



**MEETING OF THE FOWLER CITY COUNCIL
AGENDA
TUESDAY, JUNE 6, 2023
6:00 P.M.
CITY COUNCIL CHAMBER
128 SOUTH 5TH STREET
FOWLER, CA 93625**

In compliance with the Americans with Disabilities Act, if you need assistance or accommodations to access the City Council Chambers or participate in this meeting, please contact the Clerk at (559) 834-3113 x102. Notification at least 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility.

City Council meetings are open to the public at the physical address listed above. There are numerous ways to participate in the City Council meetings: you may attend in person, you may appear by telephone as described below, or you may submit written comments via email to avasquez@ci.fowler.ca.us. Please include your name and reference the agenda item you are commenting on, if any. Written comments received that do not specify an agenda item will be marked for the general public comment portion of the agenda. Emails received by 8:00 am on the date of the meeting will be provided to the City Council at the meeting and made part of the record of proceedings but will not be read aloud.

En cumplimiento con la Acta de Americanos con Discapacidades si necesita asistencia o adaptaciones para acceder a las Cámaras del Concejo de la Ciudad o participar en esta reunión, comuníquese con el secretario de la ciudad al (559) 834-3113 x102. También puede ponerse en contacto con el secretario si necesita servicios de traducción. La notificación al menos 48 horas antes de la reunión permitirá a la Ciudad hacer arreglos razonables para garantizar la accesibilidad.

The telephone number and Zoom link listed below will provide access to the meeting via teleconference or video conference.

<https://us06web.zoom.us/j/87131598102?pwd=Ti9zQVFtZUQrNEtZZXRPYkhLZlNJQT09>

Telephone Number: (253) 215-8782

Meeting ID: 871 3159 8102

Passcode: 593310

Persons accessing the meeting will have an opportunity to provide comments at appropriate times during the meeting. To speak during a public comment period, press *9 on your phone to raise your hand or click “raise hand” in the webinar. At the

appropriate time, you will be prompted to unmute yourself, and asked to identify yourself when providing public comment.

Any writing or document that is a public record and provided to a majority of the City Council regarding an open session item on the agenda will be made available for public inspection at City Hall, in the City Clerk's office, during normal business hours. In addition, such writings and documents may be posted on the City's website at www.fowlercivcity.org.

Resolutions and Ordinances - With respect to the approval of resolutions and ordinances, the reading of the title thereto shall be deemed a motion to waive a reading of the complete resolution or ordinance and unless there is a request by a Councilmember that the resolution or ordinance be read in full, further reading of the resolution or ordinance shall be deemed waived by unanimous consent of the Council.

1. Meeting Called to Order
2. Roll Call
3. Invocation by Father Gomidas Zohrabian of Saint Gregory Armenian Apostolic Church
4. Pledge of Allegiance
5. Ceremonial Presentations
 - 5-A. Coach Bill Feaver 500+ Wins
 - 5-B. Swearing in of Police Officer Josefina Hernandez
6. Public Comment

This portion of the meeting is reserved for persons desiring to address the Council on any matter not described on this agenda. Presentations are limited to 5 minutes per person and no more than 15 minutes per topic.

7. Consent Calendar

Items on the Consent Calendar are considered routine and include a recommended action from Staff and shall be acted on by one motion of the Council. If a Councilmember requests additional information or would like to pull an item for discussion, that item shall be pulled from the Consent Calendar and acted upon separately. A Councilmember may register an action on an individual item without pulling the item from the Consent Calendar. A motion to approve the Consent Calendar is deemed to include a motion to waive the full reading of any ordinance or resolution on the Consent Calendar. For adoption of ordinances, only those which received a unanimous vote of the Councilmembers present at introduction shall be eligible for placement on the Consent Calendar.

- 7-A. RATIFY Warrants for June 6, 2023
- 7-B. APPROVE Minutes of the May 16, 2023 City Council Meeting

- 7-C. APPROVE Resolution No. 2644 setting planning fees for calendar year 2023 (Finance)
- 7-D. Actions pertaining to the adoption of the Fiscal Year 2023/24 (FY24) Budget: (Finance)
 - i) APPROVE Resolution No. 2645 to adopt the FY24 Budget
 - ii) APPROVE Resolution No. 2646 to establish the appropriations limit for FY24
 - iii) APPROVE Position Authorization Resolution No. 2647
 - iv) APPROVE Resolution No. PFA 2023-01 to adopt the Fowler Public Financing Authority FY24 Budget
- 7-E. APPROVE an Agreement with Fowler Unified School District to provide one sworn police officer, assigned as a School Resource Officer, 20 hours per week, at school campuses within the City of Fowler (Police)
- 7-F. Consider items pertaining to Annual Military Equipment Report pursuant to California Government Code Section 7072 (Police)
 - 1. Annual review of Ordinance 2022-03, Fowler Police Department Policy 705, and the 2022-23 Annual Military Equipment Report
 - 2. APPROVE Resolution No. 2648 Renewing Ordinance 2022-03 and Fowler Police Department Policy 705
- 7-G. Receive and File: Solid Waste Rate Update (Public Works)
- 7-H. APPROVE Resolution No. 2649 to modify the Fire Academy Training Grant Program (City Manager)
- 8. Contested Consent Calendar - Items pulled from the Consent Calendar will be heard individually immediately after action is taken on the Consent Calendar.
- 9. General Administration
 - 9-A. Finance Department
 - i. ACCEPT the Independent Auditor's Report for the Fiscal Year 2021-2022
 - 9-B. Recreation Department
 - i. Provide direction to staff on pop-up museum
- 10. WORKSHOP to discuss FCFPD intermittent use of Fowler Fire Station
- 11. Staff Communications (City Manager)
- 12. Councilmember Reports and Comments
- 13. Adjourn

Next Ordinance No. 2023-08
Next Resolution No. 2650

CERTIFICATION: I, Angela Vasquez, City Clerk of the City of Fowler, California, hereby certify that the foregoing agenda was posted for public review on Friday, June 2, 2023.

Angela Vasquez

Angela Vasquez, CPMC
City Clerk

CITY OF FOWLER
WARRANTS LIST
June 6, 2023

<u>ACCOUNTS PAYABLE CHECKS</u>	<u>CHECK NUMBERS</u>	<u>CHECK DATES</u>	<u>AMOUNT</u>
Regular checks	41298-41398	May 16 thru May 31	\$ 121,207.15
TOTAL ACCOUNTS PAYABLE CHECKS			<u>\$ 121,207.15</u>
<u>PAYROLL COSTS</u>			
Second May Bi-Monthly Payroll		May 31, 2023	\$ 109,925.42
TOTAL PAYROLL COSTS			<u>\$ 109,925.42</u>
TOTAL CASH DISBURSEMENTS			<u>\$ 231,132.57</u>

NOTE: Check #41298-41324 Void Checks - Printing Issue

SUPERION
DATE: 06/01/2023
TIME: 17:05:05

CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

PAGE NUMBER: 1
ACCTPA21

SELECTION CRITERIA: transact.gl_cash='1001' and transact.check_no between '41298' and '41398'
ACCOUNTING PERIOD: 12/23

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
1001	41325	05/18/23	14633	4LEAF, INC.	6160	INSPECTION SVCS SEP	0.00	1,364.00
1001	41326	05/18/23	14864	ALCARAZ, ROSIE G	500	UB REFUND	0.00	81.85
1001	41327	05/18/23	10007	ALERT-O-LITE, INC	6260	SUPPLIES PARKS	0.00	169.80
1001	41328	05/18/23	14768	ALVES ELECTRIC	6200	ELECTRIC REPAIR STREE	0.00	595.00
1001	41329	05/18/23	14519	AMAZON CAPITAL SERVICES	6150	OFFICE SUPP-PLAN	0.00	152.01
1001	41329	05/18/23	14519	AMAZON CAPITAL SERVICES	6150	OFFICE SUPPLIES	0.00	162.36
TOTAL	CHECK						0.00	314.37
1001	41330	05/18/23	14862	AVIS GAFFERY	6260	REIMB-SUPP-COVER	0.00	76.78
1001	41331	05/18/23	10026	BCT CONSULTING	6120	HELP SVC 5/17/23	0.00	375.00
1001	41331	05/18/23	10026	BCT CONSULTING	5000	HELP SVC 5/17/23	0.00	375.00
1001	41331	05/18/23	10026	BCT CONSULTING	6030	HELP SVC 5/17/23	0.00	375.00
1001	41331	05/18/23	10026	BCT CONSULTING	6150	HELP SVC 5/17/23	0.00	375.00
TOTAL	CHECK						0.00	1,500.00
1001	41332	05/18/23	10024	BSK ASSOCIATES	5000	WATER TEST	0.00	145.00
1001	41332	05/18/23	10024	BSK ASSOCIATES	5000	WATER TEST	0.00	725.50
TOTAL	CHECK						0.00	870.50
1001	41333	05/18/23	14512	CSG CONSULTANTS	6160	PLAN CHECK	0.00	930.52
1001	41334	05/18/23	14702	DAVE'S AUTO SERVICE	6200	SERVICE F150 PW	0.00	286.18
1001	41335	05/18/23	14659	FIRE SAFETY SOLUTIONS	6130	INSP & PLAN CHECK	0.00	420.00
1001	41335	05/18/23	14659	FIRE SAFETY SOLUTIONS	6160	INSP & PLAN CHECK	0.00	3,300.00
1001	41335	05/18/23	14659	FIRE SAFETY SOLUTIONS	6160	INSP & PLAN CHECK	0.00	5,370.00
TOTAL	CHECK						0.00	9,090.00
1001	41336	05/18/23	10113	FOWLER ACE HARDWARE	6120	SUPPLIES - SR CENTER	0.00	0.46
1001	41336	05/18/23	10113	FOWLER ACE HARDWARE	6120	SUPPLIES - SR CENTER	0.00	8.65
1001	41336	05/18/23	10113	FOWLER ACE HARDWARE	6120	SUPP-PD	0.00	0.46
1001	41336	05/18/23	10113	FOWLER ACE HARDWARE	6120	SUPP-PD	0.00	8.65
TOTAL	CHECK						0.00	18.22
1001	41337	05/18/23	10104	FPOA	100	EMP DED 5/15/23	0.00	225.00
1001	41338	05/18/23	11018	HOME DEPOT CREDIT SERVIC	6200	SUPPLIES STREETS	0.00	-7.93
1001	41338	05/18/23	11018	HOME DEPOT CREDIT SERVIC	6200	SUPPLIES STREETS	0.00	26.40
1001	41338	05/18/23	11018	HOME DEPOT CREDIT SERVIC	6200	SUPPLIES STREETS	0.00	119.14
TOTAL	CHECK						0.00	137.61
1001	41339	05/18/23	14865	LEE, KIMBERLY	500	UB REFUND	0.00	91.92
1001	41340	05/18/23	14863	MELISSA GUTIERREZ	6400	EASTER EVENT-PAINT	0.00	120.00
1001	41341	05/18/23	10215	NELSON HARDWARE & GIFTS	6260	SUPPLIES PARKS	0.00	3.24
1001	41341	05/18/23	10215	NELSON HARDWARE & GIFTS	6260	SUPPLIES PARKS	0.00	813.54

SUPERION
DATE: 06/01/2023
TIME: 17:05:05

CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

PAGE NUMBER: 2
ACCTPA21

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ACCOUNTING PERIOD: 12/23

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
TOTAL CHECK							0.00	816.78
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	5TH/FRESNO 5/3/23	0.00	10.48
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	MERCED/7TH 5/3/23	0.00	10.51
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	127 S 6TH 5/3/23	0.00	10.51
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	1291 W. SOUTH 5/3/23	0.00	10.51
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	MERCED/6TH 5/3/23	0.00	10.51
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	5TH/FRESNO 5/3/23	0.00	12.97
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	7TH/TULARE 5/3/23	0.00	26.30
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6080	128 S. 5TH 5/3/23	0.00	43.92
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6700	420 E MERCED 5/3/23	0.00	44.08
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6080	128 S. 5TH 5/3/23	0.00	47.36
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	420 E. MERCED 5/3/23	0.00	62.07
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	4218 GLDNSTAT 5/3/23	0.00	65.59
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	2831 E MANN 5/3/23	0.00	79.48
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	GLDNST B 5/3/23	0.00	90.03
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	212 E MERCED 5/3/23	0.00	97.11
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6260	500 E MERCED 5/3/23	0.00	244.60
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6260	9TH/MERCED 5/3/23	0.00	256.36
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	5000	ADAMS/5TH 5/3/23	0.00	281.12
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	5000	TEMP/GOLDN 5/3/23	0.00	397.91
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	5TH/FRESNO 5/3/23	0.00	604.96
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6700	420 E MERCED 5/3/23	0.00	900.86
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6200	LOAN PROG 5/3/23	0.00	941.28
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	6080	MAIN/5TH 5/3/23	0.00	1,251.07
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	5000	95 E ADAMS 5/3/23	0.00	5,905.96
1001	41342	05/18/23	10237	P G & E - SACRAMENTO	5000	SESWNW231521 5/3/23	0.00	12,728.14
TOTAL CHECK							0.00	24,133.69
1001	41343	05/18/23	14861	PRIETO, GILBERT	500	UB REFUND	0.00	83.84
1001	41344	05/18/23	13655	PROVOST & PRITCHARD	2560	WELL #9 SVCS APR23	0.00	8,896.40
1001	41345	05/18/23	10249	QUILL	6010	SUPPLIES CITY COUNCIL	0.00	7.19
1001	41345	05/18/23	10249	QUILL	6150	SUPPLIES PLANNING	0.00	9.36
1001	41345	05/18/23	10249	QUILL	6020	SUPPLIES ADMIN	0.00	21.34
TOTAL CHECK							0.00	37.89
1001	41346	05/18/23	13355	SITE ONE LANDSCAPE SUPPL	6200	SUPPLIES STREETS	0.00	119.60
1001	41346	05/18/23	13355	SITE ONE LANDSCAPE SUPPL	6200	SUPPLIES STREETS	0.00	254.75
1001	41346	05/18/23	13355	SITE ONE LANDSCAPE SUPPL	6200	SUPPLIES STREETS	0.00	302.89
TOTAL CHECK							0.00	677.24
1001	41347	05/18/23	13543	UNIFIRST CORPORATION	6200	MATS/MOPS ADMIN	0.00	53.19
1001	41347	05/18/23	13543	UNIFIRST CORPORATION	6700	JANITORIAL SNR CTR	0.00	56.06
1001	41347	05/18/23	13543	UNIFIRST CORPORATION	6200	UNIFORMS PW	0.00	82.34
1001	41347	05/18/23	13543	UNIFIRST CORPORATION	5000	UNIFORMS PW	0.00	82.35
TOTAL CHECK							0.00	273.94
1001	41348	05/18/23	10725	VERIZON WIRELESS	6150	CELL PHONE 3/20-4/19	0.00	40.32
1001	41348	05/18/23	10725	VERIZON WIRELESS	6030	CELL PHONE 3/20-4/19	0.00	47.45
TOTAL CHECK							0.00	87.77

SUPERION
DATE: 06/01/2023
TIME: 17:05:05

CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

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ACCTPA21

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FUND - 100 - GENERAL FUND									
CASH	ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
1001		41349	05/18/23	14830	WILLDAN GROUP INC	6160	INSPECTIONS APR 23	0.00	2,280.00
1001		41352	05/31/23	13597	ADVENTIST HEALTH	6120	ALCOHOL BLOOD TOX	0.00	55.00
1001		41353	05/31/23	12968	ALL VALLEY PRINTING & PR	6030	AP CHECK STOCK	0.00	360.12
1001		41354	05/31/23	14866	ALVAREZ, ANA & RAMON ROB	500	UB REFUND	0.00	10.11
1001		41355	05/31/23	14867	ASHLEY PANELLA	6700	PAINT CLASS SENIORS	0.00	150.00
1001		41356	05/31/23	10549	AT&T MOBILITY	6120	FIRSTNET APR23	0.00	887.26
1001		41357	05/31/23	12285	ATT	6120	INTERSTATE MAY23	0.00	1,109.72
1001		41358	05/31/23	14330	B&P PEST PROS	6020	PEST CONTROL 5/24/23	0.00	90.00
1001		41358	05/31/23	14330	B&P PEST PROS	6130	PEST CONTROL 5/24/23	0.00	95.00
1001		41358	05/31/23	14330	B&P PEST PROS	6700	PEST CONTROL 5/24/23	0.00	95.00
TOTAL		CHECK						0.00	280.00
1001		41359	05/31/23	10024	BSK ASSOCIATES	5000	WATER TEST	0.00	199.00
1001		41360	05/31/23	11291	THE BUSINESS JOURNAL	6080	POST ORD 2023-07	0.00	120.00
1001		41360	05/31/23	11291	THE BUSINESS JOURNAL	6150	PHN PARCEL MAP 23-01	0.00	720.00
TOTAL		CHECK						0.00	840.00
1001		41361	05/31/23	14131	SWEEPING CORP OF AMERICA	2250	STREET SWEEP JAN23	0.00	3,325.00
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6010	MAYOR PHOTO FRAME	0.00	4.31
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6025	PHOTO CITY CLERK	0.00	4.33
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6025	PAT ON BACK CARD	0.00	30.00
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6080	PAT ON BACK CARD	0.00	30.00
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6025	PAT ON THE BACK GIFT	0.00	30.00
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6080	EMP QTR BOUQUET	0.00	41.49
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6080	TITLE FEES	0.00	75.00
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	5000	HOME DEPOT SIDEWALK	0.00	89.17
1001		41362	05/31/23	10056	CITY OF FOWLER TREASURER	6025	POTATO LUNCHEON	0.00	92.92
TOTAL		CHECK						0.00	397.22
1001		41363	05/31/23	12654	COMCAST	6120	COMCAST BUSINESS	0.00	144.54
1001		41364	05/31/23	14356	COMCAST	6700	CABLE SVC 05/25-06/24	0.00	111.46
1001		41365	05/31/23	11226	COMMUNITY MEDICAL CENTER	6120	APR23 BLOOD DRAW	0.00	175.00
1001		41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6150	BUSINESS CARDS PLANNG	0.00	42.12
1001		41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6200	BUSINESS CARDS PW	0.00	78.58
1001		41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6160	POSTAGE MAR23	0.00	117.78
1001		41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6010	COUNCIL PLAQUE	0.00	142.69
1001		41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6025	ELECTION OATH CERTS	0.00	147.35
1001		41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6160	CORR NOTICE BLDG	0.00	415.43
1001		41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6010	BUS CARDS COUNCIL	0.00	824.94

SUPERION
DATE: 06/01/2023
TIME: 17:05:05

CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

PAGE NUMBER: 4
ACCTPA21

SELECTION CRITERIA: transact.gl_cash='1001' and transact.check_no between '41298' and '41398'
ACCOUNTING PERIOD: 12/23

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
1001	41366	05/31/23	10070	COUNTY OF FRESNO TREASUR	6120	CITATION BOOKS	0.00	888.35
TOTAL CHECK							0.00	2,657.24
1001	41367	05/31/23	10084	DEPARTMENT OF JUSTICE	6120	BAC ANALYSIS APR	0.00	175.00
1001	41368	05/31/23	10100	ECN POLYGRAPH & INVESTIG	6120	PRE-EMP POLYGRAPH	0.00	250.00
1001	41368	05/31/23	10100	ECN POLYGRAPH & INVESTIG	6120	PRE-EMP POLYGRAPH	0.00	250.00
TOTAL CHECK							0.00	500.00
1001	41369	05/31/23	10108	FIVE CITIES EDA - EDC	6020	EDA Q4 APR23-JUN23	0.00	778.68
1001	41370	05/31/23	10104	FPOA	100	EMP DED 05/31/23	0.00	225.00
1001	41371	05/31/23	10854	FRESNO CITY COLLEGE	6130	TRAINING ZARATE FALL	0.00	468.00
1001	41371	05/31/23	10854	FRESNO CITY COLLEGE	6130	TRAINING MADDOXSUMMER	0.00	680.00
1001	41371	05/31/23	10854	FRESNO CITY COLLEGE	6130	TRAINING MADDOX FALL	0.00	1,808.00
1001	41371	05/31/23	10854	FRESNO CITY COLLEGE	6130	TRAINING ZARATE SPRIN	0.00	2,020.00
TOTAL CHECK							0.00	4,976.00
1001	41372	05/31/23	10141	H & H TIRE SERVICES #3,	6120	TIRE REPAIR PD	0.00	25.00
1001	41372	05/31/23	10141	H & H TIRE SERVICES #3,	6120	TIRE REPAIR PD	0.00	80.00
TOTAL CHECK							0.00	105.00
1001	41373	05/31/23	13127	HEALTHWISE SERVICES	6120	SUPPLIES - PD	0.00	286.25
1001	41374	05/31/23	10145	HINDERLITER, DELLAMAS &	6030	CONT SVC APR-JUN 2023	0.00	975.00
1001	41374	05/31/23	10145	HINDERLITER, DELLAMAS &	6030	AUDIT SVC SALES TAX	0.00	1,917.98
TOTAL CHECK							0.00	2,892.98
1001	41375	05/31/23	14749	HOFFMAN SECURITY	6120	SECURITY SERVICES	0.00	110.00
1001	41375	05/31/23	14749	HOFFMAN SECURITY	6020	SECURITY SVC JUN23	0.00	125.00
1001	41375	05/31/23	14749	HOFFMAN SECURITY	6120	ADDITIONAL LABOR	0.00	137.50
TOTAL CHECK							0.00	372.50
1001	41376	05/31/23	12524	KENT M KAWAGOE, PH. D.	6120	PSYCH EVALUATION	0.00	325.00
1001	41376	05/31/23	12524	KENT M KAWAGOE, PH. D.	6120	PSYCH EVALUATION	0.00	325.00
TOTAL CHECK							0.00	650.00
1001	41377	05/31/23	14641	KINGS MEDICAL CENTER, IN	6120	MEDICAL EXAMS	0.00	673.52
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	88.00
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	308.00
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	1,254.00
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	1,376.20
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	2,002.00
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	2,112.00
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	3,677.95
1001	41378	05/31/23	10194	LOZANO SMITH	6060	LEGAL SERVICES APR23	0.00	4,401.95
TOTAL CHECK							0.00	15,220.10
1001	41379	05/31/23	10201	METRO UNIFORM & ACCESSOR	6120	UNIFORM SUPPLIES	0.00	32.53

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CITY OF FOWLER
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SELECTION CRITERIA: transact.gl_cash='1001' and transact.check_no between '41298' and '41398'
ACCOUNTING PERIOD: 12/23

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
1001	41380	05/31/23	10215	NELSON HARDWARE & GIFTS	6260	SUPPLIES PARKS	0.00	62.88
1001	41380	05/31/23	10215	NELSON HARDWARE & GIFTS	6260	SUPPLIES PARKS	0.00	207.69
TOTAL	CHECK						0.00	270.57
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	692 HILL AVE 5/26/23	0.00	2.41
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	WALTER/FRES 5/16/23	0.00	13.68
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	TRACT 5834 5/16/23	0.00	50.15
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	3079 MANN 5/26/23	0.00	84.45
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	TRACT 5212 5/16/23	0.00	105.25
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	T5088 5/16/23	0.00	164.45
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	TRACT 5198 5/16/23	0.00	172.03
1001	41381	05/31/23	10237	P G & E - SACRAMENTO	6200	630 W FRESNO 5/26/23	0.00	291.84
TOTAL	CHECK						0.00	884.26
1001	41382	05/31/23	14513	PAC-AIR INC.	6700	SERVICE - SR CENTER	0.00	1,750.13
1001	41383	05/31/23	13095	PBM SUPPLY & MFG	6260	SUPPLIES PARKS	0.00	10.55
1001	41384	05/31/23	13655	PROVOST & PRITCHARD	6200	GENERAL PLAN	0.00	1,121.60
1001	41385	05/31/23	11695	QUAD KNOPF	6150	GRANT ASSESSMENT	0.00	357.00
1001	41386	05/31/23	10249	QUILL	6020	SUPPLIES - CITY CLERK	0.00	71.89
1001	41387	05/31/23	10251	R & R AUTO REPAIR SHOP	6120	OIL CHANGE	0.00	94.89
1001	41387	05/31/23	10251	R & R AUTO REPAIR SHOP	6120	A/C SERVICE	0.00	208.64
TOTAL	CHECK						0.00	303.53
1001	41388	05/31/23	13145	ROSENBALM ROCKERY INC	6200	SUPPLIES STREETS	0.00	61.51
1001	41388	05/31/23	13145	ROSENBALM ROCKERY INC	6200	SUPPLIES STREETS	0.00	123.03
1001	41388	05/31/23	13145	ROSENBALM ROCKERY INC	6200	SUPPLIES STREETS	0.00	184.54
TOTAL	CHECK						0.00	369.08
1001	41389	05/31/23	10518	SIGNMAX!	6200	SUPPLIES PARKING	0.00	140.86
1001	41390	05/31/23	13355	SITE ONE LANDSCAPE SUPPL	6200	SUPPLIES STREETS	0.00	169.17
1001	41391	05/31/23	14358	SPARKLETTS	6020	WTR SVC JAN23	0.00	64.95
1001	41391	05/31/23	14358	SPARKLETTS	6120	WTR SVC JAN23	0.00	64.95
1001	41391	05/31/23	14358	SPARKLETTS	6020	WTR SVC MAR23	0.00	84.22
1001	41391	05/31/23	14358	SPARKLETTS	6120	WTR SVC MAR23	0.00	84.22
1001	41391	05/31/23	14358	SPARKLETTS	6020	WTR SVC FEB23	0.00	107.45
1001	41391	05/31/23	14358	SPARKLETTS	6120	WTR SVC FEB23	0.00	107.46
1001	41391	05/31/23	14358	SPARKLETTS	6120	WTR SVC MAY23	0.00	121.47
1001	41391	05/31/23	14358	SPARKLETTS	6020	WTR SVC MAY23	0.00	121.48
1001	41391	05/31/23	14358	SPARKLETTS	6120	WTR SVC APR23	0.00	153.63
1001	41391	05/31/23	14358	SPARKLETTS	6020	WTR SVC APR23	0.00	153.64
TOTAL	CHECK						0.00	1,063.47
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	8500	DENTAL BENEFIT JUN23	0.00	6.57
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6400	DENTAL BENEFIT JUN23	0.00	33.18
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6700	DENTAL BENEFIT JUN23	0.00	33.18

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CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

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SELECTION CRITERIA: transact.gl_cash='1001' and transact.check_no between '41298' and '41398'
ACCOUNTING PERIOD: 12/23

FUND - 100 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6025	DENTAL BENEFIT JUN23	0.00	40.13
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6030	DENTAL BENEFIT JUN23	0.00	63.09
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6150	DENTAL BENEFIT JUN23	0.00	86.25
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6020	DENTAL BENEFIT JUN23	0.00	142.11
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6160	DENTAL BENEFIT JUN23	0.00	185.79
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6260	DENTAL BENEFIT JUN23	0.00	199.08
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6200	DENTAL BENEFIT JUN23	0.00	232.26
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	5000	DENTAL BENEFIT JUN23	0.00	344.41
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	6120	DENTAL BENEFIT JUN23	0.00	848.55
1001	41392	05/31/23	13647	SUN LIFE FINANCIAL	100	DENTAL BENEFIT JUN23	0.00	934.22
TOTAL	CHECK						0.00	3,148.82
1001	41393	05/31/23	13543	UNIFIRST CORPORATION	6700	JANITORIAL- SR CENTER	0.00	56.06
1001	41393	05/31/23	13543	UNIFIRST CORPORATION	6700	JANITORIAL SNR CTR	0.00	62.31
1001	41393	05/31/23	13543	UNIFIRST CORPORATION	6200	MATS/MOPS	0.00	71.04
1001	41393	05/31/23	13543	UNIFIRST CORPORATION	6200	UNIFORMS PW	0.00	100.28
1001	41393	05/31/23	13543	UNIFIRST CORPORATION	5000	UNIFORMS PW	0.00	100.28
TOTAL	CHECK						0.00	389.97
1001	41394	05/31/23	10725	VERIZON WIRELESS	6150	CELL PHONE 4/20-5/19	0.00	45.02
1001	41394	05/31/23	10725	VERIZON WIRELESS	6030	CELL PHONE 4/20-5/19	0.00	52.15
TOTAL	CHECK						0.00	97.17
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	8500	VISION BENEFIT JUN23	0.00	1.77
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6025	VISION BENEFIT JUN23	0.00	4.93
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6400	VISION BENEFIT JUN23	0.00	9.85
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6700	VISION BENEFIT JUN23	0.00	9.85
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6150	VISION BENEFIT JUN23	0.00	12.80
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6030	VISION BENEFIT JUN23	0.00	22.84
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6160	VISION BENEFIT JUN23	0.00	34.46
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6020	VISION BENEFIT JUN23	0.00	44.29
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6260	VISION BENEFIT JUN23	0.00	49.23
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	5000	VISION BENEFIT JUN23	0.00	95.51
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6200	VISION BENEFIT JUN23	0.00	108.26
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	100	VISION BENEFIT JUN23	0.00	201.70
1001	41395	05/31/23	11335	VISION SERVICE PLAN - (C	6120	VISION BENEFIT JUN23	0.00	255.98
TOTAL	CHECK						0.00	851.47
1001	41396	05/31/23	14259	VISUAL EDGE IT INC DBA I	6020	COPIER SVC 05/26/23	0.00	311.75
1001	41396	05/31/23	14259	VISUAL EDGE IT INC DBA I	6160	COPIER SVC 05/26/23	0.00	311.76
1001	41396	05/31/23	14259	VISUAL EDGE IT INC DBA I	5000	COPIER SVC 05/26/23	0.00	311.76
1001	41396	05/31/23	14259	VISUAL EDGE IT INC DBA I	6150	COPIER SVC 05/26/23	0.00	311.76
TOTAL	CHECK						0.00	1,247.03
1001	41397	05/31/23	10001	WASTE MANAGEMENT CA	6120	DESTRUCTION OF PROP	0.00	2.52
1001	41398	05/31/23	14290	XEROX FINANCIAL SERVICES	6020	LEASE 5/1-5/31	0.00	303.06
1001	41398	05/31/23	14290	XEROX FINANCIAL SERVICES	6120	LEASE 5/1-5/31	0.00	303.09
1001	41398	05/31/23	14290	XEROX FINANCIAL SERVICES	6200	LEASE 5/1-5/31	0.00	303.09
1001	41398	05/31/23	14290	XEROX FINANCIAL SERVICES	6160	LEASE 5/1-5/31	0.00	303.09
1001	41398	05/31/23	14290	XEROX FINANCIAL SERVICES	6150	LEASE 5/1-5/31	0.00	303.10
TOTAL	CHECK						0.00	1,515.43

CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

SELECTION CRITERIA: transact.gl_cash='1001' and transact.check_no between '41298' and '41398'
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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
TOTAL CASH ACCOUNT							0.00	104,513.05
TOTAL FUND							0.00	104,513.05

SUPERION
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CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

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SELECTION CRITERIA: transact.gl_cash='1001' and transact.check_no between '41298' and '41398'
ACCOUNTING PERIOD: 12/23

FUND - 212 - ARPA FUNDING

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
1001	41350	05/18/23	14433	PRICE PAIGE & COMPANY CP	2120	AUDIT 21-22	0.00	811.00
TOTAL CASH ACCOUNT							0.00	811.00
TOTAL FUND							0.00	811.00

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CITY OF FOWLER
CHECK REGISTER - DISBURSEMENT FUND

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SELECTION CRITERIA: transact.gl_cash='1001' and transact.check_no between '41298' and '41398'
ACCOUNTING PERIOD: 12/23

FUND - 503 - TCP FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	DEPT	-----DESCRIPTION-----	SALES TAX	AMOUNT
1001	41351	05/18/23	13655	PROVOST & PRITCHARD	5030	TCP APR23	0.00	15,883.10
TOTAL CASH ACCOUNT							0.00	15,883.10
TOTAL FUND							0.00	15,883.10
TOTAL REPORT							0.00	121,207.15

MINUTES OF THE FOWLER CITY COUNCIL MEETING
Tuesday, May 16, 2023

Mayor Parra called the meeting to order at 6:00 p.m.

Councilmembers Present: Parra, Mejia, Gill, Hammer, Kazarian

City Staff Present: City Manager Tucker, City Attorney Cross, Interim Public Works Supervisor Aranda, Community and Economic Development Director Gaffery, Recreation Supervisor Hernandez, City Planner Marple, Finance Director Moreno, City Engineer Park, Sergeant Sorondo, City Clerk Vasquez

5. CEREMONIAL PRESENTATIONS

5-A. Employee of the Quarter – Jon Michael Hammond

5-B. National Public Works Week Proclamation

5-C. Recreation Commissioner Service Recognition

6. PUBLIC COMMENT

Five members of the public spoke.

7. CONSENT CALENDAR

Councilmember Kazarian made a motion to approve the consent calendar, seconded by Councilmember Gill. The motion carried by roll call vote: Ayes: Kazarian, Gill, Hammer, Mejia, Parra

8. CONTESTERD CONSENT CALENDAR

No items were pulled from the Consent Calendar.

9. STAFF COMMUNICATIONS

Updates were given by City Clerk Vasquez, and Community Economic Development Director Gaffery.

10. COUNCILMEMBER REPORTS AND COMMENTS

Updates were provided by Councilmember Kazarian, Mayor Pro-Tem Mejia, Mayor Parra, and Councilmember Hammer.

11. CLOSED SESSION

No reportable action was taken on any of the three items.

12. ADJOURN

Having no further business, the meeting adjourned at 7:30 p.m.



CITY COUNCIL OF THE CITY OF FOWLER

ITEM NO: 7-C

REPORT TO THE CITY COUNCIL

June 6, 2023

FROM DAWN E. MARPLE, City Planner

SUBJECT

APPROVE Resolution No. 2644 setting planning fees for calendar year 2023.

RECOMMENDATION

Staff recommend the City Council take the above action.

BACKGROUND

The City of Fowler imposes planning fees to offset the cost to the City of processing, reviewing, and approving planning and development applications. The amounts of the planning fees are set by the City Council Resolution. As done previously, planning fees are increased annually based on the Engineering News-Record (ENR) Construction Cost Index to cover the increased cost to the City of providing the services.

Government Code Section 66000 et seq., (specifically section 66014) authorizes the City to charge fees to applicants for development entitlements to process applications provided the amount of the fee charged does not exceed the estimated reasonable cost of providing the service for which the fee is charged. Fees should be set at amounts so the applicant is covering the cost to the City of processing the application.

The ENR Construction Cost Index increased 4.9% from January 2022 to January 2023. This index is a commonly used inflation measure in the building industry. The City is authorized to increase applicable fees to keep up with increased costs to the City of processing such applications and entitlements. An inflationary increase in the planning fees is necessary to offset increased costs to the City in processing

proposed development projects. This increased cost will cover the current estimated reasonable cost of providing such services by City staff and consultants.

In reviewing past consultant costs for processing applications, Staff observed that projects with multiple resubmittals resulted in additional consultant and staff costs incurred by the City beyond the fees charged the applicant. As a result, Staff recommend requiring applicants who have received two incomplete letters from City staff on a particular project, to pay 60% of the application fee for each resubmittal after receipt of the second incomplete letter. This is shown as Note 5 in Exhibit A.

ENVIRONMENTAL REVIEW

This action does not constitute a “project” pursuant to the California Environmental Quality Act.

FISCAL IMPACT

This action will result in additional general fund revenue to offset the City’s increased costs in processing proposed development projects.

Attachments

- Resolution No. 2644
- Resolution No. 2644, Exhibit A

RESOLUTION NO. 2644

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOWLER APPROVING PLANNING FEES FOR 2023

WHEREAS, pursuant to Government Code Section 66000 et seq., particularly Government Code section 66014, the City of Fowler (City) is authorized to impose planning fees for processing applications and entitlements for development projects; and

WHEREAS, Resolution 2206, approved by the City Council on October 19, 2010, authorizes an annual inflationary adjustment in the planning fees to reflect the increase in construction costs by a percentage equal to the national average of the Engineering New-Record Construction Cost Index; and

WHEREAS, such inflationary adjustments correspond to the estimated increase in the reasonable costs the City incurs in providing the services for which the applicable fees are charged; and

WHEREAS, at a regular meeting on June 6, 2023, at 6:00pm, the Fowler City Council conducted a duly noticed public hearing to consider the City of Fowler 2023 Planning Fee Schedule; and

WHEREAS, notice of said public hearing was published on May 26, 2023 and May 31, 2023, in the *The Fresno Business Journal*, posted at City Hall and the City's website, and sent to interested parties via email, in accordance with Government Code Section 6062a; and

WHEREAS, the City Council has independently reviewed and considered the City of Fowler 2023 Planning Fee Schedule attached hereto as **Exhibit A**, and has evaluated and considered the staff report and staff presentation on this matter, and all comments, written and oral presented to the City Council on the City of Fowler 2023 Planning Fee Schedule.

