 Professional Services-Standard Imp & Spec						25,000
5520 Planning Consultant	104	-	-	-	-	-
5620 Legal	-	40	-	-	-	-
5621 Financial Services	-	-	4,761	-	-	-
5710						
Total Expenditures	41,519	123,192	69,113	-	-	145,000
REVENUE Totals:	5,301	11,133	19,808	60,000	107,404	60,000
EXPENSE Totals:	41,519	123,192	69,113	-	-	145,000
REVENUE/(EXPENDITURES)	(36,218)	(112,059)	(49,305)	60,000	107,404	(85,000)

AB1600 - Law Enforcement Fund 720

Revenues						
3301 Interest Income	410	99	-	-	-	-
3820 Development Fees	14,909	34,713	64,261	69,000	104,066	60,000
Total Revenues	15,319	34,812	64,261	69,000	104,066	60,000
Expenditures						
5131 Supplies	-	-	-	-	-	1,000
5220 Professional Services	-	-	-	200,000	200,000	135,000
Total Expenditures	-	-	-	200,000	200,000	136,000
REVENUE Totals:	15,319	34,812	64,261	69,000	104,066	60,000
EXPENSE Totals:	-	-	-	200,000	200,000	136,000
REVENUE/(EXPENDITURES)	15,319	34,812	64,261	(131,000)	(95,934)	(76,000)

AB1600 - Fire Fund 730

Revenues						
3301 Interest Income	719	174	-	-	-	-
3830 Development Fees	19,202	44,711	79,909	85,000	127,116	80,000
Total Revenues	19,921	44,885	79,909	85,000	127,116	80,000
Expenditures						
5131 Supplies	-	-	-	-	-	8,000
5710 Improvements	-	-	-	-	-	50,000
5715 Equipment	-	-	-	-	-	12,000

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2021-2022	2021-2022	2021-2022	2022-2023			
5803 Lease Payment							12,000
5803 Lease Principal Pymt	-	-	-	-	-	-	23,479
5804 Lease Interest Pymt	-	-	-	-	-	-	16,901
5900 Transfers Out 730	510,352	-	-	-	-	-	-
Total Expenditures	510,352	-	-	-	-	-	122,380
REVENUE Totals:	19,921	44,885	79,909	85,000	127,116	80,000	
EXPENSE Totals:	510,352	-	-	-	-	-	122,380
REVENUE/(EXPENDITURES)	(490,431)	44,885	79,909	85,000	127,116	(42,380)	

AB1600 - Traffic Impact Funds 740

Revenues						
3301 Interest Income	-	-	-	-	-	-
3840 Street Development Fees	-	-	-	80,000	86,306	80,000
Total Revenues	-	-	-	80,000	86,306	80,000
Expenditures						
5900 Transfers Out	-	-	-	-	-	-
5510 Engineering Consultant	480	-	1,200	-	-	-
5520 Planning Consultant	-	4,103	-	-	-	-
Total Expenditures	480	4,103	1,200	-	-	-
REVENUE Totals:	-	-	-	80,000	86,306	80,000
EXPENSE Totals:	480	4,103	1,200	-	-	-
REVENUE/(EXPENDITURES)	(480)	(4,103)	(1,200)	80,000	86,306	80,000

AB1600 - Parks Fund 750

Revenues						
3301 Interest Income	68	17	-	-	-	-
3850 Development Fees	38,499	114,867	170,166	260,000	335,411	80,000
Total Revenues	38,567	114,884	170,166	260,000	335,411	80,000
Expenditures						
5710 Improvements Park-Bandstand Lighting	-	-	-	-	-	3,000
5710 Improvements-Turf Restoration						1,200
5710 Improvements Park	-	-	-	45,000	45,000	-
5710 Improvements-Shading Structure & Equip	-	-	-	23,000	23,000	-
Total Expenditures	-	-	-	68,000	68,000	4,200
REVENUE Totals:	38,567	114,884	170,166	260,000	335,411	80,000
EXPENSE Totals:	-	-	-	68,000	68,000	4,200
REVENUE/(EXPENDITURES)	38,567	114,884	170,166	192,000	267,411	75,800

AB1600 - Water Fund 760

Revenues						
3301 Interest Income	372	90	-	-	-	-
3840 Streets Development Fees	-	-	-	-	-	-
3860 Water Development Fees	12,708	49,046	70,132	140,000	251,628	140,000
Total Revenues	13,080	49,136	70,132	140,000	251,628	140,000
Expenditures						
5510 Engineering Consulting	-	6,675	43,985	-	-	-

Description	Actual	Unaudited 2018-2019	Unaudited 2019-2020	Unaudited 2020-2021	Adopted Budget	Projected Budget	Proposed Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023
Total Expenditures	-	6,675	43,985	-	-	-	-
REVENUE Totals:	13,080	49,136	70,132	140,000	251,628	140,000	
EXPENSE Totals:	-	6,675	43,985	-	-	-	-
REVENUE/(EXPENDITURES)	13,080	42,461	26,147	140,000	251,628	140,000	

AB1600 - Ground Wtr Rchrg Fund 765

Revenues						
3895 Development Fees	-	-	-	30,000	55,030	50,000
Total Revenues	-	-	-	30,000	55,030	50,000
Expenditures						
5900 Transfer out	-	-	-	-	-	50,000
Total Expenditures	-	-	-	-	-	50,000
REVENUE Totals:	-	-	-	30,000	55,030	50,000
EXPENSE Totals:	-	-	-	-	-	50,000
REVENUE/(EXPENDITURES)	-	-	-	30,000	55,030	-

AB1600 - Sewer Fund 770

Revenues						
3301 Interest Income	1,070	259	-	400	-	400
3870 Development Fees	61,224	149,483	260,384	280,000	431,145	80,000
Total Revenues	62,294	149,742	260,384	280,400	431,145	80,400
Expenditures						
5220 Dev Fee Study	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
REVENUE Totals:	62,294	149,742	260,384	280,400	431,145	80,400
EXPENSE Totals:	-	-	-	-	-	-
REVENUE/(EXPENDITURES)	62,294	149,742	260,384	280,400	431,145	80,400

AB1600 - Storm Drain Fund 780

Revenues						
3301 Interest Income	86	21	-	-	-	-
3880 Development Fees	4,415	9,612	103,200	128,000	156,439	80,000
Total Revenues	4,501	9,633	103,200	128,000	156,439	80,000
Expenditures						
5520 Prof Services Dev Fee/Storm Water Master Plan	-	-	-	-	-	125,000
Total Expenditures	-	-	-	-	-	125,000
REVENUE Totals:	4,501	9,633	103,200	128,000	156,439	80,000
EXPENSE Totals:	-	-	-	-	-	125,000
REVENUE/(EXPENDITURES)	4,501	9,633	103,200	128,000	156,439	(45,000)

Fire Station Building Fund 790

Revenues						
3706 Miscellaneous Revenues	50,000	-	-	-	-	-
3800 Loan Proceeds (USDA)	-	414,698	-	35,000	35,000	-
3900 Transfers In	843,182	24,613	-	-	-	-

Description	Unaudited	Unaudited	Adopted	Projected	Proposed
	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2021-2022
USDA Loan	-	-	-	-	-
Total Revenues	893,182	439,311	-	35,000	35,000
Expenditures					
5175 Postage	20	-	-	-	-
5220 Professional Services	5,778	7,895	-	-	-
5240 Insurance	3,132	-	-	-	-
5510 Engineering Consulting	22,530	875,321	-	-	-
5620 Legal	13,334	-	-	-	-
5705 Buildings	-	285,436	1,703	-	-
5715 Equipment	-	-	-	35,000	35,000
5804 Bond Admin Fees	-	1,350	-	-	-
5900 Transfers Out	-	173,144	-	-	-
Total Expenditures	44,794	1,343,146	1,703	35,000	35,000
REVENUE Totals:	893,182	439,311	-	35,000	35,000
EXPENSE Totals:	44,794	1,343,146	1,703	35,000	35,000
REVENUE/(EXPENDITURES)	848,388	(903,835)	(1,703)	-	-

CalTrans SR 99/Manning Fund 795

Revenues						
3301 Interest Income	-	-	65	150	132	150
Total Revenues	-	-	65	150	132	150
Expenditures						
5900 Tr to Gen Fund St Maint	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
REVENUE Totals:	-	-	65	150	132	150
EXPENSE Totals:	-	-	-	-	-	-
REVENUE/(EXPENDITURES)	-	-	65	150	132	150

99 / Merced Signalization Fund 799

Revenues						
3301 Interest Income	90	22	82	-	-	-
3899 99/ Merced Signalization	169,132	-	-	-	-	-
Total Revenues	169,222	22	82	-	-	-
Expenditures						
5900 Tr to Gen Fund St Maint	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
REVENUE Totals:	169,222	22	82	-	-	-
EXPENSE Totals:	-	-	-	-	-	-
REVENUE/(EXPENDITURES)	169,222	22	82	-	-	-
SPECIAL REVENUE GRAND REVENUE Totals:	2,259,372	4,068,509	3,401,417	5,298,899	7,592,495	4,577,776
SPECIAL REVENUE GRAND EXPENSE Totals:	1,143,041	1,907,048	1,411,897	3,986,341	4,284,246	3,492,975
REVENUE/(EXPENDITURES)	1,116,331	2,161,461	1,989,520	1,312,558	3,308,249	1,084,801

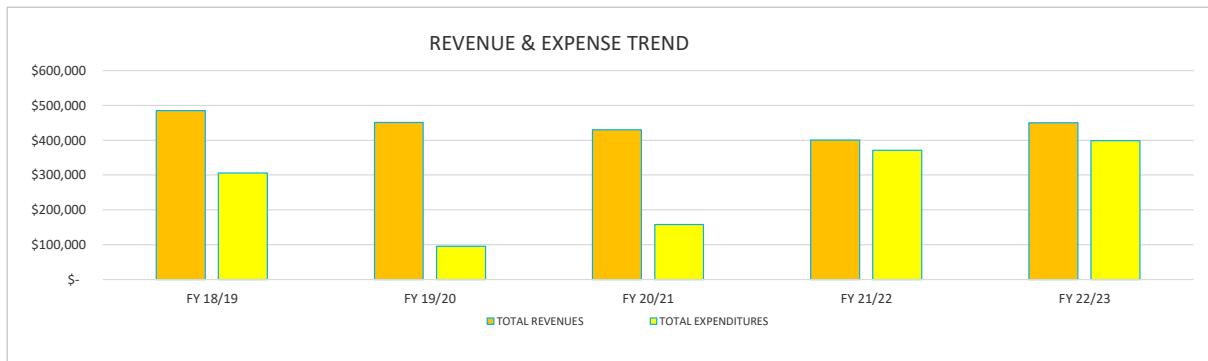
UTILITY USERS TAX

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 Recreation, Senior meals, funding for 75% 1-maintenance worker I for janitorial services, a new position 90% for maintenance worker I for park maintenance. Also includes Fire Station debt service principal & interest , and Lease 2 (Fire Engines) effective April 2023 funded 1/2 for UUT/1/2 from impact fees fire.



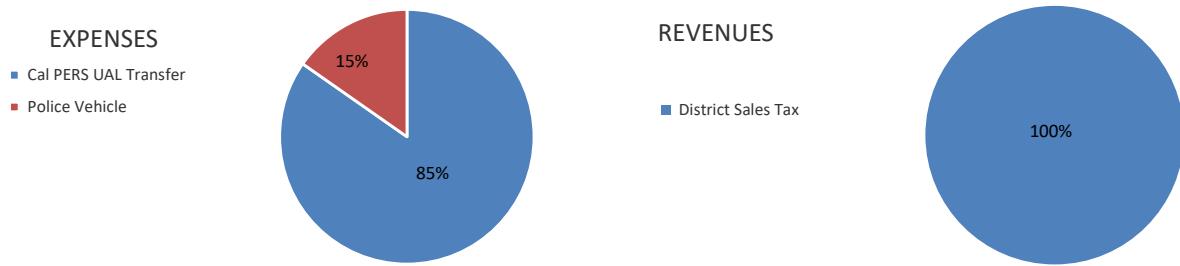
Utility UsersTax - 200	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	-100.00%
Utility Tax	\$ 485,420	\$ 451,060	\$ 429,638	\$ 400,000	\$ 400,000	\$ 450,000	12.50%
TOTAL REVENUES	\$ 485,420	\$ 451,060	\$ 429,638	\$ 400,500	\$ 400,500	\$ 450,000	
EXPENDITURES							
General Utility Dept 200							
Special Dept Expense	\$ 722	\$ -	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ 37	\$ 4,678	\$ 8,372	\$ 17,200	\$ 17,200	\$ 7,200	-58.14%
Vehicles	\$ 6,396	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ -	\$ 51,305	\$ -	\$ -	\$ -	\$ -	-
Capital Exp - Police 2020							
Equipment	\$ -	\$ 28,101	\$ 7,775	\$ -	\$ -	\$ -	-
PD Vehicle	\$ 5,235	\$ -	\$ 71,396	\$ -	\$ -	\$ -	-
Capital Exp - Fire 2030							
Special Dept Expense	\$ 8,307	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment	\$ -	\$ -	\$ 8,126	\$ -	\$ -	\$ 12,000	0.00%
Fire Station Principal Pymt	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
Fire Station Interest Pymt	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
Lease 2 Principal Pymt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,479	0.00%
Lease 2 Interest Pymt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,901	0.00%
Fire Transfer to Gen Fund	\$ 285,230	\$ -	\$ -	\$ -	\$ -	\$ -	-
Parks & Recreation 2040							
Youth Sports Contributions	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
School District Contribution	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
Equipment	\$ -	\$ 11,794	\$ -	\$ -	\$ -	\$ -	-
Proposed deficit to Gen Fund	\$ -	\$ -	\$ -	\$ 85,525	\$ 85,525	\$ -	-
Senior Tranfer to Gen Fund	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
Recreation Transfer to Gen Fund	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Parks Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	0.00%
Parks Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ 59,800	\$ 59,800	\$ 60,000	0.33%
TOTAL EXPENDITURES	\$ 305,927	\$ 95,878	\$ 157,669	\$ 371,525	\$ 371,525	\$ 398,580	
Net Revenue/(Expenditures)	\$ 179,493	\$ 355,182	\$ 271,969	\$ 28,975	\$ 28,975	\$ 51,420	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 179,493	\$ 355,182	\$ 271,969	\$ 28,975	\$ 28,975	\$ 51,420	
Beginning Fund Balance July 1	\$ 790,603	\$ 970,096	\$ 1,325,278	\$ 1,597,247	\$ 1,597,247	\$ 1,626,222	
Ending Fund Balance June 30	\$ 970,096	\$ 1,325,278	\$ 1,597,247	\$ 1,626,222	\$ 1,626,222	\$ 1,677,642	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 970,096	\$ 1,325,278	\$ 1,597,247	\$ 1,626,222	\$ 1,626,222	\$ 1,677,642	



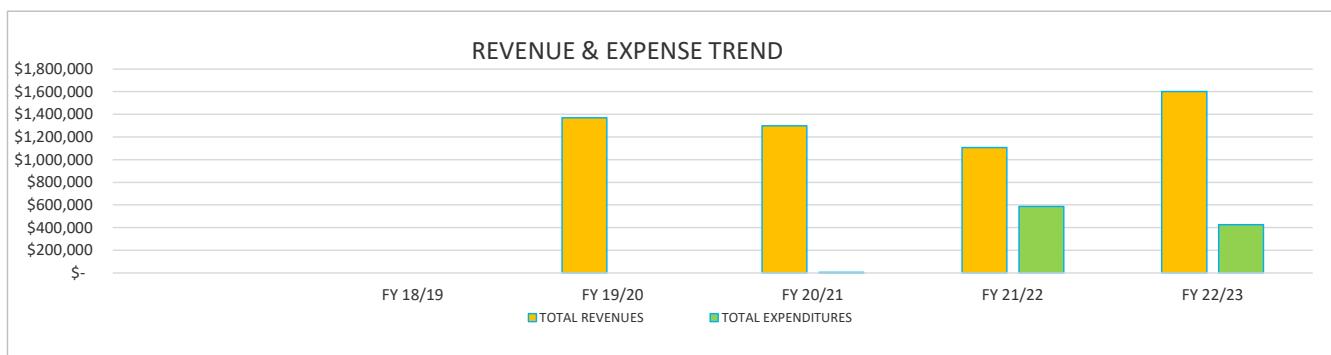
DISTRICT SALES TAX

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 one Police patrol car and transfer to General Fund for CalPERS Unfunded Accrued Liability (UAL).



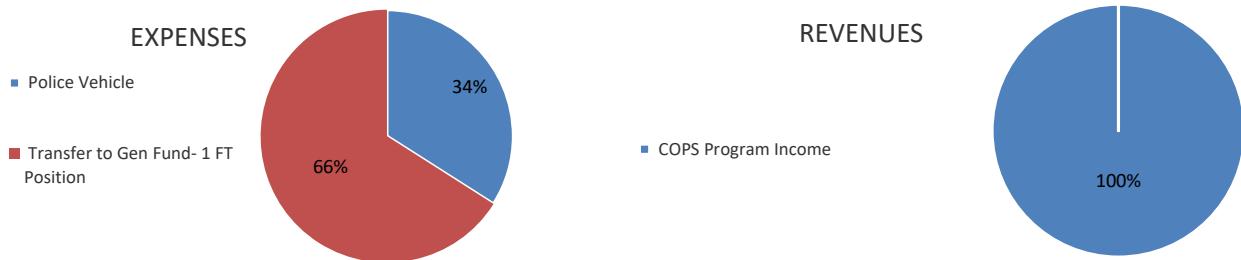
District Tax 201	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Sales Tax	\$ -	\$ 594,757	\$ -	\$ -	\$ -	\$ -	-
District Sales Tax	\$ -	\$ 775,206	\$ 1,298,797	\$ 1,000,000	\$ 1,105,515	\$ 1,600,000	60.00%
TOTAL REVENUES	\$ -	\$ 1,369,963	\$ 1,298,797	\$ 1,000,000	\$ 1,105,515	\$ 1,600,000	
EXPENDITURES							
Special Dept Expense	\$ -	\$ -	\$ 1,529	\$ -	\$ -	\$ -	-
Camera Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Improvements	\$ -	\$ -	\$ 2,639	\$ 200,000	\$ 200,000	\$ -	-
Cal PERS UAL Transfer	\$ -	\$ -	\$ -	\$ 322,562	\$ 322,562	\$ 361,015	11.92%
Police Vehicle	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 4,168	\$ 587,562	\$ 587,562	\$ 426,015	
Net Revenue/(Expenditures)	\$ -	\$ 1,369,963	\$ 1,294,629	\$ 412,438	\$ 517,953	\$ 1,173,985	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 1,369,963	\$ 1,294,629	\$ 412,438	\$ 517,953	\$ 1,173,985	
Beginning Fund Balance July 1	\$ -	\$ -	\$ 1,369,963	\$ 2,664,592	\$ 2,664,592	\$ 3,182,545	
Ending Fund Balance June 30	\$ -	\$ 1,369,963	\$ 2,664,592	\$ 3,077,030	\$ 3,182,545	\$ 4,356,530	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ -	\$ 1,369,963	\$ 2,664,592	\$ 3,077,030	\$ 3,182,545	\$ 4,356,530	



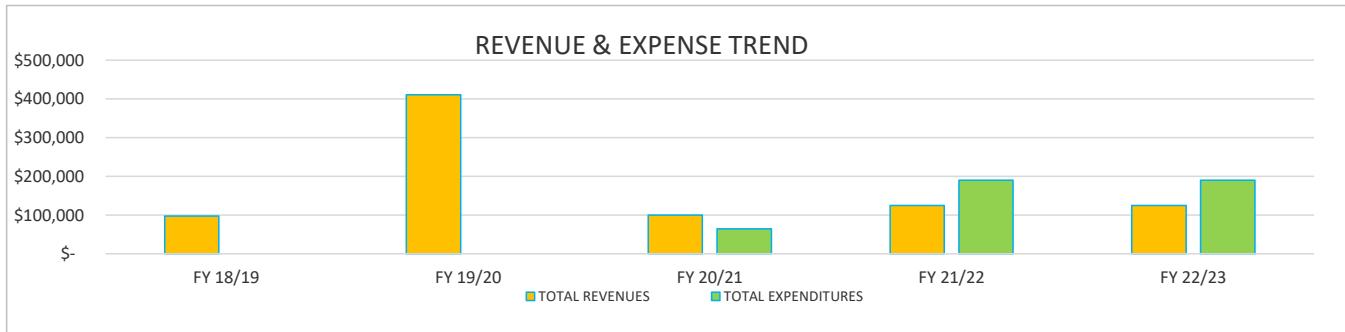
COPS GRANT

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

Budget Highlights: This budget includes one police patrol car, and one patrol police officer transfer to General Fund.



