



CITY OF FOWLER

**May 2, 2023
Proposed Budget
Fiscal Year 2023–24**

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2023-2024 CITY OF FOWLER LEADERSHIP GROUP

Elected Officials

Daniel T. Parra	Mayor
Juan Mejia	Mayor Pro-Tem
Karnig Kazarian	Councilmember
Leonard Hammer	Councilmember
Amarjeet Gill	Councilmember

Large Management Team

Wilma Tucker	City Manager
Michael Reid	Police Chief
Dustin Hail	Fire Chief (Fresno County Fire Protection District)
Margarita Moreno	Finance Director
Angela Vasquez	City Clerk/Human Resource Officer
Thomas Gaffery	Assistant City Manager/Community & Economic Development Director
Vacant	Public Works Director
Yvonne Hernandez	Recreation and Senior Center Supervisor
Scott G. Cross	City Attorney (Lozano Smith)
Dawn Marple	City Planner (Provost & Pritchard Consulting Group)
Soo Ho Park	City Engineer (Provost & Pritchard Consulting Group)

LETTER FROM MAYOR

to be included in adopted budget



May 2, 2023

Mayor Daniel T. Parra
Mayor Pro Tem Juan Mejia
Fowler Councilmembers
Residents of Fowler

It is my honor to present you the City of Fowler's Fiscal Year (FY) 2024 Budget. It has been a priority of our team to ensure the fiscal health of the City and ensure everything proposed within the FY2024 Budget can be sustained in the future. I believe this budget makes the most of the City's limited resources to address the priorities of the City Council and Fowler's residents.

First and foremost, the FY2024 Budget prioritizes the continuation of core services the City provides to its residents. In fact, this budget illustrates a steadfast approach to enhancing those core services. For instance, this budget includes the addition of one sworn officer to our Fowler Police Department. It is the intent to share the costs of this officer with Fowler Unified School District to implement a School Resource Officer program at the various school sites within our community. In addition, the budget proposes an additional Public Works Maintenance Assistant to further enhance maintenance of the City's parks and streets.

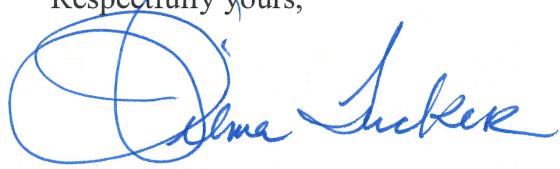
The budget continues funding for our robust senior program and includes an increase in the City's Recreation Department budget to add seasonal banners along Merced Street and to enhance City sponsored events, including a more spectacular Fourth of July celebration.

Revenues within the budget illustrate increased residential development and increased business activity within the City. It continues to be a priority to ensure that all new development fits within the fabric and respects the uniqueness of this great community. In an effort to protect the built environment, proactive Code Enforcement will continue to be a priority within FY2024.

I am extremely proud the City has benefited from almost \$12 million in grants and earmarks over the past two years. Soon, the community will start to see tangible results in the numerous capital projects identified within the FY2024 Budget. These funds will be used to make improvements to Donny Wright Park, construct a new park by Harris Court, enhance Merced Street, and expand water infrastructure, including a new well. In addition, these funds combined with Measure N revenues, will construct the David T. Cardenas Senior Center and Police Headquarters. Other projects of note include the buildup of the Fire Station to include a second floor for sleeping quarters and showers to accommodate future fire staff. Finally, the City's Water Tower is slated to be rehabilitated during FY2024 after robust community engagement on its design.

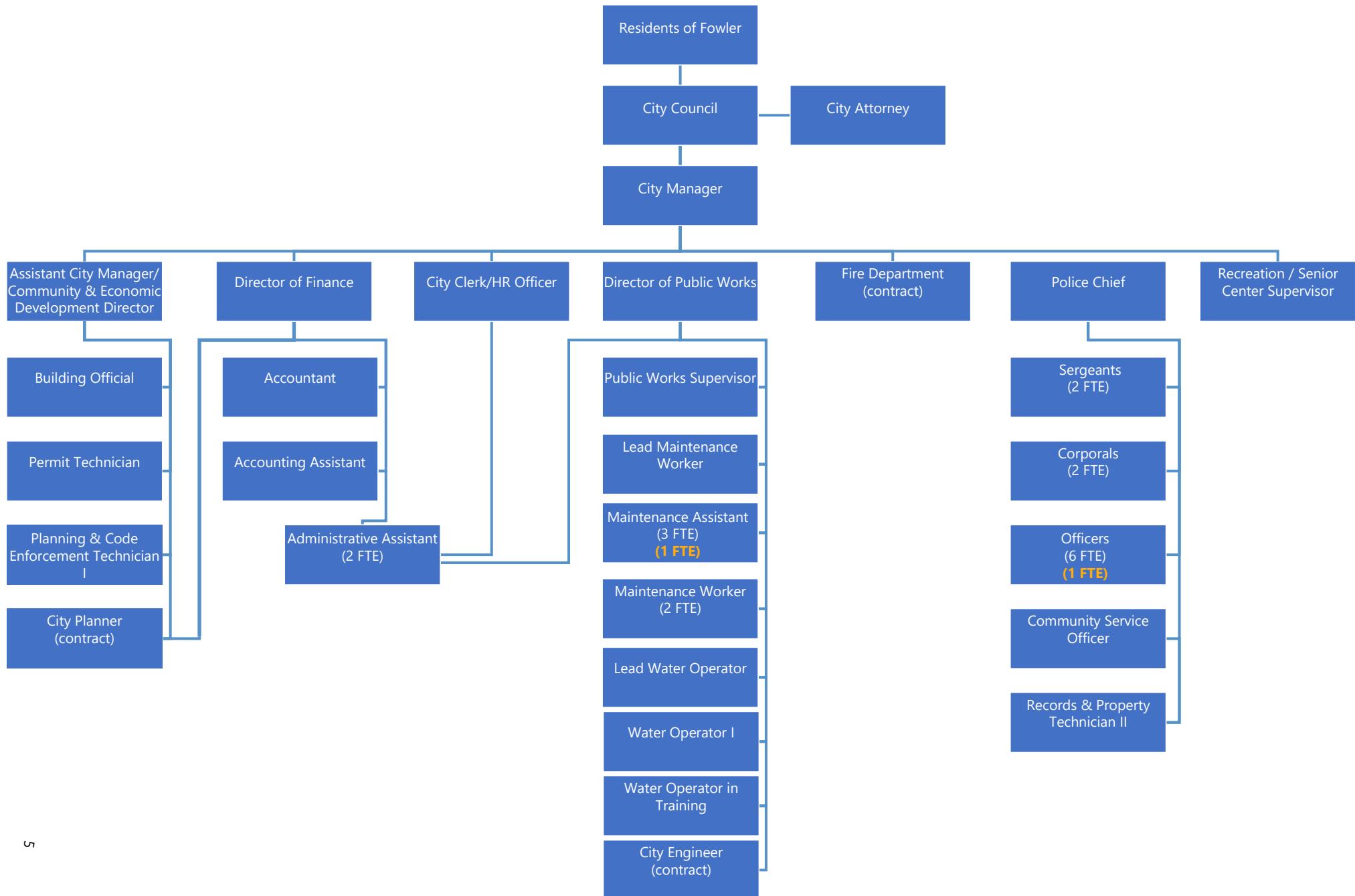
In closing, I would like to personally thank each and every one of our City employees who work tirelessly to improve the community. You are all our greatest assets. I also would like to give a special thanks to our Finance Director, Maggie Moreno, and her staff for the countless hours dedicated to building the budget. I also would like to recognize all our department heads who always put the community first – you all amaze me daily. Lastly, I want to thank our City Council for continuing to give me the opportunity to serve the City of Fowler. It is the most rewarding opportunity I have ever had and am so very thankful to each of you.

Respectfully yours,

A handwritten signature in blue ink that reads "Wilma Tucker". The signature is fluid and cursive, with "Wilma" on the left and "Tucker" on the right, connected by a single stroke.

Wilma Tucker
City Manager

City of Fowler



City of Fowler
Position Authorization Resolution
Exhibit A

Classification	FTE	Primary Dept
City Manager	1.0	Administration
Assistant City Manager	1.0	Comm Dev
City Clerk	1.0	Clerk
Finance Director	1.0	Finance
Accountant	1.0	Finance
Accounting Assistant	1.0	Finance
Administrative Assistant	2.0	Finance
Community & Economic Development Director	1.0-0.0	Comm Dev
Building Official	1.0	Comm Dev
Permit Technician	1.0	Comm Dev
Planning & Code Enforcement Technician I	1.0	Comm Dev
Police Chief	1.0	Police
Police Sergeant	2.0	Police
Police Corporal	2.0	Police
Police Officer	6.0/1.0	Police
Community Service Officer I	1.0	Police
Records and Property Technician II	1.0	Police
Public Works Director	1.0	PW
Public Works Supervisor	1.0	PW
Lead Maintenance Worker	1.0	PW
Maintenance Worker	2.0	PW
Maintenance Assistant	3.0/1.0	PW
Lead Water Operator	1.0	PW
Water Operator I	1.0	PW
Water Operator in Training	1.0	PW
Recreation and Senior Center Supervisor	1.0	Senior/Recreation

***Full time positions**

38.0

Salary & Benefits Cost Allocation
FY 2023-2024

<u>Title</u>	<u>Fund</u>	<u>Admin</u>	<u>City Clerk</u>	<u>Finance</u>	<u>GF Police</u>	<u>GF Fire</u>	<u>GF St Maint</u>	<u>GF Parks</u>	<u>GF Plan</u>	<u>GF Bldg</u>	<u>GF Rec</u>	<u>GF Sn Ctr</u>	<u>Water Fund</u>	<u>Successor Agency</u>
City Manager	70.0%	70.0%											30.0%	100.00%
City Clerk	65.0%		65.0%										35.0%	100.00%
Finance Director	41.0%			41.0%									50.0%	9.0%
Accountant	60.0%			60.0%									40.0%	100.00%
Accounting Assistant	0.0%												100.0%	100.00%
Administrative Assistant	90.0%	90.0%											10.0%	100.00%
Administrative Assistant	75.0%	50.0%	25.0%										25.0%	100.00%
ACM/Community & Economic Development Director	90.0%						40.0%	50.0%					10.0%	100.00%
Planning & Code Enforcement Tech 1	100.0%				25.0%	25.0%							50.0%	100.00%
Permit Technician	85.0%			15.0%					30.0%	30.0%	10.0%		15.0%	100.00%
Building Official	100.0%												100.0%	100.00%
Public Works Director	40.0%						40.0%						60.0%	100.00%
Lead Maintenance Worker	100.0%						50.0%	50.0%						100.00%
Maintenance Worker (2)	100.0%						50.0%	50.0%						100.00%
Maintenance Assistant	66.0%						33.0%	33.0%					34.0%	100.00%
Maintenance Assistant	100.0%								100.0%					100.00%
Maintenance Assistant (Janitorial/Park Maint) (2)	100.0%								100.0%					100.00%
Water Operator in training	100.0%						100.0%							100.00%
Water Operator I	100.0%												100.0%	100.00%
Lead Water Operator	0.0%												100.0%	100.00%
Public Works Supervisor	66.0%						33.0%	33.0%					34.0%	100.00%
Recreation and Senior Center Supervisor	100.0%									50.0%	50.0%			100.00%
Police Chief	100.0%				100.0%									100.00%
Community Services Officer	100.0%				100.0%									100.00%
Police Sergeant+5%POST (1)	100.0%				100.0%									100.00%
Police Sergeant+2%POST (1)	100.0%				100.0%									100.00%
Police Corporal (2)	100.0%				100.0%									100.00%
Police Officer + 5% POST (2)	100.0%				100.0%									100.00%
Police Officer (5)	100.0%				100.0%									100.00%
Records & Property Technician II*	100.0%				100.0%									100.00%

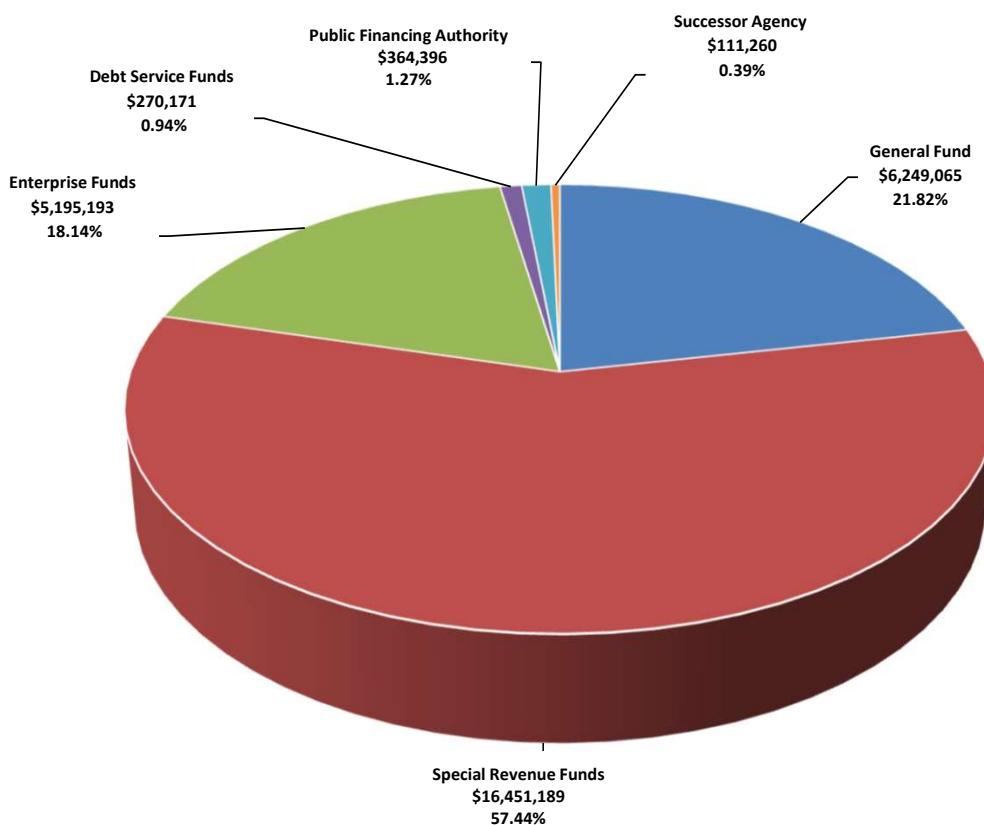
*Y indicates employee with a grandfathered salary above Step E

SALARY CLASSIFICATIONS & CORRESPONDING STEPS PER POSITION

FISCAL YEAR 2023-2024

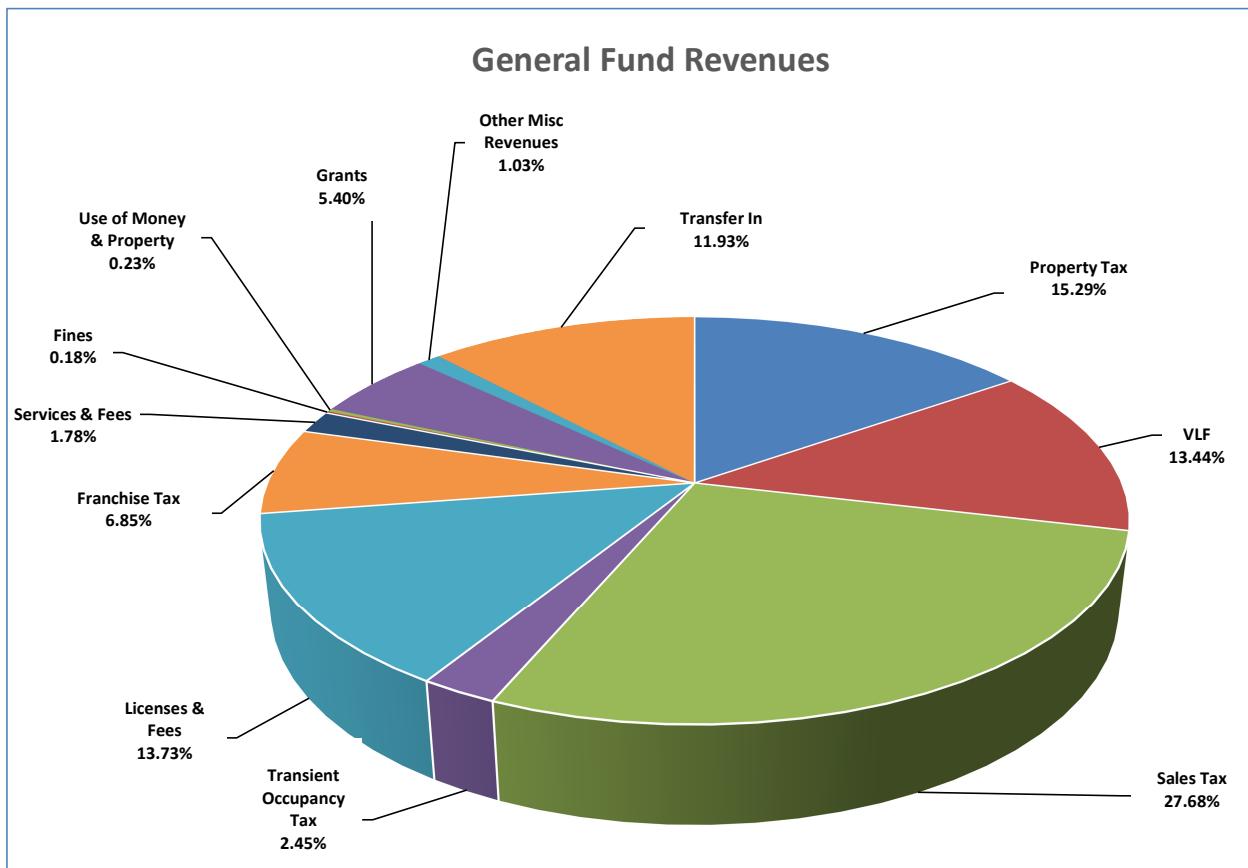
FULL TIME POSITION/CLASSIFICATION TITLE	MONTHLY PAY				
	STEP A	STEP B	STEP C	STEP D	STEP E
CITY MANAGER (by contract)					16,124
ASSISTANT CITY MANAGER	9,702	10,188	10,697	11,232	11,793
CITY CLERK	5,777	6,066	6,369	6,687	7,022
DEPUTY CITY CLERK/HUMAN RESOURCE OFFICER	5,233	5,495	5,770	6,058	6,361
ACCOUNTANT	4,403	4,623	4,854	5,097	5,351
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
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
PLANNING & CODE ENFORCEMENT TECHNICIAN I	3,525	3,702	3,887	4,081	4,285
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
LEAD MAINTENANCE WORKER	4,981	5,230	5,492	5,766	6,055
PERMIT TECHNICIAN	3,525	3,702	3,887	4,081	4,285
POLICE CHIEF (by contract)					12,000
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
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
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
RECORDS AND PROPERTY TECHNICIAN II	3,355	3,523	3,699	3,884	4,079
COMMUNITY SERVICES OFFICER	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
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
LEAD WATER OPERATOR	5,233	5,495	5,770	6,058	6,361

City of Fowler Expenditures All Funds

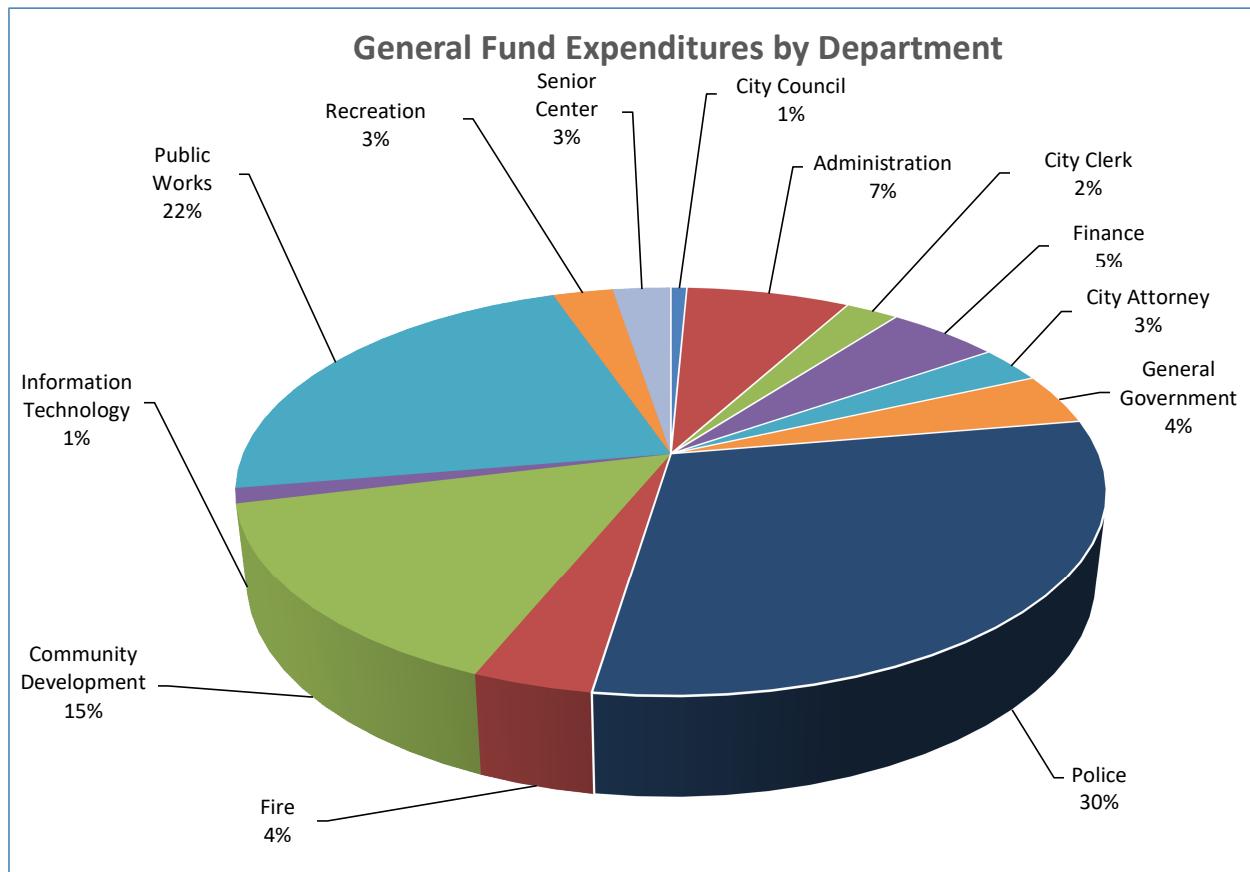


	Funds	Estimated Beginning Balance 7/1/23	Revenue	Operations	Reimb.	Debt Svcs.	Capital	Trnsf. In	Trnsf. Out	Total Uses	Revenues Over/(Under) Expenditures	Estimated Ending Balance 6/30/24
101	General Fund	5,127,237	6,249,441	5,194,340	-	-	325,000	745,325	(15,600)	6,249,065	376	5,127,613
	Total General Fund	5,127,237	6,249,441	5,194,340	-	-	325,000	745,325	(15,600)	6,249,065	376	5,127,613
	Special Revenue Funds											
200	Utility Users Tax	1,553,182	500,000	814,000	-	52,000	495,000	-	(260,000)	1,101,000	(601,000)	952,182
201	District Sales Tax	5,554,749	1,800,000	1,085,740	-	-	3,265,000	-	(360,325)	3,990,415	(2,190,415)	3,364,334
206	COPS Grant	263,068	125,000	250,000	-	-	-	-	(125,000)	125,000	-	263,068
208	CARES Funding-CDBG-CV	-	-	-	-	-	-	-	-	-	-	-
209	Recycle Grant	3,500	5,000	5,000	-	-	-	-	-	5,000	-	3,500
210	Gas Tax	172,131	179,847	-	-	-	-	-	(93,600)	93,600	86,247	258,378
211	Traffic Congestion Relief Fund-St Project	(970,235)	-	-	-	-	-	-	-	-	-	(970,235)
212	American Rescue Plan Act	654,211	-	-	-	-	283,000	-	-	283,000	(283,000)	371,211
213	CalRecycle SB1383 Grant	20,649	-	-	-	-	-	-	-	-	-	20,649
220	LTF Article 3	14,669	16,000	30,000	-	-	-	-	-	30,000	(14,000)	669
225	LTF Article 8	32,844	596,000	-	-	-	618,000	-	-	618,000	(22,000)	10,844
230	Measure C	1,191,064	250,338	-	-	-	152,078	-	-	152,078	98,260	1,289,324
235	Road Maintenance Rehab Acct	455,767	172,102	-	-	-	323,096	-	-	323,096	(150,994)	304,773
236	Active Transportation Plan (ATP)	2,872	600,000	-	-	-	600,000	-	-	600,000	-	2,872
237	Surface Transportation Block (STBG)	861,747	900,000	-	-	-	900,000	-	-	900,000	-	861,747
250	CDBG	1,056,099	-	-	-	-	-	-	-	-	-	1,056,099
255	State Grant AB178	4,000,000	-	-	-	-	4,000,000	-	-	4,000,000	(4,000,000)	-
256	DWR State Grant-Well #9	109,547	2,100,000	-	-	-	2,100,000	-	-	2,100,000	-	109,547
710	AB1600 General Service	100,043	60,000	-	-	-	125,000	-	-	125,000	(65,000)	35,043
720	AB1600 Law Enforcement	431,614	60,000	-	-	-	450,000	-	-	450,000	(390,000)	41,614
730	AB1600 Fire	718,194	80,000	-	-	-	475,000	-	-	475,000	(395,000)	323,194
740	AB1600 St Maint	293,868	80,000	-	-	-	-	-	-	-	80,000	373,868
750	AB1600 Parks	972,454	80,000	-	-	-	1,030,000	-	-	1,030,000	(950,000)	22,454
760	AB1600 Water	896,575	140,000	-	-	-	-	-	-	-	140,000	1,036,575
765	AB1600 Ground Water Recharge	-	50,000	-	-	-	-	-	(50,000)	50,000	-	-
770	AB1600 Sewer	1,854,121	80,000	-	-	-	-	-	-	-	80,000	1,934,121
780	AB1600 Storm Drain	388,454	80,000	-	-	-	-	-	-	-	80,000	468,454
790	Fire Station Bldg	9,328	-	-	-	-	-	-	-	-	-	9,328
795	Cal Trans SR 99/Manning	150	150	-	-	-	-	-	-	-	150	300
799	AB1600 99/Merced Signalization	220,226	-	-	-	-	-	-	-	-	-	220,226
	Total Special Revenue Funds	20,860,891	7,954,437	2,184,740	-	52,000	14,816,174	-	(888,925)	16,451,189	(8,496,752)	12,364,139
	Enterprise Funds											
500	Water Utility	173,402	1,586,600	1,736,143	-	123,881	124,500	-	-	1,984,524	(397,924)	(224,522)
501	Water Well Maintenance	1,437,076	113,000	-	-	-	-	-	-	-	113,000	1,550,076
502	Groundwater Recharge CID	(317,205)	50,000	360,669	-	-	-	50,000	-	410,669	(360,669)	(677,874)
503	TCP	2,229,786	602,000	-	-	-	2,800,000	-	-	2,800,000	(2,198,000)	31,786
	Total Enterprise Funds	3,523,059	2,351,600	2,096,812	-	123,881	2,924,500	50,000	-	5,195,193	(2,843,593)	679,466
	Debt Service Funds											
320	Debt Service 88-1	245,196	39,285	-	-	-	-	-	-	-	39,285	284,481
325	AD 1993-1 Debt Svc	(355,218)	80,341	-	-	27,764	-	-	-	27,764	52,577	(302,641)
326	AD 1993-1 Hospital Improvement	(61,200)	-	-	-	15,600	-	15,600	-	15,600	(61,200)	(61,200)
327	AD 1993-1 Debt Svc Merced Street	(352,200)	-	-	-	93,600	-	93,600	-	93,600	(352,200)	(352,200)
329	Fire Station Bldg Debt Service	17,891	-	-	-	-	-	-	-	-	-	17,891
330	Assessment Dist 1994-R Debt Svc	(297,253)	154,340	600	-	132,607	-	-	-	133,207	21,133	(276,120)
	Total Debt Service Funds	(802,784)	273,966	600	-	269,571	-	109,200	-	270,171	(300,405)	(689,789)
	Successor Agency Funds											
840	State Grant AB178-FIA	-	-	-	-	-	-	-	-	-	-	-
850	Successor Agency	262,156	111,260	22,010	-	89,250	-	-	-	111,260	-	262,156
	Total Successor Agency Fund	262,156	111,260	22,010	-	89,250	-	-	-	111,260	-	262,156
	Financing Authority Fund											
900	Public Financing Authority (PFA)	457,071	365,821	5,575	-	358,821	-	-	-	364,396	1,425	458,496
	Total Financing Authority Fund	457,071	365,821	5,575	-	358,821	-	-	-	364,396	1,425	458,496
	Grand Total	29,427,630	17,306,525	9,504,077	-	893,523	18,065,674	904,525	(904,525)	28,641,274	(11,638,949)	18,202,081

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
REVENUES						
Property Taxes	763,938	1,121,318	1,117,647	933,250	1,015,780	955,250
VLF	1,070,999	791,623	835,038	824,700	824,700	839,700
Sales Tax	1,841,719	1,733,522	1,827,426	1,700,000	1,700,000	1,730,000
Transient Occupancy Tax	220,630	140,349	167,041	150,000	150,000	153,000
Licenses & Fees	486,643	809,430	1,139,464	807,200	815,370	858,100
Franchise Tax	364,905	408,203	471,602	387,200	387,971	428,200
Services & Fees	35,036	86,093	75,402	111,550	131,466	111,550
Fines	13,252	9,712	10,459	11,500	11,500	11,500
Use of Money & Property	28,307	14,131	12,777	14,500	14,500	14,500
Grants	22,613	25,442	34,307	253,000	334,557	337,650
Other Misc Revenues	87,233	217,372	379,654	100,500	127,407	64,666
Sales of Property	292,204	1,050	-	-	-	-
Transfer In	50,000	-	722,887	746,015	746,015	745,325
Total General Fund Revenues	5,277,479	5,358,245	6,793,704	6,039,415	6,259,266	6,249,441



	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
EXPENSES						
City Council	15,801	14,690	24,258	44,320	44,320	44,320
Administration	360,230	386,549	356,639	433,606	413,682	454,384
City Clerk	88,976	98,704	68,477	120,058	120,072	147,500
Finance	276,936	419,098	444,593	313,173	313,173	312,861
City Attorney	189,600	221,163	268,086	180,000	180,000	180,000
General Government	444,928	273,349	298,162	227,252	253,969	253,962
Police	1,822,386	1,752,300	1,775,130	2,055,723	2,055,723	1,881,958
Fire	103,724	163,301	169,654	244,803	246,859	235,829
Community Development	342,056	879,094	1,099,014	852,438	756,938	935,388
Information Technology	0	0	0	0	0	74,150
Public Works	713,534	738,602	813,725	1,358,118	1,350,398	1,400,586
Recreation	101,459	76,222	104,401	142,649	142,649	166,484
Senior Center	94,710	134,247	106,209	152,635	152,635	161,643
Total General Fund Expenses	4,554,340	5,157,319	5,528,348	6,124,775	6,030,418	6,249,065



GENERAL FUND

CITY OF FOWLER
GENERAL FUND
FISCAL YEAR 2023-2024

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
GENERAL FUND REVENUES						
3001 Current Secured Property Tax	664,028	519,075	548,812	570,000	570,000	580,000
3002 Current Unsecured Prop Tax	36,299	48,598	48,848	50,000	50,000	50,000
3003 Prior Year Secured Prop Tax	16,756	34,808	62	25,000	25,000	25,000
3004 Prior Year Unsecured Prop Tax	88	7,940	-	8,000	58,430	9,000
3007 Current Supp Prop-Sec	16,904	15,950	11,594	11,000	11,000	11,000
3008 Current Supp Prop-Unsec	-	238	6,175	250	250	250
3009 Prior Year Supp	379	5,202	396	5,000	5,000	5,000
3011 Real Property Transfer	22,111	27,566	41,268	25,000	29,744	31,000
3013 Homeowners Exemption	7,373	7,732	8,021	4,000	4,000	4,000
3015 Tax Increment	-	454,209	452,471	235,000	262,356	240,000
Total Taxes	763,938	1,121,318	1,117,647	933,250	1,015,780	955,250
3101 Animal License	66	28	30	100	100	100
3102 Building Permits	364,635	464,971	772,797	500,000	500,000	550,000
3103 Business License	27,891	30,124	39,743	31,000	31,000	31,000
3104 Business License Late Fees	305	566	766	600	600	1,500
3106 Encroachment Permits	24,139	11,953	21,387	15,000	23,170	15,000
3107 Plan Check Fee	48,464	192,019	254,533	200,000	200,000	200,000
3109 Transportation Permit	96	32	80	100	100	100
3110 Grading Permit	20,609	109,707	49,884	60,000	60,000	60,000
3112 SB1473	168	-	4	100	100	100
3114 Tobacco Health Permit	270	30	240	300	300	300
3120 SB1186-BusLic-State	-	-	-	-	-	-
Total Licenses & Permits	486,643	809,430	1,139,464	807,200	815,370	858,100
3201 Motor Vehicle Fines	11,467	8,302	812	8,000	8,000	8,000
3202 Court Fines	1,785	1,410	9,647	3,500	3,500	3,500
Total Fines & Forefeitures	13,252	9,712	10,459	11,500	11,500	11,500
3301 Interest Income	21,127	6,592	3,362	7,000	7,000	7,000
3302 Property Rental	7,180	7,539	9,415	7,500	7,500	7,500
Total Use of Money & Property	28,307	14,131	12,777	14,500	14,500	14,500
3401 Motor Vehicle Lic In Lieu	50	4,734	-	4,700	4,700	4,700
3402 Sales Tax	1,841,719	1,733,522	1,827,426	1,700,000	1,700,000	1,730,000
3405 VLF Revenue	1,070,949	786,889	835,038	820,000	820,000	835,000
3408 Transient Occupancy Tax	220,630	140,349	167,041	150,000	150,000	153,000
3411 Franchise Fees Gas	-	-	-	18,200	18,200	18,200
3412 Franchise Fees Cable	92,120	58,807	62,155	56,000	56,000	60,000
3413 Franchise Fees Electric	-	72,210	79,090	48,000	48,000	50,000
3414 Franchise Fees SKF Sewer	91,445	103,019	137,466	105,000	105,771	130,000
3415 Franchise Fees Waste Mgmt	181,340	174,167	192,891	160,000	160,000	170,000
Total Sales Tax & Franchise Fees	3,498,253	3,073,697	3,301,107	3,061,900	3,062,671	3,150,900
3502 Special Police Fees	4,779	7,986	7,343	5,000	5,000	5,000
3504 Weed Control/Lot Cleaning	-	275	-	-	-	-
3506 Recreation Fees	3,019	-	1,024	6,500	6,500	6,500
3507 Inspection Fees	8,065	6,417	3,056	7,000	10,422	7,000
3515 Planning Fees	6,534	33,347	32,673	65,000	81,494	65,000
3518 Bad Check Fee	-	-	20	50	50	50

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
3523 Park Maintenance Fees	3,405	16,333	2,325	2,000	2,000	2,000
3526 Engineering Fees	160	-	-	-	-	-
3528 Gen Plan Update Fees	1,675	13,706	27,725	20,000	20,000	20,000
3529 Site Plan Review Fees	7,399	8,029	1,236	6,000	6,000	6,000
Total Charges for Services	35,036	86,093	75,402	111,550	131,466	111,550
3609 Senior Lunch Program	2,079	37	1,448	1,000	1,000	1,000
3611 FMAAA Grant	-	-	-	-	-	-
3612 Public Safety	13,403	12,397	16,585	12,000	12,000	12,000
3615 COPS	-	-	-	-	-	-
3616 Police Grant	-	-	-	-	15,433	-
3629 Street Project Revenue	-	7,755	5,483	-	1,400	-
3640 Grant Revenue SJVAPCD	-	-	10,791	240,000	240,000	20,000
3640 Grant Revenue	-	-	-	-	-	-
3640 Prop 68 Grant Revenue	-	-	-	-	-	180,000
3650 CDBG Program Income	7,131	-	-	-	-	-
3660 Other Grant Revenue-planning	-	5,253	-	-	64,724	124,650
Total Grants	22,613	25,442	34,307	253,000	334,557	337,650
3701 Donations	1,839	10,500	13,260	9,500	9,435	4,000
3702 Volunteer Fire Donations	-	-	-	-	-	1,000
3704 Police FUSD SRO Reimbursement	-	-	-	-	-	37,016
3705 Insurance Recovery	-	-	42,323	42,500	42,323	-
3706 Misc Revenues	5,477	1,346	233,183	19,850	43,748	1,500
3707 POST Reimb	11,815	159	1,833	600	600	600
3708 Misc Refunds	67,403	148,299	79,487	8,000	11,251	500
3709 Other Reimbursements	699	57,068	9,529	20,000	20,000	20,000
3711 Cash Over/(Short)	-	-	39	50	50	50
3712 Sale of Property	292,204	1,050	-	-	-	-
Total Misc Revenue	379,437	218,422	379,654	100,500	127,407	64,666
3900 UUT Transfer In General FB	-	-	85,525	-	-	-
3900 COPS Transfer In	-	-	125,000	125,000	125,000	125,000
3900 District Sales Tax Transfer In UAL CalPers	-	-	322,562	361,015	361,015	360,325
3900 UUT Transfer In for Recreation	-	-	60,000	60,000	60,000	60,000
3900 UUT Transfer In for Parks Maint	-	-	-	70,000	70,000	70,000
3900 UUT Transfer In for Parks Maint	50,000	-	59,800	60,000	60,000	60,000
3900 UUT Transfer in for Sr Cit Program	-	-	70,000	70,000	70,000	70,000
Total Transfer In	50,000	-	722,887	746,015	746,015	745,325
TOTAL GENERAL FUND REVENUES	5,277,479	5,358,245	6,793,704	6,039,415	6,259,266	6,249,441

GENERAL FUND EXPENDITURES

City Council 6010						
Wages and Benefits						
5020 Salary - Part Time	10,370	10,370	9,962	10,370	10,370	10,370
5081 Tax & Allow	792	792	767	900	900	900
5087 W/C Insurance	92	-	-	-	-	-
Total Wages and Benefits	11,254	11,162	10,729	11,270	11,270	11,270
Maintenance and Operation						
5100 Office Expense	115	116	-	50	50	50
5105 Meal Expense	543	261	-	-	-	-
5110 Special Dept Expense	188	2,434	6,581	6,000	6,000	6,000
5111 COVID 19	30	-	-	-	-	-
5121 Supplies	163	199	-	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5130 Clothing Expense	123	-	-	-	-	-
5150 Contingency	-	-	-	9,000	9,000	9,000
5160 Communications	15	45	-	-	-	-
5190 Maint Struct Impr Grounds	-	-	587	500	500	500
5220 Professional Services	150	-	2,358	5,000	5,000	5,000
5250 Memberships & Dues	759	99	114	2,500	2,500	2,500
5260 Conferences & Meetings	2,461	374	3,889	10,000	10,000	10,000
<i>Total Maintenance and Operation</i>	4,547	3,528	13,529	33,050	33,050	33,050
Total City Council	15,801	14,690	24,258	44,320	44,320	44,320