NOW THEREFORE, BASED UPON THE ENTIRE RECORD OF THE PROCEEDINGS, THE CITY COUNCIL RESOLVES AS FOLLOWS:

1. The rates, fees, and charges set forth in **Exhibit A** attached hereto for the planning fees for the City of Fowler are hereby approved and shall be effective sixty (60) days from the approval of this resolution, in accordance with Government Code Section 66017.
2. The City Council finds that the approved fees set forth in **Exhibit A** do not exceed the estimated reasonable cost of providing the service for which the respective planning fees are charged; and

PASSED, APPROVED AND ADOPTED this 6th day of June 2023, at a regular meeting of the Fowler City Council by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Daniel T. Parra, Mayor

ATTEST:

Angela Vasquez, City Clerk

Exhibit A
City of Fowler
Planning Fee Schedule 2023

Type of Application	2022 Fee	2023 Increase %	2023 Fee	Notes
Abandoned Residential Property Registration	\$319.00	4.9%	\$335	
Abandonment of Right-of-Way	\$2,549.00	4.9%	\$2,674	
Accessory Dwelling Unit	\$750.00		\$750	
Administrative Review	\$941.00	4.9%	\$987	See Notes 1, 2
Administrative Review - Sidewalk Displays	\$159.00	4.9%	\$167	
Annexation / Pre-zone (0-6 acres)	\$6,659.00	4.9%	\$6,985	See Notes 1, 2
Annexation / Pre-zone (6 plus acres)	\$9,758.00	4.9%	\$10,236	See Notes 1, 2
Annexation Extension	\$637.00	4.9%	\$668	
Appeal to the City Council	\$33.00	4.9%	\$35	See Note 6
Appeal to the Planning Commission	\$162.00	4.9%	\$170	See Note 6
Building Demolition Permit	\$517.00	4.9%	\$542	
Building Moving Permit	\$605.00	4.9%	\$635	
Deferral Agreement	\$842.00	4.9%	\$883	
Density Bonus Request	\$601.00	4.9%	\$630	See Notes 1, 2
Finding of EIR Conformity	\$1,804.00	4.9%	\$1,892	See Note 3
Health and Safety Inspection	\$108.00	4.9%	\$113	
In Lieu Parking Fee (at least 75% of parking requirement must be met, per space)	\$5,411.00	4.9%	\$5,676	
Out of Area Service Agreement	\$1,203.00	4.9%	\$1,262	See Notes 1, 2
Temporary Sign/Banner	\$36.00	4.9%	\$38	
Water Well Demolition	\$499.00	4.9%	\$523	
Conditional Use Permit				
Conditional Use Permit	\$2,271.00	4.9%	\$2,382	See Notes 1, 2
Conditional Use Permit - Amendment	\$2,353.00	4.9%	\$2,468	See Notes 1, 2
Conditional Use Permit - Extension	\$1,123.00	4.9%	\$1,178	
Conditional Use Permit - Major (greater than 1 acre site)	\$2,231.00	4.9%	\$2,340	See Notes 1, 2
Conditional Use Permit - Minor (less than 1 acre site/or use within structure)	\$1,118.00	4.9%	\$1,173	See Notes 1, 2
Temporary Use Permit	\$172.00	4.9%	\$180	
Development Agreement	\$5,098.00	4.9%	\$5,348	See Notes 1, 2
Development Agreement - Amendment	\$1,593.00	4.9%	\$1,671	
Environmental Review				
Categorical Exemption	\$470.00	4.9%	\$493	
Environmental Review - Negative Declaration	\$5,861.00	4.9%	\$6,148	See Notes 1, 2, 3
Environmental Review - Mitigated Negative Declaration	\$7,325.00	4.9%	\$7,684	See Notes 1, 2, 3
Environmental Review - EIR	\$13,280.00	4.9%	\$13,931	See Notes 1, 2, 3
Environmental Notice of Determination - Negative Declaration	-----	-----	-----	See Note 4
Environmental Notice of Determination - EIR	-----	-----	-----	See Note 4
General Plan Amendment				
Major (greater than 5 acre sites)	\$4,870.00	4.9%	\$5,109	See Notes 1, 2
Minor (5 acre or less sites)	\$2,435.00	4.9%	\$2,554	See Notes 1, 2
General Plan Amendment with Concurrent Rezoning				
Major (greater than 5 acre sites)	\$7,215.00	4.9%	\$7,569	See Notes 1, 2
Minor (5 acre or less sites)	\$3,608.00	4.9%	\$3,785	See Notes 1, 2
Garage Sale Permit (after 2 sales)	\$33.00	4.9%	\$35	
Home Occupation Permit	\$48.00	4.9%	\$50	

Land Division Applications				
Lot Line Adjustment	\$1,875.00	4.9%	\$1,967	See Notes 1, 2
Tentative Parcel Map	\$4,927.00	4.9%	\$5,168	See Notes 1, 2
Final Parcel Map	\$4,588.00	4.9%	\$4,813	See Notes 1, 2
Revised Parcel Map	\$1,856.00	4.9%	\$1,947	See Notes 1, 2
Tentative Subdivision Map - Small (5-10 lots)	\$9,859.00	4.9%	\$10,342	See Notes 1, 2
Tentative Subdivision Map - Greater than 10 lots	\$11,728.00	4.9%	\$12,303	See Notes 1, 2
Final Subdivision Map - Small (5-10 lots)	\$3,274.00	4.9%	\$3,434	
Final Subdivision Map - Greater than 10 lots	\$5,048.00	4.9%	\$5,295	
Revised Tentative Subdivision Map	\$6,713.00	4.9%	\$7,042	See Notes 1, 2
Tentative Tract Map Extension	\$1,123.00	4.9%	\$1,178	
Landscaping / Conservation Review - Residential	\$672.00	4.9%	\$705	
Landscaping / Conservation Review - Commercial	\$1,378.00	4.9%	\$1,446	
Manufactured Housing Permit	\$458.00	4.9%	\$480	
Sign Review	\$135.00	4.9%	\$142	
Site Plan Review				
Major (greater than 1 acre sites)	\$2,670.00	4.9%	\$2,801	See Notes 1, 2
Minor (1 acre or less sites)	\$1,335.00	4.9%	\$1,400	See Notes 1, 2
Preliminary Map/Site Plan Review (after 1 review)	\$750.00		\$750	
Variance				
Major (commercial, industrial, multifamily)	\$1,852.00	4.9%	\$1,943	See Notes 1, 2
Minor (single family residential)	\$926.00	4.9%	\$971	See Notes 1, 2
Minor Deviation	\$134.00	4.9%	\$141	
Zoning				
Classification of Zoning Use	\$637.00	4.9%	\$668	
Rezoning				
Major Change (map change greater than 5 acres)	\$4,804.00	4.9%	\$5,039	See Notes 1, 2
Minor Change (map change 5 acres or less/or text amendment)	\$2,405.00	4.9%	\$2,523	See Notes 1, 2
Zone Map Amendment	\$4,892.00	4.9%	\$5,132	See Notes 1, 2
Zone Text Amendment	\$4,738.00	4.9%	\$4,970	See Notes 1, 2

Notes:
1. More Complex projects require a consultant proposal for estimated cost.
2. Should a project require additional study, staff time, public hearings, or notification, then additional funds shall be deposited in an amount determined by the Director.
3. For Negative Declarations and EIRs prepared by qualified consultants under contract to the City, the fee shall be cost + 15%.
4. CEQA filing fees shall be as required by the California Department of Fish and Wildlife website and shall include filing fees for the Fresno County Clerk. Checks in the required amount shall be deposited with the City prior to the final public hearing adopting the environmental document and shall be returned if the project is denied.
5. After receiving two incomplete letters from City staff on a given project, applicants are required to pay 60% of the application fee for each resubmittal past receipt of the second incompleteness letter.
6. Applicants are required to pay an additional \$300 for public noticing of each appeal hearing.
Refunds:
1. If an application is withdrawn or returned before it is deemed complete or within two weeks of submittal, whichever occurs first, then the applicant shall be entitled to a full refund.

2. If an application is withdrawn or returned after the initial period described above, but no later than six months after submittal and prior to scheduling for a hearing or an administrative decision, then the applicant shall be refunded half of the application fees.

3. After six months from application submittal, or once an application has been scheduled for a public hearing or administrative decision, whichever occurs first, no refunds shall be given.



CITY COUNCIL OF THE CITY OF FOWLER

ITEM NO: 7-D

REPORT TO THE CITY COUNCIL

June 6, 2023

FROM MARGARITA MORENO, Finance Director

SUBJECT

Actions pertaining to the adoption of the Fiscal Year 2023/24 (FY24) Budget:

- i) APPROVE Resolution No. 2645 to adopt the FY24 Budget.
- ii) APPROVE Resolution No. 2646 to establish the appropriations limit for FY24.
- iii) APPROVE Position Authorization Resolution No. 2647.
- iv) APPROVE Resolution No. PFA 2023-01 to adopt the Fowler Public Financing Authority FY24 Budget.

RECOMMENDATION

Staff recommend the City Council take the above actions.

BACKGROUND

The preliminary FY24 budget was presented at the May 2, 2023 City Council meeting. The proposed FY24 Budget is submitted for City Council consideration. The proposed FY24 Budget, including all fund types, is projected to total \$28.6 million. The proposed FY24 Budget reflects the Council's goals and objectives and allocates the necessary funding and staffing to provide core public services. The proposed FY24 Budget is presented for Council's review and adoption. The proposed FY24 Budget, including all fund types, is \$28,641,274 in expenditures and summarized below:

General Fund	\$ 6,249,065
Special Revenue Funds	\$ 16,451,189
Enterprise Funds	\$ 5,195,193
Debt Service Funds	\$ 270,171
Public Financing Authority	\$ 364,396
Successor Agency	\$ 111,260
Total Budget	\$ 28,641,274

Highlights for the revised FY24 Budget include:

- Administration:
 - 2.5% cost of living adjustment for all positions, effective September 1, 2023, to offset increase cost from CalPERS.
 - Reclassification of the Community & Economic Development Director to Assistant City Manager/Community & Economic Development Director.
- Police Department:
 - One new full-time sworn Police Officer to be partially reimbursed by Fowler Unified School District.
 - One new patrol vehicle funded by Measure N.
- Public Works Department:
 - One new full-time Maintenance Worker Assistant for Parks and Streets.
 - Reclassification of one Senior Maintenance Worker to Lead Maintenance Worker and reclassification of one Water Operator II to Lead Water Operator.
 - Three new electric carts funded by a San Joaquin Valley Air Pollution Control District grant.
 - One new F150 ford truck funded by Water Department.

A brief summary of each fund type is provided below:

General Fund

The General Fund accounts for core public services such as Police, Fire, Parks and Recreation, Administration and Finance. The General Fund is primarily funded from general tax revenues, with the largest revenue source coming from sales tax and property taxes. The proposed FY24 Budget projects a General Fund surplus of \$376.

Special Revenue Funds

Special Revenue Funds are used to account for restricted revenues such as the Utility Users Tax, District Sales Tax (Measure N), gas tax, COPS grant, State and Federal streets funding and development impact fees. The proposed FY24 Budget projects total Special Revenue Funds expenses of \$16.4 million.

Enterprise Funds

Enterprise Funds include the Water Utility Fund, Water Well Maintenance, Groundwater Recharge, and TCP Settlement Fund. Revenues to cover expenses in these funds come

primarily from user fees. The proposed FY24 Budget projects total Enterprise Fund expenses of \$5.1 million.

Appropriation Limit

Article XIII B to the California Constitution requires cities to adopt annual appropriation limits as part of their budget process. The City's appropriations limit is adjusted annually based on inflation and population growth. The City's appropriation limit for FY24 is \$12,186,020.

ENVIRONMENTAL REVIEW

This action does not constitute a "project" pursuant to the California Environmental Quality Act.

FISCAL IMPACT

The adoption of the FY24 Budget sets appropriations to provide core public services.

CONFLICT OF INTEREST

Staff is not aware of any conflicts of interest.

Attachments

- Proposed FY24 Budget
- Resolution No. 2645
- Resolution No. 2646
- Resolution No. 2647
- Resolution No. PFA 2023-01



CITY OF FOWLER

June 6, 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)



Dear Residents and Business Owners of Fowler

The term "it takes a village to raise a child" conveys the message that it takes many people to provide a safe, healthy environment for our children. We are living in difficult times and the City of Fowler is not immune to the harsh conditions. Although this may be the case our city is doing quite well. A major contributor to the success of our city derives from the care and hard work of our residents. All of you work tirelessly, show determination, creativity and an entrepreneurial spirit that has transformed Fowler into a model city.

I am pleased to present next year's budget FY 2023-2024 for our great and vibrant city. This budget reflects our values and the people's most pressing needs. The safety of Fowler residents and neighborhoods remain one of my highest priorities. It improves public safety while being fiscally responsible with strong reserves to address uncertainties in the year ahead.

THE NUMBERS AT A GLANCE

The General fund revenue forecast for FY 2024 totals \$6.2 million. This is a net increase of 4 % over the FY 2023. Most of this projected increase is attributable to growth in sales tax and property tax revenue. The General Fund is the portion of the budget that covers many of the city's other function areas, including the maintenance of facilities, paths and parks, housing, and public safety.

RESERVES

To ensure we can weather any unexpected changes in the economy, staff plans on developing a reserve policy for council's consideration this calendar year.

While one of the constants in life is change, we know that challenge is never far behind. This budget encompasses what our city needs to face future unanticipated challenges ahead. The City of Fowler staff and city council members will continue to rise above the times and will strive to find new paths to remain ready to deal with whatever else may lie ahead.

Sincerely,

Daniel T. Parra
Mayor of Fowler



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 buildout 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.

128 South Fifth Street ♦ Fowler, CA 93625 ♦ Voice: 559-834-3113 ♦ Fax: 559-834-0185

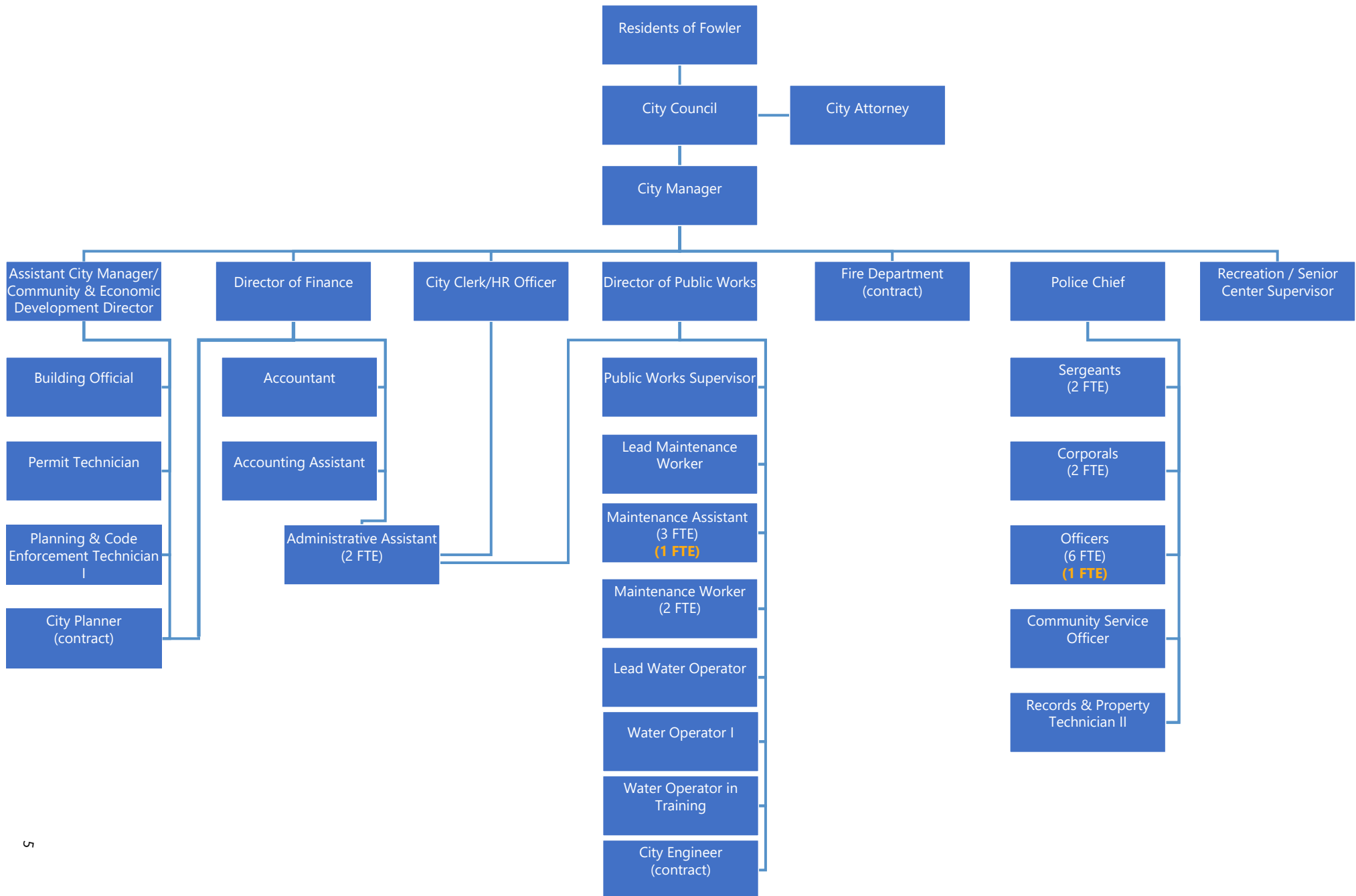
In closing, I would like to personally thank each and every one of our City employees who work tirelessly to improve the community. You are all our greatest assets. I also would like to give a special thanks to our Finance Director, Maggie Moreno, and her staff for the countless hours dedicated to building 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, appearing to read "Wilma Tucker". The signature is fluid and cursive, with a large, stylized initial "W" that loops around the first part of the name.

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

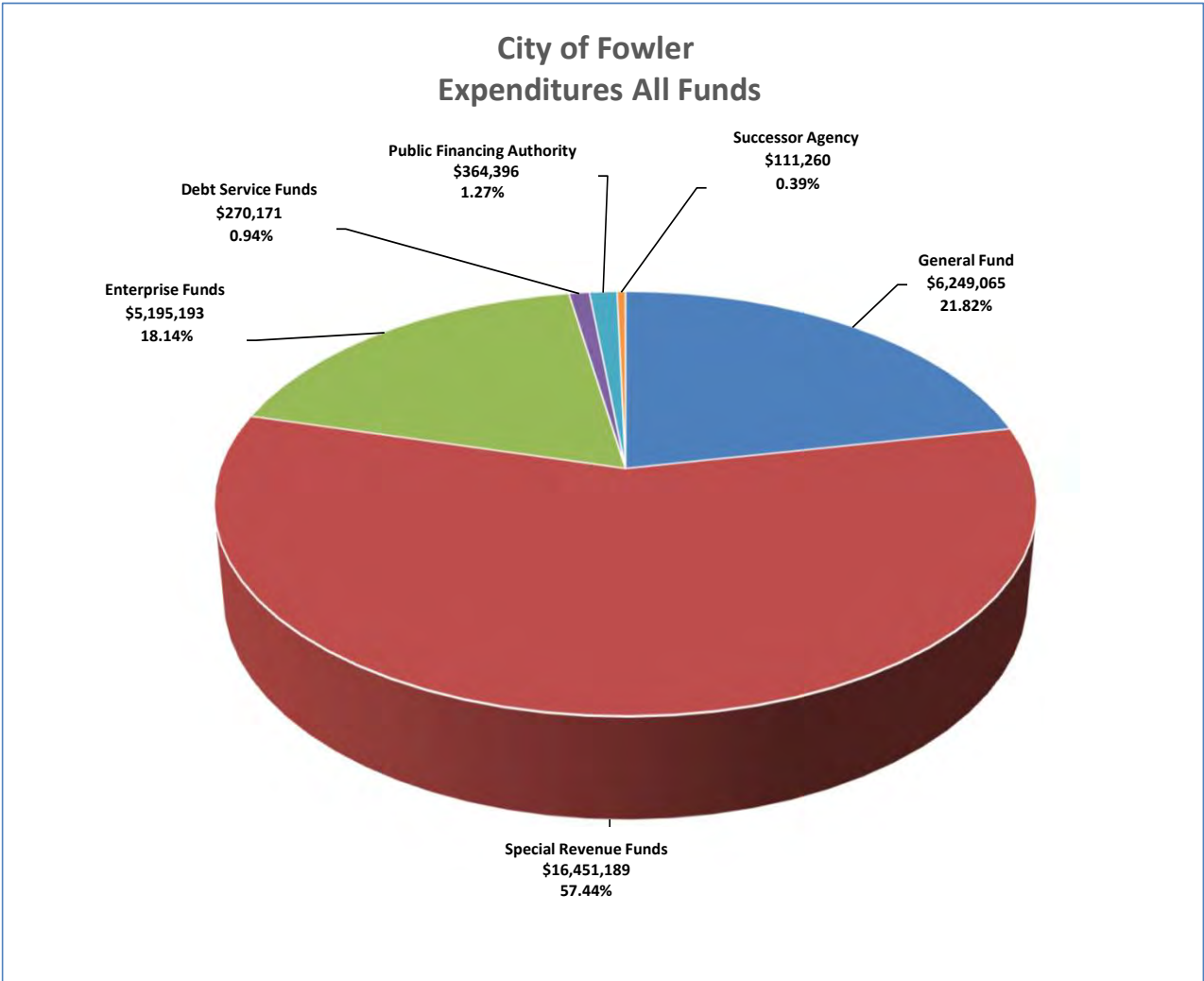
SALARY CLASSIFICATIONS & CORRESPONDING STEPS PER POSITION

FISCAL YEAR 2023-2024

Effective 07/01/2023

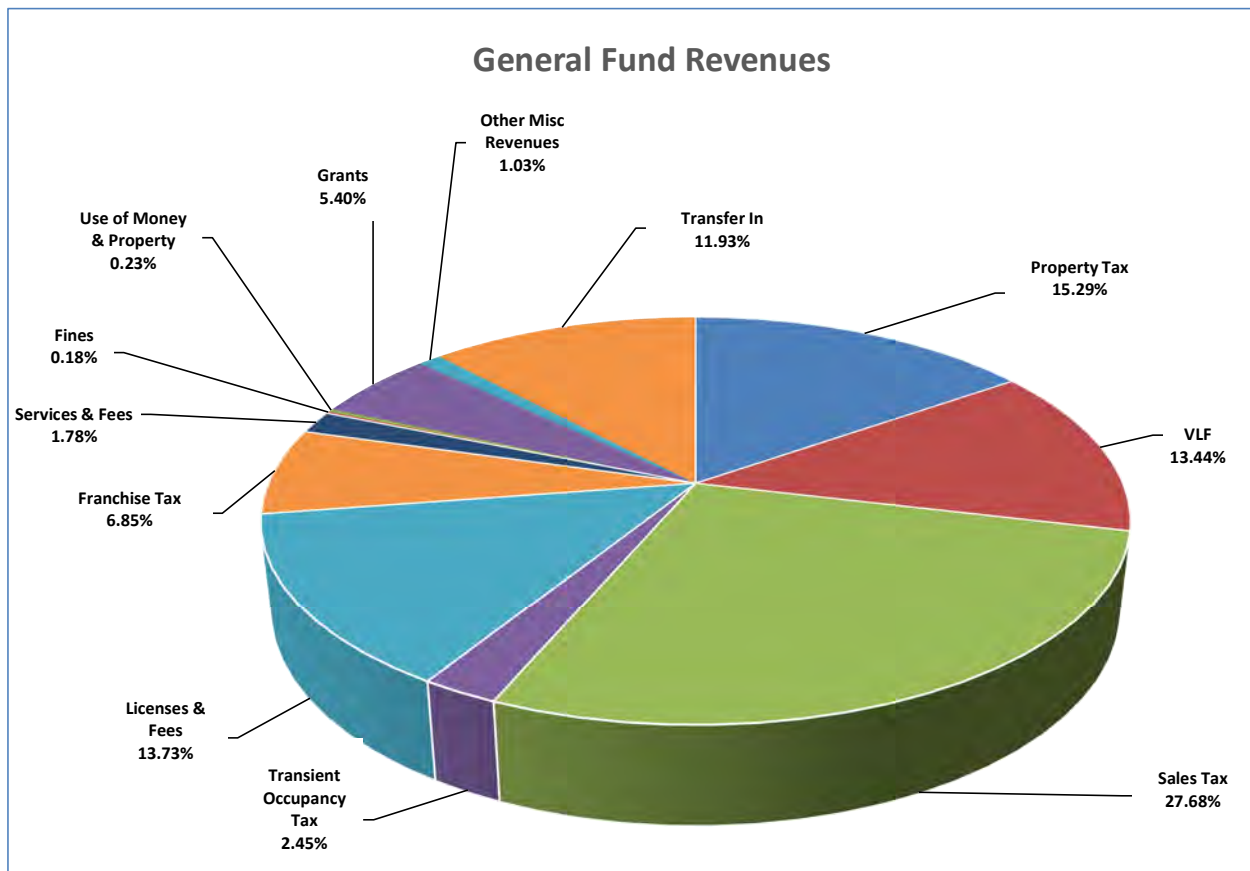
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FULL TIME POSITION/CLASSIFICATION TITLE	MONTHLY PAY				
	STEP A	STEP B	STEP C	STEP D	STEP E
CITY MANAGER (by contract)					16,124
ASSISTANT CITY MANAGER	9,702	10,188	10,697	11,232	11,793
CITY CLERK	5,777	6,066	6,369	6,687	7,022
DEPUTY CITY CLERK/HUMAN 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

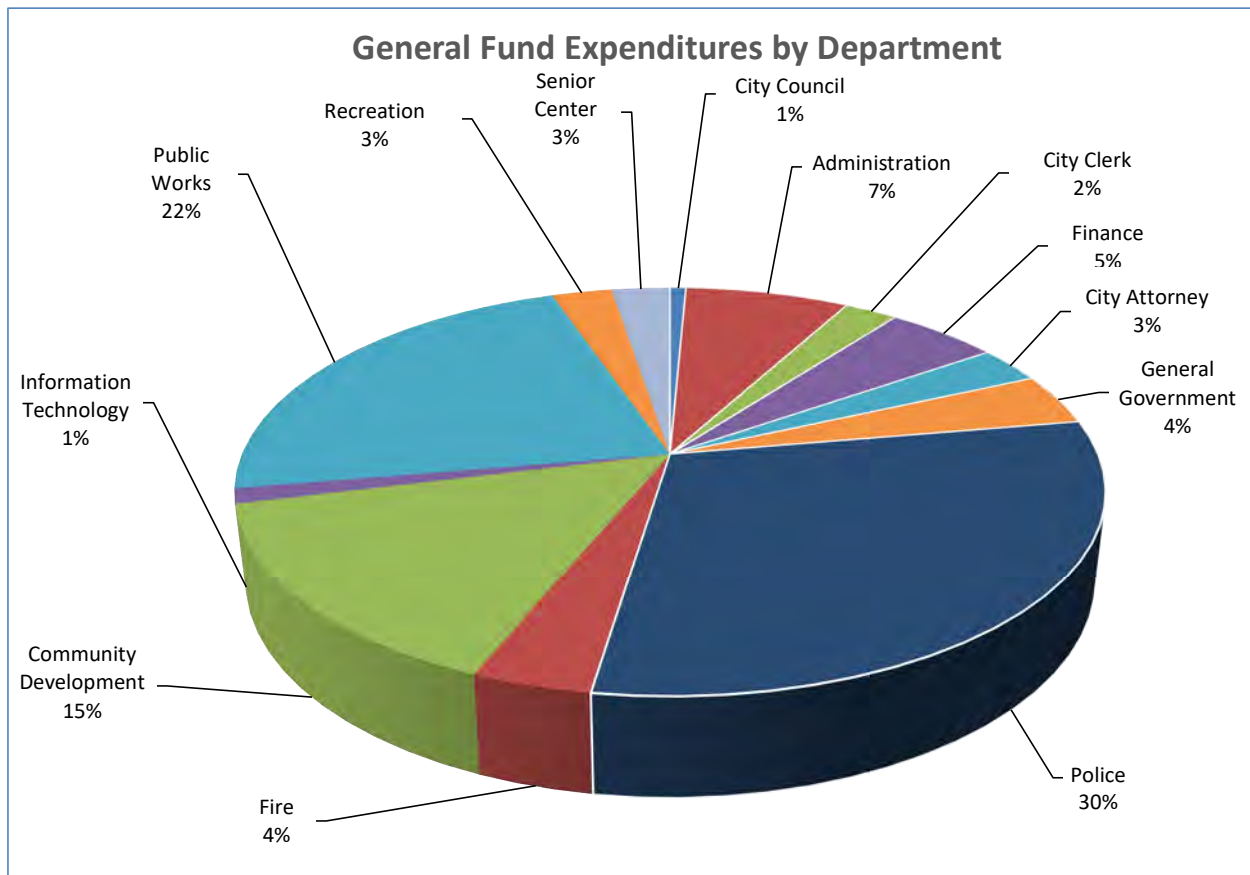


	Funds	Estimated Beginning Balance 7/1/23	Revenue	Operations	Reimb.	Debt Svcs.	Capital	Trnsf. In	Trnsf. Out	Total Uses	Revenues Over/(Under) Expenditures	Estimated Ending Balance 6/30/24
101	General Fund	5,127,237	6,249,441	5,194,340	-	-	325,000	745,325	(15,600)	6,249,065	376	5,127,613
	Total General 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

		Actual	Actual	Actual	Adopted	Projected	Proposed
Description		2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
		2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
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 2022-2023	Budget 2022-2023	Budget 2023-2024
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 2022-2023	Budget 2022-2023	Budget 2023-2024
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 2022-2023	Budget 2022-2023	Budget 2023-2024
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 2022-2023	Budget 2022-2023	Budget 2023-2024
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 2022-2023	Budget 2022-2023	Budget 2023-2024
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	-	-	-
Total Police	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 2022-2023	Budget 2022-2023	Budget 2023-2024
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 2022-2023	Budget 2022-2023	Budget 2023-2024
5185 Janitorial Maintenan	-	-	-	-	-	-
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 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
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						
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
<i>Total Wages and Benefits</i>	336,372	363,796	340,263	326,164	325,444	306,106
Maintenance and Operation						
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
<i>Total Maintenance and Operation</i>	151,169	196,138	225,047	287,325	287,325	303,425
Capital Expenditures						
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 2022-2023	Budget 2022-2023	Budget 2023-2024
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
	2022-2023	2022-2023	2023-2024			
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 Utilites	-	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
	2022-2023	2022-2023	2023-2024			
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>	-	-	-	-	-	-
Total 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
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

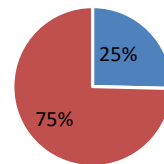
Description: The City Council serves as the governing body of Fowler. The five members are elected at large and elect a Mayor from among their membership. The City Council provides policy direction and leadership on all City, Successor Agency and Finance Authority matters. The Council delegates the day-to-day 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.

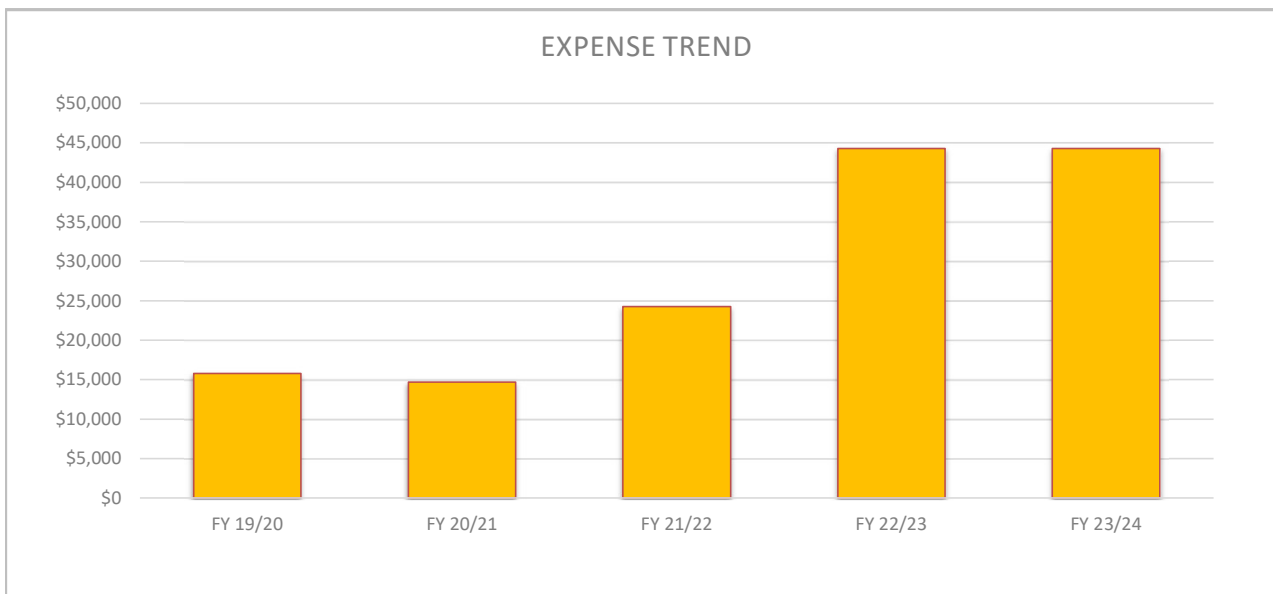
Expenses

■ Wages and Benefits

■ Maintenance and Operation



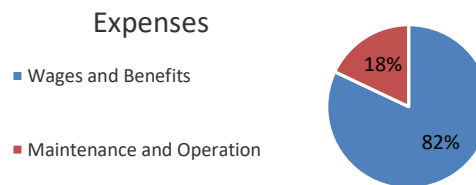
City Council Dept 6010	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 11,254	\$ 11,162	\$ 10,729	\$ 11,270	\$ 11,270	\$ 11,270	0%
Maintenance and Operation	\$ 4,547	\$ 3,528	\$ 13,529	\$ 33,050	\$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



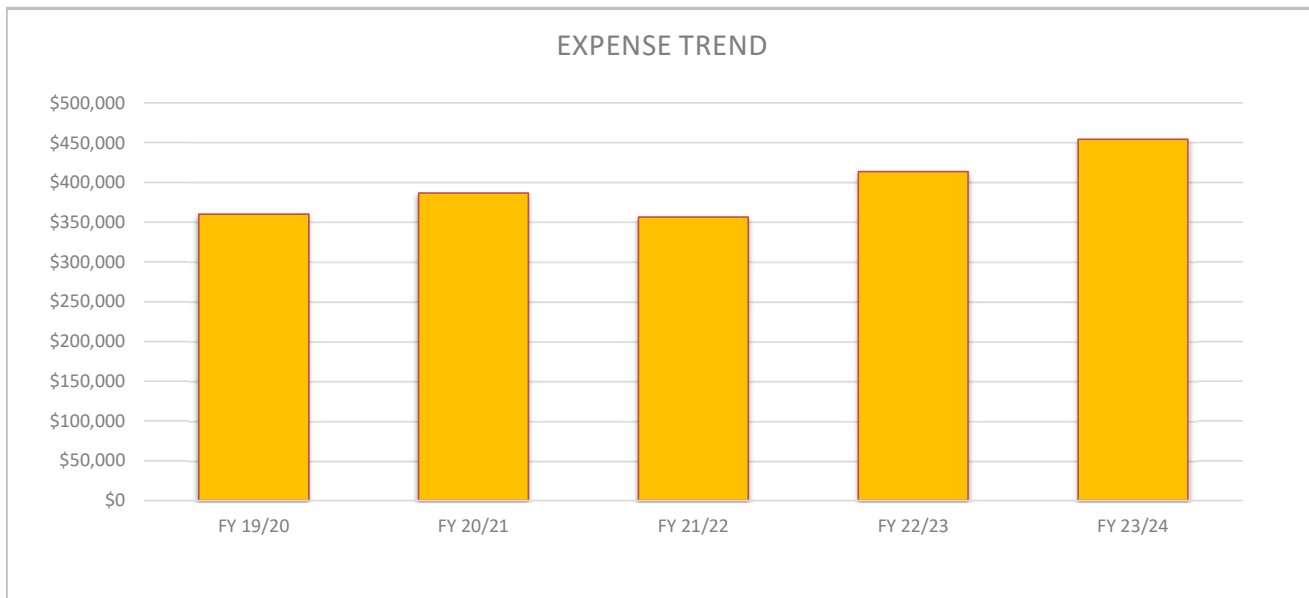
ADMINISTRATION

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.



City Manager	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	%
Dept 6020	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	Change
EXPENDITURES							
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	



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.

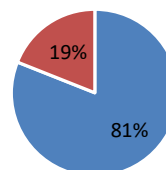
The Human Resources Department manages benefit plan enrollments, unemployment insurance claims, the Employee Assistance Program, staff training/development, maintains employee files, manages employee Worker's Compensation claims, and claims against the City.

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

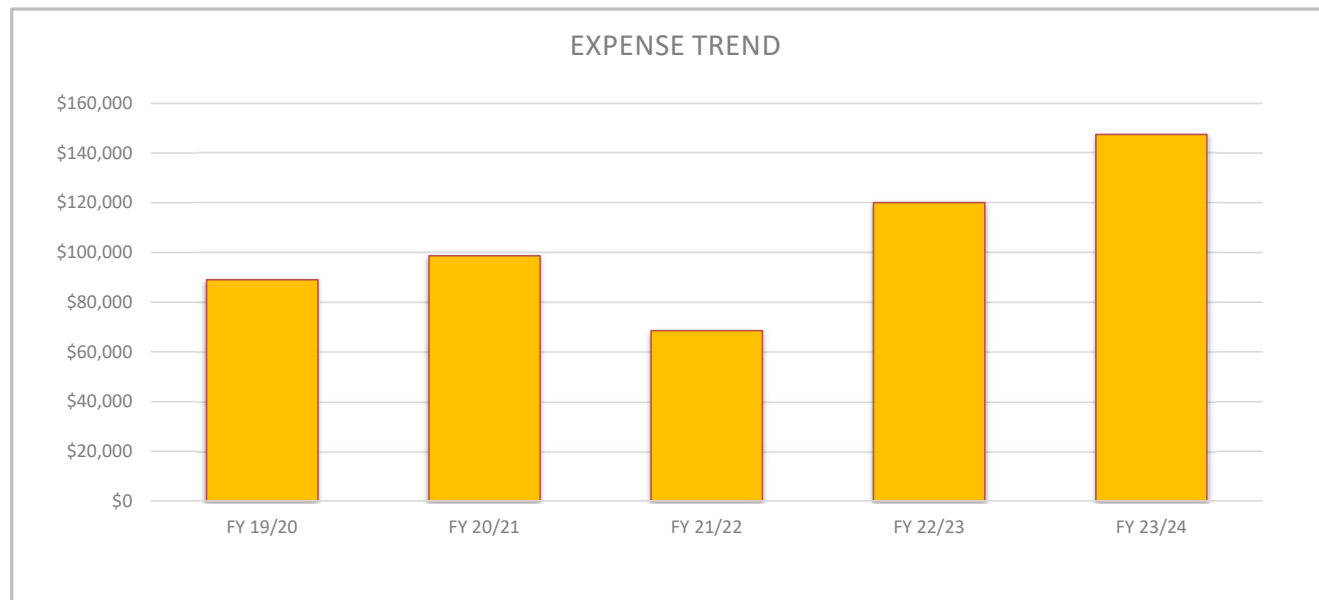
Expenses

■ Wages and Benefits

■ Maintenance and Operation



City Clerk/Human Resources Dept 6025	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	\$ 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	



FINANCE

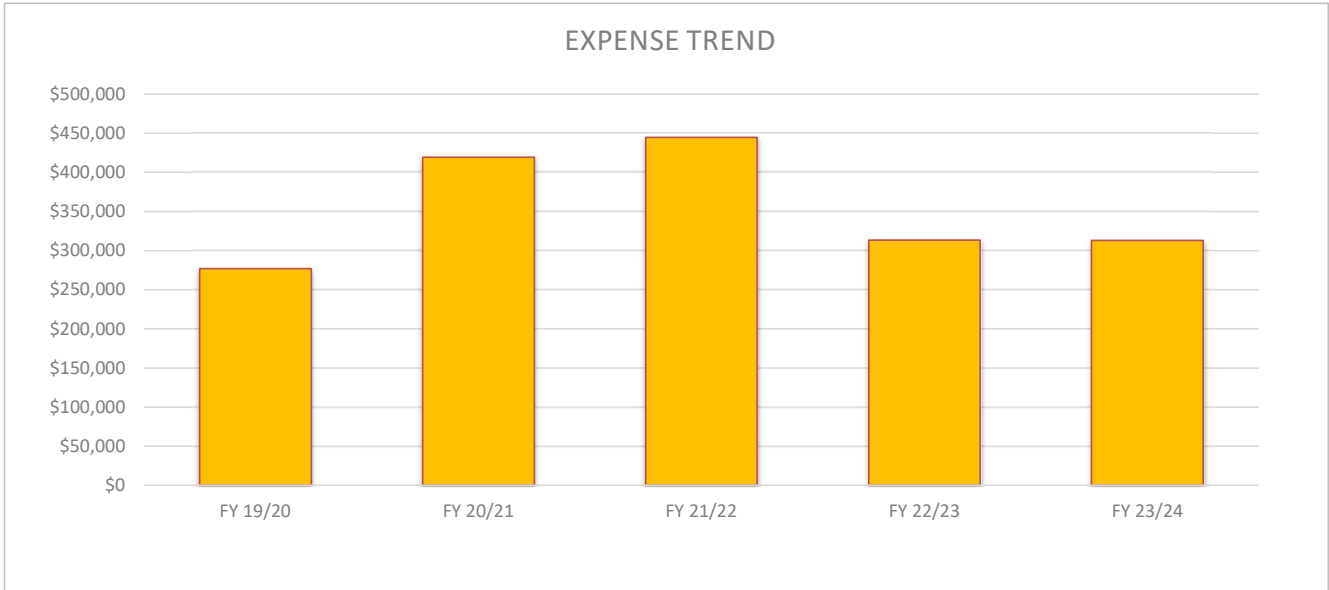
Description: The Finance Department is committed to providing quality customer service and financial services directed toward the control and judicious use of the City's fiscal resources.

