

# CITY OF PATTERSON

FISCAL YEAR 2024 - 2025  
ANNUAL BUDGET



**CITY OF PATTERSON**  
**City Council**



**Michael Clauzel**  
**Mayor**



**Shivaugn Alves**  
**Council Member**  
**District A**



**Jessica Romero**  
**Council Member**  
**District B**



**Dominic Farinha**  
**Council Member**  
**District C**



**Carlos Roque**  
**Council Member**  
**District D**



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**Michael Clauzel**

**Council Members**

**Shivaugn Alves, District A  
Jessica Romero, District B  
Dominic Farinha, District C  
Carlos Roque, District D**

**EXECUTIVE STAFF**

**Fernando Ulloa, Interim City Manager &  
Director of Engineering Services  
Michael Willet, Interim Assistant City Manager &  
Director of Public Works  
Aracely Alegre, City Clerk  
Joshua Clayton, Chief of Police  
Jeff Frye, Chief of Fire  
Marie R. Guillory-Jones, Director of Human Resources  
Jennifer Riedeman, Director of Finance  
Ashley Weaver, Director of Recreation & Community Services  
Bryan Stice, Director of Planning and Community Development  
Nubia Goldstein, City Attorney  
Doug White, Deputy City Attorney**

City of Patterson  
2024 - 2025 Budget

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# City of Patterson

Fiscal Year 2024-25

## Adopted Budget Introduction

### City Manager's Message:

Honorable Mayor Clauzel, Members of the City Council, and Citizens of Patterson:

I am pleased to submit the City Manager's Budget for 2024-25 for your review, consideration, and adoption for the fiscal year beginning July 1, 2024.

The total budget for FY 2024-25 is \$117 million, including \$48.6 million for the General Fund, \$36 million for Enterprise funds and \$32.4 million for other funds and capital improvement projects. The total budget also includes transfers in and out between funds totaling \$39.9 million.

This year, the budget is focused on continuing to build our economy as we face uncertain inflation and projected revenue reduction in sales tax. Our plan is to respond to the community's service needs and seek out economic growth opportunities. The budget is intended to reflect the vision of the Mayor and City Council and their commitment to maintain the excellent services our community expects and deserves; representing the City's fiscally responsible and accountable financial plan for the upcoming fiscal year; providing a transparent, comprehensive statement of the City's organization, operations, projected revenues and estimated expenditures; and serves as a strategic tool in communicating, implementing and monitoring City Council direction related to City operations.

It is important to note that due to the projected 15.3% sales tax revenue reduction for FY 2024-25 the city will limit new positions for both full-time and part-time as well as hold vacant several positions throughout departments until mid-year evaluations of our revenues are evaluated.

Our current workforce consists of 161 full-time employees, augmented by 168.5 part-time positions. The city will continue its commitment to deliver high-quality municipal services to our residents and businesses through a continued analysis of strategic staff deployment and enhanced engagement with the community for service requests as well as reporting opportunities in multimedia solutions. Also, we continue to improve and use technology to be more transparent to our public.

As we continue to monitor current progress and continued levelling in our local economy, we remain mindful of escalating operation expenses and challenges in the years to come. Like most public agencies throughout the State, we are fully engaged in working to manage the ever-increasing number of unfunded state mandates.

We are currently in the final stages of updating our Strategic Plan, which will allow us to be aligned with Council policies and public goals. This continues to set the City's mission to guide the City's critical path with the needed modifications to remain resilient as we face challenges from and mandates from the State and Federal level. The strategic plan is used in guiding staff and Council, while maintaining the goals and priorities of our community. Many of the objectives and strategies have been implemented to achieve the City's goals. Under the

Strategic Direction “Community Livability and Quality of Life” the Community Center and Public Safety Center continues to be a priority. There are a series of priority projects throughout Patterson that will continue to move forward. Our I-5/Sperry interchange project is now in the final stages of Plans, Specifications, and Estimate (PS&E) phase. The design of the PS&E is projected to be completed by early 2025 and begin construction in mid-2025. We are also in the design stages of the Patterson Public Safety Center. This is a high priority project and very needed to house our growing Public Safety services Divisions. Construction for the Public Safety Center is anticipated to start in spring of 2025.

Our Measure L funding continues as programmed and is evidenced by several upcoming projects coming later this summer. Projects most recently completed utilizing Measure L Funds include the Kinshire Street Rehabilitation, Sperry Avenue Improvement between Baldwin Rd to HWY 33 and the Slurry Seal project. Community Connection grant from the County will be used to fund Pedestrian Controlled Crosswalk safety Project, which is schedule for construction in August of 2024.

City staff will continue the efforts in attracting diversified businesses with strong economic growth. With new businesses locating to Patterson, we expect to see additional Sales Tax, Property Tax revenue, and CFD funding for large capital projects. We continue to see movement in the economy in Patterson, and staff remains diligent in the area of budgeting. Staff will have a conservative approach in our budgeting operationally to help ensure long-term financial sustainability, which is a cornerstone of Patterson’s financial objective. With this conservative approach to budgeting, along with clear direction from the Mayor and Council, we envision significant community enhancement in the future. Through the Downtown Revitalization Committee, we plan to double our efforts to create a strong and vibrant downtown to continue to attract new businesses and strengthen our existing businesses. Our Economic Development team continues to create economic marketing materials to attract new business to our city’s unique and historic Downtown center.

## **ECONOMIC CONDITION, OUTLOOK, AND ACTIVITY**

The City has seen strong economic growth over the last several years. As the economy seems to be entering a bit of a decline for FY24-25, the City of Patterson remains focused on several new businesses interested in the City of Patterson in our business Parks over the last year. Factors that will impact our economic strength are the online sales which, in some instances, do not provide the City with a “point-of-sale” taxable nexus, as well as other distribution centers opening in nearby cities that will dilute the sales from our distribution centers. Patterson benefits from a more diverse revenue structure including Measure L, the ½ cents transaction and use tax over 25 years, SB1 revenue and new businesses such as the Loves Travel Center, Valero Gas Station, Grocery Outlet, Dutch Bros, and other interested business.

The City’s water, sewer, and garbage rates are currently being evaluated to determine adequate services for the public. These user fee rates for garbage was approved a few years back and a new fee study is being finalized to implement the appropriate user fees to provide the services needed. It is critical to provide stable enterprise funding to provide a high level of infrastructure maintenance and services in these areas.

Our budget provides for a continuation of high levels of service, capital improvement projects provided by grants and Capital Facility fees, and continued funds to further improve the City and maintain public safety staffing, and new programs to enhance community quality of life for our City's residents.

### **CURRENT YEAR'S BUDGET**

The following factors were taken into consideration during the preparation of the City's budget for the Fiscal Year 2024-25.

- The fourth year of the pandemic has shown signs of recovery in the economy, as of March 2024, Stanislaus County and San Joaquin County reported an 7.5% unemployment rate, which is up from March 2023's rate of 7%.
- The annual inflation rate as measured by the consumer price index (CPI), increased 3.4 percent for the 12 months ending April 2024. The all items less food and energy index rose 3.6 percent over the last 12 months. The energy index decreased 2.6 percent for the 12 months ending April, and the food index increased 2.2 percent over the last year.
- The expected increase in commercial and residential developments will contribute to increases in revenue sources such as building permits, property tax and sales tax.
- The availability of both Federal/State grants and State Revolving Fund Loan (SRF).
- The remaining American Rescue Plan Act spending will help the City to respond, rebuild and recover from the pandemic. Focusing on economic recovery, stabilizing the government, and uplifting our communities.
- California's minimum wage will increase to \$16 per hour for all employers on January 1, 2024, which is up \$0.50 from the 2023 rate of \$15.50.
- The accumulation of Measure L revenue provides the funding source for the street capital projects that are being carefully planned to begin upon completion of various underground capital pipeline projects.
- During the Water rate study, the City incorporated the 5-year long range capital improvement plan. The City will begin WM-6B replacement of water mains and service lines on the southside of the old town, WM-6A replacement of water mains and service lines in the downtown commercial area projects to enhance and improve the quality of our community's sewer infrastructure, and continue with WM-19B Water Meter replacement project of changing out 6,500 meters and 1,000 meter boxes.

### **BUDGET HEADLINES**

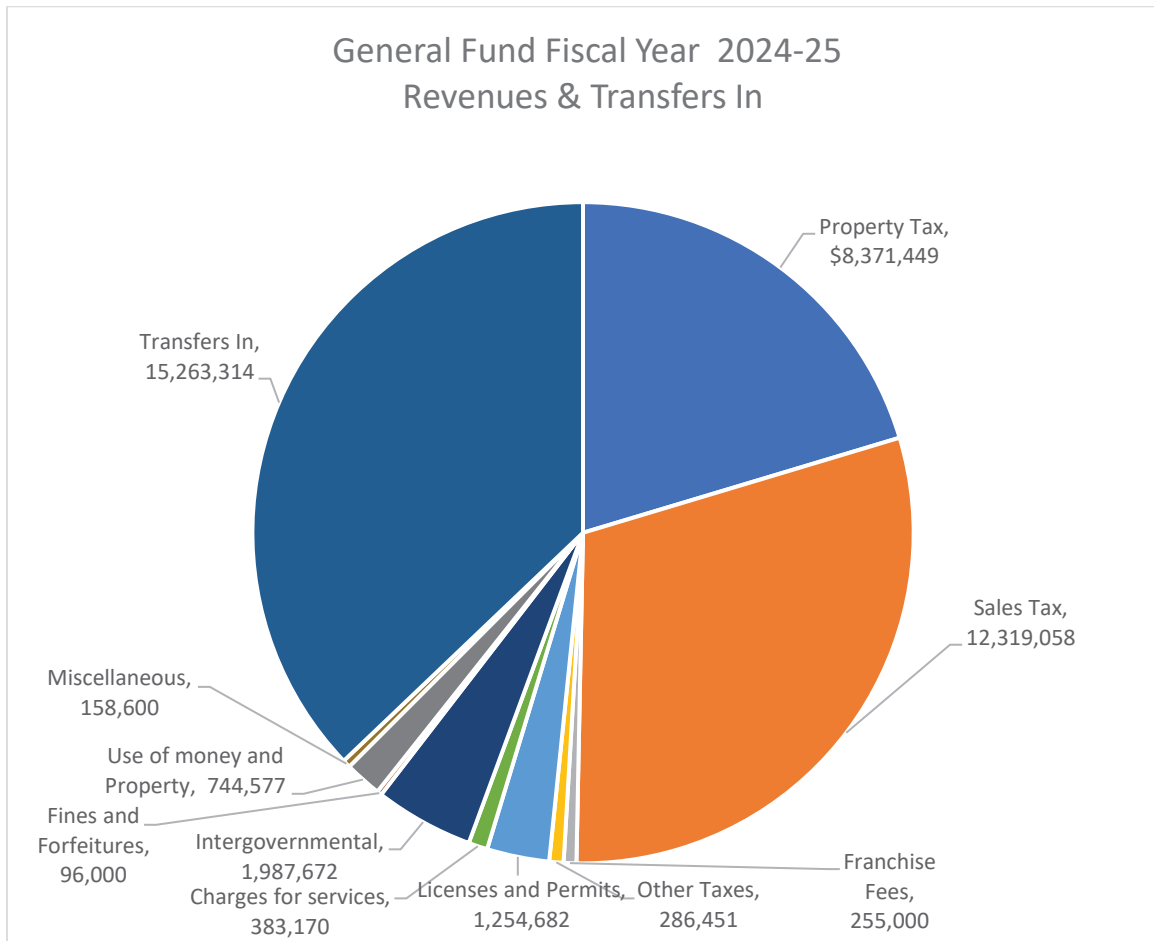
- Continued progression of our Strategic Plan with a planned update in 2024/25.
- Increase in project revenues through grants, Measure L, and SB1 for street maintenance.
- Continue leveraging technology to improve efficiency and service delivery, including a website update.
- Continued application processes for grant opportunities to fund expenditures, public safety, technology infrastructures, lost revenues, and Park's renovation projects.
- Continue Downtown Revitalization and Master Planning for continued economic recovery and provide the framework for a vibrant downtown.

**ANALYSIS**

The key elements of the City’s budget are summarized below but are described in much detail in the later sections of the adopted budget.

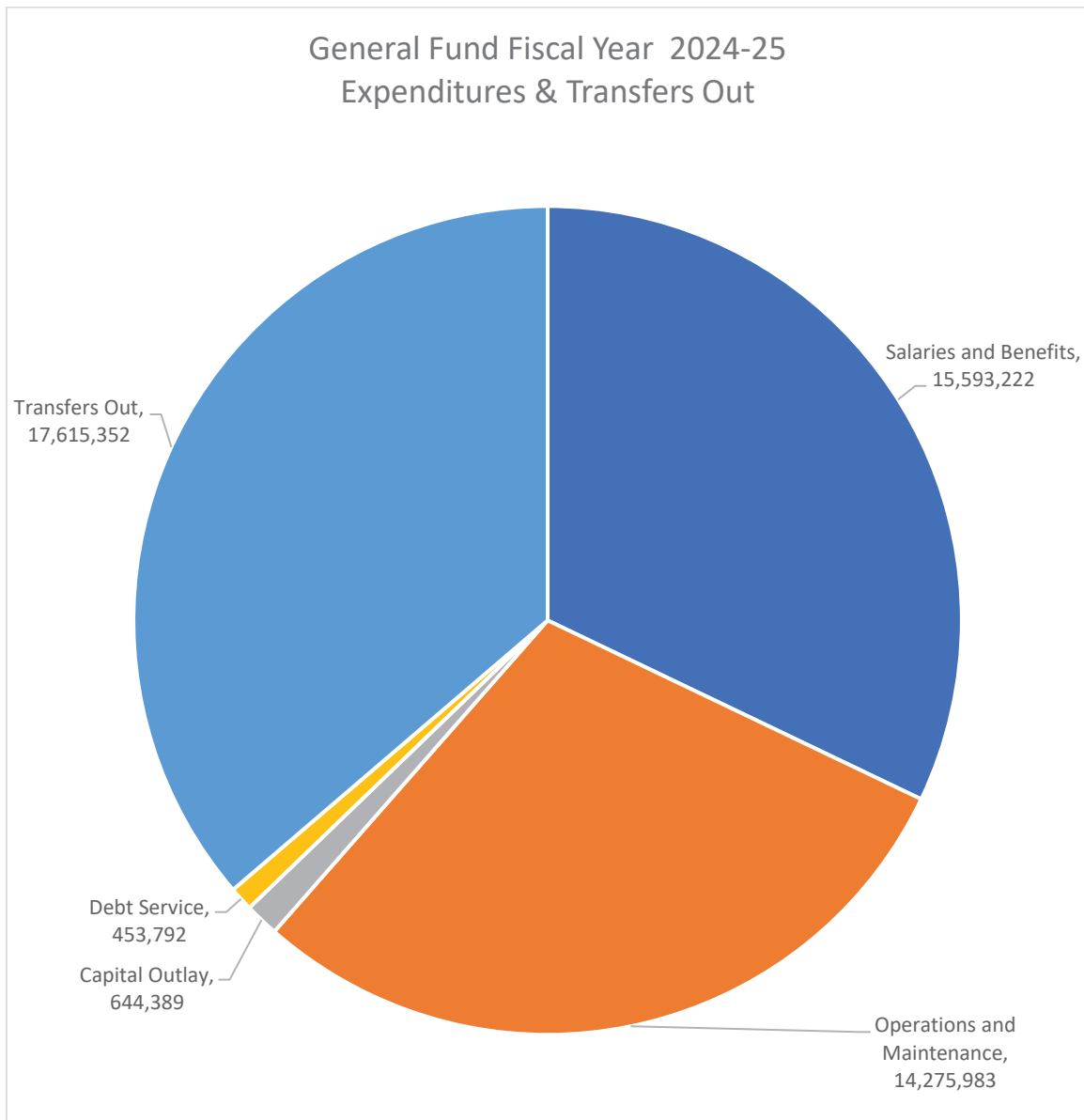
**GENERAL FUND REVENUE**

General Fund revenues in the FY 2024-25 budget are \$25.8 million, excluding transfers In, which is a decrease from the prior year by \$4.1 million primarily due to the reduction in Sales Tax and Intergovernmental Revenues from grants. The major revenues in the General Fund come from Property Tax and Sales Tax shown in the chart below.



## GENERAL FUND EXPENDITURES

General Fund expenditures in the FY 2024-25 budget are \$30.9 million, excluding transfers out, and is a \$4.5 million decrease from the prior year amount of \$35.5 million primarily due to the remaining ARPA fund expenditures budgeted as well as a reduction in budgeted Capital Outlay. As is common with local government agencies that service the community, the costs are primarily labor related as shown in the chart below. Also included in the expenditures is the remaining balance of the ARPA Funds that was received in advance and unspent funds carried over in Fund Balance from FY 2023-24.

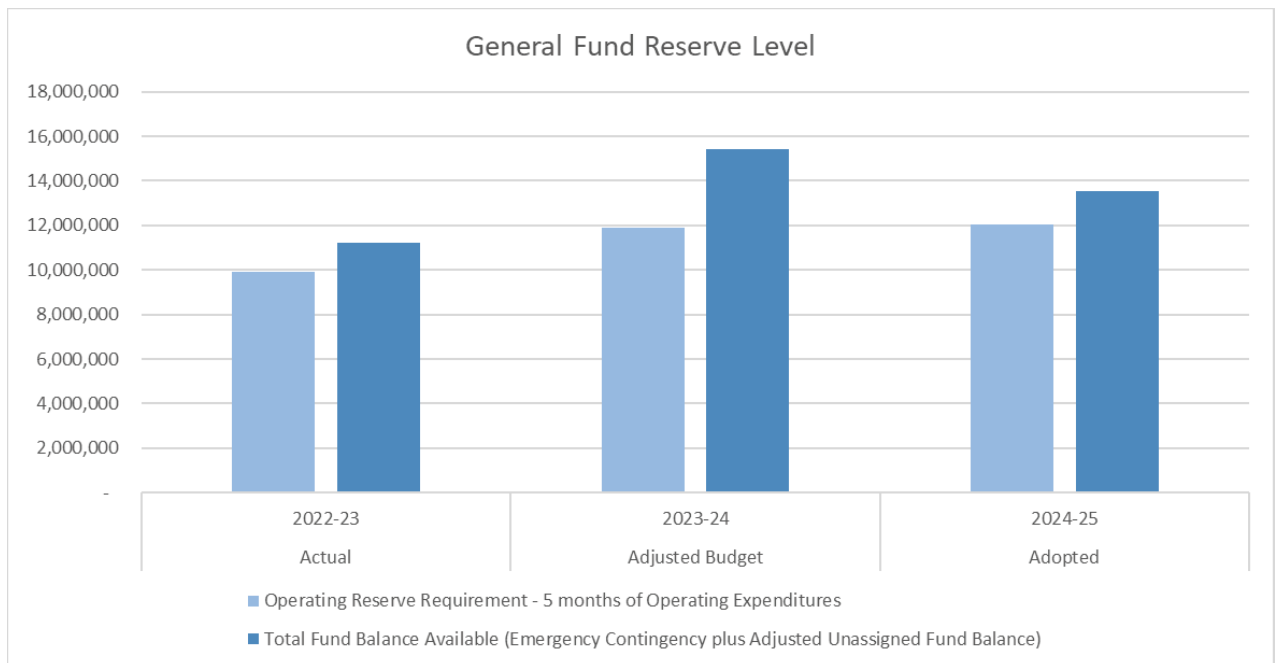


## GENERAL FUND RESERVE LEVEL

The City's adopted budget maintains General Fund reserve in FY 2024-25. It is important to note that the City's ability to maintain the General Fund operating budget reserve was accomplished through both Federal and State grant revenues covering costs otherwise funded by the General Fund, as well as underspending of expenditures, or budget savings, are expected each fiscal due to vacant positions and not all budgeted expenditures are incurred during the fiscal year.

CITY OF PATTERSON  
 FY 2024/25 BUDGET  
 GENERAL FUND RESERVE ANALYSIS

Description	Actual	Adjusted Budget	After Allocation Plan	
	2022-23	2023-24	Adopted 2024-25	Adopted 2024-25
<b>TOTAL EXPENSES - FUND 100</b>	23,839,151	28,295,563	28,869,875	28,869,875
Operating Reserve Requirement - 42% of Expenditures = 5 months of operating expenses	<b>9,932,980</b>	<b>11,884,137</b>	<b>12,029,114</b>	<b>12,029,114</b>
Actual Emergency Contingency - Committed Fund Balance - Fund 100 & Fund 101	9,838,576	11,878,645	12,024,541	12,024,541
Unassigned Fund Balance - Fund 100	1,389,339	2,779,335	3,527,761	3,527,761
Reduced for Additional Deficit in Fund 190	-	(2,756,734)	-	-
Reclassification of Assigned Fund Balance from FY 22/23 & FY 23/24	-	628,091	14,191,357	14,191,357
Adjusted for Excess General Fund Balance FY 23/24 Adjusted & 24/25	-	2,877,069	(16,202,575)	(16,202,575)
<b>Total Adjusted Unassigned Fund Balance - Fund 100 FY 24/25</b>	1,389,339	3,527,761	1,516,543	1,516,543
<b>Total Fund Balance Available (Emergency Contingency plus Adjusted Unassigned Fund Balance)</b>	<b>11,227,915</b>	<b>15,406,406</b>	<b>13,541,084</b>	<b>13,541,084</b>
<b>Total Fund Balance Available as a Percentage of Reserve Requirement</b>	<b>113.0%</b>	<b>129.6%</b>	<b>112.6%</b>	<b>112.6%</b>
<b>Total Fund Balance Available as an amount over the Reserve Requirement</b>	<b>1,294,935</b>	<b>3,522,269</b>	<b>1,511,969</b>	<b>1,511,969</b>
<b>Excess General Fund Reserve allocation Plan</b>				
Pension - prefunding				0
OPEB - prefunding				0
Total allocation plan				0



## **CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program is necessary to maintain and improve the public works of the City. The public works include Street improvements, Sewer projects, Storm projects and Water projects. A summary of revenues, expenditures and fund balances for the various City funds that contain the individual capital projects are included in the later section of the FY 2024-25 budget in this document.

To determine the funds available for Capital Projects in the FY 2024-25 Capital budget, the City considers the following:

- Projection of user fee revenues in the Water and Sewer funds based on current approved user rates.
- Projection of Impact Fee revenues based on current fees and development projections.
- Calculation of the interest on project and account balances where appropriate.
- Ongoing Federal and State grants.

## **CAPITAL IMPROVEMENT PROGRAM FUNDING SOURCES AND EXPENDITURES**

### **City Funds**

The Capital Improvement Funds: The Capital Improvement Fund is unrestricted and can be used for any project designated by the City Council. The resources in this fund come from transfers from the City's General Fund, reimbursements for specific projects, bond proceeds, and interest earnings.

### **Federal/State Funds**

Federal/State Grants: These funds are made available through an extensive application process that is usually initiated by City staff. Most grants require some kind of fund match from the City. Grant funds are appropriated when grant agreements are executed and approved by Council.

Transportation Development Act (TDA): These funds are derived from the statewide sales tax and are returned to each County for public transit and bicycle/pedestrian purposes. In some instances, TDA funds may also be used for roads and streets.

### **City Enterprise Funds**

Wastewater Revenue: These funds are generated from user fees and connection fees for sewer service provided by the Public Works Department.

Water Revenue: These funds are generated from user fees and connection fees for water services provided by the Public Works Department.

Garbage Revenue: These funds are generated from user fees for garbage services provided by the Public Works Department contracted through Bertolotti Disposal Company.

### **Impact Fees**

Impact Fees: These fees are collected through the building permit process from new development projects. This provides funds for new or expanded facilities necessary as a result of growth and development. Impact Fees include street improvements, community recreation facilities, City office space, fire stations, police stations, traffic signals, park sites, air quality, water connection and wastewater connection.

**MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES**

<b>General Fund - Fund 100</b>	<b>Phase</b>	<b>Estimated Carryover Budget to FY 24-25</b>
Shade Structure & Storage Building	Planning	227,000
Server Upgrade	Non-CIP	10,000
Sports Park Restrooms Replacement	Design/Const	220,000
South Park Improvements	Design/Const	474,135
Public Safety Center (Demo, Reinforce, Relocation Tenant Improvements)	Design/Const	1,696,860
Shade Structure & Storage Building	Planning	227,000
<b>Grand Total</b>		<b>\$ 2,854,995</b>

<b>CDBG - Fund 312</b>	<b>Phase</b>	<b>Estimated Carryover Budget to FY 24-25</b>
Washburn Infrastructure (CDBG)	Planning	150,000
<b>Grand Total</b>		<b>\$ 150,000</b>

<b>Street Funds - Fund 325-329</b>	<b>Phase</b>	<b>Estimated Carryover Budget to FY 24-25</b>
Traffic Sign Replacement Project	Maintenance	25,000
I-5 Interchange PS&E Ph2 - Design	Design	2,468,490
Rogers Road Bridge	Design	842,517
Conservation Corps (Bike Racks, Baldwin/Landscaping)	Construction	21,000
Salado Creek Bike Trail	Construction	2,615,557
Ward Ave Overlay Design	Design	150,000
Solyo Walking Path	Design	29,888
9th St Improvements	Design	150,000
Ped Controlled Crosswalk - Design	Design	249,309
<b>Grand Total</b>		<b>\$ 6,552,761</b>

**\*These projects are carried over from FY 2023-24, with a completion date in FY 2024-25 or beyond**

**MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES, Continued**

<b>Storm Drain Impact Fee - Fund 415</b>	<b>Phase</b>	<b>Estimated Carryover Budget to FY 24-25</b>
Trash Capturing/Amendments	Design	208,946
<b>Grand Total</b>		<b>\$ 208,946</b>
<b>Sewer - Fund 606</b>	<b>Phase</b>	<b>Estimated Carryover Budget to FY 24-25</b>
Ward Avenue Sewer Lift Station Rehab (Design and construction)	Design	74,509
<b>Grand Total</b>		<b>\$ 74,509</b>

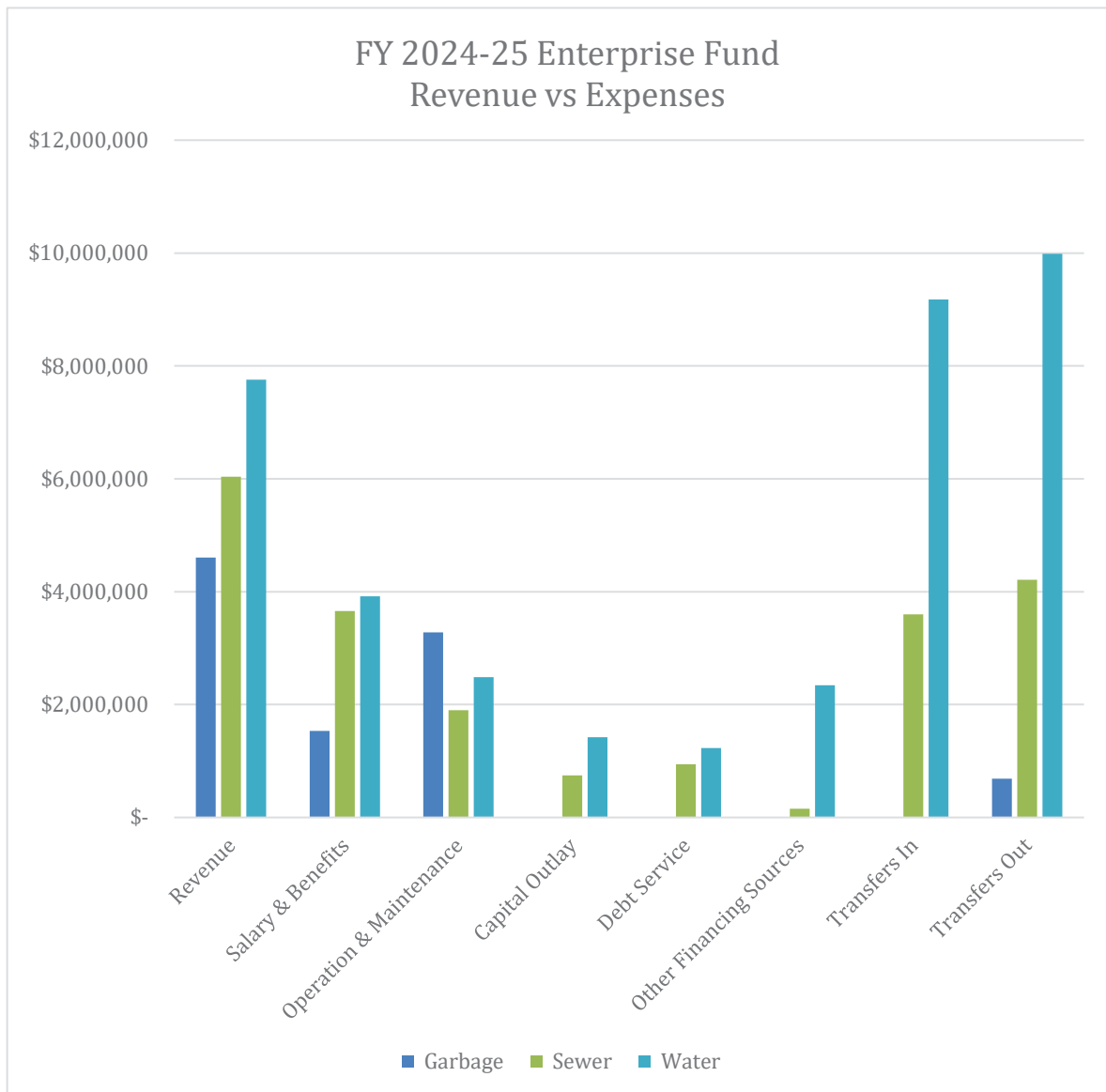
<b>Water - Fund 611</b>	<b>Phase</b>	<b>Estimated Carryover Budget to FY 24-25</b>
Pipe Replacement - Water System (El Circulo Area) WM-6A	Design	575,000
Pipe Replacement - Water System (W. Las Palmas, S. 9th, Sperry, Del Puerto & S. El Circulo Areas) WM-6B	Design	575,000
Well #14 Site Improvements WL-2	Construction	2,597,859
Meter Replacement Program Ph III WM-19B	Construction	981,835
Well #8 Storage Tank Interior Rehab/Re-Coat WT-2	Design/Const	678,000
<b>Grand Total</b>		<b>\$ 5,407,694</b>

**\*These projects are carried over from FY 2023-24, with a completion date in FY 2024-25 or beyond**

**ENTERPRISE FUND REVENUE AND EXPENSES**

The City’s three enterprise utility funds (Water, Sewer and Garbage) are funded by the rates charged to customers. A rate study for each of the utilities is performed every 5 years, with rates modifications developed for the 5-year period. The rates are designed to comply with Article 13D of the California Constitution and to a) recover the City’s cost of providing water, sewer or garbage services, and b) allocate costs in proportion to the cost for serving each customer class.

As illustrated below, Enterprise Fund total revenues and transfers in budgeted for FY 2024-25 are projected at \$33.6 million and expenditures and transfers out are projected \$36 million. The difference between the revenue and expense budgets will be covered through the use of Fund Balance carried forward from FY 2023-24.



## **APPROPRIATIONS LIMIT**

The City's appropriations limit for this budget cycle has been prepared in accordance with uniform guidelines. The appropriations limit imposed by Propositions 4 and 111 creates a restriction on the amount of "proceeds from taxes" which can be appropriated in any fiscal year. The limit is based upon actual appropriations during Fiscal Year 1978/79 and has been adjusted each year since using population changes and inflation indexes.

The appropriations limit of \$75,466,859 for Fiscal Year 2024-25 is significantly greater than the actual appropriations of \$21,931,437 subject to the limit for this year. Therefore, it appears that the City will not exceed its appropriations limit in the foreseeable future.

## **Patterson's Next Chapter**

As Patterson's continues to monitor our economic growth, the City will strive to maintain public safety and provide excellent service to our Patterson residents.

The future of the City of Patterson's economic stability, while experiencing a reduction in sales tax for FY24-25, promises to maintain stability and increase over time. With new marketing strategies and materials, we continue to attract more businesses (commercial and industrial) to provide continued economic growth in our city.

On behalf of the talented and dedicated team of City employees I have the privilege of leading, I want to thank the Mayor and Council for their stewardship throughout these times. With the implementation of this budget, we will find ourselves in a stable position. From this point of stability, we can be honest with the citizens about the level of service we can provide and support a level of predictability for City staff.

Respectfully submitted,



Fernando Ulloa  
Interim City Manager

## **RESOLUTION NO. 2024-49**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET AND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-2025**

**WHEREAS**, on June 18, 2024 Council adopted Resolution No. 2024-41 to continue the FY 2023/24 Budget until adoption of the Fiscal Year 2024-2025 Budget to allow further review and internal discussion; and

**WHEREAS**, on July 23, 2024 the City Manager, Finance Director and City Staff submitted and presented to the Patterson City Council the proposed General Fund and All Other Funds Budget for Fiscal Year 2024-2025 commencing on July 1, 2024; and

**WHEREAS**, annually, the City of Patterson is required to prepare a statement of appropriations limit in compliance with Section XIII B of the California Constitution and Section 7910 of the California Government Code; and

**WHEREAS**, new price and population factors have been established for determining the City's appropriation limit.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Patterson approves as follows:

1. The budgeted expenditure appropriations for the General Fund and all Other Funds are hereby adopted as the final budget for Fiscal Year 2024-2025 in the amount of \$117,097,184, plus any additional items Council approves to be included in a Budget Errata at the time of adoption.
2. At any time during the fiscal year, Council may approve consent items that require budget amendment, and the approval of such items will be sufficient to allow the finance department the authority to amend the budgets according to the approved action(s).
3. The approved budgets for individual capital outlay projects and capital improvement projects remain as authorized until these projects are completed or canceled. Any unexpended authorized appropriation for each capital project, including related transfers, is automatically carried over from fiscal year to fiscal year until the funds of the individual capital project are expended or the capital project is canceled by the City Manager. Following the completion of the individual capital projects, the unexpended appropriation of each completed capital project shall be canceled, and the capital projects' funding sources shall be released from their unexpended funding commitment. Actual carryover budget amounts for capital improvement projects revenue and unspent appropriation from 2023/2024 shall be recalculated and updated to reflect balances as of June 30, 2024 and are hereby incorporated as part of the 2024/25 approved budget.

4. The approved budgets for individual grants remain as authorized appropriations for the individual grants until the grant is completed or expires. Any unexpended authorized appropriation for each grant and the corresponding revenue budget is automatically carried over from fiscal year to fiscal year until the funds of the individual grant are expended, the grant expires, or the grant is canceled by the City Manager. Grant funds received and appropriated and any remaining unspent appropriation actual carryover budget amounts from 2023/24 shall be recalculated and updated to reflect balances as of June 30, 2024 and hereby incorporated as part of the 2024/25 approved budget.
5. The City Council hereby authorizes the Finance Director to advance from Pooled Cash funds to cover expenditures, for which revenues will be received at a later date.
6. At the end of Fiscal Year 2023/24, certain purchase orders exist as outstanding encumbrances representing contractual obligations of previously budgeted funds. In addition, certain amounts have been included in the Fiscal Year 2024/25 budget related to Mid-Year or one-time allocations for specific projects and services but remain unspent. Outstanding encumbrances and unspent Mid-Year and one-time budget allocations may be carried forward to Fiscal Year 2024/25 upon review by the Finance Director and approval of the City Manager.
7. Estimated carryover balances as of June 30, 2024 shall be recalculated when actuals are determined and appropriations from estimated carryover balances will be updated to reflect actual amounts. In addition, the Finance Director may reduce expenditure budgets if revenues are insufficient to cover related expenditures.
8. The City Manager or City Manager's designee is authorized to make transfers of budget appropriations between classifications and activities within a fund to purchase such items and services needed to accomplish those purposes set forth in the Budget document and to insure the efficient and effective administration of City services.
9. State Law requires that an Appropriations Limit be adopted annually by the City Council. Article XIII 8 of the California constitution which places certain restrictions on appropriations made by local governments and restrictions are applicable to appropriations that met the definition of "Proceeds of Taxes". The law allows the option to select the factors to be used to calculate the Annual Appropriations Limit. For one of the factors the City must select between: (A) the change in the State per capita income; or (8) the change in the assessed valuation of local nonresidential construction, and the City has selected the change in the State per capita income. The appropriations subject to limitation in Fiscal Year 2024/25 shall be as set forth on and as calculated on Exhibit "A" and Exhibit "B" attached hereto and made a part hereof with the following conditions for the calculation:
  - a. The calculated appropriation limit for fiscal year 2024/25 is \$75,466,859. The total appropriations subject to limitation is \$21,931,437.

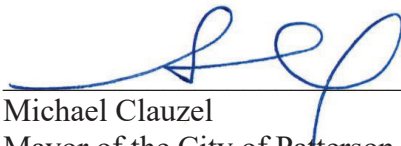
- b. The price factor used is the percentage change in California per capita personal income over the prior year, or 3.62%;
- c. the population factor used is the percentage change in the County of Stanislaus population over the prior year, or 0.55%.

10. This resolution shall be effective immediately upon adoption but shall be operative as of July 1, 2024.

**PASSED, APPROVED AND ADOPTED** this 20<sup>th</sup> day of August 2024, by the City Council of the City of Patterson in the State of California by the following roll call vote:

AYES: Councilmembers Alves, Romero, Farinha, Roque and Mayor Clauzel  
NOES: None  
EXCUSED: None

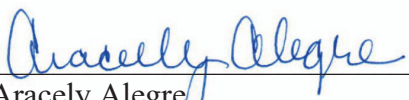
APPROVED:



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Michael Clauzel  
Mayor of the City of Patterson

ATTEST:



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Aracely Alegre  
City Clerk of the City of Patterson

I hereby certify that the foregoing is a full, correct and true copy of a resolution passed by the City Council of the City of Patterson, a Municipal Corporation of the County of Stanislaus, State of California, held on the 20<sup>th</sup> day of August 2024, and I further certify that said resolution is in full force and effect and has never been rescinded or modified.

DATED:

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City Clerk of the City of Patterson

# BUDGET ERRATA

As Part of the FY 24/25 Budget Adoption, Council authorized the following to be included in the approved budget:

1. Public facing budget software to create a digital budget book - \$11,000.00

**City of Patterson  
2024-25  
Account Number Description**

<b>Fund Description</b>	<b>Department Description</b>
100 General Fund	100 Administration
101 General Fund Reserve	115 City Attorney
102 Bond Administrative Fees	120 City Council
103 American Rescue Relief Fund	175 Landscape Maintenance Districts
105 Self-Insurance Reserve	200 Finance
111 Master Plan	250 Non-Departmental
120 - 176 Landscape Maintenance Districts (LMDs) and Benefit Assessment Districts (BADs)	300 Planning
177 CSA # 15 Assessment District	305 Building Inspection
178 CFD 2013-1 Non-Residential Maintenance Service	306 Engineering
179 CFD 2018-02 VOP Residential Maintenance Service	310 Code Enforcement
180 CFD 2018-01 VOP Infrastructure	400 Fire - Station 51
187 CFD 2022-1 Public Safety	405 Fire - Station 52
188 CFD 2015-2 Arambel-KDN	500 Police
189 Patterson Gardens Fire Assessment	510 Crossing Guards
190 CFD 2003-1 Fire Station #2	600 Recreation Administration
191 CFD 2005-1 West Patterson Business Park	605 Recreation Programs
192 CFD 2015-1 Arambel - KDN	606 Recreation Youth Development and Camps
204 Heartland Assessment District (Local bonds)	607 Recreation Sports
205 PPFA 2013 Heartland Ranch Revenue Bonds	610 Aquatic Center
250 West Patterson Financing Authority - WPFA CFD 2001 Local Bonds	611 Hammon Senior Center
252 Patterson Public Financing Authority Revenue Bonds 2013	612 Teen Programs
254 Patterson Public Financing Authority Revenue Refunding Bonds 2023	700 Building Maintenance
305 Beautification Committee	701 City Hall Annex
311 Housing Program	705 Sports Park Maintenance
312 County Consortium	710 Park Maintenance
313 First Time Home Buyers	780 Street Maintenance
314 Federal Home Funds	781 Streets - Urban Forestry
316 Neighborhood Stabilization Program (NSP)	790 Public Works
320 Police - Asset Forfeiture	791 Collections
325 Gas Tax	998 Transfers In
326 LTF - Street Projects	999 Transfers Out
327 Street Projects	
328 LTF - Non Motorized	
329 Measure L	
401 Affordable Housing in Lieu Fee	
402 Community Facility Impact Fee	
404 General Government Impact Fee	
408 Public Safety Impact Fee	
410 Parkland In-Lieu Fee	
412 Street Improvement Impact Fee	
414 Water Impact Fee	
415 Storm Drain Impact Fee	
416 Sewer Impact Fee	
421 Delta Mendota Storm Drain Fee	
423 Westside Drainage Study Fee	
425 WWTP - Construction	
428 Downtown Redevelopment	
430 Aquatic Center Construction	
440 Future Water Acquisition Impact Fee	
450 Senior Center	
600 Garbage	
605 Sewer	
606 Sewer Capital	
607 PPFA Sewer - Authority Bonds	
610 Water	
611 Water Capital	
612 PPFA Water - Authority Bonds	
710 Heartland Ranch Infrastructure	

<b>Account Number Description</b>	
<b>Revenue</b>	
5000-5099	Taxes - Assessments
5100-5199	License & Permits
5200-5299	Inter Governmental
5300-5499	User Fees
5500-5599	Fines & Forfeitures
5600-5699	Investment
5700-5899	Other Revenue
5900-5999	Transfers In
<b>Expenses</b>	
6000-6199	Salary & Benefits
6200-6999	Maintenance & Operations
7000-7999	Capital Outlay
8000-8999	Debt Service
9000-9999	Transfer Out



# **FUND BALANCE ALLOCATION AND ASSIGNED FUND USAGE**

**Fund Balance Projections  
FY 2024/25  
Governmental Funds**

	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
Calculation Reference	A	B	C	D
Fund	6/30/2024	6/30/2024	6/30/2024	6/30/2024
100 General Fund	\$ 17,848,309	\$ 3,527,761	\$ -	\$ 20,119,178
101 General Fund - Reserve	3,893,347	(0)	-	3,886,875
102 Bond Administration	457,122	0	-	454,208
103 American Rescue Relief Fund	(518,818)	(518,818)	-	(445,345)
105 Self Insurance Reserve	7,642	0	-	7,630
111 Master Plan	257,430	0	-	257,071
<b>Total General Fund as reported</b>	<b>21,945,033</b>	<b>3,008,944</b>	<b>-</b>	<b>24,279,616</b>

FY24-25 Adopted Budget				Difference	Projected Fund Balance Before Adjustments	Projected Fund Balance After Adjustments	New Allocations for Reservation of Fund Balance	Projected Available Fund Balance	Cash Balance (Projected)
E	F	G	H	J = (E + F + G + H)	K = (A + J)	N = (K + L + M)	O	P = (B + J + L + M + O)	Q = (D + J + L + M)
Revenue	Expense	Transfers In	Transfers Out	Rev/Exp	6/30/2025	6/30/2025	6/30/2025	6/30/2025	6/30/2025
\$ 25,468,677	\$ (29,968,056)	\$ 5,792,157	\$ (17,495,352)	\$ (16,202,575)	\$ 1,645,735	\$ 1,645,735	\$ -	\$ 1,516,543	\$ 3,916,603
92,019	-	8,039,175	-	8,131,194	12,024,541	12,024,541	(8,131,194)	0	12,018,069
197,769	(35,242)	41,982	(120,000)	84,509	541,631	541,631	(84,509)	(0)	538,717
92,906	(964,089)	1,390,000	-	518,818	0	0	-	(0)	73,473
181	-	-	-	181	7,823	7,823	(181)	0	7,810
5,108	-	-	-	5,108	262,538	262,538	(5,109)	0	262,179
<b>25,856,659</b>	<b>(30,967,386)</b>	<b>15,263,314</b>	<b>(17,615,352)</b>	<b>(7,462,765)</b>	<b>14,482,268</b>	<b>14,482,268</b>	<b>(8,220,993)</b>	<b>1,516,543</b>	<b>16,816,851</b>

120 Country Hollow - LMD	(39,698)	(39,698)	-	(39,698)
122 Heartland Ranch - LMD	520,730	520,730	-	520,730
124 Heartland Ranch Overlay	84,477	84,477	-	84,477
126 Kinshire Estates - LMD	19,859	19,859	-	19,859
128 Patterson Estates III/IV LMD	29,256	29,256	-	29,256
134 Shirepark Estates - LMD	17,532	17,532	-	17,532
138 Walnut Square - LMD	(161,021)	(161,021)	-	(161,021)
146 Miraggio - LMD	58,710	58,710	-	58,710
154 Sutter Pointe- LMD	(104,863)	(104,863)	-	(104,863)
156 Walker Ranch - LMD	641,273	641,273	-	641,273
158 Patterson Gardens - LMD	134,795	134,795	-	134,795
160 Keystone Bus Park - LMD	(660,334)	(660,334)	-	(660,334)
166 Keystone Annex 1 - LMD McShane	(76,019)	(76,019)	-	(76,019)
175 LMD Assessments	-	-	-	42,718
176 BAD Assessments	-	0	-	(0)
121 Country Hollow - BAD	3,779	3,779	-	3,798
125 Golden Estates - BAD	600	600	-	604
123 Heartland Ranch - BAD	314,434	314,434	-	315,045
161 Keystone Bus Park - BAD	618,529	618,529	-	619,947
127 Kinshire Estates - BAD	820	820	-	823
147 Miraggio - BAD	15,581	15,581	-	15,609
129 Patterson Estates I BAD	440	440	-	442
131 Patterson Estates III - BAD	4,012	4,012	-	4,022
133 Patterson Estates IV - BAD	344	344	-	348
159 Patterson Gardens - BAD	902,850	902,850	-	904,920
167 Patterson Gardens - Lot E	777	777	-	785

1,218	(686)	39,783	(617)	39,698	0	0	-	0	0
178,297	(49,094)	-	(596,620)	(467,417)	53,313	53,313	-	53,313	53,313
17,080	(7,003)	-	(61,110)	(51,033)	33,443	33,443	-	33,443	33,443
3,225	(340)	-	(13,528)	(10,643)	9,217	9,217	-	9,217	9,217
11,891	(9,838)	-	(24,191)	(22,138)	7,118	7,118	-	7,118	7,118
8,154	(1,382)	-	(23,590)	(16,818)	714	714	-	714	714
4,365	(3,217)	160,529	(656)	161,021	0	0	-	0	0
11,250	(15,022)	-	(10,750)	(14,522)	44,188	44,188	-	44,188	44,188
112,343	(120,806)	171,741	(58,415)	104,863	0	0	-	0	0
747,936	(518,695)	-	(447,863)	(218,622)	422,651	422,651	-	422,651	422,651
709,417	(286,788)	-	(422,531)	98	134,894	134,894	-	134,894	134,894
359,064	(164,674)	660,334	(194,389)	660,335	1	1	-	1	1
94,270	(37,748)	78,113	(45,522)	89,113	13,095	13,095	-	13,095	13,095
-	-	-	-	-	-	-	-	-	42,718
-	-	-	-	-	-	-	-	0	(0)
4,570	(7,495)	1,402	(2,217)	(3,741)	39	39	-	39	58
7,083	(9,007)	6,473	(5,149)	(600)	(0)	(0)	-	(0)	4
82,918	(338,263)	-	(33,483)	(288,827)	25,607	25,607	-	25,607	26,217
70,071	(617,437)	-	(2,017)	(549,384)	69,145	69,145	-	69,145	70,564
2,744	(3,621)	2,212	(2,154)	(819)	0	0	-	0	3
4,925	(18,766)	-	(927)	(14,769)	812	812	-	812	840
4,248	(5,439)	3,905	(3,154)	(439)	0	0	-	0	3
789	(1,399)	-	(568)	(1,178)	2,834	2,834	-	2,834	2,844
5,730	(7,118)	4,964	(3,920)	(344)	(0)	(0)	-	(0)	4
181,944	(836,990)	-	(31,098)	(686,144)	216,706	216,706	-	216,706	218,777
4,118	(4,143)	4,691	(5,443)	(777)	0	0	-	0	8