Administration 6020

Wages and Benefits						
5010 Salary - Full Time	174,161	181,838	158,127	197,841	197,841	228,474
5030 Salary - Overtime	-	-	-	-	26	100
5020 Salary - Parttime	-	-	925	-	-	-
5081 Tax & Allow	13,459	14,038	13,622	15,690	15,690	19,195
5082 CalPERS	23,413	28,138	17,699	33,067	33,067	37,700
5083 CalPERS UAL	20,708	22,646	29,610	43,081	43,081	50,859
5084 Health Insurance	12,070	7,494	23,216	33,456	33,456	21,728
5087 Workers Comp	2,411	2,432	2,488	3,371	3,371	15,728
<i>Total Wages and Benefits</i>	246,222	256,586	245,687	326,506	326,532	373,784
Maintenance and Operation						
5100 Office Expense	1,578	4,252	2,187	2,100	2,100	2,100
5104 Site/Program Supply	267	-	-	-	-	-
5105 Meal Expense	44	108	-	-	-	-
5110 Special Dept Expense	149	3,438	6,594	10,000	10,000	10,000
5111 Covid Expense	-	17,458	-	-	-	-
5120 Small Tools	-	-	126	-	-	-
5121 Supplies	2,259	2,578	5,870	2,000	2,000	2,000
5140 Advertising/Promotion	373	284	-	-	-	-
5150 Publications/Legal Notice	1,675	2,427	679	2,000	2,000	500
5160 Communications	22,762	13,890	553	20,000	50	-
5170 Utilities	3,154	466	14	-	-	-
5175 Postage	806	3,318	833	1,500	1,500	1,000
5176 Permits Fees	8,749	4,198	-	-	-	-
5180 Rents & Leases	680	885	7,714	9,000	9,000	2,000
5182 Equipment Rent/Leases	9,063	5,364	2,396	500	500	4,000
5185 Janitorial Materials/Maint	3,453	3,191	3,461	2,000	2,000	3,000
5190 Maint Struct Impr Grounds	7,659	-	1,355	2,500	2,500	2,500
5200 Equipment Maintenance	2,153	1,582	-	-	-	-
5205 Vehicle Maintenance	2,403	681	1,565	1,500	1,500	-
5210 Gasoline/Diesel Fuel	774	464	105	500	500	-
5220 Professional Services	20,491	38,119	65,349	40,000	40,000	40,000
5230 Computer Support Services	3,999	7,939	-	-	-	-
5240 Insurance	225	353	-	-	-	-
5250 Memberships & Dues	16,832	7,795	7,933	7,000	7,000	7,000
5260 Conferences & Meetings	1,959	936	4,218	5,000	5,000	5,000
5300 Education/Training	-	139	-	1,500	1,500	1,500
5620 Legal	-	9,807	-	-	-	-
5621 Financial Services	21	-	-	-	-	-
<i>Total Maintenance and Operation</i>	111,528	129,672	110,952	107,100	87,150	80,600

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Capital Expenditures						
5705 Buildings	(56)	-	-	-	-	-
5715 Equipment	2,536	291	-	-	-	-
<i>Total Capital Expenditures</i>	2,480	291	-	-	-	-
Total Administration	360,230	386,549	356,639	433,606	413,682	454,384

City Clerk/Human Resources 6025

Wages and Benefits						
5010 Salary - Full Time	64,126	63,652	37,825	52,822	52,822	68,764
5030 Salary - Overtime	-	-	-	-	14	-
5081 Tax & Allow	4,927	4,821	2,255	12,003	12,003	13,945
5082 CalPERS	-	1,083	4,939	3,136	3,136	4,042
5083 CalPERS UAL	9,227	10,487	8,055	366	366	-
5084 Health Insurance	4,614	3,599	4,809	23,034	23,034	27,956
5087 Workers Comp	308	289	259	397	397	5,243
<i>Total Wages and Benefits</i>	83,202	83,931	58,142	91,758	91,772	119,950
Maintenance and Operation						
5100 Office Expense	62	15	179	150	150	150
5110 Special Dept Expense	-	4,221	1,608	8,000	8,000	8,000
5150 Publications/Legal Notices	1,626	3,174	1,872	1,500	1,500	1,500
5160 Communications	-	383	-	750	750	-
5220 Professional Services	1,432	3,453	1,140	10,000	10,000	10,000
5230 Computer Support Services	827	2,021	-	-	-	-
5250 Memberships & Dues	325	90	200	400	400	400
5260 Conferences & Meetings	1,002	-	2,500	2,500	2,500	2,500
5300 Education/Training	500	1,025	2,836	5,000	5,000	5,000
<i>Total Maintenance and Operation</i>	5,774	14,382	10,335	28,300	28,300	27,550
Capital Expenditures						
5715 Equipment	-	391	-	-	-	-
<i>Total Capital Expenditures</i>	-	391	-	-	-	-
Total City Clerk	88,976	98,704	68,477	120,058	120,072	147,500

Finance 6030

Wages and Benefits						
5010 Salary - Full Time	134,781	148,438	95,254	93,980	93,980	103,120
5020 Salary - Part Time	-	-	1,078	1,000	1,000	1,000
5030 Salary - Overtime	-	-	-	-	-	1,000
5080 Employee Benefits	(70)	-	-	-	-	-
5081 Tax & Allow	14,331	13,564	12,559	8,724	8,724	9,432
5082 CalPERS	12,041	13,522	16,064	18,911	18,911	15,733
5083 CalPERS UAL	8,840	9,718	35,306	41,417	41,417	24,702
5084 Health Insurance	7,479	6,500	11,254	14,551	14,551	11,284
5087 Workers Comp	1,512	1,189	1,663	1,490	1,490	6,990
<i>Total Wages and Benefits</i>	178,914	192,931	173,178	180,073	180,073	173,261
Maintenance and Operation						
5100 Office Expense	259	1,677	1,750	1,500	1,500	1,500
5110 Special Dept Expense	-	197	830	500	500	500
5121 Supplies	242	110	20	100	100	100
5160 Communications	-	4,061	3,801	3,500	3,500	-
5175 Postage	72	300	-	-	-	-
5182 Equipment Rent/Leases	10	2,357	-	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5200 Equipment Maintenance	-	-	-	-	-	-
5220 Professional Services	28,737	127,548	226,741	90,000	90,000	95,000
5230 Computer Support Services	40,301	41,851	32,854	26,000	26,000	30,000
5240 Insurance	225	353	-	-	-	-
5250 Memberships & Dues	110	270	652	500	500	500
5260 Conferences & Meetings	25	848	3,150	5,000	5,000	5,000
5300 Education/Training	35	1,440	-	5,000	5,000	5,000
5621 Financial Services	12,729	33,660	1,617	1,000	1,000	2,000
<i>Total Maintenance and Operation</i>	82,745	214,672	271,415	133,100	133,100	139,600
Capital Expenditures						
5715 Equipment-Billing Software	15,277	11,495	-	-	-	-
<i>Total Capital Expenditures</i>	15,277	11,495	-	-	-	-
Total Finance	276,936	419,098	444,593	313,173	313,173	312,861

City Attorney 6060

Expenditures						
5220 Professional Services	12,500	-	-	-	-	-
5230 Computer Support Services	738	-	-	-	-	-
5620 Legal Services-Retainer	176,362	221,163	268,086	180,000	180,000	180,000
<i>Total Maintenance and Operation</i>	189,600	221,163	268,086	180,000	180,000	180,000
Total City Attorney	189,600	221,163	268,086	180,000	180,000	180,000

General Government 6080

Wages and Benefits						
5035 Wellness / Buy Back	48,120	172,777	83,322	40,200	40,185	-
<i>Total Wages and Benefits</i>	48,120	172,777	83,322	40,200	40,185	-
Maintenance and Operation						
5100 Office Expense			95	-	-	-
5110 Special Dept Expense	-	-	8,297	5,000	5,797	5,000
5170 Utilities	-	-	15,911	12,000	18,295	12,000
5240 Insurance	73,441	100,572	150,631	153,252	172,892	221,362
5900 Transfers Out - Debt Service	-	-	39,906	16,800	16,800	15,600
<i>Total Maintenance and Operation</i>	73,441	100,572	214,840	187,052	213,784	253,962
Capital Expenditures						
5705 Buildings	323,367	-	-	-	-	-
<i>Total Capital Expenditures</i>	323,367	-	-	-	-	-
Total General Government	444,928	273,349	298,162	227,252	253,969	253,962

Police 6120

Wages and Benefits						
5010 Salary - Full Time	801,088	694,934	726,698	902,242	902,242	878,891
5020 Salary - Part Time	43,312	34,065	29,874	40,000	40,000	20,000
5030 Salary - Overtime	100,735	111,068	109,892	90,000	90,000	90,000
5081 Tax & Allow	70,587	69,035	78,343	91,337	91,337	92,669
5082 CalPERS	156,610	161,320	134,894	169,119	169,119	140,108
5083 CalPERS UAL	124,723	142,418	170,385	192,782	192,782	187,155
5084 Health Insurance	164,208	136,506	136,500	230,289	230,289	171,512
5086 Uniform Allow	8,529	6,999	9,753	8,500	8,500	8,500
5087 Workers Comp	93,529	82,509	70,202	76,454	76,454	55,923
<i>Total Wages and Benefits</i>	1,563,321	1,438,854	1,466,541	1,800,723	1,800,723	1,644,758

Maintenance and Operation

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5100 Office Expense	5,643	2,387	2,302	2,500	2,500	2,500
5104 Site/Program Supply/Explorer	2,032	-	-	2,000	2,000	2,000
5105 Meal Expense	660	-	-	-	-	-
5110 Special Dept Expense	1,213	184	18,094	12,000	12,000	12,000
5111 COVID 19	723	1,300	-	-	-	-
5120 Small Tools	263	1,113	409	-	-	-
5121 Supplies	1,049	680	907	500	500	500
5130 Clothing Expense	299	-	-	-	-	-
5140 Advertising/Promotion	1,288	1,622	476	1,000	1,000	1,000
5150 Publications/Legal Notices	1,296	1,005	986	1,000	1,000	1,000
5160 Communications	27,924	26,634	36,156	25,000	25,000	-
5170 Utilities	-	233	-	-	-	-
5175 Postage	1,486	657	833	1,000	1,000	1,000
5182 Equip Rent /Leases	2,605	6,059	3,836	5,000	5,000	5,000
5185 Janitorial/Facilities Maintenance	203	-	239	1,500	1,500	1,500
5190 Maint Struct Impr Grounds	210	801	-	1,000	1,000	1,000
5200 Equip Maintenance	1,281	4,774	1,022	500	500	500
5205 Vehicle Maintenance	16,916	25,105	21,666	15,000	15,000	15,000
5210 Gasoline/Diesel Fuel	23,233	21,706	21,187	35,000	35,000	35,000
5220 Professional Services	22,609	22,209	33,449	15,000	15,000	15,000
5230 Computer Support Services	3,631	18,422	18,638	14,000	14,000	14,000
5250 Memberships & Dues	150	538	738	500	500	500
5260 Conferences & Meetings	3,052	593	1,460	3,000	3,000	3,000
5270 Booking Fees	1,375	-	3,989	4,000	4,000	4,000
5271 Dispatch Fees	92,814	93,340	119,639	104,000	104,000	104,000
5300 Education/Training	8,975	2,944	7,887	10,000	10,000	17,200
5310 Medical /Labs	8,309	1,106	811	1,500	1,500	1,500
5620 Legal	10,000	-	-	-	-	-
<i>Total Maintenance and Operation</i>	239,239	233,412	294,724	255,000	255,000	237,200
Capital Expen - Reimb						
5710 Improvements	4,766	-	-	-	-	-
5715 Equipment	15,060	80,034	13,865	-	-	-
5720 Vehicles	-	-	-	-	-	-
<i>Total Capital Expenditures</i>	19,826	80,034	13,865	-	-	-
<i>Total Police</i>	1,822,386	1,752,300	1,775,130	2,055,723	2,055,723	1,881,958

Fire 6130

Wages and Benefits

5010 Salaries Full time	-	-	25,206	3,520	3,520	9,543
5020 Salaries Part time / volunteer	27,341	30,455	36,664	5,243	5,243	-
5081 Tax & Allow	-	-	(18)	(34)	(34)	936
5082 CalPERS	-	-	276	-	-	725
5083 CalPERS UAL	-	-	5,157	5,821	5,821	-
5084 Health Insurance	25	28	5,498	1,914	1,914	2,877
5087 Workers Comp	8,308	8,217	5,362	6,336	6,336	1,748
<i>Total Wages and Benefits</i>	35,674	38,700	78,145	22,800	22,800	15,829

Maintenance and Operation

5100 Office Expense	129	883	645	67	67	-
5104 Site/Program Supply	94	-	-	-	-	-
5110 Special Dept Expense	-	2	2,753	220	220	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5111 COVID 19	620	934	-	-	-	-
5120 Small Tools	220	438	1,485	-	-	-
5121 Supplies	8,052	18,423	10,301	1,754	1,789	-
5130 Clothing/Personal Expense	12,282	8,368	8,016	-	-	-
5160 Communications	423	3,148	-	-	-	-
5170 Utilities	1,671	8,487	15,056	6,746	8,687	-
5175 Postage	40	-	-	-	-	-
5180 Rents & Leases	588	-	-	-	-	-
5185 Janitorial Materials/Maint	163	2,422	3,465	1,475	1,475	-
5190 Structural Maintenance	-	-	1,789	445	445	-
5195 Street Maint Supplies	-	48	-	-	-	-
5200 Equip Maintenance	2,347	3,998	2,266	505	505	-
5205 Vehicle Maintenance	20,907	29,871	6,101	2,646	2,646	-
5210 Gasoline/Diesel Fuel	2,268	3,169	6,351	682	682	-
5220 Professional Services	1,420	3,053	1,954	179,598	179,598	200,000
5230 Computer Support Services	-	1,438	-	-	-	-
5250 Memberships & Dues	110	315	257	-	-	-
5260 Conferences & Meetings	-	-	-	-	-	-
5271 Dispatch Fees	4,572	5,860	5,757	-	-	-
5300 Education/Training	3,218	2,549	6,035	25,000	25,000	20,000
5310 Medical / Labs	3,581	1,877	3,673	365	365	-
5510 Engineering Consulting	-	-	-	2,500	2,580	-
<i>Total Maintenance and Operation</i>	62,705	95,283	75,904	222,003	224,059	220,000
Capital Expenditures						
5705 Building	-	765	-	-	-	-
5710 Improvements	-	428	-	-	-	-
5715 Equipment	5,345	28,125	15,605	-	-	-
<i>Total Capital Expenditures</i>	5,345	29,318	15,605	-	-	-
Total Fire	103,724	163,301	169,654	244,803	246,859	235,829

Planning 6150

Wages and Benefits						
5010 Salary - Full Time	-	11,029	57,063	60,520	60,520	64,938
5020 Salary - Part Time	162	3,287	632	1,500	1,500	1,500
5030 Salary - Overtime	-	-	-	-	-	-
5081 Tax & Allow	-	-	4,482	5,522	5,522	5,925
5082 CalPERS	5,477	6,595	13,936	11,004	11,004	12,190
5083 CalPERS UAL	71	165	267	225	225	15,306
5084 Health Insurance	4,505	4,229	17,092	10,896	10,896	12,783
5087 Workers Comp	209	205	936	1,214	1,214	5,243
<i>Total Wages and Benefits</i>	10,424	25,510	94,408	90,881	90,881	117,885
Maintenance and Operation						
5100 Office Expense	59	425	3,024	5,000	2,500	5,000
5110 Special Dept Expense	-	360	1,776	-	-	-
5150 Publications/Legal Notices	1,058	350	5,220	8,000	8,000	7,000
5160 Communications	128	315	495	750	750	-
5170 Utilities	-	-	2,290	5,000	-	6,000
5175 Postage	7	308	-	500	500	-
5176 Permit Fees	1,112	-	-	-	-	-
5182 Equip Rent /Leases	508	2,154	3,263	4,000	4,000	-
5200 Equip Maintenance	16	-	490	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5185 Janitorial Maintenance	-	-	-	-	-	-
5220 Professional Services	4,836	91,933	210,977	75,000	-	234,650
5230 Computer Support Service	-	3,234	16,709	-	-	15,000
5250 Memberships & Dues	1,075	-	150	-	-	500
5260 Conferences & Meetings	-	472	-	-	-	-
5300 Education/Training	-	-	129	2,500	2,500	10,000
5510 Engineering Consultant	41,531	188,671	231,666	120,000	120,000	120,000
5520 Planning Consultant	175,712	427,850	194,096	150,000	150,000	-
5620 Legal	-	819	-	-	-	-
<i>Total Maintenance and Operation</i>	226,042	716,891	670,285	370,750	288,250	398,150
Total Planning	236,466	742,401	764,693	461,631	379,131	516,035

Building Dept 6160

Wages and Benefits						
5010 Salary - Full Time	63,209	75,034	117,702	165,609	165,609	172,605
5020 Salary - Part Time	9,199	7,700	8,200	10,000	10,000	10,000
5030 Salary - Overtime	3,062	5,172	-	1,500	-	2,000
5080 Employee Benefits	-	-	-	-	-	-
5081 Tax & Allow	8,731	9,604	9,565	18,916	18,916	19,543
5082 CalPERS	2,007	4,667	15,267	20,206	20,206	21,906
5083 CalPERS UAL	9,446	10,941	14,046	15,859	15,859	29,375
5084 Health Insurance	1,923	1,651	12,428	18,515	18,515	20,691
5087 Workers Comp	1,802	1,800	1,814	7,102	7,102	12,233
<i>Total Wages and Benefits</i>	99,379	116,569	179,022	257,707	256,207	288,353
Maintenance and Operation						
5100 Office Expense	201	360	2,127	2,500	2,500	-
5110 Special Dept Expense	-	1,946	1,899	2,100	100	-
5121 Supplies	-	-	711	-	-	-
5140 Advertising /Promotion	-	-	150	-	-	-
5160 Communications	537	865	1,473	1,500	1,500	-
5175 Postage	-	-	-	500	500	-
5182 Equip Rent/ Leases	487	1,337	2,922	4,000	4,000	-
5185 Janitorial Materials/Maint	-	-	-	-	-	-
5200 Equipment Maintenance	-	-	1,789	-	-	-
5205 Vehicle Maintenance	-	626	1,366	1,500	1,500	1,500
5210 Gasoline/Diesel Fuel	1,338	902	259	1,500	1,500	1,500
5220 Professional Services	3,465	10,115	135,514	98,000	98,000	128,000
5230 Computer Support Services	-	3,234	3,636	13,000	5,000	-
5250 Memberships & Dues	75	618	514	500	500	-
5260 Conferences & Meetings	13	121	-	-	-	-
5272 State Fees	-	-	2,129	4,000	4,000	-
5300 Education/Training	95	-	810	4,000	2,500	-
<i>Total Maintenance and Operation</i>	6,211	20,124	155,299	133,100	121,600	131,000
Capital Expenditures						
5715 Equipment	-	-	-	-	-	-
<i>Total Capital Expenditures</i>	-	-	-	-	-	-
Total Building	105,590	136,693	334,321	390,807	377,807	419,353

Information Technology 6170

Maintenance and Operation	
5160 Communications	33,150

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5175 Postage	-	-	-	-	-	-
5180 Rents & Leases	-	-	-	-	-	11,000
5230 Computer Support Services	-	-	-	-	-	30,000
<i>Total Maintenance and Operation</i>	-	-	-	-	-	74,150
Total Information Technology	-	-	-	-	-	74,150

Public Works - Street Maintenance 6200

Wages and Benefits						
	Actual	Actual	Actual	Adopted	Projected	Proposed
Description	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5010 Salary - Full Time	177,171	199,339	213,973	194,347	194,347	166,390
5030 Salary - Overtime	546	121	758	-	-	500
5080 Employee Benefits	-	-	-	-	-	-
5081 Tax & Allow	13,501	15,104	16,751	21,752	21,752	23,041
5082 CalPERS	26,123	31,802	29,679	30,844	30,844	28,908
5083 CalPERS UAL	24,802	27,379	18,081	21,622	20,902	23,523
5084 Health Insurance	84,934	80,317	52,289	48,825	48,825	53,258
5087 Workers Comp	9,295	9,734	8,732	8,774	8,774	10,486
Total Wages and Benefits	336,372	363,796	340,263	326,164	325,444	306,106
Maintenance and Operation						
	Actual	Actual	Actual	Adopted	Projected	Proposed
Description	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5100 Office Expense	374	1,766	1,041	1,000	1,000	1,000
5104 Site/Program Supply	1,405	-	-	-	-	-
5110 Special Dept Expense	195	-	-	5,000	5,000	5,000
5111 Covid 19	-	21,539	-	-	-	-
5120 Small Tools	1,135	746	1,690	2,000	2,000	2,500
5121 Supplies	13,135	15,233	20,374	14,000	14,000	16,000
5130 Clothing/Personal Expense	833	369	315	600	600	700
5160 Communications	1,640	855	1,141	2,000	2,000	-
5170 Utilities	67,645	43,057	104,712	87,000	87,000	87,000
5176 Permits Fees	-	627	-	-	-	-
5180 Rents & Leases	621	1,423	3,779	2,000	2,000	-
5182 Equip Rent/Leases	-	-	493	-	-	2,000
5185 Janitorial Materials/Maint	4,354	4,245	4,646	3,500	3,500	6,000
5190 Maint Struct Impr Grounds	1,500	1,000	1,446	1,400	1,400	1,400
5195 Street Maint Supplies	2,934	17,048	23,266	15,000	15,000	15,000
5200 Equip Maintenance	5,685	22,520	8,234	19,000	19,000	19,000
5202 Street Maintenance	17,751	27,017	38,820	65,000	65,000	75,000
5203 Park Maintenance	-	113	-	15,000	15,000	15,000
5205 Vehicle Maintenance	10,073	5,339	13,408	4,100	4,100	5,500
5210 Gasoline/Diesel Fuel	9,825	9,735	2,642	7,000	7,000	7,000
5220 Professional Services	9,629	12,773	(3,492)	10,725	10,725	10,725
5221 CDBG Project -County Prog	-	5,063	-	-	-	-
5250 Memberships & Dues	2,355	350	243	600	600	600
5260 Conferences & Meetings	80	-	2,289	1,200	1,200	2,000
5300 Education/Training	-	-	-	1,200	1,200	2,000
5510 Engineering Consulting	-	5,320	-	30,000	30,000	30,000
Total Maintenance and Operation	151,169	196,138	225,047	287,325	287,325	303,425
Capital Expenditures						
	Actual	Actual	Actual	Adopted	Projected	Proposed
Description	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5710 Improvements	-	3,217	-	120,000	120,000	-
5710 Improvements/7th & Stockon Pump	-	-	-	-	-	25,000
5710 Improvements/Paving next to florist	-	-	-	-	-	75,000
5710 Improvements/Pump-Tulare/7th	-	-	-	-	-	25,000
5715 Equipment-Trailer	33,083	1,047	215	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5720 Vehicles	-	-	-	44,996	44,996	20,000
<i>Total Capital Expenditures</i>	33,083	4,264	215	164,996	164,996	145,000
Total Public Works Streets Maintenance	520,624	564,198	565,525	778,485	777,765	754,531

Public Works - Park Maintenance 6260

Wages and Benefits						
5010 Salary - Full Time	67,335	72,141	113,654	168,744	168,744	238,426
5020 Salary - Part Time	546	121	-	3,000	3,000	3,000
5030 Salary - Overtime	-	-	869	-	-	-
5080 Employee Benefits	-	-	-	-	-	-
5081 Tax & Allow	5,211	5,386	8,421	20,163	20,163	31,703
5082 CalPERS	12,427	15,447	17,070	23,077	23,077	26,861
5083 CalPERS UAL	24,802	27,379	18,081	21,833	21,833	8,252
5084 Health Insurance	-	-	13,166	61,650	61,650	79,185
5087 Workers Comp	7,379	7,171	4,388	10,054	10,054	15,728
<i>Total Wages and Benefits</i>	117,700	127,645	175,649	308,521	308,521	403,155
Maintenance and Operation						
5104 Site/Program Supply	266	-	-	-	-	-
5110 Special Dept Expense	63	49	-	-	-	-
5111 Covid-19	-	1,235	-	-	-	-
5120 Small Tools	4,211	1,880	991	1,800	1,800	3,000
5121 Supplies	7,612	3,656	8,126	-	-	1,800
5130 Clothing/Personal Expense	1,055	294	460	400	400	1,000
5160 Communications	243	-	-	-	-	-
5170 Utilities	-	-	6,564	10,000	10,000	10,000
5180 Rents & Leases	1,749	-	5,305	3,000	3,000	-
5182 Equip Rent/Leases	-	-	-	-	-	3,000
5185 Janitorial Materials/Maint	2,477	4,199	4,350	3,200	3,200	3,200
5190 Maint Struct Impr Grounds	1,549	-	1,770	-	-	-
5195 Street Maint Supplies	-	230	-	2,000	-	-
5200 Equip Maintenance	12,588	5,608	9,319	5,000	5,000	5,000
5202 Street Maintenance	-	-	-	5,000	-	-
5203 Park Maintenance	22,446	7,876	4,396	10,000	10,000	15,000
5205 Vehicle Maintenance	2,613	5,907	2,571	5,000	5,000	7,500
5210 Gasoline/Diesel Fuel	5,713	7,117	5,190	6,400	6,400	6,400
5220 Professional Services	2,043	118	-	-	-	-
<i>Total Maintenance and Operation</i>	64,628	38,169	49,042	51,800	44,800	55,900
Capital Expenditures						
5175 Equipment	-	1,412	11,320	-	-	-
5710 Improvements	-	-	-	-	-	-
5710 New Park Harris/5th per capita	-	-	-	127,000	127,000	127,000
5710 Donny Wright Improvements	-	-	-	53,000	53,000	53,000
5720 Vehicles	-	-	-	26,312	26,312	-
<i>Total Capital Expenditures</i>	-	1,412	11,320	206,312	206,312	180,000
Total Public Works-Park Maintenance	182,328	167,226	236,011	566,633	559,633	639,055

Public Works - Animal Control 6270

Maintenance and Operation						
5100 Office Expense	85	-	-	-	-	-
5104 Site / Program Supply	14	-	-	-	-	-
5110 Special Dept Expense	254	-	754	1,000	1,000	1,000

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5121 Supplies	29	123	65	-	-	-
5220 Professional Services	10,170	7,055	11,370	12,000	12,000	6,000
5310 Medical / Labs	30	-	-	-	-	-
<i>Total Maintenance and Operation</i>	10,582	7,178	12,189	13,000	13,000	7,000
Total Public Works Animal Control	10,582	7,178	12,189	13,000	13,000	7,000

Recreation 6400

Wages and Benefits						
5010 Salary - Full Time	21,233	22,331	23,064	36,800	36,800	39,335
5020 Salary - Part Time	8,432	-	9,803	12,000	12,000	12,000
5030 Salary - Overtime	-	284	3,716	-	-	-
5080 Employee Benefits	33	-	-	-	-	-
5081 Tax & Allow	1,644	1,644	1,806	3,514	3,514	3,666
5082 CalPERS	4,468	4,851	4,556	6,969	6,969	7,956
5083 CalPERS UAL	6,066	6,895	5,873	8,919	8,919	10,576
5084 Health Insurance	8,855	8,415	11,118	6,969	6,969	7,956
5087 Workers Comp	936	179	161	978	978	3,495
<i>Total Wages and Benefits</i>	51,667	44,599	60,097	76,149	76,149	84,984
Maintenance and Operation						
5100 Office Expense	-	-	1,065	1,500	1,500	1,500
5104 Site/Program Supply	3,387	-	-	-	-	-
5105 Meal Expense	28	12,812	-	-	-	-
5110 Special Dept Expense	21,038	-	39,662	60,000	60,000	25,700
Spring Fest City Wide Yard Sale	-	-	-	-	-	500
Easter Egg Scavenger Hunt	-	-	-	-	-	3,000
4th of July	-	-	-	-	-	15,500
Wednesday Night at the Park	-	-	-	-	-	16,000
Trunk or Treat	-	-	-	-	-	3,500
Christmas on Merced	-	-	-	-	-	4,000
Kids Shopping Day	-	-	-	-	-	1,800
5121 Supplies	100	352	-	-	-	3,000
5150 Publications/Legal Notices	918	-	185	1,000	1,000	1,000
5160 Communications	-	832	-	500	500	-
5170 Utilities	-	466	-	-	-	-
5182 Equip Rent/Leases	321	-	3,392	3,500	3,500	4,000
5300 Education/Training	1,500	250	-	-	-	2,000
<i>Total Maintenance and Operation</i>	27,292	14,712	44,304	66,500	66,500	81,500
Capital Expenditures						
5710 Improvements	22,500	16,911	-	-	-	-
<i>Total Capital Expenditures</i>	22,500	16,911	-	-	-	-
Total Recreation	101,459	76,222	104,401	142,649	142,649	166,484

Senior Center 6700

Wages and Benefits						
5010 Salary - Full Time	21,406	22,331	23,064	32,136	32,136	34,336
5020 Salary - Part Time	8,025	-	12,156	15,000	15,000	15,000
5080 Employee Benefits	-	-	-	-	-	-
5081 Tax & Allow	1,644	1,767	1,806	3,000	3,000	3,190
5082 CalPERS	4,251	4,851	4,555	6,621	6,621	7,576
5083 CalPERS UAL	6,066	6,895	5,873	8,892	8,892	10,576

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5084 Health Insurance	8,892	8,415	8,730	10,186	10,186	10,667
5087 Workers Comp	250	179	103	250	250	1,748
<i>Total Wages and Benefits</i>	50,534	44,438	56,287	76,085	76,085	83,093
Maintenance and Operation						
5100 Office Expense	616	696	103	1,000	1,000	1,000
5104 Site/Program Supply	1,437	568	3,584	2,000	2,000	2,000
5105 Meal Expense	23,027	61,379	21,221	45,000	45,000	45,000
5110 Special Dept Expense	221	363	4,081	5,500	5,500	5,500
5111 COVID 19	1,072	5,805	-	-	-	-
5121 Supplies	420	799	2,440	1,500	1,500	2,500
5150 Publications/Legal Notice	-	-	-	-	-	-
5160 Communications	970	3,098	1,046	1,000	1,000	-
5170 Utilities	7,731	6,447	10,077	9,000	9,000	9,000
5175 Postage	7	-	-	50	50	50
5180 Rent & Leases	-	630	-	2,000	2,000	2,000
5182 Equip Rent/Leases	975	3,364	986	1,500	1,500	1,500
5185 Janitorial Materials/Maint	3,609	1,691	2,186	4,000	4,000	5,000
5190 Maint Struct Impr Grounds	56	-	-	-	-	-
5200 Equipment Maintenance	1,811	780	1,900	-	-	-
5203 Park Maintenance	-	-	-	-	-	-
5205 Vehicle Maintenance	-	311	-	-	-	-
5220 Professional Services	556	1,148	2,298	4,000	4,000	5,000
5230 Computer Support Services	995	1,237	-	-	-	-
5260 Conferences & Meetings	673	1,458	-	-	-	-
5300 Education Training	-	35	-	-	-	-
<i>Total Maintenance and Operation</i>	44,176	89,809	49,922	76,550	76,550	78,550
Capital Expenditures						
5715 Equipment	-	-	-	-	-	-
<i>Total Capital Expenditures</i>	-	-	-	-	-	-
<i>Total Senior Center</i>	94,710	134,247	106,209	152,635	152,635	161,643
TOTAL GENERAL FUND EXPENSES	4,554,340	5,157,319	5,528,348	6,124,775	6,030,418	6,249,065
REVENUE GRAND Totals:	5,277,479	5,358,245	6,793,704	6,039,415	6,259,266	6,249,441
EXPENSE GRAND Totals:	4,554,340	5,157,319	5,528,348	6,124,775	6,030,418	6,249,065
Net Increase/(Decrease) in Fund Balance	723,139	200,926	1,265,356	(85,360)	228,848	376
Beginning Fund Balance July 1	3,020,648	3,743,787	3,633,033	4,898,389	4,898,389	5,127,237
Adjustment to Fund Balance	-	(311,680)				
Ending Fund Balance June 30	3,743,787	3,633,033	4,898,389	4,813,029	5,127,237	5,127,613

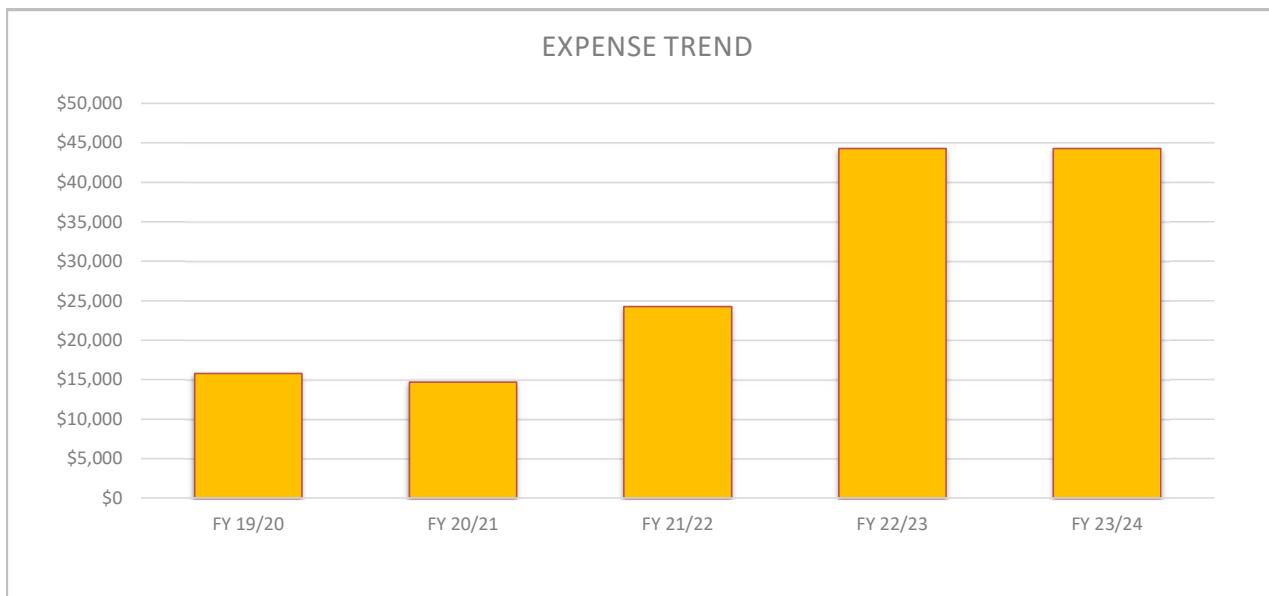
CITY COUNCIL

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 City Council budget includes council stipends, memberships, dues and training opportunities for the Council members.



City Council Dept 6010	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 11,254	\$ 11,162	\$ 10,729	\$ 11,270	\$ 11,270	\$ 11,270	0%
Maintenance and Operation	\$ 4,547	\$ 3,528	\$ 13,529	\$ 33,050	\$ 33,050	\$ 33,050	0%
TOTAL EXPENDITURES	\$ 15,801	\$ 14,690	\$ 24,258	\$ 44,320	\$ 44,320	\$ 44,320	

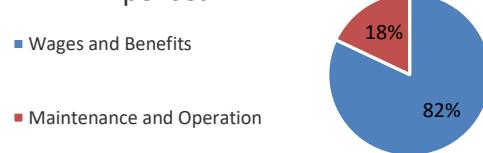


ADMINISTRATION

Description: The Administration is responsible for the administrative leadership of 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.

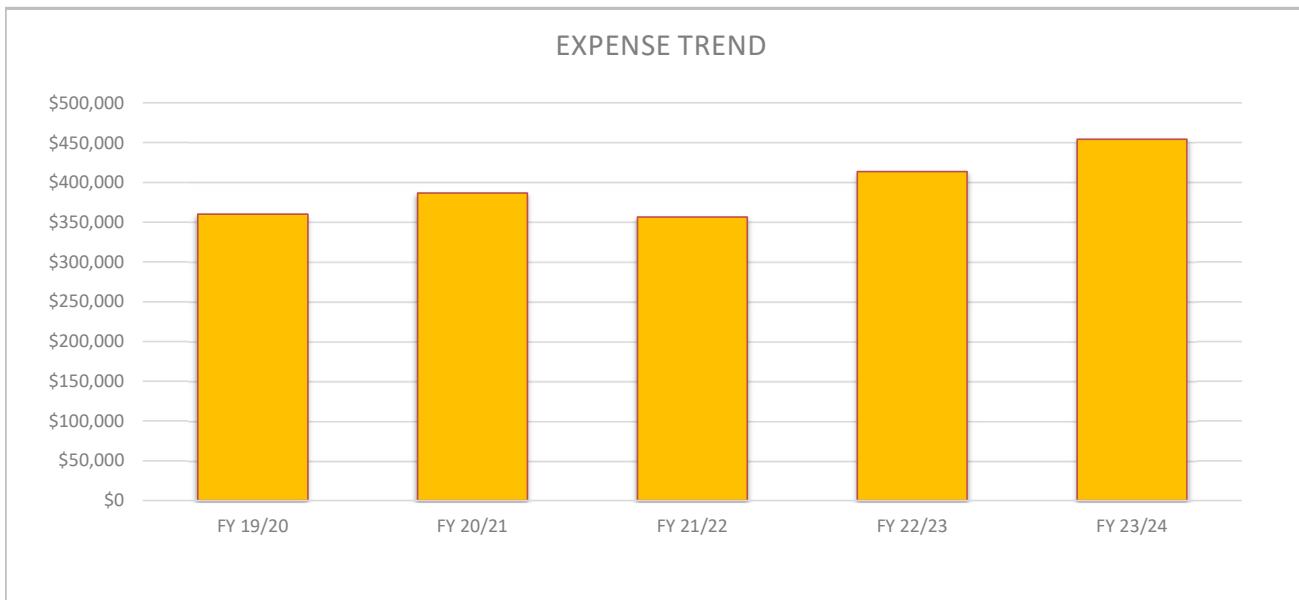
Budget Highlights: The Administration budget includes wages and maintenance & operations.

Expenses



City Manager Dept 6020 EXPENDITURES	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	%
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	Change
Wages and Benefits	\$ 246,222	\$ 256,586	\$ 245,687	\$ 326,506	\$ 326,532	\$ 373,784	14.47%
Maintenance and Operation	\$ 111,528	\$ 129,672	\$ 110,952	\$ 107,100	\$ 87,150	\$ 80,600	-7.52%
Capital Outlay	\$ 2,536	\$ 291	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 360,286	\$ 386,549	\$ 356,639	\$ 433,606	\$ 413,682	\$ 454,384	

EXPENSE TREND



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.