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

Expenses



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	



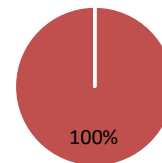
CITY ATTORNEY

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.

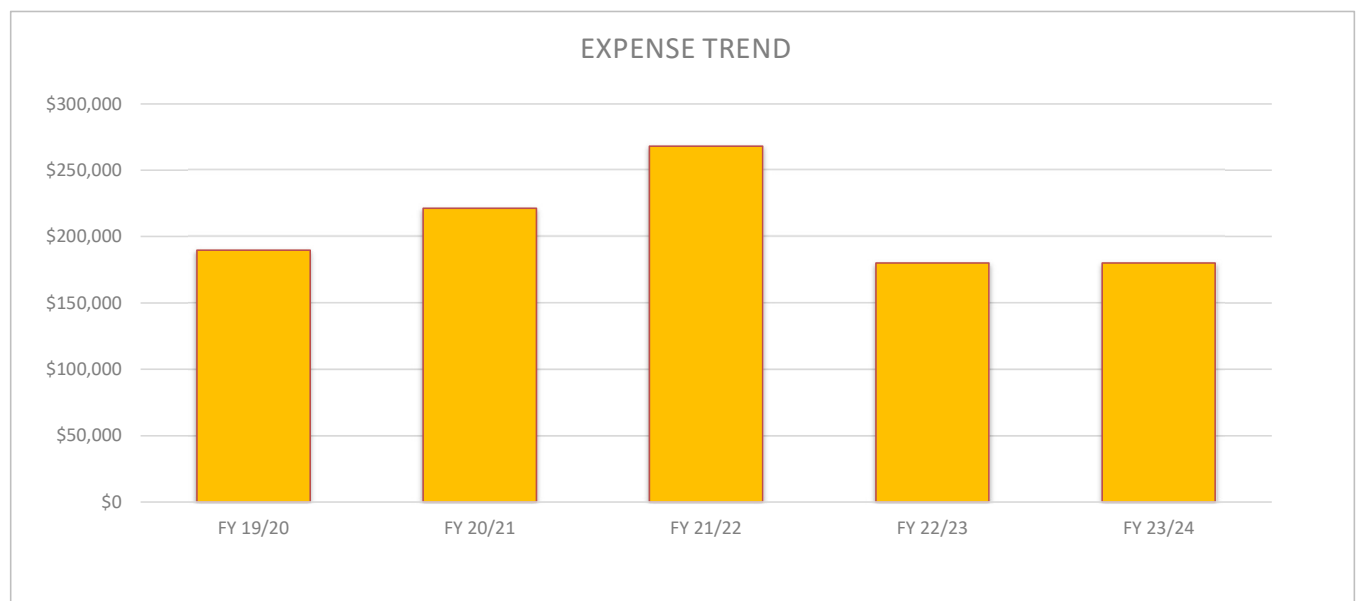
Budget Highlights: Legal expenses are proposed to remain relatively steady as compared to last fiscal year.

Expenses

■ Maintenance and Operation



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.

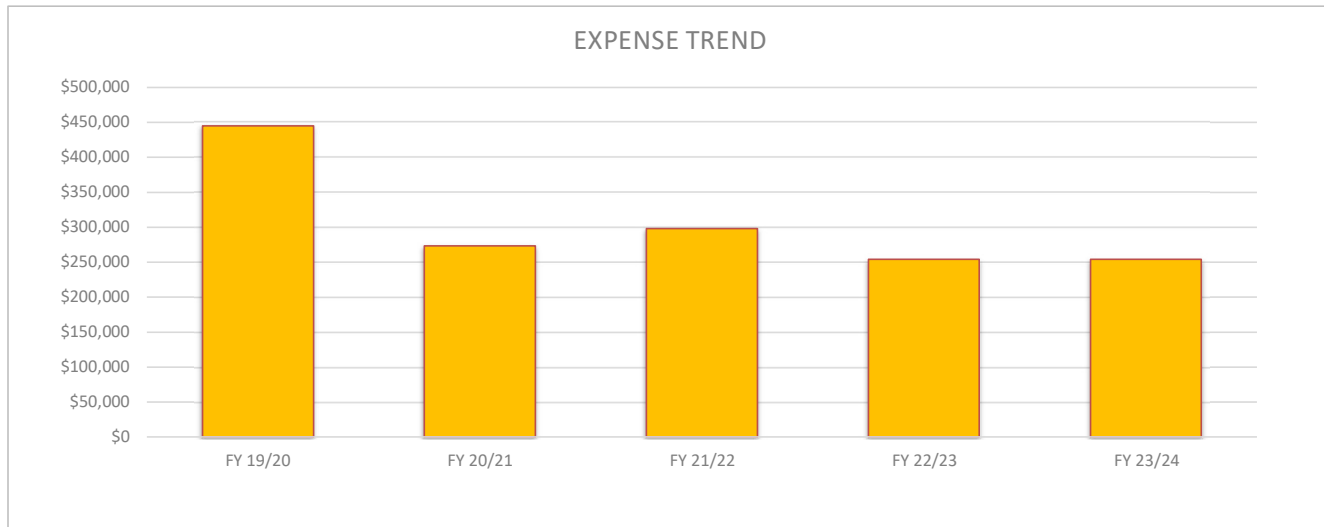
Budget Highlights: This budget includes insurance premiums and debt service for 1993-1 assessments.

Expenses

■ Maintenance and Operation



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%

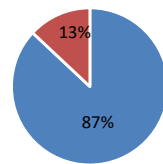
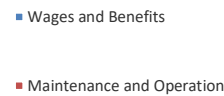


POLICE

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.

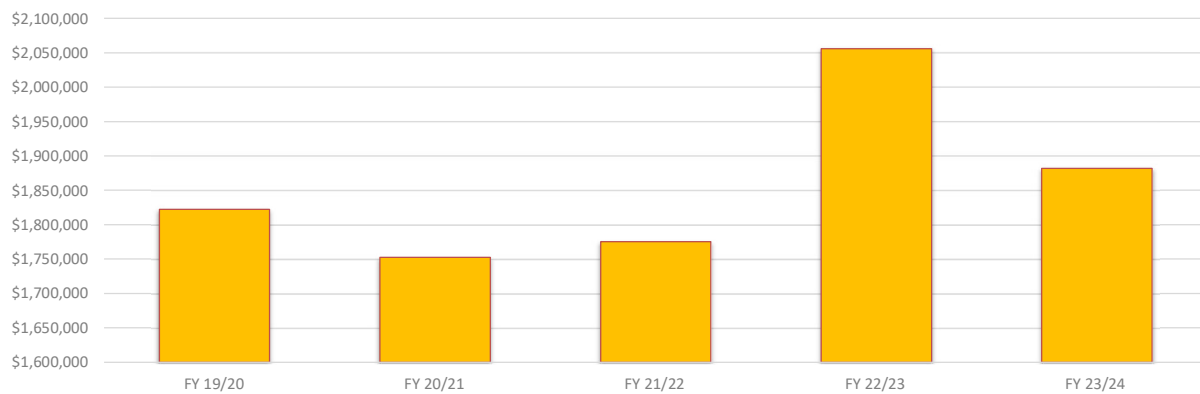
Budget Highlights: This budget continues the Council approved funding for one Part Time Community Service Officer as well as one Full Time Community Service Officer which continues to enhance the efficiency of police services, support police operations, and improve our services to the community. Community 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



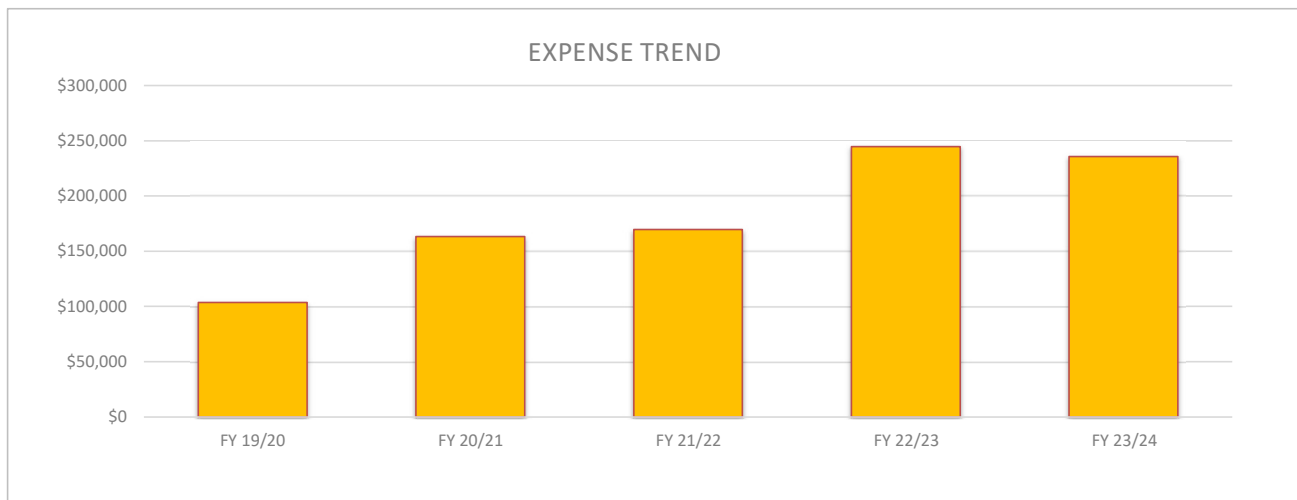
FIRE

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	



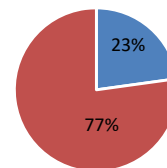
PLANNING

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.

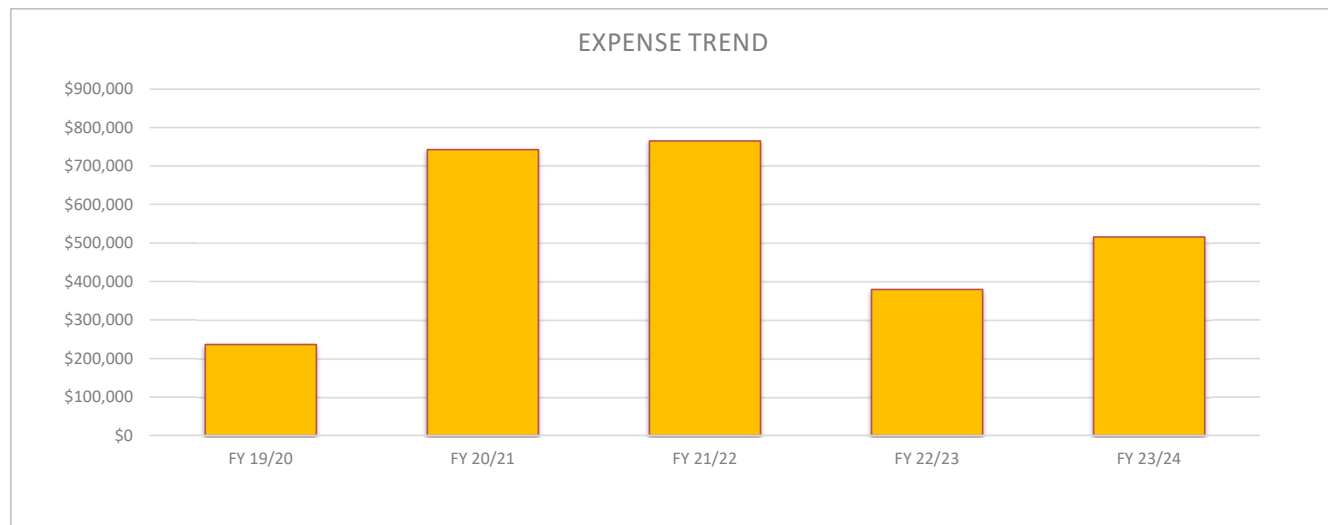
Budget Highlights: Proposed budget includes funding for the Community Development Director and staff, in addition, the contract city engineer, the contract city planner, and completion of the General Plan, some of which is grant reimbursable.

Expenses

- Wages and Benefits
- Maintenance and Operation



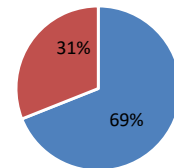
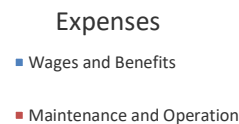
Planning Dept 6150	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 10,424	\$ 25,510	\$ 94,408	\$ 90,881	\$ 90,881	\$ 117,885	29.71%
Maintenance and Operation	\$ 226,042	\$ 716,891	\$ 670,285	\$ 370,750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



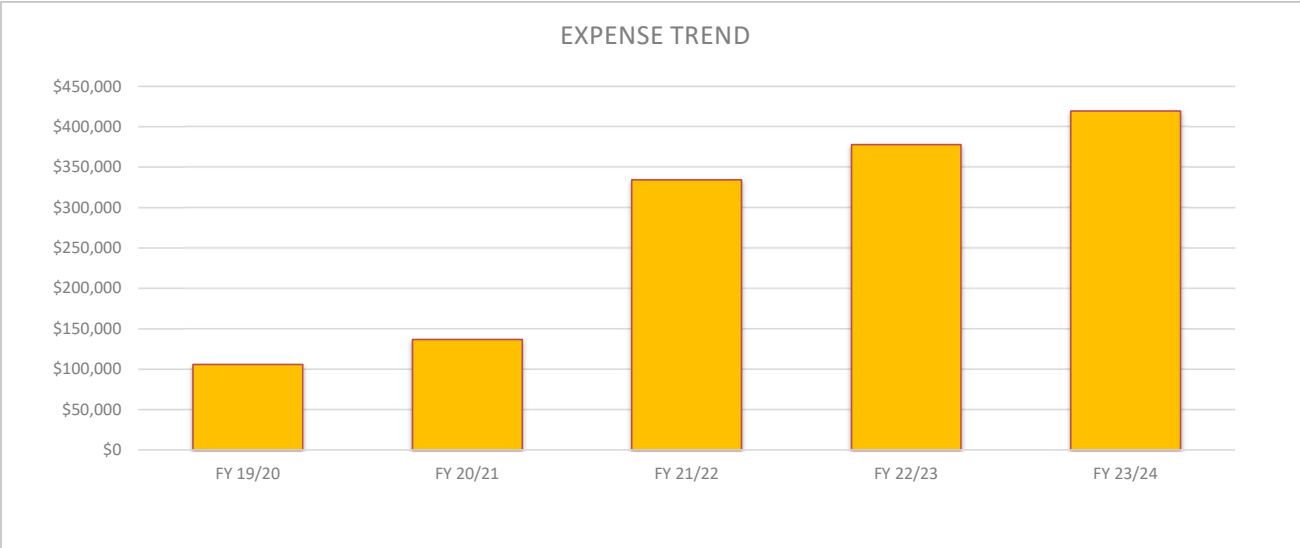
BUILDING

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.



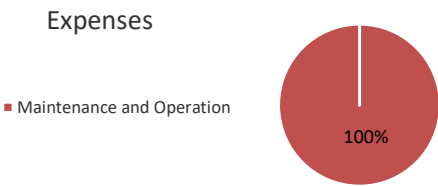
Building	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	%
Dept 6160	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	Change
EXPENDITURES							
Wages and Benefits	\$ 99,379	\$ 116,569	\$ 179,022	\$ 257,707	\$ 256,207	\$ 288,353	12.55%
Maintenance and Operation	\$ 6,211	\$ 20,124	\$ 155,299	\$ 133,100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



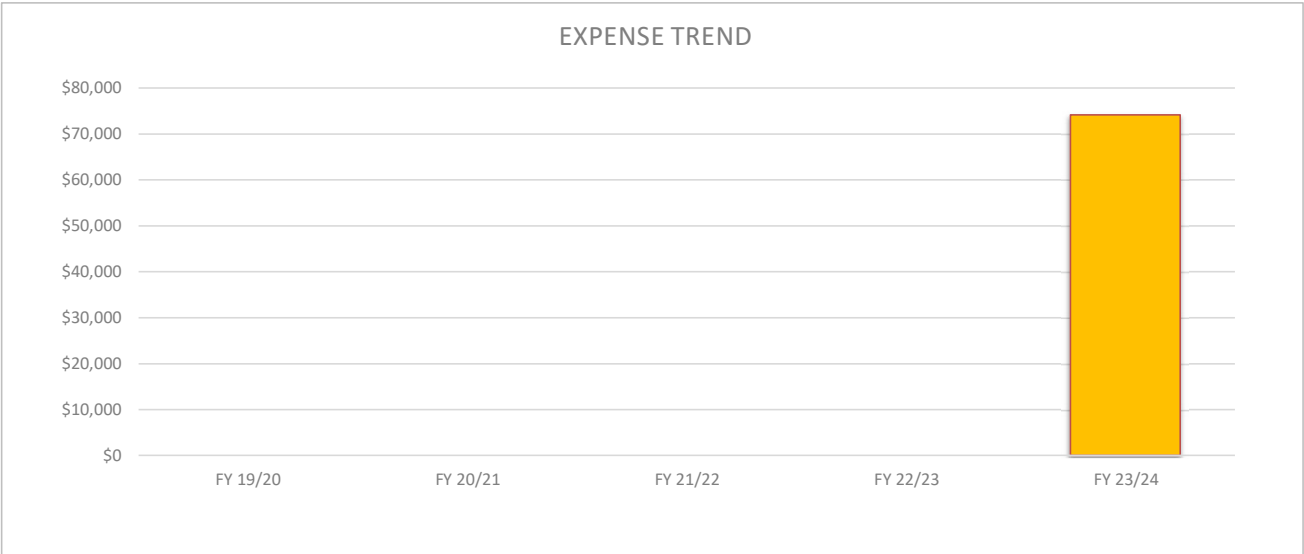
INFORMATION TECHNOLOGY

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.



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	



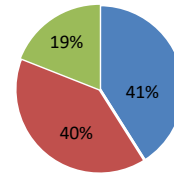
PUBLIC WORKS-STREET MAINTENANCE

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.

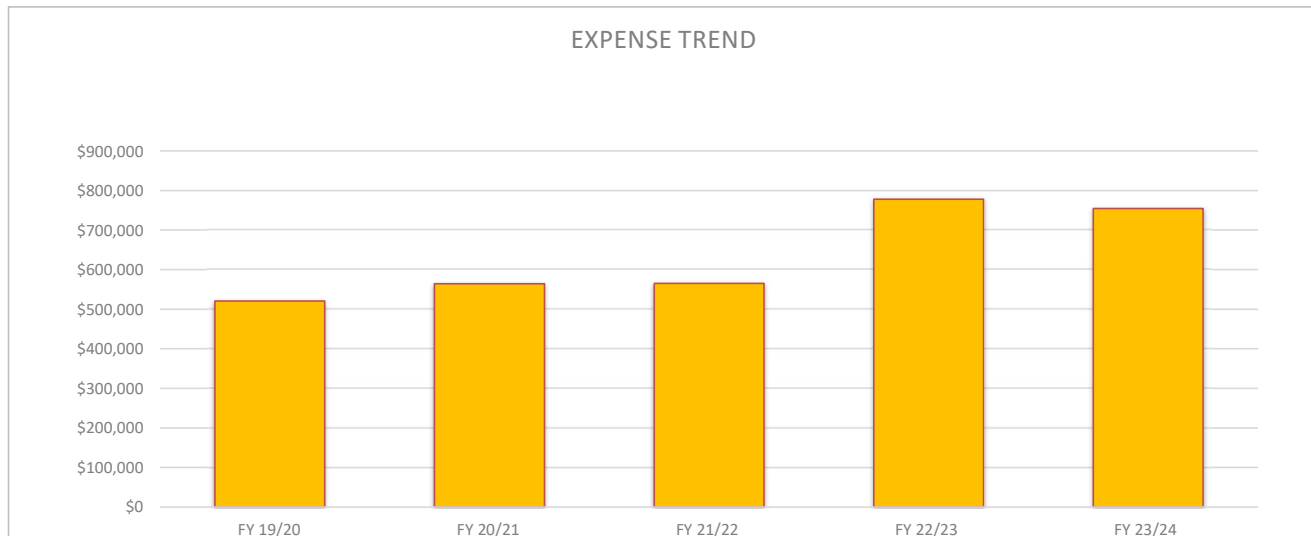
Budget Highlights: Sweeping services are contracted out with Central Valley Sweeping, Inc. The budget also included one electric cart that will be reimbursed by San Joaquin Valley Air Pollution Control District. Additionally, a full time position of a Maintenance Assistant will be added.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



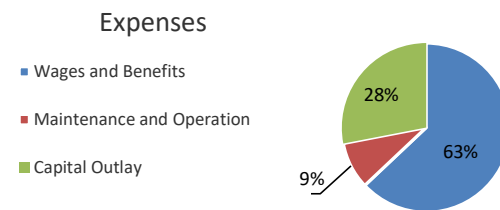
Public Works-Street Maintenance Dept 6200	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 336,372	\$ 363,796	\$ 340,263	\$ 326,164	\$ 325,444	\$ 306,106	-5.94%
Maintenance and Operation	\$ 151,169	\$ 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	



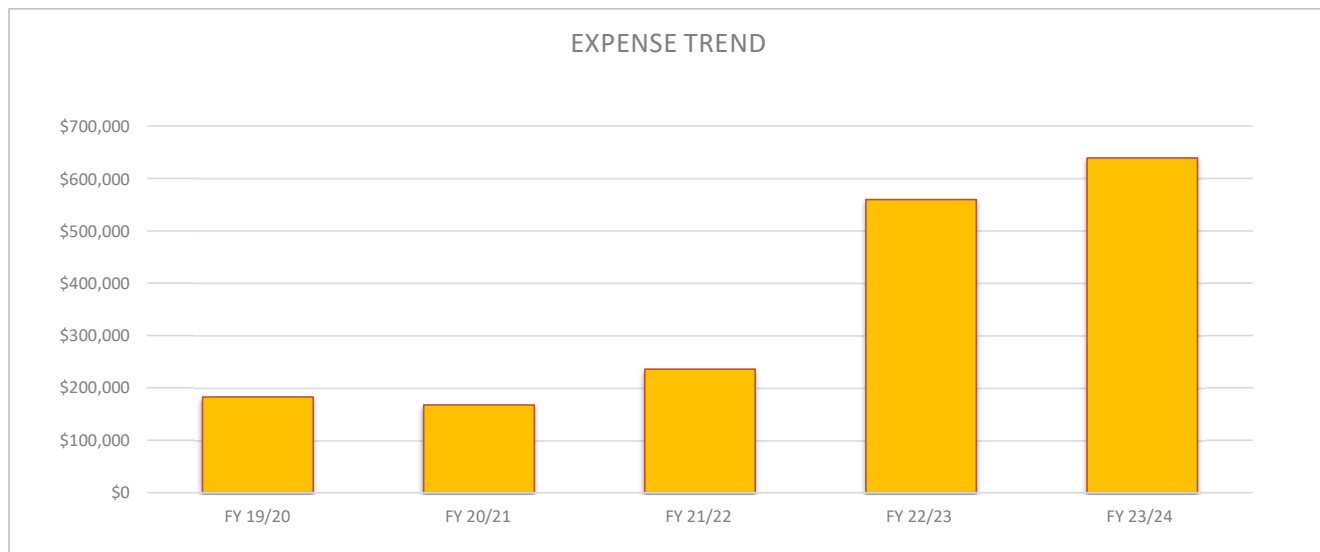
PUBLIC WORKS-PARK MAINTENANCE

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.



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	



PUBLIC WORKS-ANIMAL CONTROL

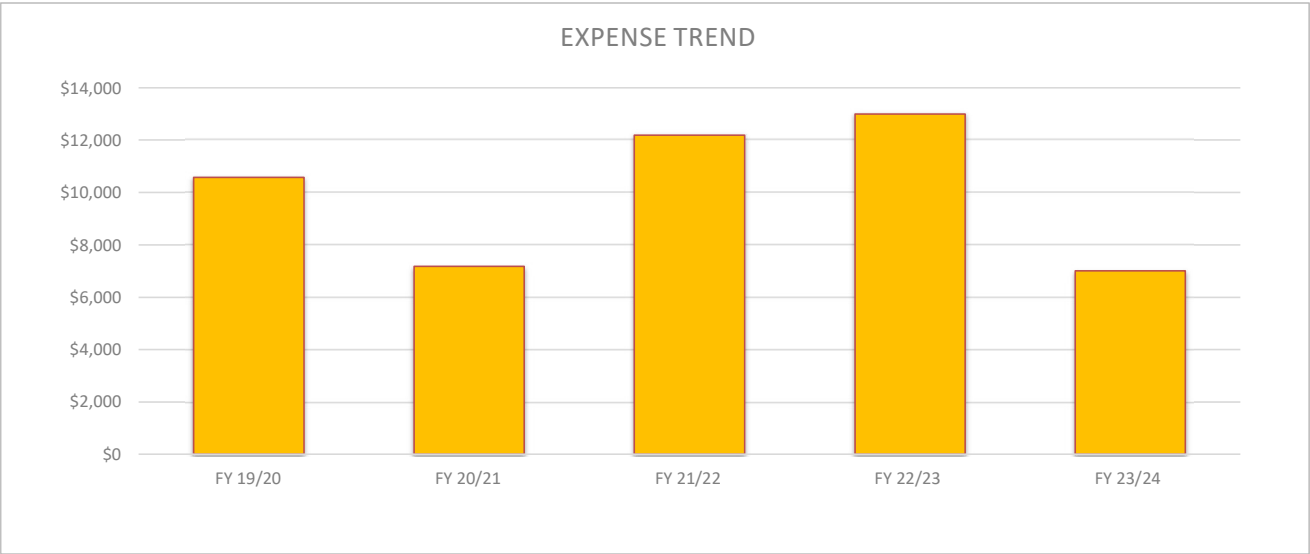
Description: This fund handles Animal Control Services specifically dogs and cats that are deemed dangerous, abandoned, deceased or lost.

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

Expenses



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	

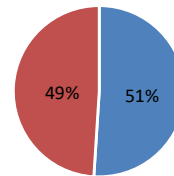
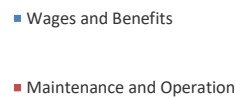


RECREATION

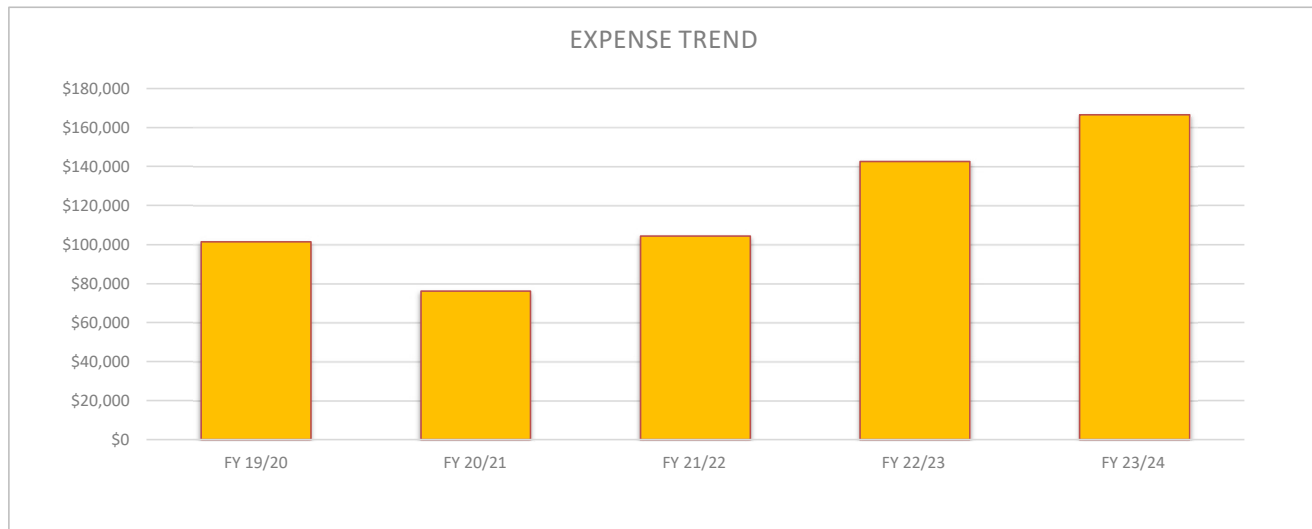
Description: The City of Fowler Recreation Department prides itself in hosting special events that bring the community together. These activities promise lots of attraction, entertainment, and certainly great fun for all. Spring Fest City Wide Yard Sale, Fabulous 4th of July, Wednesday Night at the Park, 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.

Expenses



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

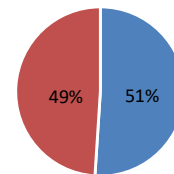
Description: The Edwin Blayney Senior Center offers services to seniors around the Fowler community. Services include nutritional lunch program, exercise class, beading, crafts, bingo, healthy living information and homebound meal program.

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

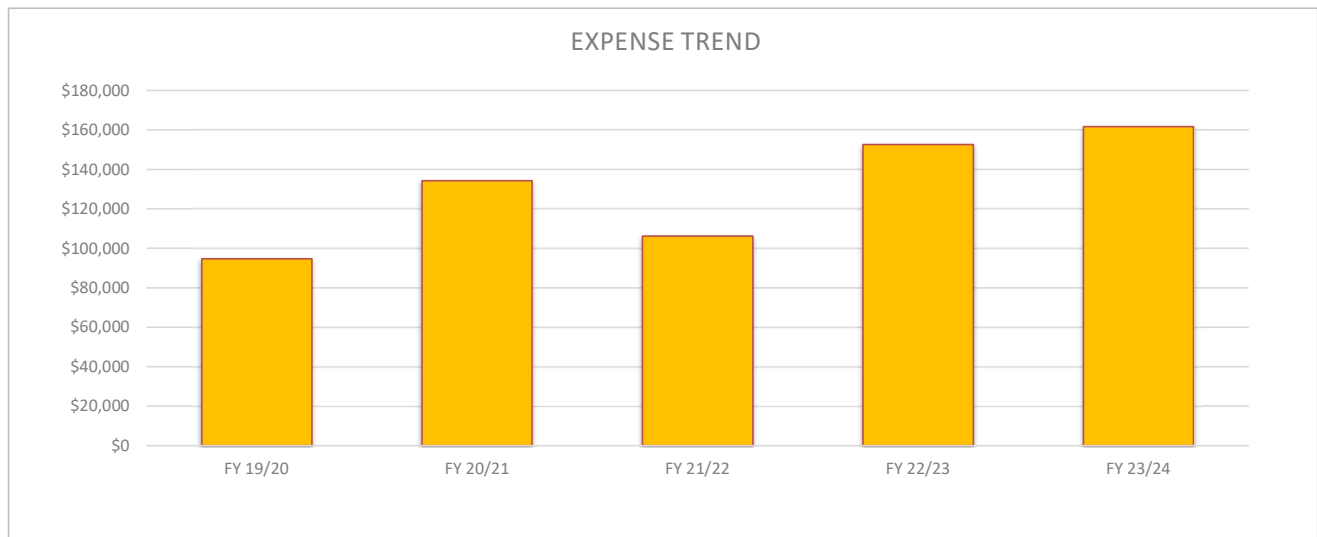
Expenses

■ Wages and Benefits

■ Maintenance and Operation



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 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
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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 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
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	-	-	-	-

				Adopted	Projected	Proposed
	Actual	Actual	Actual	Budget	Budget	Budget
Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024

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	-	-	-	-
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Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
	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	-	-	812,156	812,156	812,156	-
Total Revenues	-	-	812,156	812,156	812,156	-

EXPENDITURES

5010 Salaries-Fulltime	-	-	51,746	98,000	78,019	-
5020 Salaries-Parttime	-	-	1,176	4,100	5,744	-
5081 Tax & Allow	-	-	19,590	8,900	6,438	-
5220 Professional Services-Audit Support	-	-	-	55,000	55,000	-
5715 Equipment-Audio Visual System	-	-	52,337	-	-	-
5710 Equipment/Agenda Tracking/Website	-	-	-	40,000	-	-
5715 Equipment/Water Meter Project	-	-	391,282	145,000	163,774	-
5710 Improvements/Water Tower Resurface	-	-	-	283,000	-	283,000
5710 Improvements/City hall access	-	-	-	29,995	29,995	-
5710 Improvements/Merced Streetscape	-	-	-	75,000	58,408	-
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	-	-	20,649	-	-	-
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	-	-	-	16,000	16,000	16,000
Total Revenues	-	-	-	16,000	16,000	16,000

EXPENDITURES

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
	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

	Actual	Actual	Actual	Adopted	Projected	Proposed
Description	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	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	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
	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 2019-2020	Actual 2020-2021	Actual 2021-2022	Adopted Budget 2022-2023	Projected Budget 2022-2023	Proposed Budget 2023-2024
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
	2022-2023	2022-2023	2023-2024			
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						
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						
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						
3895 Development Fees	-	-	60,124	50,000	-	50,000

Description	Actual	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget 2022-2023	Budget 2022-2023	Budget 2023-2024
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 2022-2023	Budget 2022-2023	Budget 2023-2024
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

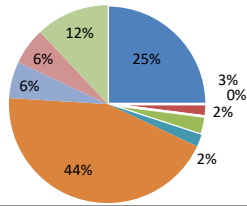
UTILITY USERS TAX

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.

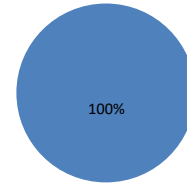
- Professional Services
- Fire Station Principal Pymt
- Fire Station Interest Pymt
- Youth Sports Contributions
- School District Contribution
- Improvements-Fire Station Buildout
- Senior Tranfer to Gen Fund
- Recreation Transfer to Gen Fund
- Parks Transfer to Gen Fund

EXPENSES

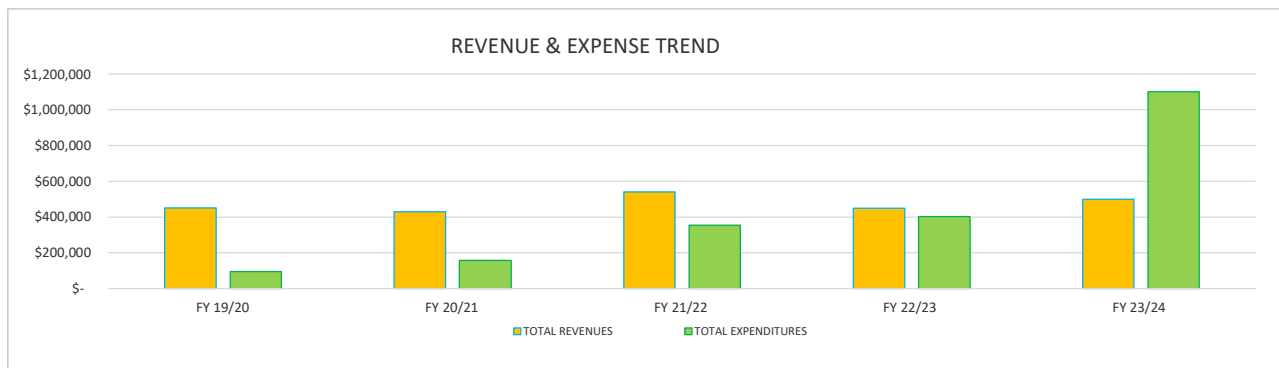


REVENUES

- Utility Tax



Utility UsersTax - 200	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%
Utility Tax	\$ 451,060	\$ 429,638	\$ 540,907	\$ 450,000	\$ 450,000	\$ 500,000	11.11%
TOTAL REVENUES	\$ 451,060	\$ 429,638	\$ 540,907	\$ 450,000	\$ 450,000	\$ 500,000	
EXPENDITURES							
General Utility Dept 200							
Professional Services	\$ 4,678	\$ 8,372	\$ 21,113	\$ 207,200	\$ 17,200	\$ 265,000	1440.70%
Vehicles	\$ -	\$ -	\$ -	\$ 6,897	\$ 6,897	\$ -	0.00%
Transfers Out	\$ 51,305	\$ 60,000	\$ 275,325	\$ -	\$ -	\$ -	
Capital Exp - Police 2020							
Equipment	\$ 28,101	\$ 7,775	\$ -	\$ -	\$ -	\$ -	
PD Vehicle		\$ 71,396	\$ -	\$ -	\$ -	\$ -	
Capital Exp - Fire 2030							
Equipment	\$ -	\$ 8,126	\$ -	\$ 12,000	\$ -	\$ 20,000	0.00%
Fire Station Principal Pymt	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 22,000	10.00%
Fire Station Interest Pymt	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
Lease 2 Principal Pymt	\$ -	\$ -	\$ -	\$ 23,479	\$ 23,479	\$ -	0.00%
Lease 2 Interest Pymt	\$ -	\$ -	\$ -	\$ 16,901	\$ 16,901	\$ -	0.00%
Fire Transfer to Gen Fund	\$ -	\$ -	\$ 33,749	\$ -	\$ -	\$ -	
Improvements-Fire Station Buildout	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000	0.00%
Parks & Recreation 2040							
Youth Sports Contributions	\$ -	\$ 2,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
School District Contribution	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
Equipment	\$ 11,794	\$ -	\$ -	\$ -	\$ -	\$ -	
Senior Tranfer to Gen Fund	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
Recreation Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Parks Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
Parks Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
TOTAL EXPENDITURES	\$ 95,878	\$ 157,669	\$ 355,187	\$ 605,477	\$ 403,477	\$ 1,101,000	
Net Revenue/(Expenditures)	\$ 355,182	\$ 271,969	\$ 185,720	\$ (155,477)	\$ 46,523	\$ (601,000)	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 355,182	\$ 271,969	\$ 185,720	\$ (155,477)	\$ 46,523	\$ (601,000)	
Beginning Fund Balance July 1	\$ 790,603	\$ 947,106	\$ 1,320,939	\$ 1,506,659	\$ 1,506,659	\$ 1,553,182	
Ending Fund Balance June 30	\$ 1,145,785	\$ 1,320,939	\$ 1,506,659	\$ 1,351,182	\$ 1,553,182	\$ 952,182	
Adjustment to Fund Balance	\$ (198,679)	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 947,106	\$ 1,320,939	\$ 1,506,659	\$ 1,351,182	\$ 1,553,182	\$ 952,182	



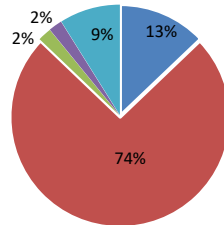
DISTRICT SALES TAX (MEASURE N)

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.