**Fund Balance Projections  
FY 2024/25  
Governmental Funds**

Fund	Calculation Reference Fund Description	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)	FY24-25 Adopted Budget				Difference	Projected Fund Balance Before Adjustments	Projected Fund Balance After Adjustments	New Allocations for Reservation of Fund Balance	Projected Available Fund Balance	Cash Balance (Projected)
		A	B	C	D	E	F	G	H	J = (E + F + G + H)	K = (A + J)	N = (K + L + M)	O	P = (B + J + L + M + O)	Q = (D + J + L + M)
		6/30/2024	6/30/2024	6/30/2024	6/30/2024	Revenue	Expense	Transfers In	Transfers Out	Rev/Exp	6/30/2025	6/30/2025	6/30/2025	6/30/2025	6/30/2025
135	Shirepark Estates - BAD	941	941	-	944	6,250	(8,338)	6,065	(4,918)	(941)	0	0	-	0	3
137	Springshire Estates - BAD	2,157	2,157	-	2,162	1,428	(2,667)	234	(1,151)	(2,157)	0	0	-	0	6
155	Sutter Pointe - BAD	66,832	66,832	-	66,965	16,522	(46,290)	-	(4,496)	(34,265)	32,568	32,568	-	32,568	32,700
157	Walker Ranch/Creekside BAD	650,094	650,094	-	651,253	189,517	(547,974)	-	(45,037)	(403,494)	246,600	246,600	-	246,600	247,760
139	Walnut Square - BAD	2,975	2,975	-	2,983	2,369	(2,412)	-	(325)	(368)	2,607	2,607	-	2,607	2,615
141	Weber Estates - BAD	126	126	-	127	1,789	(2,217)	1,352	(1,050)	(126)	0	0	-	0	1
143	Yorkshire - BAD	2,647	2,647	-	2,654	1,174	(1,879)	-	(778)	(1,484)	1,164	1,164	-	1,164	1,170
145	Yorkshire II - BAD	1,089	1,089	-	1,092	316	(430)	-	(212)	(326)	763	763	-	763	766
168	The Villages	(9,947)	(9,947)	-	(9,968)	-	-	9,968	-	9,968	21	21	-	21	(0)
169	Mahaffey Plaza - Walgreens	1,961	1,961	-	1,966	1,810	(975)	-	(112)	723	2,684	2,684	-	2,684	2,689
170	Patterson Plaza (PG Ann)	65,524	65,524	-	65,723	11,133	(91,320)	16,338	(1,674)	(65,523)	0	0	-	0	199
171	Keystone Annex (McShane)	84,169	84,169	-	84,431	18,119	(123,094)	21,283	(478)	(84,170)	(0)	(0)	-	(0)	261
177	CSA #15 - Assessment District	(2,610)	(2,610)	-	(2,423)	8,533	(12,650)	6,727	-	2,610	(0)	(0)	-	(0)	187
178	CFD 2013-1 Non Residential Maint Svcs	966,709	966,709	-	971,135	238,052	(36,911)	-	(84,415)	116,726	1,083,435	1,083,435	-	1,083,435	1,087,861
179	CFD 2018-2 VOP Residential Maintenance Service	785,651	785,651	-	810,985	236,512	(28,391)	-	(44,058)	164,062	949,713	949,713	-	949,713	975,047
180	CFD 2018-1 VOP Infrastructure	10,367,715	10,015,436	-	10,364,911	617,500	(266,186)	-	-	351,314	10,719,030	10,719,030	-	10,366,751	10,716,226
						84,547	-	-	(84,547)	-	-	-	-	-	-
188	CFD 2015-2 Arambel-KDN	91,532	91,532	-	91,407	103,903	25	-	(195,335)	(91,407)	125	125	-	125	(0)
189	Patterson Gardens Fire Assessment	354,920	354,920	-	345,539	555,908	(7,801)	-	(893,646)	(345,539)	9,381	9,381	-	9,381	(0)
190	CFD 2003-1 Public Safety - Fire Sta 52	(4,834,839)	(4,834,839)	-	(4,799,160)	1,393,155	(4,069,824)	8,171,508	(660,000)	4,834,840	0	0	-	0	35,680
191	CFD 2005-1 West Patterson Business Park	10,005,990	8,594,320	-	9,999,229	1,291,794	(857,597)	-	-	434,197	10,440,186	10,440,186	-	9,028,517	10,433,426
192	CFD 2015-1 Arambel-KDN	407,914	(21,806)	-	407,914	336,621	(314,816)	-	-	21,806	429,720	429,720	-	(0)	429,720
204	Heartland Assessment District (Local bonds)	834,388	834,388	-	827,987	647,132	(72,491)	-	(513,864)	60,777	895,164	895,164	(895,164)	0	888,763
205	PPFA 2013 Heartland Ranch Revenue Bonds	1,134,537	1,134,537	-	1,133,673	12,962	(605,280)	513,864	-	(78,454)	1,056,083	1,056,083	(1,056,083)	0	1,055,219
206		0	-	-	-	-	-	-	-	-	-	-	-	-	-
250	West Patterson Financing Authority	8,425,994	7,765,909	-	7,422,536	5,751,439	(5,341,758)	-	(2,129,918)	(1,720,237)	6,705,757	6,705,757	(6,045,672)	0	5,702,299
252	Patterson Public Financing Authority - Revenue Bonds 2013	(0)	(0)	-	(0)	-	-	-	-	-	(0)	(0)	-	(0)	(0)
254	PPFA 2023 WPFA AuthBond	53,958,113	5,000,000	-	53,958,113	4,276,858	(5,014,988)	1,065,877	-	327,747	54,285,860	54,285,860	-	5,327,747	54,285,860
305	Beautification Committee	40,539	8,539	-	40,470	979	(3,300)	-	-	(2,321)	38,217	38,217	-	6,217	38,148
310	1996 CDBG LOAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	State HCD Rehab Program	227,163	227,163	-	226,780	5,443	-	-	-	5,443	232,606	232,606	-	232,606	232,223
312	Federal CDBG Grant 2003	(233,081)	(233,081)	-	(193,441)	-	-	233,081	-	233,081	0	0	-	0	39,640
313	First Time Home Buyers	203,861	203,861	-	203,520	6,082	-	-	-	6,082	209,943	209,943	-	209,943	209,602
314	Federal HOME Funds	121,622	121,622	-	134,789	14,630	-	-	-	14,630	136,252	136,252	-	136,252	149,419

**Fund Balance Projections  
FY 2024/25  
Governmental Funds**

		Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
	Calculation Reference	A	B	C	D
Fund	Fund Description	6/30/2024	6/30/2024	6/30/2024	6/30/2024
316	Neighborhood Stabilization Program	8,262	8,262	-	8,251
320	Police - Asset Forfeiture	4,386	4,386	-	4,378
325	Gas Tax	558,186	558,186	-	407,952
326	LTF Projects	(106,159)	(106,159)	-	190,664
327	Street Projects	248,014	248,014	-	1,348,498
328	Non Motorized Funds	(2,208)	(2,208)	-	8,989
329	Measure L	1,098,261	1,098,261	-	1,701,717
401	Affordable Housing Impact	2,225,820	2,225,820	-	2,224,009
402	Community Facilities Impact	1,411,834	1,411,834	-	1,409,766
404	General Govt Facilities Impact	226,558	226,558	-	226,104
408	Public Safety Impact	730,439	730,439	-	729,344
410	Parkland In Lieu	62,042	62,042	-	61,940
412	Street Impact	468,974	468,974	-	467,629
414	Water Impact	6,200,394	6,200,394	-	6,191,859
415	Storm Drain Impact	974,785	974,785	-	981,151
416	Sewer Impact	168,663	168,663	-	168,504
421	Delta Mendota Storm Gate	177,579	177,579	-	177,280
423	Westside Drainage Study	66,937	66,937	-	66,825
428	Downtown Redevelopment	255,134	255,134	-	254,800
430	Aquatic Center	585,009	585,009	-	584,268
440	Future Water Acquisition	154,215	154,215	-	153,961
710	Heartland Ranch Infrastructure	(272)	(272)	-	46,825
	<b>FUND BALANCE - BY FUND</b>	<b>\$ 123,579,112</b>	<b>\$ 52,799,156</b>	<b>\$ -</b>	<b>\$ 126,948,056</b>

FY24-25 Adopted Budget				Difference	Projected Fund Balance Before Adjustments	Projected Fund Balance After Adjustments	New Allocations for Reservation of Fund Balance	Projected Available Fund Balance	Cash Balance (Projected)
E	F	G	H	J = (E + F + G + H)	K = (A + J)	N = (K + L + M)	O	P = (B + J + L + M + O)	Q = (D + J + L + M)
Revenue	Expense	Transfers In	Transfers Out	Rev/Exp	6/30/2025	6/30/2025	6/30/2025	6/30/2025	6/30/2025
473	-	-	-	473	8,736	8,736	-	8,736	8,725
105	-	-	-	105	4,491	4,491	-	4,491	4,483
1,316,179	(282,000)	-	(300,000)	734,179	1,292,365	1,292,365	-	1,292,365	1,142,131
4,467	-	101,692	-	106,159	(0)	(0)	-	(0)	296,823
72,120	(567,969)	567,969	-	72,120	320,133	320,133	-	320,133	1,420,617
2,209	-	-	-	2,209	0	0	-	0	11,198
1,218,817	(764,198)	-	(473,896)	(19,278)	1,078,983	1,078,983	-	1,078,983	1,682,440
1,228,032	-	-	-	1,228,032	3,453,853	3,453,853	-	3,453,853	3,452,041
873,867	-	35,887	-	909,754	2,321,587	2,321,587	-	2,321,587	2,319,520
405,101	(295,000)	-	-	110,101	336,660	336,660	-	336,660	336,205
342,736	-	-	-	342,736	1,073,176	1,073,176	-	1,073,176	1,072,081
1,446	-	-	-	1,446	63,488	63,488	-	63,488	63,386
1,024,142	-	-	-	1,024,142	1,493,116	1,493,116	-	1,493,116	1,491,771
8,081,661	(2,654,000)	-	-	5,427,661	11,628,055	11,628,055	-	11,628,055	11,619,520
130,121	-	-	-	130,121	1,104,906	1,104,906	-	1,104,906	1,111,272
44,009	-	-	-	44,009	212,672	212,672	-	212,672	212,512
4,255	-	-	-	4,255	181,834	181,834	-	181,834	181,535
1,604	-	-	-	1,604	68,541	68,541	-	68,541	68,429
80,319	-	-	-	80,319	335,453	335,453	-	335,453	335,119
107,994	-	-	-	107,994	693,003	693,003	-	693,003	692,262
3,632	-	-	-	3,632	157,847	157,847	-	157,847	157,593
1,124	-	-	-	1,124	852	852	-	852	47,949
<b>\$ 59,261,200</b>	<b>\$ (56,055,088)</b>	<b>\$ 27,149,306</b>	<b>\$ (25,045,174)</b>	<b>\$ 5,310,244</b>	<b>\$ 128,889,355</b>	<b>\$ 128,889,355</b>	<b>\$ (16,217,912)</b>	<b>\$ 56,082,844</b>	<b>\$ 132,258,300</b>

**Fund Balance Projections  
FY 2024/25  
Governmental Funds**

Fund	Calculation Reference Fund Description	Audited Fund Balance	Previously Allocated Fund Balance	Available Fund Balance	Cash Balance After Adjusting for Negative Cash	FY23-24 Adjusted Budget				Difference	Revenue Received in Excess of Adjusted Budget	New Allocations for Reservation of Fund Balance	Projected Fund Balance	Use of Assigned Fund Balance/Reclassified Committed Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
		6/30/2023	6/30/2023	C = (A + B)	D	E	F	G	H	I = (E + F + G + H)	J	K	L = (A + I + J)	M	N = (C + I + J + K + M)	O	P = (D + I + J)
		6/30/2023	6/30/2023	6/30/2023	6/30/2023	Revenue	Expense	Transfers In	Transfers Out	Rev/Exp	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024
100	General Fund	\$ 14,971,240	\$ (12,191,905)	\$ 2,779,335	\$ 17,242,109	\$ 29,511,208	\$ (32,335,563)	\$ 5,752,390	\$ (1,436,880)	\$ 1,491,155	\$ 1,385,914	\$ (2,756,734)	\$ 17,848,309	\$ 628,091	\$ 3,527,761	\$ -	\$ 20,119,178
101	General Fund - Reserve	3,794,127	(3,794,127)	(0)	3,787,655	99,220	-	-	-	99,220	-	(99,220)	3,893,347	-	(0)	-	3,886,875
102	Bond Administration	444,008	(444,008)	0	441,094	198,443	(65,329)	-	(120,000)	13,114	-	(13,114)	457,122	-	0	-	454,208
103	American Rescue Relief Fund	(1,264,292)	3,868,892	2,604,601	2,678,074	97,705	(3,128,106)	-	(93,017)	(3,123,418)	-	-	(518,818)	-	(518,818)	-	(445,345)
105	Self Insurance Reserve	7,448	(7,448)	0	7,436	194	-	-	-	194	-	(194)	7,642	-	0	-	7,630
111	Master Plan	210,627	(210,627)	0	210,268	5,355	-	-	-	5,355	41,448	(46,803)	257,430	-	0	-	257,071
	<b>Total General Fund as reported</b>	<b>18,163,159</b>	<b>(12,779,223)</b>	<b>5,383,937</b>	<b>24,366,635</b>	<b>29,912,125</b>	<b>(35,528,998)</b>	<b>5,752,390</b>	<b>(1,649,897)</b>	<b>(1,514,380)</b>	<b>1,427,361</b>	<b>(2,916,065)</b>	<b>21,945,033</b>	<b>628,091</b>	<b>3,008,944</b>	<b>-</b>	<b>24,279,616</b>
120	Country Hollow - LMD	(39,752)		(39,752)	(39,752)	1,218	(554)	-	(610)	54	-	-	(39,698)	-	(39,698)	-	(39,698)
122	Heartland Ranch - LMD	584,256		584,256	584,256	174,658	(61,963)	-	(179,314)	(66,619)	3,093	-	520,730	-	520,730	-	520,730
124	Heartland Ranch Overlay	90,097		90,097	90,097	16,711	(3,974)	-	(18,790)	(6,053)	433	-	84,477	-	84,477	-	84,477
126	Kinshire Estates - LMD	19,984		19,984	19,984	2,906	(528)	-	(2,620)	(242)	117	-	19,859	-	19,859	-	19,859
128	Patterson Estates I/III/IV LMD	28,990		28,990	28,990	11,891	(5,753)	-	(5,991)	147	119	-	29,256	-	29,256	-	29,256
134	Shirepark Estates - LMD	18,450		18,450	18,450	8,154	(1,729)	-	(7,441)	(1,016)	98	-	17,532	-	17,532	-	17,532
138	Walnut Square - LMD	(161,513)		(161,513)	(161,513)	4,365	(3,134)	-	(739)	492	-	-	(161,021)	-	(161,021)	-	(161,021)
146	Miraggio - LMD	64,565		64,565	64,565	11,250	(2,903)	-	(14,544)	(6,197)	342	-	58,710	-	58,710	-	58,710
154	Sutter Pointe- LMD	(80,954)		(80,954)	(80,954)	109,056	(63,003)	-	(69,962)	(23,909)	-	-	(104,863)	-	(104,863)	-	(104,863)
156	Walker Ranch - LMD	854,430		854,430	854,430	725,994	(473,808)	-	(469,302)	(217,116)	3,960	-	641,273	-	641,273	-	641,273
158	Patterson Gardens - LMD	234,834		234,834	234,834	651,873	(317,302)	-	(436,152)	(101,581)	1,543	-	134,795	-	134,795	-	134,795
160	Keystone Bus Park - LMD	(697,841)		(697,841)	(697,841)	338,365	(155,721)	-	(145,137)	37,507	-	-	(660,334)	-	(660,334)	-	(660,334)
166	Keystone Annex 1 - LMD McShane	(76,019)		(76,019)	(76,019)	75,832	(34,825)	-	(41,007)	-	-	-	(76,019)	-	(76,019)	-	(76,019)
175	LMD Assessments	-		-	42,718	-	-	-	-	-	-	-	-	-	-	-	42,718
176	BAD Assessments	-		-	(0)	4,346	-	-	-	4,346	(4,346)	-	-	-	0	-	(0)
121	Country Hollow - BAD	8,250	-	8,250	8,269	4,372	(7,814)	-	(1,128)	(4,569)	98	-	3,779	-	3,779	-	3,798
125	Golden Estates - BAD	1,770	-	1,770	1,774	7,041	(5,975)	-	(2,257)	(1,191)	21	-	600	-	600	-	604
123	Heartland Ranch - BAD	269,286	-	269,286	269,897	75,003	(15,271)	-	(17,792)	41,940	3,207	-	314,434	-	314,434	-	315,045
161	Keystone Bus Park - BAD	625,318	-	625,318	626,736	53,314	(61,072)	-	(6,477)	(14,236)	7,447	-	618,529	-	618,529	-	619,947
127	Kinshire Estates - BAD	1,240	-	1,240	1,243	2,713	(2,330)	-	(818)	(435)	15	-	820	-	820	-	823
147	Miraggio - BAD	12,378	-	12,378	12,406	4,495	(979)	-	(461)	3,055	147	-	15,581	-	15,581	-	15,609
129	Patterson Estates I BAD	1,151	-	1,151	1,154	4,220	(3,597)	-	(1,348)	(725)	14	-	440	-	440	-	442
131	Patterson Estates III - BAD	4,073	-	4,073	4,082	692	(590)	-	(211)	(109)	49	-	4,012	-	4,012	-	4,022
133	Patterson Estates IV - BAD	1,894	-	1,894	1,898	5,685	(5,264)	-	(1,993)	(1,573)	23	-	344	-	344	-	348
159	Patterson Gardens - BAD	912,864	-	912,864	914,935	144,180	(146,375)	-	(18,691)	(20,886)	10,872	-	902,850	-	902,850	-	904,920
167	Patterson Gardens - Lot E	3,542	-	3,542	3,551	3,442	(1,997)	-	(4,252)	(2,807)	42	-	777	-	777	-	785

**Fund Balance Projections  
FY 2024/25  
Governmental Funds**

Fund	Calculation Reference Fund Description	Audited Fund Balance	Previously Allocated Fund Balance	Available Fund Balance	Cash Balance After Adjusting for Negative Cash	FY23-24 Adjusted Budget				Difference	Revenue Received in Excess of Adjusted Budget	New Allocations for Reservation of Fund Balance	Projected Fund Balance	Use of Assigned Fund Balance/Reclassified Committed Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
		6/30/2023	6/30/2023	6/30/2023	6/30/2023	E	F	G	H	I = (E + F + G + H)	J	K	L = (A + I + J)	M	N = (C + I + J + K + M)	O	P = (D + I + J)
		Revenue	Expense	Transfers In	Transfers Out	Rev/Exp	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024	6/30/2024
135	Shirepark Estates - BAD	1,180	-	1,180	1,183	6,222	(4,512)	-	(1,963)	(253)	14	-	941	-	941	-	944
137	Springshire Estates - BAD	2,383	-	2,383	2,388	1,370	(1,193)	-	(431)	(254)	28	-	2,157	-	2,157	-	2,162
155	Sutter Pointe - BAD	58,310	-	58,310	58,442	14,691	(4,556)	-	(2,307)	7,828	694	-	66,832	-	66,832	-	66,965
157	Walker Ranch/Creekside BAD	511,318	-	511,318	512,478	172,171	(30,855)	-	(8,630)	132,686	6,090	-	650,094	-	650,094	-	651,253
139	Walnut Square - BAD	3,370	-	3,370	3,378	2,641	(2,287)	-	(789)	(435)	40	-	2,975	-	2,975	-	2,983
141	Weber Estates - BAD	382	-	382	383	1,779	(1,477)	-	(563)	(261)	5	-	126	-	126	-	127
143	Yorkshire - BAD	2,760	-	2,760	2,766	1,108	(976)	-	(277)	(145)	33	-	2,647	-	2,647	-	2,654
145	Yorkshire II - BAD	1,112	-	1,112	1,115	290	(251)	-	(75)	(36)	13	-	1,089	-	1,089	-	1,092
168	The Villages	(9,482)	-	(9,482)	(9,504)	-	(464)	-	-	(464)	-	-	(9,947)	-	(9,947)	-	(9,968)
169	Mahaffey Plaza - Walgreens	1,978	-	1,978	1,982	1,711	(1,547)	-	(204)	(40)	24	-	1,961	-	1,961	-	1,966
170	Patterson Plaza (PG Ann)	87,769	-	87,769	87,968	7,765	(30,656)	-	(399)	(23,290)	1,045	-	65,524	-	65,524	-	65,723
171	Keystone Annex (McShane)	115,213	-	115,213	115,474	15,375	(44,537)	-	(3,253)	(32,416)	1,372	-	84,169	-	84,169	-	84,431
177	CSA #15 - Assessment District	1,513	-	1,513	1,700	8,522	(12,650)	-	-	(4,128)	5	-	(2,610)	-	(2,610)	-	(2,423)
178	CFD 2013-1 Non Residential Maint Svcs	783,243	-	783,243	787,669	220,244	(35,210)	-	(10,000)	175,034	8,432	-	966,709	-	966,709	-	971,135
179	CFD 2018-2 VOP Residential Maintenance Service	571,397	-	571,397	596,731	222,630	(15,145)	-	-	207,485	6,769	-	785,651	-	785,651	-	810,985
180	CFD 2018-1 VOP Infrastructure	5,880,179	(352,279)	5,527,901	5,877,376	11,502,169	(6,702,110)	-	(384,992)	4,415,068	72,468	-	10,367,715	-	10,015,436	-	10,364,911
187	CFD 2022-1 Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
188	CFD 2015-2 Arambel-KDN	73,242	-	73,242	73,117	102,920	(25)	-	(85,000)	17,895	395	-	91,532	-	91,532	-	91,407
189	Patterson Gardens Fire Assessment	307,476	-	307,476	298,095	553,538	(7,092)	-	(500,000)	46,446	999	-	354,920	-	354,920	-	345,539
190	CFD 2003-1 Public Safety - Fire Sta 52	(4,118,174)	-	(4,118,174)	(4,082,494)	1,393,155	(3,354,821)	585,000	-	(1,376,666)	660,000	-	(4,834,839)	-	(4,834,839)	-	(4,799,160)
191	CFD 2005-1 West Patterson Business Park	10,622,284	(1,411,669)	9,210,615	10,615,524	1,126,047	(840,654)	-	(979,431)	(694,038)	77,743	-	10,005,990	-	8,594,320	-	9,999,229
192	CFD 2015-1 Arambel-KDN	377,234	(429,721)	(52,487)	377,234	336,379	(305,699)	-	-	30,681	-	-	407,914	-	(21,806)	-	407,914
204	Heartland Assessment District (Local bonds)	767,536	-	767,536	761,135	646,550	(65,900)	-	(513,864)	66,786	66	-	834,388	-	834,388	-	827,987
205	PPFA 2013 Heartland Ranch Revenue Bonds	1,637,836	-	1,637,836	1,636,972	855	(1,023,644)	513,864	-	(508,925)	5,626	-	1,134,537	-	1,134,537	-	1,133,673
206	West Patterson Financing Authority - Local Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
250	West Patterson Financing Authority	8,270,500	(660,085)	7,610,414	7,267,041	5,636,752	(5,318,970)	-	(200,000)	117,782	37,712	-	8,425,994	-	7,765,909	-	7,422,536
252	Patterson Public Financing Authority - Revenue Bonds 2013	56,733,540	-	56,733,540	56,733,540	3,533,614	(5,265,803)	-	(55,008,353)	(56,740,542)	7,001	-	(0)	-	(0)	-	(0)
254	PPFA 2023 WPFA AuthBond	-	-	-	-	61,107,747	(61,388,034)	54,229,173	-	53,948,886	9,227	(48,958,113)	53,958,113	-	5,000,000	-	53,958,113
305	Beautification Committee	40,349	(32,000)	8,349	40,280	75	(300)	-	-	(225)	414	-	40,539	-	8,539	-	40,470
310	1996 CDBG LOAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311	State HCD Rehab Program	224,441	-	224,441	224,058	456	-	-	-	456	2,266	-	227,163	-	227,163	-	226,780
312	Federal CDBG Grant 2003	(233,081)	-	(233,081)	(193,441)	150,000	(150,000)	-	-	-	-	-	(233,081)	-	(233,081)	-	(193,441)
313	First Time Home Buyers	199,797	-	199,797	199,457	1,620	-	-	-	1,620	2,444	-	203,861	-	203,861	-	203,520
314	Federal HOME Funds	183,799	-	183,799	196,966	3,949	(72,000)	-	-	(68,051)	5,874	-	121,622	-	121,622	-	134,789