Police Department 206	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COPS Program Income	\$ 97,550	\$ 410,837	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
COPS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 97,550	\$ 410,837	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
EXPENDITURES							
Improvements	\$ -	\$ -	\$ 5,278	\$ -	\$ -	\$ -	0.00%
Police Vehicle	\$ -	\$ -	\$ 58,990	\$ 65,000	\$ 65,000	\$ 65,000	0.00%
Camera Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfer to Gen Fund- 1 FT Position	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 64,268	\$ 190,000	\$ 190,000	\$ 190,000	0.00%
Net Revenue/(Expenditures)	\$ 97,550	\$ 410,837	\$ 35,732	\$ (65,000)	\$ (65,000)	\$ (65,000)	0.00%
Changes in Fund Balance	\$ (285,713)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Net Increase/(Decrease) in Fund Balance	\$ (188,163)	\$ 410,837	\$ 35,732	\$ (65,000)	\$ (65,000)	\$ (65,000)	0.00%
Beginning Fund Balance July 1	\$ 188,163	\$ -	\$ 410,837	\$ 446,569	\$ 446,569	\$ 381,569	0.00%
Ending Fund Balance June 30	\$ -	\$ 410,837	\$ 446,569	\$ 381,569	\$ 381,569	\$ 316,569	0.00%
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Adjusted Ending Fund Balance	\$ -	\$ 410,837	\$ 446,569	\$ 381,569	\$ 381,569	\$ 316,569	0.00%



CARES FUNDING (COVID 19)

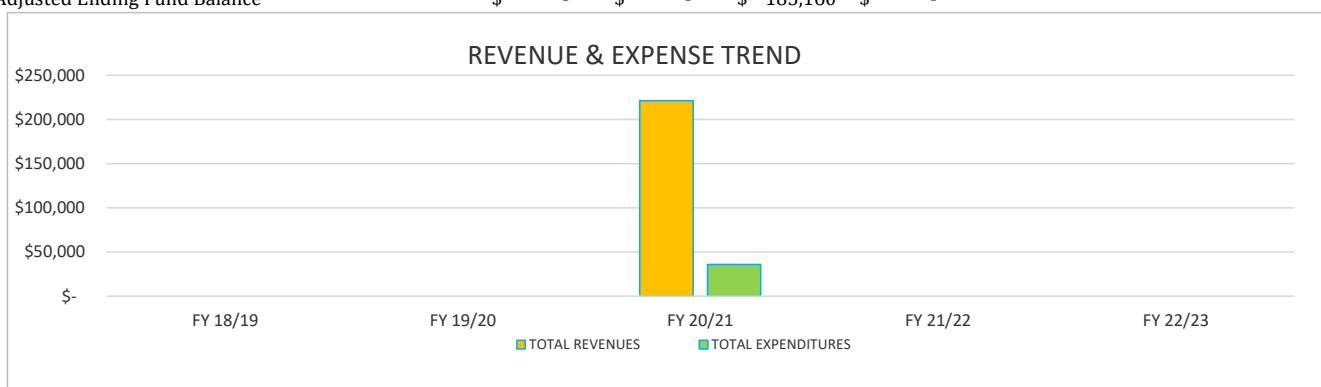
Description: This fund accounts for the Federal CARES Act funding.

Budget Highlights: Covid-19 related expenses were reimbursed in prior year. Based on unaudited numbers an adjustment needed to close account.

***No expenses budgeted**

***No revenues budgeted**

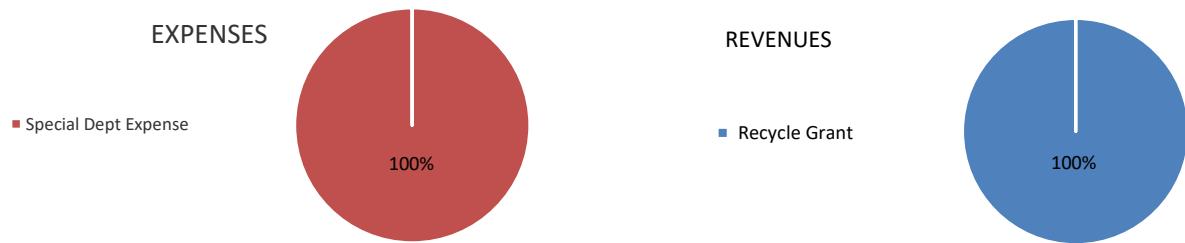
Cares Funding (Covid 19) 208	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -
Program Income	\$ -	\$ -	\$ 221,105	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ 221,111	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
5111 COVID expenditures	\$ -	\$ -	\$ 35,951	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ 35,951	\$ -	\$ -	\$ -	\$ -
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 185,160	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ 185,160	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance June 30	\$ -	\$ -	\$ 185,160	\$ 185,160	\$ -	\$ -	\$ -
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ (185,160)	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ -	\$ -	\$ 185,160	\$ -			



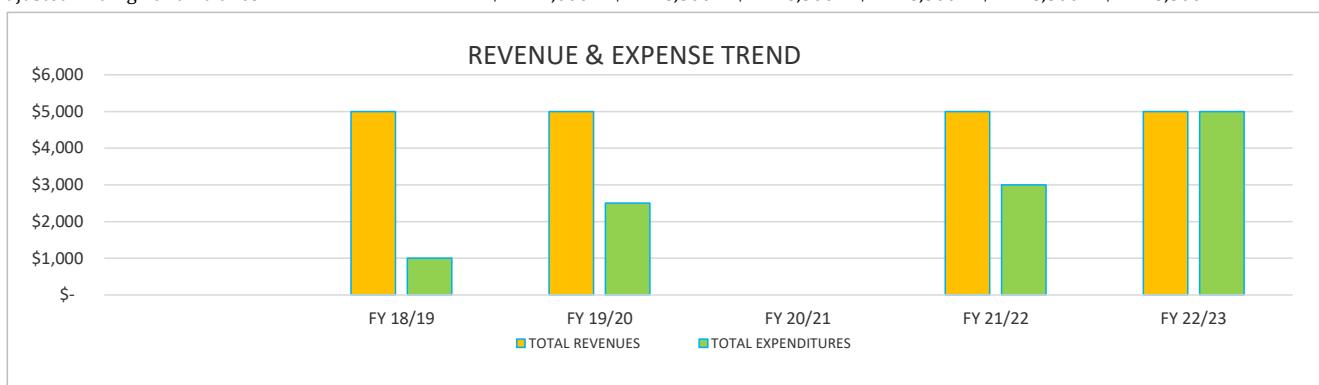
RECYCLE GRANT

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

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



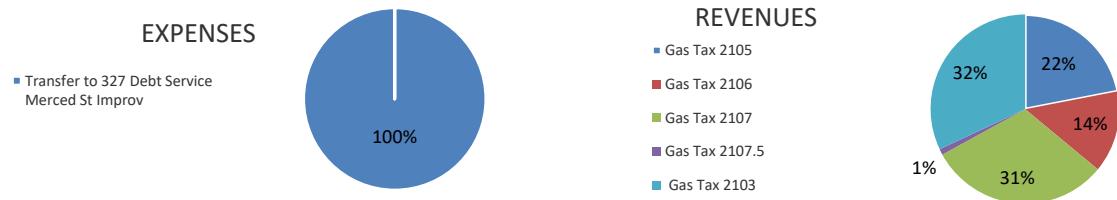
Recyle Grant 209	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recycle Grant	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
TOTAL REVENUES	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
EXPENDITURES							
Special Dept Expense	\$ 1,000	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ 5,000	66.67%
Donations	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	-
Graduation (Improvements)	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 1,000	\$ 2,500	\$ -	\$ 5,000	\$ 3,000	\$ 5,000	
Net Revenue/(Expenditures)	\$ 4,000	\$ 2,500	\$ -	\$ -	\$ 2,000	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 4,000	\$ 2,500	\$ -	\$ -	\$ 2,000	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 8,500	
Ending Fund Balance June 30	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 8,500	\$ 8,500	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 4,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 8,500	\$ 8,500	



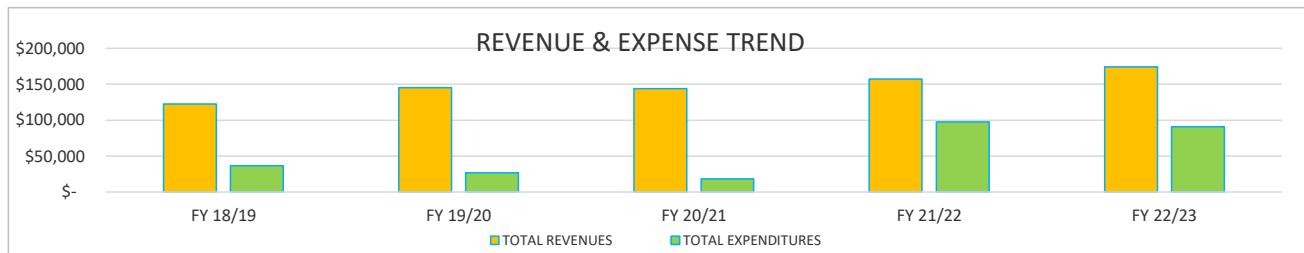
GAS TAX

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. This funds also pays debt service for Merced St Improvements.



Gas Tax 210	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Gas Tax 2105	\$ 37,738	\$ 33,693	\$ 32,881	\$ 36,536	\$ 36,536	\$ 39,042	6.86%
Gas Tax 2106	\$ 22,422	\$ 21,566	\$ 21,344	\$ 22,745	\$ 22,745	\$ 23,854	4.88%
Gas Tax 2107	\$ 43,063	\$ 42,543	\$ 42,276	\$ 46,466	\$ 46,466	\$ 53,206	14.51%
Gas Tax 2107.5	\$ 2,000	\$ 2,000	\$ 4,217	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Gas Tax 2103	\$ 17,353	\$ 45,544	\$ 43,059	\$ 49,735	\$ 49,735	\$ 55,977	12.55%
TOTAL REVENUES	\$ 122,576	\$ 145,346	\$ 143,777	\$ 157,482	\$ 157,482	\$ 174,079	
EXPENDITURES							
Structural Maint	\$ 8,784	\$ -	\$ -	\$ -	\$ -	\$ -	-
Street Maint Supplies	\$ 1,744	\$ 1,910	\$ 4,043	\$ -	\$ -	\$ -	-
Street Maint Supplies	\$ 5,463	\$ 5,684	\$ -	\$ -	\$ -	\$ -	-
Equipment Maint	\$ 8,017	\$ 4,212	\$ 1,046	\$ -	\$ -	\$ -	-
Street Maintenance	\$ 821	\$ 4,296	\$ 12,489	\$ -	\$ -	\$ -	-
Professional Services	\$ 4,663	\$ 10,860	\$ 864	\$ -	\$ -	\$ -	-
Equipment	\$ 7,409	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer to 327 Debt Service Merced St Improv	\$ -	\$ -	\$ -	\$ 97,600	\$ 97,600	\$ 90,800	-6.97%
TOTAL EXPENDITURES	\$ 36,901	\$ 26,962	\$ 18,442	\$ 97,600	\$ 97,600	\$ 90,800	
Net Revenue/(Expenditures)	\$ 85,675	\$ 118,384	\$ 125,335	\$ 59,882	\$ 59,882	\$ 83,279	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 85,675	\$ 118,384	\$ 125,335	\$ 59,882	\$ 59,882	\$ 83,279	
Beginning Fund Balance July 1	\$ 30,587	\$ 16,040	\$ 134,424	\$ 259,759	\$ 259,759	\$ 319,641	
Ending Fund Balance June 30	\$ 116,262	\$ 134,424	\$ 259,759	\$ 319,641	\$ 319,641	\$ 402,920	
Adjustment to Fund Balance	\$ (100,222)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 16,040	\$ 134,424	\$ 259,759	\$ 319,641	\$ 319,641	\$ 402,920	



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

***No expenses budgeted**

***No revenues budgeted**

Street Projects 211	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Income	\$ 7,038	\$ 415,247	\$ 22,500	\$ 348,504	\$ 1,200,000	\$ -	-
TOTAL REVENUES	\$ 7,038	\$ 415,247	\$ 22,500	\$ 348,504	\$ 1,200,000	\$ -	-
EXPENDITURES							
Engineering Consulting	\$ -	\$ 111,745	\$ 4,000	\$ -	\$ -	\$ -	-
Street Project	\$ -	\$ 4,257	\$ 262,279	\$ 920,095	\$ 1,200,000	\$ -	-
Improvements	\$ -	\$ 80,092	\$ 11,959	\$ -	\$ -	\$ -	-
Tr to Gen Fund St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ 196,094	\$ 278,238	\$ 920,095	\$ 1,200,000	\$ -	-
Net Revenue/(Expenditures)	\$ 7,038	\$ 219,153	\$ (255,738)	\$ (571,591)	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 7,038	\$ 219,153	\$ (255,738)	\$ (571,591)	\$ -	\$ -	-
Beginning Fund Balance July 1	\$ -	\$ 7,038	\$ 226,191	\$ (29,547)	\$ (29,547)	\$ (29,547)	\$ -
Ending Fund Balance June 30	\$ 7,038	\$ 226,191	\$ (29,547)	\$ (601,138)	\$ (29,547)	\$ (29,547)	\$ -
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 7,038	\$ 226,191	\$ (29,547)	\$ (601,138)	\$ (29,547)	\$ (29,547)	\$ -

AMERICAN RESCUE PLAN ACT

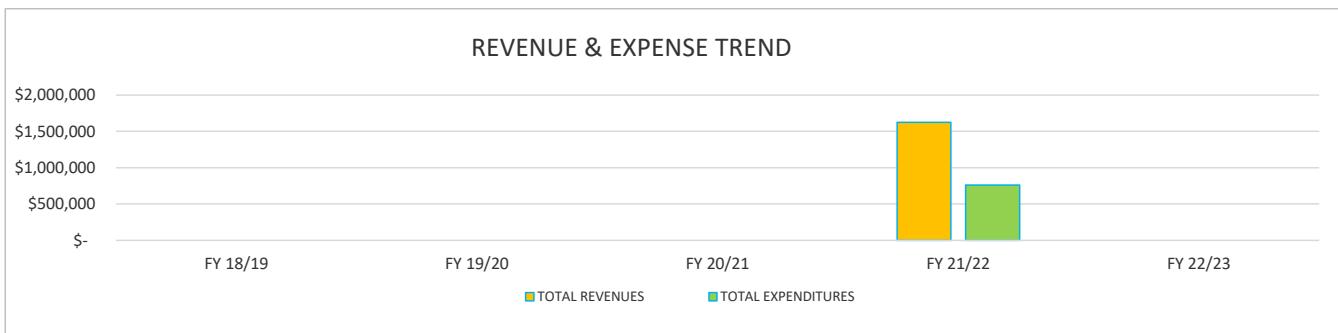
Description: The American Rescue Plan Act (ARPA) provides relief funds to state, local, and tribal governments that have been negatively impacted by the coronavirus pandemic. These funds can be used by governments to respond to the public health and economic emergency, provide premium pay to essential workers, replace revenue lost due to the pandemic, and make necessary investments in water, sewer and broadband infrastructure.

Budget Highlights: City staff will develop a spending plan for the second tranche of ARPA dollars & present to council for consideration within the first quarter of FY23.

*No expenses budgeted

*No revenues budgeted

ARPA Fund 212	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Income	\$ -	\$ -	\$ -	\$ 812,156	\$ 1,624,312	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 812,156	\$ 1,624,312	\$ -	\$ -
EXPENDITURES							
Salaries-Fulltime	\$ -	\$ -	\$ -	\$ 53,150	\$ 53,150	\$ -	\$ -
Salaries-Parttime	\$ -	\$ -	\$ -	\$ 1,350	\$ 1,350	\$ -	\$ -
Tax & Allow	\$ -	\$ -	\$ -	\$ 20,500	\$ 20,500	\$ -	\$ -
Equipment/Water Meter Project	\$ -	\$ -	\$ -	\$ 685,302	\$ 685,302	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 760,302	\$ 760,302	\$ -	\$ -
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 51,854	\$ 864,010	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 51,854	\$ 864,010	\$ -	\$ -
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 51,854	\$ 864,010	\$ -	\$ -
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ 51,854	\$ 864,010	\$ -	\$ -



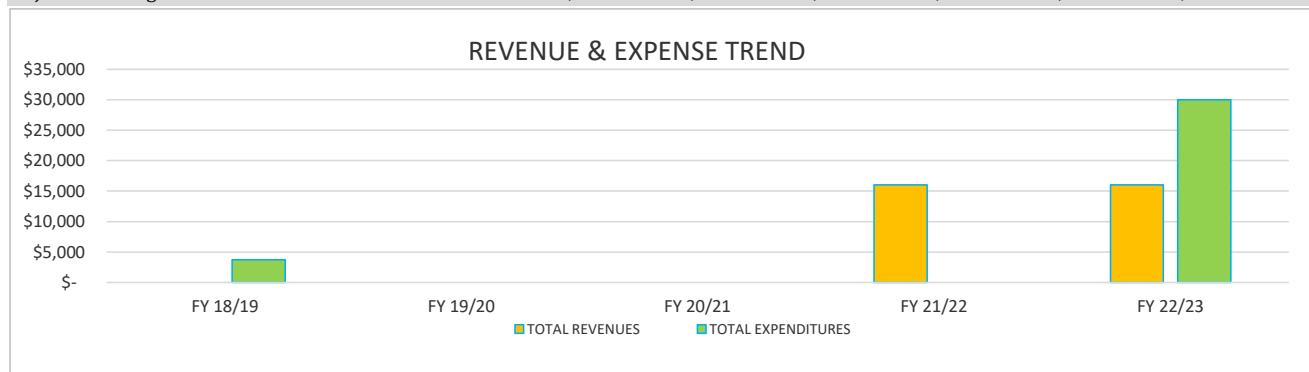
LTF ARTICLE 3

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 FY23 for stripping, signage, and ADA improvements. Budget include ADA improvements on Merced street.



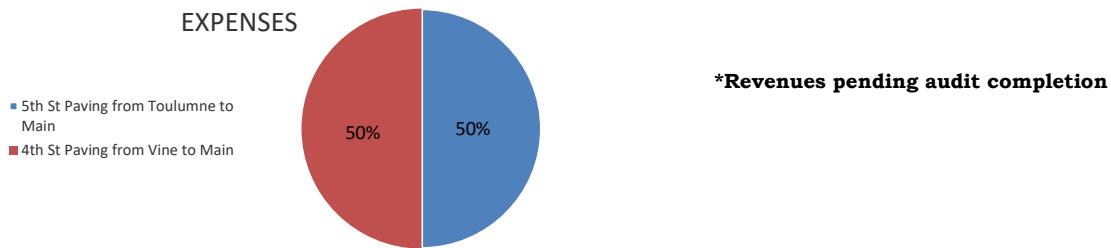
LTF Article 3- 220	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LTF - Article 3	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0.00%
EXPENDITURES							
Structural Maintenance	\$ 3,736	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0.00%
Tr to G.F.-St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 3,736	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
Net Revenue/(Expenditures)	\$ (3,736)	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ (14,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (3,736)	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ (14,000)	
Beginning Fund Balance July 1	\$ 32,405	\$ 28,669	\$ 28,669	\$ 28,669	\$ 28,669	\$ 44,669	
Ending Fund Balance June 30	\$ 28,669	\$ 28,669	\$ 28,669	\$ 44,669	\$ 44,669	\$ 30,669	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 28,669	\$ 28,669	\$ 28,669	\$ 44,669	\$ 44,669	\$ 30,669	



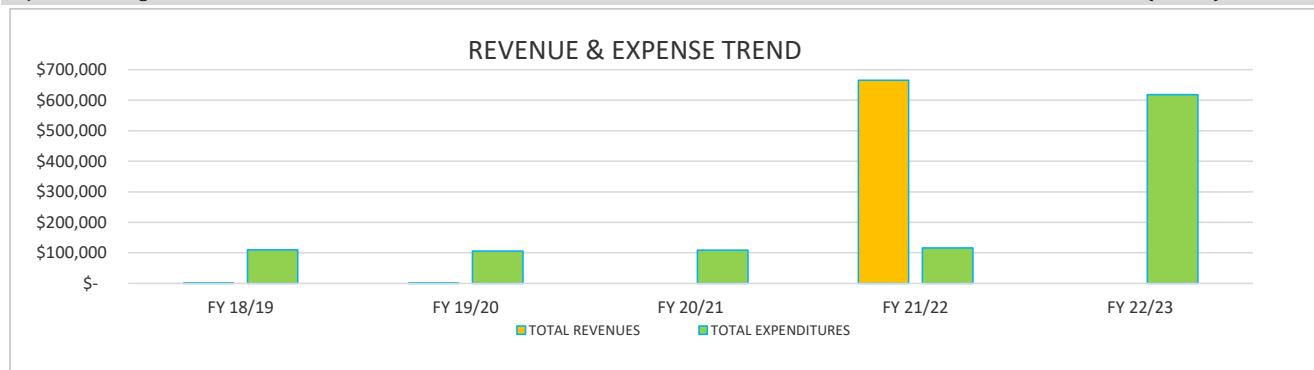
LTF ARTICLE 8

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 FY23, which includes paving on 4th & 5th streets.