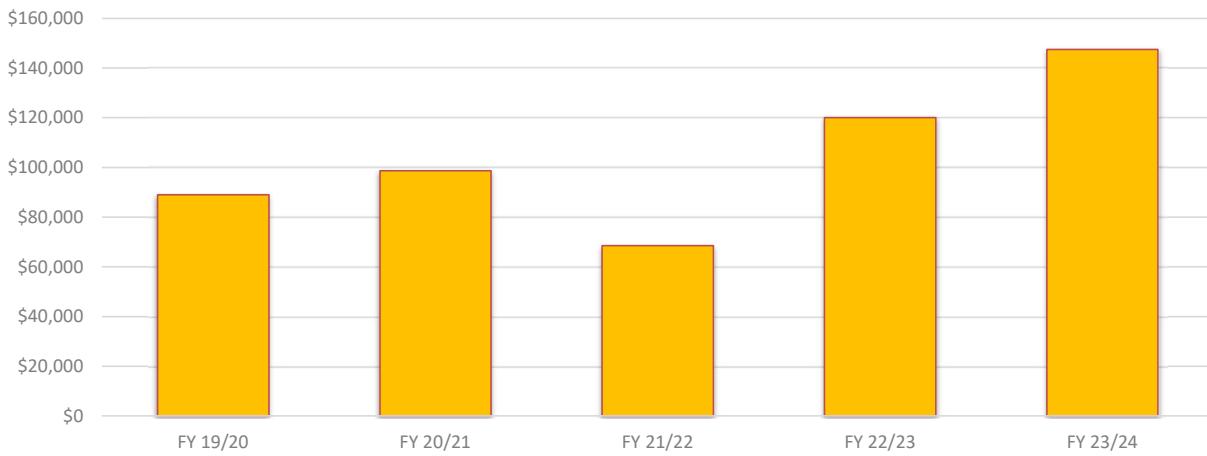
The Human Resources Department manages benefit plan enrollments, unemployment insurance claims, the Employee Assistance Program, staff training/development, maintains employee files, manages employee Worker's Compensation claims, and claims against the City.

Budget Highlights: The budget includes a minimal increase for employee recognition program. The training budget remains the same for staff in this department.



City Clerk/Human Resources Dept 6025 EXPENDITURES	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
Wages and Benefits	\$ 83,202	\$ 83,931	\$ 58,142	\$ 91,758	\$ 91,772	\$ 119,950	30.70%
Maintenance and Operation	\$ 5,774	\$ 14,382	\$ 10,335	\$ 28,300	\$ 28,300	\$ 27,550	-2.65%
Capital Outlay	\$ -	\$ 391	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 88,976	\$ 98,704	\$ 68,477	\$ 120,058	\$ 120,072	\$ 147,500	

EXPENSE TREND



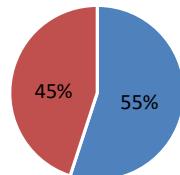
FINANCE

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

Expenses

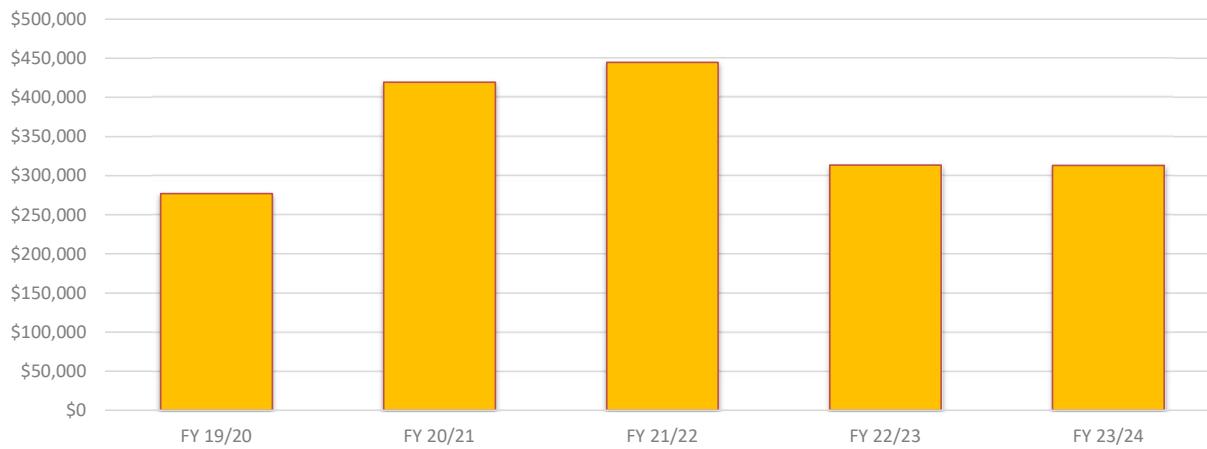
Budget Highlights: The budget includes training opportunities for finance staff and minimal budget for on call auditing services.

- Wages and Benefits
- Maintenance and Operation



Finance Dept 6030	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 178,914	\$ 192,931	\$ 173,178	\$ 180,073	\$ 180,073	\$ 173,261	-3.78%
Maintenance and Operation	\$ 82,745	\$ 214,672	\$ 271,415	\$ 133,100	\$ 133,100	\$ 139,600	4.88%
Capital Outlay	\$ 15,277	\$ 11,495	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 276,936	\$ 419,098	\$ 444,593	\$ 313,173	\$ 313,173	\$ 312,861	

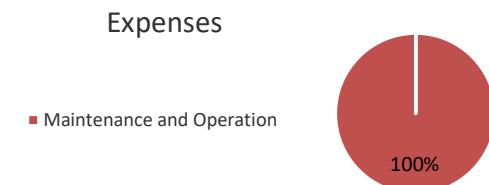
EXPENSE TREND



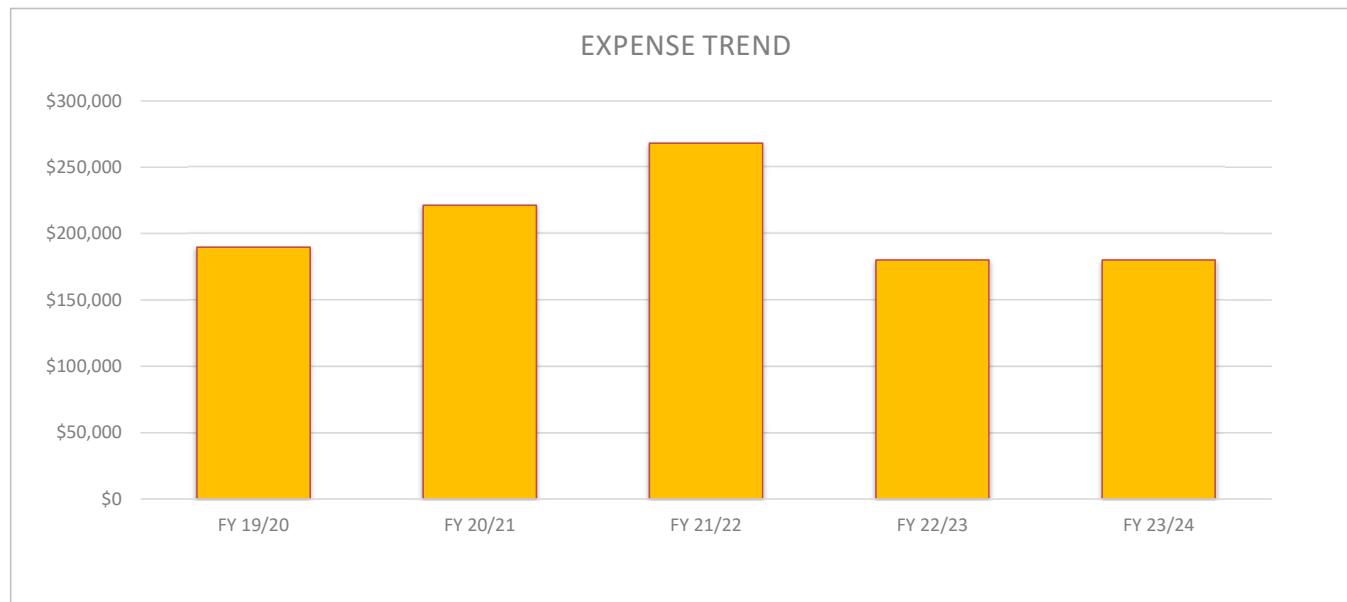
CITY ATTORNEY

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 are proposed to remain relatively steady as compared to last fiscal year.



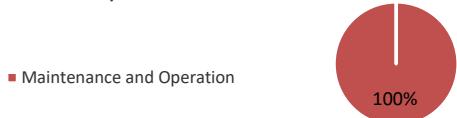
City Attorney Dept 6060	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Maintenance and Operation	\$ 189,600	\$ 221,163	\$ 268,086	\$ 180,000	\$ 180,000	\$ 180,000	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 189,600	\$ 221,163	\$ 268,086	\$ 180,000	\$ 180,000	\$ 180,000	



GENERAL GOVERNMENT

Description: This department includes expenses that are not specifically associated with one department, but span the organization in its entirety.

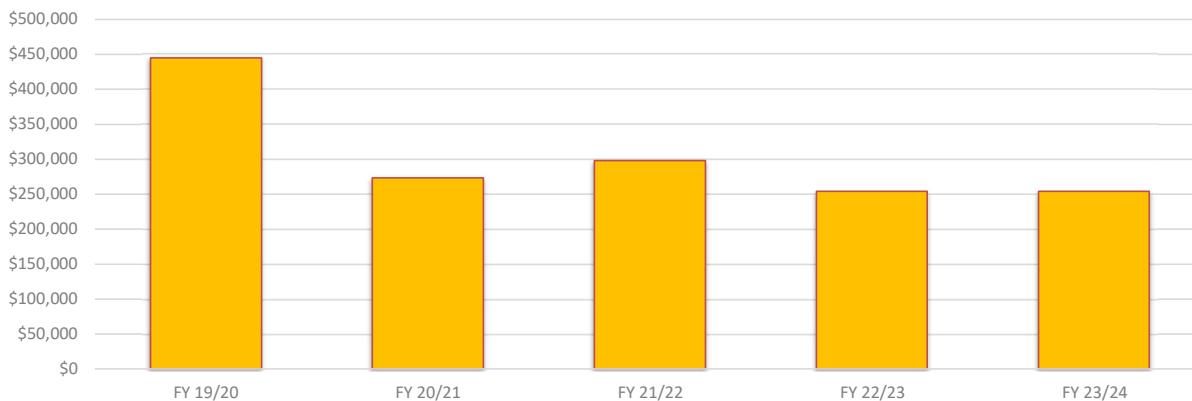
Expenses



Budget Highlights: This budget includes insurance premiums and debt service for 1993-1 assessments.

General Government Dept 6080	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 48,120	\$ 172,777	\$ 83,322	\$ 40,200	\$ 40,185	\$ -	0.00%
Maintenance and Operation	\$ 73,441	\$ 100,572	\$ 214,840	\$ 187,052	\$ 213,784	\$ 253,962	18.79%
Capital Outlay	\$ 323,367	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 444,928	\$ 273,349	\$ 298,162	\$ 227,252	\$ 253,969	\$ 253,962	11.75%

EXPENSE TREND

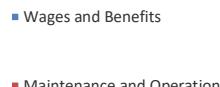


POLICE

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.

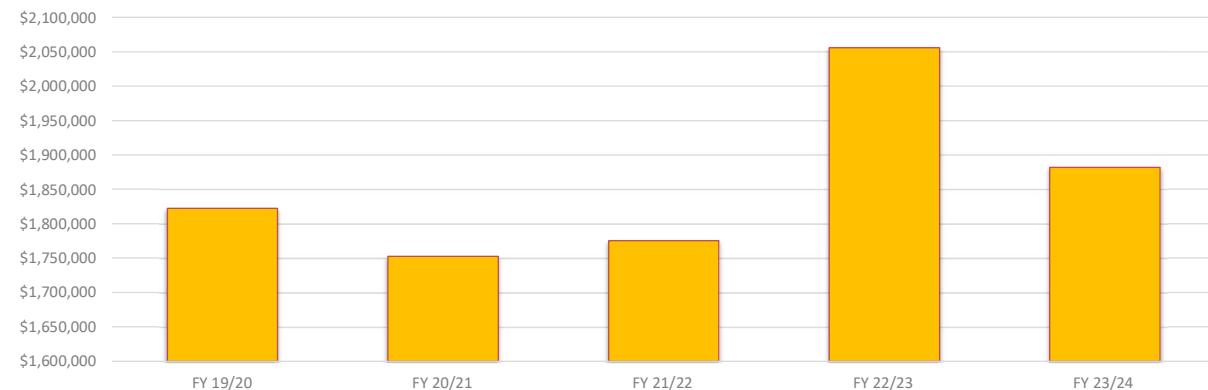
Budget Highlights: This budget continues the Council approved funding for one Part Time Community Service Officer as well as one Full Time Community Service Officer which continues to enhance the efficiency of police services, support police operations, and improve our services to the community. Community Service Officers also work with Planning Department to assist in identifying and addressing Code enforcement violations and maintain the quality of life for our community. The Budget also includes the addition of a police officer who will serve as a School Resource Officer which will be partially paid by Fowler Unified School District to enhance safety of the school sites within our community.

Expenses



Police Dept 6120	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 1,563,321	\$ 1,438,854	\$ 1,466,541	\$ 1,800,723	\$ 1,800,723	\$ 1,644,758	-8.66%
Maintenance and Operation	\$ 239,239	\$ 233,412	\$ 294,724	\$ 255,000	\$ 255,000	\$ 237,200	-6.98%
Capital Outlay	\$ 19,826	\$ 80,034	\$ 13,865	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 1,822,386	\$ 1,752,300	\$ 1,775,130	\$ 2,055,723	\$ 2,055,723	\$ 1,881,958	

EXPENSE TREND



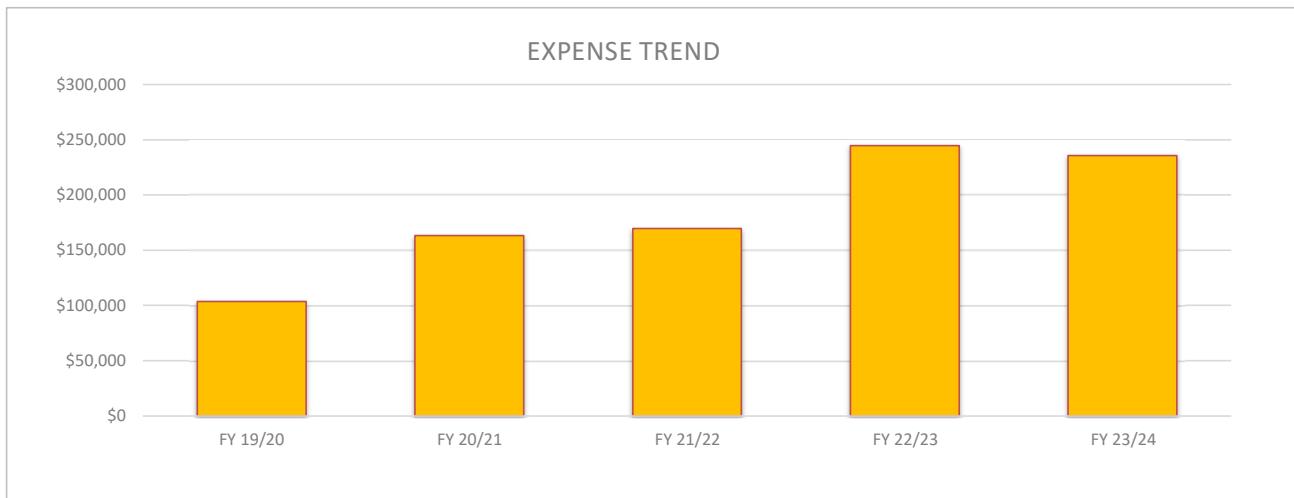
FIRE

Description: The City of Fowler contracts with Fresno County Fire Protection District (FCFPD) for all fire protection services. There were 610 events in 2022. Of those 610, there were 69 Fire events, 481 medicals, including 37 vehicle accidents and 60 responses to electrical or gas hazards.

Budget Highlights: This budget includes 28% of the total contract for the FCFPD with remainder coming from UUT and Measure N.



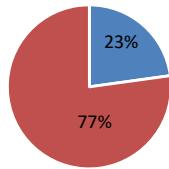
Fire Dept 6130	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 35,674	\$ 38,700	\$ 78,145	\$ 22,800	\$ 22,800	\$ 15,829	-30.57%
Maintenance and Operation	\$ 62,705	\$ 95,283	\$ 75,904	\$ 222,003	\$ 224,059	\$ 220,000	-1.81%
Capital Outlay	\$ 5,345	\$ 29,318	\$ 15,605	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 103,724	\$ 163,301	\$ 169,654	\$ 244,803	\$ 246,859	\$ 235,829	



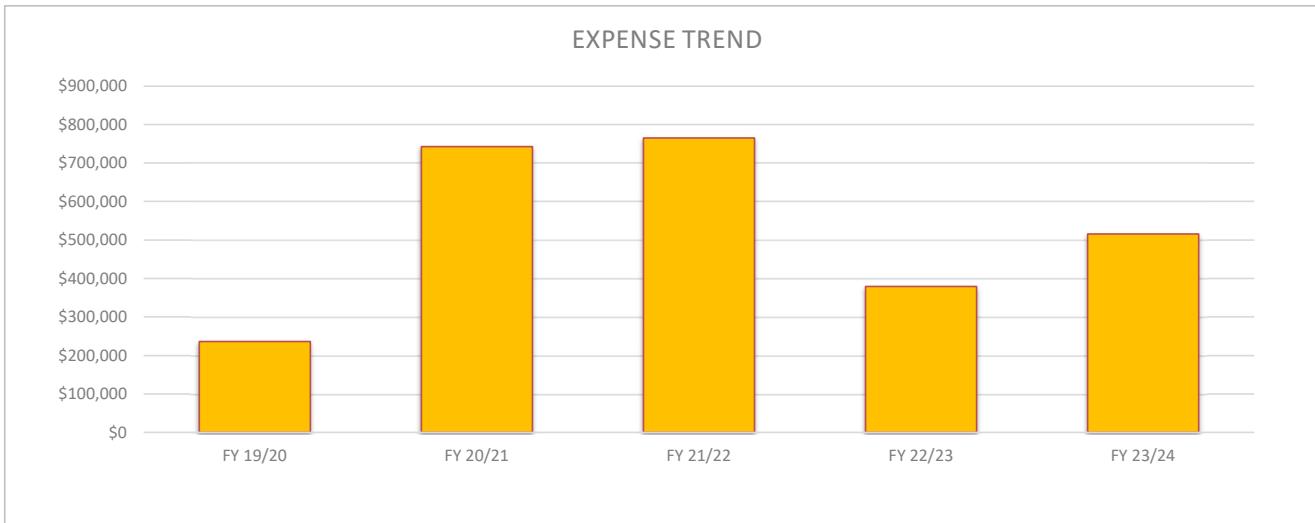
PLANNING

Description: The Planning Division is responsible for long range land use planning, entitlements, economic development, and management of City-owned real estate. During FY2024, General Plan implementation will begin; an updated zoning ordinance will be prepared for consideration; work will continue on many grant-funded initiatives such as the Downtown Streetscape; Bike, Pedestrian, and Trails Master Plan; and progress will continue on various economic development engagements and relationships.

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



Planning Dept 6150	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 10,424	\$ 25,510	\$ 94,408	\$ 90,881	\$ 90,881	\$ 117,885	29.71%
Maintenance and Operation	\$ 226,042	\$ 716,891	\$ 670,285	\$ 370,750	\$ 288,250	\$ 398,150	38.13%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 236,466	\$ 742,401	\$ 764,693	\$ 461,631	\$ 379,131	\$ 516,035	



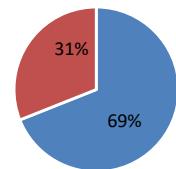
BUILDING

Description: Building Division is responsible for inspections related to fire, life, health, safety, accessibility, and occupancy requirements for compliance with Federal, State and City codes, as well as applicable planning regulations and standards. The Division is also responsible for proactive and reactive code enforcement. During FY2024, staff will continue to assist the development community in the delivery of projects, implement the grant-funded SolarApp+ online solar permit tool, and conduct a fee nexus study.

Budget Highlights: Building activity and demand for services continues to grow. Many expenditures for inspection and plan check services are offset by permit fee revenue. In addition, citation revenue will help offset code enforcement staffing costs.

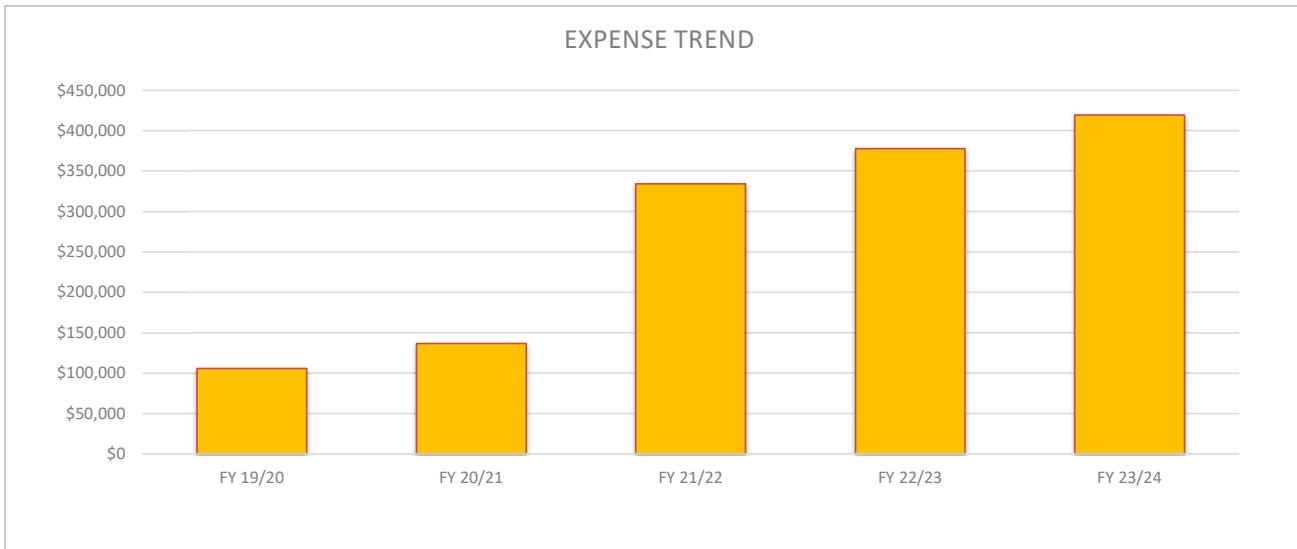
Expenses

- Wages and Benefits
- Maintenance and Operation



Building Dept 6160	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 99,379	\$ 116,569	\$ 179,022	\$ 257,707	\$ 256,207	\$ 288,353	12.55%
Maintenance and Operation	\$ 6,211	\$ 20,124	\$ 155,299	\$ 133,100	\$ 121,600	\$ 131,000	7.73%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 105,590	\$ 136,693	\$ 334,321	\$ 390,807	\$ 377,807	\$ 419,353	

EXPENSE TREND



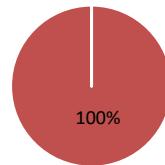
INFORMATION TECHNOLOGY

Description: This is a new department that will consolidate many information technology costs that were spread across multiple departments into a single location to more transparently report and account for costs.

Budget Highlights: Expenses include ongoing technology costs such as telephones, network support, photocopiers, IT services, and technology infrastructure.

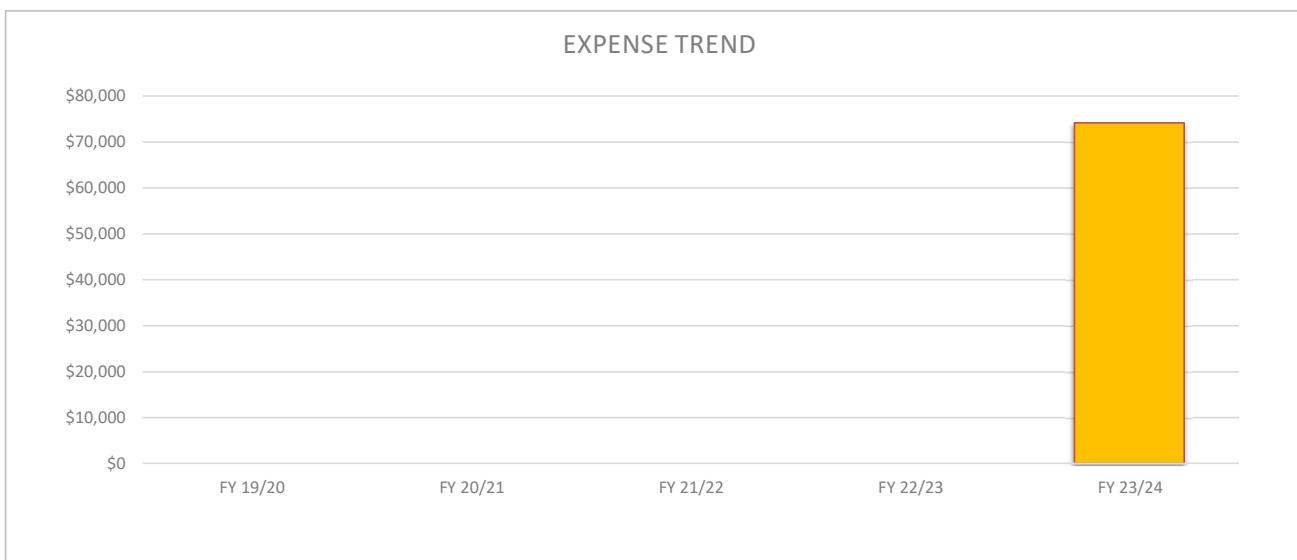
Expenses

■ Maintenance and Operation



Information Technology Dept 6170	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,150 0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,150

EXPENSE TREND



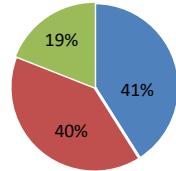
PUBLIC WORKS-STREET MAINTENANCE

Description: The Street Maintenance Fund is responsible for maintenance of our local streets both collectors and arterials. 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. The budget also included one electric cart that will be reimbursed by San Joaquin Valley Air Pollution Control District. Additionally, a full time position of a Maintenance Assistant will be added.

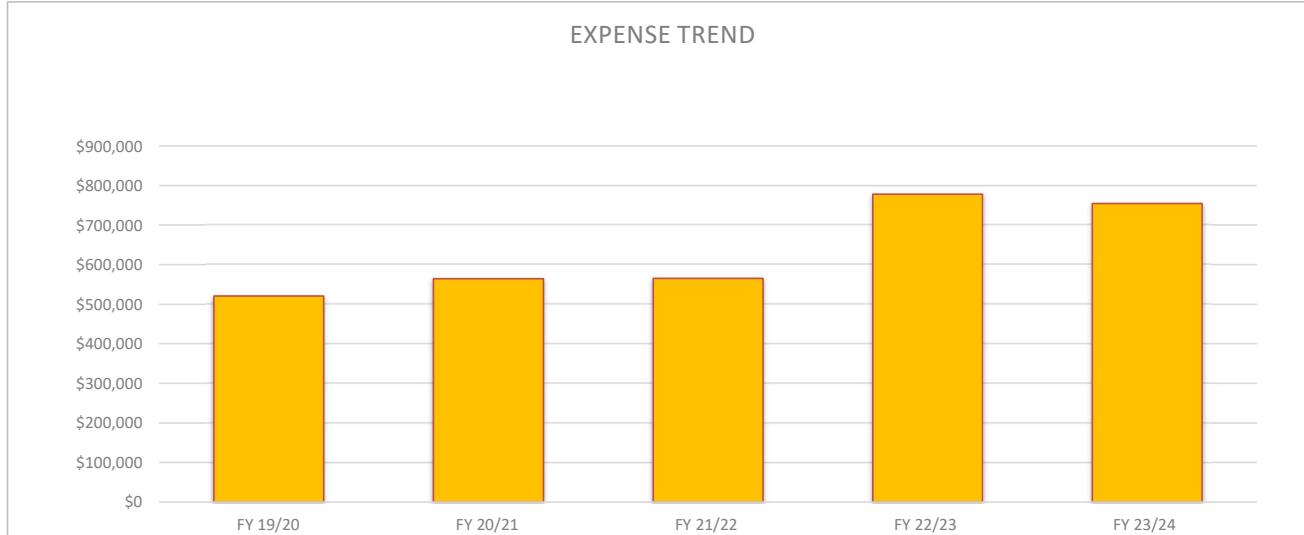
Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Public Works-Street Maintenance Dept 6200	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 336,372	\$ 363,796	\$ 340,263	\$ 326,164	\$ 325,444	\$ 306,106	-5.94%
Maintenance and Operation	\$ 151,169	\$ 196,138	\$ 225,047	\$ 287,325	\$ 287,325	\$ 303,425	5.60%
Capital Outlay	\$ 33,083	\$ 4,264	\$ 215	\$ 164,996	\$ 164,996	\$ 145,000	-12.12%
TOTAL EXPENDITURES	\$ 520,624	\$ 564,198	\$ 565,525	\$ 778,485	\$ 777,765	\$ 754,531	

EXPENSE TREND



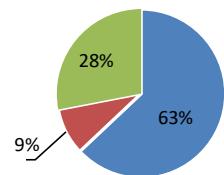
PUBLIC WORKS-PARK MAINTENANCE

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: Budget includes a Prop 68 grant for a new Park at Harris Ct/5th Street and improvements to Donny Wright Park.

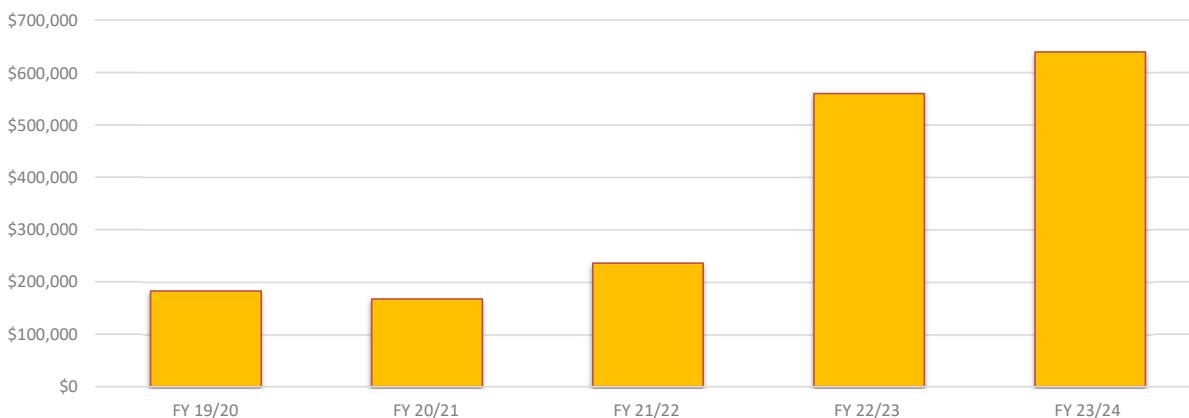
Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Public Works-Park Maintenance Dept 6260	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 117,700	\$ 127,645	\$ 175,649	\$ 308,521	\$ 308,521	\$ 403,155	30.67%
Maintenance and Operation	\$ 64,628	\$ 38,169	\$ 49,042	\$ 51,800	\$ 44,800	\$ 55,900	24.78%
Capital Outlay	\$ -	\$ 1,412	\$ 11,320	\$ 206,312	\$ 206,312	\$ 180,000	-12.75%
TOTAL EXPENDITURES	\$ 182,328	\$ 167,226	\$ 236,011	\$ 566,633	\$ 559,633	\$ 639,055	

EXPENSE TREND



PUBLIC WORKS-ANIMAL CONTROL

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

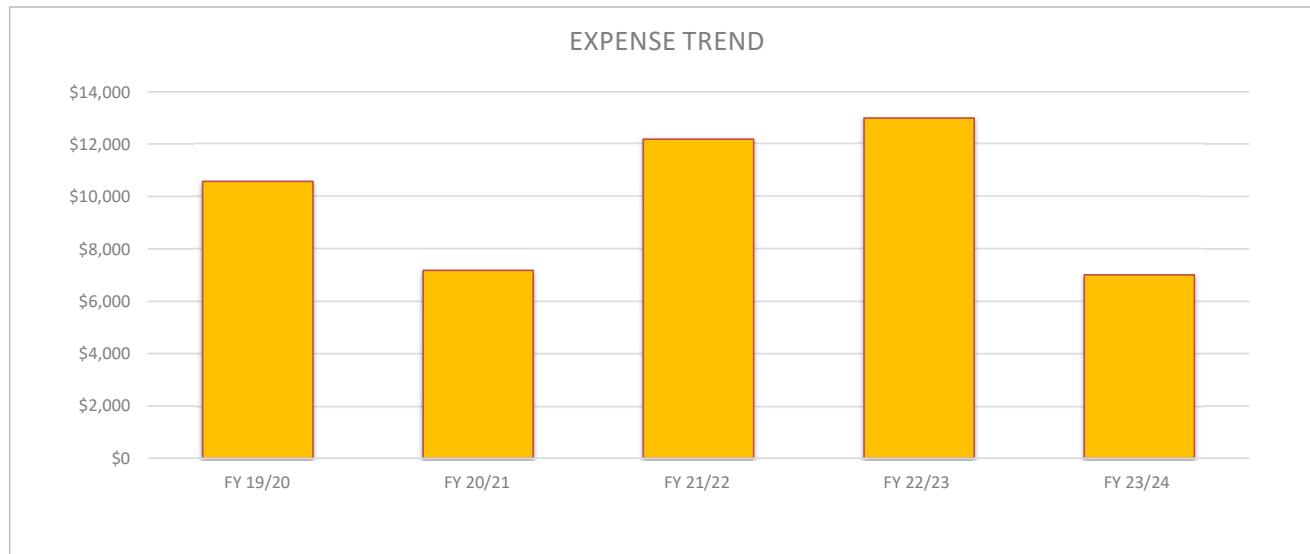
Budget Highlights: The City is currently under contract with Fresno Humane Animal Services.

Expenses

■ Maintenance and Operation

100%

Public Works-Animal Control Dept 6270	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Maintenance and Operation	\$ 10,582	\$ 7,178	\$ 12,189	\$ 13,000	\$ 13,000	\$ 7,000	-46.15%
TOTAL EXPENDITURES	\$ 10,582	\$ 7,178	\$ 12,189	\$ 13,000	\$ 13,000	\$ 7,000	



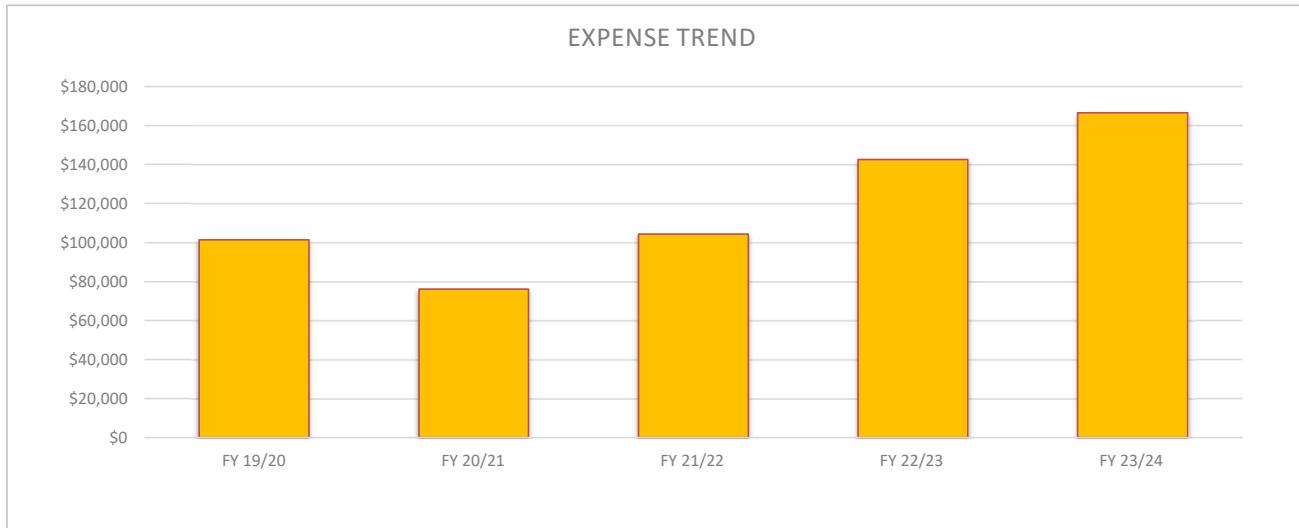
RECREATION

Description: The City of Fowler Recreation Department prides itself in hosting special events that bring the community together. These activities promise lots of attraction, entertainment, and certainly great fun for all. Spring Fest City Wide Yard Sale, Fabulous 4th of July, Wednesday Night at the Park, Trunk or Treat, Christmas on Merced St and Children, Shopping Day are just some of the many events the City hosts.

Budget Highlights: This budget includes a bigger better 4th of July show, Merced Street seasonal banners, and includes the addition of the Pancakes and Pets event.



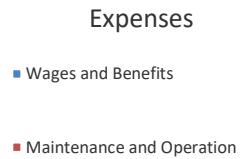
Recreation Dept 6400	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 51,667	\$ 44,599	\$ 60,097	\$ 76,149	\$ 76,149	\$ 84,984	11.60%
Maintenance and Operation	\$ 27,292	\$ 14,712	\$ 44,304	\$ 66,500	\$ 66,500	\$ 81,500	22.56%
Capital Outlay	\$ 22,500	\$ 16,911	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 101,459	\$ 76,222	\$ 104,401	\$ 142,649	\$ 142,649	\$ 166,484	



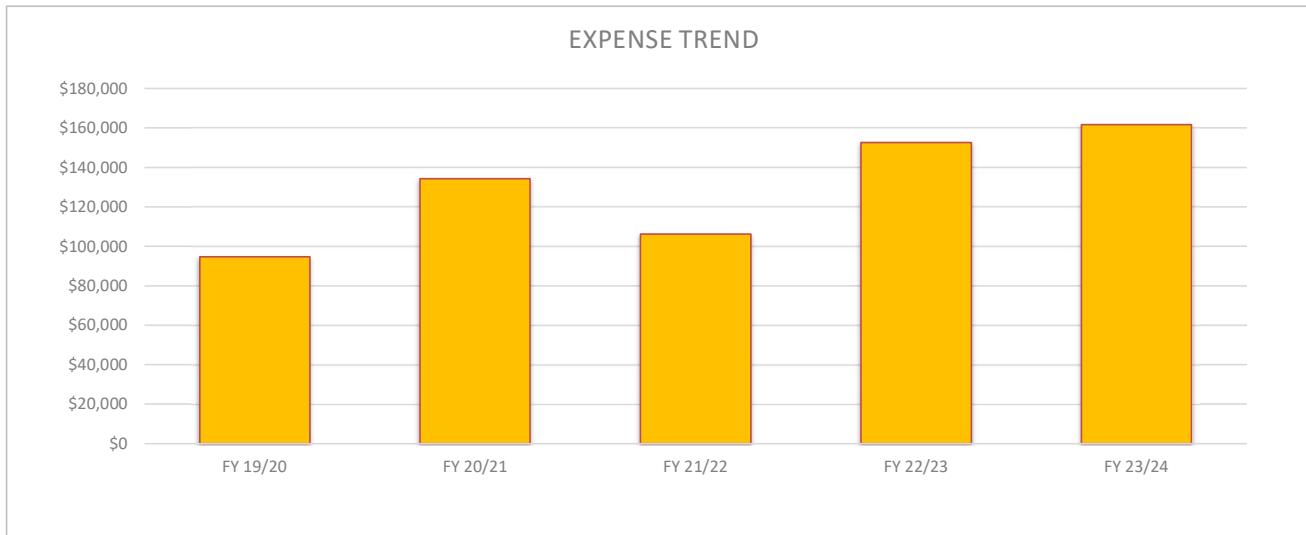
SENIOR CENTER

Description: The Edwin Blayne Senior Center offers services to seniors around the Fowler community. Services include nutritional lunch program, exercise class, beading, crafts, bingo, healthy living information and homebound meal program.