**Fund Balance Projections  
FY 2024/25  
Governmental Funds**

Fund	Calculation Reference Fund Description	Audited Fund Balance	Previously Allocated Fund Balance	Available Fund Balance	Cash Balance After Adjusting for Negative Cash	FY23-24 Adjusted Budget				Difference	Revenue Received in Excess of Adjusted Budget	New Allocations for Reservation of Fund Balance	Projected Fund Balance	Use of Assigned Fund Balance/Reclassi fied Committed Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)
		6/30/2023	6/30/2023	C = (A + B) 6/30/2023	D 6/30/2023	E Revenue	F Expense	G Transfers In	H Transfers Out	I = (E + F + G + H) Rev/Exp	J 6/30/2024	K 6/30/2024	L = (A + I + J) 6/30/2024	M 6/30/2024	N = (C + I + J + K + M) 6/30/2024	O 6/30/2024	P = (D + I + J) 6/30/2024
316	Neighborhood Stabilization Program	6,496	-	6,496	6,485	1,111	-	-	-	1,111	655	-	8,262		8,262	-	8,251
320	Police - Asset Forfeiture	4,333	-	4,333	4,326	8	-	-	-	8	45	-	4,386		4,386	-	4,378
325	Gas Tax	776,554	-	776,554	626,319	1,298,473	(148,113)	-	(1,379,675)	(229,315)	10,948	-	558,186		558,186	-	407,952
326	LTF Projects	(110,393)	-	(110,393)	186,431	2,319	-	-	-	2,319	1,914	-	(106,159)		(106,159)	-	190,664
327	Street Projects	2,658,937	-	2,658,937	3,759,421	1,180,298	(9,083,690)	5,416,139	-	(2,487,252)	76,329	-	248,014		248,014	-	1,348,498
328	Non Motorized Funds	79,713	-	79,713	90,910	222	-	-	(83,025)	(82,803)	882	-	(2,208)		(2,208)	-	8,989
329	Measure L	3,507,495	-	3,507,495	4,110,951	1,131,802	(2,068,365)	-	(1,508,455)	(2,445,017)	35,783	-	1,098,261		1,098,261	-	1,701,717
401	Affordable Housing Impact	1,062,184	-	1,062,184	1,060,372	200,914	-	-	-	200,914	962,722	-	2,225,820		2,225,820	-	2,224,009
402	Community Facilities Impact	1,212,177	-	1,212,177	1,210,109	455,861	(5,000)	-	(435,619)	15,242	184,415	-	1,411,834		1,411,834	-	1,409,766
404	General Govt Facilities Impact	266,494	-	266,494	266,039	244,806	(287,500)	-	-	(42,694)	2,759	-	226,558		226,558	-	226,104
408	Public Safety Impact	641,916	-	641,916	640,821	108,196	(45,000)	-	-	63,196	25,327	-	730,439		730,439	-	729,344
410	Parkland In Lieu	59,630	-	59,630	59,528	118	(2,000)	-	-	(1,882)	4,294	-	62,042		62,042	-	61,940
412	Street Impact	788,794	-	788,794	787,448	395,549	(178,230)	-	(903,195)	(685,876)	366,057	-	468,974		468,974	-	467,629
414	Water Impact	5,010,515	-	5,010,515	5,001,980	1,315,740	(175,000)	-	(10,362)	1,130,378	59,501	-	6,200,394		6,200,394	-	6,191,859
415	Storm Drain Impact	1,269,076	-	1,269,076	1,275,442	48,168	(355,260)	-	-	(307,093)	12,802	-	974,785		974,785	-	981,151
416	Sewer Impact	96,084	-	96,084	95,925	71,466	-	-	-	71,466	1,112	-	168,663		168,663	-	168,504
421	Delta Mendota Storm Gate	175,451	-	175,451	175,152	333	-	-	-	333	1,795	-	177,579		177,579	-	177,280
423	Westside Drainage Study	66,135	-	66,135	66,023	126	-	-	-	126	676	-	66,937		66,937	-	66,825
428	Downtown Redevelopment	195,880	-	195,880	195,546	56,908	-	-	-	56,908	2,346	-	255,134		255,134	-	254,800
430	Aquatic Center	434,532	-	434,532	433,791	100,289	-	-	-	100,289	50,187	-	585,009		585,009	-	584,268
440	Future Water Acquisition	148,110	-	148,110	147,856	4,805	-	-	-	4,805	1,299	-	154,215		154,215	-	153,961
710	Heartland Ranch Infrastructure	(834)	-	(834)	46,263	88	-	-	-	88	474	-	(272)		(272)	-	46,825
	<b>FUND BALANCE - BY FUND</b>	<b>\$ 122,293,139</b>	<b>\$ (15,664,977)</b>	<b>\$ 106,628,162</b>	<b>\$ 129,530,975</b>	<b>\$ 125,743,847</b>	<b>\$ (133,934,983)</b>	<b>\$ 66,496,566</b>	<b>\$ (65,117,798)</b>	<b>\$ (6,812,368)</b>	<b>\$ 4,229,449</b>	<b>\$ (51,874,178)</b>	<b>\$ 123,579,112</b>	<b>\$ 628,091</b>	<b>\$ 52,799,156</b>	<b>\$ -</b>	<b>\$ 126,948,056</b>

**Fund Balance Projections  
FY 2024/25  
Enterprise Funds**

Fund	Calculation Reference Fund Description	Projected Fund Balance	Projected Available Fund Balance	Adjusted for Advances To/From	Cash Balance (Projected)	FY24-25 Adopted Budget				Difference	Projected Fund Balance Before Adjustments	Projected Fund Balance After Adjustments	New Allocations for Reservation of Fund Balance	Projected Available Fund Balance	Cash Balance (Projected)
		A	B	C	D	E	F	G	H	J = (E + F + G + H)	K = (A + J)	N = (K + L + M)	O	P = (B + J + L + M + O)	Q = (D + J + L + M)
		6/30/2024	6/30/2024	6/30/2024	6/30/2024	Revenue	Expense	Transfers In	Transfers Out	Rev/Exp	6/30/2025	6/30/2025	6/30/2025	6/30/2025	6/30/2025
600	Garbage/Street Sweeping	1,104,447	154,762	-	1,356,427	4,603,217	(4,819,653)	-	(689,206)	(905,642)	198,805	198,805	(254,960)	(1,005,840)	450,784
605	Sewer Fund	16,461,248	(2,092,611)	-	(297,355)	6,180,348	(6,970,181)	1,995,052	(2,493,644)	(1,288,424)	15,172,823	15,172,823	(238,098)	(3,619,133)	(1,585,779)
606	Sewer Capital	3,177,407	(104,459)	-	(2,126)	-	(55,000)	1,394,581	(974,679)	364,903	3,542,310	3,542,310	-	260,443	362,776
607	PPFA Sewer - Authority Bonds	735,695	735,695	-	741,958	13,304	(219,258)	211,800	(741,541)	(735,695)	-	-	-	(0)	6,263
	Total Sewer Fund as reported	20,374,350	(1,461,375)	-	442,476	6,193,653	(7,244,439)	3,601,434	(4,209,864)	(1,659,217)	18,715,133	18,715,133	(238,098)	(3,358,690)	(1,216,740)
610	Water	31,424,841	8,920,643	-	10,175,447	9,908,303	(6,506,565)	774,962	(7,639,401)	(3,462,701)	27,962,139	27,962,139	(476,221)	4,981,721	6,712,746
611	Water Capital	8,291,525	810,722	-	1,348,391	185,637	(1,361,000)	5,951,825	(2,345,628)	2,430,834	10,722,359	10,722,359	-	3,241,556	3,779,224
612	PPFA Water - Authority Bonds	(16,894,970)	(1,260,701)	-	(825,029)	1,119	(1,192,164)	2,451,746	-	1,260,701	(15,634,269)	(15,634,269)	-	0	435,672
	Total Water Fund as reported	22,821,396	8,470,665	-	10,698,809	10,095,058	(9,059,730)	9,178,533	(9,985,029)	228,833	23,050,229	23,050,229	(476,221)	8,223,277	10,927,642
	FUND BALANCE - BY FUND	\$ 44,300,193	\$ 7,164,052	\$ -	\$ 12,497,712	\$ 20,891,928	\$ (21,123,822)	\$ 12,779,967	\$ (14,884,099)	\$ (2,336,026)	\$ 41,964,167	\$ 41,964,167	\$ (969,279)	\$ 3,858,747	\$ 10,161,686

Fund Balance Projections  
FY 2024/25  
Enterprise Funds

Fund	Calculation Reference	Audited Fund Balance 6/30/2023	Enterprise Fund Adjustment Less Non Current Assets 6/30/2023	Enterprise Fund Adjustment Add Restricted Cash (Bond Proceeds) 6/30/2023	Enterprise Fund Adjustment Less Deferred Outflow of Resources 6/30/2023	Enterprise Fund Adjustment Add Long Term Portion of Debt 6/30/2023	Enterprise Fund Adjustment Add Deferred Inflow of Resources 6/30/2023	Available Working Capital Balance 6/30/2023	Reserve Requirement 6/30/2023	Available Fund Balance 6/30/2023	Cash Balance After Adjusting for Negative Cash 6/30/2023	FY23-24 Adjusted Budget				Difference K = (G + H + I + J) Rev/Exp	Revenue Received in Excess of Adjusted Budget 6/30/2024	New Allocations for Reservation of Fund Balance 6/30/2024	Projected Fund Balance 6/30/2024	Projected Available Fund Balance 6/30/2024	Adjusted for Advances To/From 6/30/2024	Cash Balance (Projected) 6/30/2024
												G	H	I	J							
600	Garbage/Street Sweeping	1,584,836	(163,424)	-	(370,600)	616,181	407,594	2,074,587	(1,270,395)	804,191	1,836,815	4,379,294	(4,162,955)	-	(789,206)	(572,867)	92,478	(169,041)	1,104,447	154,762	-	1,356,427
605	Sewer Fund	17,353,246	(27,940,096)	405,581	(1,285,109)	10,402,296	1,655,274	591,193	(1,629,484)	(1,038,291)	594,644	6,300,132	(6,227,680)	104,274	(1,747,363)	(1,570,638)	678,639	(162,321)	16,461,248	(2,092,611)	-	(297,355)
606	Sewer Capital	3,150,630	(3,281,866)	-	-	-	-	(131,236)	-	(131,236)	(28,903)	3,499	(1,601,702)	1,624,980	-	26,777	-	-	3,177,407	(104,459)	-	(2,126)
607	PPFA Sewer - Authority Bonds	729,043	(28,241)	28,241	-	-	-	729,043	-	729,043	735,306	947	(211,800)	211,800	-	947	5,705	-	735,695	735,695	-	741,958
	Total Sewer Fund as reported	21,232,920	(31,250,203)	433,822	(1,285,109)	10,402,296	1,655,274	1,189,000	(1,629,484)	(440,484)	1,301,046	6,304,578	(8,041,183)	1,941,054	(1,747,363)	(1,542,914)	684,344	(162,321)	20,374,350	(1,461,375)	-	442,476
610	Water	29,213,713	(23,501,753)	-	(1,073,087)	2,371,901	1,380,869	8,391,643	(1,448,236)	6,943,408	7,964,319	8,848,301	(5,328,988)	-	(1,675,542)	1,843,771	367,357	(233,892)	31,424,841	8,920,643	-	10,175,447
611	Water Capital	12,981,807	(18,598,212)	11,027,409	-	-	-	5,501,004	-	5,501,004	6,038,672	11,621	(4,840,703)	46,109	-	(4,782,973)	92,692	-	8,291,525	810,722	-	1,348,391
612	PPFA Water - Authority Bonds	(16,538,029)	(91,786)	91,785	(151,109)	15,785,379	-	(903,760)	-	(903,760)	(468,089)	67	(1,203,673)	846,173	-	(357,433)	492	-	(16,894,970)	(1,260,701)	-	(825,029)
	Total Water Fund as reported	25,657,491	(42,101,751)	11,119,194	(1,224,196)	18,157,280	1,380,869	12,988,887	(1,448,236)	11,540,651	13,534,903	8,859,989	(11,373,364)	892,282	(1,675,542)	(3,296,635)	460,541	(233,892)	22,821,396	8,470,665	-	10,698,809
	FUND BALANCE - BY FUND	\$ 48,475,246	\$ (73,515,378)	\$ 11,553,016	\$ (2,879,905)	\$ 29,175,757	\$ 3,443,737	\$ 16,252,474	\$ (4,348,115)	\$ 11,904,358	\$ 16,672,765	\$ 19,543,862	\$ (23,577,502)	\$ 2,833,336	\$ (4,212,111)	\$ (5,412,416)	\$ 1,237,363	\$ (565,254)	\$ 44,300,193	\$ 7,164,052	\$ -	\$ 12,497,712

# Fund Balance Allocation and Assigned Funds Available

Projected as of: 06/30/2024

Fund Description	Audited Fund Balance	FY23-24 Projections		Difference	Fund Balance Usage	Projected FY23-24 Fund Balance
	6/30/2023	Revenue/ Transfers In	Expense/ Transfers Out	Rev/Exp	Adjustment	6/30/2024
<b>100 General Fund</b>	\$ 14,971,240	\$ 36,649,512	\$ 33,772,443	\$ 2,877,069	\$ -	\$ 17,848,309
<b>101 General Fund - Reserve</b>	3,794,127	99,220	-	99,220	-	3,893,347
<b>102 Bond Administration</b>	444,008	198,443	185,329	13,114	-	457,122
<b>103 American Rescue Relief Fund</b>	(1,264,292)	97,705	3,221,123	(3,123,418)	3,868,892	(518,818)
<b>105 Self Insurance Reserve</b>	7,448	194	-	194	-	7,642
<b>111 Master Plan</b>	210,627	46,803	-	46,803	-	257,430
<b>GENERAL FUND BALANCE</b>	<b>\$ 18,163,159</b>	<b>\$ 37,091,876</b>	<b>\$ 37,178,895</b>	<b>\$ (87,019)</b>	<b>\$ 3,868,892</b>	<b>\$ 21,945,033</b>

## ALLOCATION TABLE - GENERAL FUND BALANCE Projection FY2023-24

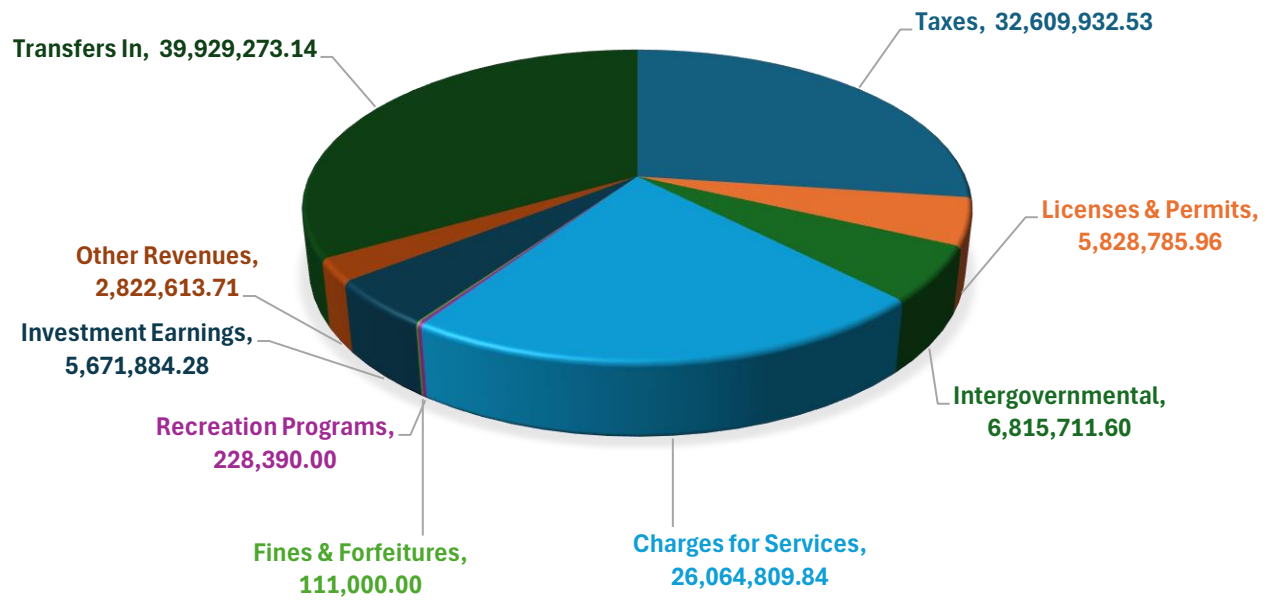
Fund	Projects / Expense Type	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
100	Future Capital Projects				218,342		218,342
100	School Resource Officer			-	54,916		54,916
100	Vehicle Replacement				130,218		130,218
100	Computer & Equip Replacement				24,137		24,137
100	Park Maintenance				6,357		6,357
100	Encumbrances	-			628,091		628,091
100	Prepaid Items	129,193					129,193
100	Facilities Maintenance				40,957		40,957
100	Web Site Upgrade				38,736		38,736
100	Fund 190 Fund Deficit				6,348,750		6,348,750
100	PERS and OPEB Reserves				71,713		71,713
100	Street Maintenance				579,289		579,289
100	Museum Project				78,711		78,711
100	ALS Cert Sponsorship				12,000		12,000
100	Operating Reserves			4,348,072			4,348,072
100	Unassigned					5,122,204	5,122,204
100	Master Plan				16,623		16,623
101	Gen Fund Emergency Contingency			\$ 3,893,347			\$ 3,893,347
102	Bond Administration		457,122				457,122
103	American Rescue Relief Fund					(518,818)	(518,818)
105	Self Insurance Reserve				7,642		7,642
111	Master Plan Fund				257,430		257,430
		<b>\$ 129,193</b>	<b>\$ 457,122</b>	<b>\$ 8,241,419</b>	<b>\$ 8,513,913</b>	<b>\$ 4,603,386</b>	<b>\$ 21,945,033</b>





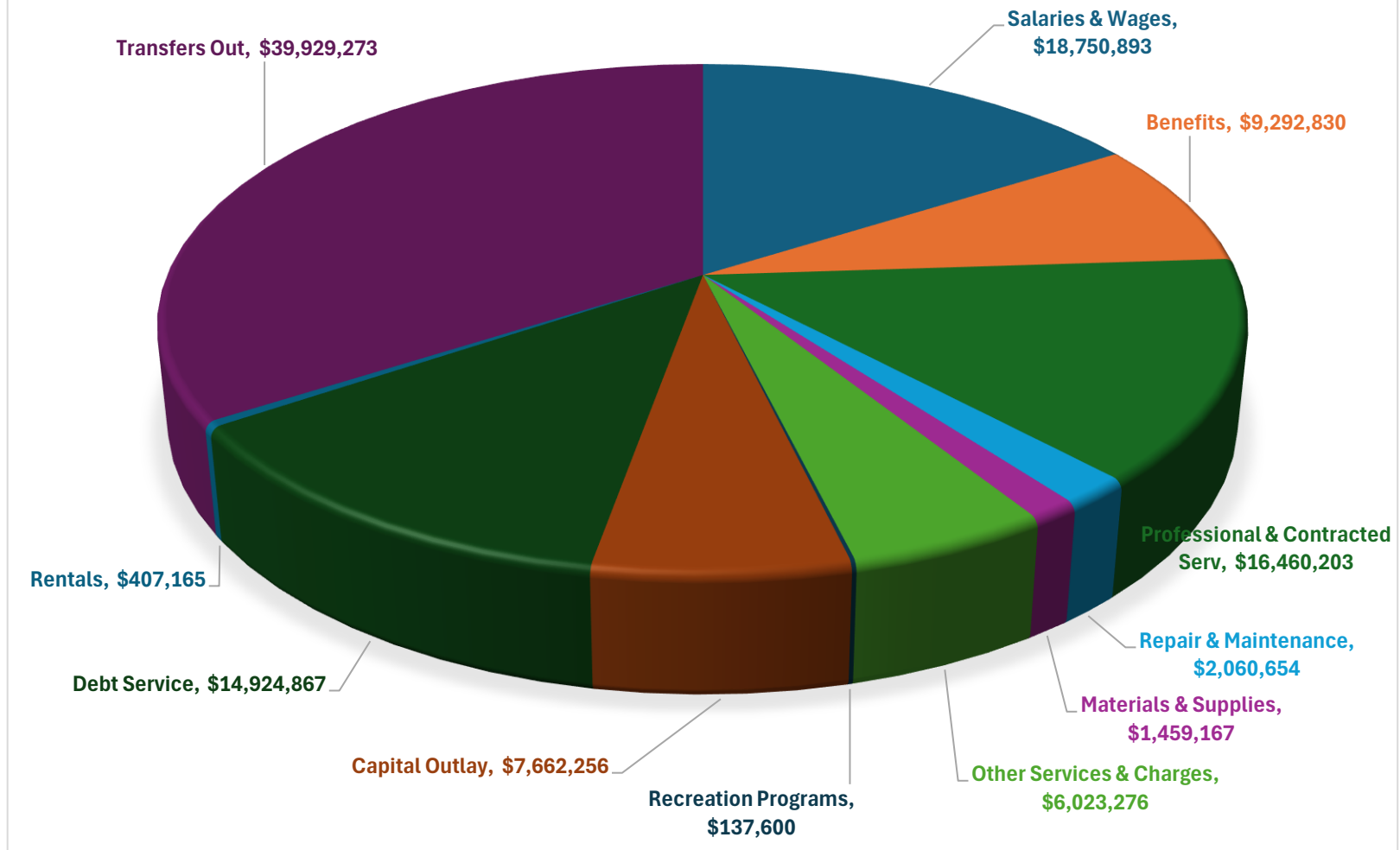
# CITY WIDE BUDGET

**CITY WIDE REVENUE BUDGET BY CATEGORY  
FY 24/25**



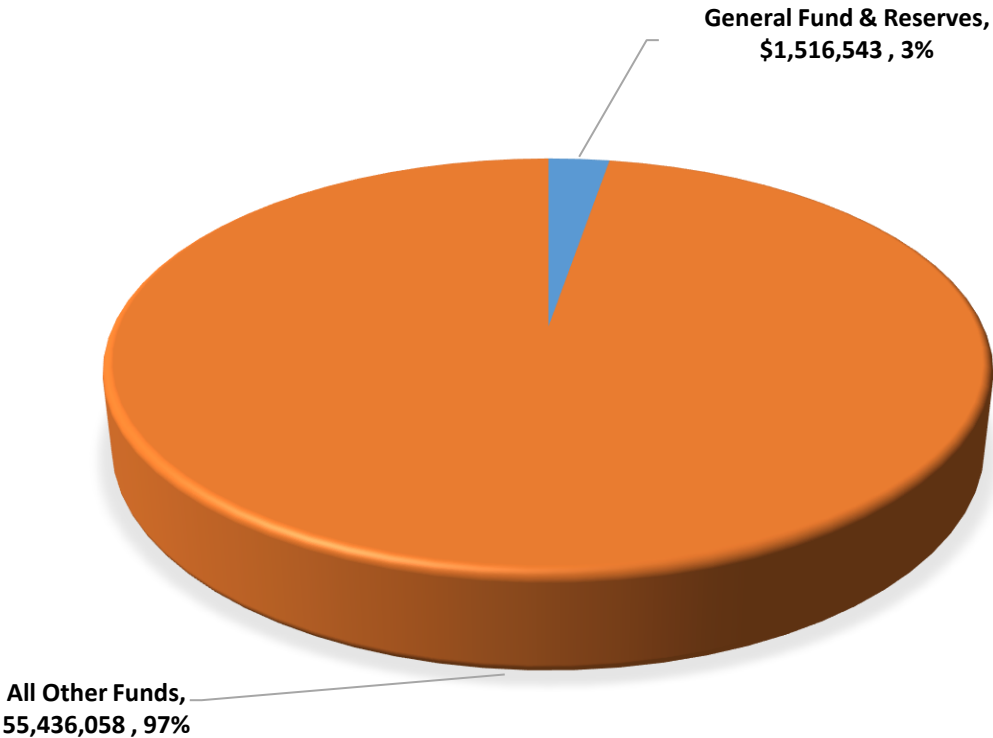
<b>Revenue Category</b>	<b>Appropriations and Transfers In</b>	
Taxes	\$	32,609,933
Licenses & Permits		5,828,786
Intergovernmental		6,815,712
Charges for Services		26,064,810
Recreation Programs		228,390
Fines & Forfeitures		111,000
Investment Earnings		5,671,884
Other Revenues		2,822,614
Transfers In		39,929,273
<b>Total</b>	<b>\$</b>	<b>120,082,401</b>

**CITY WIDE EXPENDITURE BUDGET BY CATEGORY  
FY 24/25**



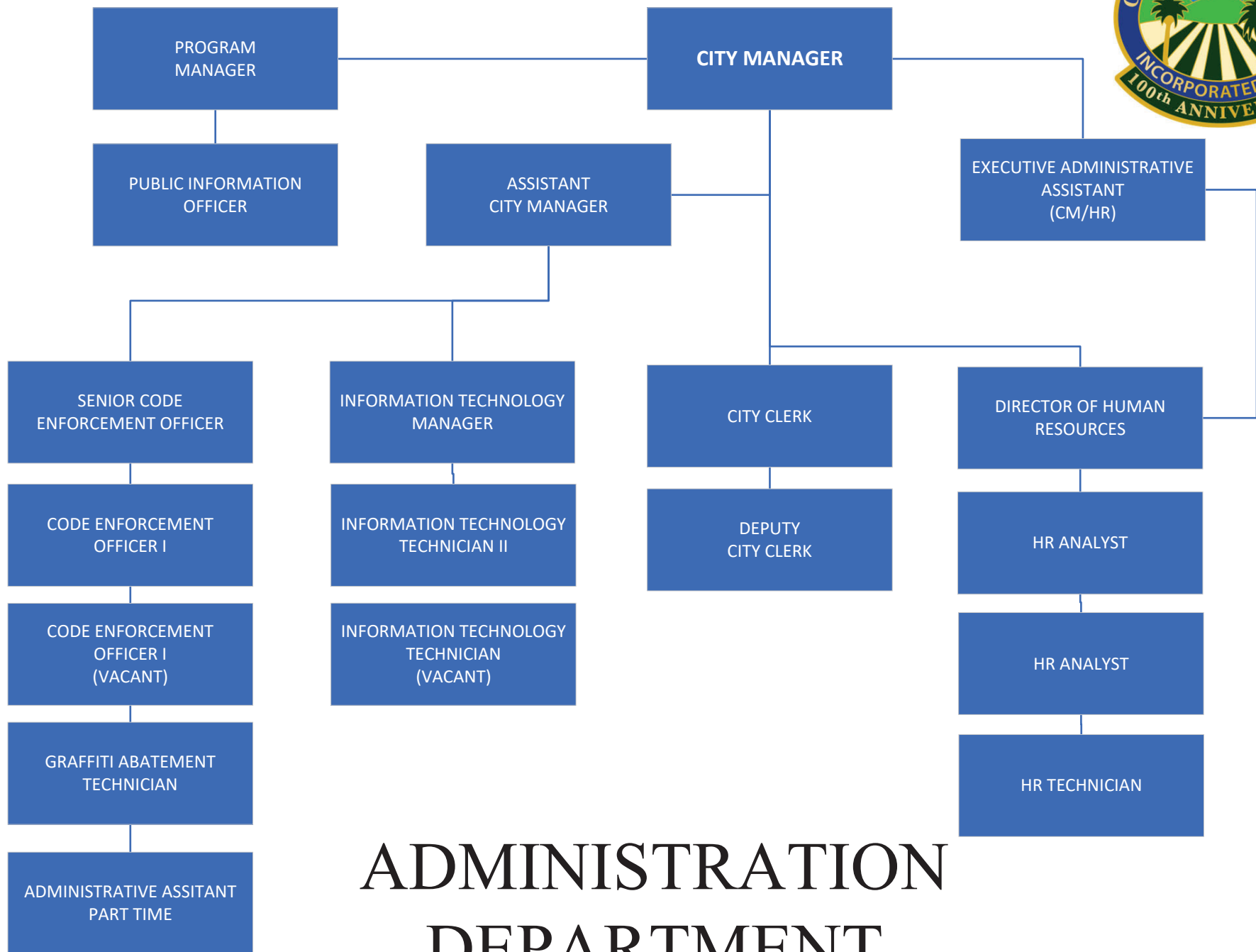
<b>Expenditure Category</b>	<b>Appropriations and Transfers Out</b>	
Salaries & Wages	\$	18,750,893
Benefits		9,292,830
Professional & Contracted Serv		16,460,203
Repair & Maintenance		2,060,654
Materials & Supplies		1,459,167
Other Services & Charges		6,023,276
Recreation Programs		137,600
Capital Outlay		7,662,256
Debt Service		14,924,867
Rentals		407,165
Transfers Out		39,929,273
<b>Total</b>	<b>\$</b>	<b>117,108,184</b>

**PROJECTED ENDING AVAILABLE FUND BALANCE  
\$56,952,601**



**FY 2024/25 Projected  
Ending Fund Balance, City Wide**

<b>General Fund &amp; Reserves</b>	<b>\$</b>	<b>1,516,543</b>
<b>All Other Funds</b>		<b>55,436,058</b>
<b>Total All Funds</b>	<b>\$</b>	<b>56,952,601</b>



# ADMINISTRATION DEPARTMENT



# City of Patterson

2024-25 Budget

## Department: Administration

**Mission Statement:** The Administration Department strives to operate a cost-efficient, customer service-oriented department whose actions are transparent to our residents, resulting in cooperative relationships and providing quality results for a government that effectively serves the City of Patterson. The City's professional departments managed under the City Manager endeavor to provide support, guidance, communication, and leadership to assure that quality municipal services are provided to the members of our community.