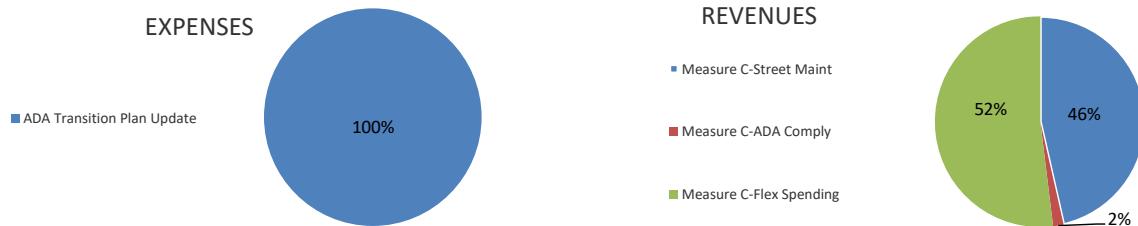
LTF Article 8 - 225	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ 442	\$ 107	\$ -	\$ 300	\$ 300	\$ -	-
LTF - Article 8	\$ -	\$ -	\$ -	\$ 665,000	\$ 665,000	\$ -	-
Transfers In (Old Advance)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 442	\$ 107	\$ -	\$ 665,300	\$ 665,300	\$ -	
EXPENDITURES							
Dept 225 Street Maint	\$ -	\$ 2,459	\$ -	\$ -	\$ -	\$ -	-
Utilities - Street Lighting	\$ 80,970	\$ 83,257	\$ 72,423	\$ 83,257	\$ 83,257	\$ -	-
Dept 2250 Street Maint	\$ -	\$ 7,378	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ 28,593	\$ 12,659	\$ 36,900	\$ 33,000	\$ 33,000	\$ -	-
5th St Paving from Toulumne to Main	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311,000	0.00%
4th St Paving from Vine to Main	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,000	0.00%
TOTAL EXPENDITURES	\$ 109,563	\$ 105,753	\$ 109,323	\$ 116,257	\$ 116,257	\$ 618,000	
Net Revenue/(Expenditures)	\$ (109,121)	\$ (105,646)	\$ (109,323)	\$ 549,043	\$ 549,043	\$ (618,000)	
Changes in Fund Balance	\$ (14,619)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ (123,740)	\$ (105,646)	\$ (109,323)	\$ 549,043	\$ 549,043	\$ (618,000)	
Beginning Fund Balance July 1	\$ 374,876	\$ 251,136	\$ 145,490	\$ 36,167	\$ 36,167	\$ 585,210	
Ending Fund Balance June 30	\$ 251,136	\$ 145,490	\$ 36,167	\$ 585,210	\$ 585,210	\$ (32,790)	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 251,136	\$ 145,490	\$ 36,167	\$ 585,210	\$ 585,210	\$ (32,790)	



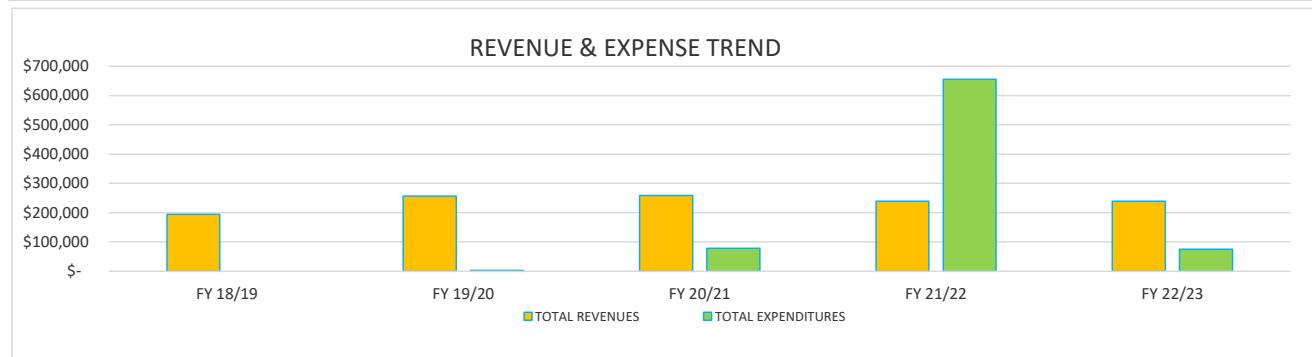
MEASURE C

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. FY23 includes funding for ADA transition plan update.



Measure C - 230	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 531	\$ 129	\$ -	\$ 150	\$ 150	\$ 150	0.00%
Current Year Secured	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Measure C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Measure C-Street Maint	\$ 88,277	\$ 118,439	\$ 117,029	\$ 110,661	\$ 110,661	\$ 110,661	0.00%
Measure C-ADA Comply	\$ 2,962	\$ 4,003	\$ 3,977	\$ 3,873	\$ 3,873	\$ 3,873	0.00%
Measure C-Flex Spending	\$ 102,825	\$ 133,930	\$ 138,013	\$ 123,740	\$ 123,740	\$ 123,740	0.00%
Other Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 194,595	\$ 256,501	\$ 259,019	\$ 238,424	\$ 238,424	\$ 238,424	\$ 238,424
EXPENDITURES							
Projects	\$ -	\$ -	\$ 48,348	\$ -	\$ -	\$ -	-
Vine St (GS to 4th) HMA overlay	\$ -	\$ -	\$ -	\$ 270,000	\$ 350,000	\$ -	-
ADA repairs	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	-
ADA Transition Plan Update	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	0.00%
Main St (3rd to Adams) HMA overlay	\$ -	\$ -	\$ -	\$ 265,000	\$ 280,000	\$ -	-
Improvements	\$ -	\$ 2,725	\$ 29,537	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ 2,725	\$ 77,885	\$ 635,000	\$ 655,000	\$ 75,000	\$ 75,000
Net Revenue/(Expenditures)	\$ 194,595	\$ 253,776	\$ 181,134	\$ (396,576)	\$ (416,576)	\$ 163,424	
Changes in Fund Balance	\$ 13,273	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 207,868	\$ 253,776	\$ 181,134	\$ (396,576)	\$ (416,576)	\$ 163,424	
Beginning Fund Balance July 1	\$ 714,572	\$ 922,440	\$ 1,176,216	\$ 1,357,350	\$ 1,357,350	\$ 940,774	
Ending Fund Balance June 30	\$ 922,440	\$ 1,176,216	\$ 1,357,350	\$ 960,774	\$ 940,774	\$ 1,104,198	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 922,440	\$ 1,176,216	\$ 1,357,350	\$ 960,774	\$ 940,774	\$ 1,104,198	



ROAD MAINTENANCE REHAB ACCT-SB1

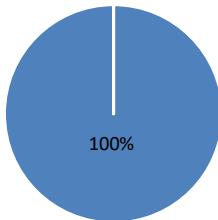
Description: The Road Maintenance and Rehabilitation Act SB1 is used to account separately for state revenues used for transportation.

Budget Highlights: None

***No expenses budgeted**

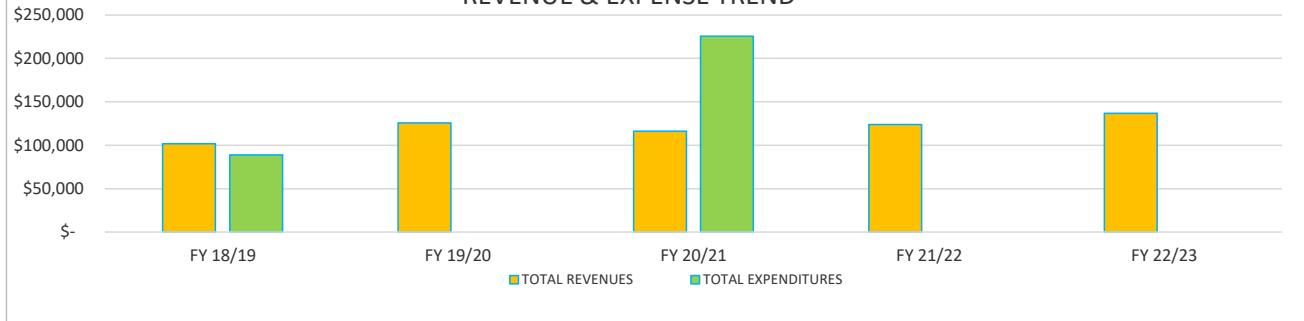
REVENUES

■ SB1



SB1 235	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SB1	\$ 101,636	\$ 85,075	\$ 116,345	\$ 123,983	\$ 123,983	\$ 136,723	10.28%
Prop 1B	\$ -	\$ 40,516	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 101,636	\$ 125,591	\$ 116,345	\$ 123,983	\$ 123,983	\$ 136,723	
EXPENDITURES							
Street Project	\$ 88,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Main St Paving	\$ -	\$ -	\$ 225,652	\$ -	\$ -	\$ -	\$ -
Tr to G.F.-St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 88,769	\$ -	\$ 225,652	\$ -	\$ -	\$ -	\$ -
Net Revenue/(Expenditures)	\$ 12,867	\$ 125,591	\$ (109,307)	\$ 123,983	\$ 123,983	\$ 136,723	
Changes in Fund Balance	\$ 20,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ 33,293	\$ 125,591	\$ (109,307)	\$ 123,983	\$ 123,983	\$ 136,723	
Beginning Fund Balance July 1	\$ 23,761	\$ 57,054	\$ 182,645	\$ 73,338	\$ 73,338	\$ 197,321	
Ending Fund Balance June 30	\$ 57,054	\$ 182,645	\$ 73,338	\$ 197,321	\$ 197,321	\$ 334,044	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ 57,054	\$ 182,645	\$ 73,338	\$ 197,321	\$ 197,321	\$ 334,044	

REVENUE & EXPENSE TREND



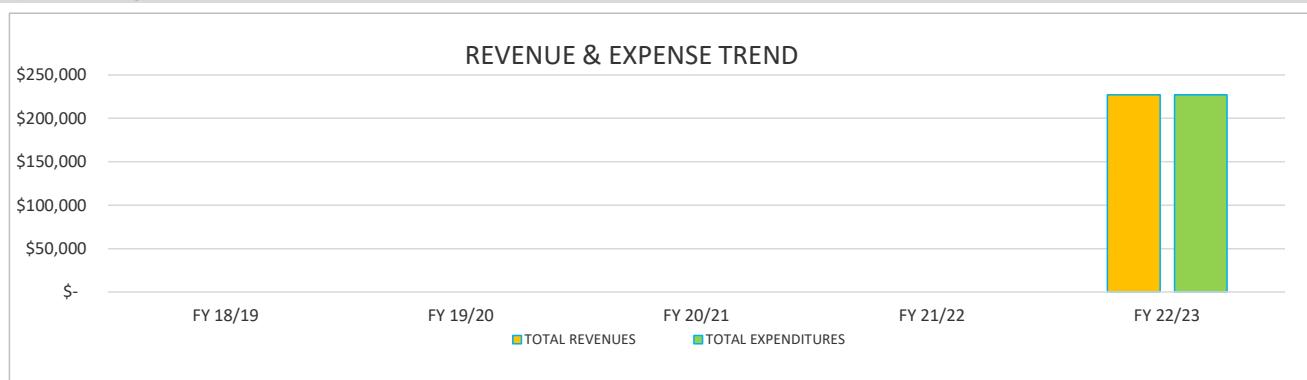
ACTIVE TRANSPORTATION PROGRAM (ATP)

Description: The Active Transportation Program provides biannual competitive funding for projects that encourage increased bicycling and walking.

Budget Highlights: The Budget includes a golden state bike trail project.



ATP- Fund 236	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,000	
EXPENDITURES							
Improvements/Golden State Bike Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



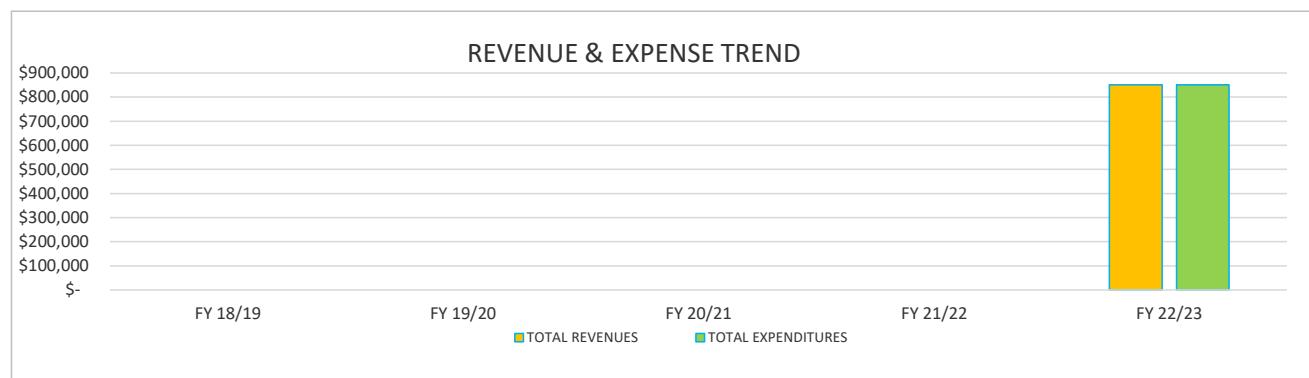
SURFACE TRANSPORTATION BLOCK GRANT (STBG)

Description: The Surface Transportation Block Grant program (STBG) provides flexible funding that may be used by States and localities for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects.

Budget Highlights: The Budget includes funding a manning reconstruction project.



STBG Fund 237	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000 0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000
EXPENDITURES							
Improvements/Manning Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000 0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



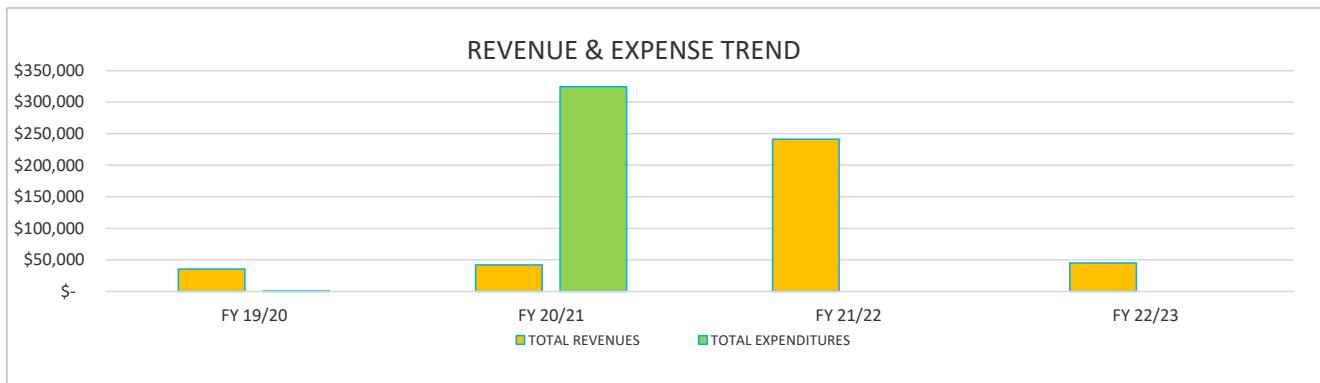
COMMUNITY DEVELOPMENT BLOCK GRANT

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

Budget Highlights: None



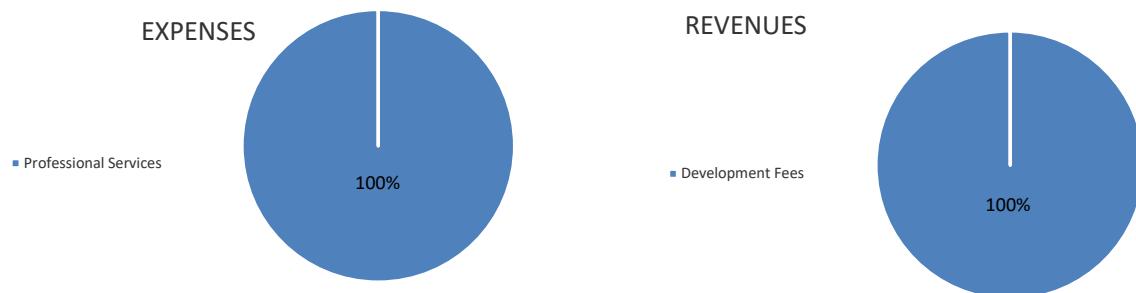
CDBG 250	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Program Income	\$ 23,728	\$ 35,299	\$ 42,223	\$ 239,000	\$ 241,302	\$ 45,000	-81.17%
TOTAL REVENUES	\$ 23,728	\$ 35,299	\$ 42,223	\$ 239,000	\$ 241,302	\$ 45,000	
EXPENDITURES							
Postage	\$ -	\$ -	\$ 37	\$ -	\$ -	\$ -	-
Professional Services	\$ -	\$ 20	\$ 224	\$ -	\$ -	\$ -	-
6th St House	\$ -	\$ -	\$ 324,039	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ 20	\$ 324,300	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 23,728	\$ 35,279	\$ (282,077)	\$ 239,000	\$ 241,302	\$ 45,000	
Changes in Fund Balance	\$ 361,163	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 384,891	\$ 35,279	\$ (282,077)	\$ 239,000	\$ 241,302	\$ 45,000	
Beginning Fund Balance July 1	\$ 410,852	\$ 795,743	\$ 831,022	\$ 548,945	\$ 548,945	\$ 790,247	
Ending Fund Balance June 30	\$ 795,743	\$ 831,022	\$ 548,945	\$ 787,945	\$ 790,247	\$ 835,247	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 795,743	\$ 831,022	\$ 548,945	\$ 787,945	\$ 790,247	\$ 835,247	



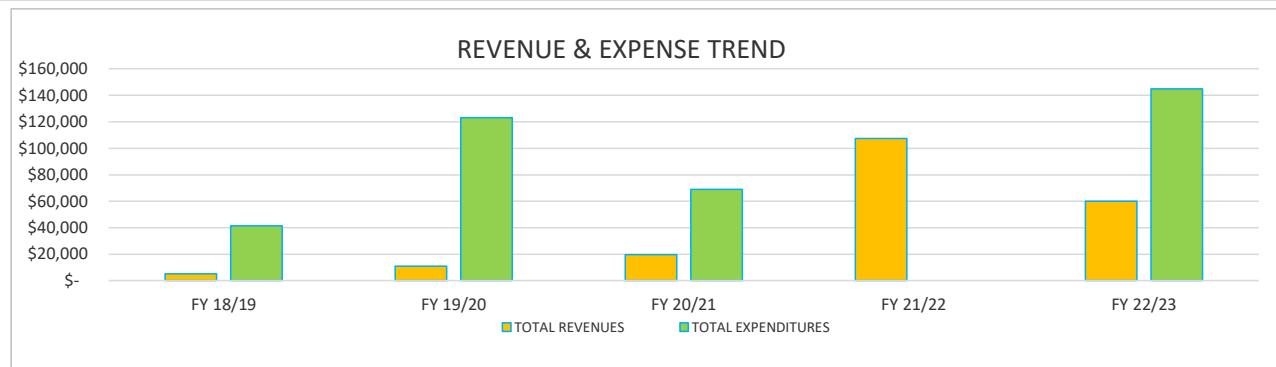
AB1600-GENERAL SERVICES

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

Budget Highlights: The budget includes funding for general plan implementation, standard improvement and specifications update.