Budget Highlights: This budget continues the level of programming and meals the City's seniors have enjoyed in years past.



Senior Center Dept 6700	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
	EXPENDITURES						
Wages and Benefits	\$ 50,534	\$ 44,438	\$ 56,287	\$ 76,085	\$ 76,085	\$ 83,093	9.21%
Maintenance and Operation	\$ 44,176	\$ 89,809	\$ 49,922	\$ 76,550	\$ 76,550	\$ 78,550	2.61%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 94,710	\$ 134,247	\$ 106,209	\$ 152,635	\$ 152,635	\$ 161,643	



SPECIAL REVENUE FUNDS

**CITY OF FOWLER
SPECIAL REVENUE FUND
FISCAL YEAR 2023-2024**

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Utility Users Tax Fund 200						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3407 Utility Tax	451,060	429,638	540,907	450,000	450,000	500,000
3901 Transfer In	-	-	-	-	-	-
Total Revenues	451,060	429,638	540,907	450,000	450,000	500,000
EXPENDITURES						
General Utility Dept 2000						
5220 Professional Services	4,678	8,372	21,113	207,200	17,200	265,000
5720 Vehicles	-	-	-	6,897	6,897	-
5900 Transfers Out	51,305	60,000	275,325	-	-	-
Capital Exp - Police 2020						
5715 Equipment	28,101	7,775	-	-	-	20,000
5720 Vehicle-Police	-	71,396	-	-	-	-
Capital Exp - Fire 2030						
5710 Improvements-Fire Station Buildout	-	-	-	-	-	475,000
5715 Equipment	-	8,126	-	12,000	-	-
5801 Fire Station Principal Pymt	-	-	-	20,000	20,000	22,000
5802 Fire Station Interest Pymt	-	-	-	30,000	30,000	30,000
5804 Lease Principal Pymt	-	-	-	23,479	23,479	-
5805 Lease Interest Pymt	-	-	-	16,901	16,901	-
5900 Fire Transfer to Gen Fund	-		33,749	-	-	-
Parks & Recreation 2040						
5110 Special Dept Expense	-	2,000	-	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 Senior Transfer to Gen Fund	-	-	-	70,000	70,000	70,000
5900 Recreation Transfer to Gen Fund	-	-	-	60,000	60,000	60,000
5900 Parks Transfer to Gen Fund	-	-	-	70,000	70,000	70,000
5900 Parks Transfer to Gen Fund	-	-	-	60,000	60,000	60,000
Total Expenditures	95,878	157,669	355,187	605,477	403,477	1,101,000
REVENUE Totals:	451,060	429,638	540,907	450,000	450,000	500,000
EXPENSE Totals:	95,878	157,669	355,187	605,477	403,477	1,101,000
REVENUE/(EXPENDITURES)	355,182	271,969	185,720	(155,477)	46,523	(601,000)

District Sales Tax Fund 201

REVENUES						
3301 Interest Income	-	-	-	-	-	-
3402 Sales Tax	594,757	-	-	-	-	-
3403 District Sales Tax	775,206	1,716,573	1,978,194	1,600,000	1,600,000	1,800,000
Total Revenues	1,369,963	1,716,573	1,978,194	1,600,000	1,600,000	1,800,000

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
EXPENDITURES						
5083 CalPERS UAL	-	-	-	-	-	-
5110 Special Dept Expense	-	1,529	-	-	-	-
5220 Professional Services	-	-	-	300,000	300,000	300,000
5220 Professional Services-Police/Sn Ctr Headquarters Design	-	-	-	-	-	200,000
5710 Improvements-Police/Sn Ctr Headquarters	-	2,639	-	-	-	3,000,000
5715 Equipment-Police Bullet Resistant Vest	-	-	-	-	-	25,000
5715 Equipment-Police Bullet Resistant Helmets	-	-	-	-	-	3,500
5715 Equipment-Police Kenwood Radios	-	-	-	-	-	18,990
5715 Equipment-Police Graphics Vehicles	-	-	-	-	-	9,600
5715 Equipment-Police Ballistic Shields						8,000
5720 Vehicles-Police	-	-	57,236	71,000	65,000	65,000
5900 Cal PERS UAL Transfer	-	-	322,562	361,015	361,015	360,325
Total Expenditures	-	4,168	379,798	732,015	726,015	3,990,415
REVENUE Totals:	1,369,963	1,716,573	1,978,194	1,600,000	1,600,000	1,800,000
EXPENSE Totals:	-	4,168	379,798	732,015	726,015	3,990,415
REVENUE/(EXPENDITURES)	1,369,963	1,712,405	1,598,396	867,985	873,985	(2,190,415)

COPS Grant Fund 206

REVENUES						
3301 Interest Income	-	-	-	-	-	-
3615 COPS Program Income	410,837	100,000	161,285	125,000	125,000	125,000
3621 COPS Grant	-	-	-	-	-	-
Total Revenues	410,837	100,000	161,285	125,000	125,000	125,000
EXPENDITURES						
5710 Improvements	-	5,278	-	-	-	-
5715 Police Vehicle	-	58,990	57,236	65,000	65,000	-
5710 Camera Project 1/2	-	-	-	-	-	-
5900 Transfer to Gen Fund- 1 FT Position	-	-	125,000	125,000	125,000	125,000
Total Expenditures	-	64,268	182,236	190,000	190,000	125,000
REVENUE Totals:	410,837	100,000	161,285	125,000	125,000	125,000
EXPENSE Totals:	-	64,268	182,236	190,000	190,000	125,000
REVENUE/(EXPENDITURES)	410,837	35,732	(20,951)	(65,000)	(65,000)	-

CARES Funding (COVID 19) Fund 208

REVENUES						
3301 Interest Income	-	6	-	-	-	-
3650 Program Income	-	221,105	-	9,026	9,026	-
Total Revenues	-	221,111	-	9,026	9,026	-
EXPENDITURES						
5111 COVID expenditures	-	35,951	-	-	-	-
5105 Meal expense	-	-	-	9,026	9,026	-
Total Expenditures	-	35,951	-	9,026	9,026	-
REVENUE Totals:	-	221,111	-	9,026	9,026	-
EXPENSE Totals:	-	35,951	-	9,026	9,026	-
REVENUE/(EXPENDITURES)	-	185,160	-	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Recycle Grant Fund 209						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3619 Recycle Grant	5,000	-	-	5,000	5,000	5,000
Total Revenues	5,000	-	-	5,000	5,000	5,000
EXPENDITURES						
5110 Special Dept Expense	-	-	3,000	5,000	5,000	5,000
5177 Donations	1,500	-	-	-	-	-
5710 Graduation (Improvements)	1,000	-	-	-	-	-
Total Expenditures	2,500	-	3,000	5,000	5,000	5,000
REVENUE Totals:	5,000	-	-	5,000	5,000	5,000
EXPENSE Totals:	2,500	-	3,000	5,000	5,000	5,000
REVENUE/(EXPENDITURES)	2,500	-	(3,000)	-	-	-
Gas Tax Fund 210						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3601 Gas Tax 2105	33,693	32,881	34,974	39,042	39,042	42,008
3602 Gas Tax 2106	21,566	21,344	19,841	23,854	23,854	25,756
3603 Gas Tax 2107	42,543	42,276	41,121	53,206	53,206	50,323
3604 Gas Tax 2107.5	2,000	4,217	2,000	2,000	2,000	2,000
3621 Traffic Congestion Relief	-	-	-	-	-	-
3622 Gas Tax 2103	45,544	43,059	46,270	55,977	55,977	59,760
Total Revenues	145,346	143,777	144,206	174,079	174,079	179,847
EXPENDITURES						
5190 Structural Maint	-	-	-	-	-	-
5195 Street Maint Supplies	1,910	4,043	-	-	-	-
5195 Street Maint Supplies	5,684	-	-	-	-	-
5200 Equipment Maint	4,212	1,046	-	-	-	-
5202 Street Maintenance	4,296	12,489	-	-	-	-
5220 Professional Services	10,860	864	-	-	-	-
5715 Equipment	-	-	-	-	-	-
5900 Transfer to 327 Debt Service	-	-	90,400	90,800	90,800	93,600
Total Expenditures	26,962	18,442	90,400	90,800	90,800	93,600
REVENUE Totals:	145,346	143,777	144,206	174,079	174,079	179,847
EXPENSE Totals:	26,962	18,442	90,400	90,800	90,800	93,600
REVENUE/(EXPENDITURES)	118,384	125,335	53,806	83,279	83,279	86,247
Traffic Congestion Relief Fund 211						
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3650 Program Income	415,246	102,845	348,504	183,630	183,630	-
Total Revenues	415,246	102,845	348,504	183,630	183,630	-
EXPENDITURES						
5510 Engineering Consulting	111,745	4,000	-	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5708 Street Project/Adams Paving Project	4,257	262,279	1,212,578	-	-	-
5710 Improvements	80,092	11,959	-	-	-	-
5900 Tr to Gen Fund St Maint	-	-	-	-	-	-
Total Expenditures	196,094	278,238	1,212,578	-	-	-
REVENUE Totals:	415,246	102,845	348,504	183,630	183,630	-
EXPENSE Totals:	196,094	278,238	1,212,578	-	-	-
REVENUE/(EXPENDITURES)	219,152	(175,393)	(864,074)	183,630	183,630	-

ARPA Funding 212

REVENUES

3301 Interest Income

3650 Program Income

Total Revenues **812,156** **812,156** **812,156**

EXPENDITURES

5010 Salaries-Fulltime

5020 Salaries-Parttime

5081 Tax & Allow

5220 Professional Services-Audit Support

5715 Equipment-Audio Visual System

5710 Equipment/Agenda Tracking/Website

5715 Equipment/Water Meter Project

5710 Improvements/Water Tower Resurface

5710 Improvements/City hall access

5710 Improvements/Merced Streetscape

Total Expenditures **516,131** **738,995** **397,378** **283,000**

REVENUE Totals: **812,156** **812,156** **812,156**

EXPENSE Totals: **516,131** **738,995** **397,378** **283,000**

REVENUE/(EXPENDITURES) **296,025** **73,161** **414,778** **(283,000)**

CalRecylce SB1383 Grant Fund 213

REVENUES

3619 Recycling Grant

Total Revenues **20,649** **-** **-**

EXPENDITURES

5190 Structural Maintenance

Total Expenditures **-** **-** **-**

REVENUE Totals: **20,649** **-** **-**

EXPENSE Totals: **-** **-** **-**

REVENUE/(EXPENDITURES) **20,649** **-** **-**

LTF Article 3 Fund 220

REVENUES

3301 Interest Income

3605 LTF - Article 3

Total Revenues **-** **-** **16,000** **16,000** **16,000**

EXPENDITURES

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5190 Structural Maintenance	-	-	-	-	-	30,000
5900 Tr to G.F.-St Maint	-	-	-	30,000	30,000	-
Total Expenditures	-	-	-	30,000	30,000	30,000
REVENUE Totals:	-	-	-	16,000	16,000	16,000
EXPENSE Totals:	-	-	-	30,000	30,000	30,000
REVENUE/(EXPENDITURES)	-	-	-	(14,000)	(14,000)	(14,000)

LTF Article 8 Fund 225

REVENUES

3301 Interest Income	107	-	-	-	-	-
3606 LTF - Article 8	-	-	-	-	-	596,000
3900 Transfers In (Old Advance)	-	-	-	-	-	-
Total Revenues	107	-	-	-	-	596,000

EXPENDITURES

5202 Dept 225 Street Maint	2,459	-	-	-	-	-
5170 Utilities - Street Lighting	83,257	72,423	16,593	13,000	13,000	-
5202 Dept 2250 Street Maint	7,378	-	-	-	-	-
5220 Professional Services	12,659	36,900	38,925	47,000	47,000	-
5710 5th St Paving from Toulumne to Main	-	-	-	251,000	-	311,000
5710 4th St Paving from Vine to Main	-	-	-	307,000	-	307,000
Total Expenditures	105,753	109,323	55,518	618,000	60,000	618,000
REVENUE Totals:	107	-	-	-	-	596,000
EXPENSE Totals:	105,753	109,323	55,518	618,000	60,000	618,000
REVENUE/(EXPENDITURES)	(105,646)	(109,323)	(55,518)	(618,000)	(60,000)	(22,000)

Measure C Fund 230

REVENUES

3301 Interest Income	129	-	314	150	150	150
3001 Current Year Secured	-	-	-	-	-	-
3607 Measure C	-	-	-	-	-	-
3630 Measure C-Street Maint	118,439	122,933	146,110	110,661	110,661	116,194
3631 Measure C-ADA Comply	4,003	4,156	4,920	3,873	3,873	4,067
3632 Measure C-Flex Spending	133,930	140,273	168,097	123,740	123,740	129,927
3709 Other Reimbursement	-	11,750	-	-	-	-
3900 Transfers In	-	-	-	-	-	-
Total Revenues	256,501	279,112	319,441	238,424	238,424	250,338

EXPENDITURES

5220 Professional Services	-	48,348	-	-	-	-
5710 Vine St (GS to 4th) HMA overlay	-	-	-	-	4,722	-
5710 Merced Streetscape	-	-	-	-	-	77,078
5710 ADA Transition Plan Update	-	-	-	-	-	75,000
5710 Main St (3rd to Adams) HMA overlay	-	-	-	-	-	-
5710 Improvements	2,725	29,537	13,295	525,000	525,000	-
Total Expenditures	2,725	77,885	13,295	525,000	529,722	152,078
REVENUE Totals:	256,501	279,112	319,441	238,424	238,424	250,338
EXPENSE Totals:	2,725	77,885	13,295	525,000	529,722	152,078

Description	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted	Projected	Proposed
				Budget 2022-2023	Budget 2022-2023	Budget 2023-2024
REVENUE/(EXPENDITURES)	253,776	201,227	306,146	(286,576)	(291,298)	98,260

Road Maintenance Rehab Acct Fund-SB1 235

REVENUES

3301 Interest Income	-	-	-	-	-	-
3623 Other Gas Tax Revenue	85,075	128,008	147,592	136,723	136,723	172,102
3624 Prop 1B	40,516	-	-	-	-	-
Total Revenues	125,591	128,008	147,592	136,723	136,723	172,102

EXPENDITURES

5708 Street Project-Fresno Street	-	-	-	-	-	323,096
5710 Improvements-Main St Paving	-	225,652	-	-	-	-
5900 Tr to G.F.-St Maint	-	-	-	-	-	-
Total Expenditures	-	225,652	-	-	-	323,096
REVENUE Totals:	125,591	128,008	147,592	136,723	136,723	172,102
EXPENSE Totals:	-	225,652	-	-	-	323,096
REVENUE/(EXPENDITURES)	125,591	(97,644)	147,592	136,723	136,723	(150,994)

Active transportation Plan (ATP) Fund 236

REVENUES

3301 Interest Income	-	-	-	-	-	-
3633 Federal/State Grant	-	-	-	227,000	227,000	600,000
Total Revenues	-	-	-	227,000	227,000	600,000

EXPENDITURES

5710 Improvements/Golden State Bike Trail	-	-	-	227,000	224,128	-
571 Improvements/Adams Ave-Sidewalk & Curb Ramps	-	-	-	-	-	600,000
Total Expenditures	-	-	-	227,000	224,128	600,000
REVENUE Totals:	-	-	-	227,000	227,000	600,000
EXPENSE Totals:	-	-	-	227,000	224,128	600,000
REVENUE/(EXPENDITURES)	-	-	-	-	2,872	-

Surface Transportation Block Grant (STBG) Fund 237

REVENUES

3301 Interest Income	-	-	-	-	-	-
3633 Federal/State Grant	-	-	-	850,000	11,747	900,000
Total Revenues	-	-	-	850,000	11,747	900,000

EXPENDITURES

5710 Improvements/Manning Reconstruction	-	-	-	850,000	-	900,000
Total Expenditures	-	-	-	850,000	-	900,000
REVENUE Totals:	-	-	-	850,000	11,747	900,000
EXPENSE Totals:	-	-	-	850,000	-	900,000
REVENUE/(EXPENDITURES)	-	-	-	-	11,747	-

CDBG - Community Development Block Grant Fund 250

REVENUES

3301 Interest Income	-	-	-	-	-	-
3650 Program Income	35,299	44,723	243,802	45,000	6,667	-

Description				Adopted	Projected	Proposed
	Actual	Actual	Actual	Budget	Budget	Budget
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
Total Revenues	35,299	44,723	243,802	45,000	6,667	-

EXPENDITURES

5175 Postage	-	37	-	-	-	-
5220 Professional Services	20	175	-	-	-	-
5705 Building	-	324,039	-	-	-	-
Total Expenditures	20	324,251	-	-	-	-
REVENUE Totals:	35,299	44,723	243,802	45,000	6,667	-
EXPENSE Totals:	20	324,251	-	-	-	-
REVENUE/(EXPENDITURES)	35,279	(279,528)	243,802	45,000	6,667	-

State Grant AB178-255

REVENUES

3640 Grant Revenue	-	-	-	4,000,000	4,000,000	-
Total Revenues	-	-	-	4,000,000	4,000,000	-

EXPENDITURES

5710 Improvements	-	-	-	4,000,000	-	4,000,000
Total Expenditures	-	-	-	4,000,000	-	4,000,000
REVENUE Totals:	-	-	-	4,000,000	4,000,000	-
EXPENSE Totals:	-	-	-	4,000,000	-	4,000,000
REVENUE/(EXPENDITURES)	-	-	-	-	4,000,000	(4,000,000)

DWR State Grant-256

REVENUES

3640 Grant Revenue	-	-	-	-	150,000	2,100,000
Total Revenues	-	-	-	-	150,000	2,100,000

EXPENDITURES

5710 Improvements-Well #9	-	-	-	-	40,453	2,100,000
Total Expenditures	-	-	-	-	40,453	2,100,000
REVENUE Totals:	-	-	-	-	150,000	2,100,000
EXPENSE Totals:	-	-	-	-	40,453	2,100,000
REVENUE/(EXPENDITURES)	-	-	-	-	109,547	-

AB1600 - General Services Fund 710

REVENUES

3301 Interest Income	31	-	-	-	-	-
3810 Development Fees	11,102	19,808	135,835	60,000	74,298	60,000
Total Revenues	11,133	19,808	135,835	60,000	74,298	60,000

EXPENDITURES

5120 Small Tools	-	-	-	-	-	-
5510 Engineering Consultant	3,600	7,920	-	-	-	-
5520 Planning Consultant	92,202	55,692	-	-	-	-
5621 Financial Services	27,350	-	-	-	-	-
5220 Professional Services-Planning	-	740	33,242	145,000	18,515	-
5220 Professional Services-Gen Plan Implem	-	-	-	-	-	-
5220 Professional Services-Standard Imp & Spec	-	-	-	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5520 Planning Consultant	-	-	-	-	-	-
5620 Legal	40	-	-	-	-	-
5621 Financial Services	-	4,761	-	-	-	-
5710 Improvements-Police/Sn Ctr Headquarters					125,000	
Total Expenditures	123,192	69,113	33,242	145,000	18,515	125,000
REVENUE Totals:	11,133	19,808	135,835	60,000	74,298	60,000
EXPENSE Totals:	123,192	69,113	33,242	145,000	18,515	125,000
REVENUE/(EXPENDITURES)	(112,059)	(49,305)	102,593	(85,000)	55,783	(65,000)

AB1600 - Law Enforcement Fund 720

REVENUES

3301 Interest Income	99	-	-	-	-	-
3820 Development Fees	34,713	64,261	124,100	60,000	52,374	60,000
Total Revenues	34,812	64,261	124,100	60,000	52,374	60,000

EXPENDITURES

5121 Supplies	-	-	-	1,000	1,000	-
5220 Professional Services-Police/Sn Ctr Headquarters	-	-	10,732	143,820	135,000	200,000
5710 Improvements-Police/Sn Ctr Headquarters	-	-	-	-	-	250,000
5715 Equipment	-	-	-	8,820	8,820	-
Total Expenditures	-	-	10,732	153,640	144,820	450,000
REVENUE Totals:	34,812	64,261	124,100	60,000	52,374	60,000
EXPENSE Totals:	-	-	10,732	153,640	144,820	450,000
REVENUE/(EXPENDITURES)	34,812	64,261	113,368	(93,640)	(92,446)	(390,000)

AB1600 - Fire Fund 730

REVENUES

3301 Interest Income	174	-	-	-	-	-
3700 Other Revenue	-	-	-	155,000	93,012	-
3830 Development Fees	44,711	79,909	150,840	80,000	62,002	80,000
Total Revenues	44,885	79,909	150,840	235,000	155,014	80,000

EXPENDITURES

5121 Supplies	-	-	-	8,000	8,000	-
5710 Improvements	-	-	-	205,000	205,000	475,000
5715 Equipment	-	-	-	18,897	18,897	-
5803 Lease Payment-Solar				15,600	15,600	-
5803 Lease Principal Pymt-Engines	-	-	-	23,479	23,479	-
5804 Lease Interest Pymt-Engines	-	-	-	16,901	16,901	-
5900 Transfers Out 730	-	-	-	-	-	-
Total Expenditures	-	-	-	287,877	287,877	475,000
REVENUE Totals:	44,885	79,909	150,840	235,000	155,014	80,000
EXPENSE Totals:	-	-	-	287,877	287,877	475,000
REVENUE/(EXPENDITURES)	44,885	79,909	150,840	(52,877)	(132,863)	(395,000)

AB1600 - Trf Mtgtn & Impact Funds 740

REVENUES

3301 Interest Income	-	-	-	-
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Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
3840 Street Development Fees	-	-	124,672	80,000	90,891	80,000
Total Revenues	-	-	124,672	80,000	90,891	80,000
EXPENDITURES						
5900 Transfers Out	-	-	-	-	-	-
5510 Engineering Consultant	-	1,200	-	-	-	-
5520 Planning Consultant	4,103	-	-	-	-	-
5710 Improvements	-	-	-	-	-	-
Total Expenditures	4,103	1,200	-	-	-	-
REVENUE Totals:	-	-	124,672	80,000	90,891	80,000
EXPENSE Totals:	4,103	1,200	-	-	-	-
REVENUE/(EXPENDITURES)	(4,103)	(1,200)	124,672	80,000	90,891	80,000

AB1600 - Parks Fund 750

REVENUES	17	-	-	-	-	-
3301 Interest Income	17	-	-	-	-	-
3700 Other Revenue	-	-	-	20,000	20,000	-
3850 Development Fees	114,867	170,166	414,581	190,000	203,580	80,000
Total Revenues	114,884	170,166	414,581	210,000	223,580	80,000
EXPENDITURES						
5110 Special Dept Expense	-	-	4,897	-	-	-
5220 Professional Services-PD SN CTR Design	-	-	-	-	-	180,000
5710 Improvements Park-Bandstand Lighting	-	-	-	3,000	-	-
5710 Improvements-Turf Restoration	-	-	-	1,200	-	-
5710 Improvements-PD SN CTR Headquarters	-	-	-	30,000	-	850,000
Total Expenditures	-	-	4,897	34,200	-	1,030,000
REVENUE Totals:	114,884	170,166	414,581	210,000	223,580	80,000
EXPENSE Totals:	-	-	4,897	34,200	-	1,030,000
REVENUE/(EXPENDITURES)	114,884	170,166	409,684	175,800	223,580	(950,000)

AB1600 - Water Fund 760

REVENUES	90	-	-	-	-	-
3301 Interest Income	90	-	-	-	-	-
3840 Streets Development Fees	-	-	-	-	-	-
3860 Water Development Fees	49,046	70,132	298,920	140,000	140,000	140,000
Total Revenues	49,136	70,132	298,920	140,000	140,000	140,000
EXPENDITURES						
5510 Engineering Consulting	6,675	43,985	3,120	-	-	-
5710 Improvements-Water Master Plan	-	-	-	-	-	-
Total Expenditures	6,675	43,985	3,120	-	-	-
REVENUE Totals:	49,136	70,132	298,920	140,000	140,000	140,000
EXPENSE Totals:	6,675	43,985	3,120	-	-	-
REVENUE/(EXPENDITURES)	42,461	26,147	295,800	140,000	140,000	140,000

AB1600 - Ground Wtr Rchrg Fund 765

REVENUES	60,124	50,000	-	50,000
3895 Development Fees	-	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Total Revenues	-	-	60,124	50,000	-	50,000
EXPENDITURES						
5900 Transfer out	-	-	-	50,000	-	50,000
Total Expenditures	-	-	-	50,000	-	50,000
REVENUE Totals:	-	-	60,124	50,000	-	50,000
EXPENSE Totals:	-	-	-	50,000	-	50,000
REVENUE/(EXPENDITURES)	-	-	60,124	-	-	-

AB1600 - Sewer Fund 770

REVENUES						
3301 Interest Income	259	-	-	-	-	-
3870 Development Fees	149,483	260,384	521,388	182,900	225,678	80,000
Total Revenues	149,742	260,384	521,388	182,900	225,678	80,000
EXPENDITURES						
5110 Special Dept Expense	-	-	-	70,300	70,300	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	70,300	70,300	-
REVENUE Totals:	149,742	260,384	521,388	182,900	225,678	80,000
EXPENSE Totals:	-	-	-	70,300	70,300	-
REVENUE/(EXPENDITURES)	149,742	260,384	521,388	112,600	155,378	80,000

AB1600 - Storm Drain Fund 780

REVENUES						
3301 Interest Income	21	-	-	-	-	-
3880 Development Fees	9,612	103,200	204,138	80,000	80,000	80,000
Total Revenues	9,633	103,200	204,138	80,000	80,000	80,000
EXPENDITURES						
5110 Special Dept Expense	-	-	7,390	-	-	-
5520 Prof Services Dev Fee/Storm Water Master Plan	-	-	-	125,000	-	-
Total Expenditures	-	-	7,390	125,000	-	-
REVENUE Totals:	9,633	103,200	204,138	80,000	80,000	80,000
EXPENSE Totals:	-	-	7,390	125,000	-	-
REVENUE/(EXPENDITURES)	9,633	103,200	196,748	(45,000)	80,000	80,000

Fire Station Building Fund 790

REVENUES						
3706 Miscellaneous Revenues	-	-	-	-	-	-
3800 Loan Proceeds (USDA)	414,698	-	-	-	-	-
3900 Transfers In	24,613	-	-	-	-	-
USDA Loan	-	-	-	-	-	-
Total Revenues	439,311	-	-	-	-	-
EXPENDITURES						
5175 Postage	-	-	-	-	-	-
5220 Professional Services	7,895	-	-	-	-	-
5240 Insurance	-	-	-	-	-	-
5510 Engineering Consulting	875,321	-	-	-	-	-

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
5620 Legal	-	-	-	-	-	-
5705 Buildings	285,436	1,703	-	-	-	-
5715 Equipment	-	-	32,082	-	-	-
5804 Bond Admin Fees	1,350	-	-	-	-	-
5900 Transfers Out	173,144	-	-	-	-	-
Total Expenditures	1,343,146	1,703	32,082	-	-	-
REVENUE Totals:	439,311	-	-	-	-	-
EXPENSE Totals:	1,343,146	1,703	32,082	-	-	-
REVENUE/(EXPENDITURES)	(903,835)	(1,703)	(32,082)	-	-	-

CalTrans SR 99/Manning Fund 795

REVENUES

3301 Interest Income	-	82	206	150	150	150
Total Revenues	-	82	206	150	150	150

EXPENDITURES

5900 Tr to Gen Fund St Maint	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
REVENUE Totals:	-	82	206	150	150	150
EXPENSE Totals:	-	-	-	-	-	-
REVENUE/(EXPENDITURES)	-	82	206	150	150	150

99 / Merced Signalization Fund 799

REVENUES

3301 Interest Income	22	-	-	-	-	-
3899 99/ Merced Signalization	-	-	-	-	-	-
Total Revenues	22	-	-	-	-	-

EXPENDITURES

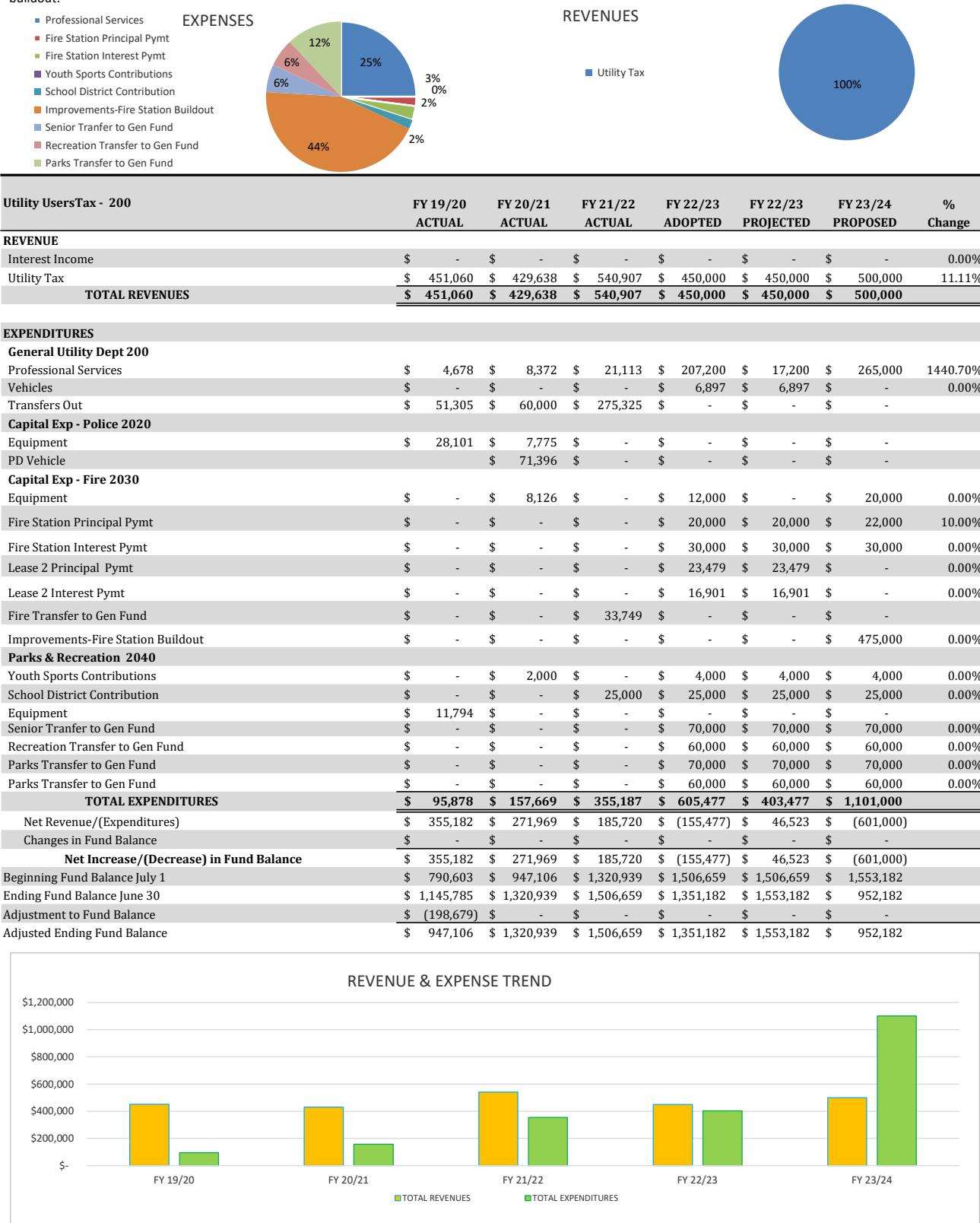
5900 Tr to Gen Fund St Maint	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
REVENUE Totals:	22	-	-	-	-	-
EXPENSE Totals:	-	-	-	-	-	-
REVENUE/(EXPENDITURES)	22	-	-	-	-	-

SPECIAL REVENUE GRAND REVENUE Totals:	4,068,508	3,933,729	6,751,540	9,970,088	9,970,088	9,970,088
SPECIAL REVENUE GRAND EXPENSE Totals:	1,907,048	1,411,848	2,899,606	5,487,330	3,227,511	16,451,189
REVENUE/(EXPENDITURES)	2,161,460	2,521,881	3,851,934	4,482,758	4,487,864	4,487,864

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.

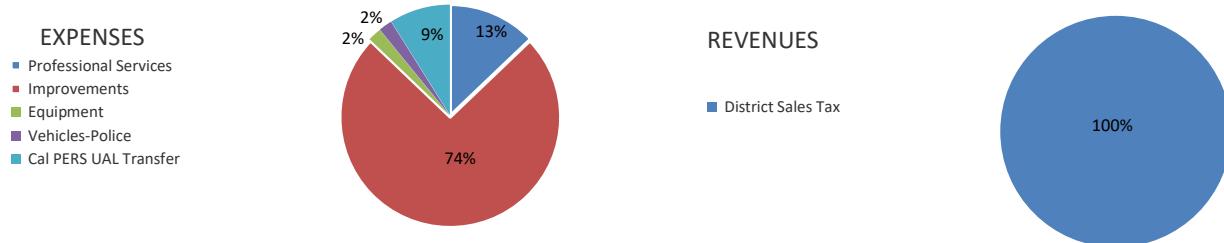
Budget Highlights: This budget includes transfer to General Fund for Recreation, Senior Meals, a portion of the Fresno County Fire Protection District contract, partial funding for 2 maintenance assistants for janitorial & park maintenance. Also includes Fire Station principal & interest debt service and the fire station buildout.



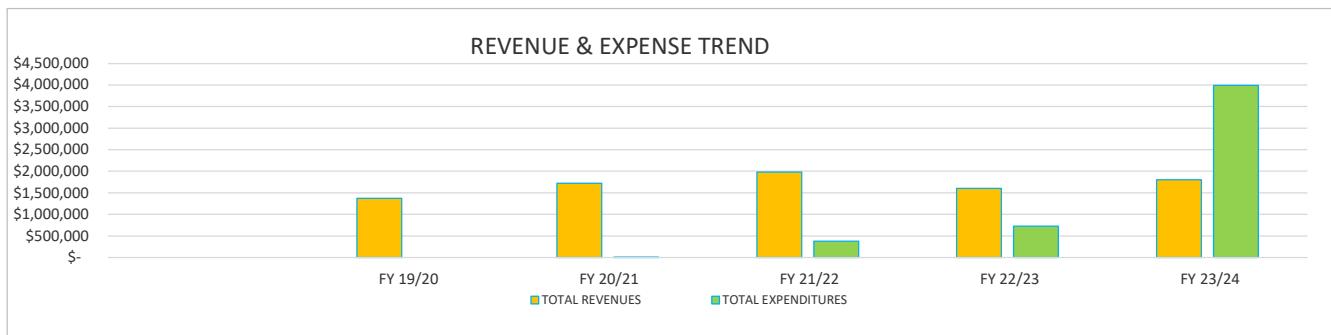
DISTRICT SALES TAX (MEASURE N)

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 is focused on providing improved safety equipment for officers on patrol including rifle-rated protective ballistic vests, rifle-rated ballistic helmets, improve radio communications, and to provide ballistic shields for officers to respond to active shooter incidents more safely. In addition, Measure N funds are proposed to replace older patrol graphics on police units with newer, reflective graphics to increase visibility and safety for our officers, and to provide realistic training equipment so that officers may be better prepared for life-threatening encounters in the field. The budget also includes a portion of the Fresno County Fire Protection District contract.



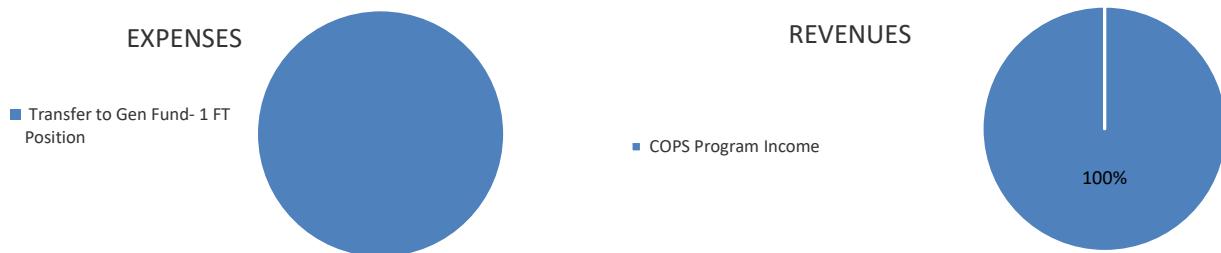
District Tax (Measure N) Fund 201	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Sales Tax	\$ 594,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District Sales Tax	\$ 775,206	\$ 1,716,573	\$ 1,978,194	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	12.50%
TOTAL REVENUES	\$ 1,369,963	\$ 1,716,573	\$ 1,978,194	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	
EXPENDITURES							
Special Dept Expense	\$ -	\$ 1,529	\$ -	\$ -	\$ -	\$ -	0.00%
Professional Services	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	0.00%
Professional Services-Police/Sn Ctr Headquarters Design	\$ -	\$ 2,639	\$ -	\$ -	\$ -	\$ 200,000	0.00%
Improvements-Police/Sn Ctr Headquarters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	0.00%
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,090	0.00%
Vehicles-Police	\$ -	\$ -	\$ 57,236	\$ 71,000	\$ 65,000	\$ 65,000	0.00%
Cal PERS UAL Transfer	\$ -	\$ -	\$ 322,562	\$ 361,015	\$ 361,015	\$ 360,325	-0.19%
TOTAL EXPENDITURES	\$ -	\$ 4,168	\$ 379,798	\$ 732,015	\$ 726,015	\$ 3,990,415	
Net Revenue/(Expenditures)	\$ 1,369,963	\$ 1,712,405	\$ 1,598,396	\$ 867,985	\$ 873,985	\$ (2,190,415)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 1,369,963	\$ 1,712,405	\$ 1,598,396	\$ 867,985	\$ 873,985	\$ (2,190,415)	
Beginning Fund Balance July 1	\$ -	\$ 1,369,963	\$ 3,082,368	\$ 4,680,764	\$ 4,680,764	\$ 5,554,749	
Ending Fund Balance June 30	\$ 1,369,963	\$ 3,082,368	\$ 4,680,764	\$ 5,548,749	\$ 5,554,749	\$ 3,364,334	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 1,369,963	\$ 3,082,368	\$ 4,680,764	\$ 5,548,749	\$ 5,554,749	\$ 3,364,334	



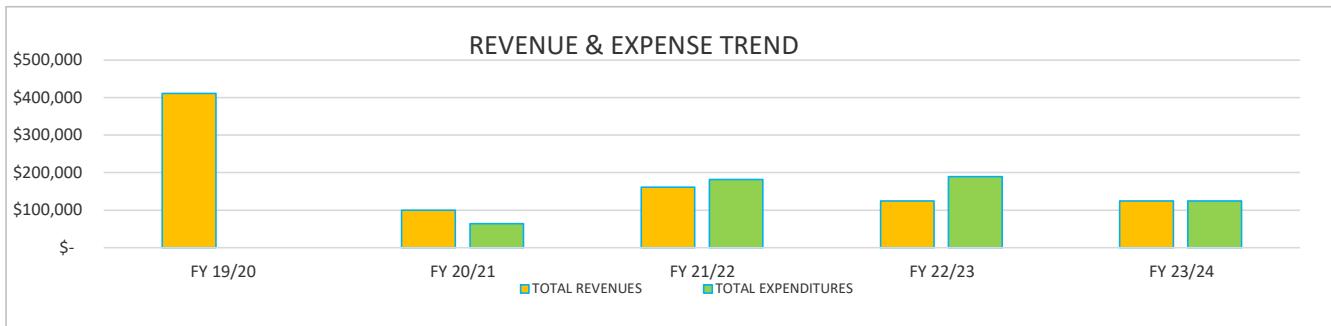
COPS GRANT

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

Budget Highlights: This budget includes one police officer transfer to General Fund.