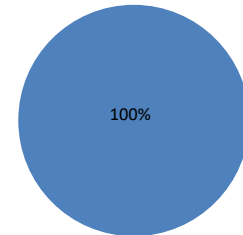
EXPENSES

- Professional Services
- Improvements
- Equipment
- Vehicles-Police
- Cal PERS UAL Transfer

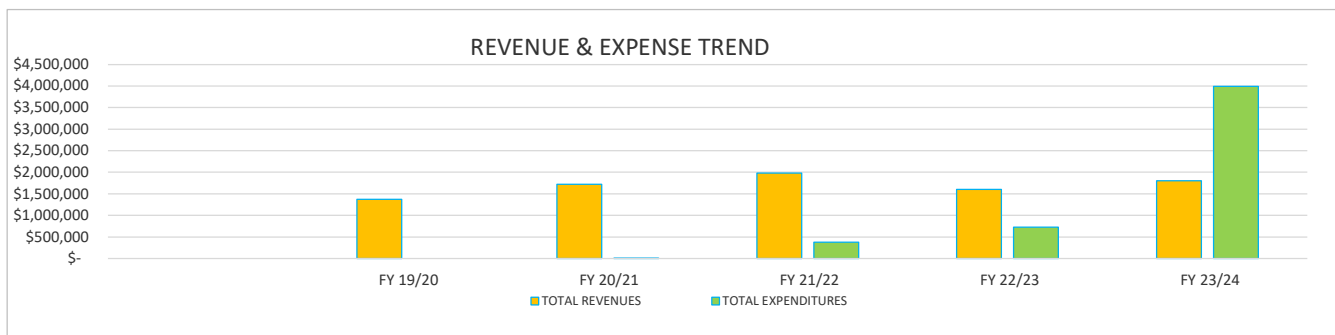


REVENUES

- District Sales Tax



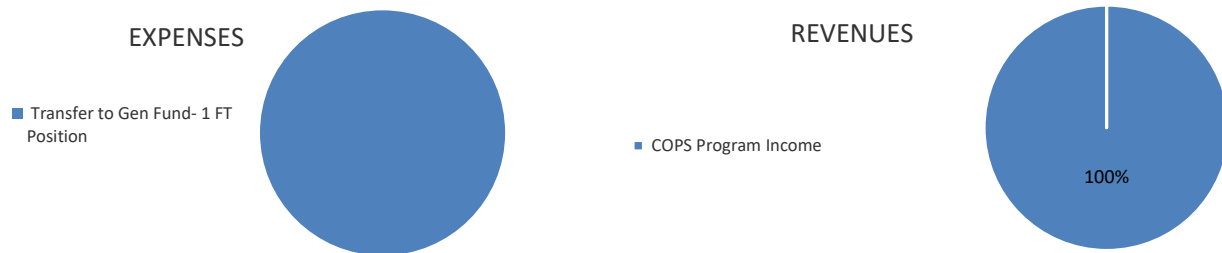
District Tax (Measure N) Fund 201	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Sales Tax	\$ 594,757	\$ -	\$ -	\$ -	\$ -	\$ -	
District Sales Tax	\$ 775,206	\$ 1,716,573	\$ 1,978,194	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	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	\$ -	\$ -	\$ -	\$ -	
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	



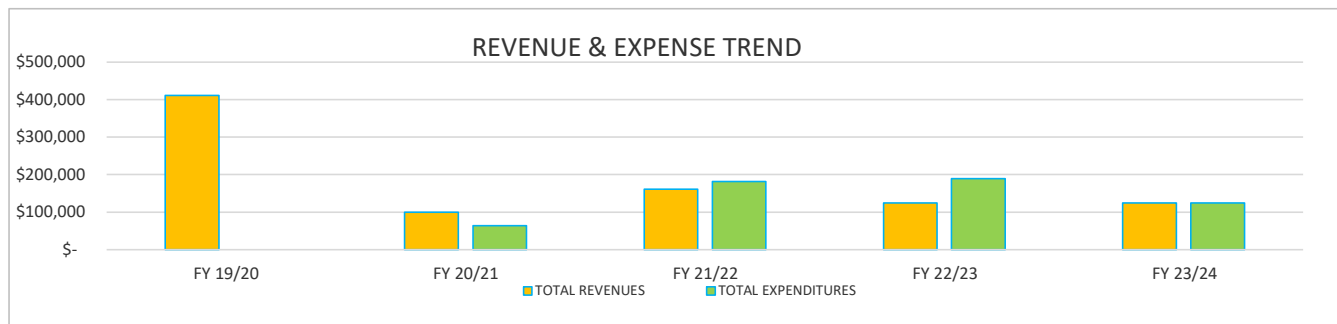
COPS GRANT

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
COPS Program Income	\$ 410,837	\$ 100,000	\$ 161,285	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
COPS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 410,837	\$ 100,000	\$ 161,285	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
EXPENDITURES							
Improvements	\$ -	\$ 5,278	\$ -	\$ -	\$ -	\$ -	
Police Vehicle	\$ -	\$ 58,990	\$ 57,236	\$ 65,000	\$ 65,000	\$ -	0.00%
Camera Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	
Net Revenue/(Expenditures)	\$ 410,837	\$ 35,732	\$ (20,951)	\$ (65,000)	\$ (65,000)	\$ -	
Changes in Fund Balance	\$ (285,713)	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 125,124	\$ 35,732	\$ (20,951)	\$ (65,000)	\$ (65,000)	\$ -	
Beginning Fund Balance July 1	\$ 188,163	\$ 313,287	\$ 349,019	\$ 328,068	\$ 328,068	\$ 263,068	
Ending Fund Balance June 30	\$ 313,287	\$ 349,019	\$ 328,068	\$ 263,068	\$ 263,068	\$ 263,068	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 313,287	\$ 349,019	\$ 328,068	\$ 263,068	\$ 263,068	\$ 263,068	



CARES FUNDING (COVID 19)

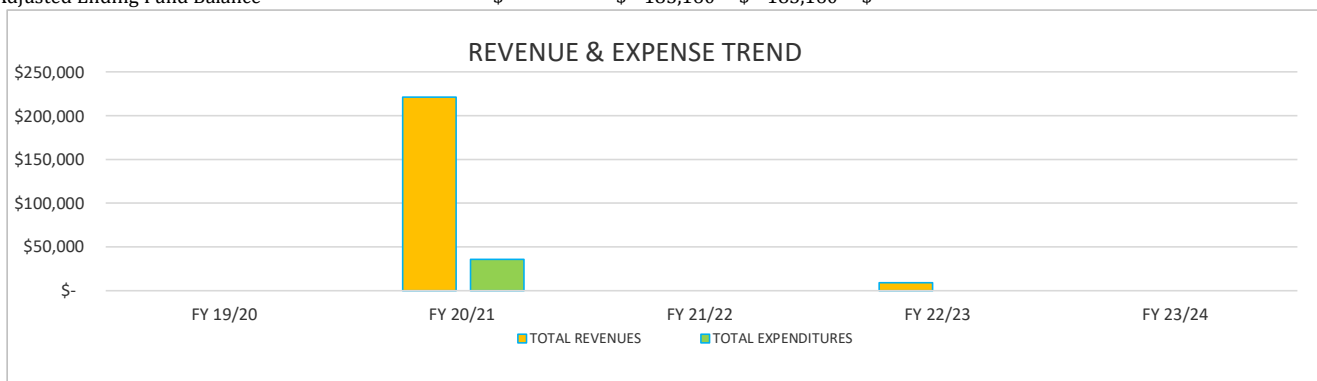
Description: This fund accounts for additional funding for senior meals from the CDBG 19232-CV cares program.

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	\$ -			



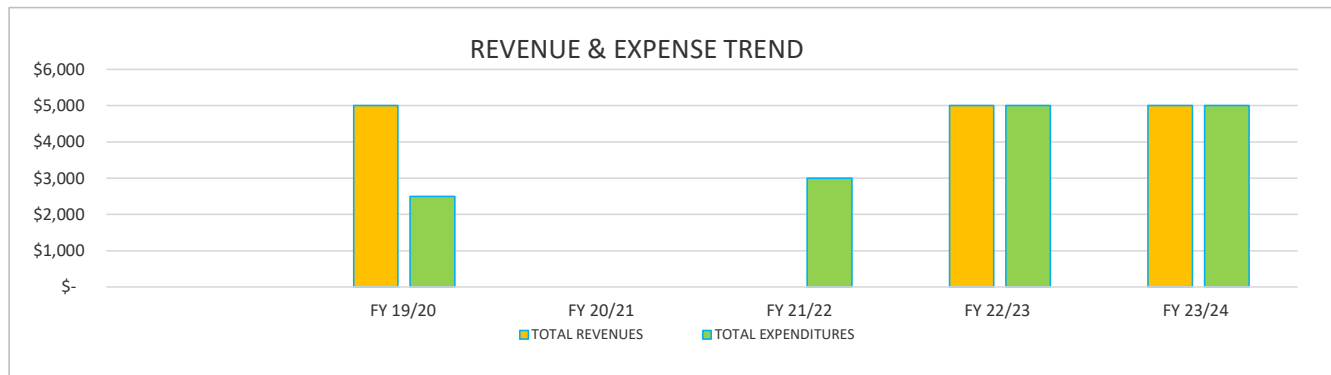
RECYCLE GRANT

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	
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	
Ending Fund Balance June 30	\$ 4,000	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Adjustment to Fund Balance	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 4,000	\$ 6,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	



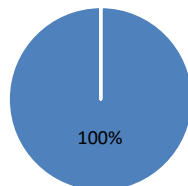
GAS TAX

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.

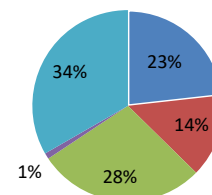
EXPENSES

■ Transfer to 327 Debt Service
Merced St Improv

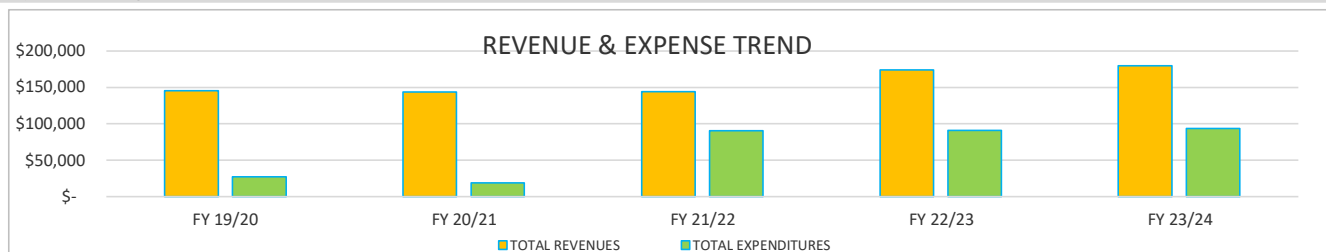


REVENUES

■ Gas Tax 2105
■ Gas Tax 2106
■ Gas Tax 2107
■ Gas Tax 2107.5
■ Gas Tax 2103



Gas Tax 210	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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

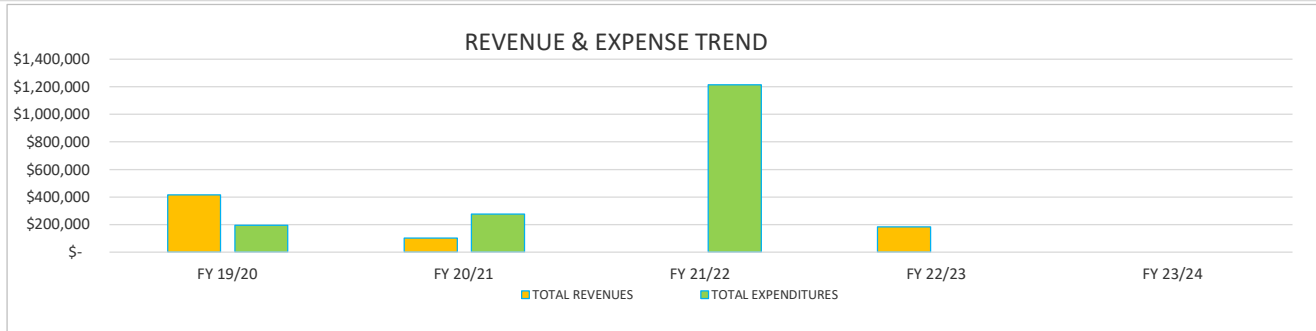
Description: Traffic Congestion Relief Fund was replaced by Streets and Highway Codes section 2103 in the 2010-11 fiscal year.

Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

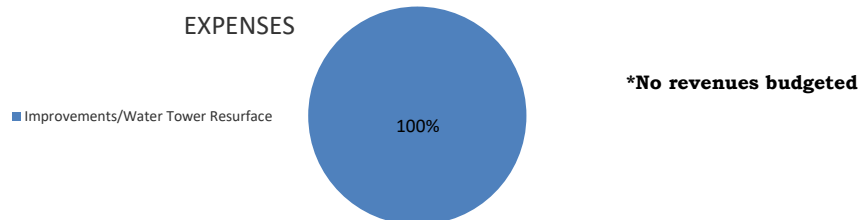
Street Projects 211	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Program Income	\$ 415,246	\$ 102,845	Traff	\$ 183,630	\$ 183,630	\$ -	
TOTAL REVENUES	\$ 415,246	\$ 102,845	\$ -	\$ 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)	



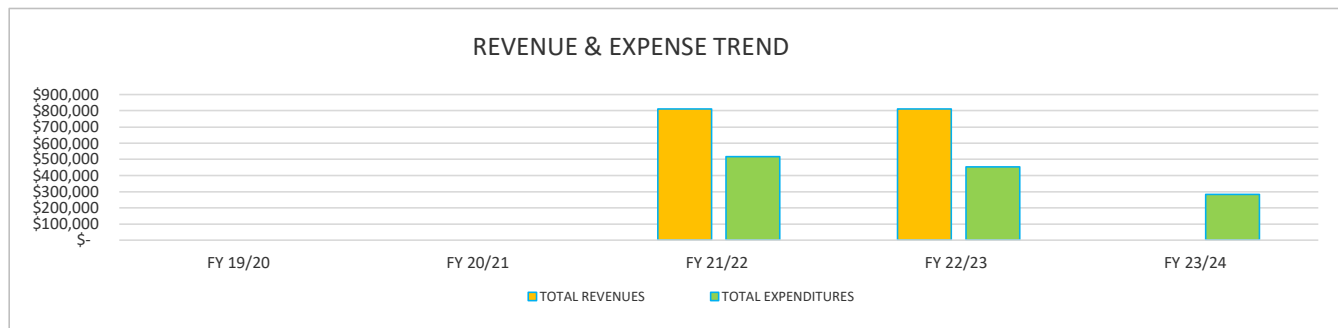
AMERICAN RESCUE PLAN ACT

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	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ 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

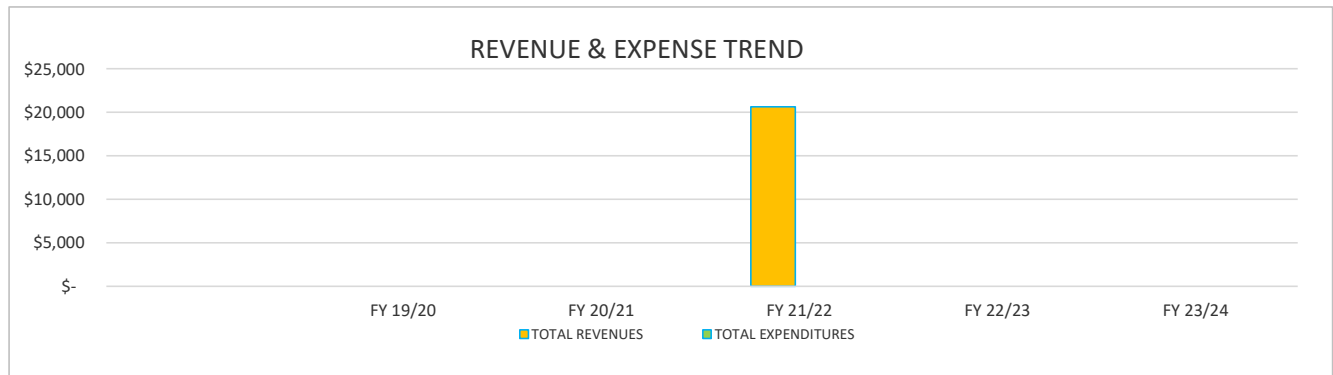
Description: This is a one-time grant to support enforcement and education related to SB 1383 organic waste recycling requirements.

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	
Ending Fund Balance June 30	\$ -	\$ -	\$ 20,649	\$ 20,649	\$ 20,649	\$ 20,649	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ -	\$ -	\$ 20,649	\$ 20,649	\$ 20,649	\$ 20,649	



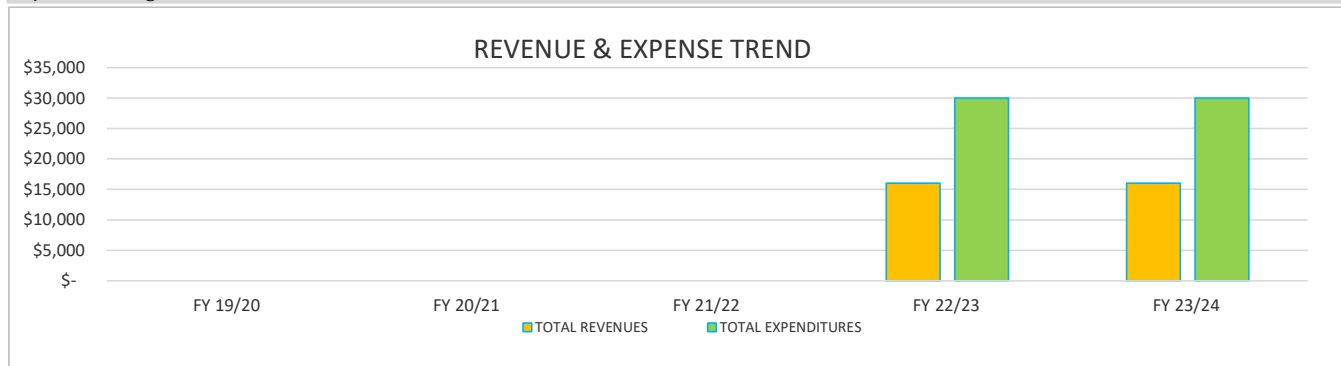
LTF ARTICLE 3

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 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LTF - Article 3	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0.00%
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	\$ 14,669	
Ending Fund Balance June 30	\$ 28,669	\$ 28,669	\$ 28,669	\$ 14,669	\$ 14,669	\$ 669	
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 28,669	\$ 28,669	\$ 28,669	\$ 14,669	\$ 14,669	\$ 669	



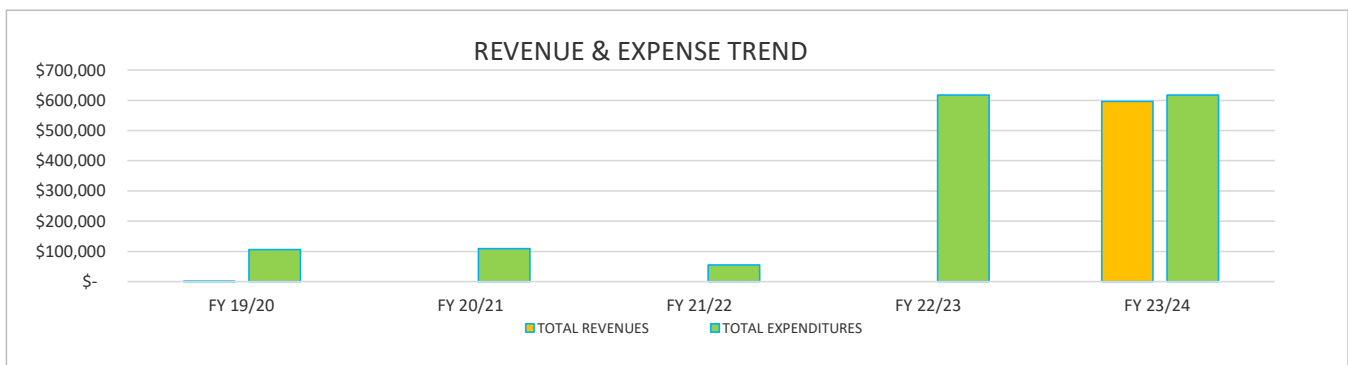
LTF ARTICLE 8

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 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	\$ 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	\$ -	
Dept 2250 Street Maint	\$ 7,378	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ 12,659	\$ 36,900	\$ 38,925	\$ 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	



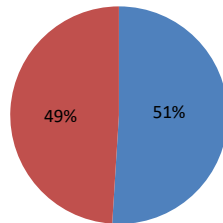
MEASURE C

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.

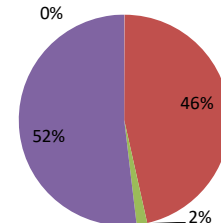
EXPENSES

- Merced Streetscape
- ADA Transition Plan Update



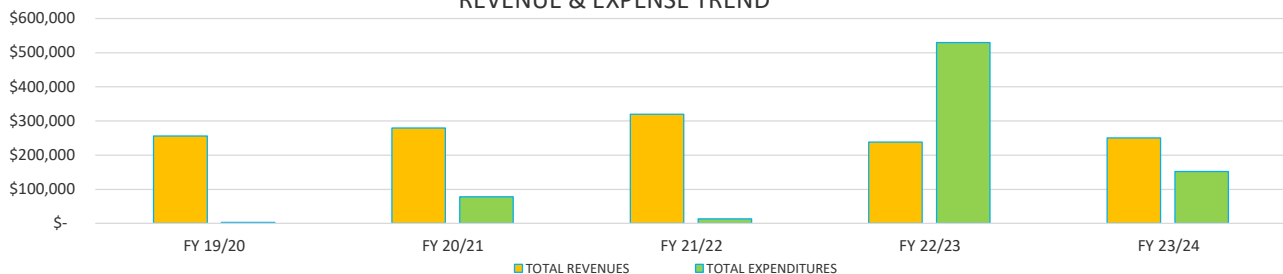
REVENUES

- 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	\$ -	
TOTAL EXPENDITURES	\$ 2,725	\$ 77,885	\$ 13,295	\$ 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



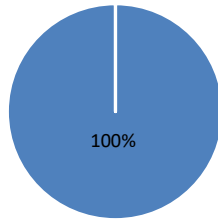
ROAD MAINTENANCE REHAB ACCT-SB1

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.

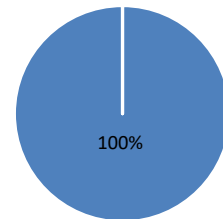
EXPENSES

■ Street Project-Fresno Street



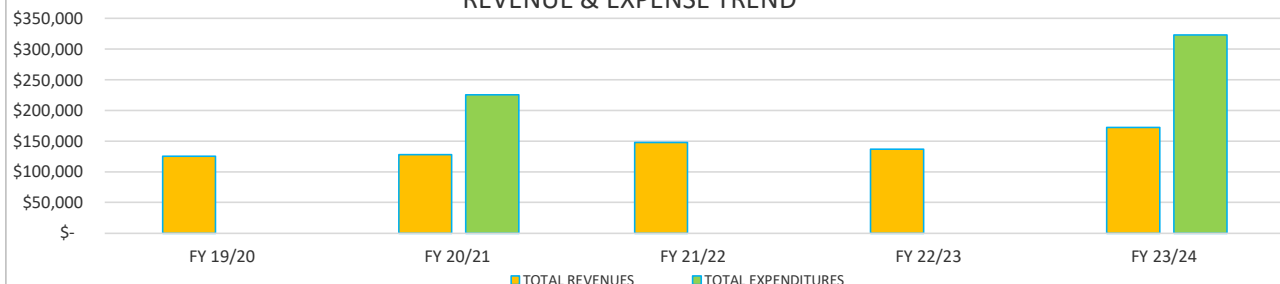
REVENUES

■ SB1



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



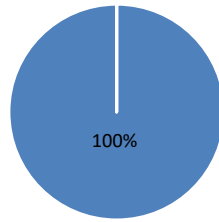
ACTIVE TRANSPORTATION PROGRAM (ATP)

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

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

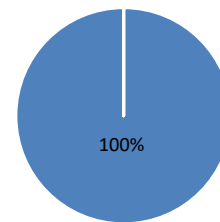
EXPENSES

■ Street Project-Fresno Street



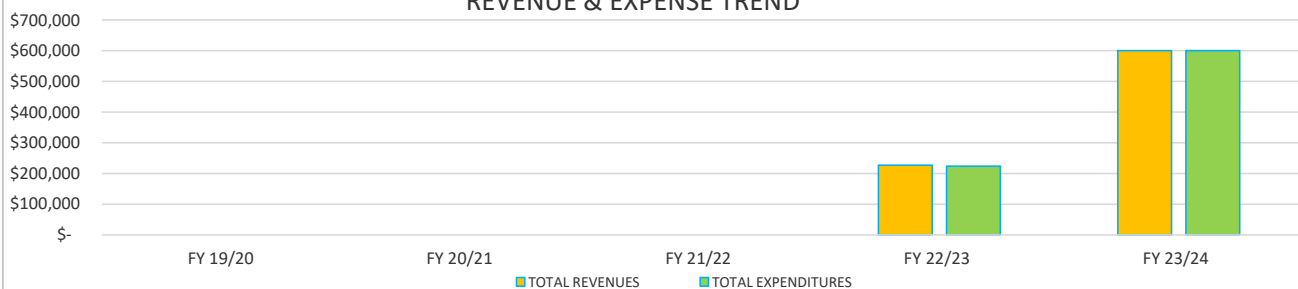
REVENUES

■ Federal/State Grant



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	

REVENUE & EXPENSE TREND



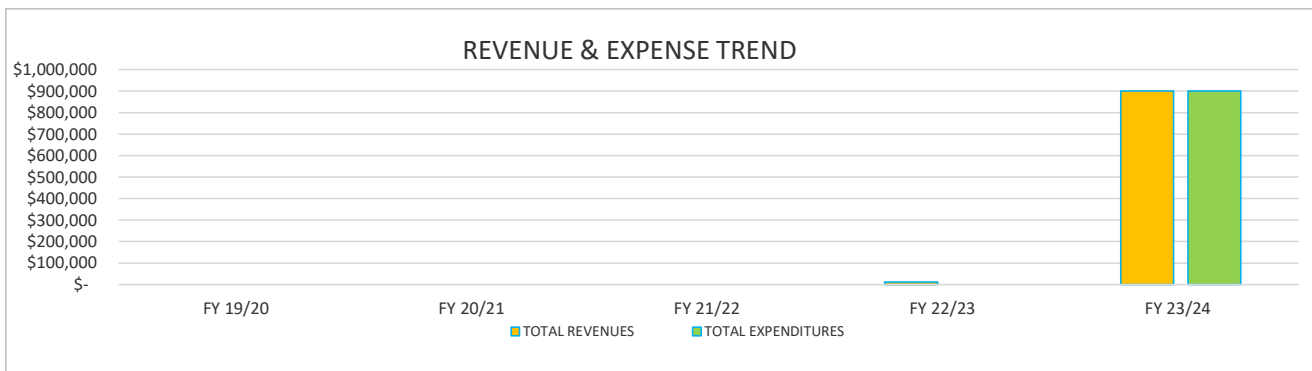
SURFACE TRANSPORTATON BLOCK GRANT (STBG)

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

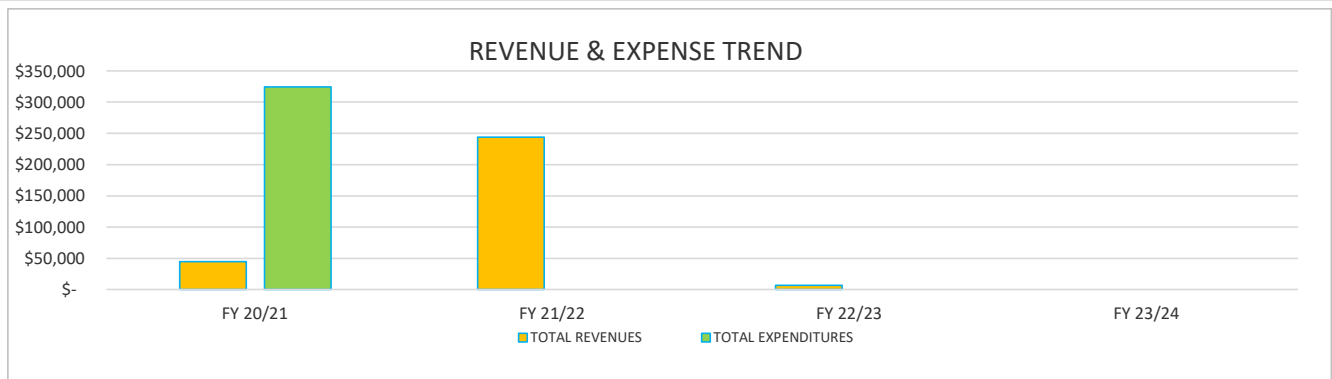
Description: This fund contains federal monies that will be used for authorized programming consistent with Federal and State guidelines.

Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

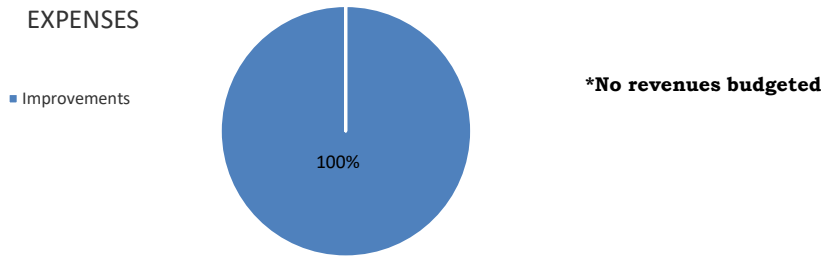
CDBG 250	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Program Income	\$ 35,299	\$ 44,723	\$ 243,802	\$ 45,000	\$ 6,667	\$ -	0.00%
TOTAL REVENUES	\$ 35,299	\$ 44,723	\$ 243,802	\$ 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	\$ 1,094,432	\$ 1,056,099	\$ 1,056,099	
Adjustment to Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Ending Fund Balance	\$ 805,650	\$ 805,630	\$ 1,049,432	\$ 1,094,432	\$ 1,056,099	\$ 1,056,099	



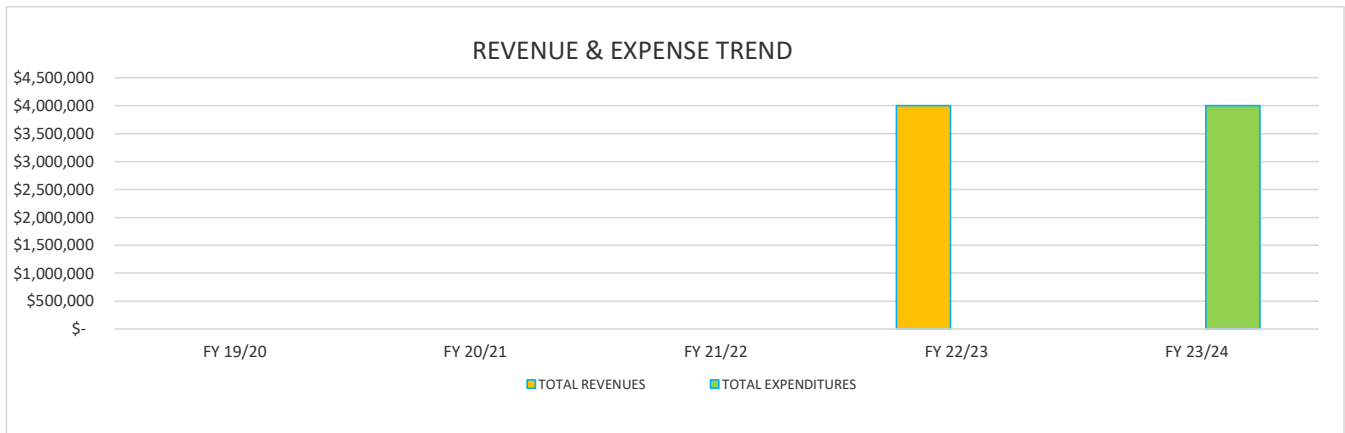
STATE GRANT AB178

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.



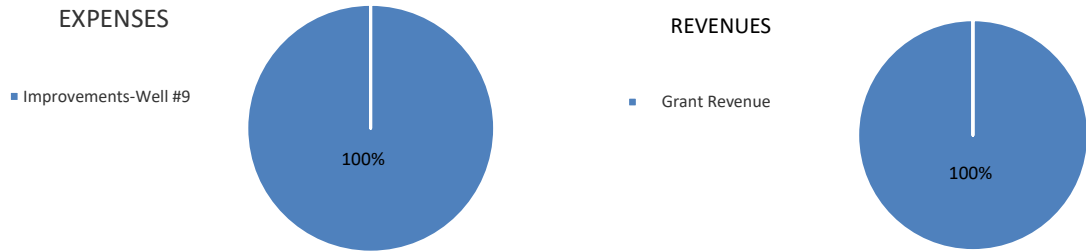
State Grant AB178 255	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Grant Revenue	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	
EXPENDITURES							
Improvements	\$ -	\$ -	\$ -	\$ 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	\$ -	



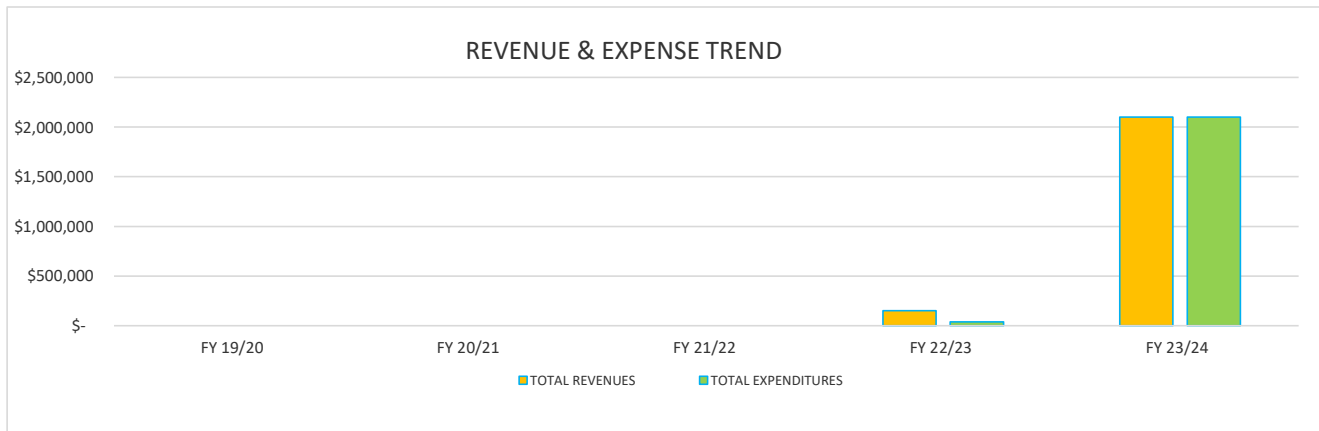
DWR STATE GRANT

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.



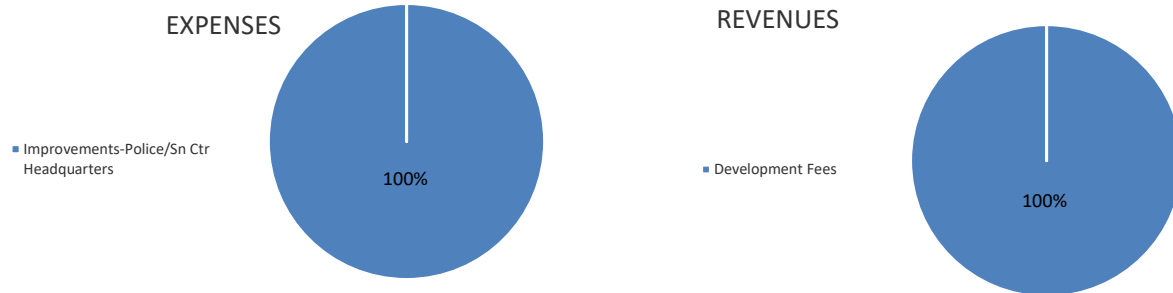
DWR State Grant 256	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 2,100,000	0.00%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 2,100,000	
EXPENDITURES							
Improvements-Well #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	



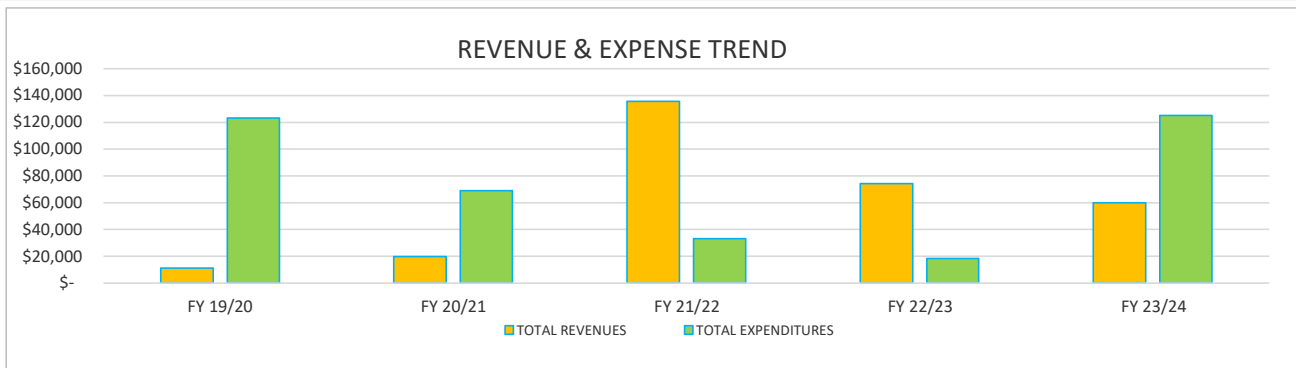
AB1600-GENERAL SERVICES

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.



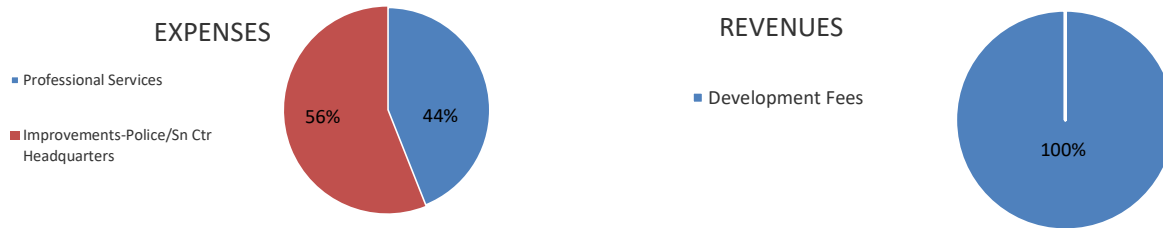
AB1600-General Services 710	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	
Development Fees	\$ 11,102	\$ 19,808	\$ 135,835	\$ 60,000	\$ 74,298	\$ 60,000	-19.24%
TOTAL REVENUES	\$ 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	



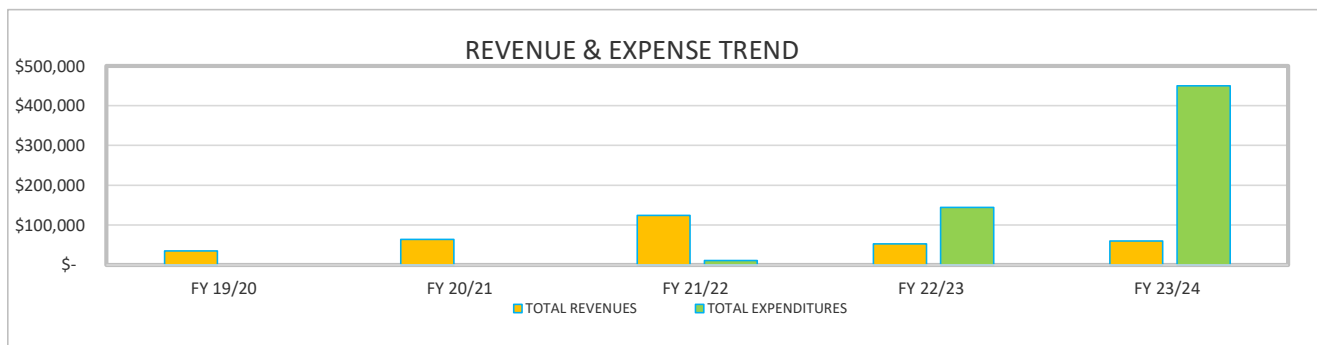
AB1600-LAW ENFORCEMENT

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.