**Department Description:** The City Administration Department is headed by the City Manager, the Chief Administrative Officer of the City. The City Manager strives to administer and deliver effective, efficient, and transparent local government services, projects, and programs on behalf of the City Council through the division of Human Resources and Risk Management, Information Technology, Code Enforcement, and the City Clerk.

**Recent Accomplishments:** Completed the City of Patterson Strategic Plan; continued successful partnership with the Patterson Joint Unified School District to coordinate growth at Centennial Park and our future Community Center, as well as provide summer job opportunities to high school students; partnered with the Patterson-Westley Chamber of Commerce in hosting its annual Fall and Spring Job Fairs obtained grants for HOST and Naomi's House; successfully provided a balanced budget (2023/2024) to council; promoted the City's great attributes in City development to attract several new businesses and assisted our less fortunate homeless residents.

Recruitments were conducted for the Administration, Engineering, Finance, Public Works, Human Resources, Fire, and Recreation Departments. Key recruitments included Fire Chief, Recreation Director, and Public Information Officer.

To better serve the public, an update to our web-based council agenda and minutes system through Granicus is in progress; implemented a web-based electronic filing system through Netfile for tracking Ethics Certification (AB 1234) and Anti-Harassment Training (AB 1825) for City Council members and Board, Commission and Committee members.

In 2023 a total of 168 public records requests were processed through our Public Records Request system, NextRequest, releasing a total of 380 documents. To expand its reach to a wider audience, the Citizen's Newsletter is now accessible in both printed and electronic formats in Spanish.

To enhance the inclusivity of City Council meetings, the Wordly Language Interpretation Tool has been introduced. This tool enables citizens to attend meetings and access interpretation services in over 50 languages, facilitating both listening and meeting our close captioning requirements during all council sessions.

The City Clerk's Office is actively exploring avenues to enhance training for Board, Commission, and Committee members, to better compliance with the Brown Act. As part of this initiative, a new Board, Commission, and Committee Member Handbook has been developed to serve as a comprehensive guide for navigating the intricacies of the Brown Act effectively.



# City of Patterson

2024-25 Budget

## Department: Administration

The I.T. Department is pleased to start the process of moving all domain services from ci.patterson.ca.us to Pattersonca.gov. The website domain has already been changed and we are in the process of updating all city email accounts. This change will meet required regulations and is easier to remember and type out. This fiscal year the I.T. department has replaced the Point2Point wireless connections to the public works corporation yard and to fire station 52 with Comcast provided fiber connections. These fiber connections will provide faster and more reliable networks connections between the remote sites and City Hall. The I.T. department has completed the upgrade to the CCTV system at the Community Center and will soon have completed the CCTV upgrade at City Hall. These upgrades will provide improved CCTV camera functionality and allow the Patterson Police services to have on demand access to the system as needed.

In an effort to combat the continuous blight of inoperable or abandoned vehicles, the Code Enforcement division began the issuance of vehicle abatement warrants. The management of Code Enforcements cases includes 659 – Opened, 553 – Closed, and 137 – Active.

Established the City's online presence across Facebook, Instagram, and LinkedIn platforms to foster transparency and communication with residents. Updated and modernized the official city website to ensure accuracy and uniformity in communications, facilitating improved community access.

**Current Year Goals:** Begin implementation of Strategic Plan goals and strategies, including continued progress on the Public Safety Center; continue strengthening City Departments to improve customer service and public transparency; coordinate with our new Public Safety and Downtown Revitalization committees to enhance the future of Public Safety in Patterson, and create a plan to revitalize our Downtown core; complete the Downtown master plan; begin construction of the Wayfinding Signs to enhance our City's Downtown and shopping areas visibility; continue efforts to revitalize north and south parks by applying for applicable grants; continue working with the Stanislaus Homeless Alliance to decrease our homeless population; attract professional consultants to complete the final design of the Centennial Park; and implement design guidelines to standardize city documents and marketing materials.

The IT Division continues to improve the City's cybersecurity posture by planning and implementing additional solutions like Mobile Device Management (MDM), remote patch management, additional multifactor authentication (MFA), and more.

Prepare for and engage in successor contract negotiations with Patterson Management and Mid-Management Employees Association, American Federation of State, County, and Municipal Employees Local 10, and Patterson Fire Fighters Association IAFF Local 10, as well as continue to implement progressive recruitment strategies to attract qualified staff; continue to foster an environment that encourages career development; continue to improve city-wide customer service to better serve the community; and continue training City employees in compliance with state and federal regulations.

The Code Enforcement Division will continue collaborative and enforcement actions with internal



## City of Patterson

2024-25 Budget

### Department: Administration

and external agencies to assist with the needs of the unhoused, manage abandoned vehicle abatement, and shopping cart enforcement. Continue collaborative efforts in addressing emerging issues with new ordinances, codes, or amendments to allow local government to respond to evolving community needs, emerging challenges, and changing social, economic, and environmental conditions.

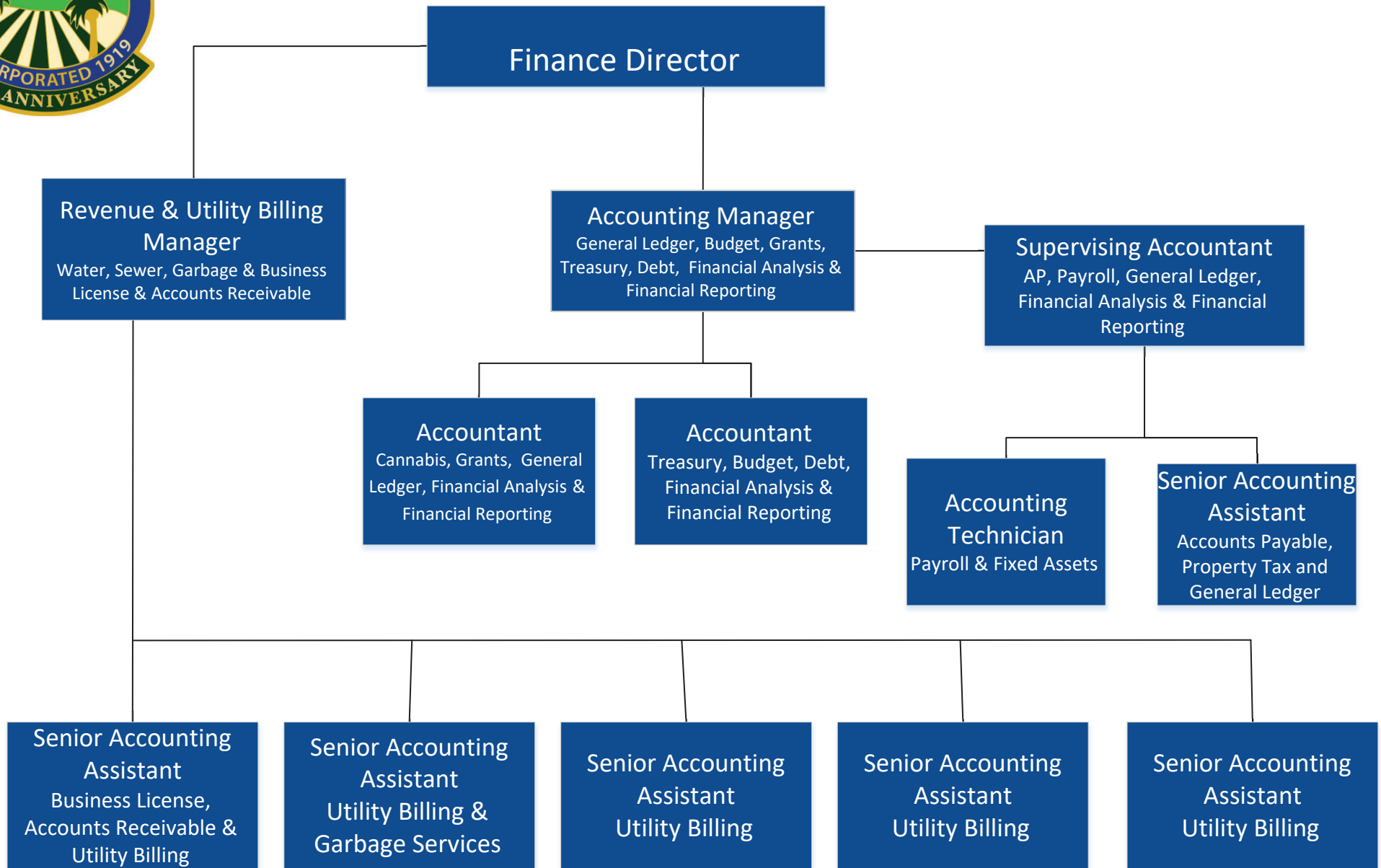
**Future Goals:** Continue streamlining all Departments to enhance Department/Division efficiencies including our permitting/application processes. Continue implementation of our updated Strategic Plan by following the approved and detailed action plans. Continue developing the City's Administration Department (City Manager's Office, Human Resources Division, City Clerk's Office, Code Enforcement, and IT Department) to provide multiple resources required for our employees, organized units, and state and federal requirements; continue training and education programs to provide the knowledge needed to better serve our community; continue efforts for data retention and storage which provides for better and more efficient government transparency; provide innovative attraction tools to attract more businesses to the downtown business area; and provide enhanced transparency through new multimedia tools and platforms to better inform our citizens.

The primary goal of the I.T. department this fiscal year is to complete a City-wide software needs assessment. The objective of the assessment includes developing and articulating a vision for the effective use of technology, specifically software applications, and identify those applications and opportunities to be more efficient in supporting the community and growth of the City.

The City Clerk's Office is committed to expanding its community outreach and educational efforts with a future goal of providing comprehensive onboarding for all Board Commission and Committee members. This training initiative will focus on familiarizing members with their roles, responsibilities, and the intricacies of legal frameworks such as the Brown Act and Political Reform requirements. Additionally, in election years, the City Clerk's Office plans to conduct Election Informational Workshops aimed at educating potential candidates on the electoral process and the necessary requirements for running for elected office. These initiatives reflect the office's dedication to fostering informed and engaged participation in civic affairs within the community.

The Code Enforcement Division is committed to assuring compliance with SB 296 and Penal Code 829.7 in establishing Code Enforcement Officer Safety Standards for our jurisdiction. Apply for and receive Code Enforcement Grants to assist with hiring additional personnel, purchasing equipment, and to send Code Enforcement Officers for training to become Certified Code Enforcement Officers. Continuing to work closely with IT to obtain a comprehensive software solution designed to streamline and automate various municipal services, including code enforcement, licensing and more. To enhance transparency, efficiency and communication between internal departments and the community regarding code enforcement matters and other city services.

**Source of Funding:** General Fund



# FINANCE DEPARTMENT



# City of Patterson

2024-25 Budget

## Department: Finance (100-200)

**Mission Statement:** Finance Department is to provide financial, administrative, and technical support to residents, business partners, decision-makers, and other City departments and to safeguard and facilitate the optimal use of City resources for strategic financial planning.

**Department Description:** The finance department is directly responsible for maintaining the financial integrity of the City, including payroll, accounts payable and procurement, budget, treasury, and revenue services. The Finance Department continues to strive to serve our citizens in the most efficient manner through accurate accounting and financial reporting.

### Recent Accomplishments:

- Initiated Implementation GovInvest software for Labor Costing
- Initiated Implementation of GovInvest software for Financial Forecasting
- Initiated Implementation of Springbrook software for Project Management

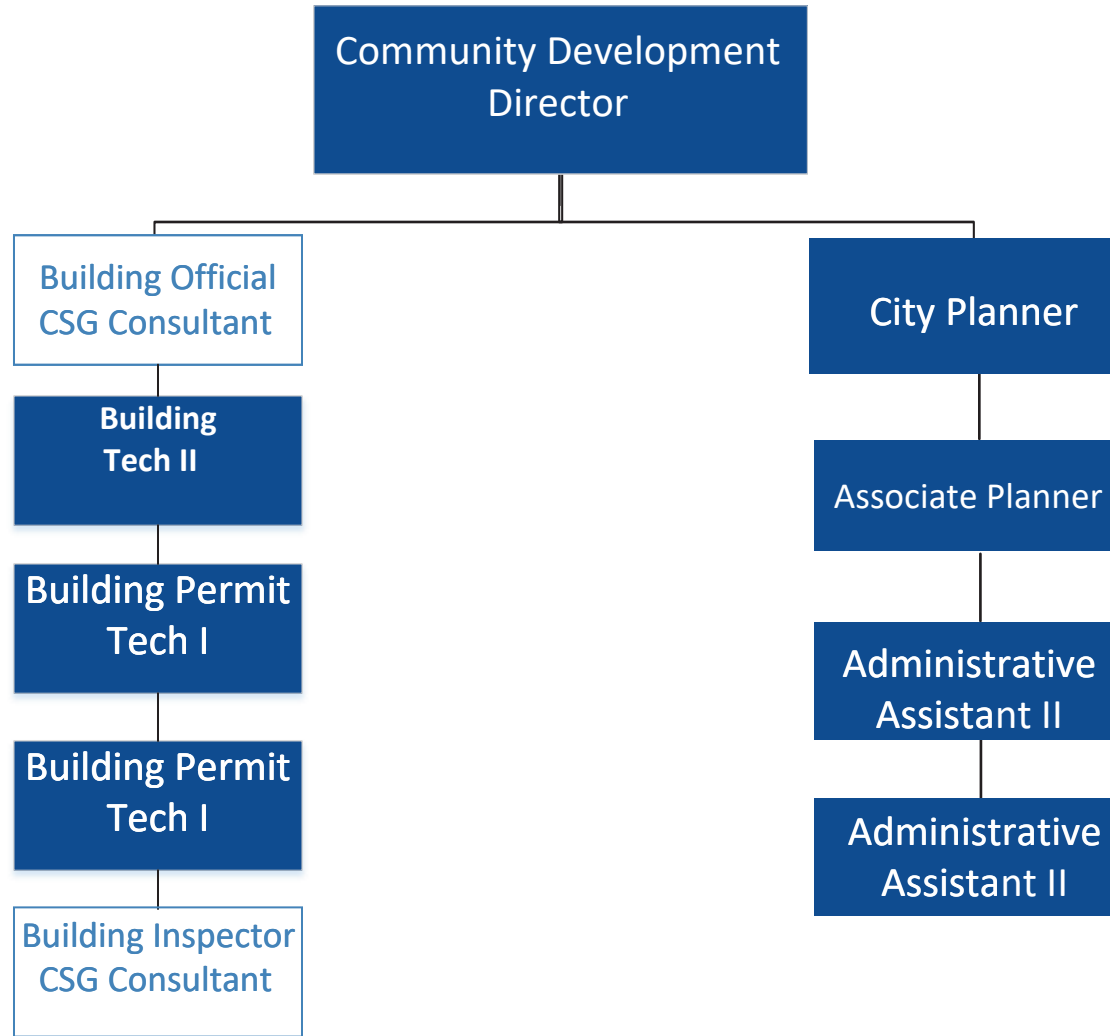
### Current Year Goals:

- Improve Finance web page to incorporate new regulations and compliance requirements
- Municipal Code update for Finance related sections
- Fully Implement GovInvest software for Labor Costing
- Fully Implement Springbrook Project Management Module
- Research automated timekeeping options
- Finalize a Citywide 5- year CIP Plan
- Develop a 5-year long-range financial plan.
- Establish AB1600 Development Impact Fee reporting

### Future Goals:

- Update various policies and procedures to keep current, relevant, and aligned with City's strategic plans.
- Replace manual process with an automated process for financial reporting.
- Continuous process improvement initiatives to attain high productivity, efficient processes, and strong internal controls.

**Source of Funding:** General Fund and Enterprise Fund



# COMMUNITY DEVELOPMENT DEPARTMENT



# City of Patterson

2024-25 Budget

## Department: Community Development (100-300) & Building (100-305)

### **Mission Statement:**

The mission of the Community Development Department is to enhance the quality of life in Patterson by striving to improve its physical appearance, to ensure safe, sound, and accessible construction, housing opportunities and to promote the local economy in terms of employment opportunities and retail diversification.

### **Department Description:**

The Community Development Department performs a variety of services intended to protect, maintain, and develop an attractive, safe and healthy community and vibrant and diverse economy. Responsibilities include project analysis for property development and use review. It is staff to the Council, Planning Commission, Downtown Revitalization Committee, and Economic Strategic Commission on planning matters. The Community Development Department is responsible for the creation and implementation of an economic development strategy with an emphasis on business attraction, retention, and expansion in addition to addressing retail leakage. It is responsible for the maintenance and implementation of the General Plan through administration of the Zoning Code, Subdivision Map Act, and Municipal Ordinances. The Community Development Department is responsible for complying with and implementing the California Environmental Quality Act (CEQA), which –on a project-by-project basis– may require a variety of special studies such as traffic, biological and cultural resources. The Community Development Department is also responsible for the procurement and administration of various grants such as HOME and Community Development Block (CDBG) grants. Other activities include case processing of various applications such as home occupation use permits, conditional use permits and variances. Also coordinates architectural preservation matters with particular emphasis on projects located within the Historic Downtown Commercial District.

### **Recent Accomplishments:**

During the past year, the Community Development Department received approval of the Zacharias and Baldwin Ranch South Annexation by the LAFCo Board. Following LAFCo Board approval, the Department and other City Staff have facilitated landowner negotiations, draft agreements, and vote proceedings (as required by LAFCo policy) to determine the ultimate success of this annexation.

In coordination with the City Manager's office, the Engineering Department, Recreation Department, and Public Works Department, the Department presented and facilitated City Council's adoption of the



# City of Patterson

2024-25 Budget

## Department: Community Development (100-300) & Building (100-305)

Transportation and Park/Recreation Master Plans. Additionally, the Department released the Draft Downtown Master Plan for public review and comment, facilitated service fee updates, began the Downtown / plaza street lighting project, and completed subdivision planning for the Sycamore Ranch II subdivision. The Department Collaborated regularly with the Patterson Chamber of Commerce and supported multiple new business and grand openings.

### Current Year Goals:

Final approval of Zacharias and Baldwin Ranch South Annexation by LAFCo and authorized voters. Complete and implement the Downtown Master Plan. Complete review and secure approvals for the Delta Marketplace shopping center. Complete Patterson Gateway signage, and the Downtown / plaza street lighting project & landscaping plans and improvements. Continued review of development proposals. Prepare and adopt Accessory Dwelling Unit (ADU) ordinance. Increase the efficiency of the Development Review process. Increase training and certification opportunities for Community Development Staff and Planning Commission members to enhance individual and team performance. Update of the City's Strategic Plan. Facilitate and adopt the City Housing Element. Assess and finalize the job description for a Senior Planner position.

### Future Goals:

To continue to perform a variety of services intended to protect, maintain, and develop an attractive, safe, healthy and vibrant community, including a review of Community Design Guidelines and continued training for Community Development Staff members and the Planning Commission. Continue to enhance the City's economic competitiveness through various marketing and business attraction efforts.

### Source of Funding:

General Fund (100)



# City of Patterson

2024-25 Budget

## Department: Engineering (100-306)

**Mission Statement:** To provide engineering, planning, design, construction management, and inspections services for all new development, existing facilities and infrastructure, including buildings, parks, streets and utilities systems.

**Department Description:** The Engineering Division coordinates design, administration, and construction of all capital improvement projects and private development and ensures construction of high-quality subdivision streets and utility improvements through comprehensive plan review, testing, and inspection programs. The City standard plans and specifications are maintained and updated to assure the use of quality materials and acceptable construction practices. The Building Division is responsible for the enforcement of codes, laws, ordinances and regulations pertaining to building construction and remodeling within the City. Enforcement is accomplished by application and plan review services, processing building permits, and inspections. The Building Division provides services necessary to ensure that construction within the City is performed in a safe and lawful manner by regulating uniform construction codes, energy conservation, ADA law, seismic safety, life safety and demolition of structures.

The primary function of the Engineering Division is to promote the orderly development of the City of Patterson by providing general engineering services to support the City's infrastructure and land development, regulate the construction of municipal structures, city streets, sewage disposal, water supply, storm drainage facilities and private development. The Engineering Division also provides project management, construction management, oversight of capital projects, review of design documents, and preservation of the City's survey monuments and benchmarks. Through regulation, the goal is to provide a high standard of construction quality and to preserve and protect public health, safety and convenience.

The primary function of the Building Division is to protect the lives and safety of the residents and visitors of the City of Patterson and enhance the quality of life, housing, economic prosperity, and job creation citywide. Through a timely, cooperative, and transparent process, the division advises, guides, and assists customers to achieve compliance with the Building, Zoning, Plumbing, Mechanical, Electrical, Disabled Access, Energy & Green codes, local and State law to build safe, well, and efficient structures.

**Recent Accomplishments:** The Building Division had an increase in building permits over the past fiscal years and continues to streamline the permitting process and providing efficient customer service for inspections and plan review. CSG Building Services continues to assist the City with all the plan reviews and building inspections. CSG has allowed the department to provide limited over-the-counter plan approval for expedited plan checking.