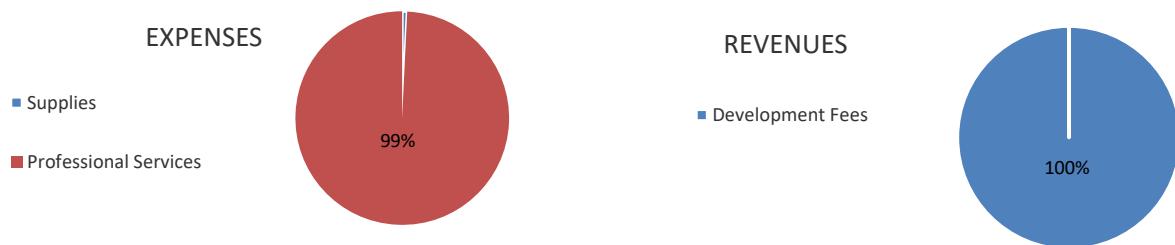
AB1600-General Services 710	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ 128	\$ 31	\$ -	\$ -	\$ -	\$ -	
Development Fees	\$ 5,173	\$ 11,102	\$ 19,808	\$ 60,000	\$ 107,404	\$ 60,000	-44.14%
TOTAL REVENUES	\$ 5,301	\$ 11,133	\$ 19,808	\$ 60,000	\$ 107,404	\$ 60,000	
EXPENDITURES							
Small Tools	\$ 4,337	\$ -	\$ -	\$ -	\$ -	\$ -	
Engineering Consultant	\$ 120	\$ 3,600	\$ 7,920	\$ -	\$ -	\$ -	
Planning Consultant	\$ 24,487	\$ 92,202	\$ 55,692	\$ -	\$ -	\$ -	
Financial Services	\$ 860	\$ 27,350	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ 11,611	\$ -	\$ 740	\$ -	\$ -	\$ 145,000	0.00%
Engineering Consultant	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	
Planning Consultant	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	
Legal	\$ -	\$ -	\$ 4,761	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 41,519	\$ 123,192	\$ 69,113	\$ -	\$ -	\$ 145,000	
Net Revenue/(Expenditures)	\$ (36,218)	\$ (112,059)	\$ (49,305)	\$ 60,000	\$ 107,404	\$ (85,000)	
Changes in Fund Balance	\$ 4,026	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (32,192)	\$ (112,059)	\$ (49,305)	\$ 60,000	\$ 107,404	\$ (85,000)	
Beginning Fund Balance July 1	\$ 109,735	\$ 77,543	\$ (34,516)	\$ (83,821)	\$ (83,821)	\$ 23,583	
Ending Fund Balance June 30	\$ 77,543	\$ (34,516)	\$ (83,821)	\$ (23,821)	\$ 23,583	\$ (61,417)	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 77,543	\$ (34,516)	\$ (83,821)	\$ (23,821)	\$ 23,583	\$ (61,417)	



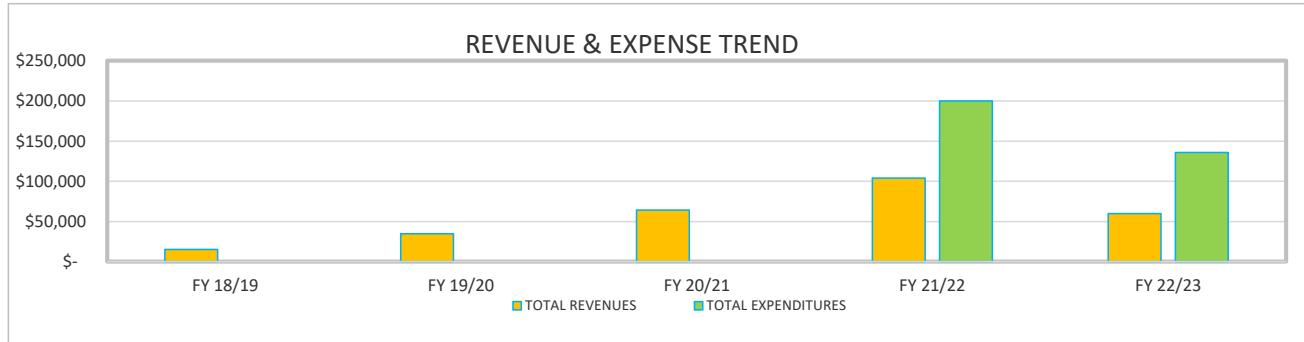
AB1600-LAW ENFORCEMENT

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

Budget Highlights: The budget includes the remaining costs of design and engineering of a new police facility.



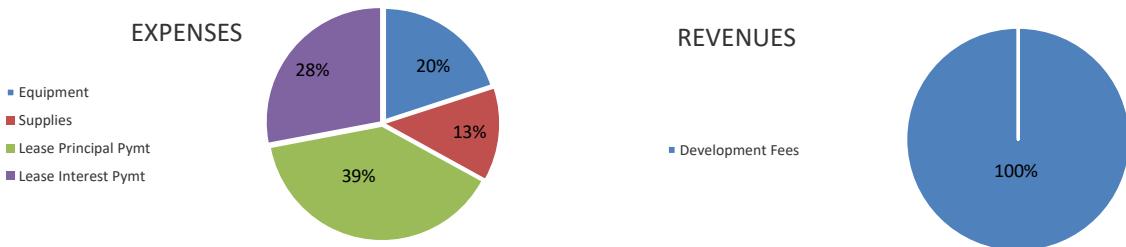
Law Enforcement 720	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ 410	\$ 99	\$ -	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 14,909	\$ 34,713	\$ 64,261	\$ 69,000	\$ 104,066	\$ 60,000	0.00%
TOTAL REVENUES	\$ 15,319	\$ 34,812	\$ 64,261	\$ 69,000	\$ 104,066	\$ 60,000	0.00%
EXPENDITURES							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%
Professional Services	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 135,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 136,000	
Net Revenue/(Expenditures)	\$ 15,319	\$ 34,812	\$ 64,261	\$ (131,000)	\$ (95,934)	\$ (76,000)	
Changes in Fund Balance	\$ (70)	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 15,249	\$ 34,812	\$ 64,261	\$ (131,000)	\$ (95,934)	\$ (76,000)	
Beginning Fund Balance July 1	\$ 360,631	\$ 375,880	\$ 410,692	\$ 474,953	\$ 474,953	\$ 379,019	
Ending Fund Balance June 30	\$ 375,880	\$ 410,692	\$ 474,953	\$ 343,953	\$ 379,019	\$ 303,019	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 375,880	\$ 410,692	\$ 474,953	\$ 343,953	\$ 379,019	\$ 303,019	



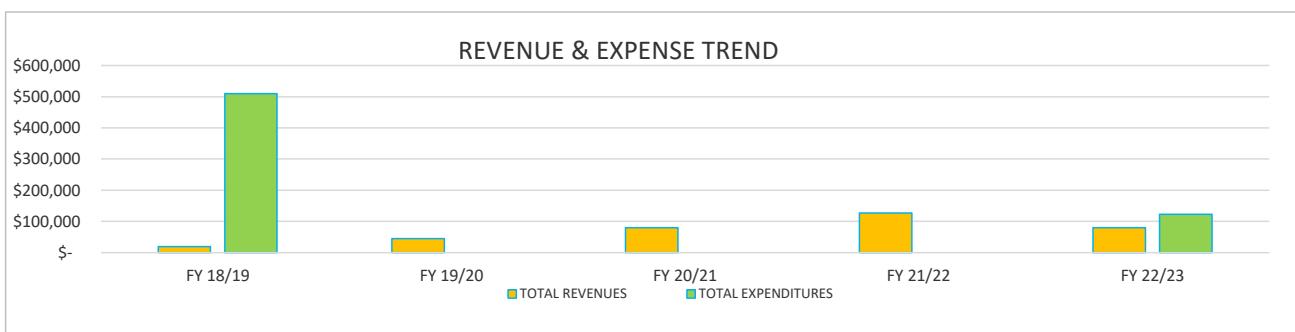
AB1600-FIRE

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

Budget Highlights: The budget includes expenses for PPE, 12 SCBA's, and Payments for the Lease 2 (Fire Engines) effective April 2023 funded 1/2 from fire impact fees and 1/2 from UUT. Also included in this budget is the design of the buildout of fire station.



AB1600-Fire 730	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 719	\$ 174	\$ -	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 19,202	\$ 44,711	\$ 79,909	\$ 85,000	\$ 127,116	\$ 80,000	0.00%
TOTAL REVENUES	\$ 19,921	\$ 44,885	\$ 79,909	\$ 85,000	\$ 127,116	\$ 80,000	0.00%
EXPENDITURES							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	0.00%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	0.00%
Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	0.00%
Lease Principal Pymt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,479	0.00%
Lease Interest Pymt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,901	0.00%
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.00%
Transfers Out 730	\$ 510,352	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 510,352	\$ -	\$ -	\$ -	\$ -	\$ 122,380	
Net Revenue/(Expenditures)	\$ (490,431)	\$ 44,885	\$ 79,909	\$ 85,000	\$ 127,116	\$ (42,380)	
Changes in Fund Balance	\$ (121)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ (490,552)	\$ 44,885	\$ 79,909	\$ 85,000	\$ 127,116	\$ (42,380)	
Beginning Fund Balance July 1	\$ 575,544	\$ 84,992	\$ 129,877	\$ 209,786	\$ 209,786	\$ 336,902	
Ending Fund Balance June 30	\$ 84,992	\$ 129,877	\$ 209,786	\$ 294,786	\$ 336,902	\$ 294,522	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 84,992	\$ 129,877	\$ 209,786	\$ 294,786	\$ 336,902	\$ 294,522	



AB1600-TRAFFIC IMPACT

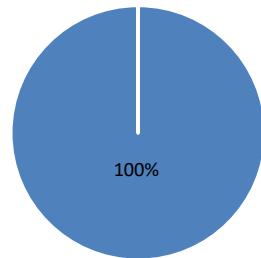
Description: These are fees charged to new development to mediate their impact on Arterial streets. This portion of the fee is for improvements to main arterial streets.

Budget Highlights: None

***No expenses budgeted**

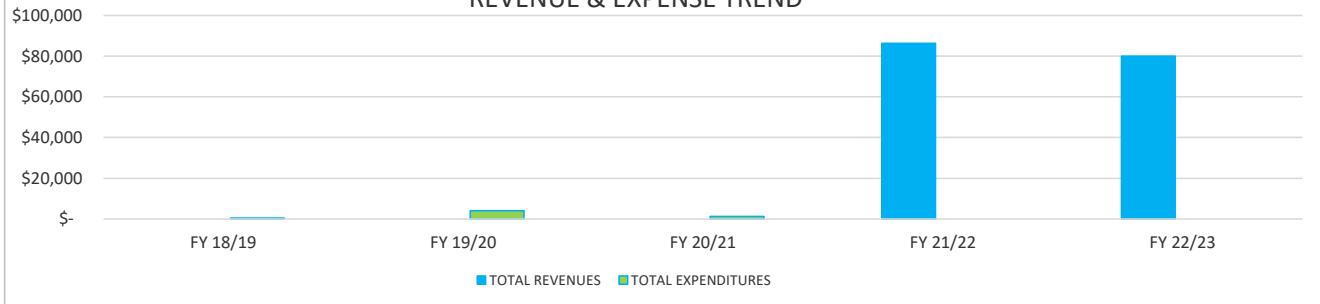
REVENUES

■ Street Development Fees



Traffic Impact Fees 740	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Street Development Fees	\$ -	\$ -	\$ -	\$ 80,000	\$ 86,306	\$ 80,000	-7.31%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 80,000	\$ 86,306	\$ 80,000	
EXPENDITURES							
Engineering Consultant	\$ 480	\$ -	\$ 1,200	\$ -	\$ -	\$ -	-
Planning Consultant	\$ -	\$ 4,103	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 480	\$ 4,103	\$ 1,200	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (480)	\$ (4,103)	\$ (1,200)	\$ 80,000	\$ 86,306	\$ 80,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ (480)	\$ (4,103)	\$ (1,200)	\$ 80,000	\$ 86,306	\$ 80,000	
Beginning Fund Balance July 1	\$ 83,608	\$ 83,128	\$ 79,025	\$ 77,825	\$ 77,825	\$ 164,131	
Ending Fund Balance June 30	\$ 83,128	\$ 79,025	\$ 77,825	\$ 157,825	\$ 164,131	\$ 244,131	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 83,128	\$ 79,025	\$ 77,825	\$ 157,825	\$ 164,131	\$ 244,131	

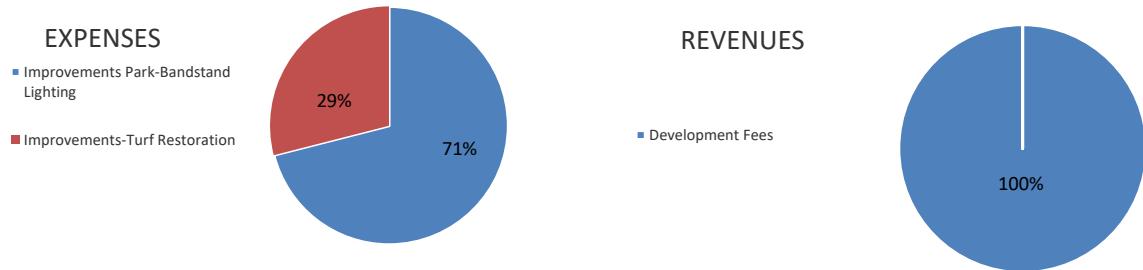
REVENUE & EXPENSE TREND



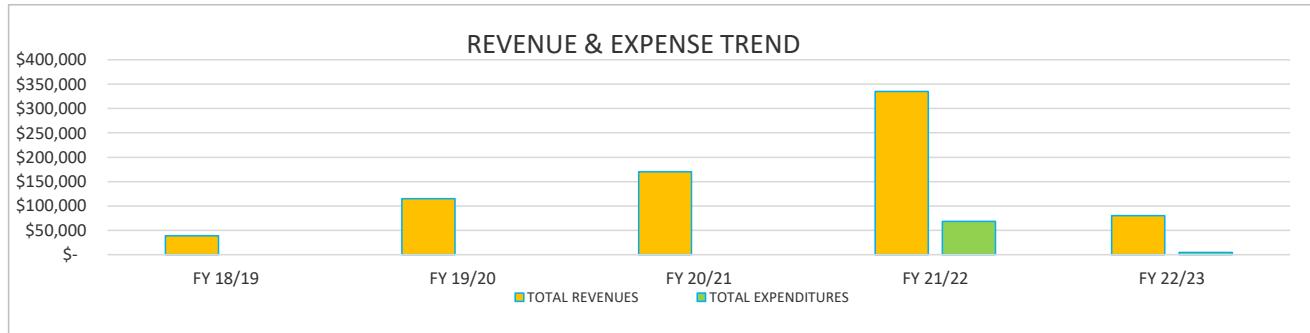
AB1600-PARKS

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

Budget Highlights: This budget includes improvements for the Panzak park bandstand lighting, and turf restoration.



AB1600-Parks 750	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 68	\$ 17	\$ -	\$ -	\$ -	\$ -	-
Development Fees	\$ 38,499	\$ 114,867	\$ 170,166	\$ 260,000	\$ 335,411	\$ 80,000	-76.15%
TOTAL REVENUES	\$ 38,567	\$ 114,884	\$ 170,166	\$ 260,000	\$ 335,411	\$ 80,000	0.00%
EXPENDITURES							
Improvements Park-Bandstand Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	0.00%
Improvements-Turf Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	0.00%
Improvements-Shading Structure & Equip	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	-
Improvements-Shading Structure & Equip	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 68,000	\$ 68,000	\$ 4,200	
Net Revenue/(Expenditures)	\$ 38,567	\$ 114,884	\$ 170,166	\$ 192,000	\$ 267,411	\$ 75,800	
Changes in Fund Balance	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 38,555	\$ 114,884	\$ 170,166	\$ 192,000	\$ 267,411	\$ 75,800	
Beginning Fund Balance July 1	\$ 202,275	\$ 240,830	\$ 355,714	\$ 525,880	\$ 525,880	\$ 793,291	
Ending Fund Balance June 30	\$ 240,830	\$ 355,714	\$ 525,880	\$ 717,880	\$ 793,291	\$ 869,091	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 240,830	\$ 355,714	\$ 525,880	\$ 717,880	\$ 793,291	\$ 869,091	



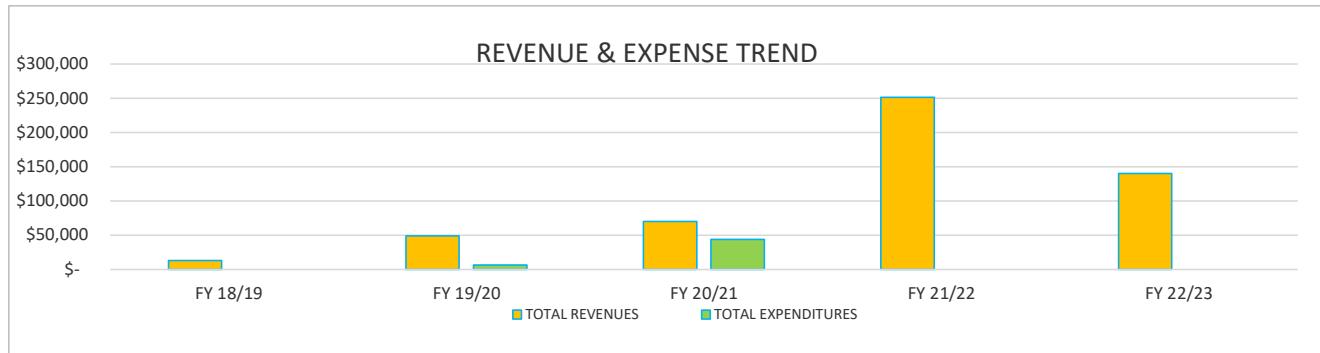
AB1600-WATER

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 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ 372	\$ 90	\$ -	\$ -	\$ -	\$ -	-
Streets Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water Development Fees	\$ 12,708	\$ 49,046	\$ 70,132	\$ 140,000	\$ 251,628	\$ 140,000	-71.07%
TOTAL REVENUES	\$ 13,080	\$ 49,136	\$ 70,132	\$ 140,000	\$ 251,628	\$ 140,000	
EXPENDITURES							
Engineering Consulting	\$ -	\$ 6,675	\$ 43,985	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ 6,675	\$ 43,985	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 13,080	\$ 42,461	\$ 26,147	\$ 140,000	\$ 251,628	\$ 140,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 13,080	\$ 42,461	\$ 26,147	\$ 140,000	\$ 251,628	\$ 140,000	
Beginning Fund Balance July 1	\$ 351,516	\$ 364,533	\$ 406,994	\$ 433,141	\$ 433,141	\$ 684,769	
Ending Fund Balance June 30	\$ 364,596	\$ 406,994	\$ 433,141	\$ 573,141	\$ 684,769	\$ 824,769	
Adjustment to Fund Balance	\$ (63)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 364,533	\$ 406,994	\$ 433,141	\$ 573,141	\$ 684,769	\$ 824,769	



AB1600-GROUND WTR RECHARGE

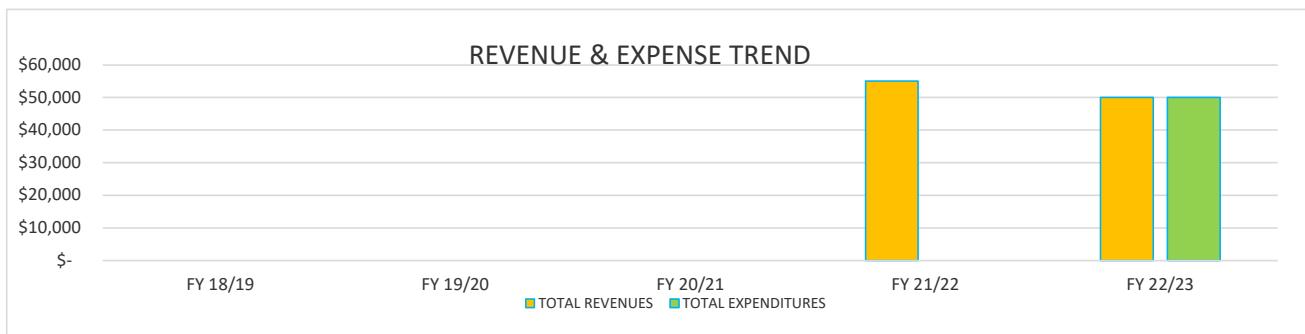
Description: The fees in this fund are charged to new development to include the acquisition and development of recharge basins and conveyance pipelines and facilities.

Budget Highlights: Budget includes transfer of funds to Groundwater CID to offset expenses for Groundwater Sustainability Plan.

EXPENSES
■ Transfer to CID Fund 503
100%

REVENUES
■ Interest Income
100%

AB1600-Ground Water Recharge 765	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Development Fees	\$ -	\$ -	\$ -	\$ 30,000	\$ 55,030	\$ 50,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 30,000	\$ 55,030	\$ 50,000	
EXPENDITURES							
Transfer to CID Fund 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 30,000	\$ 55,030	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 30,000	\$ 55,030	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,030	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 30,000	\$ 55,030	\$ 55,030	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ 30,000	\$ 55,030	\$ 55,030	



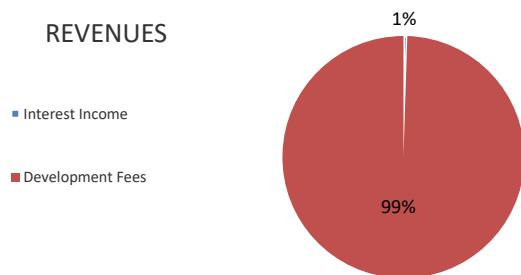
AB1600-SEWER

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.

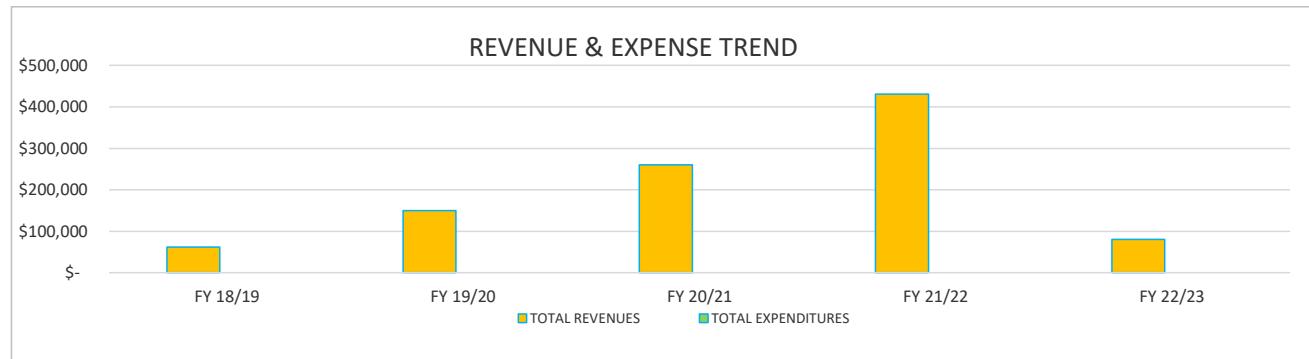
Budget Highlights: None.