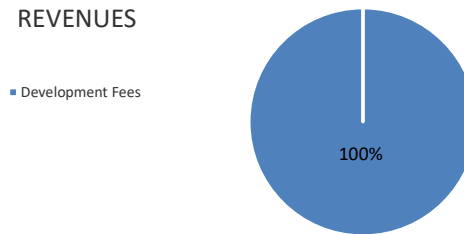
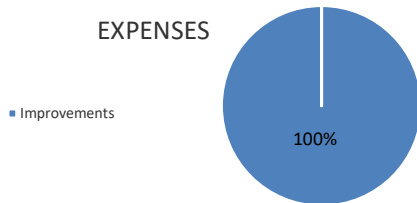
Law Enforcement 720	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	
Development Fees	\$ 34,713	\$ 64,261	\$ 124,100	\$ 60,000	\$ 52,374	\$ 60,000	0.00%
TOTAL REVENUES	\$ 34,812	\$ 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	



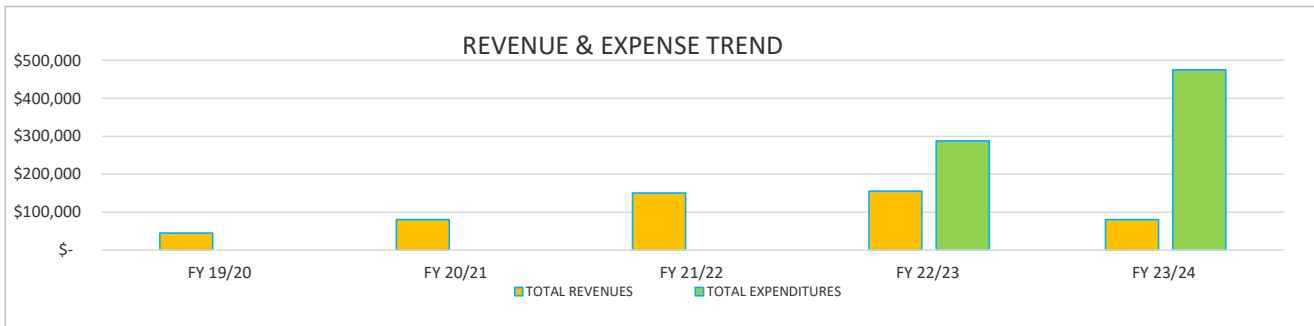
AB1600-FIRE

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

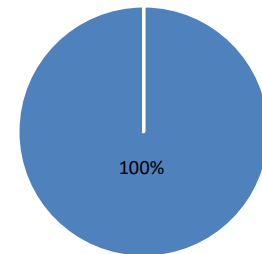
Description: These are fees charged to new development to mediate their impact on arterial streets. This portion of the fee is for improvements to main arterial streets.

Budget Highlights: None

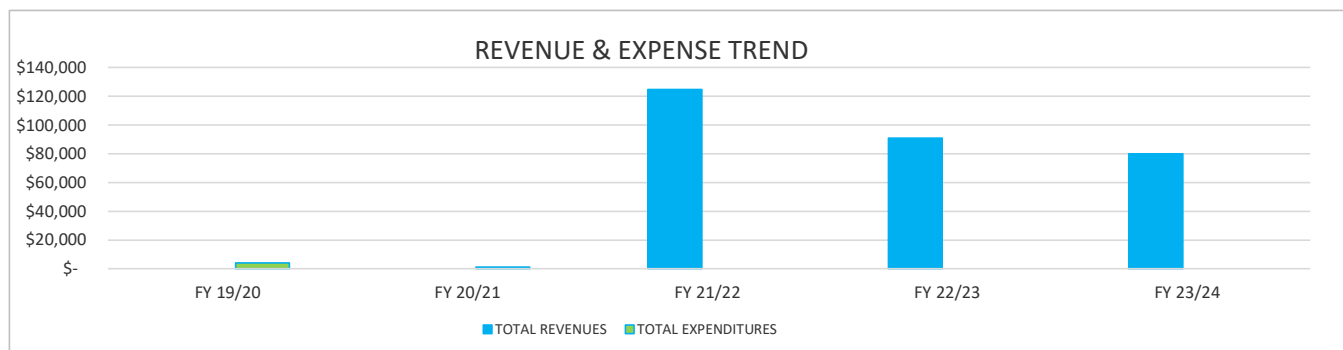
***No expenses budgeted**

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	



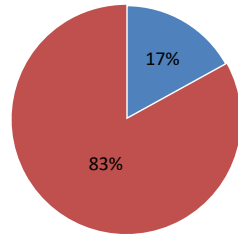
AB1600-PARKS

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.

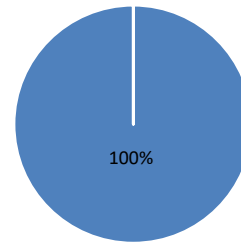
EXPENSES

- Professional Services-PD SN CTR Design
- Improvements-PD SN CTR Headquarters

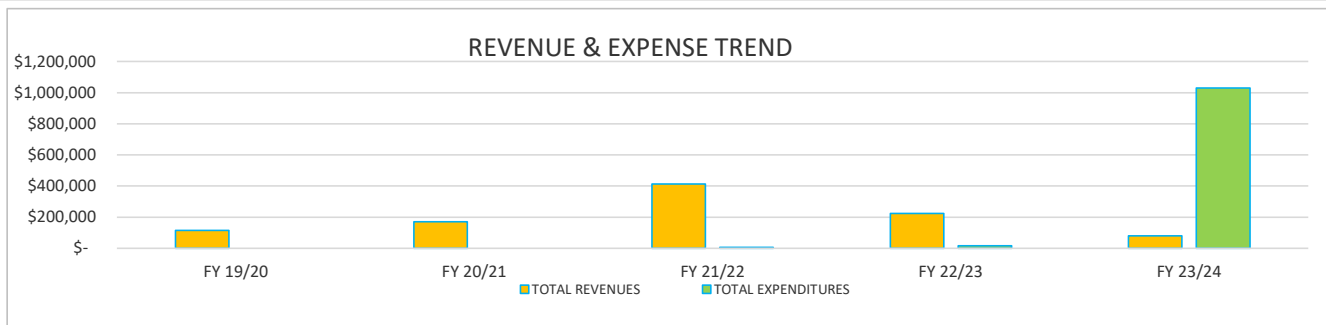


REVENUES

Development Fees



AB1600-Parks 750	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
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

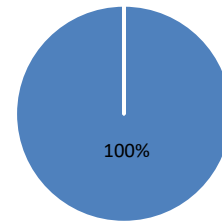
Description: The fees in this fund are charged to new development to supplement the cost of new water facilities in the City.

Budget Highlights: None

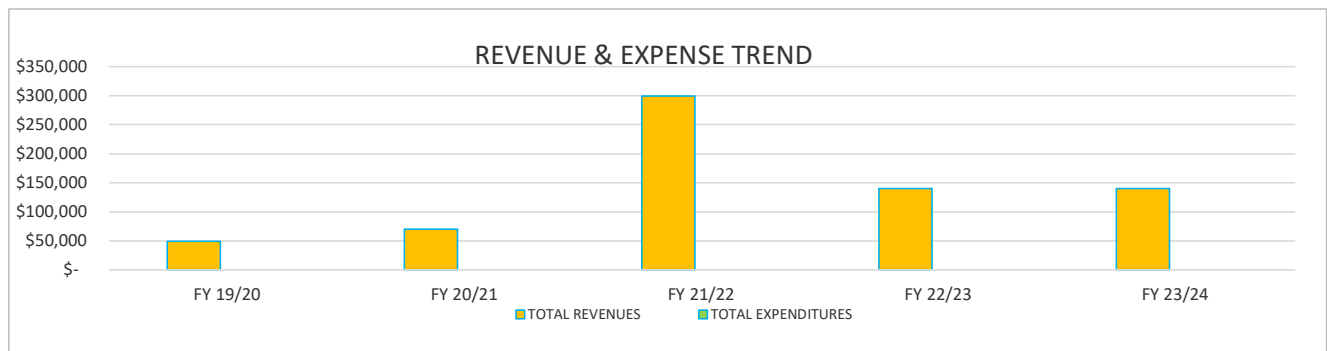
***No expenses budgeted**

REVENUES

■ Water Development Fees



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	



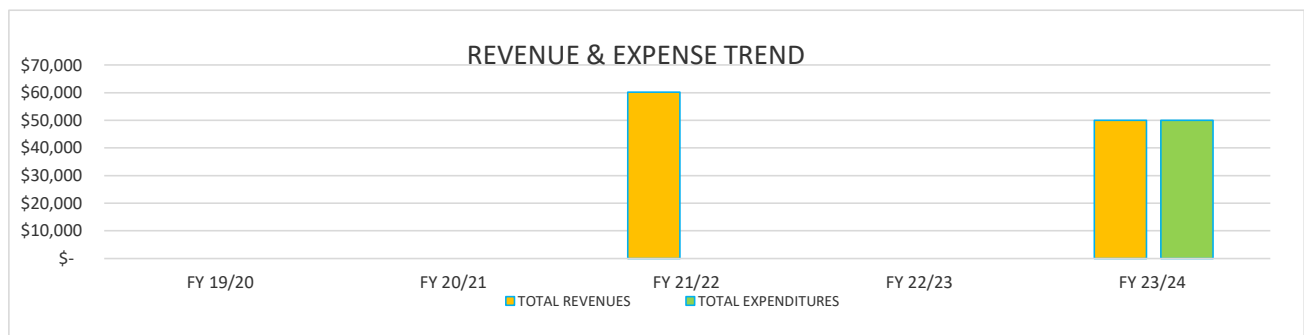
AB1600-GROUND WTR RECHARGE

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.



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

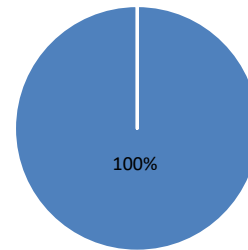
Description: Funds the expansion and oversize of sewer mains and sewer lift stations. Selma Kingsburg Fowler Sanitation District (SKF) is responsible for the operations, maintenance, and financial duties. The City oversees these operations.

Budget Highlights: None.

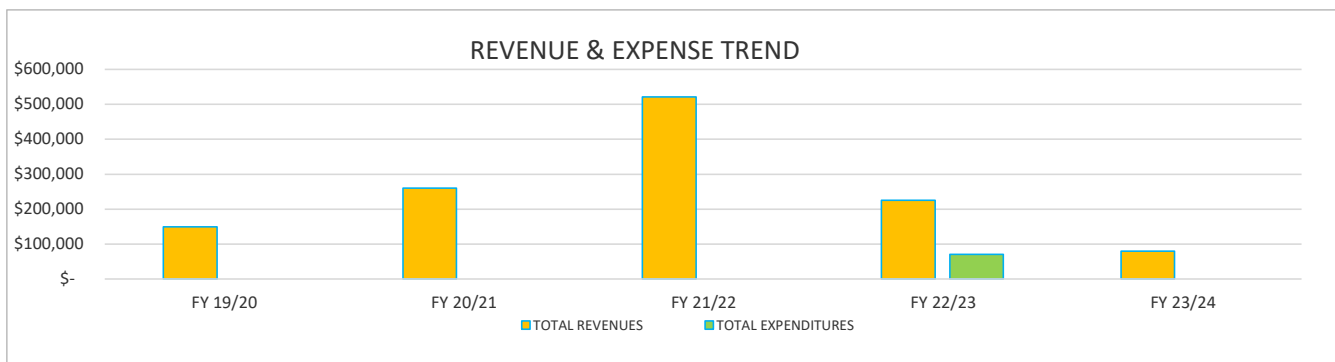
***No expenses budgeted**

REVENUES

■ 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	



AB1600-STORM DRAIN

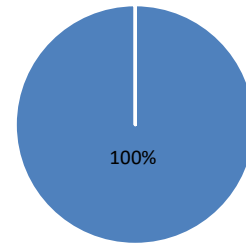
Description: The primary function of this budget is to administer the funds collected from developers for the expansion of storm drain system facilities and improvements to aged infrastructure.

Budget Highlights: None

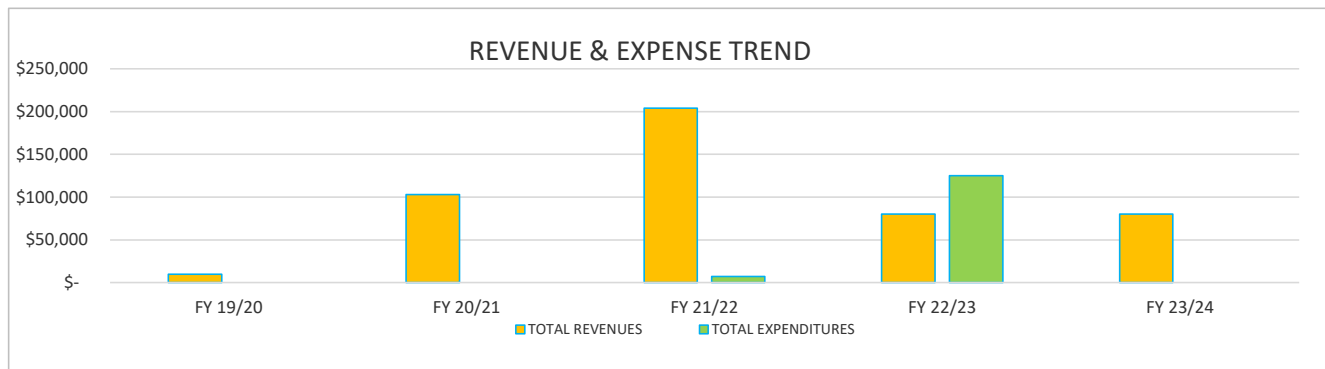
***No expenses budgeted**

REVENUES

■ Development Fees



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	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	
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

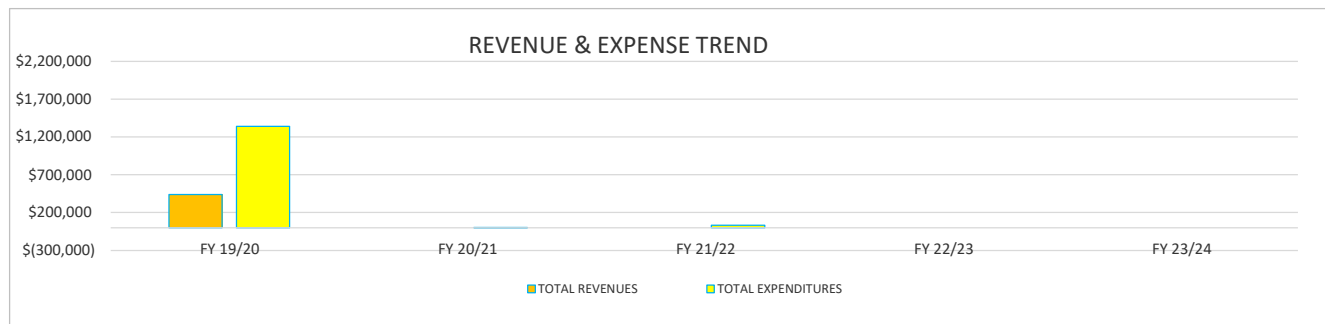
Description: Fire Station construction

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	
Ending Fund Balance June 30	\$ 239,215	\$ (12,549)	\$ 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	



CALTRANS SR 99/MANNING

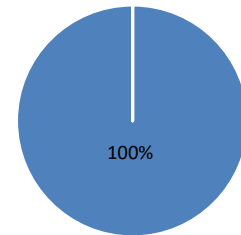
Description: The Merced Street Fund is used to account for the accumulation of resources for, and the repayment of City bonds, interest and related costs.

Budget Highlights: None

***No expenses budgeted**

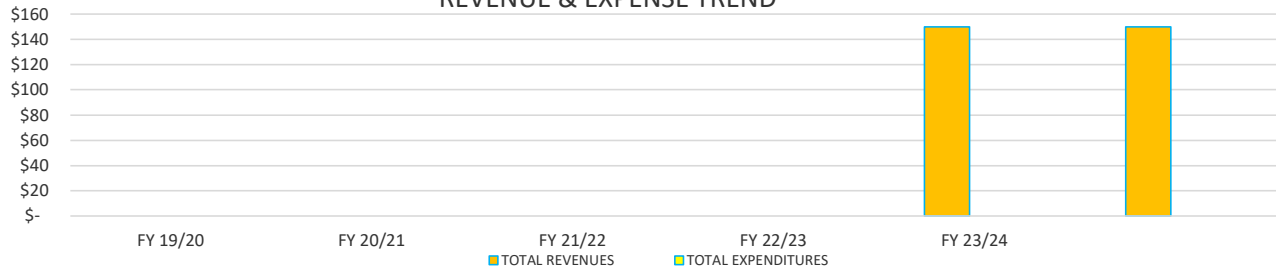
REVENUES

■ Interest Income



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

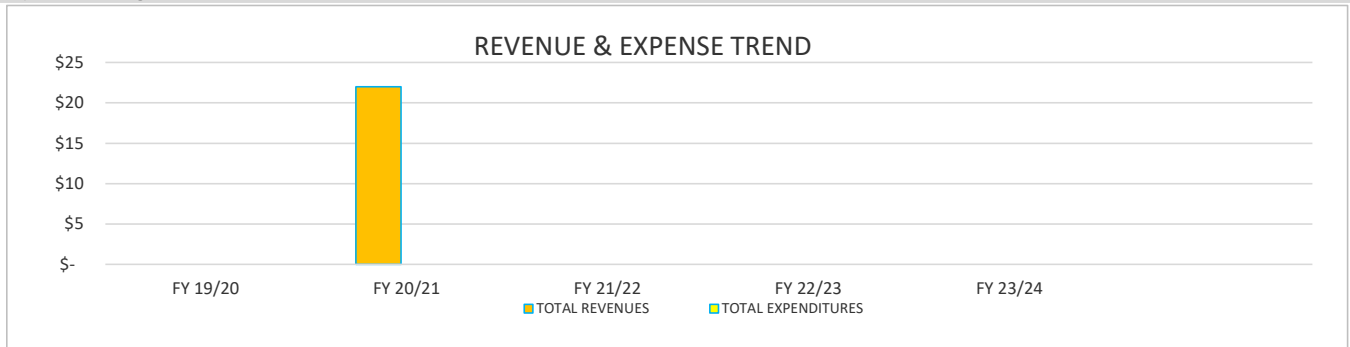
Description: The Merced Street Fund is used to account for the accumulation of resources for, and the repayment of, City bonds, interest and related costs.

Budget Highlights: None

***No expenses budgeted**

***No revenues budgeted**

AB1600-Merced Signalization 799	FY 19/20 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	\$ 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	
Ending Fund Balance June 30	\$ 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	



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	Actual	Actual	Adopted	Projected	Proposed
	2019-2020	2020-2021	2021-2022	Budget 2022-2023	Budget 2022-2023	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

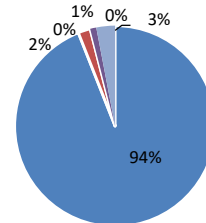
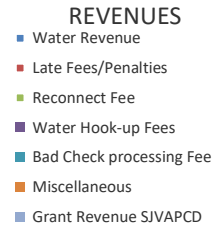
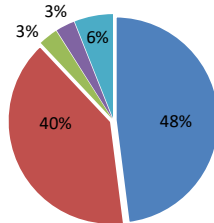
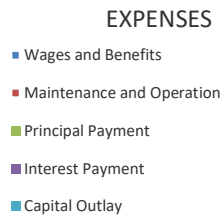
5220 Professional Services	-	-	-	-	-	-
5710 Improvements	-	-	71,268	600,000	600,000	2,800,000
Total Expenditures	-	-	71,268	600,000	600,000	2,800,000
REVENUE Totals:	30,534	1,665,278	603,242	602,000	602,000	602,000
EXPENSE Totals:	-	-	71,268	600,000	600,000	2,800,000
REVENUE/(EXPENDITURES)	30,534	1,665,278	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)

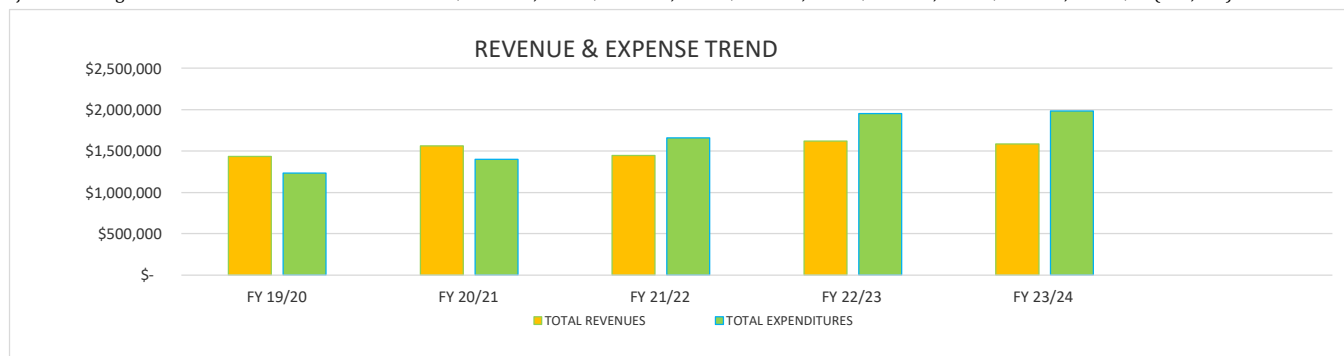
WATER

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 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	\$ 429	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
Grant Revenue SJVAPCD	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
Grant Revenue Water Arrearage	\$ -	\$ -	\$ 145,250	\$ -	\$ -	\$ -	
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

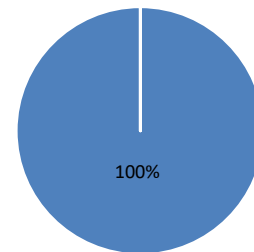
Description: The fees in this fund are charged to new development to supplement the cost of new water infrastructure such as new Water Wells or to upsize water mains.

Budget Highlights: None

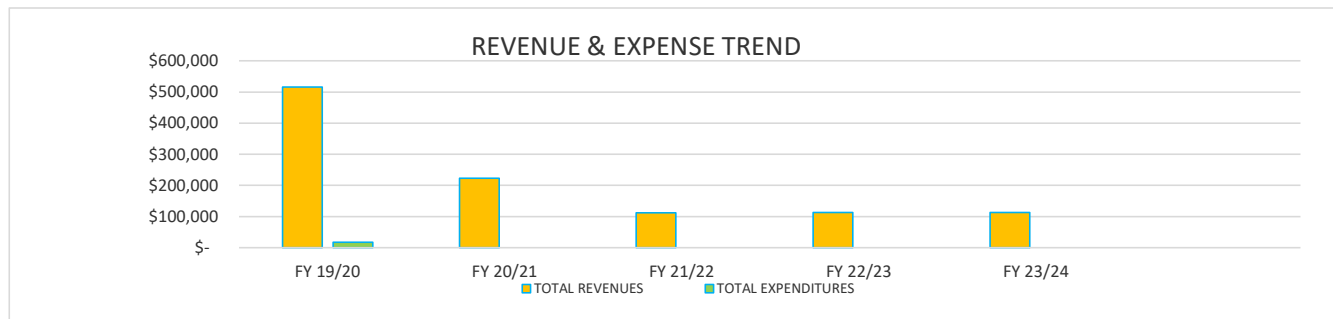
***No expenses budgeted**

REVENUES

■ Water Well Maint



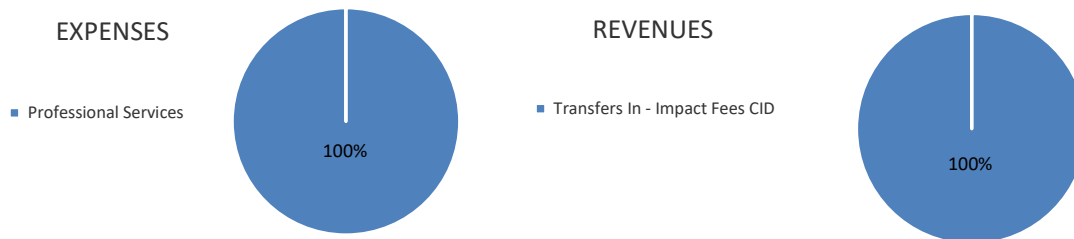
Water Well Maintenance 501	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Supply Wells	\$ 515,882	\$ 223,090	\$ 112,512	\$ 113,000	\$ 113,000	\$ 113,000	0.00%
Water Well 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	



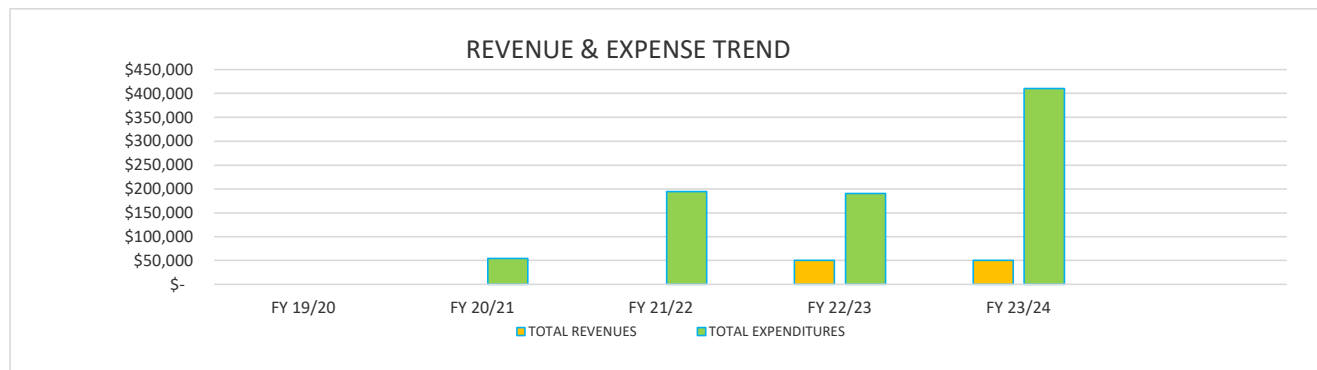
GROUNDWATER RECHARGE (SKGSA)

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	%
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	Change
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)	



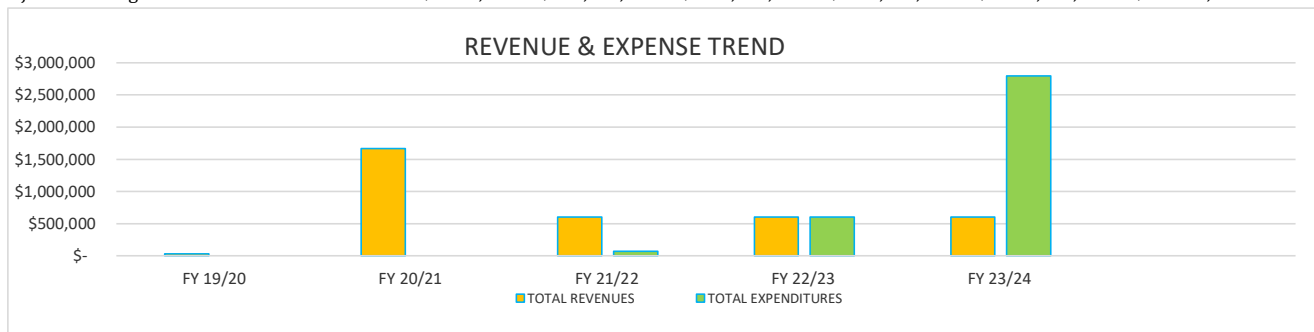
TCP

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							
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**

		Actual	Actual	Actual	Adopted	Projected	Proposed
	Description	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
		2022-2023	2022-2023	2023-2024			

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

		Actual	Actual	Actual	Adopted	Projected	Proposed
		2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
Description		2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
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	93,600
EXPENDITURES							
5801	Principal Payment	70,000	75,000	80,000	90,000	80,000	90,000
5802	Interest Payment	29,600	23,800	17,600	10,800	10,800	3,600
Total Expenditures		99,600	98,800	97,600	100,800	90,800	93,600
REVENUE Totals:		-	-	90,400	90,800	90,800	93,600
EXPENSE Totals:		99,600	98,800	97,600	100,800	90,800	93,600
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	-

		Actual	Actual	Actual	Adopted	Projected	Proposed
Description		2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
					2022-2023	2022-2023	2023-2024
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

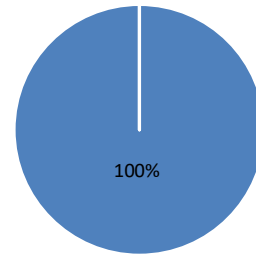
Description: The Debt Service 88-1 is used to account for accumulation of resources for, and the repayment of, City Bonds, interest and related costs.

Budget Highlights: None

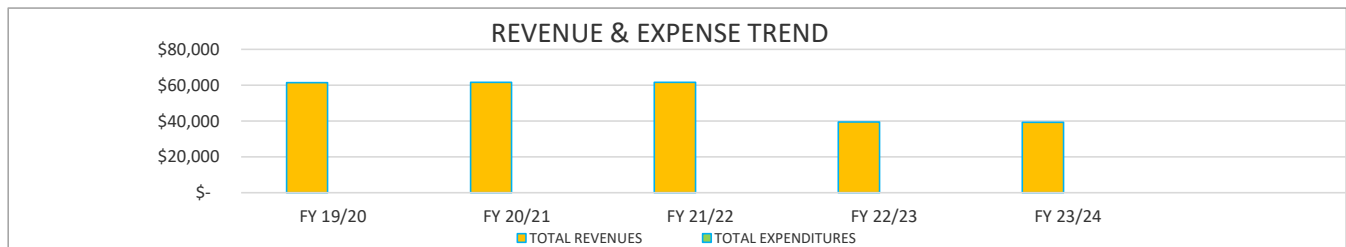
***No expenses budgeted**

REVENUES

■ Current Year - Secured



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	



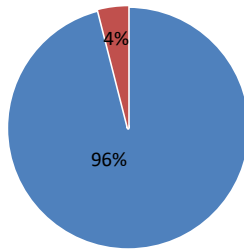
ASSESSMENT DISTRICT 1993-1

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.

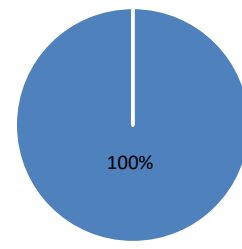
EXPENSES

- Principal Payments
- Interest Payment



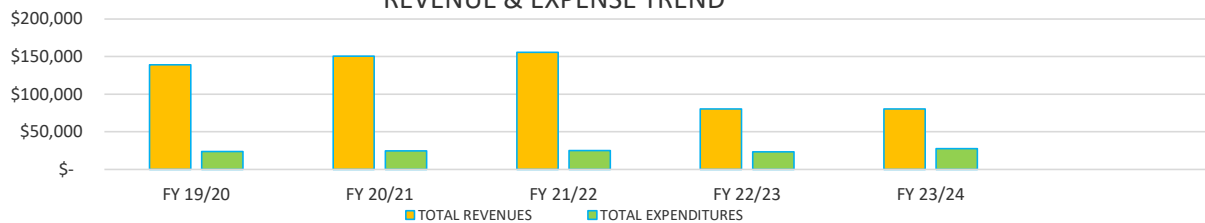
REVENUES

- Current Year - Secured



Assessment District 1993-1/Fund 325	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	\$ 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)	

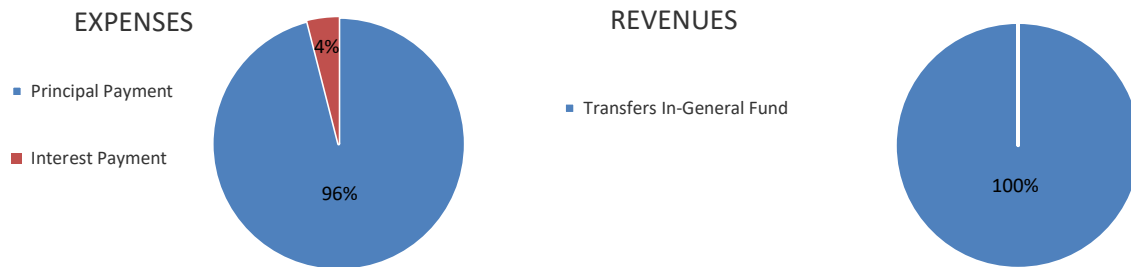
REVENUE & EXPENSE TREND



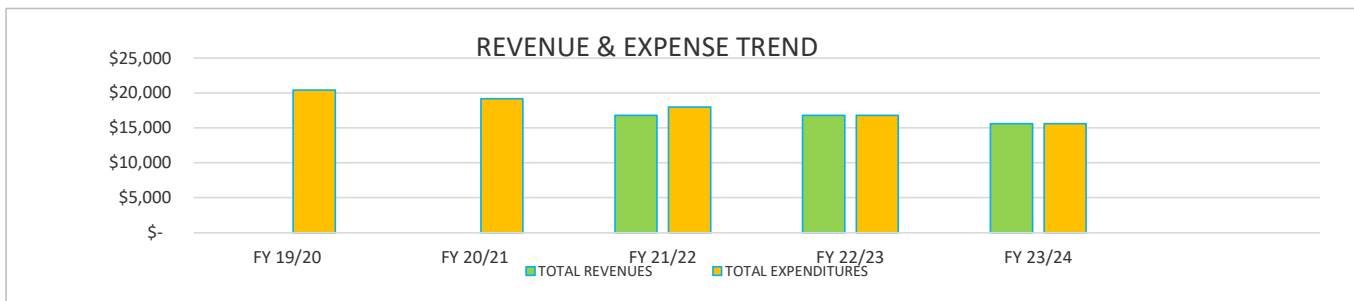
ASSESSMENT DISTRICT 1993-1 HOSPITAL IMPROVEMENT

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 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
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)	



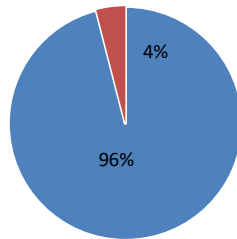
MERCED STREET IMPROVEMENT DEBT SERVICE

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.

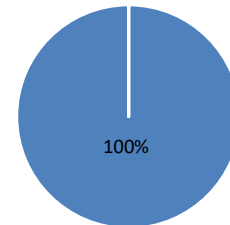
EXPENSES

- Principal Payments
- Interest Payment

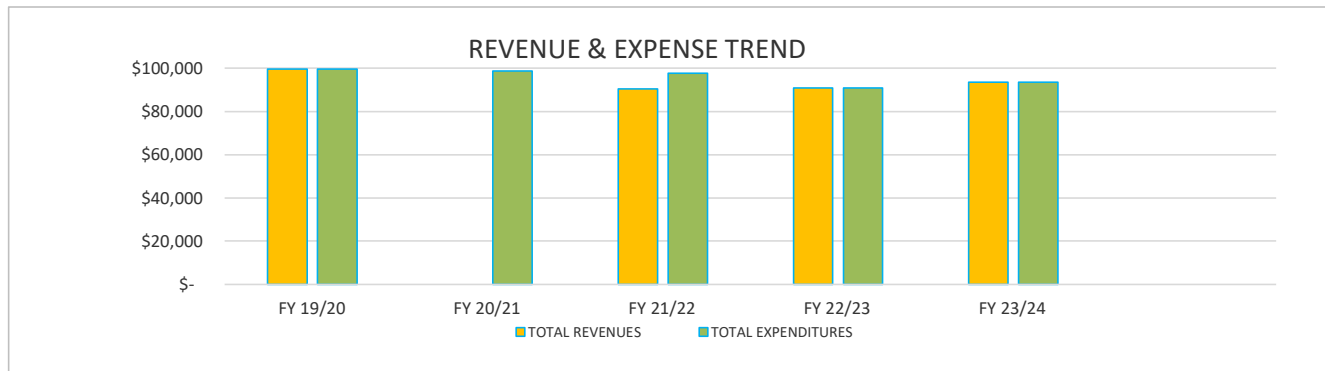


REVENUES

- Transfers In-Gas Tax



Merced St Improvement/Fund 327	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							
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)	



FIRE STATION BLDG DEBT SERVICE

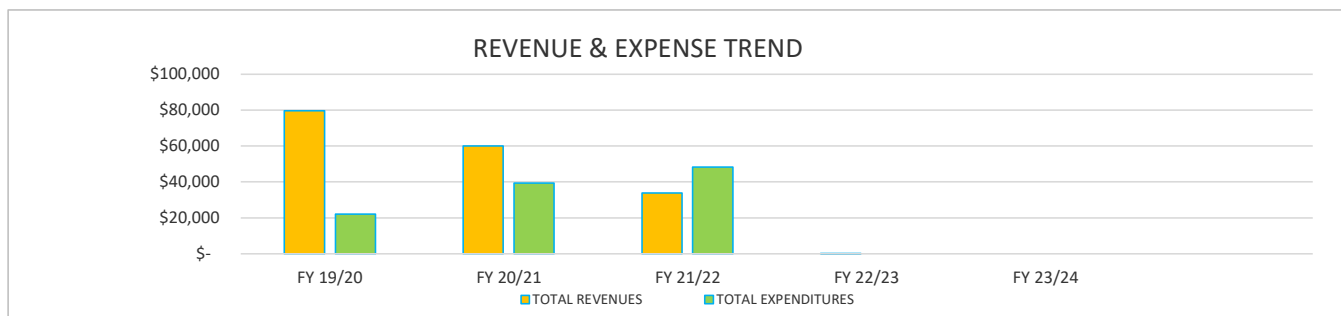
Description: The Debt Service Fire Station is used to account separately for debt service for the new fire station.