# City of Patterson

2024-25 Budget

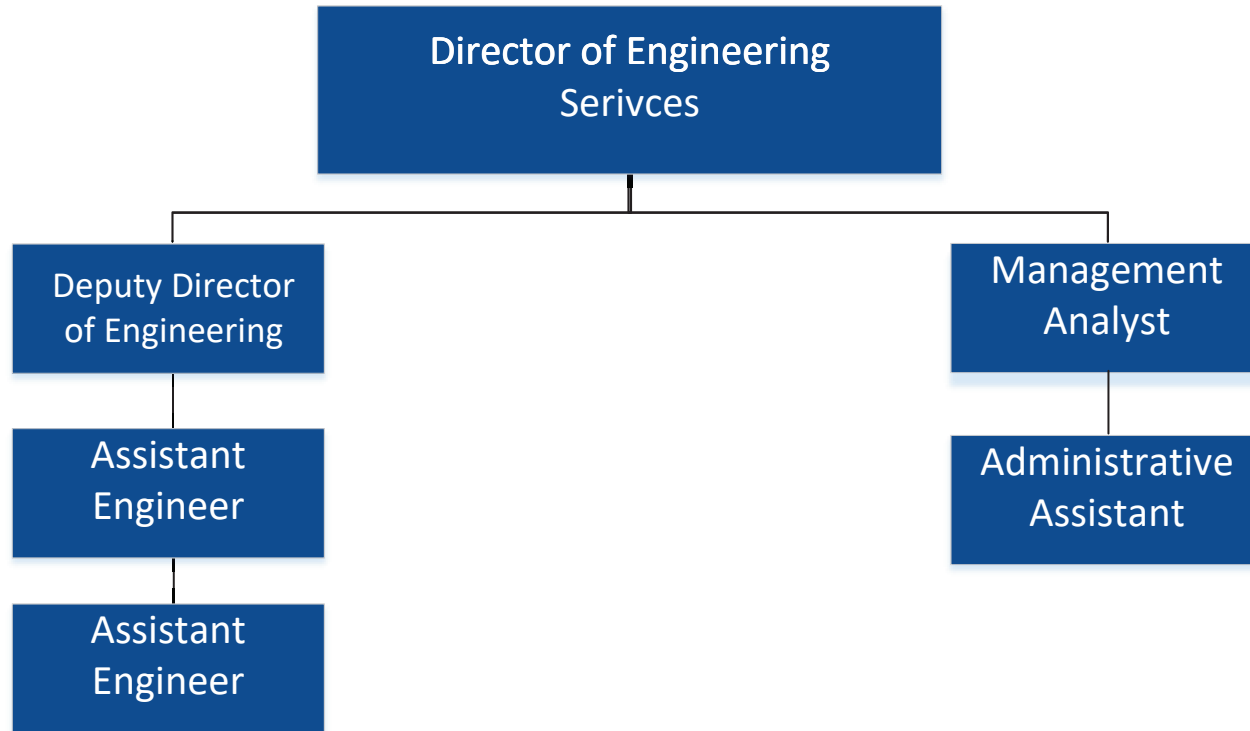
## Department: Engineering (100-306)

The Engineering Division has continued to manage a significant amount of new private development plan review, inspections and capital improvement projects. Plan review was provided for new development on the Villages of Patterson and Baldwin Ranch planned development area for single family residential infrastructure improvements, Popeye's Restaurant site plan improvements, Oak Harbor Freight and Safavieh civil site improvements. Capital projects that are currently in design are the Wastewater Treatment Plant Phase-3 Expansion, Patterson Public Safety Center, Sperry Ave & I-5 Interchange Signalization, Rogers Road/Delta Mendota Canal Bridge Replacement, and the CDBG Washburn Sidewalk project. Engineering also provides inspection services and construction management for all projects that are currently under construction. Construction for the following projects to begin in Spring/Summer 2024 or later in the year are the Salado Creek Pedestrian/Bicycle Trail improvements, Black Gulch Culvert at DMC, Potable Water Well #14, 2024 Slurry Seal project, and Ward Ave Sewer Lift Station rehabilitation project.

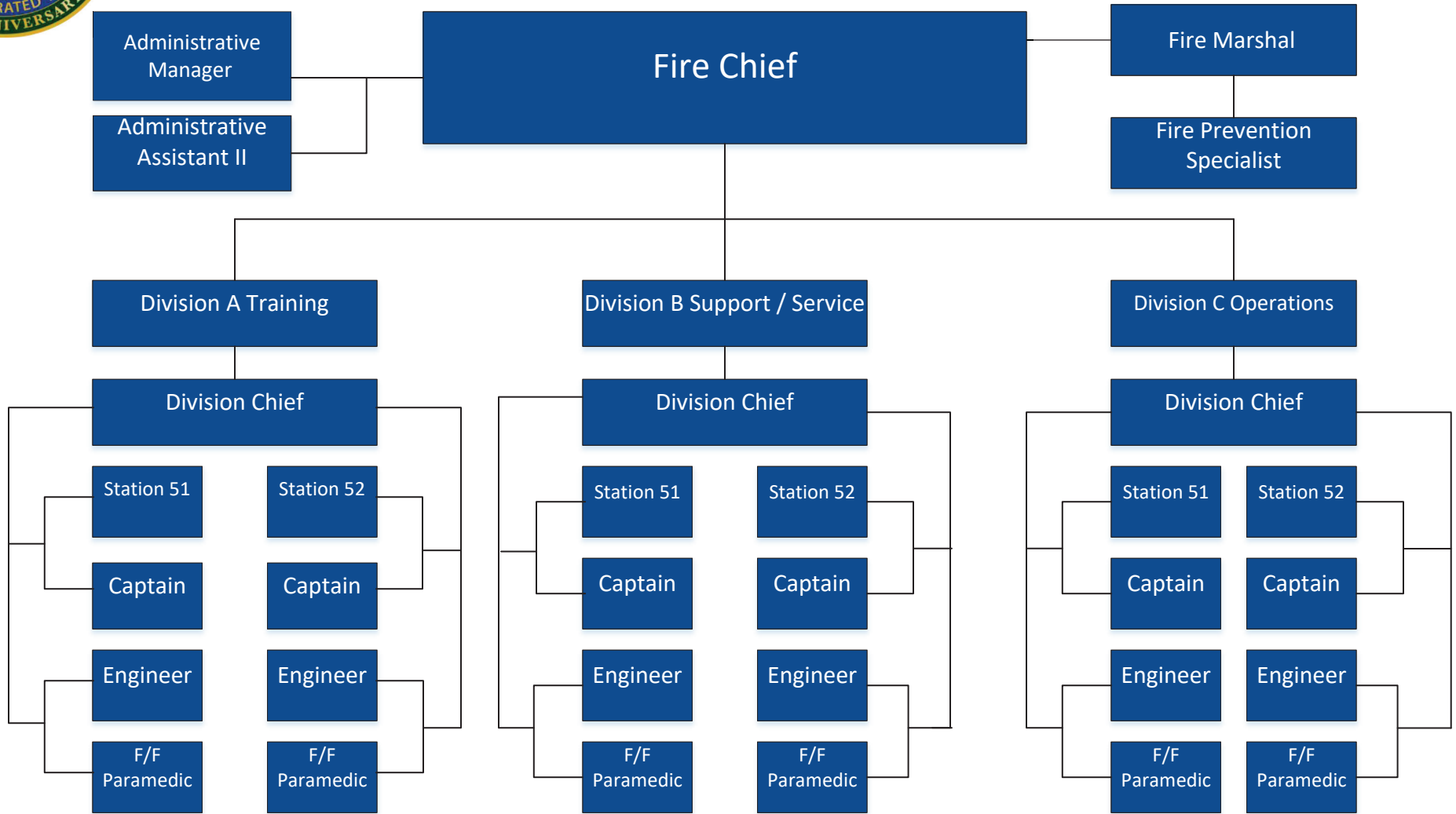
**Current Year Goals:** Continue to provide customer service in building inspections, plan check, code enforcement and streamline permitting process. Provide the necessary oversight, design and management for the City's existing infrastructure, as well as review and condition all proposed development to meet City Standards, future growth requirements, and State regulations.

**Future Goals:** Continue the efforts with the Northern Delta Mendota Groundwater Subbasin group to assure State compliance of our local subbasin's Groundwater Sustainable Plan (GSP) with the State's requirements under the Sustainable Management Groundwater Act (SGMA). Continue to evaluate the most cost-effective process to treat the City's potable water for Chromium-6 due to State's proposed MCL requirements. Continue the efforts to fund the Sperry Ave/I-5 Interchange and California Aqueduct bridge widening construction project to meet current and future traffic volume demands. Finalize design plans for the Phase 3 Water Quality Control Facility (WQCF) to begin construction of expanding the City's wastewater treatment facility by 1.25 MGD to allow for future growth. Construct a new water tank, non-potable wells, recharge storm basin for groundwater sustainability, and other WQCF improvements to provide the necessary services for years to come to our residents. Finalize the design for Rogers Road Bridge at the Delta Mendota Canal (DMC).

**Source of Funding:** Building Permit & Plan Check Fees, Inspection Fees, General Fund, Sewer and Water Enterprise Funds, Measure L Tax, SB-1 Funding, HBP Funding, CDBG Funding, CMAQ Funding, ATP Funding, Greening Grant State Funding, and other State and Federal Funds.



# DEPARTMENT OF ENGINEERING SERVICES



# FIRE DEPARTMENT



# City of Patterson

2024-25 Budget

## Department: Fire (100-400 & 190-405)

**Mission Statement:** We are proudly dedicated to serving our communities by providing high quality emergency service response, education, prevention, and preparedness.

**Department Description:** The Patterson Fire Department (PFD) provides all-risk emergency services to the City of Patterson and, through an automatic-aid agreement, portions of the West Stanislaus Fire Protection District service area. The department provides a wide variety of services to an expanding and diverse population. These services include:

- Fire Suppression
- Advanced Life Support
- Hazardous Materials Mitigation
- Urban Search and Rescue
- Water Rescue
- Community Education
- Disaster Preparedness
- Fire Prevention and Code Compliance

### Recent Accomplishments:

- Received two (2) Type I fire apparatus for first out assignments at Station 51 and 52.
- Ordered a new Tractor-Drawn-Aerial Quint from Pierce Manufacturing
- Hired a new Fire Prevention Inspector and filled Firefighter vacancies
- Installed New Station Alerting Systems for 911 Dispatches

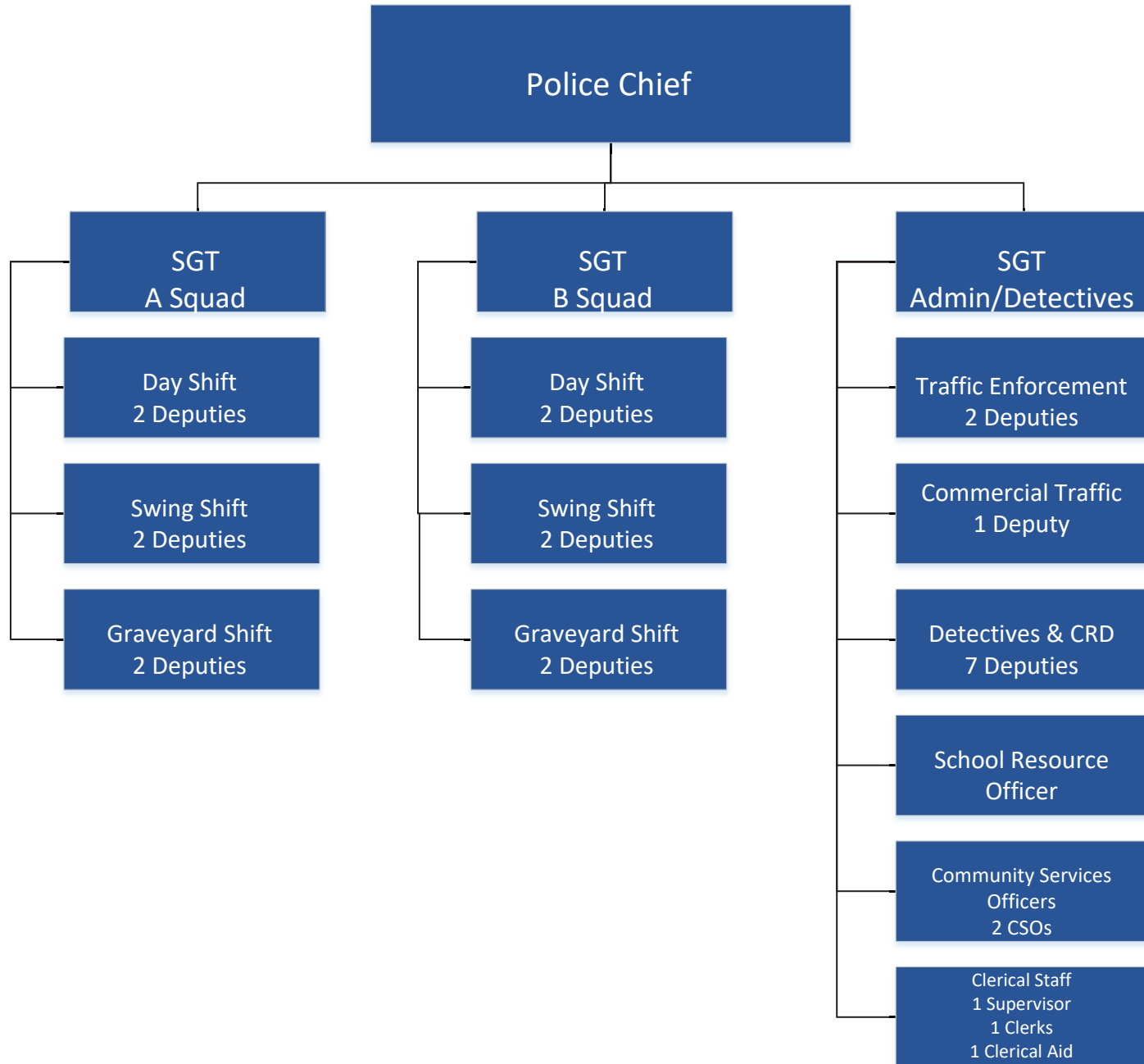
### Current Year Goals:

- ❖ Planning and Development of Fire Station 3 on the east side of the City.
- ❖ Improve cooperative agreements and contracts with other fire agencies.
- ❖ Improve Fire Department Staffing
  - Promote or hire a Fire Captain and a new Division Chief
  - Hire additional Firefighters

### Future Goals:

Apply for and receive Federal Grant Funding for hiring additional personnel, purchasing apparatus and equipment, and to send Firefighter EMT's to Paramedic training.

**Source of Funding:** General Fund, CFD 2003-1 Assessment Fees, Public Safety Impact Fee, Patterson Garden Fire Assessment fee.



# POLICE DEPARTMENT



# City of Patterson

2024-25 Budget

## Department: Police (100-500)

**Department Description:** The Police Department is responsible for the public safety related to the enforcement of municipal, local and state laws. The department works in partnership with other agencies and departments to prevent crime and to improve the quality of life for our residents. Police Department services are contracted with the Stanislaus County Sheriff's Department.

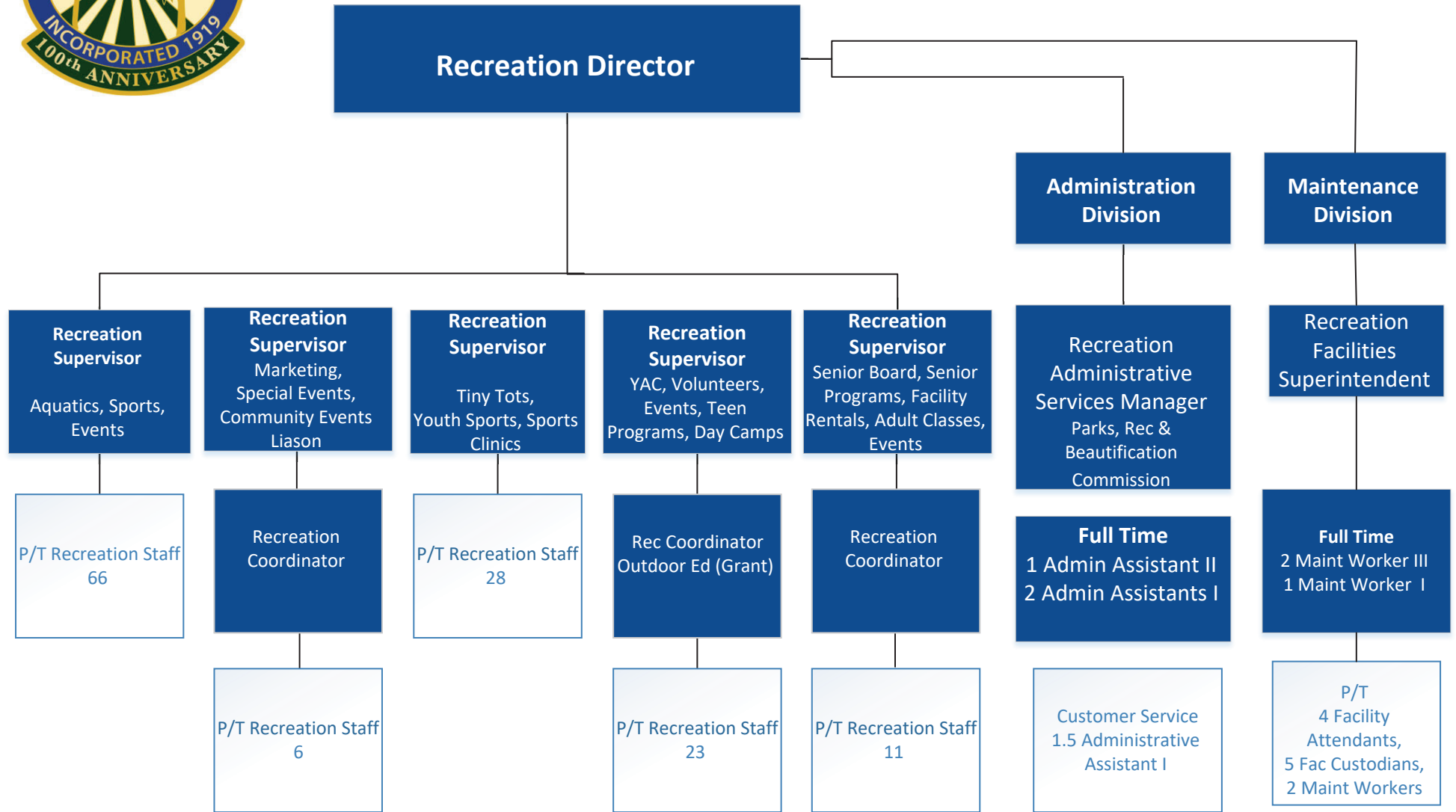
**Recent Accomplishments:** 2023 has been a positive year for Patterson Police Services. The city of Patterson has seen a stabilization in most Part I and Part II crimes. This can be attributed to sustained pro-active policing and partnerships with the community. This year Patterson Police Services executed over 100 search warrants, conducted several special operations and carried out several community events. We have recently filled one of the previously allocated Community Resource Deputy positions with a K-9 and have made great use of the previously installed License Plate Reader Cameras. Perhaps the biggest accomplishment was moving into a temporary police station while the construction on the permanent Public Safety Center gets started.

**Current Year Goals:** We are focused on moving forward with the Public Safety Center construction project, to that end we have moved to our temporary home and already putting it to good use. We plan to continue to be active in the community and make the public's safety our first priority. Planning will be made to make sure staffing is adequate to accomplish these goals to match our growing city.

Additional goals:

- Move forward with the Patterson Safety Center project.
- Set up in-person community forums with the Chief and other police personnel.
- Continue to work with the CARE team, Host and Naomi's House, along with other resources to address the homelessness issues throughout our city.
- Start a Police Activities League boxing gym at the new temporary police station.
- Fund 2 additional Deputies and a Sergeant to meet the growing needs of the community.
- Fund 4 more License Plate Reader cameras and strategically place them throughout the city.

**Source of Funding:** General Fund and Public Safety Impact Fees



# RECREATION AND COMMUNITY SERVICES DEPARTMENT



## City of Patterson

2024-25 Budget

### **Department: Recreation (600,605,606,607,610,611,705)**

**Mission Statement:** Patterson Recreation and Community Services Strives to deliver quality programs for all generations, by creating memorable experiences, a sense of community and encouraging a healthy, Active Life.

**Department Description:** To be the leader in creating a healthy community through progressive, sustainable & memorable experiences. The Recreation and Community Services Department serve as a community wellness hub by leveraging their role as trusted gathering places that connect every member of the community to essential programs, services and spaces that advance health equity, improve health outcomes, and enhance quality of life. Recreation provides programs that meet the focus of active lifestyles, health, and wellness for everyone! Recreation staff place an emphasis on developing programs for all ages, to enhance experiences, educate youth - seniors in skills development, job skills, and staying active!

#### **Current Challenges:**

With the many adjustments made to programming during COVID times, the Recreation Division budgeted cautiously in years past, with staffing and programming costs. Fortunately, we have had overwhelming responses to programs within the couple last years, with most programs selling out and having waiting lists of customers hoping to be admitted into the programs. We have doubled our number of Swimming lessons, Aquatics programming and youth sports programming in the last couple of years. Recent years Recreation budgets were awarded additional funding for the expansion of programs to meet the needs of the growing community. In the 2024/25 fiscal budget you will see our focus will be to enhance programs while we explore opportunities to continue to expand. As we continue to focus on the delivery of programs, we now face challenges of our available amenities reaching capacity to meet the continued growth of the Patterson community.

#### **Strategic Plan Connections:**

**Community & Economic Development - Build Community Connectivity:** Recreation connects with community members daily, through social media, community outreach, special events and in-person programming. We cultivate community events and support the efforts of youth Leadership and United Patterson, through mentoring of youth in recreation employment and programming. Recreation has increased access to recreation & safe

neighborhoods by increasing teen programming through our active Youth Action Commission and numerous youth programming grants. Recreation provides inclusive programming that encourages all ages of young children through Senior Citizens, to keep active and healthy.

**Community Livability & Quality of Life:** Recreation staff work closely with our senior community members through our Hammon Senior Center by offering a Community Hub that meets their unique needs through a variety of programs, including access to healthy foods, physical activity, social connections, wellness connections and referral services. Recreation focuses on Building Facilities and partnerships that support the development of spaces that youth through seniors can engage in activities and improve their health and wellness. Recreation is a partner with businesses, the School District, and non-profits to offer a variety of programs and opportunities for the residents of Patterson. Recreation strives to provide programs, recreation facilities and resources to enhance the quality of life in Patterson.

- **Efficient & Effective Government** – development of Long-term forecast and customer service oriented: Recreation works to implement the Parks and Recreation Master Plan and seek grants and funding to provide a long-term plan for community enhancements in facilities, parks, and programs.

**Recent Accomplishments:**

- Recreation staff applied for and were awarded a number of grants to support Youth Equity in the Outdoors, Senior Education through Technology, senior meal programs and HSC infrastructure enhancements
- Recreation staff enhanced part time staff recruitment, with hiring education leading to many new applicants for summer and fall part time jobs. Staff has also developed additional training programs for young part time employees to develop 1<sup>st</sup> time work skills. Partnered with PJUSD to offer summer intern program for high school students

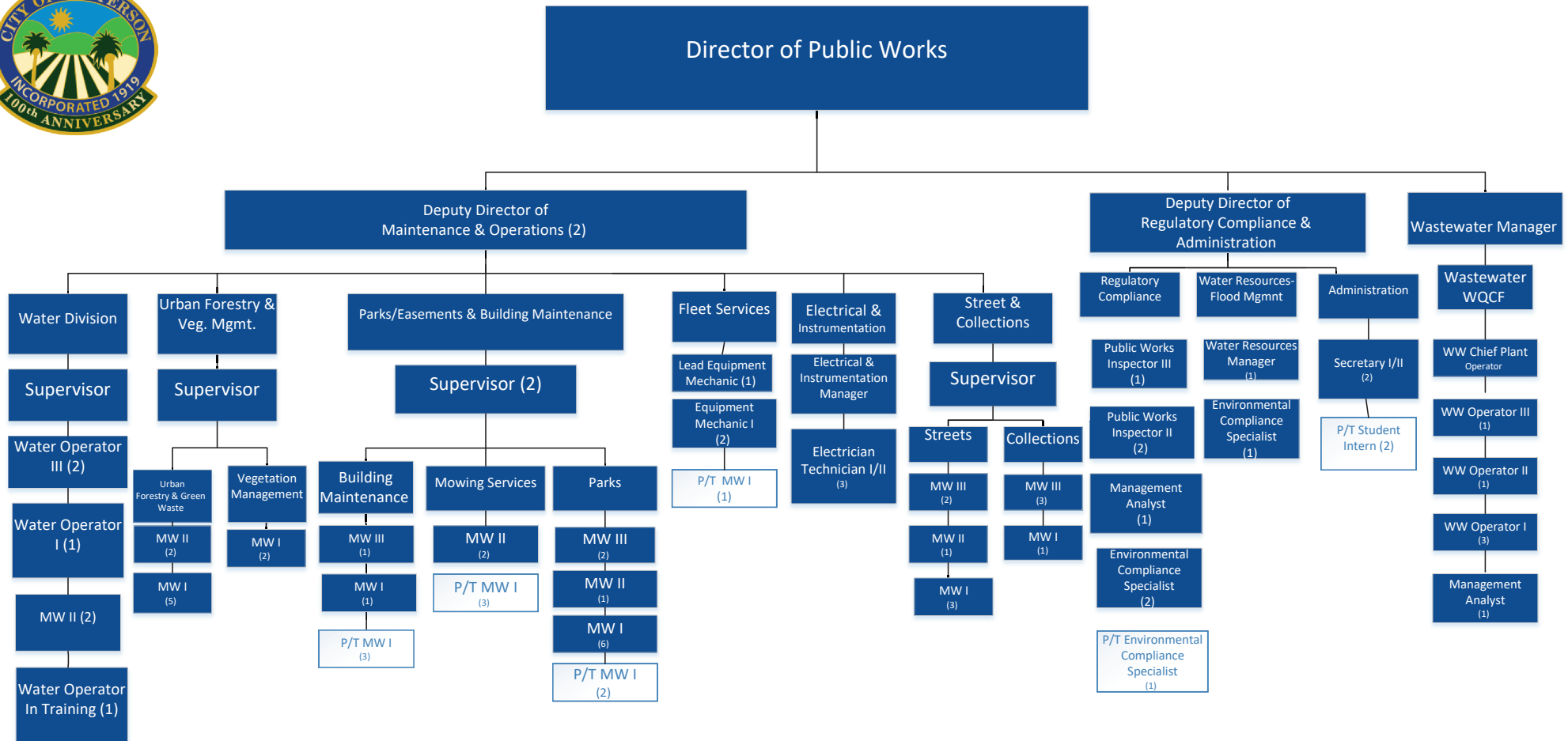
**Current Year Goals:**

- Build, maintain, restore community partnerships to leverage resources and build capacity to implement quality programs and events to our community
- Enhance Recreation programs & classes for youth, adults, and seniors

**Future Goals:**

Work with other Departments to fully implement the P & R Master Plan, to encourage more recreational facilities and opportunities in the community. Seek funding opportunities to develop recreational facilities and increase service levels to meet the growing needs of the Patterson community. Continue to develop the multi-use Recreation Center, Sports Complex, and expansion of the Aquatic Center to enhance recreational programming, tournaments, and Economic Development in Patterson.