*No expenses budgeted

REVENUES



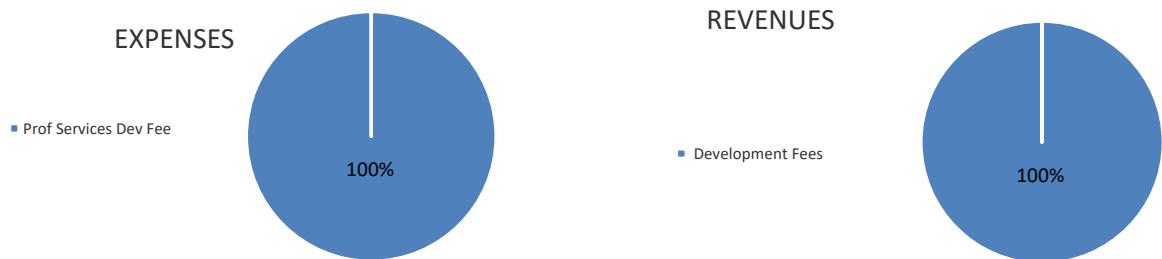
AB1600-Sewer 770	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ 1,070	\$ 259	\$ -	\$ 400	\$ -	\$ 400	0.00%
Development Fees	\$ 61,224	\$ 149,483	\$ 260,384	\$ 280,000	\$ 431,145	\$ 80,000	-81.44%
TOTAL REVENUES	\$ 62,294	\$ 149,742	\$ 260,384	\$ 280,400	\$ 431,145	\$ 80,400	
EXPENDITURES							
Dev Fee Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 62,294	\$ 149,742	\$ 260,384	\$ 280,400	\$ 431,145	\$ 80,400	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 62,294	\$ 149,742	\$ 260,384	\$ 280,400	\$ 431,145	\$ 80,400	
Beginning Fund Balance July 1	\$ 965,498	\$ 1,027,612	\$ 1,177,354	\$ 1,437,738	\$ 1,437,738	\$ 1,868,883	
Ending Fund Balance June 30	\$ 1,027,792	\$ 1,177,354	\$ 1,437,738	\$ 1,718,138	\$ 1,868,883	\$ 1,949,283	
Adjustment to Fund Balance	\$ (180)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 1,027,612	\$ 1,177,354	\$ 1,437,738	\$ 1,718,138	\$ 1,868,883	\$ 1,949,283	



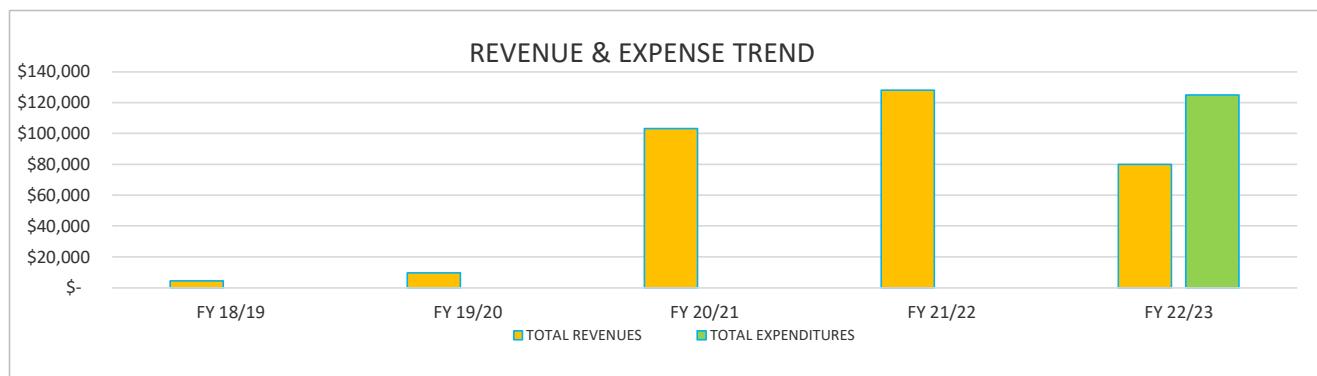
AB1600-STORM DRAIN

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: FY23 budget includes funding for Storm Water Master plan.



AB1600-Storm Drain 780	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ 86	\$ 21	\$ -	\$ -	\$ -	\$ -	
Development Fees	\$ 4,415	\$ 9,612	\$ 103,200	\$ 128,000	\$ 156,439	\$ 80,000	-48.86%
TOTAL REVENUES	\$ 4,501	\$ 9,633	\$ 103,200	\$ 128,000	\$ 156,439	\$ 80,000	
EXPENDITURES							
Offsite So Temperance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prof Services Dev Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	
Net Revenue/(Expenditures)	\$ 4,501	\$ 9,633	\$ 103,200	\$ 128,000	\$ 156,439	\$ (45,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 4,501	\$ 9,633	\$ 103,200	\$ 128,000	\$ 156,439	\$ (45,000)	
Beginning Fund Balance July 1	\$ 97,587	\$ 102,073	\$ 111,706	\$ 214,906	\$ 214,906	\$ 371,345	
Ending Fund Balance June 30	\$ 102,088	\$ 111,706	\$ 214,906	\$ 342,906	\$ 371,345	\$ 326,345	
Adjustment to Fund Balance	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 102,073	\$ 111,706	\$ 214,906	\$ 342,906	\$ 371,345	\$ 326,345	



FIRE STATION BUILDING

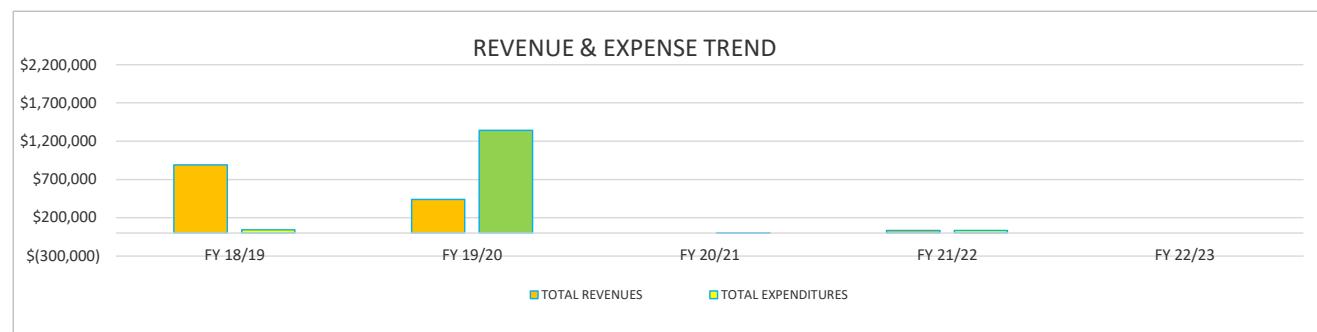
Description: Fire Station construction

Budget Highlights: Completed January 2021

***No expenses budgeted**

***No revenues budgeted**

Fire 790	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Transfer from UUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fire Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds (USDA)	\$ -	\$ 414,698	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -
Transfers In	\$ 843,182	\$ 24,613	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 893,182	\$ 439,311	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -
EXPENDITURES							
Postage	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 5,778	\$ 7,895	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 3,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Consulting	\$ 22,530	\$ 875,321	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ 13,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ 285,436	\$ 1,703	\$ -	\$ -	\$ -	\$ -
Improvements	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -
Bond Admin Fees	\$ -	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ 173,144	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 44,794	\$ 1,343,146	\$ 1,703	\$ 35,000	\$ 35,000	\$ -	\$ -
Net Revenue/(Expenditures)	\$ 848,388	\$ (903,835)	\$ (1,703)	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ 848,388	\$ (903,835)	\$ (1,703)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance July 1	\$ 197,260	\$ 1,045,648	\$ 195,772	\$ 194,069	\$ 194,069	\$ 194,069	\$ 194,069
Ending Fund Balance June 30	\$ 1,045,648	\$ 141,813	\$ 194,069	\$ 194,069	\$ 194,069	\$ 194,069	\$ 194,069
Adjustment to Fund Balance	\$ -	\$ 53,959	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ 1,045,648	\$ 195,772	\$ 194,069	\$ 194,069	\$ 194,069	\$ 194,069	\$ 194,069



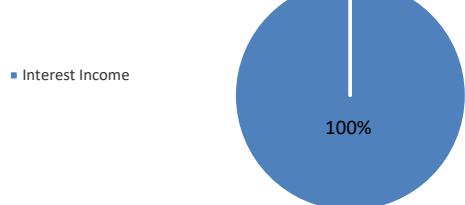
CALTRANS SR 99/MANNING

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

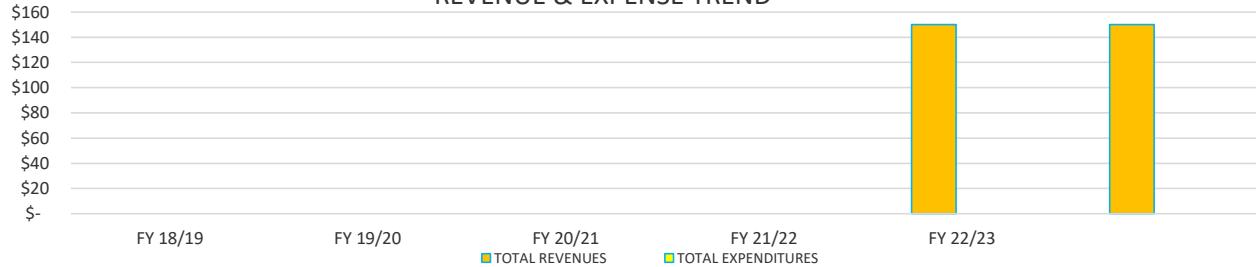
*No expenses budgeted

REVENUES



Cal TraNs SR 99/Manning Fund 795	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ 65	\$ 150	\$ 150	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 65	\$ 150	\$ 150	0.00%
EXPENDITURES							
Tr to Gen Fund St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 65	\$ 150	\$ 150	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 65	\$ 150	\$ 150	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 65	\$ 150	\$ 300	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ 65	\$ 150	\$ 300	

REVENUE & EXPENSE TREND



AB1600-99 MERCED SIGNALIZATION FUND

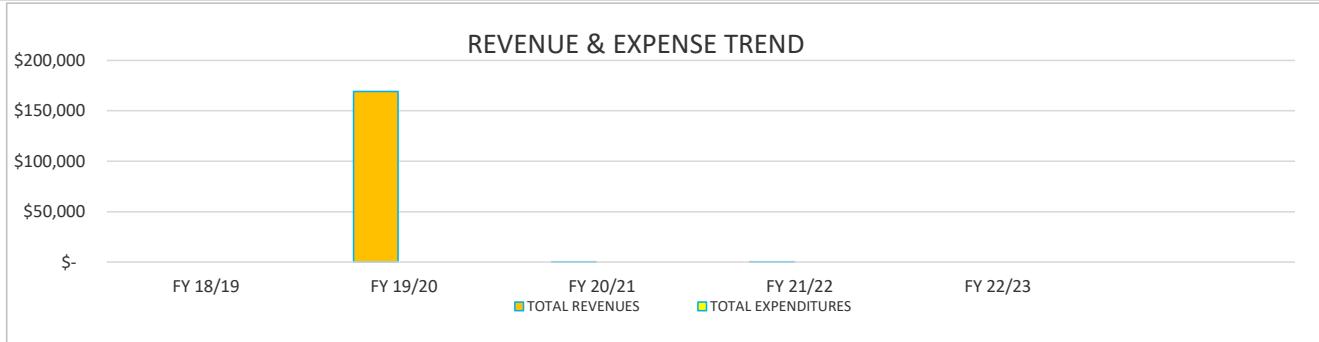
Description: The Merced Street Fund is used to account for the accumulation of resources for, and the repayment of, City bonds, interest and related costs.

Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

AB1600-Merced Signalization 799	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 90	\$ 22	\$ 82	\$ -	\$ -	\$ -	-
99/ Merced Signalization	\$ 169,132	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 169,222	\$ 22	\$ 82	\$ -	\$ -	\$ -	-
EXPENDITURES							
Tr to Gen Fund St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Revenue/(Expenditures)	\$ 169,222	\$ 22	\$ 82	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 169,222	\$ 22	\$ 82	\$ -	\$ -	\$ -	-
Beginning Fund Balance July 1	\$ 50,997	\$ 220,219	\$ 220,241	\$ 220,323	\$ 220,323	\$ 220,323	\$ 220,323
Ending Fund Balance June 30	\$ 220,219	\$ 220,241	\$ 220,323	\$ 220,323	\$ 220,323	\$ 220,323	\$ 220,323
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 220,219	\$ 220,241	\$ 220,323	\$ 220,323	\$ 220,323	\$ 220,323	\$ 220,323



ENTERPRISE FUNDS

**CITY OF FOWLER
ENTERPRISE FUNDS
FISCAL YEAR 2022-2023**

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
Fund: Water Fund 500						
REVENUES						
3301 Interest Income	1,772	429	-	-	-	-
3508 Water Revenue	1,262,036	1,388,978	1,558,897	1,500,000	1,500,000	1,500,000
3509 Water Meter Sales	-	-	-	-	-	-
3510 Late Fees/Penalties	26,962	6,488	(1,038)	25,000	25,000	25,000
3512 Reconnect Fee	8,160	18	-	8,000	8,000	8,000
3516 Water Hook-up Fees	10,183	2,783	4,899	10,000	10,000	10,000
3518 Bad Check processing Fee	80	90	60	100	100	100
3522 Water Supply Wells	46,088	36,625	-	-	-	-
3640 Grant Revenue SJVAPCD	-	-	-	-	-	40,000
3640 Grant Revenue Water Arrearage	-	-	-	141,948	141,948	-
3706 Miscellaneous	-	-	-	3,500	3,500	3,500
Total Revenues	1,355,281	1,435,411	1,562,818	1,688,548	1,688,548	1,586,600
EXPENDITURES						
Wages and Benefits						
5010 Salary - Full Time	302,876	356,797	360,837	492,881	492,881	525,084
5020 Salary - Part Time	14,879	3,549	-	-	-	-
5030 Salary - Overtime	6,168	6,134	2,339	3,000	3,000	3,000
5080 Employee Benefits	140,184	-	-	-	-	-
5081 Tax & Allow	-	37,124	35,280	55,531	55,531	53,499
5082 CalPERS	-	67,906	84,514	104,775	104,775	106,937
5083 CalPERS UAL	81,477	94,863	104,178	116,141	116,141	126,798
5084 Health Insurance	-	54,429	51,788	51,988	51,988	94,567
5087 Workers Comp	-	16,508	16,541	17,530	17,530	18,195
Workers Comp	545,584	637,310	655,477	841,846	841,846	928,080
Maintenance and Operation						
5100 Office Expense	302	535	144	100	100	500
5104 Site/Program Supply	-	1,707	-	-	-	-
5110 Special Dept Expense	25,858	282	-	-	-	-
5120 Small Tools	989	2,430	-	2,000	2,000	4,000
5121 Supplies	-	27,691	7,867	6,375	6,375	8,375
5130 Clothing/Personal Expense	2,170	1,238	1,661	600	600	600
5140 Advertising & Promotion	-	838	1,339	1,165	1,165	3,165
5150 Publications/Legal Notices	135	-	-	-	-	-
5160 Communications	2,283	6,628	8,889	8,495	8,495	8,495
5170 Utilities	173,219	193,628	244,453	202,225	202,225	202,225
5175 Postage	13,838	13,803	7,792	5,270	5,270	5,270
5176 Permit Fees	-	11,306	24,243	19,670	19,670	36,000
5180 Rents & Leases	6,928	7,989	8,805	8,520	8,520	8,520
5182 Equip Rent/Leases	-	3,100	4,196	950	950	950
5185 Janitorial Maintenance	-	2,216	3,272	2,815	2,815	2,815
5190 Maint Struct Impr Grounds	51,577	155	-	-	-	-
5200 Equip Maintenance	9,081	38,351	6,653	5,515	5,515	5,515
5202 Water Main Maintenance	-	106	-	20,000	20,000	20,000
5205 Vehicle Maintenance	4,655	2,946	2,865	9,925	9,925	9,925
5206 Well Maintenance	-	11,089	28,962	36,130	36,130	36,130
5210 Gasoline/Diesel Fuel	16,039	16,257	13,446	9,900	9,900	13,342
5220 Professional Services	62,686	7,648	38,783	53,070	53,070	78,070
5230 Computer Support Services	1,864	38,218	24,843	27,095	27,095	27,095
5240 Insurance	34,036	36,472	50,005	75,126	75,126	75,126

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
5250 Memberships & Dues	9,544	1,157	1,001	1,355	1,355	1,355
5260 Conferences & Meetings	182	420	-	1,000	1,000	2,500
5271 Dispatch Fees	-	4,572	-	-	-	-
5300 Education/Training	1,215	1,409	80	160	160	2,500
5310 Well testings/Medical Labs	-	6,408	5,859	5,545	5,545	5,545
5620 Legal	-	-	-	10,000	10,000	10,000
5621 Financial Services	3,600	8,021	47,271	28,495	28,495	28,495
5802 Principal Payments-Farmers Loan/Water System	25,000	55,800	20,000	58,900	58,900	60,700
5900 Interest Payments-Farmers Loan/Water System	72,757	39,219	107,307	67,239	67,239	64,398
5900 Transfers Out 500	65,986	-	-	-	-	-
5900 Transfer Out-Groundwater(CID)	45,776	-	-	-	-	-
Capital Expenditures	629,720	541,639	659,736	667,640	667,640	721,611
5710 Improvements	-	-	-	-	-	-
5710 Water meters and registers	-	-	81,662	60,000	60,000	-
5710 12" water main to 3 crowns	-	-	-	-	-	200,000
5710 Resurface water tower and structural analysis	-	-	-	265,000	265,000	-
5710 Energy Conservation Project/Solar	-	-	-	-	-	-
5710 Water Rate Study	-	-	-	70,000	70,000	-
5710 Water Master Plan	-	-	-	-	-	40,000
5715 Equipment	-	53,682	1,487	-	-	-
5720 Vehicles-2 Electric Carts	-	-	-	-	-	40,000
Total Capital Expenditures	-	53,682	83,149	395,000	395,000	280,000
Grand Total Expenditures	1,175,304	1,232,631	1,398,362	1,904,486	1,904,486	1,929,691
REVENUE Totals:	1,355,281	1,435,411	1,562,818	1,688,548	1,688,548	1,586,600
EXPENSE Totals:	1,175,304	1,232,631	1,398,362	1,904,486	1,904,486	1,929,691
REVENUE/(EXPENDITURES)	179,977	202,780	164,456	(215,938)	(215,938)	(343,091)

Fund: Water Well Maintenance 501

REVENUES						
3301 Interest Income	-	-	-	-	-	-
3522 Water Supply Wells	-	515,882	223,090	113,000	113,000	113,000
3621 Water Well Maint	-	-	-	-	-	-
Total Revenues	-	515,882	223,090	113,000	113,000	113,000
EXPENDITURES						
5190 Structural Maintenance	87,592	7,220	-	-	-	-
5200 Equipment Maintenance	-	3,614	-	-	-	-
5206 Well Maintenance	-	7,416	-	-	-	-
5710 Generator	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	87,592	18,250	-	-	-	-
REVENUE Totals:	-	515,882	223,090	113,000	113,000	113,000
EXPENSE Totals:	87,592	18,250	-	-	-	-
REVENUE/(EXPENDITURES)	(87,592)	497,632	223,090	113,000	113,000	113,000

Description	Actual 2018-2019	Unaudited Actual 2019-2020	Unaudited Actual 2020-2021	Adopted Budget 2021-2022	Projected Budget 2021-2022	Proposed Budget 2022-2023
Fund: Groundwater Recharge CID Fund 502						
Revenues						
3301 Interest Income	-	-	-	-	-	-
3900 Transfers In - Impact Fees	65,986	-	-	-	-	50,000
3901 Transfers In - Water Fund	45,776	-	-	-	-	-
Total Revenues	111,762	-	-	-	-	50,000

Description	Actual 2018-2019	Unaudited Actual 2019-2020	Unaudited Actual 2020-2021	Adopted Budget 2021-2022	Projected Budget 2021-2022	Proposed Budget 2022-2023
Expenditures						
5220 Professional Services	25,563	-	54,314	195,684	195,684	190,432
5510 Engineering Consultant	-	-	-	-	-	-
5520 Planning Consultant	-	-	-	-	-	-
5620 Legal	1,073	-	-	-	-	-
5621 Financial Services	-	-	-	-	-	-
Total Expenditures	26,636	-	54,314	195,684	195,684	190,432
REVENUE Totals:	111,762	-	-	-	-	50,000
EXPENSE Totals:	26,636	-	54,314	195,684	195,684	190,432
REVENUE/(EXPENDITURES)	85,126	-	(54,314)	(195,684)	(195,684)	(140,432)

Description	Actual 2018-2019	Unaudited Actual 2019-2020	Unaudited Actual 2020-2021	Adopted Budget 2021-2022	Projected Budget 2021-2022	Proposed Budget 2022-2023
Fund: TCP Fund 503						
Revenues						
3301 Interest Income	-	-	892	1,815	1,881	2,000
3700 Other Revenue	-	30,534	1,664,163	600,000	600,000	600,000
Total Revenues	-	30,534	1,665,055	601,815	601,881	602,000
Expenditures						
5110 Special Dept Expense	-	-	-	-	-	-
5710 Improvements	-	-	-	1,469,000	1,469,000	600,000
Total Expenditures	-	-	-	1,469,000	1,469,000	600,000
REVENUE Totals:	-	30,534	1,665,055	601,815	601,881	602,000
EXPENSE Totals:	-	-	-	1,469,000	1,469,000	600,000
REVENUE/(EXPENDITURES)	-	30,534	1,665,055	(867,185)	(867,119)	2,000
ENTERPRISE GRAND REVENUE Totals:	1,467,043	1,981,827	3,450,963	2,403,363	2,403,429	2,351,600
ENTERPRISE GRAND EXPENSE Totals:	1,289,532	1,250,881	1,452,676	3,569,170	3,569,170	2,720,123
REVENUE/(EXPENDITURES)	177,511	730,946	1,998,287	(1,165,807)	(1,165,741)	(368,523)

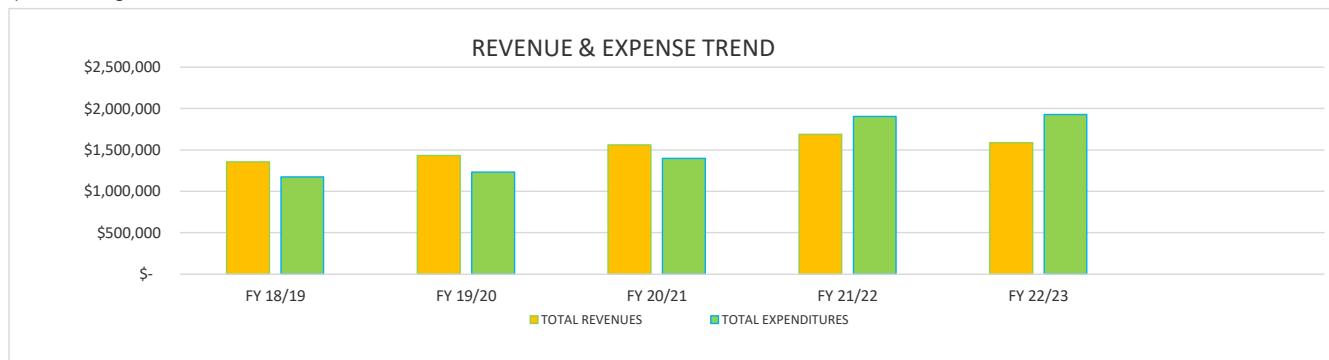
WATER

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 residents 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 improvement projects including an update to the Water Rate Study, and purchasing of new smart water meters, Water Master Plan. The budget also included two electric carts that will be reimbursed by San Joaquin Valley Air Pollution Control District.