Police Department 206	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COPS Program Income	\$ 410,837	\$ 100,000	\$ 161,285	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
COPS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 410,837	\$ 100,000	\$ 161,285	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
EXPENDITURES							
Improvements	\$ -	\$ 5,278	\$ -	\$ -	\$ -	\$ -	0.00%
Police Vehicle	\$ -	\$ 58,990	\$ 57,236	\$ 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	\$ 125,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ 64,268	\$ 182,236	\$ 190,000	\$ 190,000	\$ 125,000	0.00%
Net Revenue/(Expenditures)	\$ 410,837	\$ 35,732	\$ (20,951)	\$ (65,000)	\$ (65,000)	\$ -	0.00%
Changes in Fund Balance	\$ (285,713)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Net Increase/(Decrease) in Fund Balance	\$ 125,124	\$ 35,732	\$ (20,951)	\$ (65,000)	\$ (65,000)	\$ -	0.00%
Beginning Fund Balance July 1	\$ 188,163	\$ 313,287	\$ 349,019	\$ 328,068	\$ 328,068	\$ 263,068	0.00%
Ending Fund Balance June 30	\$ 313,287	\$ 349,019	\$ 328,068	\$ 263,068	\$ 263,068	\$ 263,068	0.00%
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Adjusted Ending Fund Balance	\$ 313,287	\$ 349,019	\$ 328,068	\$ 263,068	\$ 263,068	\$ 263,068	0.00%



CARES FUNDING (COVID 19)

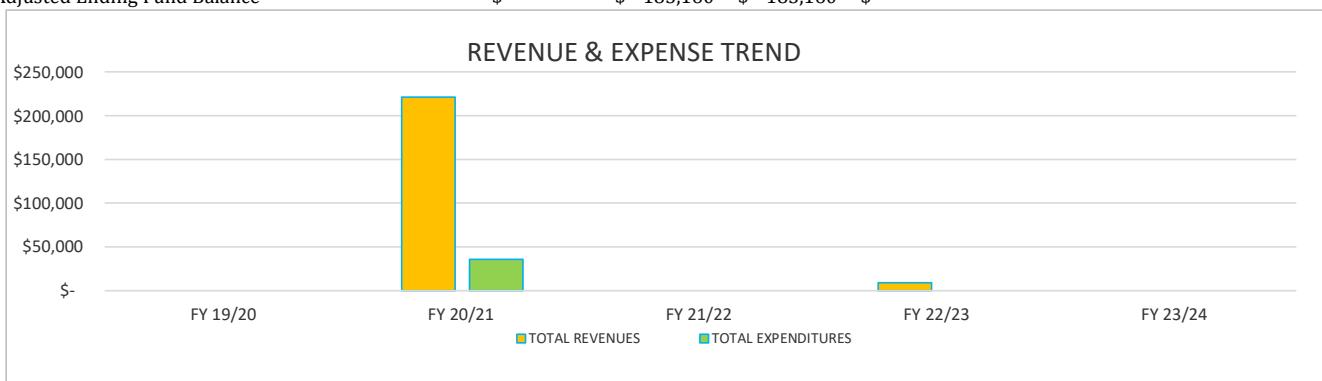
Description: This fund accounts for additional funding for senior meals from the CDBG 19232-CV cares program.

Budget Highlights: None

*No expenses budgeted

*No revenues budgeted

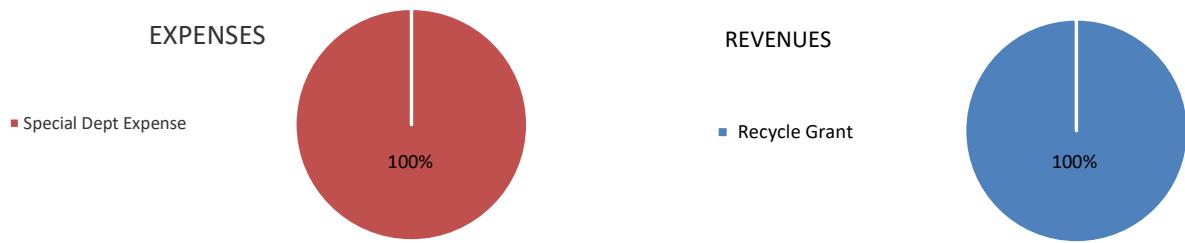
Cares Funding (Covid 19) 208	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -
Program Income	\$ -	\$ 221,105	\$ -	\$ 9,026	\$ 9,026	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ 221,111	\$ -	\$ 9,026	\$ 9,026	\$ -	
EXPENDITURES							
5111 COVID expenditures	\$ -	\$ 35,951	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 35,951	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ 185,160	\$ -	\$ 9,026	\$ 9,026	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 185,160	\$ -	\$ 9,026	\$ 9,026	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ 185,160	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance June 30	\$ -	\$ 185,160	\$ 185,160	\$ 185,160	\$ -	\$ -	\$ -
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ (185,160)	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ -	\$ 185,160	\$ 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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Recycle Grant	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
TOTAL REVENUES	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
EXPENDITURES							
Special Dept Expense	\$ -	\$ -	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Donations	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Graduation (Improvements)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 2,500	\$ -	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Net Revenue/(Expenditures)	\$ 2,500	\$ -	\$ (3,000)	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 2,500	\$ -	\$ (3,000)	\$ -	\$ -	\$ -	-
Beginning Fund Balance July 1	\$ 1,500	\$ 4,000	\$ 6,500	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
Ending Fund Balance June 30	\$ 4,000	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
Adjustment to Fund Balance	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 4,000	\$ 6,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.00%

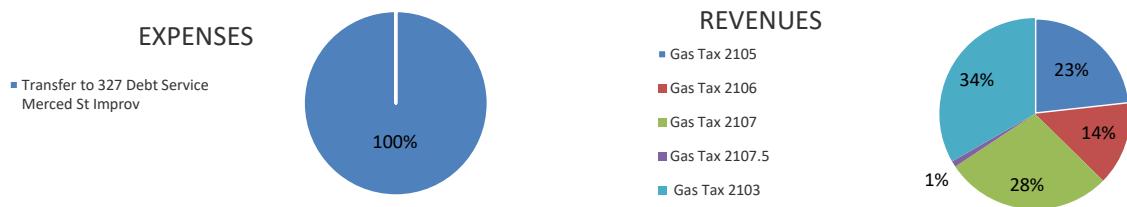
REVENUE & EXPENSE TREND

Fiscal Year	Total Revenues	Total Expenditures
FY 19/20	\$ 5,000	\$ 2,500
FY 20/21	\$ 5,000	\$ 3,000
FY 21/22	\$ 5,000	\$ 3,500
FY 22/23	\$ 5,000	\$ 3,500
FY 23/24	\$ 5,000	\$ 3,500

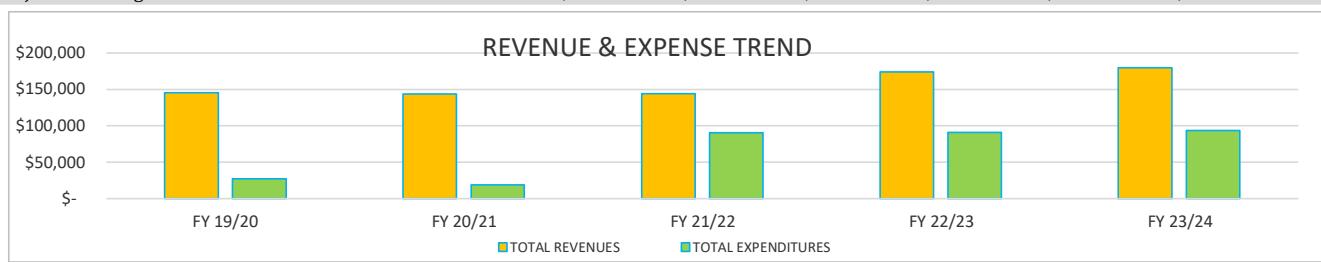
GAS TAX

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 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Gas Tax 2105	\$ 33,693	\$ 32,881	\$ 34,974	\$ 39,042	\$ 39,042	\$ 42,008	7.60%
Gas Tax 2106	\$ 21,566	\$ 21,344	\$ 19,841	\$ 23,854	\$ 23,854	\$ 25,756	7.97%
Gas Tax 2107	\$ 42,543	\$ 42,276	\$ 41,121	\$ 53,206	\$ 53,206	\$ 50,323	-5.42%
Gas Tax 2107.5	\$ 2,000	\$ 4,217	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Gas Tax 2103	\$ 45,544	\$ 43,059	\$ 46,270	\$ 55,977	\$ 55,977	\$ 59,760	6.76%
TOTAL REVENUES	\$ 145,346	\$ 143,777	\$ 144,206	\$ 174,079	\$ 174,079	\$ 179,847	
EXPENDITURES							
Structural Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Street Maint Supplies	\$ 1,910	\$ 4,043	\$ -	\$ -	\$ -	\$ -	-
Street Maint Supplies	\$ 5,684	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment Maint	\$ 4,212	\$ 1,046	\$ -	\$ -	\$ -	\$ -	-
Street Maintenance	\$ 4,296	\$ 12,489	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ 10,860	\$ 864	\$ -	\$ -	\$ -	\$ -	-
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer to 327 Debt Service Merced St Improv	\$ -	\$ -	\$ 90,400	\$ 90,800	\$ 90,800	\$ 93,600	3.08%
TOTAL EXPENDITURES	\$ 26,962	\$ 18,442	\$ 90,400	\$ 90,800	\$ 90,800	\$ 93,600	
Net Revenue/(Expenditures)	\$ 118,384	\$ 125,335	\$ 53,806	\$ 83,279	\$ 83,279	\$ 86,247	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 118,384	\$ 125,335	\$ 53,806	\$ 83,279	\$ 83,279	\$ 86,247	
Beginning Fund Balance July 1	\$ 30,587	\$ 16,039	\$ 35,046	\$ 88,852	\$ 88,852	\$ 172,131	
Ending Fund Balance June 30	\$ 148,971	\$ 141,374	\$ 88,852	\$ 172,131	\$ 172,131	\$ 258,378	
Adjustment to Fund Balance	\$ (281,903)	\$ (106,328)	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 16,039	\$ 35,046	\$ 88,852	\$ 172,131	\$ 172,131	\$ 258,378	



TRAFFIC CONGESTION RELIEF FUND STREET PROJECT

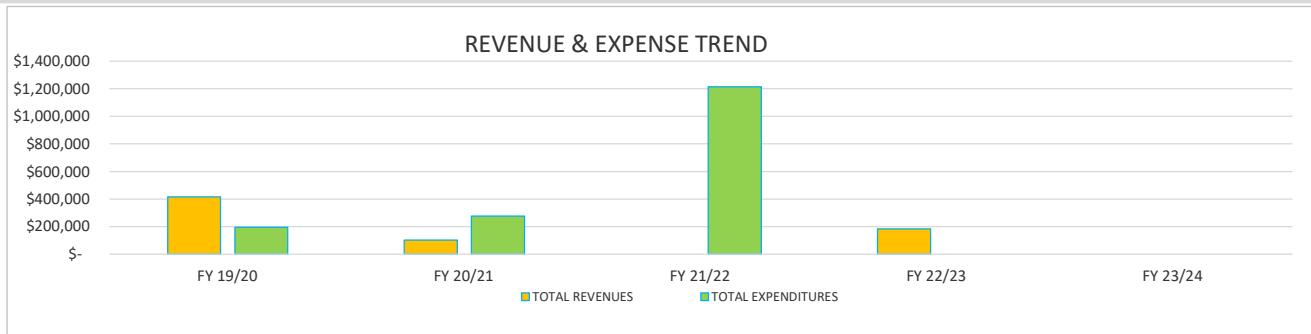
Description: Traffic Congestion Relief Fund was replaced by Streets and Highway Codes section 2103 in the 2010-11 fiscal year.

Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

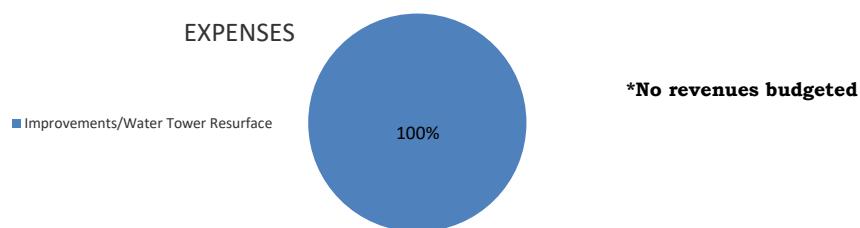
Street Projects 211	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Program Income	\$ 415,246	\$ 102,845	Traff	\$ 183,630	\$ 183,630	\$ -	-
TOTAL REVENUES	\$ 415,246	\$ 102,845	\$ -	\$ 183,630	\$ 183,630	\$ -	-
EXPENDITURES							
Engineering Consulting	\$ 111,745	\$ 4,000	\$ -	\$ -	\$ -	\$ -	-
Street Project	\$ 4,257	\$ 262,279	\$ 1,212,578	\$ -	\$ -	\$ -	-
Improvements	\$ 80,092	\$ 11,959	\$ -	\$ -	\$ -	\$ -	-
Tr to Gen Fund St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 196,094	\$ 278,238	\$ 1,212,578	\$ -	\$ -	\$ -	-
Net Revenue/(Expenditures)	\$ 219,152	\$ (175,393)	\$ (1,212,578)	\$ 183,630	\$ 183,630	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 219,152	\$ (175,393)	\$ (1,212,578)	\$ 183,630	\$ 183,630	\$ -	-
Beginning Fund Balance July 1	\$ (176,304)	\$ 49,886	\$ 58,713	\$ (1,153,865)	\$ (1,153,865)	\$ (970,235)	
Ending Fund Balance June 30	\$ 42,848	\$ (125,507)	\$ (1,153,865)	\$ (970,235)	\$ (970,235)	\$ (970,235)	
Adjustment to Fund Balance	\$ 7,038	\$ 184,220	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 49,886	\$ 58,713	\$ (1,153,865)	\$ (970,235)	\$ (970,235)	\$ (970,235)	



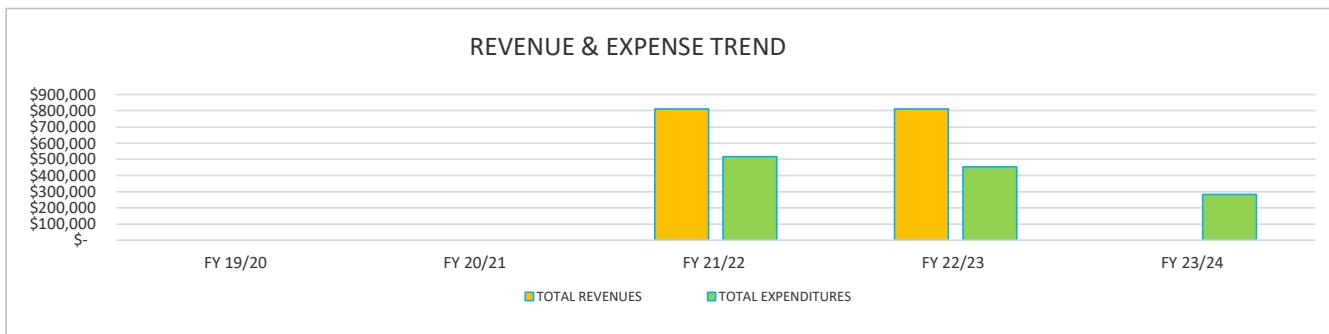
AMERICAN RESCUE PLAN ACT

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: The FY24 Budget includes related expenses for the water tower resurface.



ARPA Fund 212	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Program Income	\$ -	\$ -	\$ 812,156	\$ 812,156	\$ 812,156	\$ 812,156	-
TOTAL REVENUES	\$ -	\$ -	\$ 812,156	\$ 812,156	\$ 812,156	\$ 812,156	-
EXPENDITURES							
Salaries-Fulltime	\$ -	\$ -	\$ 51,746	\$ 98,000	\$ 78,019	\$ -	-
Salaries-Parttime	\$ -	\$ -	\$ 1,176	\$ 4,100	\$ 5,744	\$ -	-
Tax & Allow	\$ -	\$ -	\$ 19,590	\$ 8,900	\$ 6,438	\$ -	-
Professional Services-Audit Support	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ -	-
Equipment-Audio Visual System	\$ -	\$ -	\$ 52,337	\$ -	\$ -	\$ -	-
Equipment/Agenda Tracking/Website	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	-
Equipment/Water Meter Project	\$ -	\$ -	\$ 391,282	\$ 145,000	\$ 163,774	\$ -	-
Improvements/Water Tower Resurface	\$ -	\$ -	\$ -	\$ 283,000	\$ -	\$ 283,000	-
Improvements/City hall access	\$ -	\$ -	\$ -	\$ 29,995	\$ 29,995	\$ -	-
Improvements/Merced Streetscape	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 516,131	\$ 738,995	\$ 453,970	\$ 283,000	-
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 296,025	\$ 73,161	\$ 358,186	\$ (283,000)	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ 296,025	\$ 73,161	\$ 358,186	\$ (283,000)	-
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ 296,025	\$ 296,025	\$ 654,211	-
Ending Fund Balance June 30	\$ -	\$ -	\$ 296,025	\$ 369,186	\$ 654,211	\$ 371,211	-
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ -	\$ -	\$ 296,025	\$ 369,186	\$ 654,211	\$ 371,211	-



CALRECYCLE SB1383 GRANT

Description: This is a one-time grant to support enforcement and education related to SB 1383 organic waste recycling requirements.

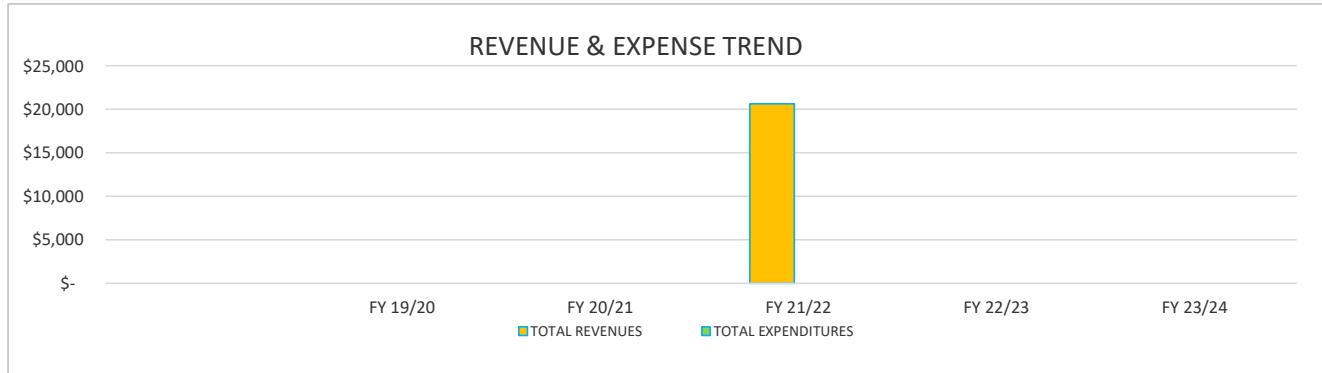
Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

CalRecycle Grant SB1383 Grant 213	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recycle Grant	\$ -	\$ -	\$ 20,649	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ 20,649	\$ -	\$ -	\$ -	0.00%

EXPENDITURES							
Special Dept Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Graduation (Improvements)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 20,649	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ 20,649	\$ -	\$ -	\$ -	-
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ 20,649	\$ 20,649	\$ 20,649	\$ 20,649
Ending Fund Balance June 30	\$ -	\$ -	\$ 20,649	\$ 20,649	\$ 20,649	\$ 20,649	\$ 20,649
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ -	\$ -	\$ 20,649	\$ 20,649	\$ 20,649	\$ 20,649	\$ 20,649



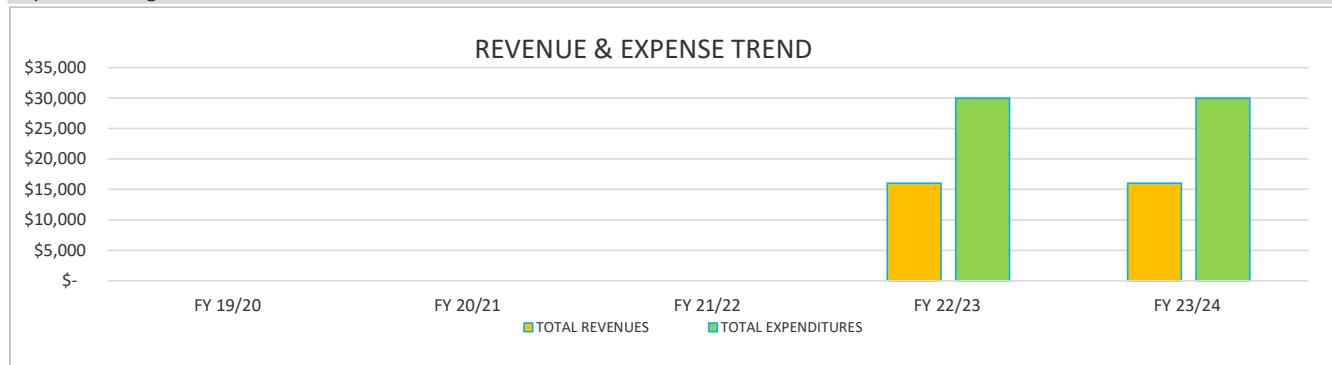
LTF ARTICLE 3

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 FY24 for stripping, signage, and ADA improvements. Budget includes improvements on Merced Street, including ADA upgrades.



LTF Article 3- 220	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% 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	
EXPENDITURES							
Structural Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	0.00%
Tr to G.F.-St Maint	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ (14,000)	\$ (14,000)	\$ (14,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ (14,000)	\$ (14,000)	\$ (14,000)	
Beginning Fund Balance July 1	\$ 28,669	\$ 28,669	\$ 28,669	\$ 28,669	\$ 28,669	\$ 28,669	\$ 14,669
Ending Fund Balance June 30	\$ 28,669	\$ 28,669	\$ 28,669	\$ 14,669	\$ 14,669	\$ 14,669	\$ 669
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ 28,669	\$ 28,669	\$ 28,669	\$ 14,669	\$ 14,669	\$ 14,669	\$ 669



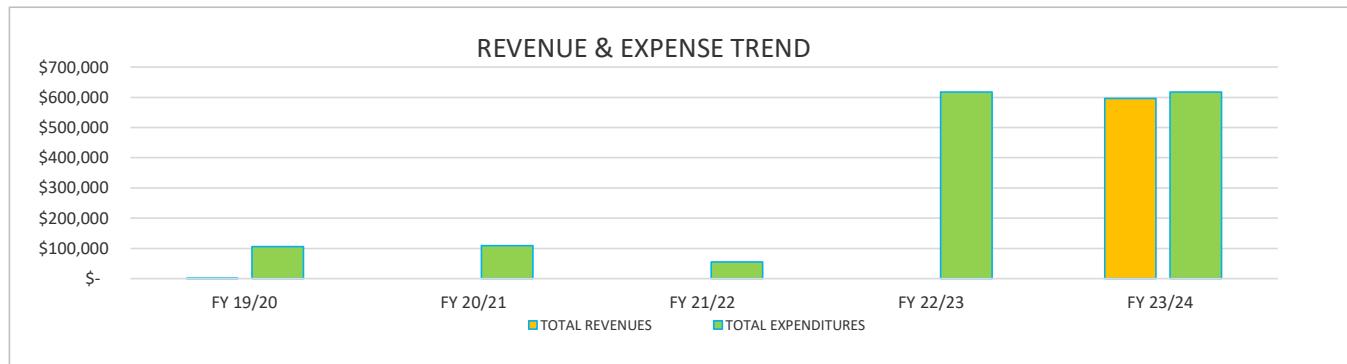
LTF ARTICLE 8

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 FY24, which includes paving on 4th & 5th streets.



LTF Article 8 - 225	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTF - Article 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,000
Transfers In (Old Advance)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,000
EXPENDITURES							
Dept 225 Street Maint	\$ 2,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - Street Lighting	\$ 83,257	\$ 72,423	\$ 16,593	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
Dept 2250 Street Maint	\$ 7,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 12,659	\$ 36,900	\$ 38,925	\$ 47,000	\$ 47,000	\$ 47,000	\$ -
5th St Paving from Toulumne to Main	\$ -	\$ -	\$ -	\$ 251,000	\$ -	\$ 311,000	0.00%
4th St Paving from Vine to Main	\$ -	\$ -	\$ -	\$ 307,000	\$ -	\$ 307,000	0.00%
TOTAL EXPENDITURES	\$ 105,753	\$ 109,323	\$ 55,518	\$ 618,000	\$ 60,000	\$ 618,000	
Net Revenue/(Expenditures)	\$ (105,646)	\$ (109,323)	\$ (55,518)	\$ (618,000)	\$ (60,000)	\$ (22,000)	
Changes in Fund Balance	\$ (14,619)	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (120,265)	\$ (109,323)	\$ (55,518)	\$ (618,000)	\$ (60,000)	\$ (22,000)	
Beginning Fund Balance July 1	\$ 374,876	\$ 251,136	\$ 148,362	\$ 92,844	\$ 92,844	\$ 32,844	
Ending Fund Balance June 30	\$ 254,611	\$ 141,813	\$ 92,844	\$ (525,156)	\$ 32,844	\$ 10,844	
Adjustment to Fund Balance	\$ (3,475)	\$ 6,549	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 251,136	\$ 148,362	\$ 92,844	\$ (525,156)	\$ 32,844	\$ 10,844	

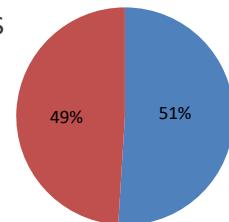


MEASURE C

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.

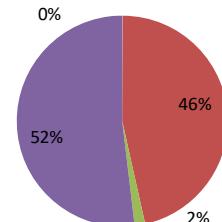
Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. FY24 includes funding for ADA transition plan update and Merced Street Streetscape.

EXPENSES
■ Merced Streetscape
■ ADA Transition Plan Update



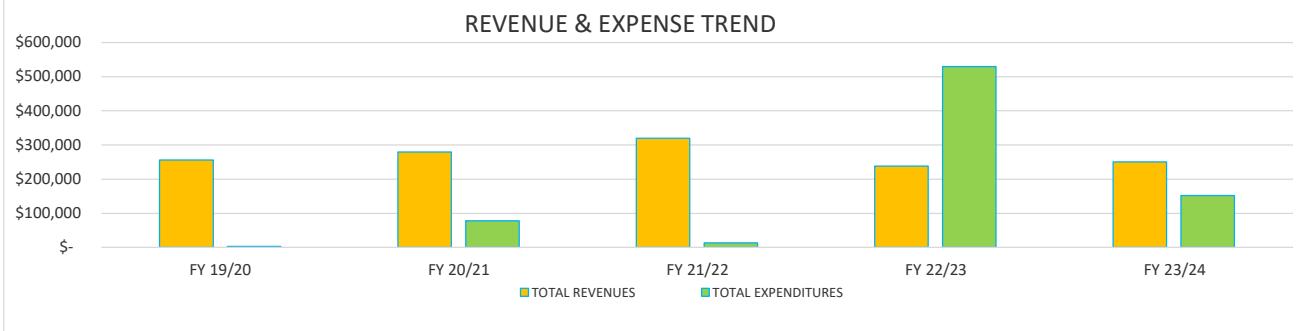
REVENUES

■ Interest Income
■ Measure C-Street Maint
■ Measure C-ADA Comply
■ Measure C-Flex Spending



Measure C - 230	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 129	\$ -	\$ 314	\$ 150	\$ 150	\$ 150	0.00%
Current Year Secured	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Measure C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Measure C-Street Maint	\$ 118,439	\$ 122,933	\$ 146,110	\$ 110,661	\$ 110,661	\$ 116,194	5.00%
Measure C-ADA Comply	\$ 4,003	\$ 4,156	\$ 4,920	\$ 3,873	\$ 3,873	\$ 4,067	5.01%
Measure C-Flex Spending	\$ 133,930	\$ 140,273	\$ 168,097	\$ 123,740	\$ 123,740	\$ 129,927	5.00%
Other Reimbursement	\$ -	\$ 11,750	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 256,501	\$ 279,112	\$ 319,441	\$ 238,424	\$ 238,424	\$ 250,338	
EXPENDITURES							
Projects	\$ -	\$ 48,348	\$ -	\$ -	\$ -	\$ -	-
Vine St (GS to 4th) HMA overlay	\$ -	\$ -	\$ -	\$ -	\$ 4,722	\$ -	-
Merced Streetscape	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,078	-
ADA Transition Plan Update	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	0.00%
Main St (3rd to Adams) HMA overlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Improvements	\$ 2,725	\$ 29,537	\$ 13,295	\$ 525,000	\$ 525,000	\$ 529,722	\$ 152,078
TOTAL EXPENDITURES	\$ 2,725	\$ 77,885	\$ 13,295	\$ 525,000	\$ 525,000	\$ 529,722	\$ 152,078
Net Revenue/(Expenditures)	\$ 253,776	\$ 201,227	\$ 306,146	\$ (286,576)	\$ (291,298)	\$ 98,260	
Changes in Fund Balance	\$ 13,273	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 267,049	\$ 201,227	\$ 306,146	\$ (286,576)	\$ (291,298)	\$ 98,260	
Beginning Fund Balance July 1	\$ 714,572	\$ 922,440	\$ 1,176,216	\$ 1,482,362	\$ 1,482,362	\$ 1,191,064	
Ending Fund Balance June 30	\$ 981,621	\$ 1,123,667	\$ 1,482,362	\$ 1,195,786	\$ 1,191,064	\$ 1,289,324	
Adjustment to Fund Balance	\$ (59,181)	\$ 52,549	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 922,440	\$ 1,176,216	\$ 1,482,362	\$ 1,195,786	\$ 1,191,064	\$ 1,289,324	

REVENUE & EXPENSE TREND

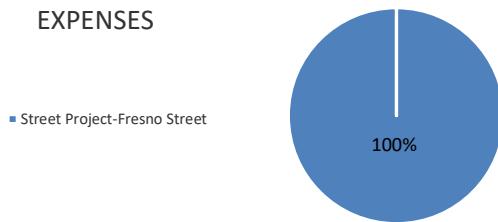


ROAD MAINTENANCE REHAB ACCT-SB1

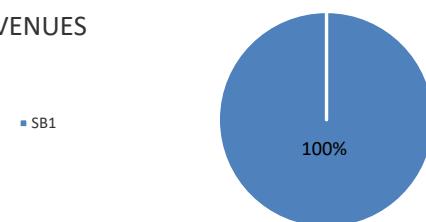
Description: The Road Maintenance and Rehabilitation Act SB1 is used to account separately for state revenues used for transportation.

Budget Highlights: This budget includes street improvement on Fresno Street from 7th to 3rd.

EXPENSES



REVENUES

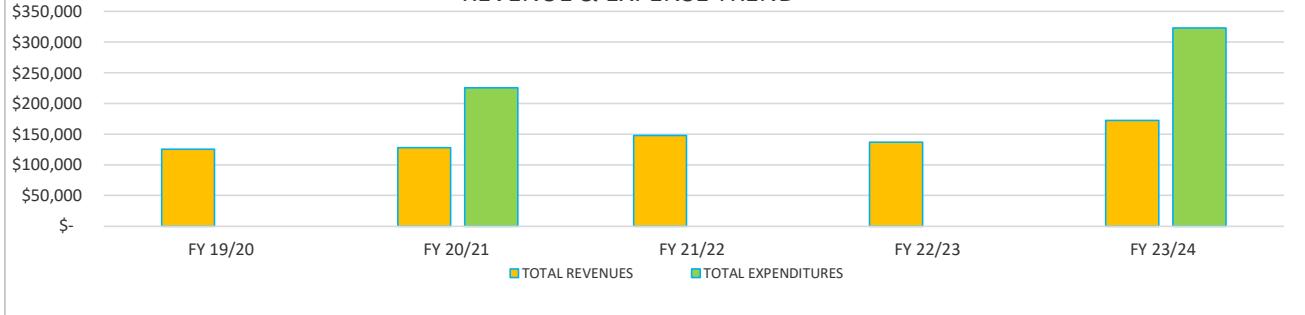


ROAD MAINTENANCE REHAB SB1 235	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SB1	\$ 85,075	\$ 128,008	\$ 147,592	\$ 136,723	\$ 136,723	\$ 172,102	25.88%
Prop 1B	\$ 40,516	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 125,591	\$ 128,008	\$ 147,592	\$ 136,723	\$ 136,723	\$ 172,102	

EXPENDITURES

Street Project-Fresno Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,096
Main St Paving	\$ -	\$ 225,652	\$ -	\$ -	\$ -	\$ -	\$ -
Tr to G.F.-St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 225,652	\$ -	\$ -	\$ -	\$ -	\$ 323,096
Net Revenue/(Expenditures)	\$ 125,591	\$ (97,644)	\$ 147,592	\$ 136,723	\$ 136,723	\$ (150,994)	
Changes in Fund Balance	\$ 20,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ 146,017	\$ (97,644)	\$ 147,592	\$ 136,723	\$ 136,723	\$ (150,994)	
Beginning Fund Balance July 1	\$ 23,761	\$ 57,054	\$ 171,452	\$ 319,044	\$ 319,044	\$ 455,767	
Ending Fund Balance June 30	\$ 169,778	\$ (40,590)	\$ 319,044	\$ 455,767	\$ 455,767	\$ 304,773	
Adjustment to Fund Balance	\$ (112,724)	\$ 212,042	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 57,054	\$ 171,452	\$ 319,044	\$ 455,767	\$ 455,767	\$ 304,773	

REVENUE & EXPENSE TREND

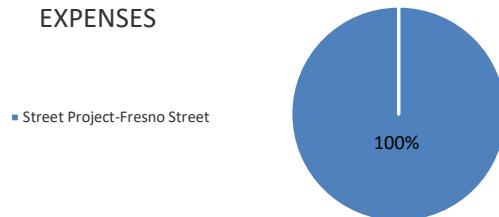


ACTIVE TRANSPORTATION PROGRAM (ATP)

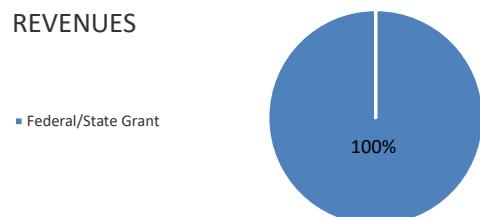
Description: The Active Transportation Program provides biannual competitive funding for projects that encourage increased bicycling and walking.

Budget Highlights: This budget includes improvements on Adams for sidewalk and curb ramps.

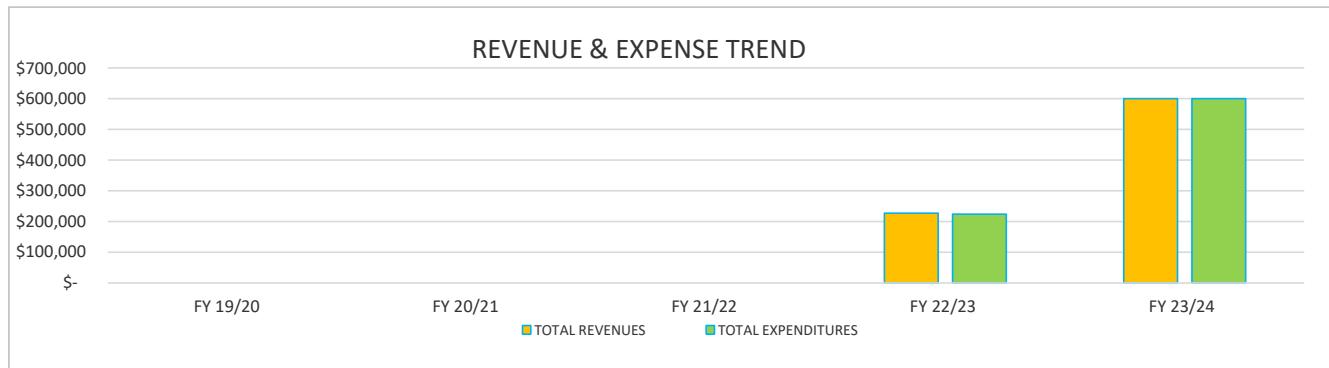
EXPENSES



REVENUES



ATP- Fund 236	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Grant	\$ -	\$ -	\$ -	\$ 227,000	\$ 227,000	\$ 600,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 227,000	\$ 227,000	\$ 600,000	
EXPENDITURES							
Improvements/Golden State Bike Trail	\$ -	\$ -	\$ -	\$ 227,000	\$ 224,128	\$ -	0.00%
Improvements/Adams Ave-Sidewalk & Curb Ramps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 227,000	\$ 224,128	\$ 600,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,872	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,872	\$ -
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,872
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,872	\$ 2,872
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,872	\$ 2,872



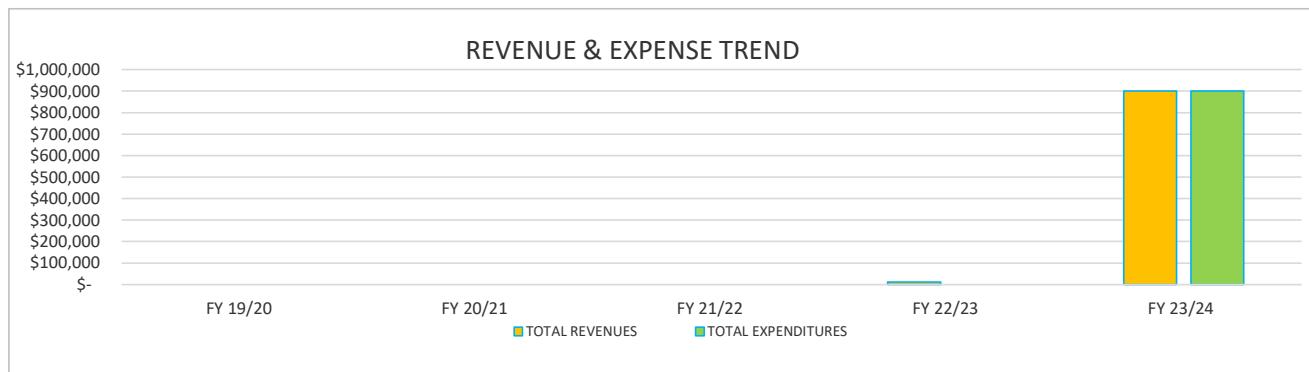
SURFACE TRANSPORTATION BLOCK GRANT (STBG)

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 reconstruction project on Manning Avenue.