**Source of Funding:** General Fund, Program Fees, Donations & Sponsorships



# PUBLIC WORKS DEPARTMENT



# City of Patterson

24/25 Budget

## Department: Public Works

**Mission Statement:** Our mission is to provide the highest level of service to the residents of Patterson while maintaining the community's infrastructure in the most cost-effective manner possible. We constantly strive to improve our customer service and efficiency.

**Department Description:** The Patterson Department of Public Works is committed to maintaining & enhancing the City's infrastructure & natural resources. Public Works is the largest department in the City, dealing with basic infrastructure and providing vital City services through three main branches: Operations & Maintenance, Water Quality, and Administration. Within these three functional areas, Public Works deals with basic infrastructure of the city, including drinking water, wastewater, roadway maintenance, trees, parks and environmental regulatory compliance. The Department of Public Works is committed to providing outstanding customer service to the community.

The Department is broken down into nine (9) divisions: 1) Water Operations, 2) Wastewater Quality Control, 3) Streets & Collections, 4) Urban Forestry & Vegetation Management., 5) Parks & Landscaping, 6) Mowing & Building Maintenance, 7) Fleet Maintenance, 8) Electrical Services and 9) Administration & Regulatory Compliance.

**Current & Future Year Goals:** Public Works has identified approximately 50 goals spread across all eight Public Works Divisions. While the tasks vary by division, they all share the common purpose of improving customer service, maintaining the City's infrastructure, or ensuring regulatory compliance for the City of Patterson.

**Source of Funding:** Public Works activities are funded from several sources including: Water, Sewer, Garbage, Gas Tax, LMDs, BADs, CSA, CFD, Impact Fees, Federal/State Grants, and General Fund.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Administration

**Mission Statement:** The mission of the Administrative Division is to provide support, coordination and direction for the seven operating divisions in Public Works and Regulatory Compliance.

**Division Description:** The Administrative Division provides support, coordination and direction for the six operating divisions in Public Works; manages 22 Benefit Assessment Districts, 15 Landscape Districts, 1 County Service Area, 1 Non-Residential Maintenance CFD, and 1 Residential Maintenance CFD; perform Contract Administration; Public Works Permitting; Parks & Field Reservations; Customer Service; and Administration of a multi-million dollar budget, which includes:

- ❖ Enterprise Funds (Water, Sewer, Garbage)
- ❖ Special Districts Funds (CSA, CFDs, BADs, and LMDs)
- ❖ Million -General Funds (Streets, Urban Forestry, Building Maintenance, and Parks)
- ❖ Impact Fees (Corp Yard, City Hall, Streets, Water, Sewer, Storm, and Parkland)
- ❖ Grants (Cal-Fire, Air Pollution District, Prop 84)
- ❖ Gas Tax (Street Maintenance – 327)

**Recent Accomplishments:** Adopted new Park Development Standards; Completed the Water Rates and implement new 5-Year Rate Schedule; Completed the Urban Forest Master Plan; Worked with Engineering to complete Water, Sewer, Storm, and Transportation Capital Improvement (CIP) Projects budgeted in FY 2020/21; Completed a City-wide Cost Allocation Plan; Completed all Parks Capital Improvement Program (CIP) Projects budgeted; Secured an SRF loan and loan forgiveness for the Wastewater Treatment Expansion LEED Administration Building Project; Obtained Grant Funding for an additional EV Charging Station for the Hammon Community Center Parking Lot; Streamlined the Public Works Coordination Process for Projects/Plan Reviews, Inspections, and Permitting; Developed and Implemented a New Development Fee Calculator; Developed a plan to install security cameras at PW facilities; Continued with efforts to ensure City compliance with SGMA including Council adoption of GSP (Groundwater Sustainability Plan); Secured a grant from the State for improvements to the Center Building/Museum.

**Current & Future Year Goals:** Work with Human Resources to Update Personnel Rules & Policies; Implement Park Guidelines/Standards; Issue an RFP for Signal Light Maintenance & Repairs; Assist with updating and implementing new Building and Public Works Permit Applications; Implement Electronic Timesheets; Work with Finance to transition all Public Works Permits into Springbrook Permit module; Create and Implement a New Development Handbook; Implement a City-wide User Fee Study Continue Efforts to ensure City compliance with SGMA; Secure bonds for Water CIP projects; Update and Improve Customer Service Program; and implement a Social Media Program, including the development, training, and a written policy.



# City of Patterson

24/25 Budget

## Department: Public Works

**Source of Funding:** Administration Division and Regulatory Compliance activities are funded from several sources including: Water, Sewer, Garbage, LMDs, BADs, CSA, CFDs, Impact Fees, Grants, and General Fund.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Regulatory Compliance

**Mission Statement:** The mission of the Regulatory Compliance Division is to develop and implement programs and operations to ensure that the City of Patterson promotes a greener-healthier community and remain in compliance with Federal, State, County, and Local regulations and mandates.

**Division Description:** The Regulatory Compliance Division provides support, coordination and management services for six (6) major regulatory compliance programs that include:

- 1) **Water Resources:** Includes Water Resources (Potable & Non-Potable), Water Quality, Groundwater Management, Flood Plain Management, and Water Conservation. The State Water Resources Control Board Division of Drinking Water (DDW) is responsible for regulatory oversight and ensuring that the City's water system is in compliance with all State/Federal/Local requirements and mandates.
- 2) **Stormwater Pollution Prevention (SWPPP) Management:** The City's Municipal Storm Water (MS) Phase II Permit and Executive Orders (2013-0001-DWQ) from the State Water Resources Control Board, the City must have a program to manage/mitigate rainwater and storm water at the source effectively and prevent pollution from entering the storm drain system/waterways to improve water quality. The City's program elements include updating City policy via Ordinance(s); public outreach and education; illicit detection and elimination; staff training; developing/implementing BMPs; enforcement; and annual reporting. The City's program has been in place since 2003 and has been updated to meet the new Phase II Permits that were adopted by the State.
- 3) **Solid Waste:** Includes Recycling (Residential, Commercial, Organics, and C&D), Construction & Demolition (C&D), and Garbage/Sweeping Contract Administration. The goal is to satisfy all the regulations and mandates set forth by the State. The City must implement landfill reduction mandate SB 1383, recycling programs (Residential Recycling, E-Waste, Hazardous Waste, Beverage Container Recycling, Mandatory Commercial Recycling, Commercial Organics Recycling, Construction Demolition Recycling/Diversion, etc.) to meet the State's waste diversion rates established at 65%. The City is regulated by the California Department of Resources Recycling and Recovery (CalRecycle).
- 4) **Fats, Oils, and Grease (FOG) Management:** FOG is an element of the City's Sanitary Sewer Management Plan (SSMP). An SSMP was first prepared for the City of Patterson in April 2009 to satisfy the requirements of the State Water Resources Control Board Order No. 2006-003-DWQ. The purpose of the SSMP is to properly manage, operate and maintain all portions of the agency's wastewater collection system, provide adequate capacity to convey peak wastewater flows, minimize the frequency of Sanitary Sewer Overflows (SSOs), mitigate impacts of SSOs that may occur and meet all the notification and reporting requirements. SSOs cause a public nuisance, particularly when raw untreated wastewater is



# City of Patterson

24/25 Budget

## Department: Public Works

discharged to areas with high public exposure, such as streets or surface waters used for drinking, fishing or body contact recreation. SSOs threaten public health, and adversely affect aquatic life. This program requires the City to ensure that all City lines are properly maintained, prevent FOG from entering the sewer system, and requires any person/business generating FOG to install a grease interceptor. The City is responsible to ensure that all Grease Interceptors located in the City are maintenance properly by the property owners to prevent sewer overflows. The City is regulated and mandated by Federal and State laws.

- 5) **Backflow Prevention/Cross Connection Control:** All drinking water suppliers are regulated by the State Water Resources Control Board, Division of Drinking Water (DDW) and required to have a Cross Connection Control Program to ensure that the drinking water is safe and reliable for all consumers. The City currently has over 600 backflow prevention devices to prevent water cross contamination. The City is required to ensure that all devices are tested on an annual basis and to report this information to the State. The City tests the majority of the devices located in the City, including those installed at City Parks, Facilities, etc. All personnel must be trained and certified to test the devices.
- 6) **Pre-Treatment:** The City is regulated and mandated by the EPA & State Water Resources Control Board to manage industrial/commercial wastewater discharges that enter the City's public sewer system. The goals and objectives are to establish the legal authority for the program; work with local businesses to identify the roles and responsibilities of each party; and to develop & implement a program to prevent the introduction of pollutants into the City's sewer treatment system which can interfere with the normal operations of the system and/or cause contamination. This program requires on-going maintenance, daily monitoring, lab sampling & analysis, and enforcement.

The majority of the environmental programs require policy, guidance, public outreach & education; staff training & certifications, enforcement, and on-going maintenance to ensure that the City stays in compliance with the environmental laws and regulations; minimize the environmental risk and liability; and promote environmental best management practices (BMPs) through cooperation of City, businesses, residents, developers, Contractors, and other stakeholders.

**Recent Accomplishments:** Completed the development of Post-Construction Stormwater Standards and presented to the City Council; adopted a Construction & Demolition Ordinance; Implemented Commercial Recycling Requirements for Businesses generating 4 cubic yards of trash per week; Continued with the Water Conservation Programs (Cash for Grass, Toilet Rebate, and Free Fixtures) & Enforcement to satisfy the State's 10% Target Goal for Water Savings; Maintained the Public Outreach Program reaching out to Schools, Community, and Businesses (Arbor Week, Apricot Fiesta, Earth & Science Fair, Back-to-School Event, and National Public Works Week) where they learn about Public Works, trees, and Environmental Programs; Implemented the State Trash Policy Amendments for Stormwater Program; Implemented Monitoring, Inspections, and Enforcement program for FOG;



# City of Patterson

24/25 Budget

## Department: Public Works

Developed & Implemented an Organics Recycling Program; Develop Green Purchasing Policy; Developed water meter replacement plan; Coordinated with Stanislaus County on the development of a Regional Stormwater Resources Plan; Obtained grant funds from FEMA/Cal-OES for flood repairs and clean-up from 2018 storm event; Coordinated with Regional Board to obtain a WDR Permit amendment; Implemented SB 407 Plan to Comply with SB407 Requirements (Plumbing Fixture Retrofits); Develop and Adopt new Landscape Design Guidelines/Standards and participated in the local GSA/GSP preparation process.

**Current & Future Year Goals:** Continue to implement the State Trash Policy Amendments for screening all trash in the storm drain system down to no larger than 5mm and develop CIP plan for installation of City trash capturing devices; Implement Green Purchasing Policy; Present to Council for adoption of an updated Landscape Ordinance that will comply with the current State Water Conservation Landscape Ordinance/Mandates and Stormwater Regulations; Work with the State to implement the City's new WDR Permit; Continue to implement the MS4 Phase II Stormwater Permit Requirements, which will include compliance with monitoring/testing of TMDLs, implementing LID / Post-Construction BMPs on all new development & City projects; Develop & Implement a Regional Stormwater Monitoring Program to comply with the Phase II Stormwater Permit Requirements; Continue with Water Conservation Programs & Enforcement; Fully implement a Pre-Treatment Program to target Industrial Areas that have a significant effect on the City's Sewer System; Fully implement SB1383 recycling program; Complete construction and move into the new WQCF Admin Building.

**Source of Funding:** Regulatory Compliance activities are funded from several sources including: Water, Sewer, Garbage, LMDs, BADs, CSA, CFDs, Bond Proceeds, Loans, Grants, General Fund, and new development.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Building Maintenance (100-700)

**Division Description:** The Building Maintenance Division is Responsible for the maintenance and janitorial service at City Hall, Fire Station #1, Center Building (Museum), Corporation Yard, and Water Quality Control Facility (WQCF).

**Recent Accomplishments:** Completed the purchase and installation of new 26' Christmas Tree and additional Christmas lights at City Hall, Center Building, etc.; completed and secured grant funding for the Center Building/museum improvements.

**Current & Future Year Goals:** Continue existing in-house maintenance and janitorial services for all City facilities and continue to find ways to cut back on building maintenance expenses.

**Source of Funding:** General Fund.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Parks (100-710)

**Division Description:** Parks is responsible to maintain landscape easements and Patterson's 33 City parks for the enjoyment and pleasure of the Community.

**Recent Accomplishments:** Completed Major concrete replacement project in several parks and sidewalks to eliminate tripping hazards; Installed additional Smart Controllers; Assisted with the implementation of the Cal-Fire Grant which included the installation of 1,000 trees (Parks, schools, and on city easements); Implemented the analysis of the Landscape Maintenance Districts (LMDs) to ensure adequate funding and sustainability for all districts.

**Current and Future Year Goals:** Complete additional Parks CIP (Capital Improvement Program) projects; and retrofit landscaped areas to drought tolerant to conserve water; develop the City's own weather station and ensure that all smart irrigation is connected to the station so they can perform at optimal water efficiency. Implementation of the City's mowing contract services next five (5) years (7/1/21 through 6/30/26).

**Source of Funding:** LMDs, Impact Fees, Grants, CFDs, and General Fund.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Streets (100-780)

**Division Description:** The City's Street Maintenance Division is responsible for maintenance of streets, sidewalks, curbs, gutters, alleys, street lightings, and signal lights.

**Recent Accomplishments:** Continued with the curb & gutter replacement program, replacing 54 cubic yards of concrete; installed 130 tons of asphalt during general street repair activities; striped the downtown in preparation of the Apricot Fiesta and installed 100 new street name signs. Awarded contract for evaluation of retro-reflectivity of all traffic control and street signs.

**Current & Future Year Goals:** Award another City-wide street striping contract. This would include re-striping all of the street markings (STOP bars, centerlines, bike lanes, etc.); Coordinate with Engineering Department to implement Pavement Maintenance Program on local streets using the Measure L funding plan for a City-wide street maintenance program; continue to remove and replace sidewalk tripping hazards; continue to crack seal and patch potholes prior to full implementation of street maintenance program.

**Source of Funding:** Garbage Fund, Gas Tax, Measure L Sales Tax, BADs, CSA, CFD, Impact Fees, and General Fund.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Urban Forestry (100-781)

**Division Description:** The City's Urban Forestry Division is responsible for the maintenance of 13,800 trees located in the City's parks and public right-of-way/easements. These maintenance activities include emergency and routine maintenance pruning, tree planting, removals, stump grinding and brush chipping.

**Recent Accomplishments:** Obtained a Cal-Fire Urban Forestry Grant to plant 1,000 trees and develop an Urban Forest Master Plan; Completed the planting of 1,000 new grant funded trees. Held multiple Arbor Week festivities throughout the community and continue to educate school age children about the benefits of trees. Received Planning Commission and City Council approval of the Urban Forest Master Plan.

**Current & Future Year Goals:** Develop and present to Council a plan for replacing the vacant palm trees on Sperry Avenue median; continue to hold Arbor Day events; Implement the new Urban Forest Master Plan.

**Source of Funding:** Garbage Fund, LMDs, Grants, and General Fund.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Garbage (600-790)

**Division Description:** The Garbage Division provides solid waste, refuse and recycling services to the City's Utility customers. Public Works is responsible for administration of the garbage hauler contract (Bertolotti Disposal), Street Sweeping Contract, and coordination of the City's Recycling Programs (Residential/Commercial Recycling, Organics Recycling Program, Construction & Demolition, E-Waste/Hazardous Waste Events, Community Yard Sale, Grant Administration) to ensure compliance with State regulation, standards, and mandates.

**Recent Accomplishments:** Implemented new State-mandated Commercial Recycling requirements, including outreach to the business community; Began outreach and initial steps to implement an Organics Recycling Program (again State-mandated); Completed a Garbage Fund Financial Analysis, considering new rates to cover operational expenses, mandated requirements and ensure long term sustainability of the fund. **Current & Future Year Goals:** Fully implement an Organics Recycling Program to remain in compliance with new State requirements; continue public outreach activities for, and implementation of, the Commercial Recycling Program; Continue to raise awareness throughout the community by promoting the significance of active recycling (Coordinating Mobile E-Waste and Hazardous Materials Events) and increase diversion rates for the City. Continue holding Community Yard Sale Events; Find additional means to augment recycling as future mandates will increase the required diversion rate; continue to implement new ordinances (Organics Program Ordinance); and continue to research the development of new recycling options for food waste, electronics and hazardous waste; Operationally, continue maintenance of the alleys and oleanders.

**Source of Funding:** Garbage Fund (Rates), Public Works Services (Street Sweeping), and Grants.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Wastewater Quality Control (605-790)

**Division Description:** The City's Water Quality Control Division is responsible for the operation, maintenance and repair of the water quality control facility (WQCF) at 14901 Poplar Avenue. The treatment plant covers approximately 240 acres and has a design capacity of 2.25 million gallons per day.

**Recent Accomplishments:** Successfully completed negotiations with the Regional Board on the New waste water treatment permit; Secured funding for new WQCF Administration building; Installed security fencing and improvements to the front entrance of the facility; Completed upgrade of Sewer SCADA System to improve monitoring of the sewer system flows/sewer process; Received Council Approval of the Local Limits report.

**Current & Future Year Goals:** Research other options for solids disposal to lower operational costs and increase revenues; refine the vegetation control program to increase efficiency and lower costs, Develop and implement a Pre-Treatment Program or local limits program; Purchase and install additional security and perimeter fencing and security camera system; implement City's new waste discharge requirement (WDR) permit; complete construction of the New Administration Building; complete design work on the Phase 3A Expansion project.

**Source of Funding:** Sewer Fund (Rates), Impact Fees, Sewer Bond Proceeds, Public Works Services, Rental Income, Solar Rebates from TID, Grants, BADs Transfers.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Collections (605-791)

**Division Description:** The Collections Division is responsible for flood control, the storm drainage collection system, the sanitary sewer collection system, and all lift station maintenance.

**Recent Accomplishments:** Fully implemented Mobile MMS to improve efficiency of customer reporting in the FOG (Fats, Oils, and Grease) program for dozens of businesses across Patterson; installed four additional collection system monitoring stations throughout the City to detect high sewer flows; added third inspector to assist with FOG Program; Completed 5-year update of the city's Sanitary Sewer Management Plan (SSMP); Cleaned and maintained 12,984 feet of sewer and storm drain lines and 85 drain inlets.

**Current & Future Year Goals:** Revise the storm drainage and sanitary sewer maintenance programs; Continue with the FOG (Fats, Oils, and Grease) Program; Obtain Environmental Compliance Inspector Certification; further research pre-treatment requirements and how they would apply to businesses in Patterson; Obtain collections certification for all collection personnel; and perform cross-connection survey to address inflow and infiltration issues on First Street;

**Source of Funding:** Sewer Fund (Rates), Sewer & Storm Impact Fees, Sewer Bond Proceeds, State Revolving Fund (SRF) Loans, Public Works Services, Stormwater Inspection Enforcement Fines, Grants, BADs Transfers.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Water (610-790)

**Division Description:** The Water Division is responsible for the delivery of the city's drinking water; repair of City's infrastructure composed of 49 miles of water mains, 587 fire hydrants, 978 water valves, and 500+ backflow prevention devices. The crew operates 7 deep underground water wells for drinking, 3 non-potable wells for irrigation only, 3 storage tanks and 3 pressure zones; and performs monitoring & sampling to ensure water quality meets or exceeds federal and state standards.

**Recent Accomplishments:** All water system personnel have become State Certified operators; assisted the Regulatory Compliance Division staff with the Water Conservation Program; completed upgrade of water SCADA System; and assisted GDR Engineering on the design of the new Arambel Water Storage Tank.

**Current & Future Year Goals:** Continue with Water Conservation program; complete assigned goals for fire hydrant flushing and valve exercising program; develop and implement plan & procedures for removing a storage tank from service due to routine maintenance; and implement revised preventive maintenance program for well pumps and motors.

**Source of Funding:** Water Fund (Rates), Water Late Charges, Construction Water Revenue, LMDs, BADs, Water Impact Fees, Water Bond Proceeds, CFDs, Transfers from other Funds, Water Acquisition Fees, Grants.



# City of Patterson

24/25 Budget

## Department: Public Works

### Division: Electrical

**Division Description:** The Electrical Division is responsible for purchasing, repairing and maintaining the city's SCADA system, electrical and instrumentation panels, pumps, motors, generators and other mechanical equipment.

**Recent Accomplishments:** Creation of a new Electrical Division and filled the Manager and Electrical Technician positions; installed new antenna at the WQCF to improve reliability of communication between the plant and the Corporation Yard; installed new VFD at Keystone Well.

**Current & Future Year Goals:** Complete upgrade of Wastewater SCADA (supervisory control and data acquisition) System; install SCADA controls on the Ward Ave and Orange Ave sewer lift stations; install Historian Driver for City Hall to improve tracking of water production quantities; completed upgrade of water SCADA System; and installed new well depth monitoring instruments at the well sites.