Water Fund 500	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 1,772	\$ 429	\$ -	\$ -	\$ -	\$ -	0.00%
Water Revenue	\$ 1,262,036	\$ 1,388,978	\$ 1,558,897	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.00%
Late Fees/Penalties	\$ 26,962	\$ 6,488	\$ (1,038)	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
Reconnect Fee	\$ 8,160	\$ 18	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Water Hook-up Fees	\$ 10,183	\$ 2,783	\$ 4,899	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
Bad Check processing Fee	\$ 80	\$ 90	\$ 60	\$ 100	\$ 100	\$ 100	0.00%
Water Supply Wells	\$ 46,088	\$ 36,625	\$ -	\$ -	\$ -	\$ -	-
Grant Revenue SJVAPCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	0.00%
Grant Revenue Water Arrearage	\$ -	\$ -	\$ -	\$ 141,948	\$ 141,948	\$ -	0.00%
Miscellaneous	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
TOTAL REVENUES	\$ 1,355,281	\$ 1,435,411	\$ 1,562,818	\$ 1,688,548	\$ 1,688,548	\$ 1,586,600	
EXPENDITURES							
Wages and Benefits	\$ 545,584	\$ 637,310	\$ 655,477	\$ 841,846	\$ 841,846	\$ 928,080	10.24%
Maintenance and Operation	\$ 531,963	\$ 446,620	\$ 532,429	\$ 541,501	\$ 541,501	\$ 596,513	10.16%
Principal Payment	\$ 25,000	\$ 55,800	\$ 20,000	\$ 58,900	\$ 58,900	\$ 60,700	3.06%
Interest Payment	\$ 72,757	\$ 39,219	\$ 107,307	\$ 67,239	\$ 67,239	\$ 64,398	-4.23%
Capital Outlay	\$ -	\$ 53,682	\$ 83,149	\$ 395,000	\$ 395,000	\$ 280,000	-29.11%
TOTAL EXPENDITURES	\$ 1,175,304	\$ 1,232,631	\$ 1,398,362	\$ 1,904,486	\$ 1,904,486	\$ 1,929,691	
Net Revenue/(Expenditures)	\$ 179,977	\$ 202,780	\$ 164,456	\$ (215,938)	\$ (215,938)	\$ (343,091)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 179,977	\$ 202,780	\$ 164,456	\$ (215,938)	\$ (215,938)	\$ (343,091)	
Beginning Fund Balance July 1	\$ 351,516	\$ 531,493	\$ 735,856	\$ 900,312	\$ 900,312	\$ 684,374	
Ending Fund Balance June 30	\$ 531,493	\$ 734,273	\$ 900,312	\$ 684,374	\$ 684,374	\$ 341,283	
Adjustment to Fund Balance	\$ -	\$ 1,583	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 531,493	\$ 735,856	\$ 900,312	\$ 684,374	\$ 684,374	\$ 341,283	



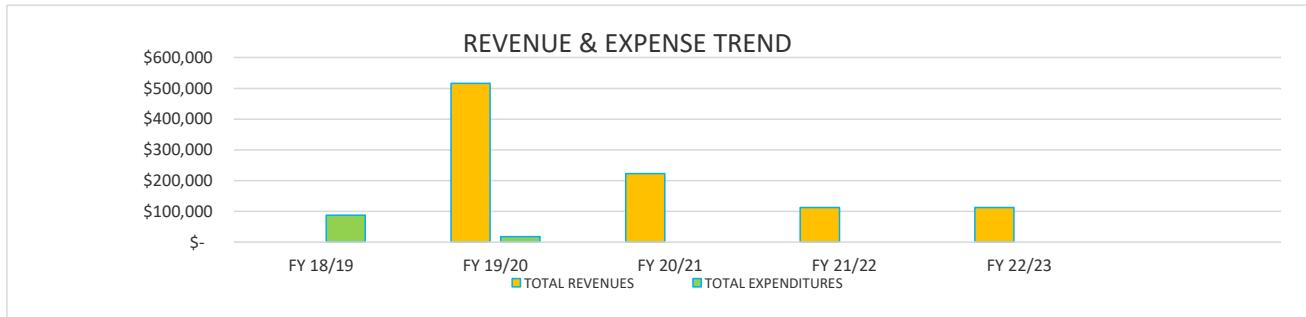
WATER WELL MAINTENANCE

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: None



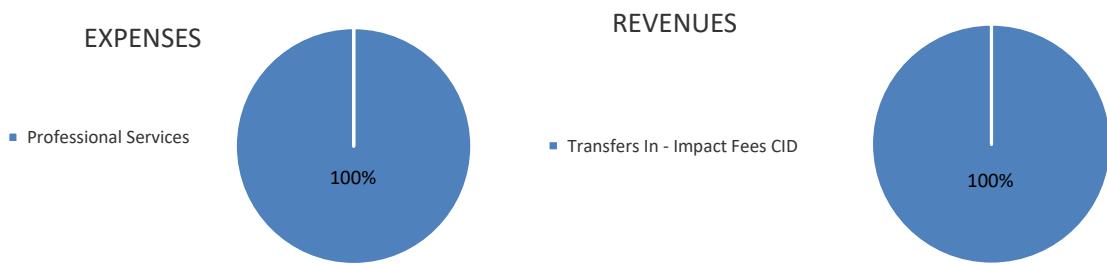
Water Well Maintenance 501	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Supply Wells	\$ -	\$ 515,882	\$ 223,090	\$ 113,000	\$ 113,000	\$ 113,000	0.00%
Water Well Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ 515,882	\$ 223,090	\$ 113,000	\$ 113,000	\$ 113,000	
EXPENDITURES							
Structural Maintenance	\$ 87,592	\$ 7,220	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Maintenance	\$ -	\$ 3,614	\$ -	\$ -	\$ -	\$ -	\$ -
Well Maintenance	\$ -	\$ 7,416	\$ -	\$ -	\$ -	\$ -	\$ -
Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 87,592	\$ 18,250	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (87,592)	\$ 497,632	\$ 223,090	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ (87,592)	\$ 497,632	\$ 223,090	\$ 113,000	\$ 113,000	\$ 113,000	
Beginning Fund Balance July 1	\$ 444,754	\$ 403,250	\$ 900,882	\$ 1,123,972	\$ 1,123,972	\$ 1,236,972	
Ending Fund Balance June 30	\$ 357,162	\$ 900,882	\$ 1,123,972	\$ 1,236,972	\$ 1,236,972	\$ 1,349,972	
Adjustment to Fund Balance	\$ 46,088	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 403,250	\$ 900,882	\$ 1,123,972	\$ 1,236,972	\$ 1,236,972	\$ 1,349,972	



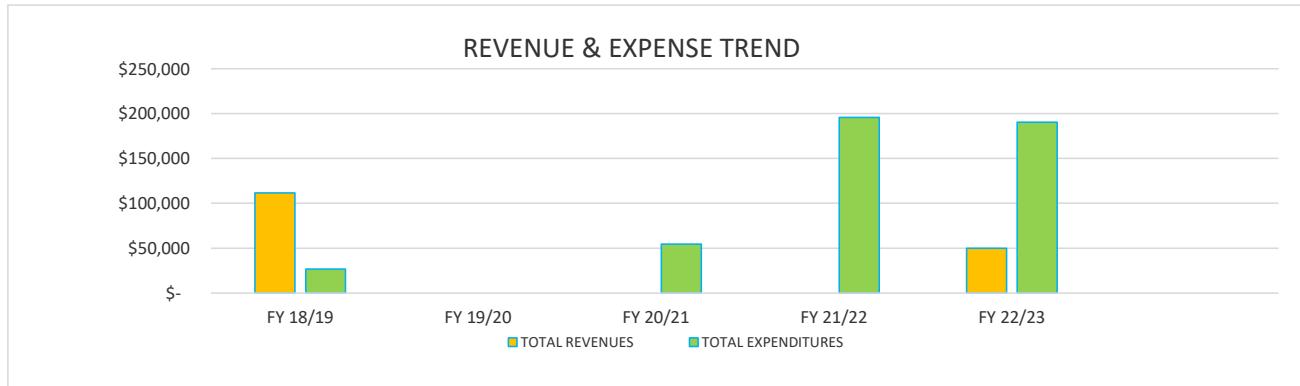
GROUNDWATER RECHARGE (SKGSA)

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 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	%
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In - Impact Fees CID	\$ 65,986	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.00%
Transfers In - Water Fund	\$ 45,776	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 111,762	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
EXPENDITURES							
Professional Services	\$ 25,563	\$ -	\$ 54,314	\$ 195,684	\$ 195,684	\$ 190,432	-2.68%
Legal	\$ 1,073	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 26,636	\$ -	\$ 54,314	\$ 195,684	\$ 195,684	\$ 190,432	
Net Revenue/(Expenditures)	\$ 85,126	\$ -	\$ (54,314)	\$ (195,684)	\$ (195,684)	\$ (140,432)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 85,126	\$ -	\$ (54,314)	\$ (195,684)	\$ (195,684)	\$ (140,432)	
Beginning Fund Balance July 1	\$ 118,910	\$ 157,187	\$ 157,187	\$ 102,873	\$ 102,873	\$ (92,811)	
Ending Fund Balance June 30	\$ 204,036	\$ 157,187	\$ 102,873	\$ (92,811)	\$ (92,811)	\$ (233,243)	
Adjustment to Fund Balance	\$ (46,849)	\$ -	\$ -			\$ -	
Adjusted Ending Fund Balance	\$ 157,187	\$ 157,187	\$ 102,873	\$ (92,811)	\$ (92,811)	\$ (233,243)	



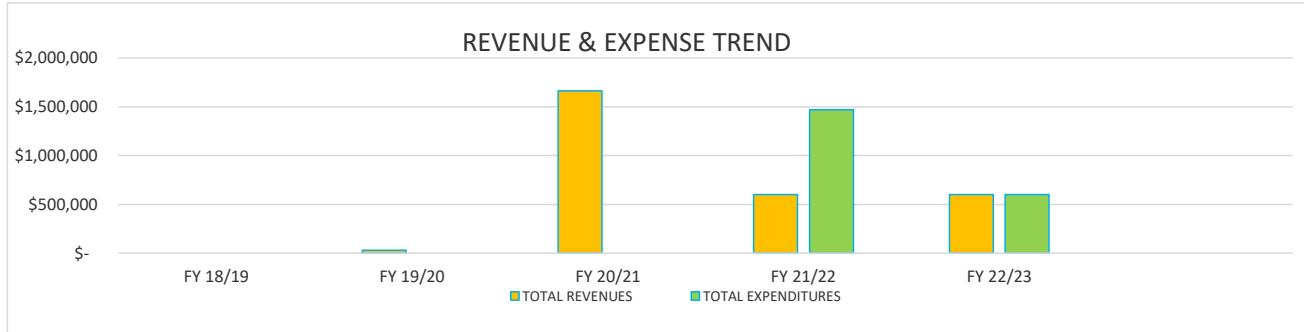
TCP

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

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



Water Well Maintenance 503	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ 892	\$ 1,815	\$ 1,881	\$ 2,000	6.33%
Other Revenue	\$ -	\$ 30,534	\$ 1,664,163	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
TOTAL REVENUES	\$ -	\$ 30,534	\$ 1,665,055	\$ 601,815	\$ 601,881	\$ 602,000	
EXPENDITURES							
Special Dept Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Improvements	\$ -	\$ -	\$ -	\$ 1,469,000	\$ 1,469,000	\$ 600,000	-59.16%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,469,000	\$ 1,469,000	\$ 600,000	
Net Revenue/(Expenditures)	\$ -	\$ 30,534	\$ 1,665,055	\$ (867,185)	\$ (867,119)	\$ 2,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balan	\$ -	\$ 30,534	\$ 1,665,055	\$ (867,185)	\$ (867,119)	\$ 2,000	
Beginning Fund Balance July 1	\$ -	\$ -	\$ 30,534	\$ 1,695,589	\$ 1,695,589	\$ 828,470	
Ending Fund Balance June 30	\$ -	\$ 30,534	\$ 1,695,589	\$ 828,404	\$ 828,470	\$ 830,470	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ 30,534	\$ 1,695,589	\$ 828,404	\$ 828,470	\$ 830,470	



DEBT SERVICE FUNDS

**CITY OF FOWLER
DEBT SERVICE FUNDS
FISCAL YEAR 2022-2023**

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	Actual	Budget	Budget	Budget

Debt Service 88-1 Fund 320

REVENUES						
3001 Current Year - Secured	59,798	61,110	61,702	34,663	34,663	34,663
3003 Prior Year - Secured	-	128	-	-	-	-
3005 Other Property Taxes	-	-	-	-	-	-
3301 Interest Income	-	185	-	-	-	-
3901 Transfers In -General Fund	-	-	-	-	-	-
Total Revenues	59,798	61,423	61,702	34,663	34,663	34,663
EXPENDITURES						
5801 Principal Payments	-	-	-	-	-	-
5802 Interest Payment	-	-	-	-	-	-
5804 Bond Admin Fees	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
REVENUE Totals:	59,798	61,423	61,702	34,663	34,663	34,663
EXPENSE Totals:	-	-	-	-	-	-
REVENUE/(EXPENDITURES)	59,798	61,423	61,702	34,663	34,663	34,663

Assessment District 1993-1 Debt Service Fund 325

REVENUES						
3001 Current Year - Secured	135,734	135,882	148,973	77,698	77,698	77,698
3003 Prior Year - Secured	-	2,621	1,443	-	-	-
3005 Other Property Taxes	-	-	-	-	-	-
3301 Interest Income	-	379	-	-	-	-
3901 Transfers In -General Fund	-	-	-	25,044	25,044	-
Total Revenues	135,734	138,882	150,416	102,742	102,742	77,698
EXPENDITURES						
5801 Principal Payments	27,988	16,106	18,217	20,329	20,329	20,329
5802 Interest Payment	9,540	7,721	6,305	4,715	4,715	3,038
5804 Bond Admin Fees	88	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	37,616	23,827	24,522	25,044	25,044	23,367
REVENUE Totals:	135,734	138,882	150,416	102,742	102,742	77,698
EXPENSE Totals:	37,616	23,827	24,522	25,044	25,044	23,367
REVENUE/(EXPENDITURES)	98,118	115,055	125,894	77,698	77,698	54,331

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

	Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
REVENUES							
3901	Transfers In-General Fund	-	-	-	18,000	18,000	16,800
3901	Transfers In-Debt Service	-	-	-	-	-	-
	Total Revenues	-	-	-	18,000	18,000	16,800
EXPENDITURES							
5801	Principal Payments	15,000	15,000	15,000	15,000	15,000	15,000
5802	Interest Payment	3,600	5,400	4,200	3,000	3,000	1,800
	Total Expenditures	18,600	20,400	19,200	18,000	18,000	16,800
	REVENUE Totals:	-	-	-	18,000	18,000	16,800
	EXPENSE Totals:	18,600	20,400	19,200	18,000	18,000	16,800
	REVENUE/(EXPENDITURES)	(18,600)	(20,400)	(19,200)	-	-	-

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

REVENUES						
3900	Transfers In-Gas Tax	-	-	-	97,600	97,600
3901	Transfers In-General Fund	-	-	-	-	-
	Total Revenues	-	-	-	97,600	97,600
EXPENDITURES						
5801	Principal Payment	65,000	70,000	75,000	80,000	80,000
5802	Interest Payment	18,800	29,600	23,800	17,600	17,600
	Total Expenditures	83,800	99,600	98,800	97,600	97,600
	REVENUE Totals:	-	-	-	97,600	97,600
	EXPENSE Totals:	83,800	99,600	98,800	97,600	97,600
	REVENUE/(EXPENDITURES)	(83,800)	(99,600)	(98,800)	-	-

Fire Station Bldg Debt Service 329

REVENUES						
3301	Interest Income	7	76	31	25	64
3900	Transfer from UUT	5,950	53,550	60,000	50,000	50,000
3901	Transfer In	-	25,998	-	-	-
	Total Revenues	5,957	79,624	60,031	50,025	50,064
EXPENDITURES						
5802	Interest Payment	-	2,405	-	-	-
5900	Transfers Out	-	4,713	-	-	-
5801	Principal Payment	-	19,000	-	20,000	20,000
5802	Interest Payment	238	594	11,802	30,000	30,000
5900	Transfers Out	53,550	-	27,588	-	-
	Total Expenditures	53,788	26,712	39,390	50,000	50,000
	REVENUE Totals:	5,957	79,624	60,031	50,025	50,064
	EXPENSE Totals:	53,788	26,712	39,390	50,000	50,000
	REVENUE/(EXPENDITURES)	(47,831)	52,912	20,641	25	64

Description	Actual	Unaudited	Unaudited	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
Assessment District 1994-1 Debt Service Fund 330						
REVENUES						
3001 Current Year - Secured	-	-	-	154,340	-	154,300
3005 Other Property Taxes	-	-	-	-	-	-
3014 Prepaid Property Assessme	-	-	-	-	2,174	-
3900 Transfer from General Fund	-	-	-	-	-	-
3901 Transfers In	-	-	-	-	-	-
Total Revenues	-	-	-	154,340	2,174	154,300
EXPENDITURES						
5801 Principal Payment	102,316	110,697	107,588	126,647	126,647	139,218
5802 Interest Payment	28,870	32,829	34,067	27,093	27,093	16,658
5804 Bond Admin Fees	587	-	-	600	600	600
Total Expenditures	131,773	143,526	141,655	154,340	154,340	156,476
REVENUE Totals:	-	-	-	154,340	2,174	154,300
EXPENSE Totals:	131,773	143,526	141,655	154,340	154,340	156,476
REVENUE/(EXPENDITURES)	(131,773)	(143,526)	(141,655)	-	(152,166)	(2,176)
DEBT SERVICE GRAND REVENUE Totals:	201,489	279,929	272,149	457,370	305,243	374,261
DEBT SERVICE GRAND EXPENSE Totals:	325,577	314,065	323,567	344,984	344,984	287,443
REVENUE/(EXPENDITURES)	(124,088)	(34,136)	(51,418)	112,386	(39,741)	86,818

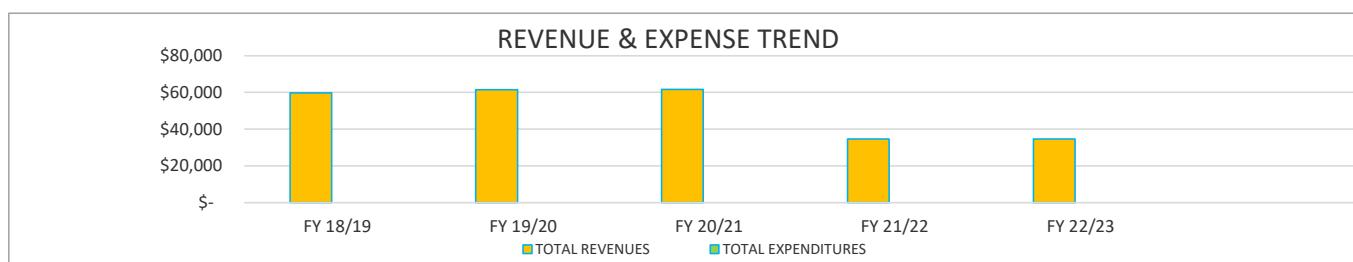
DEBT SERVICE 88-1

Description: The Debt Service 88-1 is used to account for accumulation of resources for, and the repayment of, City Bonds, interest and related costs.