STBG Fund 237	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Grant	\$ -	\$ -	\$ -	\$ 850,000	\$ 11,747	\$ 900,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 850,000	\$ 11,747	\$ 900,000	
EXPENDITURES							
Improvements/Manning Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 850,000	\$ 11,747	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 850,000	\$ 11,747	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 861,747	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 850,000	\$ 861,747	\$ 861,747	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ 850,000	\$ 861,747	\$ 861,747	



COMMUNITY DEVELOPMENT BLOCK GRANT

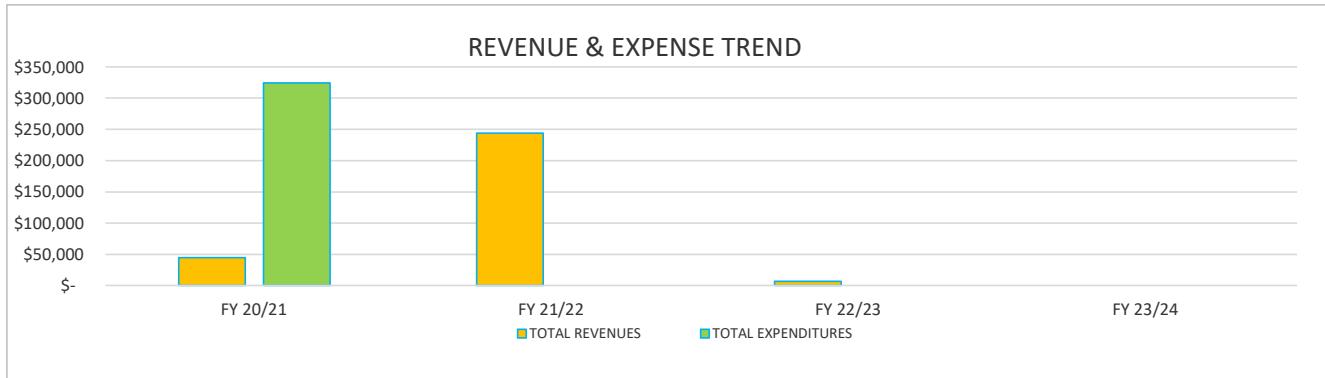
Description: This fund contains federal monies that will be used for authorized programming consistent with Federal and State guidelines.

Budget Highlights: None

*No expenses budgeted

*No revenues budgeted

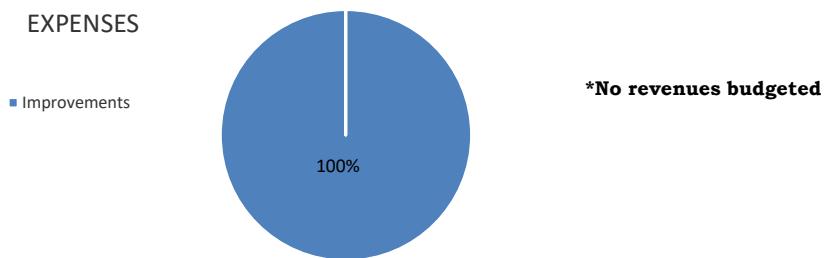
CDBG 250	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Program Income	\$ 35,299	\$ 44,723	\$ 243,802	\$ 45,000	\$ 6,667	\$ -	0.00%
TOTAL REVENUES	\$ 35,299	\$ 44,723	\$ 243,802	\$ 45,000	\$ 6,667	\$ -	
EXPENDITURES							
Postage	\$ -	\$ 37	\$ -	\$ -	\$ -	\$ -	-
Professional Services	\$ 20	\$ 175	\$ -	\$ -	\$ -	\$ -	-
6th St House	\$ -	\$ 324,039	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 20	\$ 324,251	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 35,279	\$ (279,528)	\$ 243,802	\$ 45,000	\$ 6,667	\$ -	-
Changes in Fund Balance	\$ 359,519	\$ 279,508	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 394,798	\$ (20)	\$ 243,802	\$ 45,000	\$ 6,667	\$ -	
Beginning Fund Balance July 1	\$ 410,852	\$ 805,650	\$ 805,630	\$ 1,049,432	\$ 1,049,432	\$ 1,056,099	
Ending Fund Balance June 30	\$ 805,650	\$ 805,630	\$ 1,049,432	\$ 1,049,432	\$ 1,056,099	\$ 1,056,099	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 805,650	\$ 805,630	\$ 1,049,432	\$ 1,049,432	\$ 1,056,099	\$ 1,056,099	



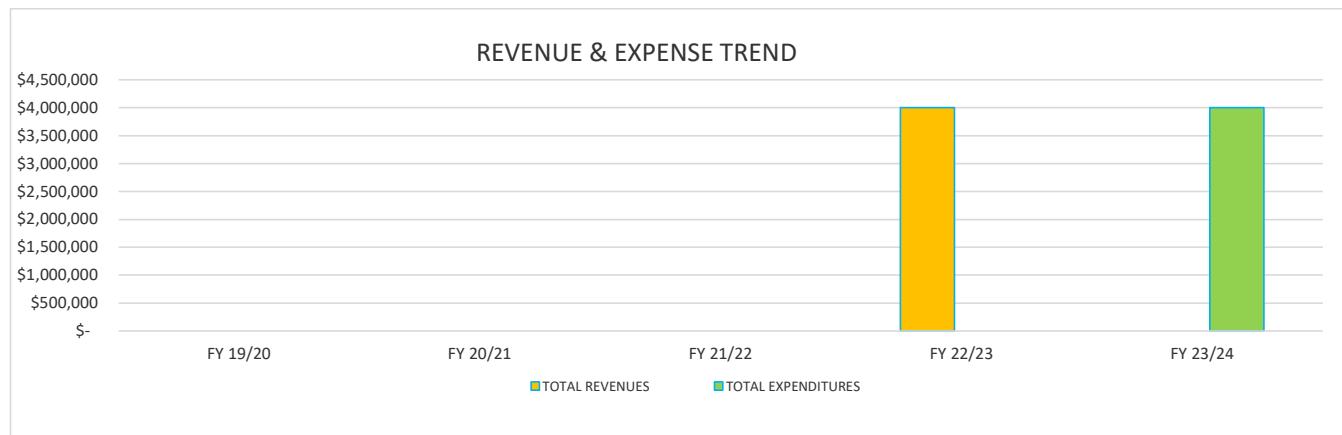
STATE GRANT AB178

Description: The State of California awarded \$5 million through the Governor's Office of Emergency Services. The award consists of \$4,000,000 in funds for the Police Department Headquarters & Senior Center Construction, as well as \$1,000,000 in pass through funds for repairs, improvements, and operations of the the Fowler Improvement Association Clubhouse.

Budget Highlights: The budget includes the remaining costs of design and engineering for the Police Department Headquarters & Senior Center. Remaining funds will be used for the construction of the facility.



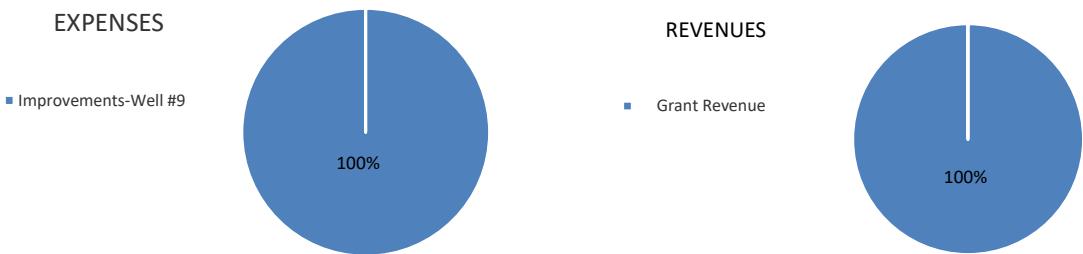
State Grant AB178 255	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Grant Revenue	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	
EXPENDITURES							
Improvements	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ (4,000,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ (4,000,000)	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	



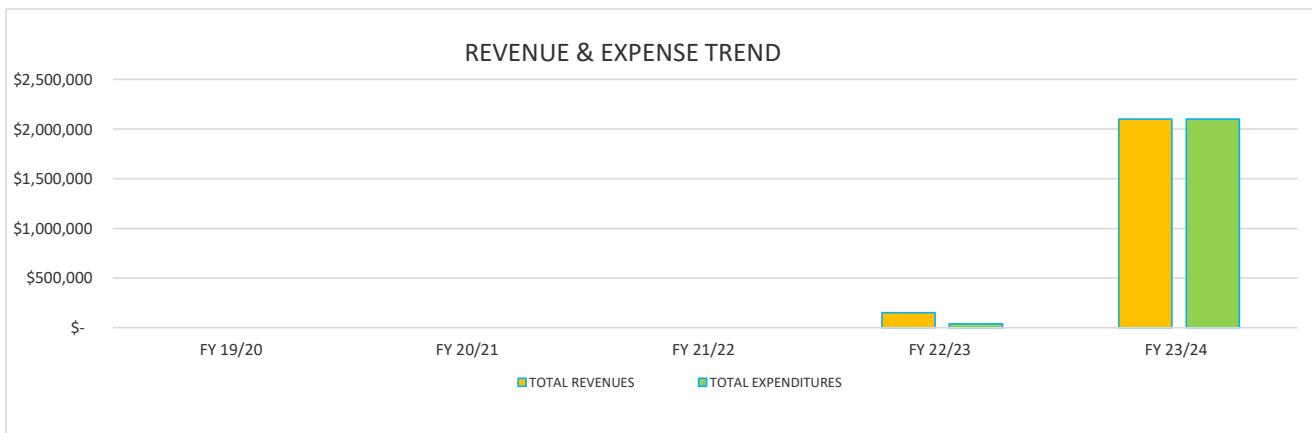
DWR STATE GRANT

Description: The State of California Water Resources Control Board Drinking Water State Revolving Fund for the Fowler Water Supply Reliability Project. This project scope will support the interconnection of the City's water distribution system between the east and west sides of State Route 99.

Budget Highlights: This budget includes funding for well #9.



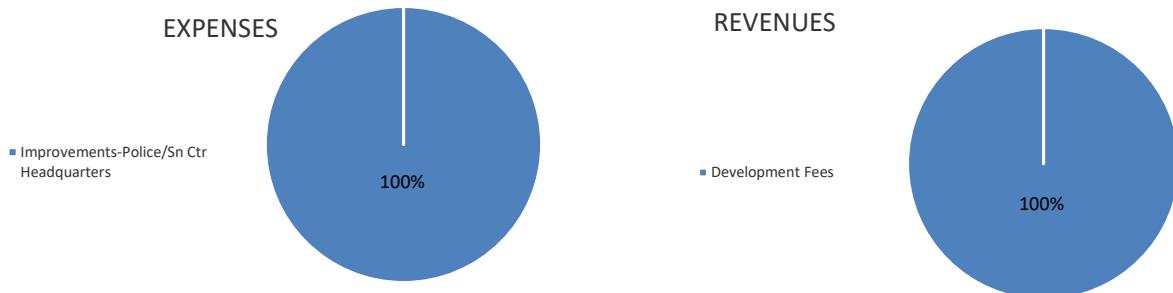
DWR State Grant 256	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 2,100,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 2,100,000	
EXPENDITURES							
Improvements-Well #9	\$ -	\$ -	\$ -	\$ -	\$ 40,453	\$ 2,100,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 40,453	\$ 2,100,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 109,547	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 109,547	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,547	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 109,547	\$ 109,547	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 109,547	\$ 109,547	



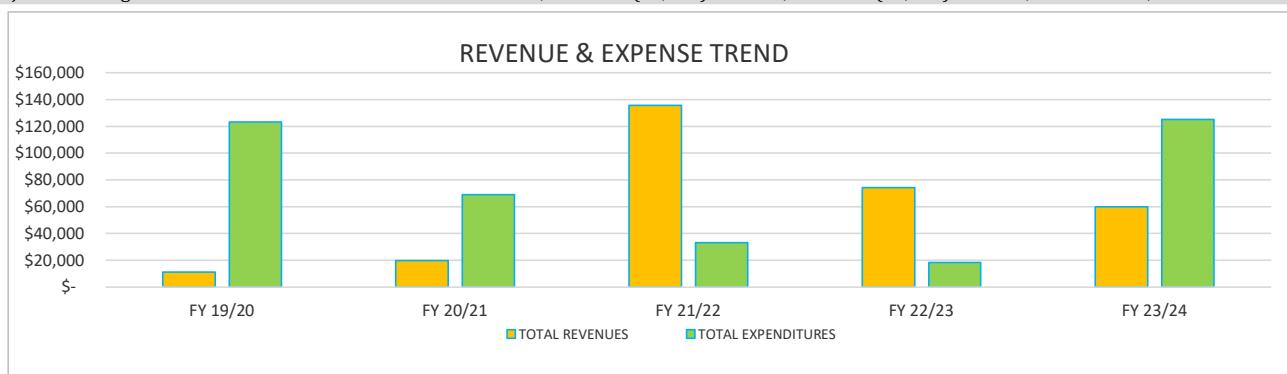
AB1600-GENERAL SERVICES

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 the Police/Senior Center Headquarters construction.



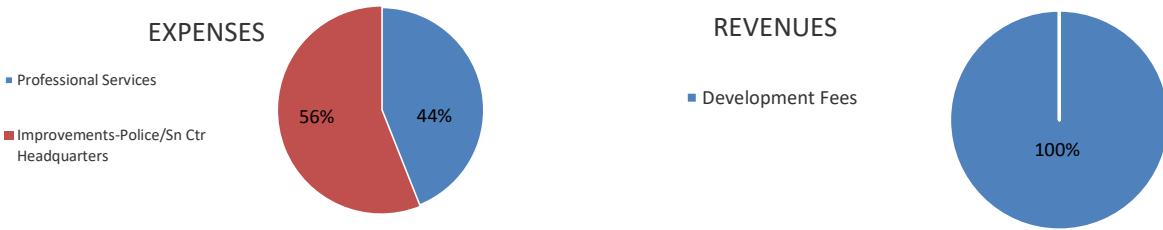
AB1600-General Services 710	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Fees	\$ 11,102	\$ 19,808	\$ 135,835	\$ 60,000	\$ 74,298	\$ 60,000	-19.24%
TOTAL REVENUES	\$ 11,133	\$ 19,808	\$ 135,835	\$ 60,000	\$ 74,298	\$ 60,000	
EXPENDITURES							
Small Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Consultant	\$ 3,600	\$ 7,920	\$ -	\$ -	\$ -	\$ -	\$ -
Planning Consultant	\$ 92,202	\$ 55,692	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Services	\$ 27,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ 740	\$ 33,242	\$ 145,000	\$ 18,515	\$ -	\$ -
Planning Consultant	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ -	\$ 4,761	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements-Police/Sn Ctr Headquarters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	0.00%
TOTAL EXPENDITURES	\$ 123,192	\$ 69,113	\$ 33,242	\$ 145,000	\$ 18,515	\$ 125,000	
Net Revenue/(Expenditures)	\$ (112,059)	\$ (49,305)	\$ 102,593	\$ (85,000)	\$ 55,783	\$ (65,000)	
Changes in Fund Balance	\$ 79,867	\$ (86,571)	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (32,192)	\$ (135,876)	\$ 102,593	\$ (85,000)	\$ 55,783	\$ (65,000)	
Beginning Fund Balance July 1	\$ 109,735	\$ 77,543	\$ (58,333)	\$ 44,260	\$ 44,260	\$ 100,043	
Ending Fund Balance June 30	\$ 77,543	\$ (58,333)	\$ 44,260	\$ (40,740)	\$ 100,043	\$ 35,043	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 77,543	\$ (58,333)	\$ 44,260	\$ (40,740)	\$ 100,043	\$ 35,043	



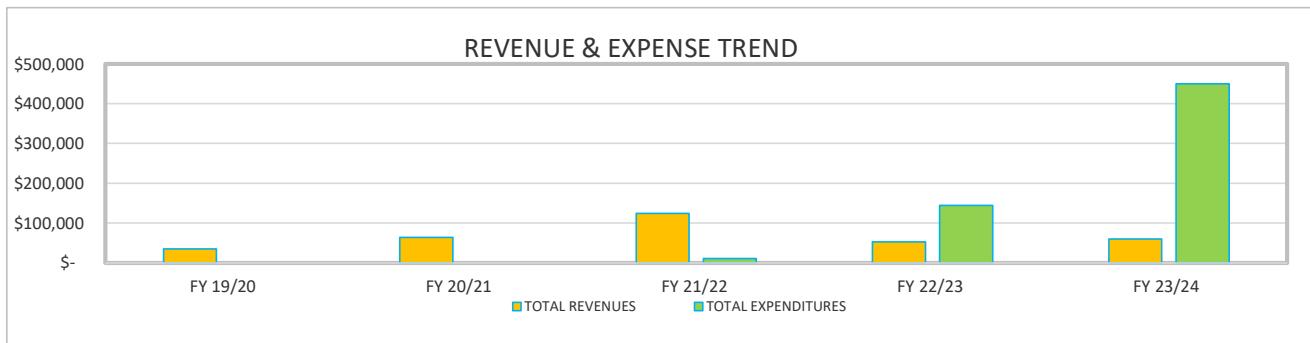
AB1600-LAW ENFORCEMENT

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 the Police/Senior Center Headquarters.



Law Enforcement 720	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 34,713	\$ 64,261	\$ 124,100	\$ 60,000	\$ 52,374	\$ 60,000	0.00%
TOTAL REVENUES	\$ 34,812	\$ 64,261	\$ 124,100	\$ 60,000	\$ 52,374	\$ 60,000	0.00%
EXPENDITURES							
Supplies	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
Professional Services	\$ -	\$ -	\$ 10,732	\$ 143,820	\$ 135,000	\$ 200,000	0.00%
Improvements-Police/Sn Ctr Headquarters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
Equipment	\$ -	\$ -	\$ -	\$ 8,820	\$ 8,820	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 10,732	\$ 153,640	\$ 144,820	\$ 450,000	
Net Revenue/(Expenditures)	\$ 34,812	\$ 64,261	\$ 113,368	\$ (93,640)	\$ (92,446)	\$ (390,000)	
Changes in Fund Balance	\$ (19,563)	\$ (29,449)	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 15,249	\$ 34,812	\$ 113,368	\$ (93,640)	\$ (92,446)	\$ (390,000)	
Beginning Fund Balance July 1	\$ 360,631	\$ 375,880	\$ 410,692	\$ 524,060	\$ 524,060	\$ 431,614	
Ending Fund Balance June 30	\$ 375,880	\$ 410,692	\$ 524,060	\$ 430,420	\$ 431,614	\$ 41,614	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 375,880	\$ 410,692	\$ 524,060	\$ 430,420	\$ 431,614	\$ 41,614	



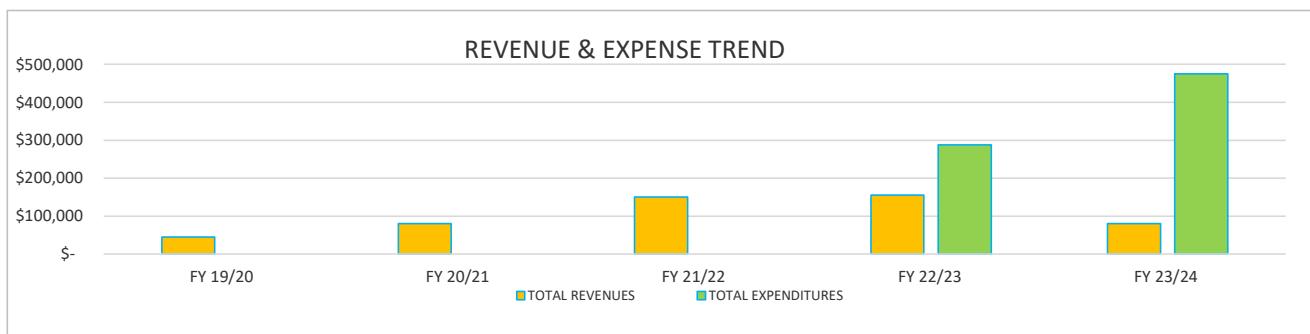
AB1600-FIRE

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

Budget Highlights: The budget includes costs for the fire station second floor buildout.



AB1600-Fire 730	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Revenue	\$ -	\$ -	\$ -	\$ 155,000	\$ 93,012	\$ -	0.00%
Development Fees	\$ 44,711	\$ 79,909	\$ 150,840	\$ 80,000	\$ 62,002	\$ 80,000	0.00%
TOTAL REVENUES	\$ 44,885	\$ 79,909	\$ 150,840	\$ 235,000	\$ 155,014	\$ 80,000	0.00%
EXPENDITURES							
Supplies	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	0.00%
Equipment	\$ -	\$ -	\$ -	\$ 18,897	\$ 18,897	\$ -	0.00%
Lease Payment-Solar	\$ -	\$ -	\$ -	\$ 15,600	\$ 15,600	\$ -	0.00%
Lease Principal Pymt-Engines	\$ -	\$ -	\$ -	\$ 23,479	\$ 23,479	\$ -	0.00%
Lease Interest Pymt-Engines	\$ -	\$ -	\$ -	\$ 16,901	\$ 16,901	\$ -	0.00%
Improvements	\$ -	\$ -	\$ -	\$ 205,000	\$ 205,000	\$ 475,000	0.00%
Transfers Out 730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 287,877	\$ 287,877	\$ 475,000	
Net Revenue/(Expenditures)	\$ 44,885	\$ 79,909	\$ 150,840	\$ (52,877)	\$ (132,863)	\$ (395,000)	
Changes in Fund Balance	\$ (121)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 44,764	\$ 79,909	\$ 150,840	\$ (52,877)	\$ (132,863)	\$ (395,000)	
Beginning Fund Balance July 1	\$ 575,544	\$ 620,308	\$ 700,217	\$ 851,057	\$ 851,057	\$ 718,194	
Ending Fund Balance June 30	\$ 620,308	\$ 700,217	\$ 851,057	\$ 798,180	\$ 718,194	\$ 323,194	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 620,308	\$ 700,217	\$ 851,057	\$ 798,180	\$ 718,194	\$ 323,194	



AB1600-TRAFFIC MITIGATION & IMPACT FEES

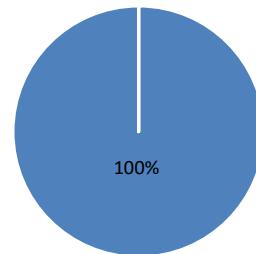
Description: These are fees charged to new development to mediate their impact on arterial streets. This portion of the fee is for improvements to main arterial streets.

Budget Highlights: None

***No expenses budgeted**

REVENUES

■ Street Development Fees

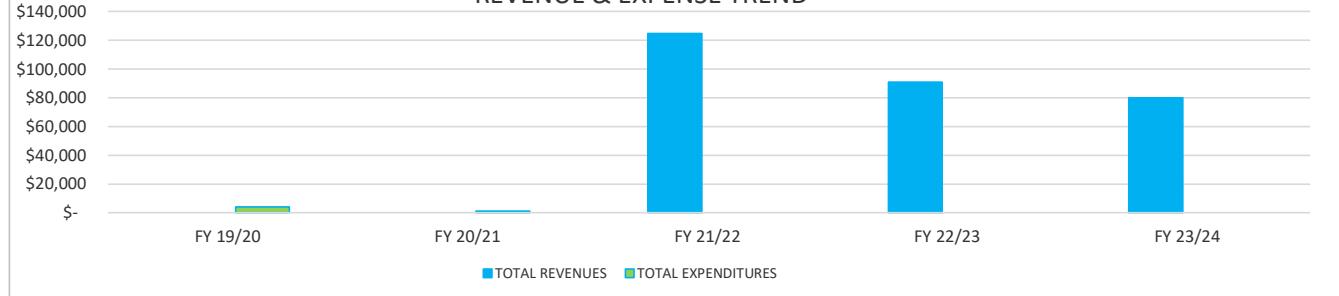


Traffic Mitigation & Impact Fees 740	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Development Fees	\$ -	\$ -	\$ 124,672	\$ 80,000	\$ 90,891	\$ 80,000	-11.98%
TOTAL REVENUES	\$ -	\$ -	\$ 124,672	\$ 80,000	\$ 90,891	\$ 80,000	

EXPENDITURES

Engineering Consultant	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -
Planning Consultant	\$ 4,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,103	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue/(Expenditures)	\$ (4,103)	\$ (1,200)	\$ 124,672	\$ 80,000	\$ 90,891	\$ 80,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ (4,103)	\$ (1,200)	\$ 124,672	\$ 80,000	\$ 90,891	\$ 80,000	
Beginning Fund Balance July 1	\$ 83,608	\$ 79,505	\$ 78,305	\$ 202,977	\$ 202,977	\$ 293,868	
Ending Fund Balance June 30	\$ 79,505	\$ 78,305	\$ 202,977	\$ 282,977	\$ 293,868	\$ 373,868	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ 79,505	\$ 78,305	\$ 202,977	\$ 282,977	\$ 293,868	\$ 373,868	

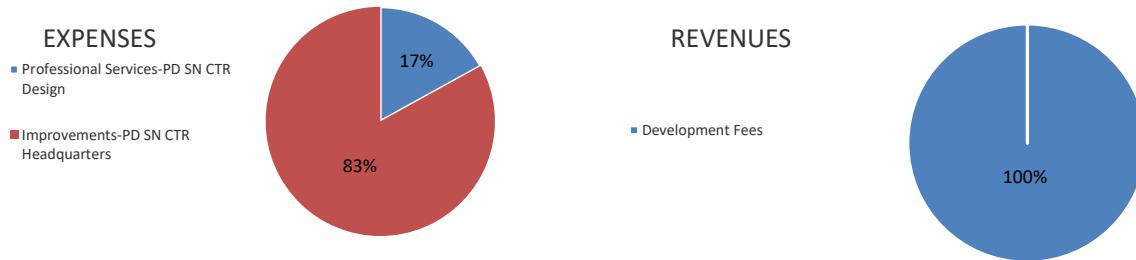
REVENUE & EXPENSE TREND



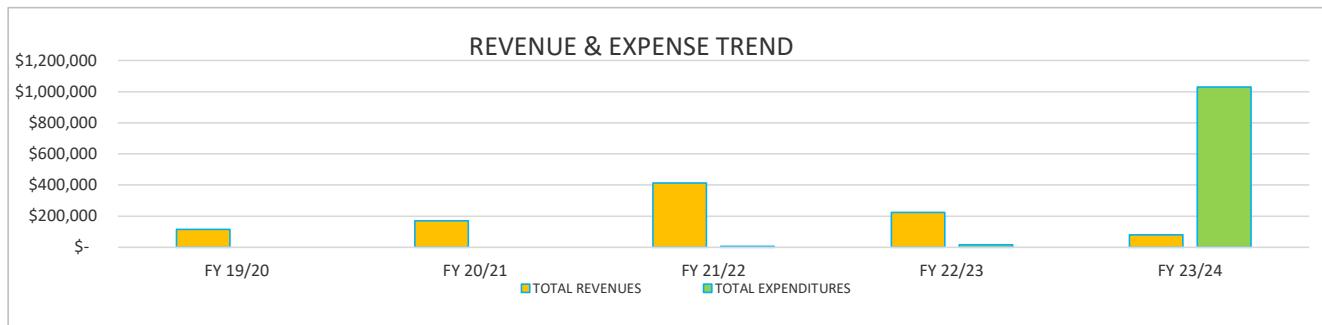
AB1600-PARKS

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

Budget Highlights: The budget includes costs associated with the construction of the new senior center.



AB1600-Parks 750	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Revenue	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
Development Fees	\$ 114,867	\$ 170,166	\$ 414,581	\$ 190,000	\$ 203,580	\$ 80,000	-60.70%
TOTAL REVENUES	\$ 114,884	\$ 170,166	\$ 414,581	\$ 210,000	\$ 223,580	\$ 80,000	0.00%
EXPENDITURES							
Special Dept Expense	\$ -	\$ -	\$ 4,897	\$ -	\$ -	\$ -	0.00%
Professional Services-PD SN CTR Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	0.00%
Improvements Park-Bandstand Lighting	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.00%
Improvements-Turf Restoration	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	0.00%
Improvements-PD SN CTR Headquarters	\$ -	\$ -	\$ -	\$ 30,000	\$ 16,524	\$ 850,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 4,897	\$ 34,200	\$ 16,524	\$ 1,030,000	
Net Revenue/(Expenditures)	\$ 114,884	\$ 170,166	\$ 409,684	\$ 175,800	\$ 207,056	\$ (950,000)	
Changes in Fund Balance	\$ (76,329)	\$ (55,282)	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 38,555	\$ 114,884	\$ 409,684	\$ 175,800	\$ 207,056	\$ (950,000)	
Beginning Fund Balance July 1	\$ 202,275	\$ 240,830	\$ 355,714	\$ 765,398	\$ 765,398	\$ 972,454	
Ending Fund Balance June 30	\$ 240,830	\$ 355,714	\$ 765,398	\$ 941,198	\$ 972,454	\$ 22,454	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 240,830	\$ 355,714	\$ 765,398	\$ 941,198	\$ 972,454	\$ 22,454	



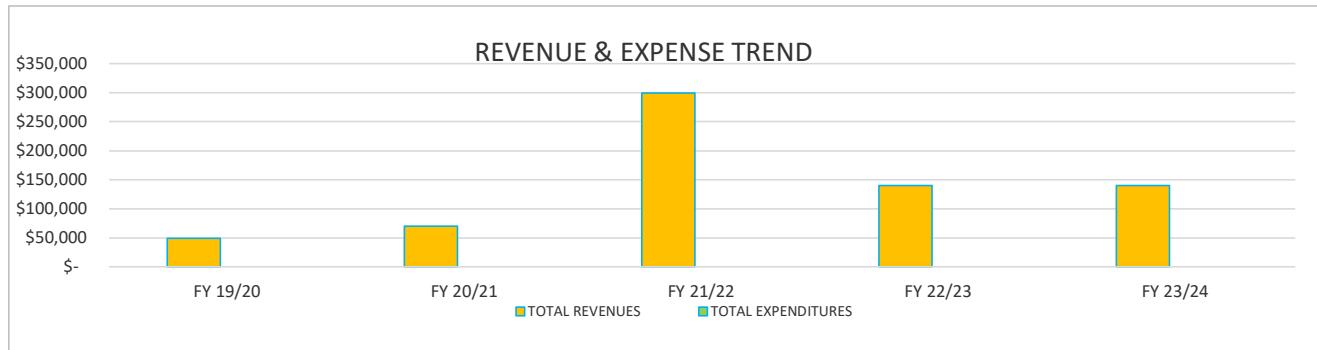
AB1600-WATER

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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streets Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water Development Fees	\$ 49,046	\$ 70,132	\$ 298,920	\$ 140,000	\$ 140,000	\$ 140,000	0.00%
TOTAL REVENUES	\$ 49,136	\$ 70,132	\$ 298,920	\$ 140,000	\$ 140,000	\$ 140,000	
EXPENDITURES							
Engineering Consulting	\$ 6,675	\$ 43,985	\$ 3,120	\$ -	\$ -	\$ -	-
Improvements-Water Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 49,136	\$ 70,132	\$ 298,920	\$ 140,000	\$ 140,000	\$ 140,000	
Changes in Fund Balance	\$ (29,444)	\$ 16,315	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 19,692	\$ 86,447	\$ 298,920	\$ 140,000	\$ 140,000	\$ 140,000	
Beginning Fund Balance July 1	\$ 351,516	\$ 371,208	\$ 457,655	\$ 756,575	\$ 756,575	\$ 896,575	
Ending Fund Balance June 30	\$ 371,208	\$ 457,655	\$ 756,575	\$ 896,575	\$ 896,575	\$ 1,036,575	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 371,208	\$ 457,655	\$ 756,575	\$ 896,575	\$ 896,575	\$ 1,036,575	

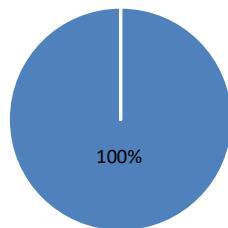


AB1600-GROUND WTR RECHARGE

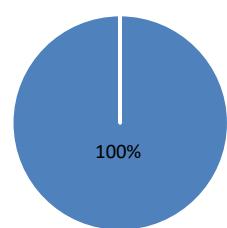
Description: The fees in this fund are charged to new development to include the acquisition and development of recharge basins and conveyance pipelines and facilities.

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

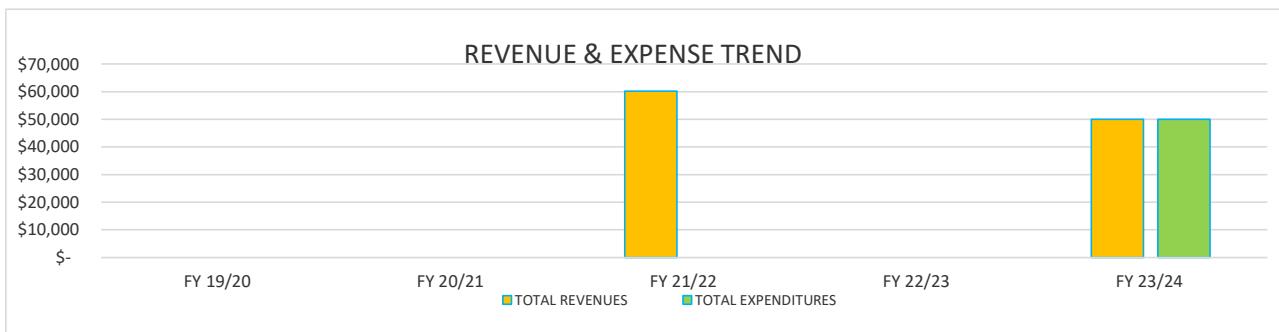
EXPENSES
■ Transfer to CID Fund 503



REVENUES
■ Development Fees



AB1600-Ground Water Recharge 765	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Fees	\$ -	\$ -	\$ 60,124	\$ 50,000	\$ -	\$ 50,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ 60,124	\$ 50,000	\$ -	\$ 50,000	
EXPENDITURES							
Transfer to CID Fund 503	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 60,124	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ 60,124	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ 60,124	\$ -	\$ -	\$ -
Ending Fund Balance June 30	\$ -	\$ -	\$ 60,124	\$ 60,124	\$ -	\$ -	\$ -
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ -	\$ -	\$ 60,124	\$ 60,124	\$ -	\$ -	\$ -



AB1600-SEWER

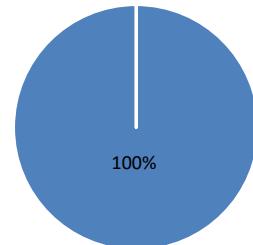
Description: Funds the expansion and oversize of sewer mains and sewer lift stations. Selma Kingsburg Fowler Sanitation District (SKF) is responsible for the operations, maintenance, and financial duties. The City oversees these operations.

Budget Highlights: None.

REVENUES

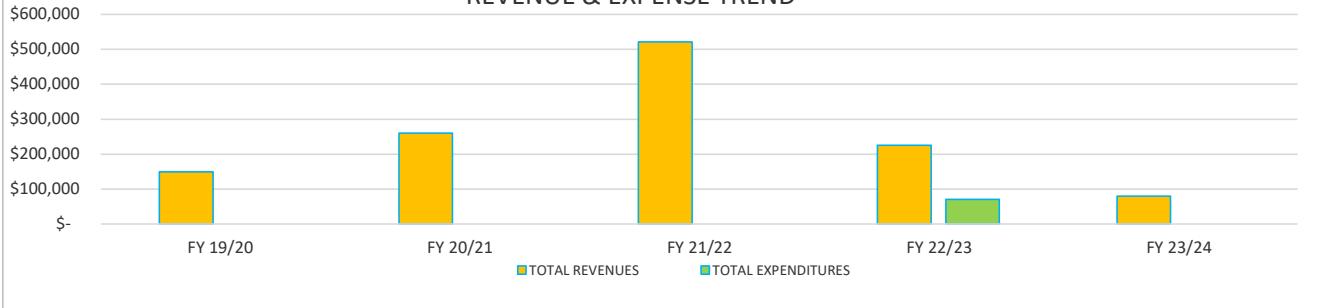
*No expenses budgeted

■ Development Fees



AB1600-Sewer 770	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 149,483	\$ 260,384	\$ 521,388	\$ 182,900	\$ 225,678	\$ 80,000	-64.55%
TOTAL REVENUES	\$ 149,742	\$ 260,384	\$ 521,388	\$ 182,900	\$ 225,678	\$ 80,000	
EXPENDITURES							
Special Dept Expense	\$ -	\$ -	\$ -	\$ 70,300	\$ 70,300	\$ -	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 70,300	\$ 70,300	\$ -	
Net Revenue/(Expenditures)	\$ 149,742	\$ 260,384	\$ 521,388	\$ 112,600	\$ 155,378	\$ 80,000	
Changes in Fund Balance	\$ (87,627)	\$ (110,642)	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balan	\$ 62,115	\$ 149,742	\$ 521,388	\$ 112,600	\$ 155,378	\$ 80,000	
Beginning Fund Balance July 1	\$ 965,498	\$ 1,027,613	\$ 1,177,355	\$ 1,698,743	\$ 1,698,743	\$ 1,854,121	
Ending Fund Balance June 30	\$ 1,027,613	\$ 1,177,355	\$ 1,698,743	\$ 1,811,343	\$ 1,854,121	\$ 1,934,121	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 1,027,613	\$ 1,177,355	\$ 1,698,743	\$ 1,811,343	\$ 1,854,121	\$ 1,934,121	

REVENUE & EXPENSE TREND



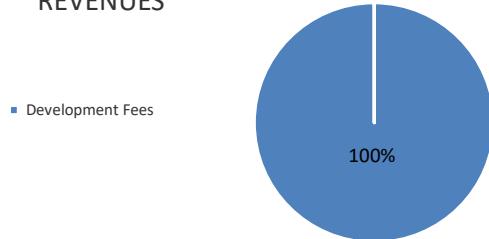
AB1600-STORM DRAIN

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.