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**

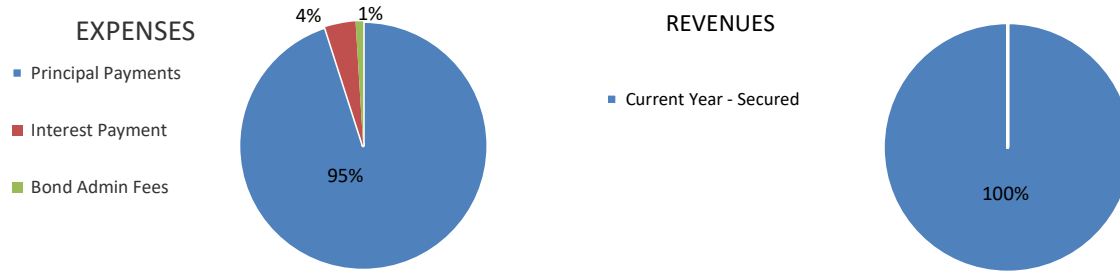
Fire Station Bldg Debt Service/Fund 329	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Interest Income	\$ 76	\$ 39	\$ 99	\$ 50	\$ 50	\$ -	0.00%
Transfer from UUT	\$ 53,550	\$ 60,000	\$ -	\$ -	\$ -	\$ -	0.00%
Transfer In	\$ 25,998	\$ -	\$ 33,749	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 79,624	\$ 60,039	\$ 33,848	\$ 50	\$ 50	\$ -	
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	



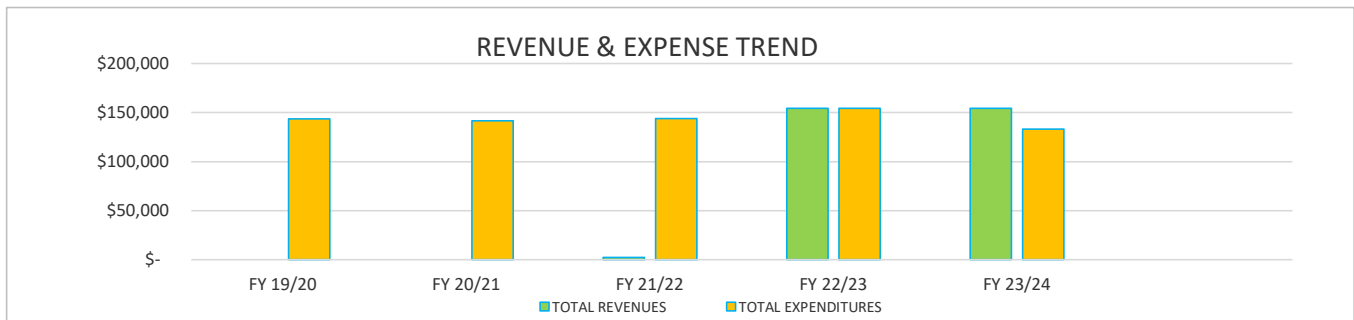
1994 WATER OBLIGATION DEBT SERVICE FUND

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 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	\$ -	\$ -	\$ -	\$ 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	-
<i>Total Maintenance and Operation</i>		-	-	-	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
<i>Total Wages and Benefits</i>		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	-	-	-	-	-	-
<i>Total Maintenance and Operation</i>		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

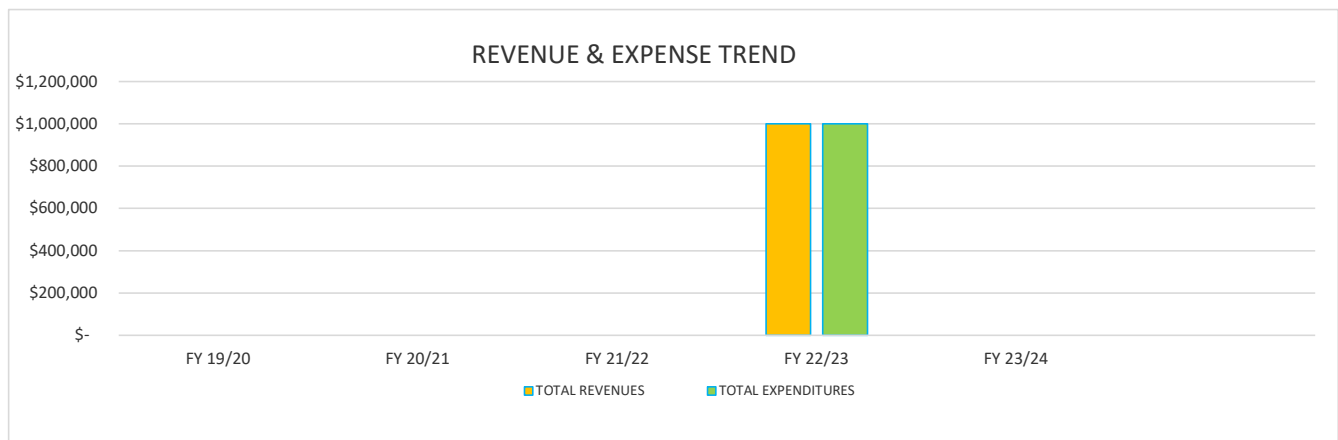
Description: The State of California awarded \$5 million through the Governor's Office of Emergency Services to the City of Fowler. The award consists of \$4,000,000 in funds for the Police Department Headquarters & Senior Center Construction, as well as \$1,000,000 in funds for repairs, improvements,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



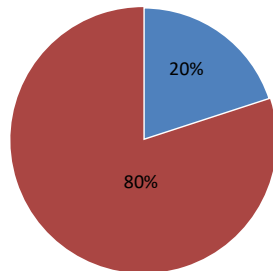
REDEVELOPMENT SUCCESSOR AGENCY FUND

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

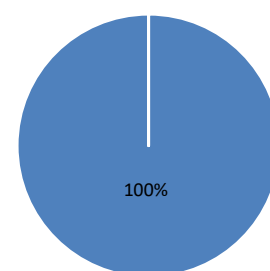
EXPENSES

- Wages and Benefits
- Maintenance and Operation
-
-
-

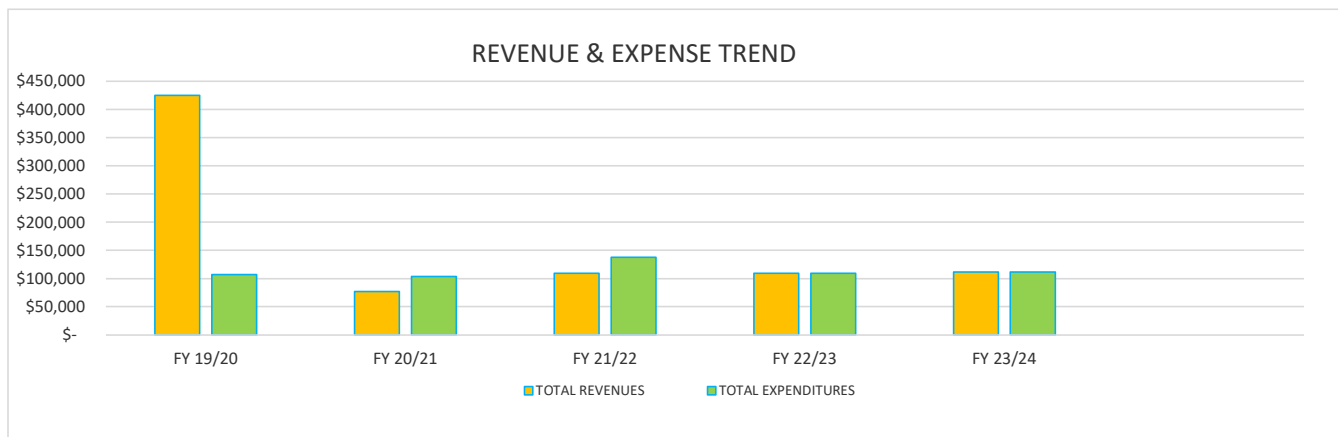


REVENUES

■ Tax Increment



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

	Actual	Actual	Actual	Adopted	Projected	Proposed
Description	2019-2020	2020-2021	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024			

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
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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

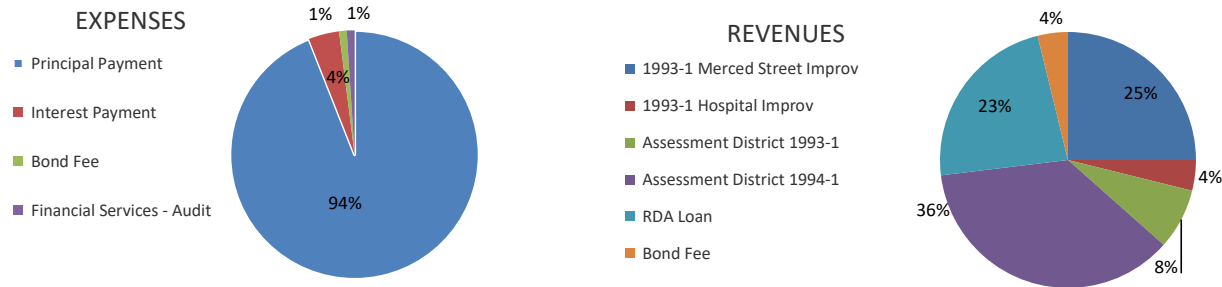
Total Expenditures	6,862	8,507	7,699	383,268	383,268	364,396
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REVENUE Totals:	-	-	-	384,693	384,693	365,821
EXPENSE Totals:	6,862	8,507	7,699	383,268	383,268	364,396
REVENUE/(EXPENDITURES)	(6,862)	(8,507)	(7,699)	1,425	1,425	1,425

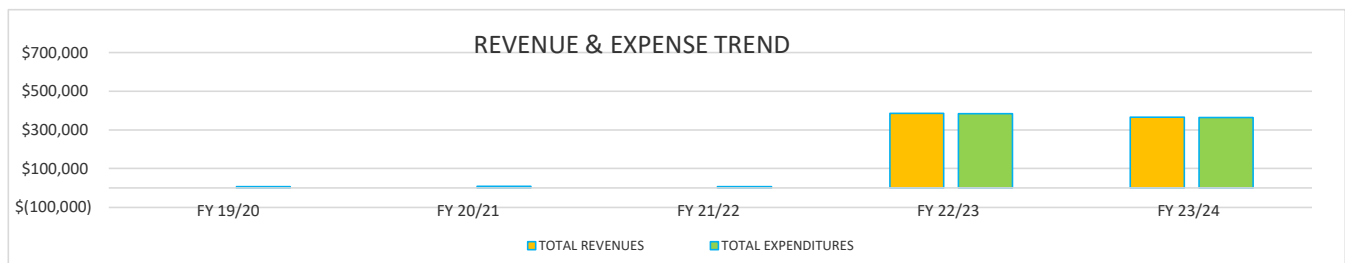
PUBLIC FINANCING AUTHORITY (PFA)

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		
<u>Water</u>												
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	
<u>Stormwater / Flood Control</u>												
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	
<u>Sewer</u>												
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 Systrem Remove and Replacement									\$280,000	\$280,000	SKF CIP	
<u>Parks</u>												
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				
<u>Streets & Sidewalks</u>														
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	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 Curbramp and Sidewalk reconstruction						\$30,000					\$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	
<u>Planning & City Facilities</u>														
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						\$125,000							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	
<u>Facilities</u>														
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	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
<u>Administration & Information Technology</u>											
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
<u>Fleet</u>											
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
							\$65,000	\$65,000	\$65,000	\$65,000	COPS Grant Application
Pot Hole Patching Truck Heavy equipment								\$200,000			TBD
Lift Truck (new)						\$160,000					TBD

APPROPRIATION GANN LIMIT
To be included with
adopted budget

RESOLUTION NO. 2645

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
FOWLER, ACTING IN ITS CAPACITY AS CITY COUNCIL TO
THE CITY, SUCCESSOR AGENCY TO THE FORMER
REDEVELOPMENT AGENCY, AND AS THE BOARD OF THE
PUBLIC FINANCING AUTHORITY, ADOPTING THE FINAL
ANNUAL BUDGET OF THE CITY OF FOWLER AND PROVIDING
FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS
SET FORTH IN SAID FINAL BUDGET FOR THE 2023/2024
FISCAL YEAR**

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2023/2024 fiscal year, starting July 1, 2023; and

WHEREAS, the City Council as the legislative body of the City has reviewed and modified the proposed budget; and

WHEREAS, the City Council has determined that it is necessary for the efficient management of the City that certain sums of revenue of the City be appropriated to various departments, offices, agencies and activities of the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fowler as follows:

Section 1: A certain document on file in the office of the Finance Director of the City of Fowler being marked and designated “City of Fowler – Annual Budget – Fiscal Year 2023/2024” as prepared by the City Manager and amended by the City Council, is hereby adopted as the Final Budget for the 2023/2024 Fiscal Year, commencing July 1, 2023.

Section 2: The following sums of money are hereby appropriated from the revenue of the City of Fowler for activities of the City, including transfers and capital projects during the 2023/2024 fiscal year.

General Fund	\$ 6,249,065
Special Revenue Funds	\$16,451,189
Enterprise Fund	5,195,193
Debt Service Funds	270,171
Public Financing Authority	364,396
Successor Agency	<u>111,260</u>
Total Budget	\$ 28,641,274

THE FOREGOING RESOLUTION of the City Council of the City of Fowler was duly and regularly introduced, passed and adopted at a regular meeting of the City Council on the 6th day of June 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Daniel T. Parra, Mayor

ATTEST:

Angela Vasquez, City Clerk

RESOLUTION NO. 2646

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOWLER, COUNTY OF FRESNO, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2023/2024 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIII B of the California Constitution provides that the total annual appropriation subject to limitation of each governmental agency, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in inflation and population, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Proposition 111 approved by the voters in 1990, said Article XIII B was modified and the City Council of the City of Fowler may annually elect one of two options for the inflation growth and the population growth; and

WHEREAS, the City Council of the City of Fowler has selected the growth of the city as the population factor; and

WHEREAS, the City Council of the City of Fowler has calculated on **Attachment A** and determined that said appropriations limit for fiscal year 2023/2024 be established in the amount of \$12,186,020 and

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fowler that an appropriations limit in said amount be \$12,186,020 and the same is hereby established for fiscal year 2023/2024.

THE FOREGOING RESOLUTION of the City Council of the City of Fowler was duly and regularly introduced, passed and adopted at a regular meeting of the City Council on the 6th day of June 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Daniel T. Parra, Mayor

ATTEST:

Angela Vasquez, City Clerk

City of Fowler
Appropriation Limit
Fiscal Year 2023-2024

Article XIII B of the California Constitution requires an annual calculation of the City's appropriation limitation. The City's General Fund Expenditure may not increase beyond the relation to changes in per capita income and population change.

Population % Change		Factor
Population 01-01-2022	6,936	
Population 01-01-2023	7,168	
Percent Change 2022-2023	3.34%	3.345

Per Capita Personal Income

California per Capita Personal Income	4.440
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Growth Factor

Population Change X Per Capita Change		
1.0334	x	1.0444
		1.0793

Fiscal Year 2023-2024 Appropriation Limit Calculation

Fiscal Year 2022-2023 Appropriation Limit	\$11,290,317
Growth Factor	1.0793
2023-2024 Appropriation Limit	<u><u>\$12,186,020</u></u>

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Fresno				
Clovis	0.80	123,532	124,523	124,523
Coalinga	-0.54	13,410	13,337	17,237
Firebaugh	0.89	8,420	8,495	8,495
Fowler	3.34	6,936	7,168	7,168
Fresno	0.12	542,515	543,151	543,428
Huron	-0.71	6,168	6,124	6,124
Kerman	2.11	16,605	16,955	16,955
Kingsburg	3.48	12,432	12,865	12,865
Mendota	-0.10	12,475	12,463	12,463
Orange Cove	-0.71	9,531	9,463	9,463
Parlier	-0.48	14,472	14,402	14,402
Reedley	1.75	24,944	25,381	25,381
Sanger	-0.23	26,302	26,241	26,241
San Joaquin	-0.72	3,634	3,608	3,608
Selma	-0.22	24,354	24,300	24,300
Unincorporated	-0.78	158,554	157,323	158,846
County Total	0.15	1,004,284	1,005,799	1,011,499

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

RESOLUTION NO. 2647

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOWLER
ESTABLISHING THE NUMBER OF FULL-TIME POSITIONS AUTHORIZED IN THE
CITY FOR FISCAL YEAR 2023/2024**

WHEREAS, maintaining a **Position Authorization Resolution** is an essential best practice in municipal budgeting and internal controls; and

WHEREAS, the number of full-time positions in which persons may be employed by the City during Fiscal Year 2023/2024 is set forth in **Exhibit A** of this Resolution; and

WHEREAS, that the number of persons employed in full-time positions shall not exceed the total number of authorized positions; and

WHEREAS, a change in the total number of full-time positions authorized in the City shall only be accomplished by Resolution of the Council; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fowler that the number of full-time positions in which persons may be employed by the City during Fiscal Year 2023/2024 is hereby established by this **Position Authorization Resolution** and shall be as set forth in **Attachment A** of this Resolution.

PASSED, APPROVED AND ADOPTED this 6th day of June 2023, at a regular meeting of the Fowler City Council by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Daniel T. Parra, Mayor

ATTEST:

Angela Vasquez, City Clerk

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

RESOLUTION NO. PFA 2023-01

**A RESOLUTION OF THE FOWLER PUBLIC FINANCING AUTHORITY,
COUNTY OF FRESNO, STATE OF CALIFORNIA,
ADOPTING THE PUBLIC FINANCING AUTHORITY ANNUAL BUDGET AND
APPROPRIATING REVENUE OF THE AUTHORITY FOR
THE 2023/2024 FISCAL YEAR**

WHEREAS, the Executive Director has prepared and submitted to the Fowler Public Financing Authority Board a proposed budget for the 2023/2024 fiscal year, starting July 1, 2023; and

WHEREAS, the Board as the legislative body of the Public Financing Authority has received and modified this proposed budget; and

WHEREAS, the Board has determined that it is necessary for the efficient management of the Public Financing Authority that certain sums of revenue of the Public Financing Authority be appropriated to various departments, offices, agencies and activities of the Public Financing Authority.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Public Financing Authority as follows:

Section 1. A certain document on file in the office of the Finance Director of the Public Financing Authority being marked and designated “Public Financing Authority – Annual Budget – Fiscal Year 2023/2024” said document as prepared by the Executive Director, amended by the Board, is hereby adopted for the Fiscal Year, commencing July 1, 2023.

Section 2. The following sums of money are hereby appropriated from the revenue of the Public Financing Authority for activities of the Board, including transfers and capital projects during the 2023/2024 fiscal year.

Public Financing Authority	\$364,396
----------------------------	-----------

THE FOREGOING RESOLUTION of the City Council of the City of Fowler was duly and regularly introduced, passed and adopted at a regular meeting of the City Council on the 6th day of June 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Daniel T. Parra, Mayor

ATTEST:

Angela Vasquez, City Clerk



CITY COUNCIL OF THE CITY OF FOWLER

ITEM NO: 7-E

REPORT TO THE CITY COUNCIL

June 6, 2023

FROM MICHAEL REID, Police Chief

SUBJECT

APPROVE an Agreement with Fowler Unified School District to provide one sworn police officer, assigned as a School Resource Officer, 20 hours per week, at school campuses within the City of Fowler.

RECOMMENDATION

Staff recommend the City Council take the above action.

BACKGROUND

In October of 2022, members of the Fowler Police Department began meeting with administrators of the Fowler Unified School District (FUSD) at each school site within the City of Fowler to assess the security processes and procedures for those sites, and to develop recommendations to improve student and FUSD staff safety. As a result of these security assessments, a recommendation was made by the City of Fowler to work with FUSD to establish a School Resource Officer (SRO) program and assign an SRO on FUSD school campuses within the City of Fowler.

An effective SRO program, such as those that have been established in many jurisdictions throughout the Central Valley, have demonstrated over the past 25 years that where law enforcement and school administrations work collaboratively, an SRO on campus reduces the opportunity for school violence which results in a safer learning environment for students and staff. In addition, positive interactions between law enforcement and students on campus build trust and allow for mentoring relationships to be developed between students and officers. These relationships provide SROs and school administrators a proactive ability to address behavioral issues before they become criminal, and where

appropriate, divert children from the juvenile justice system into finding effective resolutions to non-criminal behaviors of children.

The Fowler Unified School District Board approved the SRO agreement at its May 24, 2024 meeting. FUSD's cost share for a 20-hour per week police officer as an SRO during academic year 2023-2024, including associated vehicle and one-time costs, is \$76,220.32.

ENVIRONMENTAL REVIEW

This action does not fall within the California Environmental Quality Act.

FISCAL IMPACT

The SRO was accounted for in the Police Department's FY23 Budget allocation. The position was also included in the Position Authorization Resolution. The total annual salary and benefits cost of this position are \$129,173, of which \$64,686.50 will be paid by FUSD. The remaining \$11,533.82 paid by FUSD will cover vehicle costs and one-time costs.

CONFLICT OF INTEREST

Staff is not aware of any conflicts of interest.

Attachments

- Agreement Between the City of Fowler and Fowler Unified School District
- Agreement Exhibit A: Cost Breakdown

**AGREEMENT
BETWEEN
THE CITY OF FOWLER, CALIFORNIA
AND
FOWLER UNIFIED SCHOOL DISTRICT**

This Agreement is made and entered into effective July 1, 2023, between the City of Fowler, a California municipal corporation, ("City") and the Fowler Unified School District, a local educational agency ("District"). The City and the District are collectively referred to as the Parties in this Amendment.

WHEREAS, the Police Department agrees to provide on-site services of a Fowler Police Officer to the District for its School Resource Officer ("SRO") Program at the District's campuses; and

WHEREAS, the purpose of the SRO is to provide specialized police services to the DISTRICT including but not limited to:

- a. Enhance a safe learning environment by helping reduce school violence, drug abuse, and protect against intruders on school campuses; and
- b. Increase school-law enforcement collaboration; and
- c. Maintain a positive influence of police support directed specifically at young people in the community.
- d. Maintain collaboration between law enforcement officers and school officials on ensuring the safety of the District's campuses.

NOW THEREFORE, the Parties mutually agree as follows:

1. Cost of the SRO Program.

The cost of the SRO Program shall be paid by the parties as set forth in Exhibit A, which is attached hereto and incorporated herein by this reference. If the SRO is ordered by the Police Department to leave the school during normal duty hours, as described below in Section 3(a), then the time spent shall not be considered hours worked under this agreement.

2. Employment of School Resource Officer.

- a. The SRO shall be an employee of the Police Department and shall be subject to the administration, supervision, and control of the Police Department.
- b. The City will provide one SRO for 20 hours per week to the District. The Parties agree to work together to adjust these hours as needed to allow the SRO time to be present at school events, activities, or expulsion hearings outside of normal school hours, or for time spent at training or performing other tasks beyond the base 20 hours per week. This Agreement is intended to

supplement, not replace, standard support the District receives from the Police Department as a member of the community.

- c. The SRO shall be subject to all personnel policies and practices of the Police Department and by this Agreement. The SRO shall also be responsible for compliance with any applicable District policies, rules, or regulations when applicable.
- d. District Administration shall participate in the interview and selection of the SRO. If the District is dissatisfied with an SRO who has been assigned to the District then the District may request that the Chief of Police assign a different officer as the SRO for the District.
- e. The Parties will work together to develop and implement goals and objectives for the SRO program and will collaborate on decisions to meet those goals and objectives. The Parties designees may provide periodic feedback and evaluation data for the purposes of measuring crime trends at District schools, the development of positive working relationships with students, school staff and parents/guardians, personnel matters, and the SRO programs overall effectiveness.
- f. The SRO shall be assigned to school sites as agreed upon between the Chief of Police and the District.

3. Duty Hours

- a. SRO duty hours shall be determined and agreed upon between the Police Department and the District. Whenever possible, it is the intent of the parties that the SRO's duty hours shall conform to the school day unless there are special events occurring at school sites. When special events occur at school sites, both parties agree to adjust the daily schedule of the SRO to accommodate the events.
- b. In the event of an emergency, such as a life-threatening call for service, crime in progress or mutual aid request, if the SRO is ordered by the Police Department to leave the school during normal duty hours as described above and to perform other services for the Police Department, then the time spent shall not be considered hours worked under this agreement. In such an event, both parties shall agree on how to allocate the lost hours to other calendar dates or to reduce the contracted amount in the agreement.

4. Term of Agreement

The initial term of this Agreement is one year commencing on the 1st day of July, 2023, and ending on the 30th day of June, 2024, however, should either party encounter budgetary constraints that make the continuation of this agreement impractical, then either party may cancel this agreement upon sixty days' notice to the other in writing.

This agreement shall not be automatically renewed for successive periods unless agreed upon by both parties made in writing. Prior to this renewal, the City will provide to the District an updated Exhibit A reflecting the actual cost to provide an SRO for the time period stated in the renewal writing.

Any renewal for successive periods executed through a mutual written agreement will incorporate by reference the costs represented in Exhibit A.

5. Duties of School Resource Officer

The SRO's duties will include, but not be limited to the following:

- a. To be a visible, active law enforcement figure in regulation uniform and operating a marked police patrol vehicle on campus so as to provide a presence to promote safety and build positive relationships with school staff and students. Provide a link between the school community and the Fowler Police Department.
- b. Be visible by walking the campuses, particularly during times of high student movement to interact with students and staff, help detect and deter criminal activity, take reports of incidents, and refer matters of law enforcement concern to the appropriate authority. If it is a police matter, it should be referred to police supervision. A matter more closely aligned with District issues should be referred to school administrative staff. Pursuant to the California Education Code, District staff are responsible for student discipline and shall make all decisions regarding the imposition of discipline.
- c. Investigate crime and make safety recommendations to site staff. The SRO will work with the principal toward making the school safer for students, visitors and district employees. Fit your activities into the goals of the site administration. Commitment to the goal of safe schools and good law enforcement should be your mission. Assist in updating school emergency plans, conduct threat assessments, coordinate crime prevention programs, and participate as a regular partner in other school safety planning activities.
- d. It will be the responsibility of the SRO to investigate and report, where legally required to, all crimes originating on District campuses. The SRO may participate in District investigations of student conduct that are related to a school activity or that is related to foreseeable disruption of the school day.
- e. The SRO will coordinate all of his/her activities involving students with the principal. The SRO will seek permission, guidance, and advice from both Parties prior to enacting any programs within the school. The Parties agree that the SRO shall be allowed access to necessary school attendance and discipline records for which the SRO has a "legitimate educational interest." The SRO shall not inspect or copy confidential student records outside the scope of the SRO's service, including any record related to a student's immigration status, except as allowed by law. The District remains in direct control of the use, maintenance and disclosure of student records in

accordance with Education Code section 49076 and other applicable provisions of law.

6. Indemnification

The Parties hereby agree to indemnify, defend and hold harmless each other, its governing board, officials, officers, employees, agents, and volunteers from and against all claims, demands, causes of action, actions, damages, losses, expenses, awards, fines, costs and other liabilities, (including without limitation reasonable attorney fees and costs of litigation) of every nature arising out of or in connection with this Agreement, including but not limited to the use of the Fuel Station, the condition of the Fuel Station and District's property, and the alleged or actual acts, errors, omissions or negligence of either party or anyone authorized or permitted to act on behalf of the party to the fullest extent permitted by law, unless the injuries or damages are the result of the sole negligence or willful misconduct of the party to be indemnified, subject to any limitations imposed by law. District and City agree that said indemnity and defense obligations shall survive the expiration or termination of this Agreement for any items specified herein that arose or occurred during the term of this Agreement. Each Party shall immediately notify the other party of any claims or legal actions arising out of the performance of this Agreement.

7. Insurance

The City agrees to provide all necessary workers' compensation insurance for any and all City employees, including, but not limited to any City employee providing SRO services to the District as contemplated by this Agreement, at City's own cost and expense.

8. Payment Terms

The City shall invoice the District quarterly for the cost of the SRO services as follows:

1. 1st Quarter from July – September to be invoiced by October 15th.
2. 2nd Quarter from October – December to be invoiced by January 15th.
3. 3rd Quarter from January – March to be invoiced by April 15th.
4. 4th Quarter from April – June to be invoiced by July 15th.

Invoices shall include detail on breakdown of cost. The District shall remit to the City payment of the full amount invoiced within thirty (30) days of receipt of the invoice.

9. Additional SRO's

Any additional SROs requested by the District will be subject to Fowler Police Department officer availability and shall be requested in writing no less than one month prior to SRO installation in a particular school. All additional SRO's requested

by the District will be billed at the rates set forth in Exhibit A.

10. Training.

The City shall provide the assigned SRO with appropriate SRO training and other required training to maintain peace officer status, in accordance with applicable law enforcement standards. The City shall also provide training to additional peace officers to backfill the SRO position and cover absences due to scheduled training, vacation, or other unforeseen leaves to ensure officer presence on campuses.

11. Nondiscrimination.

Neither the District nor the City shall discriminate against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, sex, gender, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics when fulfilling duties under this Agreement.

12. Severability.

If any term or provision of this Agreement is determined to be unlawful or in conflict with any law of the State of California, the validity of the remaining portions or provisions shall not be affected. Each term or provision of the Agreement shall be valid and enforced as written to the fullest extent permitted by law.

13. Amendment.

This Agreement may only be modified by a written amendment signed by both parties.

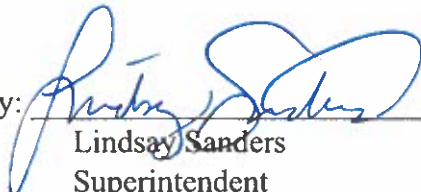
14. Full Force and Effect

Except as otherwise provided herein, the Agreement remains in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this Agreement in Fowler County, California as of the day and year first hereinabove written.

CITY OF FOWLER, a California municipal FOWLER UNIFIED SCHOOL DISTRICT, Corporation, a local agency.

By: _____
Wilma Tucker
City Manager
City of Fowler

By:  _____
Lindsay Sanders
Superintendent
Fowler Unified School District

Addresses

CITY:

City of Fowler
128 S. Fifth
Fowler, CA 93625

DISTRICT:

Fowler Unified School District
658 E Adams Ave
Fowler, CA 93625

Attachments:

Exhibit A – Updated Cost Breakdown of Police Services

EXHIBIT A*

**Cost Breakdown of Police Services to the
Fowler Unified School District
(Effective July 1, 2023 - June 30, 2024)**

FY23 SRO Officer Costs

Rank	Comp Column	Step	Annual Salary & Fringe	%Allocated To FUSD	Annualized Straight Time Cost to FUSD	Optional OT Rate**
Officer	+ 5% POST	C	\$129,173	50%	\$64,586.50	\$93.15

The above schedule provides the total salary and fringe for each Student Resource Officer assigned to the Fowler Unified School District (FUSD) for Fiscal Year 2023 - 2024. The amount to be paid by FUSD is based on a percentage of salary and fringe stated for each officer and the annualized straight time costs for a total of \$64,586.50.

Also noted is the optional overtime rate for each officer. The total overtime charges to FUSD, as detailed as the Optional OT Rate above, will be based on the actual number of hours each officer is utilized and will be invoiced to the District quarterly.

Patrol vehicle lease cost is \$10,800 per year, per vehicle.

Total Salary Costs for Period	\$64,586.50
Total Vehicle Costs for Period	\$7,283.82
Equipment and Uniform Costs (one time cost)	\$4,350.00

Total Year 1 Cost for Fowler Unified School District **\$76,220.32 *****

***Includes salary and all applicable benefits (including, without limitation, Medicare, Health and Welfare, uniform, pension, workers compensation premium and POST Certificate Pay that are actually provided during the respective year of this Agreement.)**

****Includes salary and Medicare**

***** The respective shall be determined by the Fowler Police Department and shall be based upon the straight-time hourly wage rate, overtime hourly rate and vehicle operations and maintenance cost in effect July 1 for the respective year. The Fowler Police Department will notify Fowler Unified School District, in writing, of its annual salary and fringe benefits by May 31st before the respective year.**



CITY COUNCIL OF THE CITY OF FOWLER

ITEM NO: 7-F

REPORT TO THE CITY COUNCIL

June 6, 2023

FROM MICHAEL REID, Police Chief

SUBJECT

Consider items pertaining to Annual Military Equipment Report pursuant to California Government Code Section 7072.

1. Annual review of Ordinance 2022-03, Fowler Police Department Policy 705, and the 2022-23 Annual Military Equipment Report.
2. APPROVE Resolution No. 2648 Renewing Ordinance 2022-03 and Fowler Police Department Policy 705.

RECOMMENDATION

Staff recommends the City Council take the above action.

BACKGROUND

Ordinance No. 2022-03 adopted a Military Equipment Use Policy for the City of Fowler in accordance with Government Code sections 7070 through 7075. Government Code section 7072 requires law enforcement agencies to submit to the governing body an annual military equipment report for each type of military equipment approved by the governing body within one year of approval, and annually thereafter for as long as the military equipment is available for use.

The annual military equipment report shall, at a minimum, include the following information for the immediately preceding calendar year. **Bold** responses below indicate the City of Fowler Police Department's answers to each section required under Government Code 7072.

The Fowler Police Department has not acquired, used, or accessed any military equipment during the time Ordinance No. 2022-03 has been in effect.

- (1) A summary of how the military equipment was used and the purpose of its use.
None used.
- (2) A summary of any complaints or concerns received concerning the military equipment.
None received.
- (3) The results of any internal audits, any information about violations of the military equipment use policy, and any actions taken in response.
No violations reported or discovered.
- (4) The total annual cost for each type of military equipment, including acquisition, personnel, training, transportation, maintenance, storage, upgrade, and other ongoing costs, and from what source funds will be provided for the military equipment in the calendar year following submission of the annual military equipment report.
No annual cost.
- (5) The quantity possessed for each type of military equipment.
None possessed.
- (6) If the law enforcement agency intends to acquire additional military equipment in the next year, the quantity sought for each type of military equipment.
No equipment acquisitions planned.

ENVIRONMENTAL REVIEW

This action does not constitute a project per the California Environmental Quality Act.

FISCAL IMPACT

There is no cost as the City does not currently possess or use military equipment.

CONFLICT OF INTEREST

Staff is not aware of any conflicts of interest.

Attachments

- Resolution No. 2648

RESOLUTION NO. 2648

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOWLER
RENEWING ORDINANCE NO. 2022-03 AND POLICY 705 OF THE FOWLER POLICE
DEPARTMENT POLICY MANUAL AUTHORIZING THE USE MILITARY EQUIPMENT
IN ACCORDANCE WITH GOVERNMENT CODE SECTION 7070, ET SEQ.**

WHEREAS, the City Council adopted Fowler Police Department Policy 705 (Military Equipment Use) with the adoption of Ordinance No. 2022-03 on May 3, 2022; and

WHEREAS, in accordance with Government Code section 7070, et seq., enacted by AB 481, the Police Department has prepared the 2022-23 Annual Military Equipment Report (“Annual Report”), which is incorporated herein by reference, for review by the City Council; and

WHEREAS, at its regular meeting on June 6, 2023, the City Council duly reviewed the Annual Report, Ordinance No. 2022-03, and Policy 705, and reviewed the associated staff report, and considered all public input and other information pertaining to the Annual Report and the authorization to use military equipment presented at the meeting.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Fowler determines and resolves as follows:

1. Based on the Annual Report, the City Council determines that each type of military equipment identified in the Annual Report, if any, has complied with the applicable standards for approval as set forth in Government Code section 7071, subd. (d).
2. Policy 705 of the Police Department Manual and Ordinance No. 2022-03, which adopted Policy 705 on May 3, 2022, are hereby renewed.

PASSED, APPROVED AND ADOPTED this 6th day of June 2023, at a regular meeting of the Fowler City Council by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Daniel T. Parra, Mayor

ATTEST:

Angela Vasquez, City Clerk



CITY COUNCIL OF THE CITY OF FOWLER

ITEM NO: 7-G

REPORT TO THE CITY COUNCIL

June 6, 2023

FROM ANTHONY ARANDA, Public Works Supervisor

SUBJECT

Receive and File: Solid Waste Rate Update

RECOMMENDATION

Receive an update from staff on solid waste rates.

BACKGROUND

In 2001, the City entered into a solid waste franchise agreement with Waste Management. In 2009, an amended and restated agreement was executed, with additional amendments in 2014 and 2016. This agreement is valid until May 2024, with the option for extension.

Pursuant to the agreement, annually on July 1, rates may be increased up to 4% by Waste Management using the CPI-U US Average Garbage and Trash Collection and methodology outlined in the franchise agreement.

On July 1, 2023, rates for all residential, commercial, and industrial accounts, including temporary and special services will increase 4%. For the typical residential customer, this is \$1.32 per month increase.

ENVIRONMENTAL REVIEW

This action does not constitute a "project" pursuant to the California Environmental Quality Act.

FISCAL IMPACT

This increase will result in a de minimis increase in revenue to the City as the City receives a franchise fee of 10% of gross revenue per month from services to residential, commercial, and industrial accounts, including temporary and special services.

CONFLICT OF INTEREST

Staff is not aware of any conflicts of interest.

Attachments

- Exhibit 1 – Service Rates Effective July 1, 2023
- 2023-2024 Rate Adjustment

City of Fowler

Exhibit 1 - Service Rates Effective July 1, 2023

Residential Service Rates

Service Type	2023-2024 Adjustment	2023-2024 Monthly Service Rate
Residential Service - Three (3) 96-gallon carts (trash, recycling, greenwaste)	4.00%	\$35.65
Senior Discount		\$3.00
Extra Trash Cart	4.00%	\$13.47
Extra Green Waste Cart	4.00%	\$9.88
Extra Pick Up per Cart	4.00%	\$18.23

Commercial Trash Service Rates

Service Level	2023-2024 Adjustment	2023-2024 Monthly Service Rate	Extra Pick Up Charge (per container, per pick up)
1 YD 1X/WK	4.00%	\$90.85	\$54.52
1 YD 2X/WK	4.00%	\$169.19	
1 YD 3X/WK	4.00%	\$247.51	
1 YD 4X/WK	4.00%	\$325.83	
1 YD 5X/WK	4.00%	\$404.18	
1 YD 6X/WK	4.00%	\$482.52	
2 YD 1X/WK	4.00%	\$109.35	\$65.62
2 YD 2X/WK	4.00%	\$208.02	
2 YD 3X/WK	4.00%	\$303.90	
2 YD 4X/WK	4.00%	\$401.19	
2 YD 5X/WK	4.00%	\$498.45	
2 YD 6X/WK	4.00%	\$595.72	
3 YD 1X/WK	4.00%	\$180.86	\$108.52
3 YD 2X/WK	4.00%	\$301.42	
3 YD 3X/WK	4.00%	\$422.07	
3 YD 4X/WK	4.00%	\$542.67	
3 YD 5X/WK	4.00%	\$663.28	
3 YD 6X/WK	4.00%	\$783.88	
4 YD 1X/WK	4.00%	\$217.46	\$130.50
4 YD 2X/WK	4.00%	\$371.14	
4 YD 3X/WK	4.00%	\$519.60	
4 YD 4X/WK	4.00%	\$670.42	
4 YD 5X/WK	4.00%	\$821.29	
4 YD 6X/WK	4.00%	\$972.13	

Commercial Trash Service Rates (con't)

Service Level	2023-2024 Adjustment	2023-2024 Monthly Service Rate	Extra Pick Up Charge (per container, per pick up)
6 YD 1X/WK	4.00%	\$264.63	\$158.78
6 YD 2X/WK	4.00%	\$431.03	
6 YD 3X/WK	4.00%	\$597.34	
6 YD 4 X/WK	4.00%	\$763.64	
6 YD 5X/WK	4.00%	\$929.96	
6 YD 6X/WK	4.00%	\$1,096.28	
Roll-off Haul rate*	4.00%	\$207.58	Per Haul
Roll-off box rental	4.00%	\$34.53	Per Day, After Seven Days
Tilt loader rental	4.00%	\$64.63	Per month

*In addition, customer pays a 3 ton minimum disposal at a price per ton that equals the WM Jefferson Transfer Station plus City fee.