Budget Highlights: None



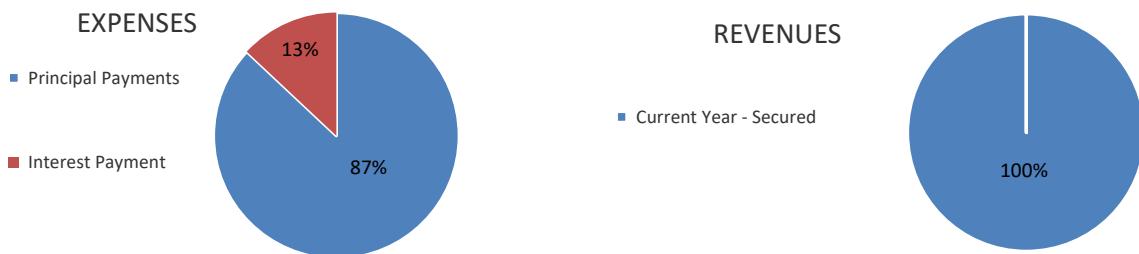
Debt Service 88-1/Fund 320	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Current Year - Secured	\$ 59,798	\$ 61,110	\$ 61,562	\$ 34,663	\$ 34,663	\$ 34,663	0.00%
Prior Year - Secured	\$ -	\$ 128	\$ 140	\$ -	\$ -	\$ -	-
Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income	\$ -	\$ 185	\$ -	\$ -	\$ -	\$ -	-
Transfers In -General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 59,798	\$ 61,423	\$ 61,702	\$ 34,663	\$ 34,663	\$ 34,663	0.00%
EXPENDITURES							
Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bond Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Revenue/(Expenditures)	\$ 59,798	\$ 61,423	\$ 61,702	\$ 34,663	\$ 34,663	\$ 34,663	0.00%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 59,798	\$ 61,423	\$ 61,702	\$ 34,663	\$ 34,663	\$ 34,663	0.00%
Beginning Fund Balance July 1	\$ -	\$ 82,457	\$ 143,880	\$ 205,582	\$ 205,582	\$ 240,245	0.00%
Ending Fund Balance June 30	\$ 59,798	\$ 143,880	\$ 205,582	\$ 240,245	\$ 240,245	\$ 274,908	0.00%
Adjustment to Fund Balance	\$ 22,659	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 82,457	\$ 143,880	\$ 205,582	\$ 240,245	\$ 240,245	\$ 274,908	0.00%



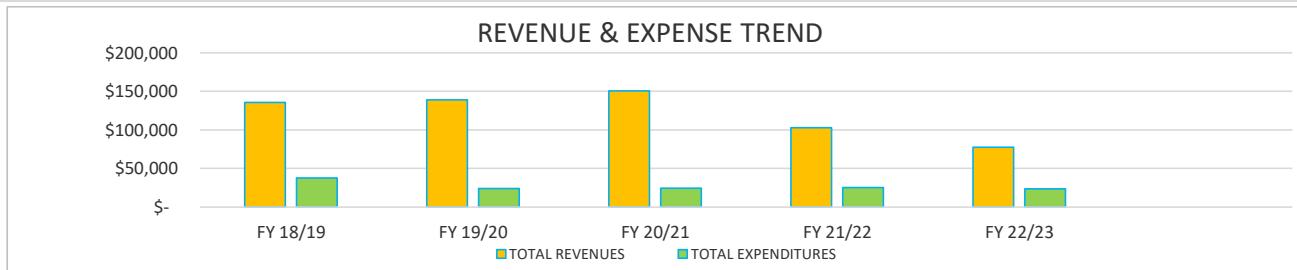
ASSESSMENT DISTRICT 1993-1

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 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Current Year - Secured	\$ 135,734	\$ 135,882	\$ 148,973	\$ 77,698	\$ 77,698	\$ 77,698	0.00%
Prior Year - Secured	\$ -	\$ 2,621	\$ 1,443	\$ -	\$ -	\$ -	0.00%
Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interest Income	\$ -	\$ 379	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In -General Fund	\$ -	\$ -	\$ -	\$ 25,044	\$ 25,044	\$ -	0.00%
TOTAL REVENUES	\$ 135,734	\$ 138,882	\$ 150,416	\$ 102,742	\$ 102,742	\$ 77,698	
EXPENDITURES							
Principal Payments	\$ 27,988	\$ 16,106	\$ 18,217	\$ 20,329	\$ 20,329	\$ 20,329	0.00%
Interest Payment	\$ 9,540	\$ 7,721	\$ 6,305	\$ 4,715	\$ 4,715	\$ 3,038	-35.57%
Bond Admin Fees	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 37,616	\$ 23,827	\$ 24,522	\$ 25,044	\$ 25,044	\$ 23,367	
Net Revenue/(Expenditures)	\$ 98,118	\$ 115,055	\$ 125,894	\$ 77,698	\$ 77,698	\$ 54,331	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 98,118	\$ 115,055	\$ 125,894	\$ 77,698	\$ 77,698	\$ 54,331	
Beginning Fund Balance July 1	\$ 6,006	\$ (632,595)	\$ (517,540)	\$ (391,646)	\$ (391,646)	\$ (313,948)	
Ending Fund Balance June 30	\$ 104,124	\$ (517,540)	\$ (391,646)	\$ (313,948)	\$ (313,948)	\$ (259,617)	
Adjustment to Fund Balance	\$ (736,719)	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ (632,595)	\$ (517,540)	\$ (391,646)	\$ (313,948)	\$ (313,948)	\$ (259,617)	

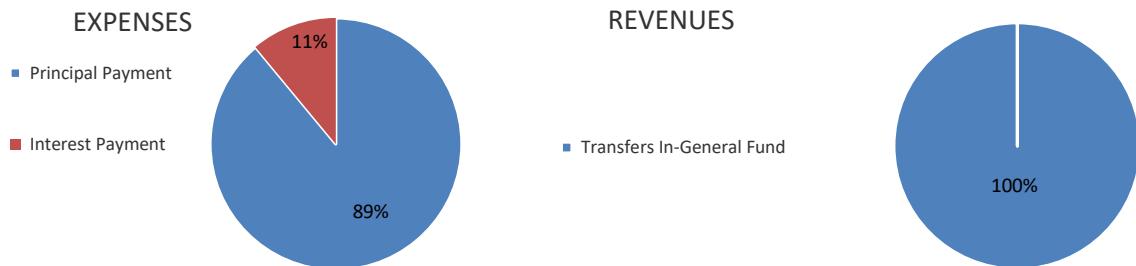


ASSESSMENT DISTRICT 1993-1

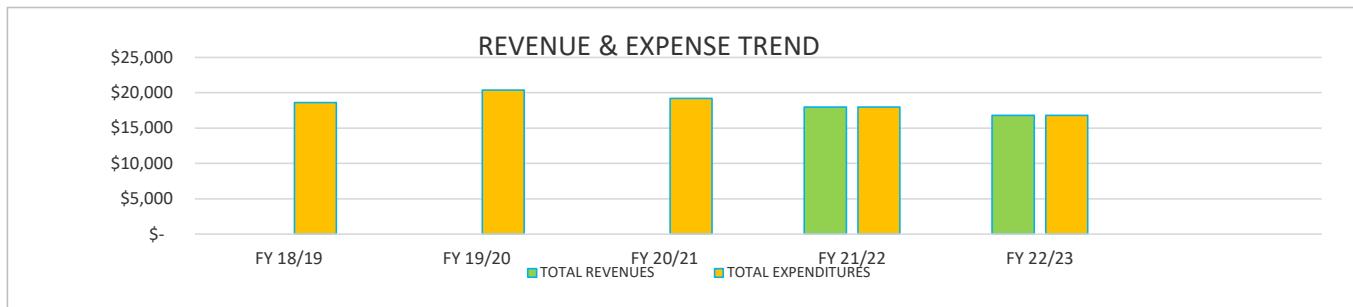
HOSPITAL IMPROVEMENT

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 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Transfers In-General Fund	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 16,800	-6.67%
Transfers In-Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 16,800	
EXPENDITURES							
Principal Payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
Interest Payment	\$ 3,600	\$ 5,400	\$ 4,200	\$ 3,000	\$ 3,000	\$ 1,800	-40.00%
TOTAL EXPENDITURES	\$ 18,600	\$ 20,400	\$ 19,200	\$ 18,000	\$ 18,000	\$ 16,800	
Net Revenue/(Expenditures)	\$ (18,600)	\$ (20,400)	\$ (19,200)	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ (18,600)	\$ (20,400)	\$ (19,200)	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ (75,000)	\$ (95,400)	\$ (114,600)	\$ (114,600)	\$ (114,600)	
Ending Fund Balance June 30	\$ (18,600)	\$ (95,400)	\$ (114,600)	\$ (114,600)	\$ (114,600)	\$ (114,600)	
Adjustment to Fund Balance	\$ (56,400)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ (75,000)	\$ (95,400)	\$ (114,600)	\$ (114,600)	\$ (114,600)	\$ (114,600)	

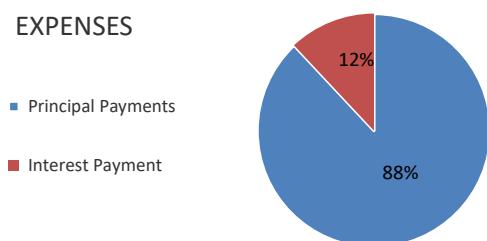


MERCED STREET IMPROVEMENT DEBT SERVICE

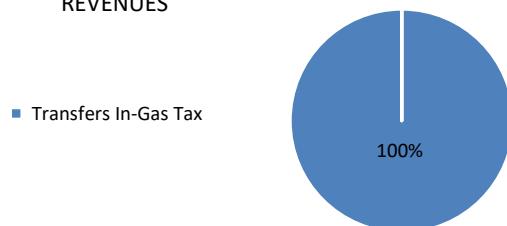
Description: This is the debt service for the Merced Street Improvement Project consisting additions to Merced Street, including the reconstruction of certain portions of the street, the construction of alley approaches, the replacement of curbs.

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

EXPENSES

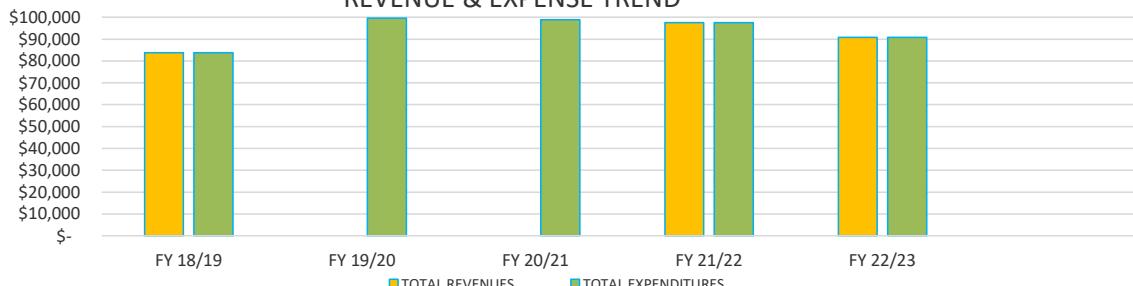


REVENUES



Merced St Improvement/Fund 327	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Transfers In-Gas Tax	\$ -	\$ -	\$ -	\$ 97,600	\$ 97,600	\$ 90,800	-6.97%
Transfers In-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 97,600	\$ 97,600	\$ 90,800	
EXPENDITURES							
Principal Payment	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
Interest Payment	\$ 18,800	\$ 29,600	\$ 23,800	\$ 17,600	\$ 17,600	\$ 10,800	-38.64%
TOTAL EXPENDITURES	\$ 83,800	\$ 99,600	\$ 98,800	\$ 97,600	\$ 97,600	\$ 90,800	0.00%
Net Revenue/(Expenditures)	\$ (83,800)	\$ (99,600)	\$ (98,800)	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ (83,800)	\$ (99,600)	\$ (98,800)	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ 153,794	\$ (405,000)	\$ (504,600)	\$ (603,400)	\$ (603,400)	\$ (603,400)	
Ending Fund Balance June 30	\$ 153,794	\$ (504,600)	\$ (603,400)	\$ (603,400)	\$ (603,400)	\$ (603,400)	
Adjustment to Fund Balance	\$ (558,794)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ (405,000)	\$ (504,600)	\$ (603,400)	\$ (603,400)	\$ (603,400)	\$ (603,400)	

REVENUE & EXPENSE TREND



FIRE STATION BLDG DEBT SERVICE

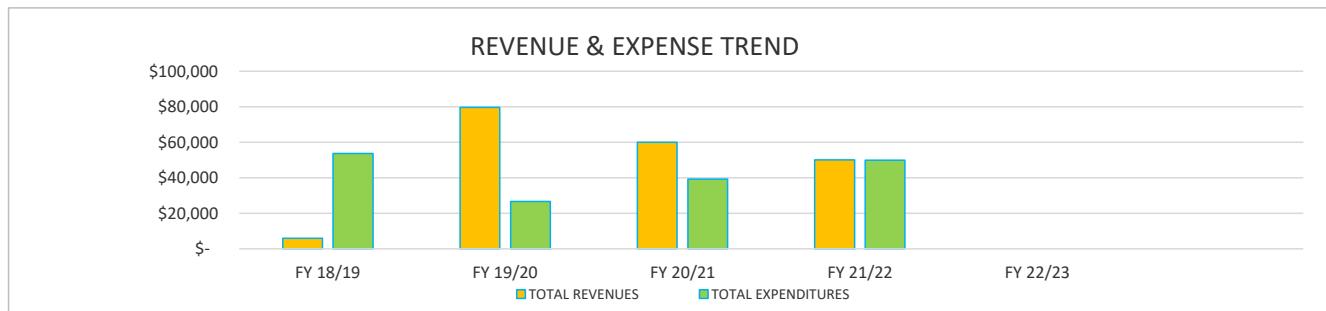
Description: The Debt Service Fire Station is used to account separately for debt service for the new fire station.

Budget Highlights: For FY 22-23 funding for the Fire Station Building debt service will be allocated directly from the UUT fund.

*No expenses budgeted

*No revenues budgeted

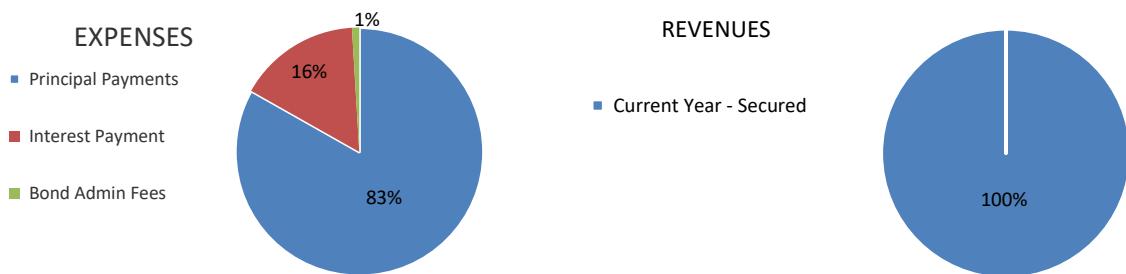
Fire Station Bldg Debt Service/Fund 329	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Interest Income	\$ 7	\$ 76	\$ 31	\$ 25	\$ 64	\$ -	0.00%
Transfer from UUT	\$ 5,950	\$ 53,550	\$ 60,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Transfer In	\$ -	\$ 25,998	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 5,957	\$ 79,624	\$ 60,031	\$ 50,025	\$ 50,064	\$ -	0.00%
EXPENDITURES							
Principal Payment	\$ -	\$ 19,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
Interest Payment	\$ 238	\$ 2,999	\$ 11,802	\$ 30,000	\$ 30,000	\$ -	0.00%
Transfers Out	\$ 53,550	\$ 4,713	\$ 27,588	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 53,788	\$ 26,712	\$ 39,390	\$ 50,000	\$ 50,000	\$ -	0.00%
Net Revenue/(Expenditures)	\$ (47,831)	\$ 52,912	\$ 20,641	\$ 25	\$ 64	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (47,831)	\$ 52,912	\$ 20,641	\$ 25	\$ 64	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 11,670	\$ 64,582	\$ 85,223	\$ 85,223	\$ 85,287	
Ending Fund Balance June 30	\$ (47,831)	\$ 64,582	\$ 85,223	\$ 85,248	\$ 85,287	\$ 85,287	
Adjustment to Fund Balance	\$ 59,501	\$ -	\$ -			\$ -	
Adjusted Ending Fund Balance	\$ 11,670	\$ 64,582	\$ 85,223	\$ 85,248	\$ 85,287	\$ 85,287	



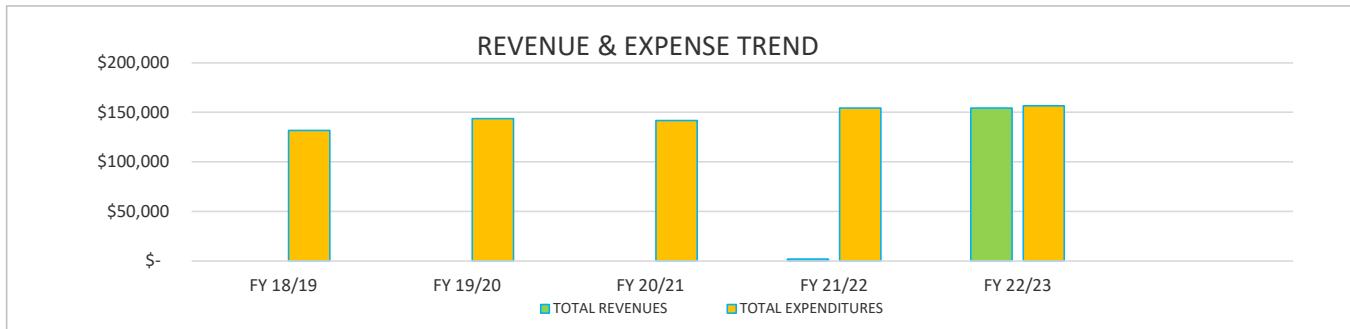
1994 WATER OBLIGATION DEBT SERVICE FUND

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 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Current Year - Secured	\$ -	\$ -	\$ -	\$ 154,340	\$ -	\$ 154,300	0.00%
Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Prepaid Property Assessment	\$ -	\$ -	\$ -	\$ -	\$ 2,174	\$ -	0.00%
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 154,340	\$ 2,174	\$ 154,300	
EXPENDITURES							
Principal Payment	\$ 102,316	\$ 110,697	\$ 107,588	\$ 126,647	\$ 126,647	\$ 139,218	9.93%
Interest Payment	\$ 28,870	\$ 32,829	\$ 34,067	\$ 27,093	\$ 27,093	\$ 16,658	-38.52%
Bond Admin Fees	\$ 587	\$ -	\$ -	\$ 600	\$ 600	\$ 600	0.00%
TOTAL EXPENDITURES	\$ 131,773	\$ 143,526	\$ 141,655	\$ 154,340	\$ 154,340	\$ 156,476	
Net Revenue/(Expenditures)	(\$ 131,773)	(\$ 143,526)	(\$ 141,655)	\$ -	(\$ 152,166)	(\$ 2,176)	
Changes in Fund Balance	\$ -	\$ -	\$ -			\$ -	
Net Increase/(Decrease) in Fund Balance	(\$ 131,773)	(\$ 143,526)	(\$ 141,655)	\$ -	(\$ 152,166)	(\$ 2,176)	
Beginning Fund Balance July 1	\$ 15,397	\$ -	\$ (143,526)	\$ (285,181)	\$ (285,181)	\$ (437,347)	
Ending Fund Balance June 30	\$ (116,376)	\$ (143,526)	\$ (285,181)	\$ (285,181)	\$ (437,347)	\$ (439,523)	
Adjustment to Fund Balance	\$ 116,376	\$ -	\$ -			\$ -	
Adjusted Ending Fund Balance	\$ -	\$ (143,526)	\$ (285,181)	\$ (285,181)	\$ (437,347)	\$ (439,523)	