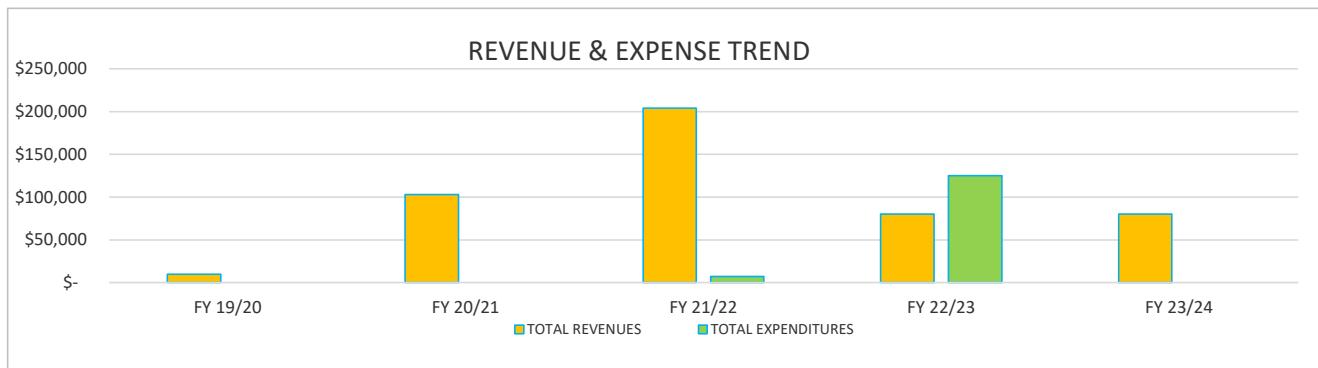
Budget Highlights: None

*No expenses budgeted

REVENUES



AB1600-Storm Drain 780	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Development Fees	\$ 9,612	\$ 103,200	\$ 204,138	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
TOTAL REVENUES	\$ 9,633	\$ 103,200	\$ 204,138	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
EXPENDITURES							
Special Dept Expense	\$ -	\$ -	\$ 7,390	\$ -	\$ -	\$ -	0.00%
Prof Services Dev Fee	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 7,390	\$ 125,000		\$ -	
Net Revenue/(Expenditures)	\$ 9,633	\$ 103,200	\$ 196,748	\$ (45,000)	\$ 80,000	\$ 80,000	
Changes in Fund Balance		\$ (93,567)	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 9,633	\$ 9,633	\$ 196,748	\$ (45,000)	\$ 80,000	\$ 80,000	
Beginning Fund Balance July 1	\$ 92,440	\$ 102,073	\$ 111,706	\$ 308,454	\$ 308,454	\$ 388,454	
Ending Fund Balance June 30	\$ 102,073	\$ 111,706	\$ 308,454	\$ 263,454	\$ 388,454	\$ 468,454	
Adjustment to Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 102,073	\$ 111,706	\$ 308,454	\$ 263,454	\$ 388,454	\$ 468,454	



FIRE STATION BUILDING

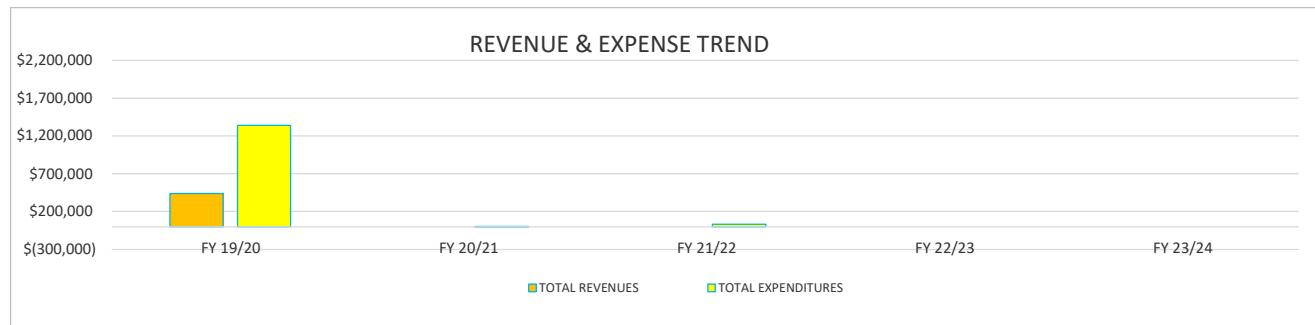
Description: Fire Station construction

Budget Highlights: Completed January 2021

***No expenses budgeted**

***No revenues budgeted**

Fire 790	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Transfer from UUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fire Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds (USDA)	\$ 414,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 24,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 439,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 7,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Consulting	\$ 875,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 285,436	\$ 1,703	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements	\$ -	\$ -	\$ 32,082	\$ -	\$ -	\$ -	\$ -
Bond Admin Fees	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 173,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,343,146	\$ 1,703	\$ 32,082	\$ -	\$ -	\$ -	\$ -
Net Revenue/(Expenditures)	\$ (903,835)	\$ (1,703)	\$ (32,082)	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ (250,061)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ (903,835)	\$ (251,764)	\$ (32,082)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance July 1	\$ 1,143,050	\$ 239,215	\$ 41,410	\$ 9,328	\$ 9,328	\$ 9,328	\$ 9,328
Ending Fund Balance June 30	\$ 239,215	\$ (12,549)	\$ 9,328	\$ 9,328	\$ 9,328	\$ 9,328	\$ 9,328
Adjustment to Fund Balance	\$ -	\$ 53,959	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ 239,215	\$ 41,410	\$ 9,328	\$ 9,328	\$ 9,328	\$ 9,328	\$ 9,328



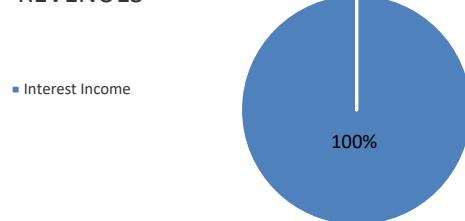
CALTRANS SR 99/MANNING

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

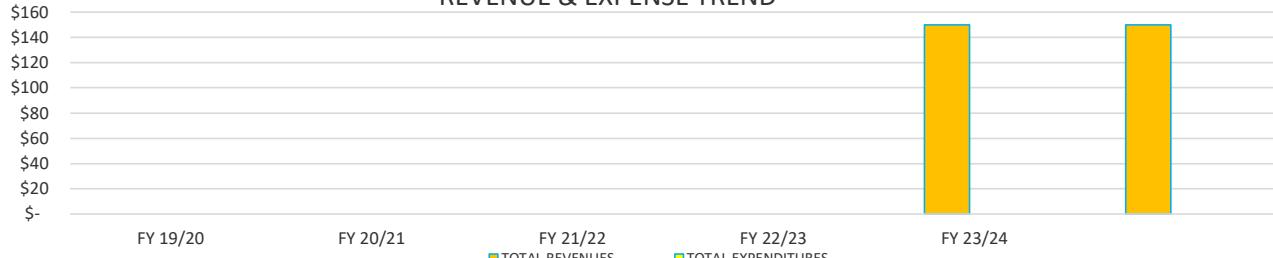
***No expenses budgeted**

REVENUES



Cal TraNs SR 99/Manning Fund 795	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 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

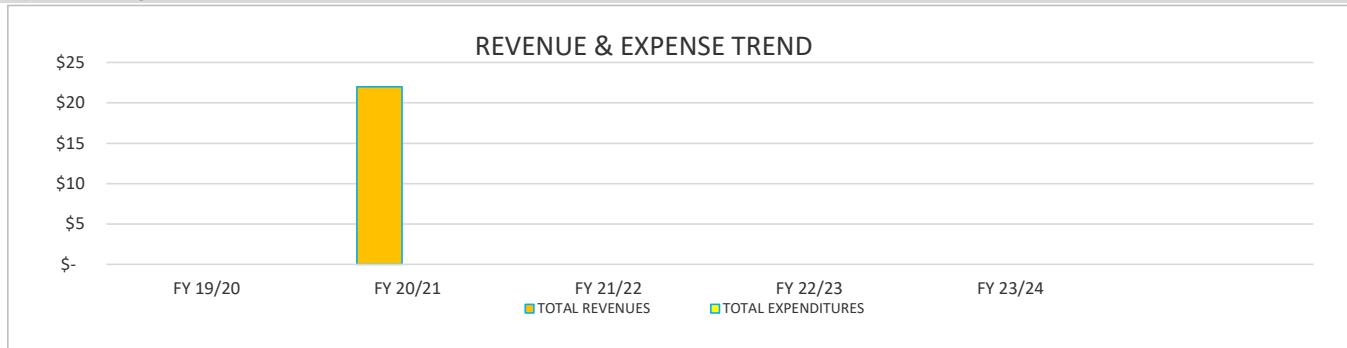
Description: The Merced Street Fund is used to account for the accumulation of resources for, and the repayment of, City bonds, interest and related costs.

Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

AB1600-Merced Signalization 799	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 / Merced Signalization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 22	\$ -					
EXPENDITURES							
Tr to Gen Fund St Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue/(Expenditures)	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/(Decrease) in Fund Balance	\$ 22	\$ -					
Beginning Fund Balance July 1	\$ 220,204	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226
Ending Fund Balance June 30	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Ending Fund Balance	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226	\$ 220,226



ENTERPRISE FUNDS

**CITY OF FOWLER
ENTERPRISE FUNDS
FISCAL YEAR 2023-2024**

Description	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
Fund: Water Fund 500						
REVENUES						
3301 Interest Income	429	-	-	-	-	-
3508 Water Revenue	1,388,978	1,558,897	1,292,210	1,500,000	1,500,000	1,500,000
3509 Water Meter Sales	-	-	-	-	-	-
3510 Late Fees/Penalties	6,488	(1,038)	(24)	25,000	25,000	25,000
3512 Reconnect Fee	18	-	-	8,000	8,000	8,000
3516 Water Hook-up Fees	2,783	4,899	2,388	10,000	10,000	10,000
3518 Bad Check processing Fee	90	60	-	100	100	100
3522 Water Supply Wells	36,625	-	-	-	-	-
3640 Grant Revenue SJVAPCD	-	-	-	40,000	40,000	40,000
3640 Grant Revenue Water Arrearage	-	-	145,250	-	-	-
3706 Miscellaneous	-	-	4,548	3,500	35,220	3,500
Total Revenues	1,435,411	1,562,818	1,444,372	1,586,600	1,618,320	1,586,600
EXPENDITURES						
Wages and Benefits						
5010 Salary - Full Time	356,797	360,837	440,534	525,084	525,084	551,081
5020 Salary - Part Time	3,549	-	-	-	-	-
5030 Salary - Overtime	6,134	2,339	4,528	3,000	3,000	3,000
5080 Employee Benefits	-	-	-	-	-	-
5081 Tax & Allow	37,124	35,280	43,856	53,499	53,499	60,636
5082 CalPERS	67,906	84,514	89,002	106,937	106,937	101,496
5083 CalPERS UAL	94,863	104,178	113,376	126,798	126,798	113,628
5084 Health Insurance	54,429	51,788	68,957	94,567	94,567	85,451
5087 Workers Comp	16,508	16,541	15,485	18,195	18,195	36,699
Workers Comp	637,310	655,477	775,738	928,080	928,080	951,991
Maintenance and Operation						
5100 Office Expense	535	144	54	500	500	500
5104 Site/Program Supply	1,707	-	-	-	-	-
5110 Special Dept Expense	282	-	1,031	-	-	-
5120 Small Tools	2,430	-	3,359	4,000	4,000	4,000
5121 Supplies	27,691	7,867	5,475	8,375	8,375	8,375
5130 Clothing/Personal Expense	1,238	1,661	444	600	600	800
5140 Advertising & Promotion	838	1,339	1,364	3,165	3,165	3,200
5150 Publications/Legal Notices	-	-	-	-	-	-
5160 Communications	6,628	8,889	8,891	8,495	8,495	8,495
5170 Utilities	193,628	244,453	295,066	202,225	202,225	202,225
5175 Postage	13,803	7,792	7,103	5,270	5,270	5,270
5176 Permit Fees	11,306	24,243	33,915	36,000	36,000	36,000
5180 Rents & Leases	7,989	8,805	3,809	8,520	8,520	8,520
5182 Equip Rent/Leases	3,100	4,196	1,931	950	950	2,000
5185 Janitorial Maintenance	2,216	3,272	4,448	2,815	2,815	2,815
5190 Maint Struct Impr Grounds	155	-	-	-	-	-
5195 Street Maint Supplies	-	-	-	-	68	-
5200 Equip Maintenance	38,351	6,653	6,019	5,515	5,515	5,515
5202 St/Water Main Maintenance	106	-	11,542	20,000	20,000	80,000
5203 Park Maintenance	-	-	-	-	-	-
5205 Vehicle Maintenance	2,946	2,865	1,751	9,925	9,925	9,925
5206 Well Maintenance	11,089	28,962	11,489	36,130	36,130	45,000

Description	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
5210 Gasoline/Diesel Fuel	16,257	13,446	11,709	13,342	13,342	13,342
5220 Professional Services	7,648	38,783	42,849	78,070	78,070	150,000
5230 Computer Support Services	38,218	24,843	33,132	27,095	27,095	27,095
5240 Insurance	36,472	50,005	75,366	75,126	85,156	114,035
5250 Memberships & Dues	1,157	1,001	1,157	1,355	1,355	4,000
5260 Conferences & Meetings	420	-	2,224	2,500	2,500	4,500
5271 Dispatch Fees	4,572	-	-	-	-	-
5300 Education/Training	1,409	80	1,405	2,500	2,500	4,500
5310 Well testings/Medical Labs	6,408	5,859	6,113	5,545	8,037	5,545
5620 Legal	-	-	-	10,000	10,000	10,000
5621 Financial Services	8,021	47,271	47,238	28,495	28,495	28,495
5801 Principal Payments-Farmers Loan/Water System	55,800	20,000	58,900	60,700	60,700	62,400
5802 Interest Payments-Farmers Loan/Water System	39,219	107,307	67,240	64,398	64,398	61,481
5900 Transfers Out 500	-	-	-	-	-	-
5900 Transfer Out-Groundwater(CID)	-	-	-	-	-	-
Capital Expenditures	541,639	659,736	745,024	721,611	734,201	908,033
5710 Improvements	-	-	-	-	-	-
5710 Water meters and registers	-	81,662	55,728	-	-	-
5710 12" water main to 3 crowns	-	-	-	200,000	200,000	
5710 Water Master Plan	-	-	-	40,000	40,000	
5715 Equipment-F150 Truck						50,000
5715 Equipment	53,682	1,487	81,911	-	133	34,500
5720 Vehicles-2 Electric Carts	-	-	-	48,810	48,810	40,000
Total Capital Expenditures	53,682	83,149	137,639	288,810	288,943	124,500
Grand Total Expenditures	1,232,631	1,398,362	1,658,401	1,938,501	1,951,224	1,984,524
REVENUE Totals:	1,435,411	1,562,818	1,444,372	1,586,600	1,618,320	1,586,600
EXPENSE Totals:	1,232,631	1,398,362	1,658,401	1,938,501	1,951,224	1,984,524
REVENUE/(EXPENDITURES)	202,780	164,456	(214,029)	(351,901)	(332,904)	(397,924)

Fund: Water Well Maintenance 501

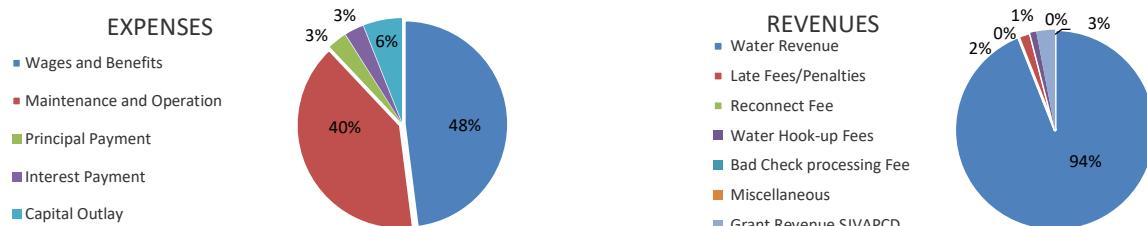
REVENUES						
3301 Interest Income	-	-	-	-	-	-
3522 Water Supply Wells	515,882	223,090	112,512	113,000	113,000	113,000
3621 Water Well Maint	-	-	-	-	-	-
Total Revenues	515,882	223,090	112,512	113,000	113,000	113,000
EXPENDITURES						
5190 Structural Maintenance	7,220	-	-	-	-	-
5200 Equipment Maintenance	3,614	-	-	-	-	-
5206 Well Maintenance	7,416	-	-	-	-	-
5710 Generator	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	18,250	-	-	-	-	-
REVENUE Totals:	515,882	223,090	112,512	113,000	113,000	113,000
EXPENSE Totals:	18,250	-	-	-	-	-
REVENUE/(EXPENDITURES)	497,632	223,090	112,512	113,000	113,000	113,000

Description	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
Fund: Groundwater Recharge CID Fund 502						
Revenues						
3301 Interest Income	-	-	-	-	-	-
3900 Transfers In - Impact Fees	-	-	-	50,000	50,000	50,000
3901 Transfers In - Water Fund	-	-	-	-	-	-
Total Revenues	-	-	-	50,000	50,000	50,000
Expenditures						
5220 Professional Services	-	54,314	194,520	190,432	190,432	410,669
5510 Engineering Consultant	-	-	-	-	-	-
5520 Planning Consultant	-	-	-	-	-	-
5620 Legal	-	-	-	-	-	-
5621 Financial Services	-	-	-	-	-	-
Total Expenditures	-	54,314	194,520	190,432	190,432	410,669
REVENUE Totals:	-	-	-	50,000	50,000	50,000
EXPENSE Totals:	-	54,314	194,520	190,432	190,432	410,669
REVENUE/(EXPENDITURES)	-	(54,314)	(194,520)	(140,432)	(140,432)	(360,669)
Fund: TCP Fund 503						
Revenues						
3301 Interest Income	-	1,115	3,242	2,000	2,000	2,000
3700 Other Revenue	30,534	1,664,163	600,000	600,000	600,000	600,000
Total Revenues	30,534	1,665,278	603,242	602,000	602,000	602,000
Expenditures						
5220 Professional Services	-	-	-	-	-	-
5710 Improvements	-	-	71,268	600,000	600,000	2,800,000
Total Expenditures	-	-	71,268	600,000	600,000	2,800,000
REVENUE Totals:	30,534	1,665,278	603,242	602,000	602,000	602,000
EXPENSE Totals:	-	-	71,268	600,000	600,000	2,800,000
REVENUE/(EXPENDITURES)	30,534	1,665,278	531,974	2,000	2,000	(2,198,000)
ENTERPRISE GRAND REVENUE Totals:	1,981,827	3,451,186	2,160,126	2,351,600	2,383,320	2,351,600
ENTERPRISE GRAND EXPENSE Totals:	1,250,881	1,452,676	1,924,189	2,728,933	2,741,656	5,195,193
REVENUE/(EXPENDITURES)	730,946	1,998,510	235,937	(377,333)	(358,336)	(2,843,593)

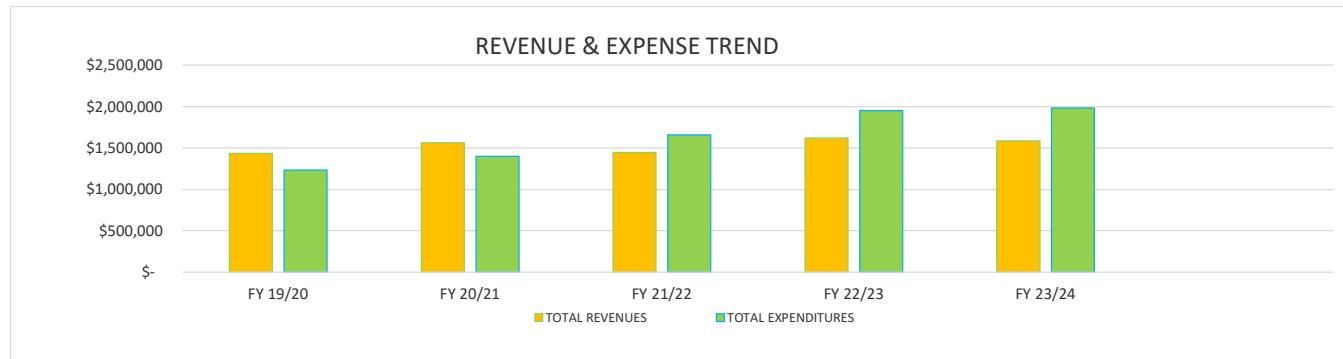
WATER

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 and the completion of the Water Rate Study. The budget also includes two electric carts that will be reimbursed by San Joaquin Valley Air Pollution Control District and a new F150 Ford truck.



Water Fund 500	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ 429	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Water Revenue	\$ 1,388,978	\$ 1,558,897	\$ 1,292,210	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.00%
Late Fees/Penalties	\$ 6,488	\$ (1,038)	\$ (24)	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
Reconnect Fee	\$ 18	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Water Hook-up Fees	\$ 2,783	\$ 4,899	\$ 2,388	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
Bad Check processing Fee	\$ 90	\$ 60	\$ -	\$ 100	\$ 100	\$ 100	0.00%
Water Supply Wells	\$ 36,625	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grant Revenue SJVAPCD	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
Grant Revenue Water Arrearage	\$ -	\$ -	\$ 145,250	\$ -	\$ -	\$ -	0.00%
Miscellaneous	\$ -	\$ -	\$ 4,548	\$ 3,500	\$ 35,220	\$ 3,500	-90.06%
TOTAL REVENUES	\$ 1,435,411	\$ 1,562,818	\$ 1,444,372	\$ 1,586,600	\$ 1,618,320	\$ 1,586,600	
EXPENDITURES							
Wages and Benefits	\$ 637,310	\$ 655,477	\$ 775,738	\$ 928,080	\$ 928,080	\$ 951,991	2.58%
Maintenance and Operation	\$ 446,620	\$ 532,429	\$ 618,884	\$ 596,513	\$ 609,103	\$ 784,152	28.74%
Principal Payment	\$ 55,800	\$ 20,000	\$ 58,900	\$ 60,700	\$ 60,700	\$ 62,400	2.80%
Interest Payment	\$ 39,219	\$ 107,307	\$ 67,240	\$ 64,398	\$ 64,398	\$ 61,481	-4.53%
Capital Outlay	\$ 53,682	\$ 83,149	\$ 137,639	\$ 288,810	\$ 288,943	\$ 124,500	-56.91%
TOTAL EXPENDITURES	\$ 1,232,631	\$ 1,398,362	\$ 1,658,401	\$ 1,938,501	\$ 1,951,224	\$ 1,984,524	
Net Revenue/(Expenditures)	\$ 202,780	\$ 164,456	\$ (214,029)	\$ (351,901)	\$ (332,904)	\$ (397,924)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 202,780	\$ 164,456	\$ (214,029)	\$ (351,901)	\$ (332,904)	\$ (397,924)	
Beginning Fund Balance July 1	\$ 351,516	\$ 554,296	\$ 720,335	\$ 506,306	\$ 506,306	\$ 173,402	
Ending Fund Balance June 30	\$ 554,296	\$ 718,752	\$ 506,306	\$ 154,405	\$ 173,402	\$ (224,522)	
Adjustment to Fund Balance	\$ -	\$ 1,583	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 554,296	\$ 720,335	\$ 506,306	\$ 154,405	\$ 173,402	\$ (224,522)	



WATER WELL MAINTENANCE

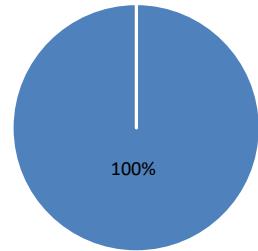
Description: The fees in this fund are charged to new development to supplement the cost of new water infrastructure such as new Water Wells or to upsize water mains.

Budget Highlights: None

***No expenses budgeted**

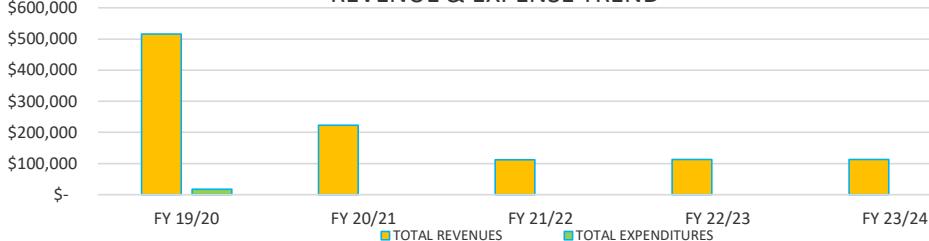
REVENUES

■ Water Well Maint



Water Well Maintenance 501	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Supply Wells	\$ 515,882	\$ 223,090	\$ 112,512	\$ 113,000	\$ 113,000	\$ 113,000	0.00%
Water Well Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 515,882	\$ 223,090	\$ 112,512	\$ 113,000	\$ 113,000	\$ 113,000	
EXPENDITURES							
Structural Maintenance	\$ 7,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Maintenance	\$ 3,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Well Maintenance	\$ 7,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 18,250	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 497,632	\$ 223,090	\$ 112,512	\$ 113,000	\$ 113,000	\$ 113,000	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 497,632	\$ 223,090	\$ 112,512	\$ 113,000	\$ 113,000	\$ 113,000	
Beginning Fund Balance July 1	\$ 444,754	\$ 988,474	\$ 1,211,564	\$ 1,324,076	\$ 1,324,076	\$ 1,437,076	
Ending Fund Balance June 30	\$ 942,386	\$ 1,211,564	\$ 1,324,076	\$ 1,437,076	\$ 1,437,076	\$ 1,550,076	
Adjustment to Fund Balance	\$ 46,088	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 988,474	\$ 1,211,564	\$ 1,324,076	\$ 1,437,076	\$ 1,437,076	\$ 1,550,076	

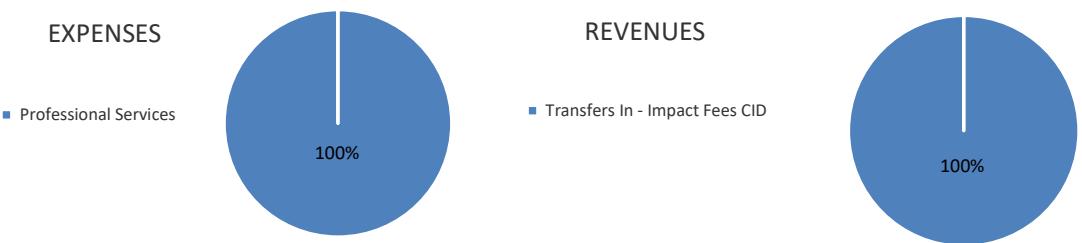
REVENUE & EXPENSE TREND



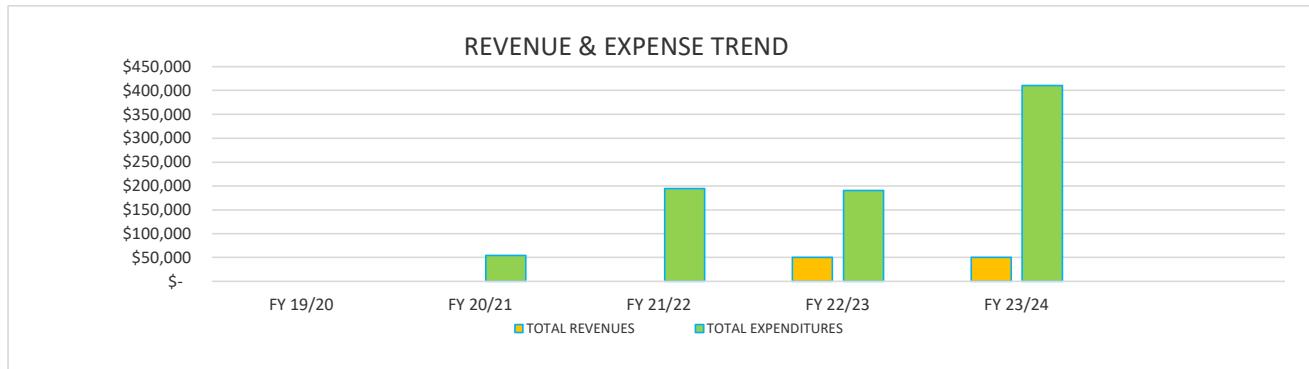
GROUNDWATER RECHARGE (SKGSA)

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 (SKGSA) is a GSA formed by 5 Cities: Fowler, Sanger, Del Rey CSD, Kingsburg, and Parlier.



Groundwater Recharge CID 502	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In - Impact Fees CID	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
Transfers In - Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	
EXPENDITURES							
Professional Services	\$ -	\$ 54,314	\$ 194,520	\$ 190,432	\$ 190,432	\$ 410,669	115.65%
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ -	\$ 54,314	\$ 194,520	\$ 190,432	\$ 190,432	\$ 410,669	
Net Revenue/(Expenditures)	\$ -	\$ (54,314)	\$ (194,520)	\$ (140,432)	\$ (140,432)	\$ (360,669)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (54,314)	\$ (194,520)	\$ (140,432)	\$ (140,432)	\$ (360,669)	
Beginning Fund Balance July 1	\$ 118,910	\$ 72,061	\$ 17,747	\$ (176,773)	\$ (176,773)	\$ (317,205)	
Ending Fund Balance June 30	\$ 118,910	\$ 17,747	\$ (176,773)	\$ (317,205)	\$ (317,205)	\$ (677,874)	
Adjustment to Fund Balance	\$ (46,849)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 72,061	\$ 17,747	\$ (176,773)	\$ (317,205)	\$ (317,205)	\$ (677,874)	



TCP

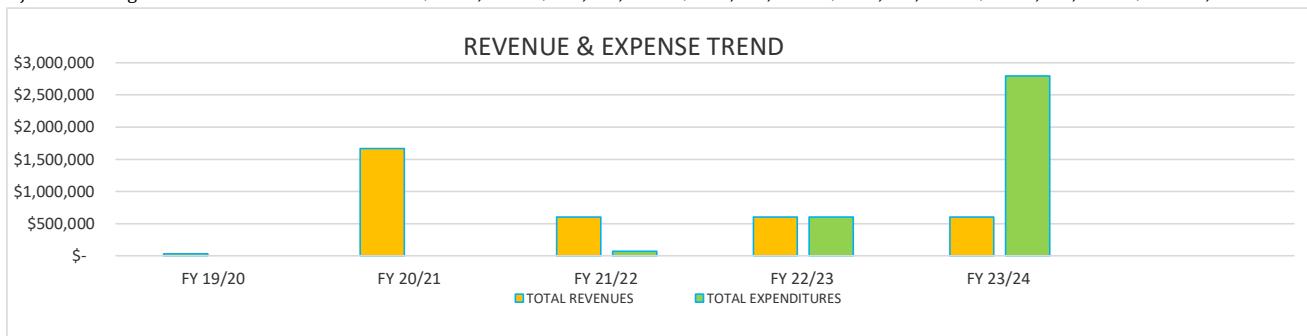
Description: The TCP fund was established from a litigation settlement. This fund are to be used for the design and construction for a new water treatment facility.

Budget Highlights This fund includes funding of \$2.8M for Well #7 treatment plant.



Water Well Maintenance 503	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ 1,115	\$ 3,242	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Other Revenue	\$ 30,534	\$ 1,664,163	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
TOTAL REVENUES	\$ 30,534	\$ 1,665,278	\$ 603,242	\$ 602,000	\$ 602,000	\$ 602,000	

EXPENDITURES	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Special Dept Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Improvements	\$ -	\$ -	\$ 71,268	\$ 600,000	\$ 600,000	\$ 2,800,000	366.67%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 71,268	\$ 600,000	\$ 600,000	\$ 2,800,000	
Net Revenue/(Expenditures)	\$ 30,534	\$ 1,665,278	\$ 531,974	\$ 2,000	\$ 2,000	\$ (2,198,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Bal	\$ 30,534	\$ 1,665,278	\$ 531,974	\$ 2,000	\$ 2,000	\$ (2,198,000)	
Beginning Fund Balance July 1	\$ -	\$ 30,534	\$ 1,695,812	\$ 2,227,786	\$ 2,227,786	\$ 2,229,786	
Ending Fund Balance June 30	\$ 30,534	\$ 1,695,812	\$ 2,227,786	\$ 2,229,786	\$ 2,229,786	\$ 31,786	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ 30,534	\$ 1,695,812	\$ 2,227,786	\$ 2,229,786	\$ 2,229,786	\$ 31,786	



DEBT SERVICE FUNDS

**CITY OF FOWLER
DEBT SERVICE FUNDS
FISCAL YEAR 2023-2024**

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Debt Service 88-1 Fund 320						
REVENUES						
3001 Current Year - Secured	61,110	61,702	65,669	34,663	39,285	39,285
3003 Prior Year - Secured	128	-	-	-	-	-
3005 Other Property Taxes	-	-	-	-	-	-
3301 Interest Income	185	-	-	-	-	-
3901 Transfers In -General Fund	-	-	-	-	-	-
Total Revenues	61,423	61,702	65,669	34,663	39,285	39,285
EXPENDITURES						
5801 Principal Payments	-	-	-	-	-	-
5802 Interest Payment	-	-	-	-	-	-
5804 Bond Admin Fees	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
REVENUE Totals:	61,423	61,702	65,669	34,663	39,285	39,285
EXPENSE Totals:	-	-	-	-	-	-
REVENUE/(EXPENDITURES)	61,423	61,702	65,669	34,663	39,285	39,285
Assessment District 1993-1 Debt Service Fund 325						
REVENUES						
3001 Current Year - Secured	135,882	148,973	132,320	77,698	80,341	80,341
3003 Prior Year - Secured	2,621	1,443	-	-	-	-
3005 Other Property Taxes	-	-	-	-	-	-
3301 Interest Income	379	-	-	-	-	-
3901 Transfers In -General Fund	-	-	23,106	-	-	-
Total Revenues	138,882	150,416	155,426	77,698	80,341	80,341
EXPENDITURES						
5801 Principal Payments	16,106	18,217	20,329	20,329	20,329	26,664
5802 Interest Payment	7,721	6,305	4,715	3,038	3,038	1,100
5804 Bond Admin Fees	-	-	-	-	-	-
5900 Transfers Out	-	-	-	-	-	-
Total Expenditures	23,827	24,522	25,044	23,367	23,367	27,764
REVENUE Totals:	138,882	150,416	155,426	77,698	80,341	80,341
EXPENSE Totals:	23,827	24,522	25,044	23,367	23,367	27,764
REVENUE/(EXPENDITURES)	115,055	125,894	130,382	54,331	56,974	52,577
Assessment District 1993-1 - Hospital Improvement Debt Service Fund 326						

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

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

REVENUES						
3900	Transfers In-Gas Tax	-	-	-	-	93,600
3901	Transfers In-General Fund	-	-	90,400	90,800	90,800
	Total Revenues	-	-	90,400	90,800	90,800
EXPENDITURES						
5801	Principal Payment	70,000	75,000	80,000	90,000	80,000
5802	Interest Payment	29,600	23,800	17,600	10,800	10,800
	Total Expenditures	99,600	98,800	97,600	100,800	90,800
	REVENUE Totals:	-	-	90,400	90,800	90,800
	EXPENSE Totals:	99,600	98,800	97,600	100,800	90,800
	REVENUE/(EXPENDITURES)	(99,600)	(98,800)	(7,200)	(10,000)	-

Fire Station Bldg Debt Service 329

REVENUES						
3301	Interest Income	76	39	99	50	50
3900	Transfer from UUT	53,550	60,000	-	-	-
3901	Transfer In	25,998	-	33,749	-	-
	Total Revenues	79,624	60,039	33,848	50	50
EXPENDITURES						
5802	Interest Payment	2,405	-	-	-	-
5900	Transfers Out	4,713	-	-	-	-
5801	Principal Payment	19,000	27,588	20,000	-	-
5802	Interest Payment	594	11,802	28,326	-	-
5900	Transfers Out	-	-	-	-	-
	Total Expenditures	26,712	39,390	48,326	-	-
	REVENUE Totals:	79,624	60,039	33,848	50	50
	EXPENSE Totals:	26,712	39,390	48,326	-	-
	REVENUE/(EXPENDITURES)	52,912	20,649	(14,478)	50	50

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Assessment District 1994-1 Debt Service Fund 330						
REVENUES						
3001 Current Year - Secured	-	-	-	154,340	154,340	154,340
3005 Other Property Taxes	-	-	-	-	-	-
3014 Prepaid Property Assessmen	-	-	2,174	-	-	-
3900 Transfer from General Fund	-	-	-	-	-	-
3901 Transfers In	-	-	-	-	-	-
Total Revenues	-	-	2,174	154,340	154,340	154,340
EXPENDITURES						
5801 Principal Payment	110,697	107,588	116,790	139,218	126,647	127,599
5802 Interest Payment	32,829	34,067	27,093	16,658	27,093	5,008
5804 Bond Admin Fees	-	-	-	600	600	600
Total Expenditures	143,526	141,655	143,883	156,476	154,340	133,207
REVENUE Totals:	-	-	2,174	154,340	154,340	154,340
EXPENSE Totals:	143,526	141,655	143,883	156,476	154,340	133,207
REVENUE/(EXPENDITURES)	(143,526)	(141,655)	(141,709)	(2,136)	-	21,133
DEBT SERVICE GRAND REVENUE Totals:	279,929	272,157	364,317	374,351	381,616	383,166
DEBT SERVICE GRAND EXPENSE Totals:	314,065	323,567	332,853	297,443	285,307	270,171
REVENUE/(EXPENDITURES)	(34,136)	(51,410)	31,464	76,908	96,309	112,995

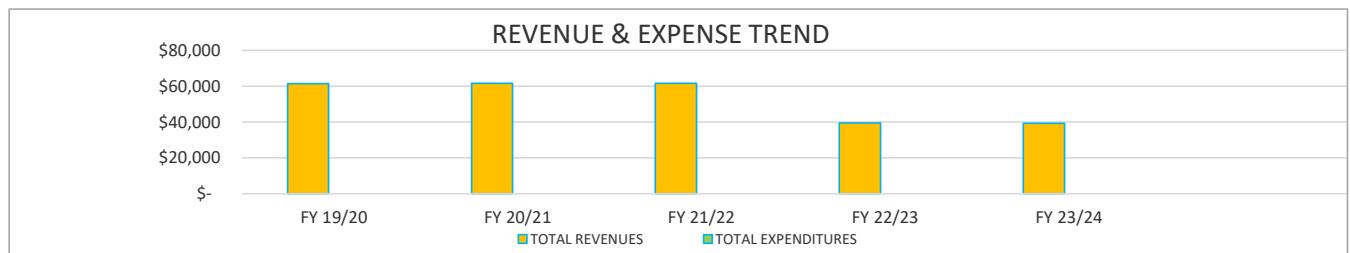
DEBT SERVICE 88-1

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



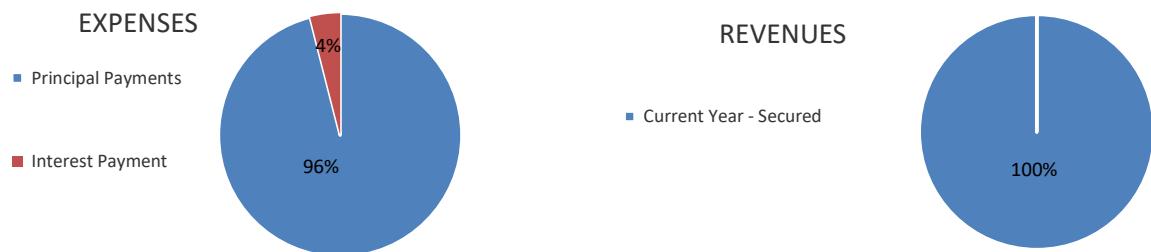
Debt Service 88-1/Fund 320	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Current Year - Secured	\$ 61,110	\$ 61,702	\$ 61,562	\$ 34,663	\$ 39,285	\$ 39,285	0.00%
Prior Year - Secured	\$ 128	\$ -	\$ 140	\$ -	\$ 65	\$ -	
Other Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers In -General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 61,423	\$ 61,702	\$ 61,702	\$ 34,663	\$ 39,350	\$ 39,285	
EXPENDITURES							
Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bond Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 61,423	\$ 61,702	\$ 61,702	\$ 34,663	\$ 39,350	\$ 39,285	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 61,423	\$ 61,702	\$ 61,702	\$ 34,663	\$ 39,350	\$ 39,285	
Beginning Fund Balance July 1	\$ 21,034	\$ 82,457	\$ 144,144	\$ 205,846	\$ 205,846	\$ 245,196	
Ending Fund Balance June 30	\$ 82,457	\$ 144,159	\$ 205,846	\$ 240,509	\$ 245,196	\$ 284,481	
Adjustment to Fund Balance	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 82,457	\$ 144,144	\$ 205,846	\$ 240,509	\$ 245,196	\$ 284,481	