Commercial Recycling Service Rates

Service Level	2023-2024 Adjustment	2023-2024 Monthly Service Rate	Extra Pick Up Charge (per container, per pick up)
2 YD 1X/WK	4.00%	\$86.03	\$51.65
2 YD 2X/WK	4.00%	\$160.20	
2 YD 3X/WK	4.00%	\$234.31	
2 YD 4X/WK	4.00%	\$308.43	
2 YD 5X/WK	4.00%	\$382.58	
2 YD 6X/WK	4.00%	\$456.72	
3 YD 1X/WK	4.00%	\$98.00	\$58.80
3 YD 2X/WK	4.00%	\$179.23	
3 YD 3X/WK	4.00%	\$260.48	
3 YD 4X/WK	4.00%	\$341.70	
3 YD 5X/WK	4.00%	\$422.96	
3 YD 6X/WK	4.00%	\$504.20	
4 YD 1X/WK	4.00%	\$107.10	\$64.27
4 YD 2X/WK	4.00%	\$195.41	
4 YD 3X/WK	4.00%	\$283.73	
4 YD 4X/WK	4.00%	\$372.04	
4 YD 5X/WK	4.00%	\$460.38	
4 YD 6X/WK	4.00%	\$548.66	

Commercial Recycling Service Rates (con't)

6 YD 1X/WK	4.00%	\$115.45	69.28
6 YD 2X/WK	4.00%	\$213.19	
6 YD 3X/WK	4.00%	\$310.95	
6 YD 4X/WK	4.00%	\$408.72	
6 YD 5X/WK	4.00%	\$506.49	
6 YD 6X/WK	4.00%	\$604.29	

96 Gallon 1X/WK	4.00%	\$17.42
96 Gallon 2X/WK	4.00%	\$33.10
96 Gallon 3X/WK	4.00%	\$48.80
96 Gallon 4X/WK	4.00%	\$64.45
96 Gallon 5X/WK	4.00%	\$80.19

Commercial Organics Service Rate

Service Level	2023-2024 Adjustment	2023-2024 Monthly Service Rate
96 Gallon 1X/WK	4.00%	\$25.03

Additional Service Rates

Service	2023-2024 Adjustment	2023-2024 Service Rate	
Resume Fee, Res	4.00%	\$20.02	Per Instance
Resume Fee, FEL	4.00%	\$32.50	Per Instance
Locked Bin Fee FEL	4.00%	\$20.02	Per Instance
Bin Overage Service FEL	4.00%	\$108.59	Per Instance
Bin Overage Service Recycle FEL	4.00%	\$108.52	Per Instance
Bin Customer Reactivation FEL	4.00%	\$32.50	Per Instance
RO Relocation Charge Per	4.00%	\$129.46	Per Instance
Bin Roll-Out Service FEL	4.00%	\$20.02	Per Instance
Bin Setup Charge FEL	4.00%	\$20.02	Per Instance
Bin Trip Charge FEL	4.00%	\$33.36	Per Instance
RO Trip Charge	4.00%	\$129.46	Per Instance
Bin Valet Service FEL	4.00%	\$27.26	Per Instance
Contamination Charge, 1 yd Bin	4.00%	\$54.54	Per Instance
Contamination Charge, 2 yd Bin	4.00%	\$65.64	Per Instance
Contamination Charge, 3 yd Bin	4.00%	\$108.56	Per Instance
Contamination Charge, 4 yd Bin	4.00%	\$130.54	Per Instance
Contamination Charge, 6 yd Bin	4.00%	\$158.83	Per Instance

2023-2024 Rate Adjustment
Fowler

Rate Component Annual Change Assumptions (example):

CPI- Service Component		6.67%
Change in disposal rate March 2022 thru March 2023		8.53%

Rate Component	Adjustment due to change in indices/change in disposal fees	Relative Weight of Rate	Weighted Rate Adjustment Percentage
Service Component*	6.67%	70%	4.67%
Disposal Component	8.53%	30%	2.56%
Subtotal		100%	7.23%
Add Prior Years Carryover			0.00%
Potential Total			7.23%
Total Over 4% Limit			3.23%
Limited Total			4.00%

Example Using Current Rate of \$32.96

Current Rate	\$34.28
Rate Increase% (limited to 4% max)	4.00%
New Rate	\$35.65

Carry Over
4% Cap on annual rate increases
3.23% Current Over Limit
1.54% Rollover from Prior Years
4.77% Cumulative Rollover
0.00% Rollover used in Current Year
4.77% Rollover to Next Year

*CPI is 100% of the change in CPI-U Trash & Garbage Collection, US City Average



CITY COUNCIL OF THE CITY OF FOWLER

ITEM NO: 7-H

REPORT TO THE CITY COUNCIL

June 6, 2023

FROM ANGELA VASQUEZ, City Clerk

SUBJECT

APPROVE Resolution No. 2649 to modify the Fire Academy Training Grant Program

RECOMMENDATION

Staff recommend the City Council take the above action.

BACKGROUND

On October 18, 2022, City Council approved Resolution No. 2602 establishing a fire academy training course grant program through Fresno City College. At the May 2, 2023 City Council meeting, Council requested staff to amend Resolution No. 2602 to include additional training providers. All other provisions of Resolution No. 2602 shall remain in full force and effect. The attached Resolution contains the updated language that program participants may utilize other qualified training providers and shall be reimbursed for completion of a basic fire academy course, emergency medical technician course, or similar, as determined by the City Manager.

ENVIRONMENTAL REVIEW

This action does not constitute a “project” pursuant to the California Environmental Quality Act.

FISCAL IMPACT

Resolution No. 2624, which approved fiscal year 2022-23 mid-year budget amendments, included funding for this program.

CONFLICT OF INTEREST

Staff is not aware of any conflicts of interest.

Attachments

- Resolution No. 2649
- Resolution No. 2602

RESOLUTION NO. 2649

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOWLER TO MODIFY THE FIRE ACADEMY TRAINING COURSE GRANT PROGRAM

WHEREAS, Council approved Resolution No. 2602 on October 18, 2022, to create a Fire Academy Training Course Grant Program through Fresno City College; and

WHEREAS, at the May 2, 2023, City Council meeting, Council requested staff to modify the Fire Academy Training Course Grant Program approved by Resolution No. 2602 to include additional training providers other than only Fresno City College; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fowler, that the Fire Academy Training Course Grant Program is revised as follows:

- 1) Program participants may enroll in and complete coursework with qualified training providers in addition to Fresno City College, as approved by the City Manager.
- 2) Program participants shall be eligible for reimbursement of documented expenses directly incurred for tuition and related materials for completion of a basic fire academy course, emergency medical technician course, or similar coursework, as approved by the City Manager and based on documented proof of satisfactory course completion and payment of expenses.
- 3) Except as expressly modified herein, all other provisions of the Fire Academy Training Course Grant Program approved by Resolution No. 2602 shall remain in full force and effect.
- 4) To the extent the modifications herein to the Fire Academy Training Course Grant Program contradict the provisions of said Program approved by Resolution No. 2602, the provisions modified by this Resolution shall prevail.

PASSED, APPROVED AND ADOPTED this 6th day of June 2023, at a regular meeting of the Fowler City Council by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Daniel T. Parra, Mayor

ATTEST:

Angela Vasquez, City Clerk

RESOLUTION NO. 2602

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOWLER
ESTABLISHING A FIRE ACADEMY TRAINING COURSE GRANT PROGRAM
THROUGH FRESNO CITY COLLEGE**

WHEREAS, the City of Fowler operated Fire Department staffed with volunteer firefighters for many decades until the City recently entered into a contract with the Fresno County Fire Protection District to provide fire protection services for the City of Fowler; and

WHEREAS, as a result of the contract with Fresno County Fire Protection District, the services of Fowler's volunteer firefighters were no longer necessary; and

WHEREAS, the City Council desires to evaluate the possibility and endeavors to establish a Fowler Fire Department in the near future staffed with firefighters who are City employees; and

WHEREAS, given the long history of volunteer fire service in the City of Fowler and the importance of fire protection services to public safety in the City of Fowler and surrounding region, the City Council desires to establish a program that offers former Fowler volunteer firefighters an opportunity to complete basic fire academy training coursework at Fresno City College's Fire Training Academy, which will enable them to be qualified to become eligible for municipal fire protection services with surrounding fire agencies, including a future Fowler Fire Department.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOWLER RESOLVES
AS FOLLOWS:**

1. A Fire Academy Training Course Grant Program ("Program") is hereby established with the following criteria:
 - (a) The Program shall be funded with a \$25,000.00 allocation from the City's general fund to be approved by a separate budget amendment resolution.
 - (b) Only current volunteer firefighters with the Fowler Fire Department as of June 30, 2022, are eligible to participate in the Program.
 - (c) All City-owned fire equipment assigned to the former volunteer must be returned to the City to be eligible to participate in the Program.
 - (d) Participants must enroll in a basic fire academy training course at Fresno City College with an estimated completion date of no later than December 31, 2023.
 - (e) The Program shall provide grant funding in the form of payment directly to State Center Community College District or Fresno City College for the applicable tuition or program enrollment fees (which include supplies and protective equipment) for the basic fire academy training course at Fresno City College.
 - (f) Participants shall be eligible for only one grant opportunity and Program-paid enrollment in only one fire academy training course at Fresno City College.
 - (g) Participants shall not be required to repay the City for Program funds paid to Fresno City College.
 - (h) Program funding shall be available only until December 31, 2023, and this Program shall end on December 31, 2023, and any remaining Program funds at that time

shall be returned to the City's general fund unless the City Council extends the Program.

2. The City Manager is authorized to negotiate with and enter into an agreement with State Center Community College District and Fresno City College as reasonably necessary to implement and administer this Program and the payment of course enrollment fees on behalf of eligible Program participants.

The foregoing resolution of the City Council of the City of Fowler was duly and regularly introduced and approved at a regular meeting of the City Council on October 18, 2022, by the following vote:

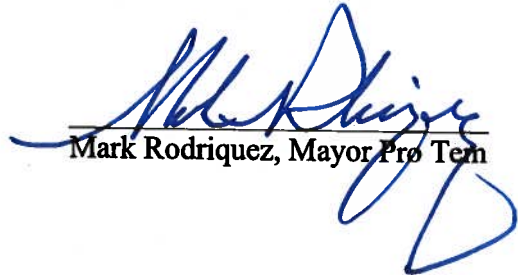
AYES:Rodriquez, Kazarian, Mejia, & Parra

NOES:None

ABSENT:None

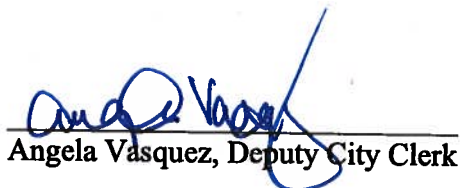
ABSTAIN: None

APPROVED:



Mark Rodriguez, Mayor Pro Tem

ATTEST:



Angela Vasquez, Deputy City Clerk



CITY COUNCIL OF THE CITY OF FOWLER

ITEM NO: 9-Ai

REPORT TO THE CITY COUNCIL

June 6, 2023

FROM MARGARITA MORENO, Finance Director

SUBJECT

ACCEPT the Independent Auditor's Report for the Fiscal Year 2021-2022.

RECOMMENDATION

The City retained Bryant L. Jolley, CPA to conduct an independent audit report of the Annual Financial Report for Fiscal Year 2021-2022. Bryant L. Jolley will be presenting the audit report for review and acceptance by the City Council.

BACKGROUND

The independent audit report is a thorough and detailed presentation of the City's financial condition for a given fiscal year that is in compliance with the accounting requirements established by the Governmental Accounting Standards Board (GASB). The independent audit report must be audited by an independent auditor using generally accepted government auditing standards.

In summary, the independent auditor's report reflects an unqualified audit of the City's financial statements for FY 2021-2022. Finance staff is pleased to present the independent audit report to the City Council for acceptance.

ENVIRONMENTAL REVIEW

This action does not constitute a "project" pursuant to the California Environmental Quality Act.

FISCAL IMPACT

None.

CONFLICT OF INTEREST

Staff is not aware of any conflicts of interest.

Attachments

- Independent Auditor's Report for FY 2021-2022
- Auditor's Communication Report

**CITY OF FOWLER
CALIFORNIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2022**

**CITY OF FOWLER
CALIFORNIA
FINANCIAL STATEMENTS
JUNE 30, 2022**

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**CITY OF FOWLER
CALIFORNIA
FINANCIAL STATEMENTS
JUNE 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the City Council of the
City of Fowler
Fowler, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fowler, California (the "City"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the Schedule of the City's Proportionate Share of Net Pension Liability on page 48, Schedule of Contributions on page 49, and the budgetary comparison information on pages 46-47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge

we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to be "Michael J. [unclear]", written in a cursive style.

May 30, 2023

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CITY OF FOWLER
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 18,545,059	\$ 4,184,395	\$ 22,729,454
Restricted cash and investments with fiscal agents	445,592	-	445,592
Receivables (net of allowance for uncollectibles)	284,011	1,478,281	1,762,292
Intergovernmental receivable	3,214,854	-	3,214,854
Assessments receivable	6,175	-	6,175
Community loans receivable	273,642	-	273,642
Internal balances	40,000	(40,000)	-
Deposits with others	53,091	-	53,091
Advances to Successor Agency	163,000	-	163,000
Capital assets, not being depreciated	8,737,088	739,627	9,476,715
Capital assets, net of accumulated depreciation	<u>15,588,337</u>	<u>3,465,280</u>	<u>19,053,617</u>
Total assets	<u>47,350,849</u>	<u>9,827,583</u>	<u>57,178,432</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources from pensions	<u>955,522</u>	<u>344,710</u>	<u>1,300,232</u>
LIABILITIES			
Accounts payable	306,231	91,620	397,851
Retainage payable	10,967	1,673	12,640
Deposits payable	14,851	150,610	165,461
Unearned revenue	47,224	-	47,224
Accrued interest payable	46,980	21,213	68,193
Noncurrent liabilities:			
Due within one year	604,199	66,427	670,626
Due in more than one year	2,468,810	1,413,900	3,882,710
Net pension liability	<u>2,254,816</u>	<u>811,251</u>	<u>3,066,067</u>
Total liabilities	<u>5,754,078</u>	<u>2,556,694</u>	<u>8,310,772</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources from pensions	<u>1,655,642</u>	<u>753,943</u>	<u>2,409,585</u>
NET POSITION			
Net investment in capital assets	21,373,055	2,747,684	24,120,739
Restricted for:			
General government	14,724	-	14,724
Public safety	930,772	-	930,772
Public works	6,314,271	-	6,314,271
Community development	931,272	-	931,272
Culture and recreation	951,857	-	951,857
Long-term debt	1,000,984	-	1,000,984
Unrestricted	<u>9,379,716</u>	<u>4,113,972</u>	<u>13,493,688</u>
Total net position	<u>\$ 40,896,651</u>	<u>\$ 6,861,656</u>	<u>\$ 47,758,307</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF FOWLER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Government activities:							
General government	\$ 2,158,726	\$ 173,973	\$ 1,624,312	\$ -	\$ (360,441)	\$ -	\$ (360,441)
Public safety	2,072,256	294,884	185,282	-	(1,592,090)	-	(1,592,090)
Public works	1,196,358	1,209,262	158,800	1,477,929	1,649,633	-	1,649,633
Community development	1,092,565	1,176,539	235,469	-	319,443	-	319,443
Culture and recreation	235,630	418,110	1,442	-	183,922	-	183,922
Interest on long-term debt	163,469	-	-	-	(163,469)	-	(163,469)
Total governmental activities	<u>6,919,004</u>	<u>3,272,768</u>	<u>2,205,305</u>	<u>1,477,929</u>	<u>36,998</u>	<u>-</u>	<u>36,998</u>
Business-type activities:							
Water	<u>2,168,451</u>	<u>1,442,147</u>	<u>106,958</u>	<u>-</u>	<u>-</u>	<u>(619,346)</u>	<u>(619,346)</u>
Total business-type activities	<u>2,168,451</u>	<u>1,442,147</u>	<u>106,958</u>	<u>-</u>	<u>-</u>	<u>(619,346)</u>	<u>(619,346)</u>
Total	<u>\$ 9,087,455</u>	<u>\$ 4,714,915</u>	<u>\$ 2,312,263</u>	<u>\$ 1,477,929</u>	<u>36,998</u>	<u>(619,346)</u>	<u>(582,348)</u>
General revenues and transfers							
General revenues:							
Property taxes					1,315,444	-	1,315,444
Sales taxes					3,843,321	-	3,843,321
Franchise taxes					471,602	-	471,602
Utility users taxes					554,548	-	554,548
Other taxes					167,041	-	167,041
Payments in lieu of taxes					835,038	-	835,038
Rental income					9,415	-	9,415
Unrestricted investment earnings					76,697	3,242	79,939
Miscellaneous					378,226	-	378,226
Transfers					<u>(392,955)</u>	<u>392,955</u>	<u>-</u>
Total general revenues and transfers					<u>7,258,377</u>	<u>396,197</u>	<u>7,654,574</u>
Change in net position					7,295,375	(223,149)	7,072,226
Net position - beginning					<u>33,601,276</u>	<u>7,084,805</u>	<u>40,686,081</u>
Net position - ending					<u>\$ 40,896,651</u>	<u>\$ 6,861,656</u>	<u>\$ 47,758,307</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2022

		Special Revenue			
	General Fund	Fund Impact Fees Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 9,948,527	\$ 5,564,192	\$ -	\$ 3,032,340	\$ 18,545,059
Cash with fiscal agents	-	-	-	445,592	445,592
Receivables (net of allowance for uncollectibles)	281,516	-	-	2,495	284,011
Assessments receivable	-	-	-	6,175	6,175
Intergovernmental receivable	1,733,369	-	815,447	666,038	3,214,854
Community loans receivable	-	-	-	273,642	273,642
Due from other funds	1,208,465	-	-	-	1,208,465
Deposits with others	53,091	-	-	-	53,091
Advances to other funds	-	-	-	40,000	40,000
Advances to Successor Agency	-	-	-	163,000	163,000
Total assets	<u>\$ 13,224,968</u>	<u>\$ 5,564,192</u>	<u>\$ 815,447</u>	<u>\$ 4,629,282</u>	<u>\$ 24,233,889</u>
LIABILITIES					
Accounts payable	\$ 240,992	\$ 35,947	\$ 25,258	\$ 4,034	\$ 306,231
Retainage payable	-	-	10,967	-	10,967
Deposits	14,851	-	-	-	14,851
Unearned revenue	47,224	-	-	-	47,224
Due to other funds	-	-	1,198,852	9,613	1,208,465
Total liabilities	<u>303,067</u>	<u>35,947</u>	<u>1,235,077</u>	<u>13,647</u>	<u>1,587,738</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>65,271</u>	<u>-</u>	<u>-</u>	<u>610,927</u>	<u>676,198</u>
Total deferred inflows of resources	<u>65,271</u>	<u>-</u>	<u>-</u>	<u>610,927</u>	<u>676,198</u>
FUND BALANCES (DEFICITS)					
Restricted:					
General government	-	14,724	-	-	14,724
Public safety	-	930,772	-	-	930,772
Public works	-	3,630,892	-	2,086,099	5,716,991
Community development	-	-	-	931,272	931,272
Culture and recreation	-	951,857	-	-	951,857
Long-term debt	-	-	-	1,000,984	1,000,984
Unassigned	<u>12,856,630</u>	<u>-</u>	<u>(419,630)</u>	<u>(13,647)</u>	<u>12,423,353</u>
Total fund balances (deficits)	<u>12,856,630</u>	<u>5,528,245</u>	<u>(419,630)</u>	<u>4,004,708</u>	<u>21,969,953</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,224,968</u>	<u>\$ 5,564,192</u>	<u>\$ 815,447</u>	<u>\$ 4,629,282</u>	<u>\$ 24,233,889</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Amounts reported for governmental activities in the statement of net position
are different because:

Total fund balances - governmental funds balance sheet	\$ 21,969,953
Capital assets of \$35,579,461, net of accumulated depreciation of \$11,254,036, used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	24,325,425
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Those liabilities consist of:	
Bonds, notes and loans payable	(2,952,370)
Net pension liability	<u>(2,254,816)</u>
	(5,207,186)
Pension related deferred outflows and inflows of resources are not due in the current period and, therefore, are not reported in the funds. These amounts consist of:	
Deferred outflows of resources	955,522
Deferred inflows of resources	<u>(1,655,642)</u>
	(700,120)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(120,639)
Certain assets are not available to pay for current period expenditures; therefore, they are unavailable in the governmental funds.	676,198
Interest payable on long-term debt does not require the use of current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.	<u>(46,980)</u>
Net position of governmental activities	<u>\$ 40,896,651</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Special Revenue Fund Impact Fees Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 1,122,461	\$ -	\$ -	\$ 197,622	\$ 1,320,083
Sales taxes	3,843,321	-	-	-	3,843,321
Franchise taxes	471,602	-	-	-	471,602
Utility users taxes	554,548	-	-	-	554,548
Other taxes	207,026	-	-	-	207,026
Payments in lieu of taxes	835,038	-	-	-	835,038
Licenses and permits	1,146,597	-	-	-	1,146,597
Intergovernmental revenue	1,817,395	-	940,261	613,343	3,370,999
Fines and penalties	12,571	-	-	-	12,571
Use of money and property	12,831	-	206	308,544	321,581
Charges for services	79,009	2,034,591	-	-	2,113,600
Miscellaneous	381,653	-	-	-	381,653
Total revenues	<u>10,484,052</u>	<u>2,034,591</u>	<u>940,467</u>	<u>1,119,509</u>	<u>14,578,619</u>
EXPENDITURES					
Current:					
General governmental	1,626,515	-	-	3,813	1,630,328
Public safety	1,965,022	10,732	-	-	1,975,754
Public works	810,390	43,752	8,851	53,105	916,098
Community development	1,113,704	-	-	-	1,113,704
Culture and recreation	235,171	4,897	-	-	240,068
Capital outlay	937,570	54,122	1,261,067	10,813	2,263,572
Debt service:					
Principal	20,000	-	-	345,000	365,000
Interest and fiscal charges	28,327	-	-	114,678	143,005
Total expenditures	<u>6,736,699</u>	<u>113,503</u>	<u>1,269,918</u>	<u>527,409</u>	<u>8,647,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,747,353</u>	<u>1,921,088</u>	<u>(329,451)</u>	<u>592,100</u>	<u>5,931,090</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	172,455	172,455
Operating transfers out	(467,810)	-	-	(97,600)	(565,410)
Proceeds from long-term debt	610,420	-	30,403	-	640,823
Total other financing sources (uses)	<u>142,610</u>	<u>-</u>	<u>30,403</u>	<u>74,855</u>	<u>247,868</u>
Net change in fund balances	3,889,963	1,921,088	(299,048)	666,955	6,178,958
Fund balances (deficits) - beginning	<u>8,966,667</u>	<u>3,607,157</u>	<u>(120,582)</u>	<u>3,337,753</u>	<u>15,790,995</u>
Fund balances (deficits) - ending	<u>\$ 12,856,630</u>	<u>\$ 5,528,245</u>	<u>\$ (419,630)</u>	<u>\$ 4,004,708</u>	<u>\$ 21,969,953</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$	6,178,958
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.		1,618,829
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		28,715
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Issuance of long-term debt	(640,823)	
Repayment of the principal of long-term debt	<u>365,000</u>	
		(275,823)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds		
Accrued interest on long-term debt	(16,651)	
Compensated absences	(2,263)	
Changes in net pension liabilities and related deferred outflows and inflows of resources	<u>(236,390)</u>	
		<u>(255,304)</u>
Change in net position of governmental activities	\$	<u>7,295,375</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF FOWLER
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2022**

	<u>Water Fund</u>
ASSETS	
Current assets:	
Cash and investments	\$ 4,184,395
Accounts receivable, net of allowance	<u>1,478,281</u>
Total current assets	<u>5,662,676</u>
Noncurrent assets:	
Capital assets, not being depreciated	739,627
Capital assets, net of depreciation	<u>3,465,280</u>
Total noncurrent assets	<u>4,204,907</u>
Total assets	<u>9,867,583</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions	<u>344,710</u>
LIABILITIES	
Current liabilities:	
Accounts payable	91,620
Retainage payable	1,673
Deposits	150,610
Interest payable	21,213
Advances from other funds	40,000
Compensated absences	23,104
Bonds payable	40,700
Notes payable	<u>2,623</u>
Total current liabilities	<u>371,543</u>
Noncurrent liabilities:	
Bonds payable	1,413,900
Net pension liability	<u>811,251</u>
Total noncurrent liabilities	<u>2,225,151</u>
Total liabilities	<u>2,596,694</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions	<u>753,943</u>
NET POSITION	
Net investment in capital assets	2,747,684
Unrestricted	<u>4,113,972</u>
Total net position	<u>\$ 6,861,656</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION – PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Water Fund</u>
Operating revenues:	
Charges for services	\$ 1,442,147
Miscellaneous	<u>106,958</u>
Total operating revenues	<u>1,549,105</u>
Operating expenses:	
Personnel costs	982,122
Materials and supplies	104,808
Contract services	384,728
Utilities	284,694
Insurance	108,410
Repairs and maintenance	35,249
Rent and leases	5,740
Depreciation	190,016
Bad debt expense	<u>434</u>
Total operating expenses	<u>2,096,201</u>
Operating income/(loss)	<u>(547,096)</u>
Non-operating revenues (expenses):	
Investment earnings	3,242
Interest expense	(66,673)
Gain/(loss) and disposal of assets	<u>(5,577)</u>
Total non-operating revenues (expenses)	<u>(69,008)</u>
Income before transfers	<u>(616,104)</u>
Transfers in	<u>392,955</u>
Change in net position	(223,149)
Total net position - beginning	<u>7,084,805</u>
Total net position - ending	<u>\$ 6,861,656</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF FOWLER
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Water Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 1,449,485
Payments to suppliers and service providers	(917,576)
Payments to employees for salaries and benefits	(769,335)
Other receipts	<u>106,958</u>
Net cash provided by (used for) operating activities	<u>(130,468)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Loans (to) from other funds	(20,000)
Transfers from other funds	392,955
Settlement revenue	<u>600,000</u>
Net cash provided by (used for) noncapital financing activities	<u>972,955</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal paid on capital debt	(38,900)
Interest paid on capital debt	(67,240)
Acquisition and construction of capital assets	<u>(494,110)</u>
Net cash provided by (used for) capital and related financing activities	<u>(600,250)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>3,242</u>
Net cash provided by (used for) investing activities	<u>3,242</u>
Increase (decrease) in cash and investments	245,479
Cash and investments - beginning	<u>3,938,916</u>
Cash and investments - ending	<u><u>\$ 4,184,395</u></u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(Continued)

**Reconciliation of Operating Income (Loss) to Net Cash
Provided by (Used for) Operating Activities:**

	<u>Water Fund</u>
Operating income (loss)	\$ (547,096)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	190,016
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable, net of allowance	(12,411)
(Increase) decrease in deferred outflows of resources	(37,236)
Increase (decrease) in accounts payable	6,487
Increase (decrease) in deposits	19,749
Increase (decrease) in compensated absences	3,984
Increase (decrease) in deferred inflows of resources	719,052
Increase (decrease) in net pension liability	<u>(473,013)</u>
Net cash provided by (used for) operating activities	<u>\$ (130,468)</u>

The notes to the basic financial statements are an integral part of this statement.

**CITY OF FOWLER
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2022**

	Redevelopment Successor Agency Private Purpose <u>Trust Fund</u>
ASSETS	
Cash and investments	\$ <u>60,300</u>
Total assets	<u>60,300</u>
LIABILITIES	
Advances from the Fowler Public Financing Authority	<u>163,000</u>
Total liabilities	<u>163,000</u>
NET POSITION (DEFICIT)	
Restricted	<u>(102,700)</u>
Total net position (deficit)	\$ <u>(102,700)</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Redevelopment Successor Agency Private Purpose <u>Trust Fund</u>
ADDITIONS	
Tax revenue	\$ 109,100
Total additions	<u>109,100</u>
DEDUCTIONS	
Personnel costs	46,244
Professional services	170
Interest expense	<u>19,850</u>
Total deductions	<u>66,264</u>
Change in net position	42,836
Net position (deficit) - beginning	<u>(145,536)</u>
Net position (deficit) - ending	<u><u>\$ (102,700)</u></u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Fowler, California was incorporated June 15, 1908. The City is a general law city and as such draws its authority from the constitution and laws of the State of California. The City has a council/manager form of government and is governed by a five-member elected council. The City Manager is appointed by the City Council. The City provides the following services: police and fire protection, street construction and maintenance, public improvements, planning and zoning, recreation, and general administrative services. The City also operates the water utility enterprise.

The accompanying basic financial statements include the financial activities of the City, the primary government and its component unit, the Fowler Public Financing Authority. Financial information for the City and its component unit are accounted for in the accompanying financial statements in accordance with principles defining the governmental reporting entity adopted by the Governmental Accounting Standards Board. The City Council members, in separate sessions, serve as the governing board of the component unit. This entity is presented on a blended basis.

The **Fowler Public Financing Authority** (the Financing Authority) is a joint exercise of powers agency duly organized and existing under the laws of the State of California. The Financing Authority's specific and primary purpose is to provide financial assistance to the City by acquiring qualified obligations from the City which were issued for the acquisition, construction, and improvement of public facilities and property. The current City Council serves as the entire governing body (the Trustees). Any issuance of debt would require two-thirds approval of the City Council.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental audits. The Governmental Accounting Standards Board is the accepted standard setting body for governmental accounting and financial reporting principles. The City's significant accounting policies are described below.

B. Basis of Presentation

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Government-Wide Financial Statements – The statement of net position and the statement of activities display information about the primary government (the City) and its component unit, the Financing Authority. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental and business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's *business-type activities* and for each function of the City's *governmental activities*. Direct expenses are those that are specifically associated with a program or function and, therefore, are included in the program expense reported for individual function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include 1) fines, fees, and charges paid by the recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regard to interfund activities, payables and receivables. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated: due to/due from other funds, interfund note receivable/interfund long-term debt, and transfers in/transfers out.

Fund Financial Statements – The fund financial statements provide information about the City's funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. An accompanying schedule is presented to reconcile and explain the differences in funds and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which a party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of the fund type's total and five percent of the City's funds. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City has presented the following major governmental funds:

The **General Fund** is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

The **Impact Fees Fund** is used to account for fees collected from developers for new development and used for future impact of capital needs within the City.

The **Capital Projects Fund** is used to account for financial resources used for the acquisition or construction of capital facilities.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Enterprise fund financial statements include a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows for each major enterprise fund and nonmajor funds aggregated.

The City has one major enterprise fund, the **Water Fund**, which is used to account for the activities of the City's water production and distribution operations. In an enterprise fund, the intent of the City Council is that costs (expenses, including depreciation) of providing services to the general public, on a continuing basis, be financed or recovered primarily through user charges.

The City's fiduciary fund is used to account for resources held for the benefit of parties outside the government. The fund's activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the City's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

The **Fowler Redevelopment Successor Agency Private Purpose Trust Fund** is used to account for assets and liabilities of the former redevelopment agency until they are distributed to other units of state and local government as a result of the dissolution of the redevelopment agency.

C. Measurement Focus, Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified basis of accounting*. Revenues, except for grants, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions of capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal year. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirement, and the amount is received during the period or within the availability period for this revenue resource (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the City.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting (Continued)

The proprietary and private-purpose trust fund are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The fiduciary fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the City considered all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Deposits and Investments

The City maintains a cash and investment pool that is available for use by all funds. This pool utilizes investments authorized by the Government Code and is further defined by the City's investment policy that is approved by the City Council. Authorized investments include deposits in the State of California administered Local Agency Investment Fund (LAIF), commercial paper, money market mutual funds, and federally sponsored credit agency securities. All investments are stated at fair value.

Interest income earned as a result of pooling is distributed to the appropriate funds based on month-end cash balances in each fund. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

Restricted Assets

Certain proceeds of general obligation debt are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants. "Cash with fiscal agents" is used to report resources set aside for potential deficiencies in the repayment ability of the City.

Interfund Transactions

Interfund transactions are reflected as loans, services provided or used, reimbursements or transfers. Loans reported as receivables and payables, as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the *governmental activities* and the *business-type activities* are reported in the fund financial statements and are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

Receivables

Enterprise fund statements report an allowance for uncollectible accounts against the account receivables. All customers are billed monthly. The estimated value of services provided, but unbilled at year-end, has been included in the accompanying financial statements.

Community Loans Receivable

Special Revenue Fund expenditures relating to long-term loans arising from loan subsidy programs are recorded as loans receivable with an offset to an unavailable revenue account.

Property Taxes

Property taxes are assessed, collected, and allocated by Fresno County throughout the fiscal year according to the following property tax calendar:

Lien Date	January 1 st
Levy Date	July 1 st to June 30 th
Due Dates	November 1 st , 1 st installment, February 1 st , 2 nd installment
Delinquent Dates	December 10 th , 1 st installment, April 10 th , 2 nd installment

Revenues from taxpayer-assessed taxes (sales and use, business license, transient occupancy, utility users, gas, and franchise fees) are accrued in the governmental funds when they are both measurable and available. The City considers these revenues available if they are received during the period when settlement of prior fiscal year accounts payable occurs. Historically, the majority of these taxes are received within 60 days of the fiscal year-end.

The City accrues as receivable all property taxes received during the first 60 days of the new fiscal year.

Capital Assets

The City's assets are categorized at historical cost or estimated historical cost. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair value when received. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	10-50 years
Improvements	5-10 years
Machinery and equipment	3-25 years
Infrastructure	20-40 years

In accordance with GASB Statement No. 34, the City is required to account for and report infrastructure capital assets. The City defines infrastructure as capital assets that are stationary and have expected useful lives significantly in excess of most capital assets. The assets include the street system, water purification and distribution system, park and recreation improvements, storm water conveyance system, and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

Interest Payable

In the government-wide financial statements, interest payable for long-term debt is recognized as the liability is incurred for the governmental fund-types and proprietary-fund types.

In the fund financial statements, proprietary fund-types recognize the interest payable when the liability is incurred.

Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned or unused vacation leave. Vacation is accumulated at 6 ⅔ hours per month for full-time regular employees with less than 5 years' service to a maximum of 12 ⅓ hours per month for full-time regular employees with over 10 years of service. Maximum vacation leave accumulated may not exceed 320 hours at any one time. Vacation leave may be taken as determined by the employee's Department Head, City Manager, or Council with due consideration for the employee's wishes and needs of the service provided. At June 30, 2022, the amount of accrued vacation pay was \$120,639 for the General Fund and \$23,104 for the Water Fund.

Unearned Revenue

Unearned revenue is that for which asset recognition criteria have been met, but for which asset revenue recognition criteria have not been met. The City typically records intergovernmental revenues (primary grants and subventions) received but not earned (qualifying expenditures not yet incurred) as unearned revenue.

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations.

Long-Term Debt

In the government-wide financial statements and enterprise fund type statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or enterprise fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premiums or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

Pensions

In government-wide financial statements, pensions are recognized and disclosed using the accrual basis of accounting (see Note 10 and the RSI section immediately following the notes to financial statements), regardless of the amount recognized as pension expenditures on the modified accrual basis of accounting. The City recognizes a net pension liability of the qualified pension plan in which it participates, which represents the excess of the total pension liability over the fiduciary net position of the qualified pension plan, measured as of the City's fiscal year-end or the City's proportionate share thereof in the case of a cost sharing multiple-employer plan. Changes in the net pension liability during the period are recorded as pension expense, or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change, in the period incurred.

Those changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience are amortized over the weighted average remaining service life of all participants including retirees, in the respective qualified pension plan and recorded as a component of pension expense beginning with the period in which they arose. Projected earnings on qualified pension plan investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Fowler's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63 and GASB Statement No. 65, the City recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period. Refer to Notes 9 and 10 for a detailed listing of the deferred outflows and deferred inflows of resources the City has recognized.

Leases

Lessee: The City is a lessee for noncancellable leases of equipment and vehicles. The lessee recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

Leases (Continued)

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases, which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long- term debt on the statement of net position.

Lessor: The City is a lessor for noncancellable leases of land. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental and enterprise fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses the interest rate charged to the lessees as the discount rate. When the interest rate charged to the lessees is not provided, the City generally uses the implied rate of return as the discount rate for leases. When the implied rate of return cannot be determined, the City uses its estimated incremental borrowing rate which it has determined is the prime rate at the inception of the lease.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances
(Continued)

Classification of Net Position

In the government-wide financial statements and proprietary fund statements, net position is classified in the following categories:

Net investment in capital assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted net position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This category represents the net position of the City, which is not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, restricted resources are depleted first before the unrestricted resources are used.

Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted - This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned - This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City Manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned - This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Formal budgetary integration is employed as a management control device during the year for all governmental fund types and proprietary fund types. These budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
- b. The City Council approves the line-item budget appropriations and also approves all additions or transfers of budgeted amounts.
- c. Unused appropriations for all of the above annually budgeted funds lapse at the end of the year.
- d. The budget amounts shown in the financial statements are the final authorized amounts revised during the year.

B. Encumbrances

The City does not utilize encumbrance accounting.

C. Excess of Expenditures over Appropriations

As of June 30, 2022, expenditures exceeded appropriations in individual funds as follows:

Governmental Funds	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
Major Funds:			
General Fund			
Current:			
General governmental	\$ 1,626,515	\$ 1,435,882	\$ (190,633)
Community development	1,113,704	1,050,679	(63,025)
Debt service:			
Principal	20,000	-	(20,000)
Interest and fiscal charges	28,327	-	(28,327)
Impact Fees Special Revenue Fund			
Current:			
Public works	\$ 43,752	\$ 10,510	\$ (33,242)
Culture and recreation	4,897	-	(4,897)

D. Deficit Fund Balance

As of June 30, 2022, funds with deficit fund balances consisted of the following:

Governmental Funds	
Major Funds:	
Capital Projects Funds	\$ 419,630
Nonmajor Funds:	
Local Transportation Fund - Article 8 Special Revenue Fund	\$ 13,647

The City expects to eliminate these deficits through future revenues and/or transfers from the General Fund.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash and investments	\$ 22,729,454
Restricted cash and investments with fiscal agents	445,592

Fiduciary Funds:

Cash and investments	60,300
Total cash and investments	<u>\$ 23,235,346</u>

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$ 700
Deposits with financial institutions	21,977,069
Investments	1,257,577
Total cash and investments	<u>\$ 23,235,346</u>

A. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investments policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The City's investment policy does not contain any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debts proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio or Amount	Maximum Investment of One Issuer or Amount
U.S. Treasury obligations	5 years	None	None
U.S. Agency securities	5 years	None	None
Bankers acceptances	180 days	40%	30%
Commercial paper	270 days	25%	10%
National certificates of deposit	5 years	30%	Legal Limit
Repurchase agreements	1 year	None	None
Medium-term notes	5 years	30%	None
Mutual accounts	N/A	20%	10%
Money market accounts	N/A	20%	10%
Local agency investment fund (LAIF)	N/A	None	None

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by maintaining funds in liquid, short-term investments which can be converted to cash when necessary to meet disbursement requirements.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity (in months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
State Investment Pool	\$ 811,984	\$ 811,984	\$ -	\$ -	\$ -
Held by Bond Trustee:					
Money Market	4,897	4,897	-	-	-
Federal Agency Coupon Securities	<u>440,696</u>	<u>440,696</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,257,577</u>	<u>\$ 1,257,577</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

C. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Amount	Ratings as of Year-End
		Not Rated
State Investment Pool	\$ 811,984	\$ 811,984
Held by Bond Trustee:		
Money Market	4,897	4,897
U.S. Treasury Securities	<u>440,696</u>	<u>440,696</u>
Total	<u>\$ 1,257,577</u>	<u>\$ 1,257,577</u>

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

D. Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the City. The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. As of June 30, 2022, there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the total pooled investment.

E. Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a city will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterpart (e.g., broker-dealer) to a transaction, a city will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, the carrying amount of the City's bank deposits was \$21,977,069, and the respective bank balances totaled \$22,163,877, the total amount of which was collateralized with pooled securities held by the financial institution's trust department. These securities are held in the name of the financial institution and not in the name of the City.

In addition, as of June 30, 2022, none of the City's investments with financial institutions were held in uncollateralized accounts.

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

F. Local Agency Investment Fund

The City is a voluntary participant in the Local Agency Investment fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded at amortized cost.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

G. Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

Level 1 – Investments reflect prices quoted (unadjusted) for identical assets or liabilities in active markets.

Level 2 – Inputs other than quoted prices included in Level 1 that are observable for an asset or liability, either directly or indirectly. Inputs to the valuation include prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.

Level 3 – Inputs are unobservable inputs for an asset or liability where there are little market activities. The inputs into the determination of fair value are based upon unobservable sources and may require estimation.

The City uses the market approach as a valuation technique in the application of GASB Statement No. 72. This method uses prices and other relevant information generated by market transactions involving identical or comparable assets or group of assets. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Securities listed on the fair value hierarchy are valued by the custodial bank using Data Feed purchased from Interactive Data Corporation (IDC). The Level 2 Data Feed provides end of day independent valuations utilizing rules based on logic and standard valuation techniques. It maximizes the use of relevant observable inputs including quoted prices for similar assets, benchmark yield curves, and market corroborated inputs.

The following is a summary of the fair value of the City's investments using the hierarchy previously discussed as of June 30, 2022:

Investments by Fair Value Level	Amount	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
U.S. Treasury Securities	\$ 440,696	\$ 440,696	\$ -	\$ -
Investments not subject to fair value hierarchy:				
State Investment Pool	811,984			
Held by Bond Trustee:				
Money Market Funds	4,897			
	<u>\$ 1,257,577</u>			

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 – INTERFUND ACTIVITIES

Interfund balances for the purpose of the government-wide statements have been eliminated. The composition of interfund balances in the fund level statements as of June 30, 2022, is as follows:

A. Current Interfund Receivables/Payables

Current interfund balances are generally short-term loans to cover temporary cash deficits in various funds and are expected to be repaid shortly after the end of the fiscal year. The City's interfund receivables and payables consisted of the following on June 30, 2022:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds		
Major Funds:		
General Fund	\$ 1,208,465	\$ -
Capital Projects Fund	-	1,198,852
Nonmajor Funds:		
Local Transportation Fund - Article 8 Special Revenue Fund	<u>-</u>	<u>9,613</u>
 Total	 <u>\$ 1,208,465</u>	 <u>\$ 1,208,465</u>

B. Long-Term Interfund Advances

Long-term interfund advances are advances to other funds that are not expected to be repaid in one year or less. The City's long-term interfund advances consisted of the following on June 30, 2022:

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
Governmental Fund		
Major Fund:		
Debt Service Fund	\$ 203,000	\$ -
 Enterprise Fund		
Water Fund	-	40,000
 Fiduciary Fund		
Successor Agency Private Purpose Trust Fund	<u>-</u>	<u>163,000</u>
 Total	 <u>\$ 203,000</u>	 <u>\$ 203,000</u>

The Fowler Public Financing Authority (PFA) issued Refunding Revenue Bonds in the amount of \$4,435,000 in August 2012. The Fowler PFA fund loaned \$150,000 to the Water Fund and \$457,000 to the Fowler Successor Agency as part of the bond allocation. The proceeds from the bonds were used to refund the \$4,190,000 principal amount outstanding on the 1993 and 1994 Revenue Bonds and pay the costs of issuance of the bonds. The final payment of the loan is scheduled for September 15, 2023. The loan balances are \$40,000 for the Water Fund and \$163,000 for the Successor Agency as of June 30, 2022.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 – INTERFUND ACTIVITIES (Continued)

C. Transfers

Transfers for the year ended June 30, 2022 are summarized as follows:

	Transfers	
	In	Out
Governmental Funds		
Major Funds:		
General Fund	\$ -	\$ 467,810
Nonmajor Funds:		
Special Revenue Funds:		
Gas Tax	-	97,600
Debt Service Fund	172,455	-
Enterprise Fund		
Water Fund	392,955	-
Total	<u>\$ 565,410</u>	<u>\$ 565,410</u>

The General Fund and Gas Tax funds transferred \$74,855 and \$97,600, respectively, to the Debt Service Fund to cover debt service payments on the 2010 Refunding Revenue Bond local obligations. Additionally, the General Fund transferred \$392,955 to the Water Fund to subsidize the cost of purchasing new water meters.

NOTE 5 – COMMUNITY LOANS RECEIVABLE

As part of the City's development plan, the City of Fowler applied for and received Community Development Block Grants (CDBG) the from U.S. Department of Housing and Urban Development. These grants are used to provide loan funding for small businesses in the City of Fowler. The purpose is to develop growth and create jobs in the community of Fowler. The loans are made at reasonable rates. The total loans receivable for the CDBG community loans is \$273,642 and is presented on the City's Statement of Net Position financial statements as noted below:

	Community Loans Receivable
2% loan to La Quinta due in monthly installments of \$2,583 including principal and interest.	\$ 233,802
No interest loan to Espana & Associates due in monthly installments of \$119.	4,879 *
No interest loan to Borga Steel Buildings and Components due in monthly installments of \$833.	34,961
Total CDBG Loans Receivable	<u><u>\$ 273,642</u></u>

*Loans in arrears as of June 30, 2022

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – CAPITAL ASSETS

A. Governmental Activities

Capital assets activity of the governmental activities for the year ended June 30, 2022 is as follows:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 1,132,979	\$ -	\$ -	\$ 1,132,979
Right of ways	7,447,189	-	-	7,447,189
Construction in progress	1,630,674	1,257,892	(2,731,646)	156,920
Total capital assets not being depreciated	10,210,842	1,257,892	(2,731,646)	8,737,088
Capital assets being depreciated:				
Buildings and improvements	5,505,861	-	-	5,505,861
Machinery and equipment	2,398,999	809,760	-	3,208,759
Infrastructure	15,396,107	2,731,646	-	18,127,753
Total capital assets being depreciated	23,300,967	3,541,406	-	26,842,373
Less accumulated depreciation for:				
Buildings and improvements	(1,292,015)	(144,432)	-	(1,436,447)
Machinery and equipment	(2,153,340)	(78,697)	-	(2,232,037)
Infrastructure	(7,359,858)	(225,694)	-	(7,585,552)
Total accumulated depreciation, net	(10,805,213)	(448,823)	-	(11,254,036)
Total capital assets being depreciated, net	12,495,754	3,092,583	-	15,588,337
Governmental activities capital assets, net	\$ 22,706,596	\$ 4,350,475	\$ (2,731,646)	\$ 24,325,425

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental activities:	
General government	\$ 227,708
Public safety	116,521
Public works	74,207
Community development	4,006
Parks and recreation	26,381
Total depreciation expense - governmental activities	<u>\$ 448,823</u>

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – CAPITAL ASSETS (Continued)

B. Business-Type Activities

Capital assets activity of the business-type activities for the year ending June 30, 2022 is as follows:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Water Fund				
Capital assets not being depreciated:				
Land	\$ 255,392	\$ -	\$ -	\$ 255,392
Construction in progress	5,577	484,235	(5,577)	484,235
Total capital assets not being depreciated	260,969	484,235	(5,577)	739,627
Capital assets being depreciated:				
Buildings and improvements	12,186	11,548	-	23,734
Machinery and equipment	608,658	-	-	608,658
Infrastructure	6,077,395	-	-	6,077,395
Total capital assets being depreciated	6,698,239	11,548	-	6,709,787
Less accumulated depreciation for:				
Buildings and improvements	(5,440)	(1,088)	-	(6,528)
Machinery and equipment	(312,073)	(36,993)	-	(349,066)
Infrastructures	(2,736,978)	(151,935)	-	(2,888,913)
Total accumulated depreciation, net	(3,054,491)	(190,016)	-	(3,244,507)
Total capital assets being depreciated, net	3,643,748	(178,468)	-	3,465,280
Business-type activities capital assets, net	\$ 3,904,717	\$ 305,767	\$ (5,577)	\$ 4,204,907

During the fiscal year ended June 30, 2022, depreciation expense of \$190,016 was charged to the Water Fund.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – LONG-TERM LIABILITIES

The following is a summary of the long-term liabilities transactions of the City for governmental activities for the year ended June 30, 2022:

	Balance June 30, 2021	Incurred or Issued	Satisfied or Matured	Balance June 30, 2022	Due Within One Year
Governmental Activities					
<i>Direct Borrowings:</i>					
Fire Trucks - Financed Purchase	\$ -	\$ 610,420	\$ -	\$ 610,420	\$ 43,560
FUSD Land Purchase Note	54,000	-	-	54,000	54,000
2018 Certificates of Participation	<u>1,247,547</u>	<u>30,403</u>	<u>(20,000)</u>	<u>1,257,950</u>	<u>21,000</u>
<i>Total direct borrowings</i>	1,301,547	640,823	(20,000)	1,922,370	118,560
2010 Refunding Revenue Bond	1,375,000	-	(345,000)	1,030,000	365,000
Compensated absences	<u>118,376</u>	<u>2,263</u>	<u>-</u>	<u>120,639</u>	<u>120,639</u>
Governmental activities long-term liabilities	<u>\$ 2,794,923</u>	<u>\$ 643,086</u>	<u>\$ (365,000)</u>	<u>\$ 3,073,009</u>	<u>\$ 604,199</u>

The following is a summary of the long-term liabilities' transactions of the City for business-type activities for the year ended June 30, 2022:

	Balance June 30, 2021	Incurred or Issued	Satisfied or Matured	Balance June 30, 2022	Due Within One Year
Business-Type Activities					
<i>Direct Borrowings:</i>					
State of California Department of Resources Note	\$ 2,623	\$ -	\$ -	\$ 2,623	\$ 2,623
<i>Direct Placements:</i>					
Certificates of Participation	<u>1,493,500</u>	<u>-</u>	<u>(38,900)</u>	<u>1,454,600</u>	<u>40,700</u>
<i>Total direct borrowings and placements</i>	1,496,123	-	(38,900)	1,457,223	43,323
Compensated absences	<u>19,120</u>	<u>3,984</u>	<u>-</u>	<u>23,104</u>	<u>23,104</u>
Business-type activities long-term liabilities	<u>\$ 1,515,243</u>	<u>\$ 3,984</u>	<u>\$ (38,900)</u>	<u>\$ 1,480,327</u>	<u>\$ 66,427</u>

2010 Refunding Revenue Bond

The Fowler Public Financing Authority issued Refunding Revenue Bonds in the amount of \$4,435,000 in August 2012. The proceeds from the bonds were used to refund the \$4,190,000 principal amount outstanding on the 1993 and 1994 Revenue Bonds and pay the costs of issuance of the bonds. The Bonds mature through September 2024 with interest ranging from 2% to 5.10% payable semi-annually on March 15 and September 15. The bonds are secured by each project's sources of revenue including General Fund, Gas Tax, Tax Increment, County Local Transportation Fund, Measure C and net revenues from user fees collected by the Water fund. There is a provision whereby if the City is unable to make payment or does not comply with bond covenants, the Trustee may declare the principal of the bonds outstanding and the accrued interest thereon to be due and payable immediately.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

2010 Refunding Revenue Bond (Continued)

The following is a schedule of the future estimated minimum payments related to the 2010 Refunding Revenue Bond at June 30, 2022:

Year Ended June 30	Principal	Interest	Totals
2023	\$ 365,000	\$ 43,223	\$ 408,223
2024	665,000	16,958	681,958
Total	<u>\$ 1,030,000</u>	<u>\$ 60,181</u>	<u>\$ 1,090,181</u>

2018 Certificates of Participation

On December 18, 2018, the City was awarded a loan from the United States Department of Agriculture, Rural Development Division for a total of \$1,316,950. The purpose of the loan is for the construction of a Fire Station for the City of Fowler and has a stated interest rate of not more than 2.375% per annum. Principal payments will be due on September 1 of each year. Interest is due semiannually on March 1 and September 1 of each year. There is a provision whereby if the City is unable to make payment, does not comply with covenants, or files for reorganization or rearrangement, the trustee may declare the entire unpaid principal and interest immediately due and payable.

The following is a schedule of the future estimated minimum payments related to the 2018 Certificates of Participation outstanding as of June 30, 2022:

Year Ended June 30	Principal	Interest	Totals
2023	\$ 21,000	\$ 29,627	\$ 50,627
2024	22,000	29,116	51,116
2025	22,000	28,594	50,594
2026	23,000	28,059	51,059
2027	24,000	27,501	51,501
2028-2032	127,000	128,707	255,707
2033-2037	143,000	112,676	255,676
2028-2042	161,000	94,650	255,650
2043-2047	180,000	74,450	254,450
2048-2052	205,000	51,591	256,591
2053-2057	230,000	25,763	255,763
2058-2060	99,950	2,397	102,347
Total	<u>\$ 1,257,950</u>	<u>\$ 633,131</u>	<u>\$ 1,891,081</u>

Land Purchase Note

On February 24, 2010, the City purchased 8 acres of land located at South and Sunnyside Avenues for a price of \$432,000 payable in 8 annual installments of \$54,000 at no interest. Payments to commence January 6, 2011, and annually thereafter on or before January 6th until paid in full. As of June 30, 2022, the outstanding balance is \$54,000. There is a provision in the loan whereby in the event of default, the unpaid aggregate principal components of the loan and the interest accrued thereon, will become immediately due and payable.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Certificates of Participation

On September 2, 2004, the City was awarded a loan from the United States Department of Agriculture, Rural Development Division, for a total of \$1,935,000. The purpose of the loan is for water system improvements. As of June 30, 2022, the City has drawn \$1,665,100 at a stated interest rate of not more than 4.375% per annum. Principal payments will be due on September 15 of each year. Interest is due semi-annually on March 15 and September 15 of each year. The amount of the note is secured by the pledge of user fees collected by the Water Fund. There is a provision whereby if the City is unable to make payment, does not comply with covenants, or files for reorganization or rearrangement, the trustee may declare the entire unpaid principal and interest immediately due and payable.

The annual requirements to amortize Certificates of Participation outstanding as of June 30, 2022, are as follows:

Year Ended June 30	Principal	Interest	Totals
2023	\$ 40,700	\$ 62,748	\$ 103,448
2024	42,400	60,931	103,331
2025	44,300	59,034	103,334
2026	46,200	57,054	103,254
2027	48,200	54,989	103,189
2028-2032	275,000	240,625	515,625
2033-2037	340,400	173,556	513,956
2038-2042	421,800	90,497	512,297
2043-2044	195,600	8,649	204,249
Total	<u>\$ 1,454,600</u>	<u>\$ 808,083</u>	<u>\$ 2,262,683</u>

Fire Truck Financed Purchase Agreement

On April 20, 2021, the City agreed to purchase two new fire engines for the City's fire department through a financed purchase arrangement at 3% interest. There are nine annual lease payments due April 20th of each year, beginning in 2023. The City took delivery of the first fire engine in February 2022 and the second fire engine in September 2022. After the final lease payment is made, title for both fire engines will be transferred to the City at no additional cost. There is a provision in the agreement whereby in the event of default the lessor has the right to take one or any combination of the following steps: declare all lease payments due, retake possession of the equipment, and/or take any other action necessary under the Uniform Commercial Code.

The following is a schedule of the future estimated minimum payments related to the fire truck financed purchase agreement as of June 30, 2022, are as follows:

Year Ended June 30	Principal	Interest	Totals
2023	\$ 43,560	\$ 37,200	\$ 80,760
2024	63,742	17,018	80,760
2025	65,656	15,104	80,760
2026	67,627	13,133	80,760
2027	69,657	11,103	80,760
2028-2031	300,178	22,858	323,036
Total	<u>\$ 610,420</u>	<u>\$ 116,416</u>	<u>\$ 726,836</u>

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

State of California Department of Water Resources Note

The State of California Department of Water Resources note is due in annual installments based upon a changing percentage of the original principal amount. The interest for the first five years of the note was deferred and is being paid in equal installments over the remaining life of the note. As of June 30, 2022, the outstanding balance is \$2,623. There is a provision in the loan whereby in the event of default, the unpaid aggregate principal components of the loan and the interest accrued thereon, will become immediately due and payable.

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has pension related items that qualify to be reported in deferred outflows of resources. The pension related deferred outflows of resources are described in detail in Note 10.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has pension related items that qualify to be reported in deferred inflows of resources. The pension related deferred inflows of resources are described in detail in Note 10.

Unavailable revenues arise only under a modified accrual basis of accounting and are reported only in the governmental funds balance sheet. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Intergovernmental revenue	65,271	610,927	676,198
Total	<u>\$ 65,271</u>	<u>\$ 610,927</u>	<u>\$ 676,198</u>

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – DEFINED BENEFIT PENSION PLAN

California Public Employees' Retirement Plan (CalPERS)

A. General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City of Fowler's (City) sponsors four rate plans (two miscellaneous and two safety.) Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at are summarized as follows:

	Miscellaneous	
	1st Tier	PEPRA
	Prior to	On or after
Hire date	January 1, 2013	January 1, 2013
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of annual salary	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	8%	6.75%
Required employer contribution rates	14.020%	7.590%

	Safety	
	1st Tier	PEPRA
	Prior to	On or after
Hire Date	January 1, 2013	January 1, 2013
Benefit formula	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50 - 57
Monthly benefits, as a % of annual salary	2.4% to 3.0%	2.0% to 2.7%
Required employee contribution rates	9%	13.0%
Required employer contribution rates	21.790%	13.130%

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis. The City's required contribution for the unfunded liability was \$424,110 for the fiscal year ended June 30, 2022.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The City's contributions to the plan recognized as pension expense for the year ended were \$729,427.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$3,066,067.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

Proportion - June 30, 2020	0.0449%
Proportion - June 30, 2021	0.0567%
Change - Increase (Decrease)	0.0118%

For the year ended June 30, 2022, the City recognized pension expense of \$1,252,823. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 807,630	-
Differences between actual and expected experience	413,221	-
Net differences between projected and actual earnings on plan investments	-	2,348,204
Change in employer's proportion	20,265	61,381
Differences between the employer's actual contributions and the employer's proportionate share of contributions	59,116	-
Total	<u>\$ 1,300,232</u>	<u>\$ 2,409,585</u>

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

\$807,630 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended	
June 30	
2023	\$ (363,687)
2024	(402,284)
2025	(502,902)
2026	(648,110)
2027	-
Thereafter	-
Total	<u>\$ (1,916,983)</u>

C. Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	3.30% - 14.20% ⁽¹⁾
Investment Rate of Return	7.15% ⁽²⁾
Mortality	Derived from CalPERS Membership Data for all Funds ⁽³⁾

⁽¹⁾ Depending on age, service and type of employment

⁽²⁾ Net of pension plan investment expenses, including inflation

⁽³⁾ The mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

D. Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected Public Employees' Retirement Fund (PERF) cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class ^(a)	New Strategic Allocation	Real Return Years 1-10 ^(b)	Real Return Years 11+ ^(c)
Public Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

^(a) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

^(b) An expected inflation of 2.00% used for this period

^(c) An expected inflation of 2.92% used for this period

CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – DEFINED BENEFIT PENSION PLAN (Continued)

D. Discount Rate (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate +1% 8.15%
\$ 5,415,066	\$ 3,066,067	\$ 1,129,559

E. Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

F. Payable to the Pension Plan

The City did not have an outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

NOTE 10 – DEFERRED COMPENSATION

The City does not provide administrative nor investment advice for the Plan. Therefore, the City is not required to report the Plan assets and has excluded them from their financial statements.

NOTE 11 – RISK MANAGEMENT

A. Central San Joaquin Valley Risk Management Authority

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of 54 cities located in California's San Joaquin Valley. It was established under the provisions of California Government Code Section 6500 et. seq. CSJVRMA is governed by a Board of Directors consisting of one member appointed by each member city. The day-to-day business operations are handled by a management group employed by CSJVRMA. The relationship between the City and CSJVRMA is such that CSJVRMA is not considered a component unit of the City for financial reporting purposes.

The City is covered for the first \$1,000,000 of each general liability claim and \$350,000 of each worker's compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$25,000 and worker's compensation losses under \$10,000. The CSJVRMA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$10,000,000 and purchases excess reinsurance from \$10,000,000 to \$15,000,000. The CSJVRMA participates in an excess pool which provides worker's compensation coverage from \$350,000 to \$500,000 and purchases excess reinsurance above \$500,000 to the statutory limit.

At the termination of the joint venture agreement and after all claims have been settled, any excess or deficit will be divided among the cities in proportion to the aggregate amount of contribution made by each.

**CITY OF FOWLER
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 – RISK MANAGEMENT (Continued)

A. Central San Joaquin Valley Risk Management Authority (Continued)

At June 30, 2022, the City reported \$53,091 as deposits with others in the Governmental Funds, related to the general liability and workers' compensation programs.

The annual financial report may be obtained from the consortium's executive office at 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833.

B. Municipalities, Colleges, Schools Insurance Group

The Municipalities, Colleges, Schools Insurance Group (MCSIG) is a public risk sharing pool established pursuant to a Joint Powers Agreement effective November 22, 1982, for the purpose of providing a program of employee health coverage to its member organizations. MCSIG includes member school districts, colleges, municipalities, and special districts and covers more than 8,000 employees plus their dependents in the medical, dental and vision programs. A member may voluntarily withdraw from MCSIG after having completed three consecutive years as a member. Public Agency Coalition Enterprise (PACE) is an at large district that is a member organization of MCSIG. The City of Fowler has an agreement with PACE and hence is considered a member of MCSIG. The relationship between the City and MCSIG is such that MCSIG is not a component unit of the City for financial reporting purposes.

NOTE 12 – CONTINGENT LIABILITIES AND COMMITMENTS

A. General Liability

There are various claims and legal actions pending against the City for which no provision has been made in the financial statements. In the opinion of the City Attorney and City Management, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

B. Federal Awards

The City has received federal awards for specific purposes that are subject to review and audit by the federal government. Although such audits could result in expenditure disallowances under award terms, any required reimbursements are not expected to be material.

NOTE 13 – FOWLER REDEVELOPMENT SUCCESSOR AGENCY PRIVATE PURPOSE TRUST FUND

On February 1, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with Assembly Bill 1X26 (the Bill) which dissolved all redevelopment agencies in the State of California.

Under the control of an oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution of the redevelopment agency (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies are only allocated revenue in the amount that is necessary to pay estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FOWLER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amount			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 928,250	\$ 928,250	\$ 1,122,461	\$ 194,211
Sales taxes	2,600,000	2,755,600	3,843,321	1,087,721
Franchise taxes	387,200	419,700	471,602	51,902
Utility users taxes	400,000	400,000	554,548	154,548
Other taxes	150,000	150,000	207,026	57,026
Payments in lieu of taxes	807,700	807,700	835,038	27,338
Licenses and permits	677,200	966,200	1,146,597	180,397
Intergovernmental revenue	413,488	1,161,582	1,817,395	655,813
Fines and penalties	9,500	11,500	12,571	1,071
Use of money and property	15,000	15,000	12,831	(2,169)
Charges for services	101,500	115,950	79,009	(36,941)
Miscellaneous	6,600	307,175	381,653	74,478
Total revenues	<u>6,496,438</u>	<u>8,038,657</u>	<u>10,484,052</u>	<u>2,445,395</u>
EXPENDITURES				
Current:				
General governmental	1,294,832	1,435,882	1,626,515	(190,633)
Public safety	2,285,892	2,328,092	1,965,022	363,070
Public works	733,372	813,872	810,390	3,482
Community development	813,279	1,050,679	1,113,704	(63,025)
Culture and recreation	270,519	298,519	235,171	63,348
Capital outlay	581,015	1,456,317	937,570	518,747
Debt service:				
Principal	20,000	-	20,000	(20,000)
Interest and fiscal charges	30,000	-	28,327	(28,327)
Total expenditures	<u>6,028,909</u>	<u>7,383,361</u>	<u>6,736,699</u>	<u>646,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>467,529</u>	<u>655,296</u>	<u>3,747,353</u>	<u>3,092,057</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	722,887	722,887	-	(722,887)
Operating transfers out	(834,931)	(690,931)	(467,810)	223,121
Proceeds from long-term debt	-	-	610,420	610,420
Total other financing sources (uses)	<u>(112,044)</u>	<u>31,956</u>	<u>142,610</u>	<u>110,654</u>
Net change in fund balances	355,485	687,252	3,889,963	3,202,711
Fund balances - beginning	<u>8,966,667</u>	<u>8,966,667</u>	<u>8,966,667</u>	<u>-</u>
Fund balances - ending	<u>\$ 9,322,152</u>	<u>\$ 9,653,919</u>	<u>\$ 12,856,630</u>	<u>\$ 3,202,711</u>

CITY OF FOWLER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL
IMPACT FEES FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amount			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of money and property	\$ 460	\$ 400	\$ -	\$ (400)
Charges for services	<u>495,000</u>	<u>1,680,249</u>	<u>2,034,591</u>	<u>354,342</u>
Total revenues	<u>495,460</u>	<u>1,680,649</u>	<u>2,034,591</u>	<u>353,942</u>
EXPENDITURES				
Current:				
Public safety	200,000	200,000	10,732	189,268
Public works	-	10,510	43,752	(33,242)
Culture and recreation	-	-	4,897	(4,897)
Capital outlay	<u>68,000</u>	<u>68,000</u>	<u>54,122</u>	<u>13,878</u>
Total expenditures	<u>268,000</u>	<u>278,510</u>	<u>113,503</u>	<u>165,007</u>
Excess (deficiency) of revenues over (under) expenditures	<u>227,460</u>	<u>1,402,139</u>	<u>1,921,088</u>	<u>518,949</u>
Net change in fund balances	227,460	1,402,139	1,921,088	518,949
Fund balances - beginning	<u>3,607,157</u>	<u>3,607,157</u>	<u>3,607,157</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,834,617</u>	<u>\$ 5,009,296</u>	<u>\$ 5,528,245</u>	<u>\$ 518,949</u>

CITY OF FOWLER
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 YEARS*
AS OF JUNE 30, 2022

	2015	2016	2017	2018	2019	2020	2021	2022
Proportion of the net pension liability	0.0357%	0.0472%	0.0446%	0.0440%	0.0445%	0.0446%	0.0449%	0.0567%
Proportionate share of the net pension liability	\$ 2,241,019	\$ 3,236,451	\$ 3,856,008	\$ 4,363,092	\$ 4,291,238	\$ 4,565,556	\$ 4,881,119	\$ 3,066,067
Covered payroll	\$ 1,558,059	\$ 1,558,059	\$ 1,732,590	\$ 1,783,798	\$ 1,594,792	\$ 1,691,707	\$ 1,820,008	\$ 1,783,377
Proportionate share of the net pension liability as percentage of covered payroll	143.83%	207.72%	222.56%	244.60%	269.08%	269.88%	268.19%	171.92%
Plan fiduciary net position as a percentage of the total pension liability	81.36%	81.36%	69.20%	69.34%	71.42%	71.83%	70.99%	82.62%

NOTES TO SCHEDULE

Changes in Benefit Terms - None

Changes in Assumptions - None

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

**CITY OF FOWLER
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
LAST 10 YEARS*
AS OF JUNE 30, 2022**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarily required contribution (actuarially determined)	\$ 408,694	\$ 424,070	\$ 453,902	\$ 454,404	\$ 511,142	\$ 585,312	\$ 729,421	\$ 762,905
Contributions in relation to the actuarially determined contributions	<u>408,694</u>	<u>424,070</u>	<u>453,902</u>	<u>454,404</u>	<u>511,142</u>	<u>585,312</u>	<u>729,421</u>	<u>762,905</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,558,059	\$ 1,732,590	\$ 1,783,798	\$ 1,594,792	\$ 1,691,707	\$ 1,820,008	\$ 1,783,377	\$ 1,975,880
Contributions as a percentage of covered payroll	26.23%	24.48%	25.45%	28.49%	30.21%	32.16%	40.90%	38.61%

*Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

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SUPPLEMENTARY INFORMATION

CITY OF FOWLER
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

The **Gas Tax Fund** accounts for revenues and expenditures apportioned to the City under the Streets and Highway Code, Sections 2103, 2105, 2106, 2107, and 2107.5 of the State of California. Expenditures for administration, maintenance, and construction must be street related.

The **Traffic Congestion Relief Fund** accounts for revenues and expenditures apportioned to the City to improve traffic mobility and relieve congestion, connect transportation systems, and provide for better goods movement

The **Local Transportation Fund – Article 8** receives its funding from State Local Transportation Funds which are administered and disbursed by the Fresno Council of Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. Article 8 funds are restricted to the safety, maintenance and improvement of streets and alleys through the community.

The **Local Transportation Fund – Article 3 Fund** receives its funding from State Local Transportation Funds which are administered and disbursed by the Fresno Council of Governments (FCOG). 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.

The **Measure C Fund** receives its funding 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.

The **Road Maintenance and Rehab Act (SB1) Fund** accounts for revenues and expenditures apportioned to the City for the purpose of maintaining and rehabilitating public roads.

The **Community Development Block Grant (CDBG) Fund** is used to account separately for state revenues to assist in development activities.

The **Debt Service Fund** is used to account for the accumulation of resources for, and the payment of, general-long term debt principal, interest, and related costs.

**CITY OF FOWLER
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue Funds								
	Gas Tax	Traffic Congestion Relief	Local Transportation Fund - Article 8	Local Transportation Fund - Article 3	Measure C	Road Maintenance and Rehabilitation Act (SB1)	Community Development Block Grant (CDBG)	Debt Service Fund	Totals
ASSETS									
Cash and investments	\$ 111,094	\$ 14,463	\$ -	\$ 28,669	\$ 1,700,866	\$ 175,896	\$ 657,630	\$ 343,722	\$ 3,032,340
Cash with fiscal agents	-	-	-	-	-	-	-	445,592	445,592
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	-	-	2,495	2,495
Assessments receivable	-	-	-	-	-	-	-	6,175	6,175
Intergovernmental receivable	12,923	-	596,527	14,400	18,305	23,883	-	-	666,038
Community loans receivable	-	-	-	-	-	-	273,642	-	273,642
Advances to other funds	-	-	-	-	-	-	-	40,000	40,000
Advances to Successor Agency	-	-	-	-	-	-	-	163,000	163,000
Total assets	<u>\$ 124,017</u>	<u>\$ 14,463</u>	<u>\$ 596,527</u>	<u>\$ 43,069</u>	<u>\$ 1,719,171</u>	<u>\$ 199,779</u>	<u>\$ 931,272</u>	<u>\$ 1,000,984</u>	<u>\$ 4,629,282</u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ 4,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,034
Due to other funds	-	-	9,613	-	-	-	-	-	9,613
Total liabilities	<u>-</u>	<u>-</u>	<u>13,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,647</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue	-	-	596,527	14,400	-	-	-	-	610,927
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>596,527</u>	<u>14,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>610,927</u>
FUND BALANCES									
Restricted:									
Public works	124,017	14,463	-	28,669	1,719,171	199,779	-	-	2,086,099
Community development	-	-	-	-	-	-	931,272	-	931,272
Long-term debt	-	-	-	-	-	-	-	1,000,984	1,000,984
Unassigned	-	-	(13,647)	-	-	-	-	-	(13,647)
Total fund balances	<u>124,017</u>	<u>14,463</u>	<u>(13,647)</u>	<u>28,669</u>	<u>1,719,171</u>	<u>199,779</u>	<u>931,272</u>	<u>1,000,984</u>	<u>4,004,708</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 124,017</u>	<u>\$ 14,463</u>	<u>\$ 596,527</u>	<u>\$ 43,069</u>	<u>\$ 1,719,171</u>	<u>\$ 199,779</u>	<u>\$ 931,272</u>	<u>\$ 1,000,984</u>	<u>\$ 4,629,282</u>

CITY OF FOWLER
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds								
	Gas Tax	Traffic Congestion Relief	Local Transportation Fund - Article 8	Local Transportation Fund - Article 3	Measure C	Road Maintenance and Rehabilitation Act (SB1)	Community Development Block Grant (CDBG)	Debt Service Fund	Totals
REVENUES									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,622	\$ 197,622
Intergovernmental revenue	158,800	-	-	-	320,212	134,331	-	-	613,343
Use of money and property	-	-	-	-	389	-	235,469	72,686	308,544
Total revenues	158,800	-	-	-	320,601	134,331	235,469	270,308	1,119,509
EXPENDITURES									
Current:									
General governmental	-	-	-	-	-	-	-	3,813	3,813
Public works	-	-	53,105	-	-	-	-	-	53,105
Capital outlay	-	-	-	-	10,813	-	-	-	10,813
Debt service									
Principal	-	-	-	-	-	-	-	345,000	345,000
Interest and fiscal charges	-	-	-	-	-	-	-	114,678	114,678
Total expenditures	-	-	53,105	-	10,813	-	-	463,491	527,409
Excess (deficiency) of revenues over (under) expenditures	158,800	-	(53,105)	-	309,788	134,331	235,469	(193,183)	592,100
OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	-	-	-	-	-	-	172,455	172,455
Operating transfers out	(97,600)	-	-	-	-	-	-	-	(97,600)
Total other financing sources (uses)	(97,600)	-	-	-	-	-	-	172,455	74,855
Net change in fund balances	61,200	-	(53,105)	-	309,788	134,331	235,469	(20,728)	666,955
Fund balances - beginning	62,817	14,463	39,458	28,669	1,409,383	65,448	695,803	1,021,712	3,337,753
Fund balances - ending	\$ 124,017	\$ 14,463	\$ (13,647)	\$ 28,669	\$ 1,719,171	\$ 199,779	\$ 931,272	\$ 1,000,984	\$ 4,004,708

CITY OF FOWLER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Transportation			
Passed through California Department of Transportation			
Highway Planning and Construction	20.205	CML-5173(025)	\$ 1,433
Highway Planning and Construction	20.205	CML-5173(030)	1,050
Highway Planning and Construction	20.205	CML-5173(034)	2,640
Highway Planning and Construction	20.205	STPL-5173(033)	286,770
Highway Planning and Construction	20.205	STPL-5173(035)	629,681
Highway Planning and Construction	20.205	STPL-5173(036)	5,498
Highway Planning and Construction	20.205	STPL-5173(037)	<u>14,499</u>
Total U.S. Department of Transportation			<u>941,571</u>
U.S. Department of the Treasury			
Passed through California Department of Finance			
Coronavirus State and Local Fiscal Recovery Funds			
California Arrearage Payment Program (CAPP)	21.027	N/A	141,949
American Rescue Plan Act	21.027	N/A	<u>1,624,312</u>
Total U.S. Department of the Treasury			<u>1,766,261</u>
U.S. Department of Agriculture			
Community Facilities Loans and Grants Cluster:			
Community Facilities Loans and Grants	10.766	N/A	<u>30,401</u>
Total U.S. Department of Agriculture			<u>30,401</u>
<i>Total Federal Expenditures</i>			<u><u>\$ 2,738,233</u></u>

CITY OF FOWLER

NOTES SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

Note 1 – Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of Fowler, California (the “City”). Federal awards received directly from federal agencies as well as federal awards passed through other nonfederal agencies, primarily the State of California, are included in the SEFA. The City’s reporting entity is defined in Note 1 to the City’s basic financial statements.

Note 2 – Basis of Accounting

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the City’s basic financial statements. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in, or used in the preparation of, the SEFA may differ from amounts presented in the basic financial statements.

Note 3 – Catalog of Federal Domestic Assistance (CFDA) Numbers

The CFDA numbers included in the accompanying SEFA were determined based on program name, review of grant contract information, and the Office of Management and Budget’s Catalog of Federal Domestic Assistance.

Note 4 – Relationship to the Financial Statements

Expenditures of federal awards are reported in the City’s basic financial statements as expenditures/expenses in the General Fund, nonmajor special revenue funds, nonmajor capital project funds, and the enterprise funds.

Note 5 – Indirect Cost Rate

The City did not elect to use the 10% de minimus cost rate as covered in 2 CFR §200.414.

OTHER INDEPENDENT AUDITOR'S REPORTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the City Council of the
City of Fowler, California
Fowler, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Fowler, California (the "City"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to be "Michael J. [unclear]", written in a cursive style.

May 30, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

To the City Council of the
City of Fowler
Fowler, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Fowler, California (the "City")'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to be "M. J. [unclear]", written in a cursive style.

May 30, 2023

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FINDINGS AND QUESTIONED COSTS

CITY OF FOWLER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2022

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Non-compliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516? ☐ Yes ☒ No

Identification of Major Programs

CFDA Number	Name of Federal Program or Cluster
16.607	Coronavirus State and Local Fiscal Recovery Funds
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

B. Findings – Financial Statements Audit

None noted.

C. Findings and Questioned Costs – Major Federal Award Programs Audit

None noted.

CITY OF FOWLER

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2022

Finding 2021-001:	Internal Controls – Water Consumer Deposits (Significant Deficiency) - Implemented
Finding 2021-002:	Internal Controls – Water Consumer Overpayments and Accounts Receivable (Material Weakness) – Implemented
Finding 2021-003:	Internal Controls – Closing Books (Material Weakness) – Implemented
Finding 2021-004:	Internal Controls – Cash (Material Weakness) – Implemented
Finding 2021-005:	Internal Controls – Expenditures and Credit Cards (Material Weakness) – Implemented
Finding 2021-006:	Internal Controls – Building Permit and Impact Fees (Material Weakness) – Implemented

CITY OF FOWLER
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2022

**CITY OF FOWLER
MANAGEMENT REPORT**

FOR THE YEAR ENDED JUNE 30, 2022

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Lan T. Kimoto

To the City Council of the
City of Fowler
Fowler, California

We have audited the financial statements of the City of Fowler (City), for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated August 1, 2022. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Accounting estimates are used in determining the depreciable lives and methods used for capital assets, compensated absences, and funding progress of CalPERS pension liability. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures about the employee retirement plan disclosed in Note 10 to the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We did not identify any significant audit adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 30, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings and Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

A handwritten signature in black ink, appearing to be "Michael J. [unclear]", written in a cursive style.

May 30, 2023