SUCCESSOR AGENCY FUND

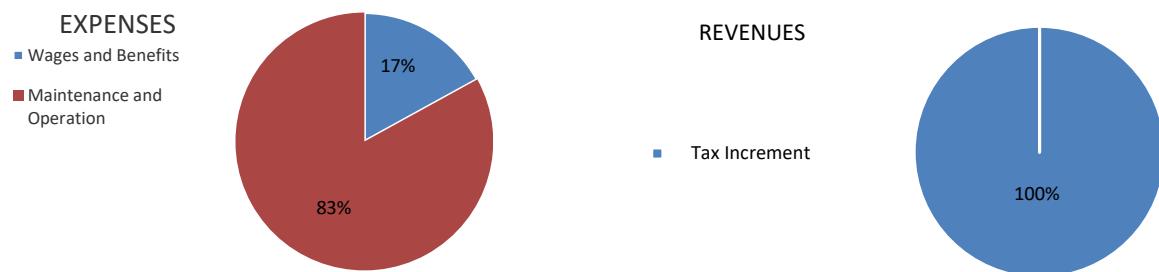
CITY OF FOWLER
SUCCESSOR AGENCY FUND
FISCAL YEAR 2022-2023

Description	Actual 2018-2019	Unaudited Actual 2019-2020	Unaudited Actual 2020-2021	Adopted Budget 2021-2022	Projected Budget 2021-2022	Proposed Budget 2022-2023
Fund: Successor Agency Fund 850						
REVENUES						
3015 Tax Increment	208,788	424,527	76,736	137,250	137,250	109,169
Total Revenues	208,788	424,527	76,736	137,250	137,250	109,169
EXPENDITURES						
Wages and Benefits						
5010 Salary - Full Time	2,785	2,967	3,473	70,792	70,792	11,477
5080 Employee Benefits	3,661	60	-	-	-	-
5081 Tax & Allow	-	230	263	7,458	7,458	1,384
5082 CalPERS	-	581	739	13,128	13,128	2,386
5083 CalPERS UAL	3,854	3,878	4,297	-	-	3,172
5084 Health Insurance	-	3,098	2,086	3,348	3,348	100
5086 Uniform Allow	-	-	-	-	-	-
5087 Workers Comp	-	532	463	1,482	1,482	250
Total Wages and Benefits	10,300	11,346	11,321	96,208	96,208	18,769
Maintenance and Operation						
5175 Postage	-	40	-	-	-	-
5220 Professional Services/Audit	6,043	4,280	1,675	2,500	2,500	-
5260 Conferences & Meetings	4	3	-	-	-	-
5620 Legal	137	-	-	4,277	4,277	-
5621 Financial Services	-	665	-	-	-	-
5801 Principal Payments	53,000	58,000	64,000	71,000	71,000	78,000
5802 Interest Payments	20,450	32,700	26,600	19,850	19,850	12,400
5804 Bond Fees	-	-	-	-	-	-
Total Maintenance and Operation	79,634	95,688	92,275	97,627	97,627	90,400
Total Expenditures	89,934	107,034	103,596	193,835	193,835	109,169
REVENUE Totals:	208,788	424,527	76,736	137,250	137,250	109,169
EXPENSE Totals:	89,934	107,034	103,596	193,835	193,835	109,169
REVENUE/(EXPENDITURES)	118,854	317,493	(26,860)	(56,585)	(56,585)	-

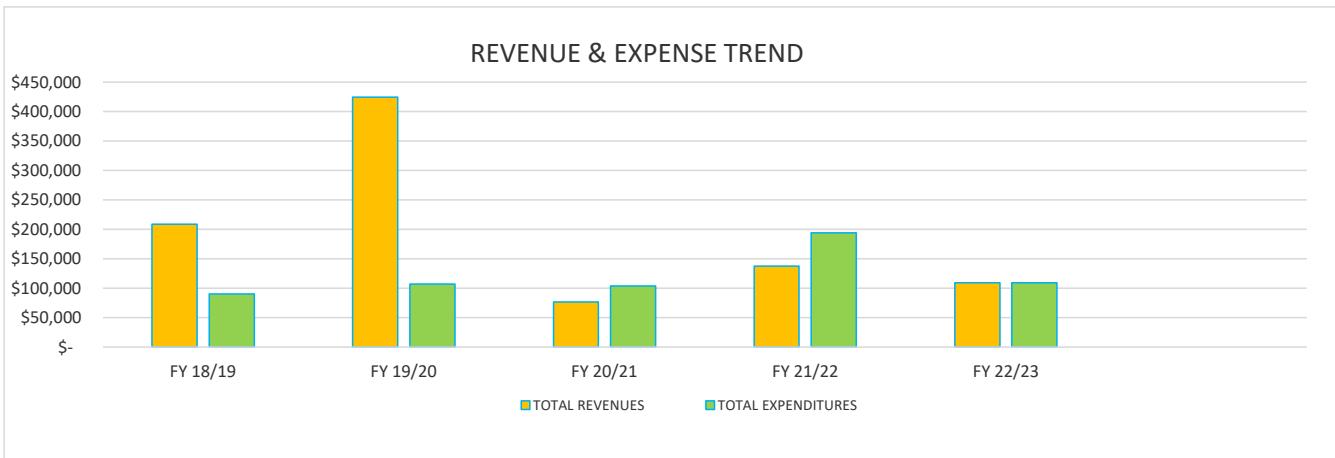
REDEVELOPMENT SUCCESSOR AGENCY FUND

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 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Tax Increment	\$ 208,788	\$ 424,527	\$ 76,736	\$ 137,250	\$ 137,250	\$ 109,169	-20.46%
TOTAL REVENUES	\$ 208,788	\$ 424,527	\$ 76,736	\$ 137,250	\$ 137,250	\$ 109,169	42.27%
EXPENDITURES							
Wages and Benefits	\$ 10,300	\$ 11,346	\$ 11,321	\$ 96,208	\$ 96,208	\$ 18,769	-80.49%
Maintenance and Operation	\$ 79,634	\$ 95,688	\$ 92,275	\$ 97,627	\$ 97,627	\$ 90,400	-7.40%
TOTAL EXPENDITURES	\$ 89,934	\$ 107,034	\$ 103,596	\$ 193,835	\$ 193,835	\$ 109,169	5.38%
Net Revenue/(Expenditures)	\$ 118,854	\$ 317,493	\$ (26,860)	\$ (56,585)	\$ (56,585)	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 118,854	\$ 317,493	\$ (26,860)	\$ (56,585)	\$ (56,585)	\$ -	-
Beginning Fund Balance July 1	\$ -	\$ 118,854	\$ 436,347	\$ 409,487	\$ 409,487	\$ 352,902	
Ending Fund Balance June 30	\$ 118,854	\$ 436,347	\$ 409,487	\$ 352,902	\$ 352,902	\$ 352,902	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 118,854	\$ 436,347	\$ 409,487	\$ 352,902	\$ 352,902	\$ 352,902	



PUBLIC FINANCING AUTHORITY FUND

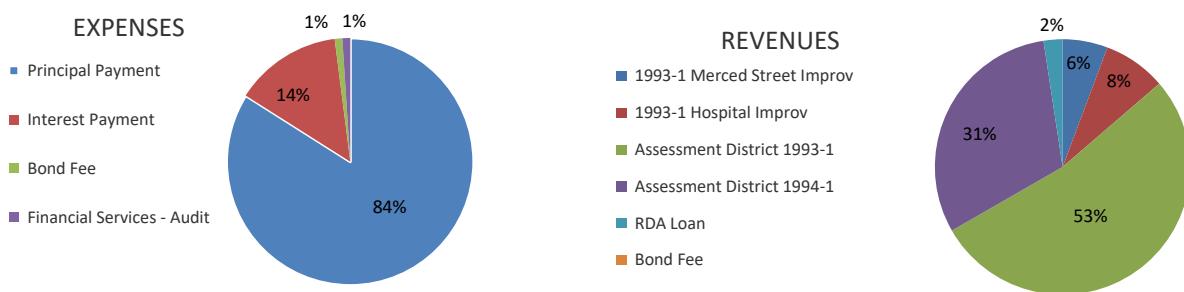
**CITY OF FOWLER
PUBLIC FINANCING AUTHORITY (PFA)
FISCAL YEAR 2022-2023**

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2018-2019	2019-2020	2020-2021	Budget	Budget	Budget
Fund: Public Financing Authority (PFA) Fund 900						
REVENUES						
3302 Rental Income						
327-1993-1 Merced Street Improv	-	-	-	97,600	97,600	90,800
326-1993-1 Hospital Improv	-	-	-	18,000	18,000	16,800
325-Assessment District 1993-1	-	-	-	25,044	25,044	23,367
330-Assessment District 1994-1	-	-	-	153,740	153,740	155,876
850-RDA Loan	-	-	-	90,850	90,850	90,850
Bond Fee	-	-	-	7,000	7,000	7,000
Total Revenues	-	-	-	392,234	392,234	384,693
EXPENDITURES						
5621 Financial Services - Audit						
3,287	3,287	5,102	3,287	3,287	3,287	2,000
5801 Principal Payment						
-	-	-	312,976	312,976	312,976	325,547
5802 Interest Payment						
-	-	-	72,258	72,258	72,258	52,146
5804 Bond Admin Fee	3,285	3,575	3,405	3,575	3,575	3,575
Total Expenditures	3,285	6,862	8,507	392,096	392,096	383,268
REVENUE Totals:	-	-	-	392,234	392,234	384,693
EXPENSE Totals:	3,285	6,862	8,507	392,096	392,096	383,268
REVENUE/(EXPENDITURES)	(3,285)	(6,862)	(8,507)	138	138	1,425

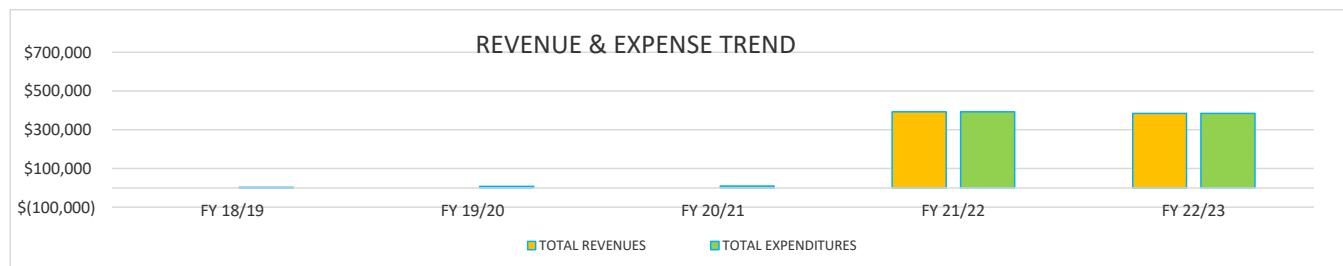
PUBLIC FINANCING AUTHORITY (PFA)

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 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1993-1 Merced Street Improv	\$ -	\$ -	\$ -	\$ 97,600	\$ 97,600	\$ 90,800	-6.97%
1993-1 Hospital Improv	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 16,800	-6.67%
Assessment District 1993-1	\$ -	\$ -	\$ -	\$ 25,044	\$ 25,044	\$ 23,367	-6.70%
Assessment District 1994-1	\$ -	\$ -	\$ -	\$ 153,740	\$ 153,740	\$ 155,876	1.39%
RDA Loan	\$ -	\$ -	\$ -	\$ 90,850	\$ 90,850	\$ 90,850	0.00%
Bond Fee	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 392,234	\$ 392,234	\$ 384,693	
EXPENDITURES							
Principal Payment	\$ -	\$ -	\$ -	\$ 312,976	\$ 312,976	\$ 325,547	4.02%
Interest Payment	\$ -	\$ -	\$ -	\$ 72,258	\$ 72,258	\$ 52,146	-27.83%
Bond Fee	\$ 3,285	\$ 3,575	\$ 3,405	\$ 3,575	\$ 3,575	\$ 3,575	0.00%
Financial Services - Audit	\$ -	\$ 3,287	\$ 5,102	\$ 3,287	\$ 3,287	\$ 2,000	-39.15%
TOTAL EXPENDITURES	\$ 3,285	\$ 6,862	\$ 8,507	\$ 392,096	\$ 392,096	\$ 383,268	
Net Revenue/(Expenditures)	\$ (3,285)	\$ (6,862)	\$ (8,507)	\$ 138	\$ 138	\$ 1,425	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ (3,285)	\$ (6,862)	\$ (8,507)	\$ 138	\$ 138	\$ 1,425	
Beginning Fund Balance July 1	\$ 478,714	\$ 475,429	\$ 468,567	\$ 460,060	\$ 460,060	\$ 460,198	
Ending Fund Balance June 30	\$ 475,429	\$ 468,567	\$ 460,060	\$ 460,198	\$ 460,198	\$ 461,623	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 475,429	\$ 468,567	\$ 460,060	\$ 460,198	\$ 460,198	\$ 461,623	



CITY OF FOWLER
CAPITAL IMPROVEMENT PLAN

** All costs are estimated and will be fully vetted during the formal procurement process **

	General Fund					Enterprise & Other Funds					Note
	2021/22	2022/23	2023/24	2024/25	2025/26	2021/22	2022/23	2023/24	2024/25	2025/26	
Water											
Water Meter Installation Project						\$685,000					ARPA
Arrearage Program (water bills)						\$141,000					SWRCB-WATER FUNDS
Water main improvements (east to west side)						\$2,000,000	\$2,000,000				Grant application
Water Well						\$1,700,000					Grant application
TCP Plant						\$1,469,000	\$600,000	\$600,000	\$600,000	\$600,000	TCP Settlement Fund
Resurface of Water Tower						\$265,000					*ARPA FUNDS
12" water line to 3 Crowns						\$200,000	\$1,800,000				Water Fund
Annual contributions per SGMA / SKGSA						\$165,000	\$190,432	\$150,000	\$150,000	\$150,000	Impact Fee-Groundwater Recharge
Water Master Plan						\$40,000	\$125,000				Water Fund
Annual Well Maintenance Program						\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	Water Fund
Stormwater / Flood Control											
Curvert Replacement on Merced/6th	\$40,000										General Fund-Streets
Construct a Drywell at Vine / 6th	\$25,000										General Fund-Streets
Construct a Drywell at Tulare/7th	\$25,000										General Fund-Streets
Construct a Drywell at 7th/Stockton	\$25,000										General Fund-Streets
Sewer											
CCTV Inspection & Review						\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	SKF CIP
Miscellaneous Repairs						\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	SKF CIP
Sewer lift station at new KHOV Development						\$450,000					Developer
East Fresno Street Alley Sewer Improvements						\$234,000					SKF CIP
6th/7th St (bet Tuol & Mod) Alley Sewer Impr							\$540,000				SKF CIP
6th/7th St (bet Tuol & Merced) & 2nd/3rd St (bet Tuol & Adams) Alley Sewer Impr								\$317,000			SKF CIP
Jefferson Ave PS								\$135,000			SKF CIP
6th/7th St (bet Tulare & Vine) Alley Sewer Impr									\$224,500		SKF CIP
Parks											
New Harris Park	\$127,000										Prop 68 Per Capita-GF Parks
Donny Wright Park Improvements	\$53,000										Prop 68 Per Capita-GF Parks
8-acre Site								\$2,000,000			AB 1600 Parks
Panzak Park Amenities Rehabilitation								\$250,000			AB 1600 Parks
Panzak Park Band Shell								\$500,000			AB 1600 Parks
Kensington Estates Neighborhood Park								\$750,000			AB 1600 Parks
Ahronian Neighborhood Park									\$750,000		AB 1600 Parks
Fowler Estates Well & Cul-de-Sac Trail									\$150,000		AB 1600 Parks

CITY OF FOWLER
CAPITAL IMPROVEMENT PLAN

** All costs are estimated and will be fully vetted during the formal procurement process **

	General Fund					Enterprise & Other Funds					Note
	2021/22	2022/23	2023/24	2024/25	2025/26	2021/22	2022/23	2023/24	2024/25	2025/26	
Streets & Sidewalks											
Adams Paving Project - Main to Temperance						\$1,200,000					STBG-Fund 211
Goldenstate Boulevard Reconstruction Project						\$4,500,000					STBG/FCOG Funding
Main Street Paving - 3rd Street to Adams						\$280,000					Measure C
Vine Street Paving - G5 to 4th						\$350,000					Measure C
5th Street Paving - Tuolumne to Main						\$311,000					LTF 8
4th Street Paving - Vine to Main						\$307,000					LTF 8
1st Street Paving - Main to Merced						\$70,000					Measure C
Fowler Ave Paving - Adams to City boundary						\$148,000					Measure C
Maint Street Paving - Tuolumne to Vine						\$350,000					Measure C
Various crack/slurry seals						\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	Measure C
Merced Streetscape						\$250,000					*ARPA FUNDS
Annual street restriping program	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000						Gen Fund-St Main
Annual street sign replacement program	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000						Gen Fund-St Main
ADA Curb ramp and Sidewalk reconstruction						\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	LTF 3
Annual tree trimming	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000						Gen Fund-St Main
Semiannual pothole patching	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000						Gen Fund-St Main
Library Drive Approach											Gen Fund-St Main
7th Street Rehab/paving project-7th & Modesto	\$30,000										General Fund Street
Goldenstate Bike Trail						\$227,000					ATP
Manning Reconstruction Project						\$850,000					STBG
Manning Section 130 Signalization Project											Cal Trans
Planning & City Facilities											
Improvement Standards and Specifications	\$45,000										AB 1600 Gen Svcs
DTA/Water Rate Study/CFD						\$68,500					Water Fund
PD HQ / Senior Center Design (Dewberry)						\$200,000					Measure N
PD HQ / Senior Center Design (Dewberry)						\$200,000	\$135,000				Impact fees-Law Enforcement
General Plan Implementation						\$100,000	\$50,000				AB 1600 Gen Svcs
Parks, Trails, Active Transportation Master Plan						\$150,000					Caltrans Grant
Stormwater Master Plan						\$125,000					AB 1600 Storm Water
Recycled Water Feasibility Study						\$125,000					AB 1600 Water
Historical Asset Inventory						\$125,000					AB 1600 Gen Svcs
Facility Condition Assessment & Scoring						\$375,000					AB 1600 Gen Svcs
Corp Yard Master Plan						\$125,000					AB 1600 Gen Svcs
ADA Transition Plan (right-of-way)						\$75,000					Measure C
ADA Transition Plan (City facilities)						\$100,000					AB 1600 Gen Svcs
Facilities											
City Hall Site Master Plan						\$90,000					AB 1600 Gen Svcs
Fire Station second floor buildout						\$50,000	\$950,000				AB 1600 Fire/UUT

CITY OF FOWLER
CAPITAL IMPROVEMENT PLAN

** All costs are estimated and will be fully vetted during the formal procurement process **

	General Fund					Enterprise & Other Funds					Note
	2021/22	2022/23	2023/24	2024/25	2025/26	2021/22	2022/23	2023/24	2024/25	2025/26	
City Facilities and Merced Street LED Project	\$167,000										Water Fund
Lighting project near Library		\$50,000									TBD
Solar Project Procurement Process Data Analysis			\$20,000								Water Fund
Fire Building Solar Project			\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	Fire Impact
Community/Job Training Center			\$2,500,000	\$2,500,000							EDA Grant
PD HQ / Senior Center Construction			\$2,000,000	\$2,000,000							Measure N
			\$2,000,000	\$2,000,000							AB 1600 PD/Parks/Gen
			\$500,000	\$500,000							CDBG
City Hall ADA Front Counter		\$11,548									Water Fund
City Hall Access Control			\$25,000								*ARPA FUNDS
Administration & Information Technology											
Accounting Software Replacement	\$40,000	\$40,000	\$40,000								50% GF
				\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	50% Water
IT Capital Renewal		\$10,000	\$10,000								
Agenda Tracking Software			\$10,000								*ARPA FUNDS
Website Rebuild				\$10,000							*ARPA FUNDS
Computer Replacement Fund					\$25,823	\$25,823	\$25,823				
City-Wide Exterior Cameras					\$75,000						COPS
					\$75,000						Measure N
					\$10,000						VSCC
Payroll Software		\$24,000									GENERAL FUND/WATER
Police Firearms					\$20,000						AB 1600
Police Body Worn Cameras		\$10,000	\$10,000			\$30,000					AB 1600 or Meas N
Fleet											
Public Works Fleet/E-cart					\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	General Fund/Water -SJVAPCD
Building, Code, Motor Pool		\$40,000	\$40,000								
PD Fleet Renewal Fund			\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	Measure N
PD Fleet Renewal Fund			\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	COPS
Street Sweeper		\$400,000				\$400,000					Gas Tax
Heavy equipment						\$200,000					TBD

*Proposed remaining ARPA funding

APPROPRIATION GANN LIMIT
To be included with
adopted budget