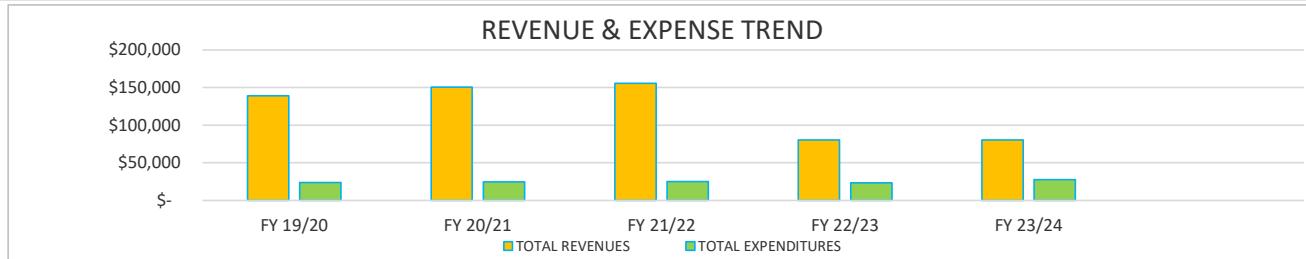
ASSESSMENT DISTRICT 1993-1

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 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Current Year - Secured	\$ 135,882	\$ 148,973	\$ 132,320	\$ 77,698	\$ 80,341	\$ 80,341	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	\$ -	\$ -	\$ 23,106	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 138,882	\$ 150,416	\$ 155,426	\$ 77,698	\$ 80,341	\$ 80,341	
EXPENDITURES							
Principal Payments	\$ 16,106	\$ 18,217	\$ 20,329	\$ 20,329	\$ 20,329	\$ 26,664	31.16%
Interest Payment	\$ 7,721	\$ 6,305	\$ 4,715	\$ 3,038	\$ 3,038	\$ 1,100	-63.79%
Bond Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 23,827	\$ 24,522	\$ 25,044	\$ 23,367	\$ 23,367	\$ 27,764	
Net Revenue/(Expenditures)	\$ 115,055	\$ 125,894	\$ 130,382	\$ 54,331	\$ 56,974	\$ 52,577	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 115,055	\$ 125,894	\$ 130,382	\$ 54,331	\$ 56,974	\$ 52,577	
Beginning Fund Balance July 1	\$ 6,006	\$ (632,595)	\$ (542,574)	\$ (412,192)	\$ (412,192)	\$ (355,218)	
Ending Fund Balance June 30	\$ 121,061	\$ (506,701)	\$ (412,192)	\$ (357,861)	\$ (355,218)	\$ (302,641)	
Adjustment to Fund Balance	\$ (753,656)	\$ (35,873)	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ (632,595)	\$ (542,574)	\$ (412,192)	\$ (357,861)	\$ (355,218)	\$ (302,641)	

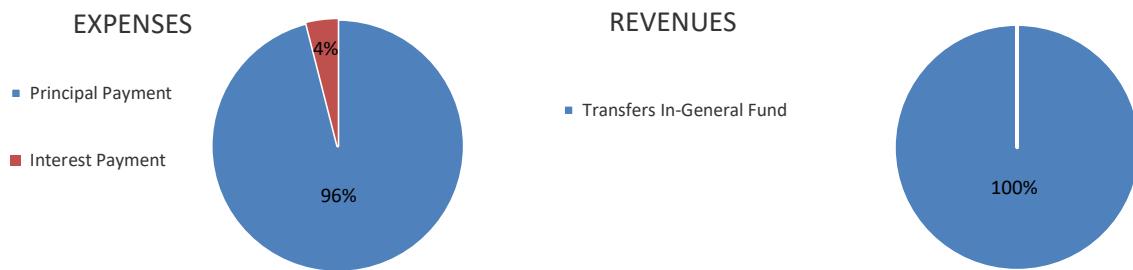


ASSESSMENT DISTRICT 1993-1

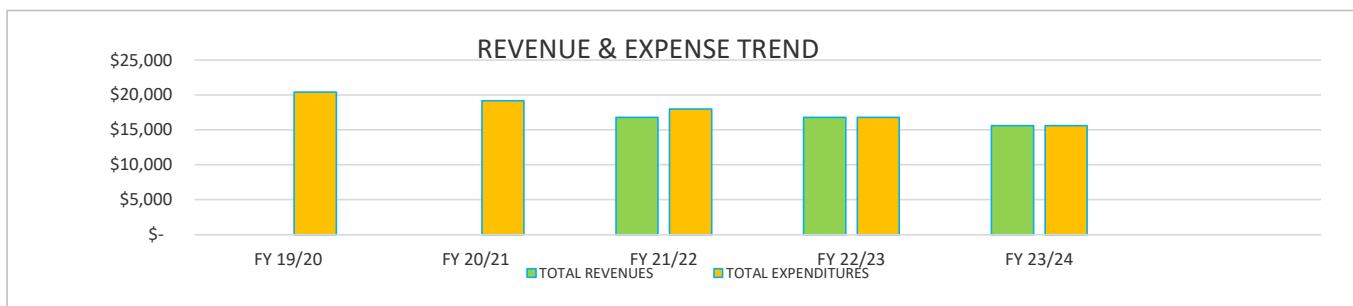
HOSPITAL IMPROVEMENT

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 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Transfers In-General Fund	\$ -	\$ -	\$ 16,800	\$ 16,800	\$ 16,800	\$ 15,600	-7.14%
Transfers In-Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ 16,800	\$ 16,800	\$ 16,800	\$ 15,600	
EXPENDITURES							
Principal Payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
Interest Payment	\$ 5,400	\$ 4,200	\$ 3,000	\$ 1,800	\$ 1,800	\$ 600	-66.67%
TOTAL EXPENDITURES	\$ 20,400	\$ 19,200	\$ 18,000	\$ 16,800	\$ 16,800	\$ 15,600	
Net Revenue/(Expenditures)	\$ (20,400)	\$ (19,200)	\$ (1,200)	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ (20,400)	\$ (19,200)	\$ (1,200)	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ (75,000)	\$ (60,000)	\$ (61,200)	\$ (61,200)	\$ (61,200)	
Ending Fund Balance June 30	\$ (18,600)	\$ (94,200)	\$ (61,200)	\$ (61,200)	\$ (61,200)	\$ (61,200)	
Adjustment to Fund Balance	\$ (56,400)	\$ 34,200	\$ -	\$ -	\$ -	\$ -	-
Adjusted Ending Fund Balance	\$ (75,000)	\$ (60,000)	\$ (61,200)	\$ (61,200)	\$ (61,200)	\$ (61,200)	

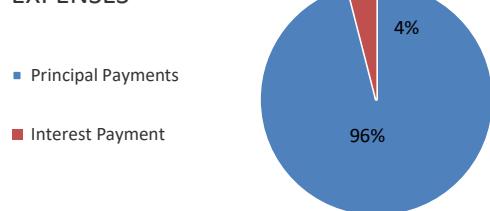


MERCED STREET IMPROVEMENT DEBT SERVICE

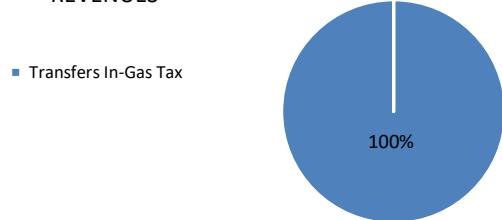
Description: This is the debt service for the Merced Street Improvement Project consisting of additions to Merced Street, including the reconstruction of certain portions of the street, the construction of alley approaches, and the replacement of curbs.

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

EXPENSES

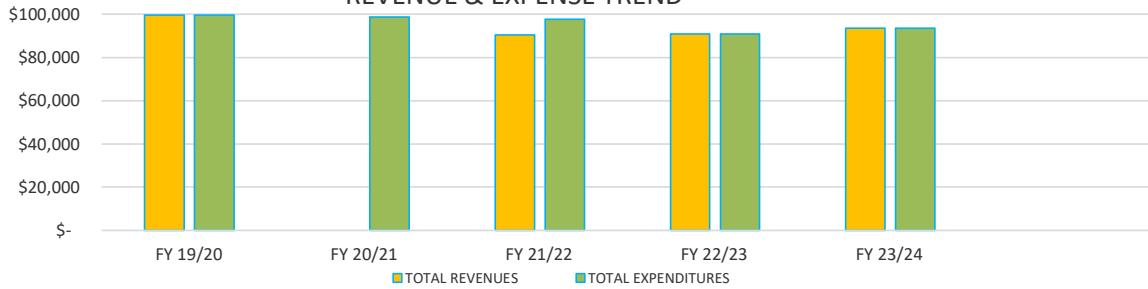


REVENUES



Merced St Improvement/Fund 327	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Transfers In-Gas Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,600	0.00%
Transfers In-General Fund	\$ -	\$ -	\$ 90,400	\$ 90,800	\$ 90,800	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ 90,400	\$ 90,800	\$ 90,800	\$ 93,600	
EXPENDITURES							
Principal Payment	\$ 70,000	\$ 75,000	\$ 80,000	\$ 90,000	\$ 80,000	\$ 90,000	12.50%
Interest Payment	\$ 29,600	\$ 23,800	\$ 17,600	\$ 10,800	\$ 10,800	\$ 3,600	-66.67%
TOTAL EXPENDITURES	\$ 99,600	\$ 98,800	\$ 97,600	\$ 100,800	\$ 90,800	\$ 93,600	0.00%
Net Revenue/(Expenditures)	\$ (99,600)	\$ (98,800)	\$ (7,200)	\$ (10,000)	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ 168,800	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (99,600)	\$ 70,000	\$ (7,200)	\$ (10,000)	\$ -	\$ -	
Beginning Fund Balance July 1	\$ (305,400)	\$ (405,000)	\$ (335,000)	\$ (342,200)	\$ (352,200)	\$ (352,200)	
Ending Fund Balance June 30	\$ (405,000)	\$ (335,000)	\$ (342,200)	\$ (352,200)	\$ (352,200)	\$ (352,200)	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ (405,000)	\$ (335,000)	\$ (342,200)	\$ (352,200)	\$ (352,200)	\$ (352,200)	

REVENUE & EXPENSE TREND



FIRE STATION BLDG DEBT SERVICE

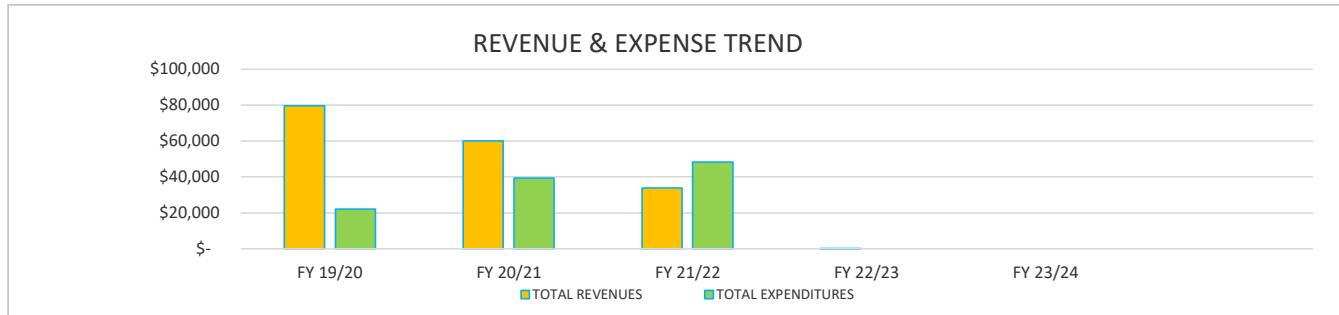
Description: The Debt Service Fire Station is used to account separately for debt service for the new fire station.

Budget Highlights: Fire Station Building debt service will be allocated directly from the UUT fund. The debt service has a maturity date of September 2058.

*No expenses budgeted

*No revenues budgeted

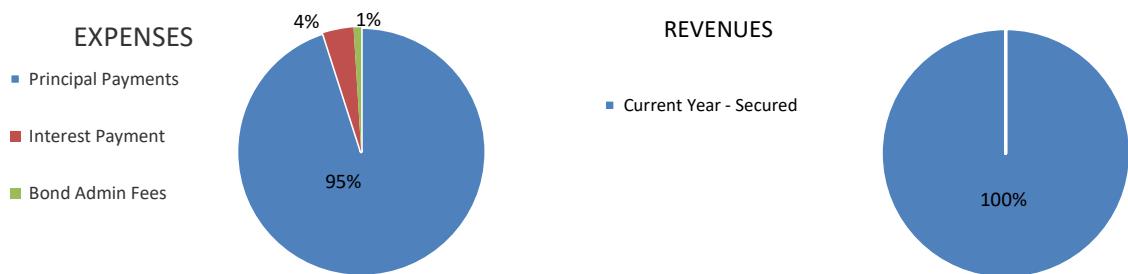
Fire Station Bldg Debt Service/Fund 329	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 76	\$ 39	\$ 99	\$ 50	\$ 50	\$ -	0.00%
Transfer from UUT	\$ 53,550	\$ 60,000	\$ -	\$ -	\$ -	\$ -	0.00%
Transfer In	\$ 25,998	\$ -	\$ 33,749	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 79,624	\$ 60,039	\$ 33,848	\$ 50	\$ 50	\$ -	0.00%
EXPENDITURES							
Principal Payment	\$ 19,000	\$ 27,588	\$ 20,000	\$ -	\$ -	\$ -	0.00%
Interest Payment	\$ 2,999	\$ 11,802	\$ 28,326	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 21,999	\$ 39,390	\$ 48,326	\$ -	\$ -	\$ -	0.00%
Net Revenue/(Expenditures)	\$ 57,625	\$ 20,649	\$ (14,478)	\$ 50	\$ 50	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 57,625	\$ 20,649	\$ (14,478)	\$ 50	\$ 50	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 11,670	\$ 32,319	\$ 17,841	\$ 17,841	\$ 17,891	
Ending Fund Balance June 30	\$ (47,831)	\$ 32,319	\$ 17,841	\$ 17,891	\$ 17,891	\$ 17,891	
Adjustment to Fund Balance	\$ 59,501	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 11,670	\$ 32,319	\$ 17,841	\$ 17,891	\$ 17,891	\$ 17,891	



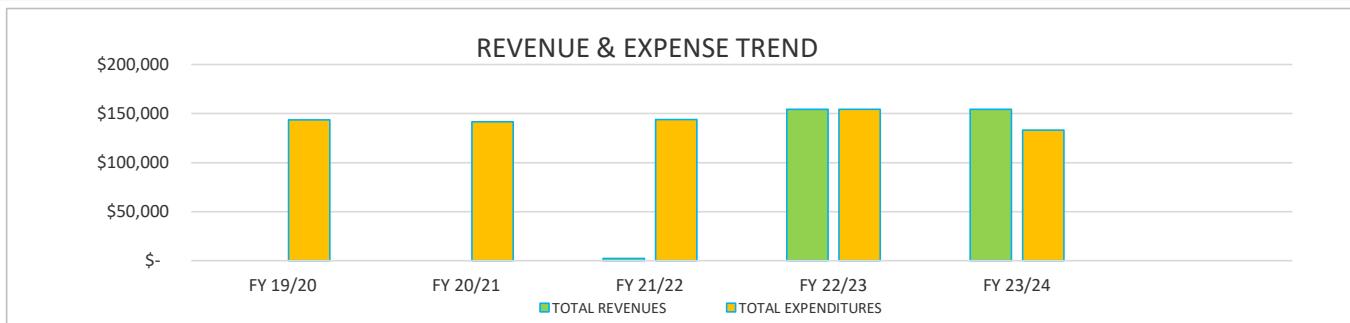
1994 WATER OBLIGATION DEBT SERVICE FUND

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 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	% Change
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	
REVENUE							
Current Year - Secured	\$ -	\$ -	\$ -	\$ 154,340	\$ 154,340	\$ 154,340	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	\$ -	\$ -	\$ 2,174	\$ 154,340	\$ 154,340	\$ 154,340	
EXPENDITURES							
Principal Payment	\$ 110,697	\$ 107,588	\$ 116,790	\$ 139,218	\$ 126,647	\$ 127,599	0.75%
Interest Payment	\$ 32,829	\$ 34,067	\$ 27,093	\$ 16,658	\$ 27,093	\$ 5,008	-81.52%
Bond Admin Fees	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	0.00%
TOTAL EXPENDITURES	\$ 143,526	\$ 141,655	\$ 143,883	\$ 156,476	\$ 154,340	\$ 133,207	
Net Revenue/(Expenditures)	\$ (143,526)	\$ (141,655)	\$ (141,709)	\$ (2,136)	\$ -	\$ 21,133	
Changes in Fund Balance	\$ -	\$ -	\$ -			\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (143,526)	\$ (141,655)	\$ (141,709)	\$ (2,136)	\$ -	\$ 21,133	
Beginning Fund Balance July 1	\$ 15,397	\$ (11,753)	\$ (153,408)	\$ (295,117)	\$ (297,253)	\$ (297,253)	
Ending Fund Balance June 30	\$ (128,129)	\$ (153,408)	\$ (295,117)	\$ (297,253)	\$ (297,253)	\$ (276,120)	
Adjustment to Fund Balance	\$ 116,376	\$ -	\$ -			\$ -	
Adjusted Ending Fund Balance	\$ (11,753)	\$ (153,408)	\$ (295,117)	\$ (297,253)	\$ (297,253)	\$ (276,120)	



SUCCESSOR AGENCY FUND

**CITY OF FOWLER
SUCCESSOR AGENCY FUNDS
FISCAL YEAR 2023-2024**

Description	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
Fund: State Grant AB178-FIA Fund 840						
REVENUES						
3640 Grant Revenue	-	-	-	1,000,000	1,000,000	-
Total Revenues	-	-	-	1,000,000	1,000,000	-
EXPENDITURES						
Maintenance and Operation						
5901 Contract Pass-Through	-	-	-	1,000,000	1,000,000	-
Total Maintenance and Operation	-	-	-	1,000,000	1,000,000	-
Total Expenditures	-	-	-	1,000,000	1,000,000	-
Fund: Successor Agency Fund 850						
REVENUES						
3015 Tax Increment	424,527	76,736	109,100	109,169	109,169	111,260
Total Revenues	424,527	76,736	109,100	109,169	109,169	111,260
EXPENDITURES						
Wages and Benefits						
5010 Salary - Full Time	2,967	3,473	36,226	11,477	11,477	12,356
5080 Employee Benefits	60	-	-	-	-	-
5081 Tax & Allow	230	263	2,835	1,384	1,384	1,433
5082 CalPERS	581	739	3,235	2,386	2,386	2,673
5083 CalPERS UAL	3,878	4,297	-	3,172	3,172	3,700
5084 Health Insurance	3,098	2,086	3,601	100	100	100
5087 Workers Comp	532	463	660	250	250	1,748
Total Wages and Benefits	11,346	11,321	46,557	18,769	18,769	22,010
Maintenance and Operation						
5175 Postage	40	-	-	-	-	-
5220 Professional Services/Audit	4,280	1,675	90	-	-	-
5260 Conferences & Meetings	3	-	-	-	-	-
5620 Legal	-	-	80	-	-	-
5621 Financial Services	665	-	-	-	-	-
5801 Principal Payments	58,000	64,000	71,000	78,000	78,000	85,000
5802 Interest Payments	32,700	26,600	19,850	12,400	12,400	4,250
5804 Bond Fees	-	-	-	-	-	-
Total Maintenance and Operation	95,688	92,275	91,020	90,400	90,400	89,250
Total Expenditures	107,034	103,596	137,577	109,169	109,169	111,260
REVENUE Totals:	424,527	76,736	109,100	1,109,169	1,109,169	111,260
EXPENSE Totals:	107,034	103,596	137,577	1,109,169	1,109,169	111,260
REVENUE/(EXPENDITURES)	317,493	(26,860)	(28,477)	-	-	-

STATE GRANT AB178-FIA

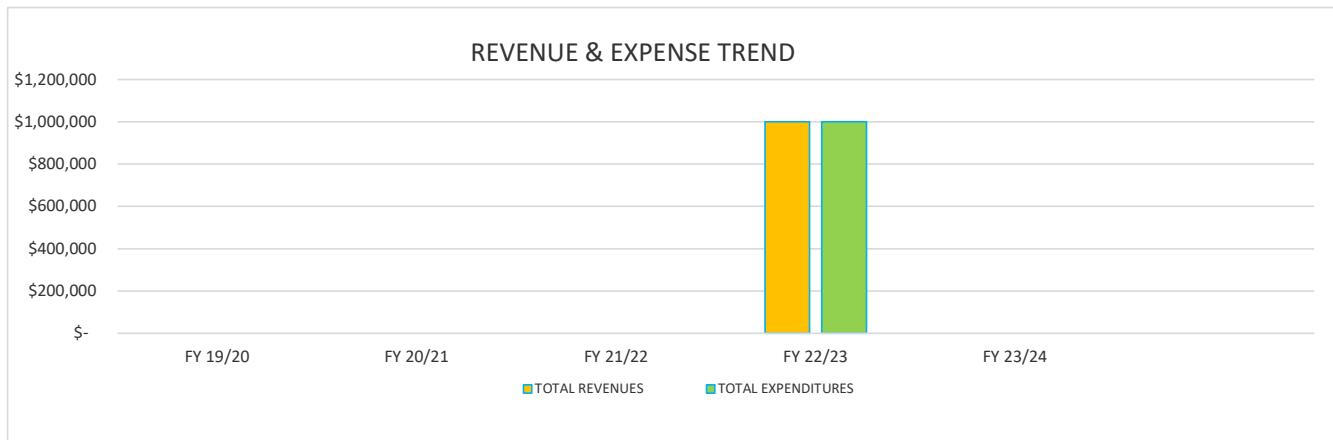
Description: The State of California awarded \$5 million through the Governor's Office of Emergency Services to the City of Fowler. The award consists of \$4,000,000 in funds for the Police Department Headquarters & Senior Center Construction, as well as \$1,000,000 in funds for repairs, improvements, and operations of the Fowler Improvement Association Clubhouse. The City of Fowler served as the pass-through agency for the \$1,000,000 in State funds to be dispersed to the Fowler Improvement Association.

Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

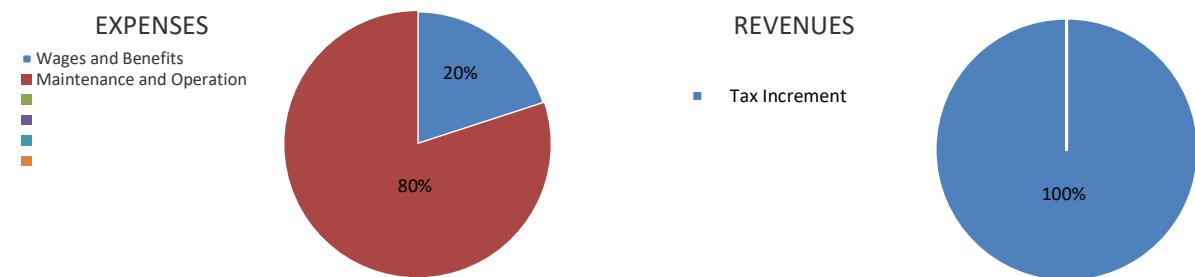
Successor Agency 850	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Grant Revenue	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	
EXPENDITURES							
Maintenance and Operation	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-



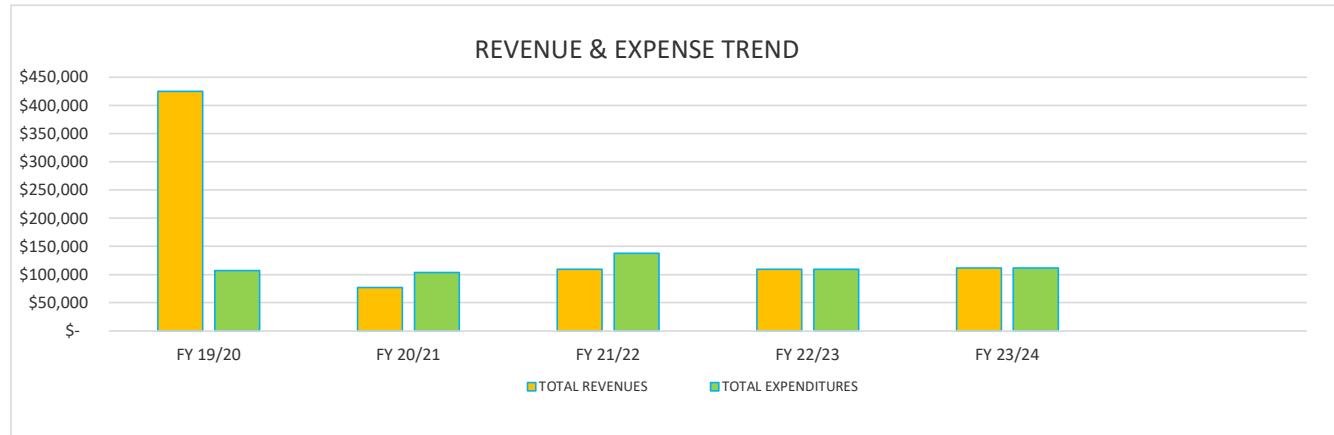
REDEVELOPMENT SUCCESSOR AGENCY FUND

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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Tax Increment	\$ 424,527	\$ 76,736	\$ 109,100	\$ 109,169	\$ 109,169	\$ 111,260	1.92%
TOTAL REVENUES	\$ 424,527	\$ 76,736	\$ 109,100	\$ 109,169	\$ 109,169	\$ 111,260	
EXPENDITURES							
Wages and Benefits	\$ 11,346	\$ 11,321	\$ 46,557	\$ 18,769	\$ 18,769	\$ 22,010	17.27%
Maintenance and Operation	\$ 95,688	\$ 92,275	\$ 91,020	\$ 90,400	\$ 90,400	\$ 89,250	-1.27%
TOTAL EXPENDITURES	\$ 107,034	\$ 103,596	\$ 137,577	\$ 109,169	\$ 109,169	\$ 111,260	
Net Revenue/(Expenditures)	\$ 317,493	\$ (26,860)	\$ (28,477)	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 317,493	\$ (26,860)	\$ (28,477)	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ 317,493	\$ 290,633	\$ 262,156	\$ 262,156	\$ 262,156	
Ending Fund Balance June 30	\$ 317,493	\$ 290,633	\$ 262,156	\$ 262,156	\$ 262,156	\$ 262,156	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 317,493	\$ 290,633	\$ 262,156	\$ 262,156	\$ 262,156	\$ 262,156	



PUBLIC FINANCING AUTHORITY FUND

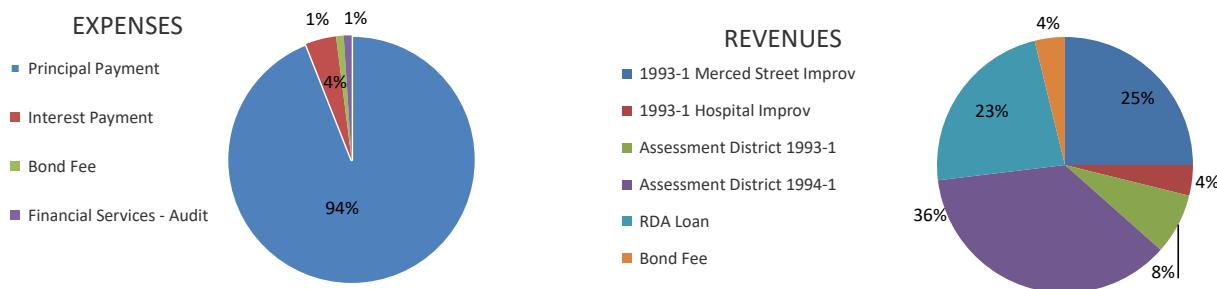
**CITY OF FOWLER
PUBLIC FINANCING AUTHORITY (PFA)
FISCAL YEAR 2023-2024**

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Fund: Public Financing Authority (PFA) Fund 900						
REVENUES						
3302 Rental Income						
327-1993-1 Merced Street Improv	-	-	-	90,800	90,800	93,600
326-1993-1 Hospital Improv	-	-	-	16,800	16,800	15,600
325-Assessment District 1993-1	-	-	-	23,367	23,367	27,764
330-Assessment District 1994-1	-	-	-	155,876	155,876	132,607
850-RDA Loan	-	-	-	90,850	90,850	89,250
Bond Fee	-	-	-	7,000	7,000	7,000
Total Revenues	-	-	-	384,693	384,693	365,821
EXPENDITURES						
5621 Financial Services - Audit	3,287	5,102	3,813	2,000	2,000	2,000
5801 Principal Payment	-	-	-	325,547	325,547	344,263
5802 Interest Payment	-	-	-	52,146	52,146	14,558
5804 Bond Admin Fee	3,575	3,405	3,886	3,575	3,575	3,575
Total Expenditures	6,862	8,507	7,699	383,268	383,268	364,396
REVENUE Totals:	-	-	-	384,693	384,693	365,821
EXPENSE Totals:	6,862	8,507	7,699	383,268	383,268	364,396
REVENUE/(EXPENDITURES)	(6,862)	(8,507)	(7,699)	1,425	1,425	1,425

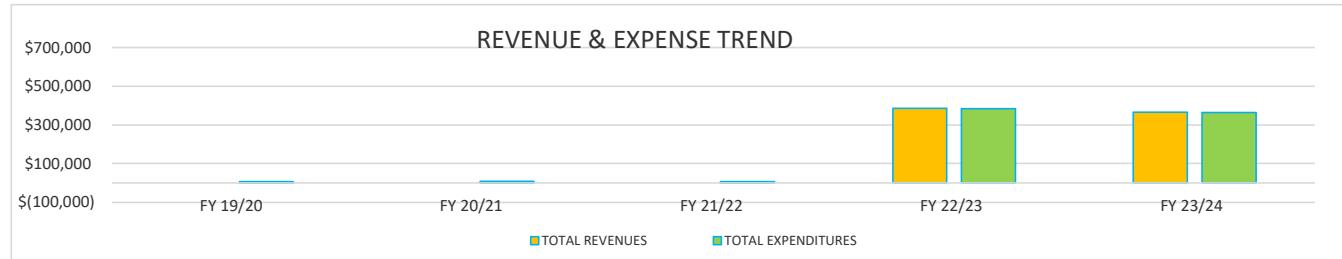
PUBLIC FINANCING AUTHORITY (PFA)

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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
1993-1 Merced Street Improv	\$ -	'	\$ -	\$ 90,800	\$ 90,800	\$ 93,600	3.08%
1993-1 Hospital Improv	\$ -	\$ -	\$ -	\$ 16,800	\$ 16,800	\$ 15,600	-7.14%
Assessment District 1993-1	\$ -	\$ -	\$ -	\$ 23,367	\$ 23,367	\$ 27,764	18.82%
Assessment District 1994-1	\$ -	\$ -	\$ -	\$ 155,876	\$ 155,876	\$ 132,607	-14.93%
RDA Loan	\$ -	\$ -	\$ -	\$ 90,850	\$ 90,850	\$ 89,250	-1.76%
Bond Fee	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 384,693	\$ 384,693	\$ 365,821	
EXPENDITURES							
Principal Payment	\$ -	\$ -	\$ -	\$ 325,547	\$ 325,547	\$ 344,263	5.75%
Interest Payment	\$ -	\$ -	\$ -	\$ 52,146	\$ 52,146	\$ 14,558	-72.08%
Bond Fee	\$ 3,575	\$ 3,405	\$ 3,886	\$ 3,575	\$ 3,575	\$ 3,575	0.00%
Financial Services - Audit	\$ 3,287	\$ 5,102	\$ 3,813	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
TOTAL EXPENDITURES	\$ 6,862	\$ 8,507	\$ 7,699	\$ 383,268	\$ 383,268	\$ 364,396	
Net Revenue/(Expenditures)	\$ (6,862)	\$ (8,507)	\$ (7,699)	\$ 1,425	\$ 1,425	\$ 1,425	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (6,862)	\$ (8,507)	\$ (7,699)	\$ 1,425	\$ 1,425	\$ 1,425	
Beginning Fund Balance July 1	\$ 478,714	\$ 471,852	\$ 463,345	\$ 455,646	\$ 455,646	\$ 457,071	
Ending Fund Balance June 30	\$ 471,852	\$ 463,345	\$ 455,646	\$ 457,071	\$ 457,071	\$ 458,496	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 471,852	\$ 463,345	\$ 455,646	\$ 457,071	\$ 457,071	\$ 458,496	



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
	2023/24	2024/25	2025/26	2026/27	2027/28	2023/24	2024/25	2025/26	2026/27	2027/28	
Water											
Fire Hydrant & Water Valve Replacement						\$227,500	\$227,500				Water Fund
Water Meter Project 600 meters							\$225,000	\$225,000			Water Fund
Replace Water Services							\$260,000	\$260,000			Water Fund
Water system interconnection						\$3,005,200					EPA FFY23 Community Grant
Water Well #9						\$2,100,000					DWR Small Communities Drought Grant
TCP Plant						\$2,800,000	\$600,000	\$600,000			TCP Settlement Fund
Resurface of Water Tower						\$283,000					ARPA Funds
Annual contributions per SGMA / SKGSA						\$410,669	\$451,736	\$496,909	\$546,600	\$601,260	Groundwater Recharge Impact Fees
Water Master Plan							\$250,000				Water Impact Fees
Water System GIS Database						\$50,000					Water Fund
Annual Well Maintenance Program							\$30,000	\$30,000	\$30,000	\$30,000	Water Fund
Recycled Water Feasibility Study									\$125,000		Water Impact Fees
Stormwater / Flood Control											
Curvert Replacement on Merced/6th		\$40,000									General Fund-Streets
Construct a Drywell at Tulare/7th	\$25,000										General Fund-Streets
Improvements/Paving next to florist	\$75,000										General Fund-Streets
Construct a Drywell at 7th/Stockton	\$25,000										General Fund-Streets
Storm Water Master Plan						\$150,000					Stormwater Impact Fees
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
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
City of Fowler Collection System Remove and Replacement								\$280,000	\$280,000		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	Parks Impact Fees
Panzak Park Amenities Rehabilitation										\$250,000	Parks Impact Fees
Panzak Park Band Shell										\$500,000	Parks Impact Fees
Kensington Estates Neighborhood Park										\$750,000	Parks Impact Fees
Ahronian Neighborhood Park										\$750,000	Parks Impact Fees
Fowler Ranch Well Trail & Cul-de-Sac Connection										\$150,000	Parks Impact Fees

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
	2023/24	2024/25	2025/26	2026/27	2027/28	2023/24	2024/25	2025/26	2026/27	2027/28	
Streets & Sidewalks											
Goldenstate Boulevard Reconstruction Project						\$4,500,000					STBG/FCOG Funding
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						\$77,078	\$529,639				Measure C
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	\$20,000	\$20,000	\$20,000						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	\$25,000	\$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						\$209,136					County of Fresno funding
Adams Ave-Sidewalk & curb ramps						\$600,000					ATP 236
Goldenstate Bike Trail Phase 2						\$230,000					ATP 236
Goldenstate Bike Trail Phase 3						\$230,000					ATP 236
Manning Reconstruction Project						\$900,000					STBG 237
Manning Section 130 Signalization Project						\$1,855,000					Cal Trans
Fresno Street-7th to 3rd						\$323,096					SB1
Planning & City Facilities											
Improvement Standards and Specifications						\$20,000					General Services Impact Fees
PD HQ / Senior Center Design (Dewberry)						\$200,000					Measure N
						\$200,000					Law Enforcement Impact Fees
						\$180,000					Parks Impact Fees
General Plan Implementation						\$50,000					General Services Impact Fees
Bicycle, Pedestrian, and Trails Master Plan						\$124,650					Caltrans Sustain'bl Transp Plng Grant
Historical Asset Inventory											\$125,000 General Services Impact Fees
Facility Condition Assessment & Scoring											\$375,000 General Services Impact Fees
Corp Yard Master Plan											General Services Impact Fees
ADA Transition Plan (right-of-way)						\$75,000					Measure C
ADA Transition Plan (City facilities)						\$100,000					General Services Impact Fees
Facilities											
City Hall Site Master Plan							\$90,000				General Services Impact Fees
Fire Station second floor buildout						\$475,000					UUT
						\$475,000					Fire Impact Fees
Fire Station Transformer upgrade if needed						\$20,000					UUT
Fire Building Solar Project						\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	Fire Impact Fees

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
	2023/24	2024/25	2025/26	2026/27	2027/28	2023/24	2024/25	2025/26	2026/27	2027/28	
Community/Job Training Center										\$4,000,000	EDA Grant app (\$3m) & City match
PD HQ / Senior Center Construction						\$3,000,000	\$3,000,000	\$1,400,000	\$1,400,000		Measure N
						\$250,000					Law Enforcement Impact Fees
						\$850,000					Parks Impact Fees
						\$125,000					General Services Impact Fees
						\$1					General Fund Reserve
						\$4,000,000					AB178 State of CA Allocation
Administration & Information Technology											
Accounting Software Replacement		\$40,000	\$40,000	\$40,000							50% General Fund
IT Capital Renewal	\$10,000	\$10,000	\$10,000	\$10,000			\$40,000	\$40,000	\$40,000	50% Water Fund	
Computer Replacement Fund							\$25,823	\$25,823	\$25,823		
Police Body Worn Cameras							\$150,000	\$150,000	\$150,000	\$150,000	Future grant
Fleet											
Electric Cart Fleet Renewal	\$20,000					\$40,000					SJVAPCD/GF Water
PW Fleet Truck Renewal	\$50,000	\$50,000	\$50,000	\$50,000							\$6,200
Water Fleet Truck Renewal						\$50,000		\$50,000	\$50,000		Water Fund
Building, Code, Motor Pool Fleet Renewal	\$40,000	\$40,000	\$40,000								
PD Fleet Renewal Fund						\$65,000	\$65,000	\$75,000	\$75,000	\$75,000	Measure N
Pot Hole Patching Truck Heavy equipment							\$65,000	\$65,000	\$65,000	\$65,000	COPS Grant Application
Lift Truck (new)								\$200,000			TBD
								\$160,000			TBD

APPROPRIATION GANN LIMIT
To be included with
adopted budget