**Sources of Funding:** Water Fund (Rates), Sewer Fund (Rates).



# GENERAL FUND

**General Fund****Funds 100, 101,102, 103, 105, 111**

	Audited Fiscal Year 2022-23	Adopted Fiscal Year 2023-24	Adjusted Fiscal Year 2023-24	Adopted Fiscal Year 2024-25
<b>Revenues</b>				
Taxes				
Property (including MVILF)	\$ 7,380,341	\$ 7,774,111	\$ 7,774,111	\$ 8,371,449
Sales	12,842,865	13,161,426	14,542,635	12,319,058
Franchise Fees	247,538	255,000	255,000	255,000
Other	308,014	286,451	286,451	286,451
Licenses and Permits	1,238,967	1,963,287	1,963,287	1,254,682
Charges for services	532,914	369,780	971,339	383,170
Intergovernmental	1,465,792	3,101,570	3,118,766	1,987,672
Fines and Forfeitures	112,090	96,000	96,000	96,000
Use of money and Property	174,896	32,103	737,937	744,577
Miscellaneous	697,374	233,089	166,599	158,600
<b>Total Revenues</b>	<b>\$ 25,000,791</b>	<b>\$ 27,272,817</b>	<b>\$ 29,912,125</b>	<b>\$ 25,856,659</b>
<b>Expenditures</b>				
Salaries and Benefits	(12,589,599)	(14,930,795)	(15,021,183)	(15,593,222)
Operations and Maintenance	(11,249,552)	(15,787,083)	(15,724,886)	(14,275,983)
Capital Outlay	(2,529,001)	(3,589,881)	(4,199,437)	(644,389)
Debt Service	(380,324)	(355,900)	(583,492)	(453,792)
<b>Total Expenditures</b>	<b>\$ (26,748,476)</b>	<b>\$ (34,663,659)</b>	<b>\$ (35,528,998)</b>	<b>\$ (30,967,386)</b>
<b>Revenues Over (Under) Exp</b>	<b>(1,747,685)</b>	<b>(7,390,842)</b>	<b>(5,616,873)</b>	<b>(5,110,727)</b>
Inception of Lease Liability	464,205			
Transfers In	3,340,378	5,571,286	5,752,390	15,263,314
Transfers Out	(732,309)	(1,649,897)	(1,649,897)	(17,615,352)
<b>Net Change</b>	<b>1,324,589</b>	<b>(3,469,453)</b>	<b>(1,514,380)</b>	<b>(7,462,765)</b>
Beginning Balance	16,838,574	5,383,937	5,383,937	3,008,944
Non-spendable Balance	(12,779,226)		(860,613)	5,970,364
<b>Available Ending Balance</b>	<b>\$ 5,383,937</b>	<b>\$ 1,914,484</b>	<b>\$ 3,008,944</b>	<b>\$ 1,516,543</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>100</b>	<b>General Fund</b>					
<b>000</b>						
100-000-5001	Property Tax - Current Secured	\$ 3,547,565	\$ 4,221,646	\$ 4,532,405	\$ 4,532,405	\$ 4,847,580
100-000-5002	Property Tax - Current Unsecur	\$ 175,999	\$ 185,689	\$ 226,078	\$ 226,078	\$ 258,815
100-000-5004	Property Tax - Delinquent	\$ 4,743	\$ 8,310	\$ -	\$ -	\$ -
100-000-5006	Property Tax - Supplemental	\$ 82,387	\$ 124,236	\$ 25,000	\$ 25,000	\$ 25,000
100-000-5007	Property Tax - Miscellaneous	\$ 491	\$ 918	\$ -	\$ -	\$ 936
100-000-5010	Real Estate Transfer Tax	\$ 130,961	\$ 108,108	\$ 110,000	\$ 110,000	\$ 110,000
100-000-5020	Sales & Use Tax	\$ 12,228,603	\$ 12,751,736	\$ 13,061,426	\$ 14,442,635	\$ 12,231,068
100-000-5021	Sales&Use Tax-PubSaf (Prop172)	\$ 88,453	\$ 91,129	\$ 100,000	\$ 100,000	\$ 87,990
100-000-5025	Transient Occupancy Tax (TOT)	\$ 276,379	\$ 306,390	\$ 285,151	\$ 285,151	\$ 285,151
100-000-5030	Franchise Fees	\$ 193,226	\$ 247,538	\$ 255,000	\$ 255,000	\$ 255,000
100-000-5100	Business License	\$ 121,061	\$ 136,222	\$ 146,299	\$ 146,299	\$ 146,299
100-000-5102	CASP Program Fee	\$ 4,370	\$ 4,489	\$ 4,000	\$ 4,000	\$ 4,000
100-000-5150	Building Permit - Residential	\$ 561,416	\$ 398,764	\$ 295,679	\$ 295,679	\$ 418,270
100-000-5151	Building Permit - Commercial	\$ 59,906	\$ 89,637	\$ 787,684	\$ 787,684	\$ 1,090,696
100-000-5158	Abandoned Prop Registration	\$ 430	\$ 710	\$ 80	\$ 80	\$ 80
100-000-5160	Plan Check	\$ 453,164	\$ 327,027	\$ 559,156	\$ 559,156	\$ 49,899
100-000-5161	Application Fee	\$ 60,726	\$ 50,338	\$ 35,000	\$ 35,000	\$ -
100-000-5170	Encroachment Permit	\$ 9,454	\$ 9,802	\$ 6,000	\$ 6,000	\$ 6,000
100-000-5172	Trench Cut Permit	\$ 29,264	\$ 3,060	\$ -	\$ -	\$ -
100-000-5180	Cannabis Pilot Program	\$ 178,123	\$ 200,575	\$ 78,639	\$ 78,639	\$ 78,639
100-000-5190	Other Licenses & Permits	\$ 2,111	\$ 2,957	\$ 2,250	\$ 2,250	\$ 2,250
100-000-5202	Motor Vehicle In-lieu	\$ 2,492,286	\$ 2,696,204	\$ 2,849,128	\$ 2,849,128	\$ 3,097,618
100-000-5206	FHA In-lieu	\$ 1,400	\$ 1,624	\$ 1,300	\$ 1,300	\$ 1,300
100-000-5208	Homeowner Property Tax Relief	\$ 31,864	\$ 35,231	\$ 31,500	\$ 31,500	\$ 31,500
100-000-5259	Other Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -
100-000-5260	Abandoned Vehicle Abatement	\$ 21,095	\$ 14,560	\$ 12,000	\$ 12,000	\$ 12,000
100-000-5262	Access to Technology Pro. Rev.	\$ -	\$ 21,953	\$ -	\$ -	\$ -
100-000-5269	FEMA COVID 19 grant	\$ 66,741	\$ -	\$ -	\$ -	\$ -
100-000-5270	COPS - AB 3229 SLESF	\$ 176,583	\$ 165,271	\$ 175,000	\$ 175,000	\$ 175,000
100-000-5275	Grant-County-Tire Amnesty	\$ -	\$ 791	\$ 5,010	\$ 5,010	\$ -
100-000-5277	State (Beverage) Grant	\$ 6,178	\$ 6,062	\$ 6,500	\$ 6,500	\$ -
100-000-5280	State Mandated Cost Reimb.	\$ 2	\$ 31,704	\$ 15,000	\$ 15,000	\$ 15,000
100-000-5281	National Recreation Pk-Grant	\$ -	\$ -	\$ 325,584	\$ 325,584	\$ 180,000
100-000-5285	Fire District Reimbursement	\$ 433,197	\$ 484,334	\$ 516,453	\$ 516,453	\$ 564,383
100-000-5286	Crossing Guard Reimbursement	\$ 55,037	\$ 42,529	\$ 109,212	\$ 109,212	\$ -
100-000-5297	Cal Recycle Grant - State	\$ 36,425	\$ -	\$ -	\$ -	\$ -
100-000-5298	Prop 68 Grant - State	\$ -	\$ -	\$ 452,001	\$ 452,001	\$ 310,000
100-000-5299	Urban Greening Grant - State	\$ 9,939	\$ -	\$ 1,360,667	\$ 1,360,667	\$ -
100-000-5300	Administration Fee	\$ 101,663	\$ 18,154	\$ 50,000	\$ 50,000	\$ 50,000
100-000-5305	Return Check Charge	\$ 1,880	\$ 3,525	\$ 2,500	\$ 2,500	\$ 2,500
100-000-5306	Credit Check Fee	\$ 8	\$ 27	\$ 30	\$ 30	\$ 30
100-000-5308	Copies & Maps	\$ 825	\$ 2,393	\$ 500	\$ 500	\$ -
100-000-5310	Developer Reimbursement	\$ -	\$ -	\$ -	\$ 500,000	\$ -
100-000-5315	Rental Income	\$ 13,784	\$ 15,512	\$ 19,166	\$ 19,166	\$ -
100-000-5320	Plans & Specs	\$ -	\$ -	\$ 100	\$ 100	\$ -
100-000-5325	Park Reservation Fee	\$ 408	\$ -	\$ 800	\$ 800	\$ -
100-000-5326	Senior Center Reservation Fee	\$ 7,968	\$ 6,045	\$ 16,000	\$ 16,000	\$ 10,000
100-000-5327	Walnut Grove Facility Fees	\$ 140	\$ 240	\$ 1,000	\$ 1,000	\$ 1,000
100-000-5328	Sports Complex Facility Fees	\$ 15,954	\$ 11,616	\$ 13,000	\$ 13,000	\$ 13,000
100-000-5329	Accident Reports	\$ 3,672	\$ 4,402	\$ 5,000	\$ 5,000	\$ 5,000
100-000-5330	Police Service - Permit Pro	\$ -	\$ -	\$ 500	\$ 500	\$ -

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
100-000-5360	Public Works Services	\$ 5,976	\$ 20,750	\$ -	\$ -	\$ -
100-000-5365	Weed & Mistletoe Abatement	\$ 3,555	\$ 125	\$ 2,500	\$ 2,500	\$ 2,500
100-000-5380	Fire - Inspections	\$ 4,112	\$ 1,660	\$ 5,000	\$ 5,000	\$ 5,000
100-000-5381	Fire - Plan Review	\$ 837	\$ 1,185	\$ 1,000	\$ 1,000	\$ 1,000
100-000-5382	Fire - Permits	\$ 93,877	\$ 70,442	\$ 60,000	\$ 60,000	\$ 60,000
100-000-5383	Fire - Other	\$ 2,750	\$ 7,015	\$ 3,500	\$ 3,500	\$ 3,500
100-000-5384	Charging Stations	\$ 1,556	\$ 1,704	\$ 1,250	\$ 1,250	\$ 1,250
100-000-5402	Admin Reim - Life Scan/Ins	\$ (130)	\$ 75	\$ -	\$ -	\$ -
100-000-5405	Tiny Tots	\$ 5,356	\$ 9,749	\$ 12,000	\$ 12,000	\$ 9,800
100-000-5415	Contract Programs	\$ 54	\$ -	\$ 9,000	\$ 9,000	\$ 12,000
100-000-5420	Youth Action Committee	\$ -	\$ -	\$ -	\$ 2,000	\$ 5,000
100-000-5427	Youth Basketball	\$ 9,292	\$ 16,560	\$ 24,000	\$ 24,000	\$ 25,500
100-000-5429	Youth Volleyball	\$ -	\$ -	\$ -	\$ -	\$ 1,860
100-000-5430	Youth Soccer	\$ 16,067	\$ 42,375	\$ 39,000	\$ 39,000	\$ 30,600
100-000-5450	Adult/Community Sports	\$ -	\$ 1,947	\$ 2,200	\$ 2,200	\$ 2,200
100-000-5460	Farm to Fork Revenue	\$ -	\$ -	\$ -	\$ 11,000	\$ -
100-000-5472	School Reimbursement Pool Heat	\$ 19,930	\$ 21,520	\$ 24,143	\$ 24,143	\$ 5,300
100-000-5473	Youth Commission/Development	\$ 127	\$ 1,885	\$ 2,000	\$ 2,000	\$ 1,200
100-000-5475	New Programs	\$ 2,412	\$ 7,073	\$ 10,400	\$ 10,400	\$ -
100-000-5476	Special Events	\$ 973	\$ 5,816	\$ 3,000	\$ 3,000	\$ -
100-000-5478	Special Interest Classes	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
100-000-5479	Other Recreation Programs	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -
100-000-5482	Swim Lessons	\$ 55,475	\$ 59,781	\$ 40,000	\$ 40,000	\$ 40,000
100-000-5483	Open Swim Fees	\$ 11,927	\$ 25,603	\$ 34,000	\$ 34,000	\$ 34,000
100-000-5484	Swim Team Revenue	\$ 7,694	\$ 11,620	\$ 6,600	\$ 6,600	\$ 10,500
100-000-5488	Concession Stand	\$ 5,358	\$ 12,043	\$ 10,000	\$ 10,000	\$ 10,000
100-000-5489	Out of School/Day Camp	\$ 27,344	\$ 20,374	\$ 42,900	\$ 42,900	\$ 37,180
100-000-5490	Recreation Reim - Training	\$ -	\$ -	\$ 500	\$ 500	\$ 500
100-000-5491	Facility Reservation Fees	\$ 1,655	\$ 2,740	\$ 500	\$ 500	\$ -
100-000-5492	Advertising Fee-Recreation	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
100-000-5493	Teen Programs	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 1,500
100-000-5499	Jr. Leader	\$ (104)	\$ -	\$ 1,250	\$ 1,250	\$ 1,250
100-000-5500	Fines - Parking	\$ 52,024	\$ 45,589	\$ 40,000	\$ 40,000	\$ 40,000
100-000-5501	Fines - Traffic/Booking Fees	\$ 31,107	\$ 22,790	\$ 20,000	\$ 20,000	\$ 20,000
100-000-5502	Fines - Cannabis	\$ 22,593	\$ 17,122	\$ 6,000	\$ 6,000	\$ 6,000
100-000-5506	Forfeiture - Stored Vehicle	\$ 32,976	\$ 22,692	\$ 25,000	\$ 25,000	\$ 25,000
100-000-5520	Code Enforcement	\$ 19,425	\$ 3,897	\$ 5,000	\$ 5,000	\$ 5,000
100-000-5600	Interest Income	\$ (15,690)	\$ 213,637	\$ -	\$ 526,859	\$ 546,433
100-000-5710	Sale of Surplus/Salvage	\$ 12,800	\$ 3,250	\$ -	\$ 20,099	\$ -
100-000-5789	Grading Permit	\$ 25,818	\$ 1,721	\$ 2,500	\$ 2,500	\$ 2,500
100-000-5790	Miscellaneous Revenue	\$ 37,062	\$ 148,423	\$ 40,000	\$ 40,000	\$ 40,000
100-000-5792	Miscellaneous Rev- Rec Rebate	\$ 4,404	\$ 23,588	\$ 2,000	\$ 2,000	\$ 15,600
100-000-5793	CPR/FirstAid Class Revenue	\$ -	\$ 577	\$ 500	\$ 500	\$ 500
100-000-5794	Salary Reimbursements	\$ 164,797	\$ 206,827	\$ -	\$ -	\$ -
100-000-5795	Miscellaneous Reimbursements	\$ 92,245	\$ 687	\$ -	\$ -	\$ -
100-000-5796	Public Works Salary Reimb	\$ 6,005	\$ 1,181	\$ -	\$ -	\$ -
100-000-5800	Proceeds from Capital Leases	\$ 59,040	\$ 464,205	\$ -	\$ -	\$ -
100-000-5801	Salary Reimb - Fire Dept	\$ 152,804	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
100-000-5802	Vehicle Use Reimb - Fire Dept	\$ 10,446	\$ 381	\$ -	\$ -	\$ -
100-000-5999	GASB 31 Adjustment	\$ (475,345)	\$ (93,605)	\$ -	\$ -	\$ -
<b>000 Total</b>		<b>\$ 22,194,485</b>	<b>\$ 24,286,462</b>	<b>\$ 27,070,041</b>	<b>\$ 29,511,208</b>	<b>\$ 25,468,677</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>100</b>	<b>Administration</b>					
100-100-6001	Salaries & Wages, Full-Time	\$ (732,480)	\$ (804,382)	\$ (1,005,059)	\$ (1,062,378)	\$ (1,260,324)
100-100-6005	Overtime	\$ (99)	\$ (169)	\$ -	\$ -	\$ -
100-100-6009	Salaries & Wages, COVID 19	\$ -	\$ (2,507)	\$ -	\$ -	\$ -
100-100-6011	Leave Payout	\$ (69,114)	\$ (16,404)	\$ (18,828)	\$ (18,828)	\$ (41,599)
100-100-6100	FICA/Medicare - Employer	\$ (11,222)	\$ (11,060)	\$ (14,846)	\$ (14,846)	\$ (18,878)
100-100-6105	Retirement	\$ (106,395)	\$ (200,842)	\$ (163,711)	\$ (163,711)	\$ (221,804)
100-100-6110	Worker's Compensation	\$ 9,000	\$ (5,744)	\$ (2,453)	\$ (2,453)	\$ (40,117)
100-100-6120	Medical Insurance	\$ (125,402)	\$ (130,517)	\$ (181,749)	\$ (181,749)	\$ (233,703)
100-100-6123	Post Retirement Medical Insur.	\$ (9,554)	\$ (11,063)	\$ (6,174)	\$ (6,174)	\$ (7,014)
100-100-6125	Dental Insurance	\$ (8,106)	\$ (10,229)	\$ (17,629)	\$ (17,629)	\$ (20,027)
100-100-6130	Vision Insurance	\$ (1,646)	\$ (1,485)	\$ (2,205)	\$ (2,205)	\$ (2,505)
100-100-6135	Life Insurance	\$ (2,602)	\$ (2,736)	\$ (2,481)	\$ (2,481)	\$ (16,325)
100-100-6145	Tuition Reimbursement	\$ -	\$ (4,000)	\$ (6,000)	\$ (6,000)	\$ -
100-100-6150	Auto Allowance	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (12,000)
100-100-6155	Def. Compensation Match	\$ (19,312)	\$ (22,572)	\$ (17,866)	\$ (17,866)	\$ (28,104)
100-100-6222	IT - Services	\$ (18,527)	\$ (19,441)	\$ (39,196)	\$ (145,355)	\$ (40,689)
100-100-6240	General Contract Services	\$ (64,330)	\$ (73,511)	\$ (75,093)	\$ (100,093)	\$ (141,964)
100-100-6241	General Contract Services - HR	\$ (83,042)	\$ (67,659)	\$ (87,245)	\$ (61,245)	\$ (95,915)
100-100-6410	Departmental Supplies	\$ (4,728)	\$ (6,292)	\$ (10,000)	\$ (10,000)	\$ (10,000)
100-100-6411	Departmental Supplies - HR	\$ (10,330)	\$ (14,598)	\$ (12,600)	\$ (14,600)	\$ (14,000)
100-100-6416	Health & Wellness Program	\$ -	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)
100-100-6500	Rents & Leases - Equipment	\$ (4,142)	\$ (373)	\$ (4,950)	\$ (4,950)	\$ (5,450)
100-100-6605	Advertising	\$ (10,690)	\$ (12,390)	\$ (7,000)	\$ (7,000)	\$ (7,000)
100-100-6606	Recruitment	\$ (42,917)	\$ (66,079)	\$ (48,000)	\$ (73,000)	\$ (60,000)
100-100-6610	Training & Travel	\$ (5,707)	\$ (29,332)	\$ (35,600)	\$ (35,600)	\$ (35,600)
100-100-6615	Travel & Meetings	\$ -	\$ -	\$ -	\$ -	\$ (2,700)
100-100-6620	Memberships & Subscriptions	\$ (20,434)	\$ (19,128)	\$ (18,060)	\$ (18,060)	\$ (17,780)
100-100-6700	Telephone	\$ (4,453)	\$ (5,898)	\$ (5,000)	\$ (5,000)	\$ (5,000)
100-100-6701	Cannabis - Code Enforcement	\$ (44,813)	\$ (11,957)	\$ (25,000)	\$ (25,000)	\$ (20,000)
100-100-6702	COVID 19 Expenditure	\$ (306)	\$ -	\$ -	\$ -	\$ -
100-100-7501	Computer Equipment	\$ (221)	\$ (15,961)	\$ (38,120)	\$ (39,935)	\$ (20,000)
100-100-7502	IT Equipment - Server	\$ -	\$ (25,342)	\$ (80,000)	\$ (30,005)	\$ (25,000)
100-100-7504	Vehicle	\$ -	\$ -	\$ -	\$ (35,034)	\$ -
100-100-7560	Machinery & Equipment Expense	\$ -	\$ (7,481)	\$ (10,000)	\$ (10,000)	\$ -
<b>100 Total</b>	<b>Administration</b>	<b>\$ (1,397,572)</b>	<b>\$ (1,605,153)</b>	<b>\$ (1,945,864)</b>	<b>\$ (2,122,196)</b>	<b>\$ (2,408,499)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>115</b>	<b>Attorney</b>					
100-115-6205	Legal Serv - General Municipal	\$ (291,361)	\$ (154,395)	\$ (200,000)	\$ (200,000)	\$ (200,000)
100-115-6206	Legal Svcs-Gen Litigation	\$ (14,381)	\$ (437)	\$ (75,000)	\$ (75,000)	\$ (75,000)
100-115-6207	Legal Svcs-Gen Consulting	\$ -	\$ -	\$ (20,000)	\$ (20,000)	\$ (20,000)
100-115-6208	Legal Svcs-HR	\$ (8,628)	\$ (37,309)	\$ (30,000)	\$ (58,945)	\$ (50,000)
<b>115 Total</b>	<b>Attorney</b>	<b>\$ (314,370)</b>	<b>\$ (192,140)</b>	<b>\$ (325,000)</b>	<b>\$ (353,945)</b>	<b>\$ (345,000)</b>
<b>117</b>	<b>Dept</b>					
100-117-5300	Administration Fee	\$ -	\$ 20,254	\$ -	\$ -	\$ -
<b>117 Total</b>	<b>Dept</b>	<b>\$ -</b>	<b>\$ 20,254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>120</b>	<b>City Council</b>					
100-120-6002	Salaries & Wages, Part-Time	\$ (26,928)	\$ (29,180)	\$ (26,928)	\$ (26,928)	\$ (26,928)
100-120-6005	Overtime	\$ -	\$ (2,974)	\$ -	\$ -	\$ -
100-120-6100	FICA/Medicare - Employer	\$ (1,596)	\$ (2,127)	\$ (2,060)	\$ (2,060)	\$ (2,060)
100-120-6106	HRA	\$ -	\$ (346)	\$ -	\$ -	\$ -
100-120-6110	Worker's Compensation	\$ (1,245)	\$ (919)	\$ -	\$ -	\$ -
100-120-6120	Medical Insurance	\$ -	\$ (62)	\$ -	\$ -	\$ -
100-120-6123	Post Retirement Medical Insur.	\$ (55)	\$ (48)	\$ -	\$ -	\$ -
100-120-6125	Dental Insurance	\$ -	\$ (5)	\$ -	\$ -	\$ -
100-120-6130	Vision Insurance	\$ -	\$ (1)	\$ -	\$ -	\$ -
100-120-6135	Life Insurance	\$ -	\$ (1)	\$ -	\$ -	\$ -
100-120-6222	IT - Services	\$ (7,946)	\$ (7,790)	\$ (8,453)	\$ (8,453)	\$ (9,156)
100-120-6240	General Contract Services	\$ (49,001)	\$ (79,454)	\$ (89,600)	\$ (89,600)	\$ (308,000)
100-120-6260	Elections	\$ -	\$ (23,577)	\$ -	\$ (18,550)	\$ (38,300)
100-120-6410	Departmental Supplies	\$ (5,139)	\$ (4,474)	\$ (6,000)	\$ (6,000)	\$ (6,000)
100-120-6607	City Promotion	\$ (28,399)	\$ (33,680)	\$ (55,000)	\$ (55,000)	\$ (80,000)
100-120-6610	Training & Travel	\$ (4,982)	\$ (16,545)	\$ (30,000)	\$ (30,000)	\$ (30,000)
100-120-6615	Travel & Meetings	\$ -	\$ -	\$ -	\$ -	\$ (2,700)
100-120-6620	Memberships & Subscriptions	\$ (38,257)	\$ (16,441)	\$ (46,000)	\$ (46,000)	\$ (47,487)
100-120-6699	Donations	\$ (8,000)	\$ (9,322)	\$ (8,000)	\$ (9,500)	\$ (9,500)
100-120-6700	Telephone	\$ (2,247)	\$ (3,232)	\$ (3,500)	\$ (3,500)	\$ (3,500)
<b>120 Total</b>	<b>City Council</b>	<b>\$ (173,795)</b>	<b>\$ (230,178)</b>	<b>\$ (275,541)</b>	<b>\$ (295,591)</b>	<b>\$ (563,631)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>200</b>	<b>Finance</b>					
100-200-6001	Salaries & Wages, Full-Time	\$ (416,898)	\$ (473,555)	\$ (608,250)	\$ (608,250)	\$ (679,417)
100-200-6005	Overtime	\$ (588)	\$ (1,961)	\$ (2,000)	\$ (2,000)	\$ (2,000)
100-200-6009	Salaries & Wages, COVID 19	\$ (367)	\$ (2,789)	\$ -	\$ -	\$ -
100-200-6011	Leave Payout	\$ (16,342)	\$ (53,587)	\$ (9,320)	\$ (9,320)	\$ (15,142)
100-200-6100	FICA/Medicare - Employer	\$ (5,777)	\$ (7,071)	\$ (8,984)	\$ (8,984)	\$ (10,100)
100-200-6105	Retirement	\$ (38,853)	\$ (88,544)	\$ (86,863)	\$ (86,863)	\$ (101,653)
100-200-6106	HRA	\$ (8,019)	\$ (8,500)	\$ (9,062)	\$ (9,062)	\$ (10,383)
100-200-6110	Worker's Compensation	\$ 5,200	\$ (3,221)	\$ (1,485)	\$ (1,485)	\$ (21,626)
100-200-6115	Unemployment Insurance	\$ (55)	\$ -	\$ (55)	\$ (55)	\$ -
100-200-6120	Medical Insurance	\$ (73,511)	\$ (77,939)	\$ (86,116)	\$ (86,116)	\$ (115,150)
100-200-6123	Post Retirement Medical Insur.	\$ (5,322)	\$ (5,587)	\$ (5,107)	\$ (5,107)	\$ (5,107)
100-200-6125	Dental Insurance	\$ (9,052)	\$ (9,053)	\$ (14,583)	\$ (14,583)	\$ (14,583)
100-200-6130	Vision Insurance	\$ (1,457)	\$ (1,253)	\$ (1,824)	\$ (1,824)	\$ (1,824)
100-200-6135	Life Insurance	\$ (2,030)	\$ (1,977)	\$ (20,597)	\$ (20,597)	\$ (38,607)
100-200-6145	Tuition Reimbursement	\$ (1,000)	\$ (1,000)	\$ (4,000)	\$ (4,000)	\$ -
100-200-6155	Def. Compensation Match	\$ -	\$ -	\$ (5,155)	\$ (5,155)	\$ (5,412)
100-200-6200	Fiscal Services	\$ (47,584)	\$ (52,100)	\$ (66,951)	\$ (83,951)	\$ (73,647)
100-200-6222	IT - Services	\$ (35,526)	\$ (22,370)	\$ (52,523)	\$ (53,296)	\$ (41,549)
100-200-6240	General Contract Services	\$ (44,181)	\$ (206,735)	\$ (72,384)	\$ (72,384)	\$ (58,014)
100-200-6300	Equipment Maintenance	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-200-6405	Mailing / Postage	\$ -	\$ -	\$ (1,500)	\$ (1,500)	\$ (1,500)
100-200-6410	Departmental Supplies	\$ (2,903)	\$ (5,122)	\$ (10,323)	\$ (10,323)	\$ (6,350)
100-200-6500	Rents & Leases - Equipment	\$ (1,524)	\$ (116)	\$ (1,900)	\$ (1,900)	\$ (2,100)
100-200-6605	Advertising	\$ -	\$ -	\$ (100)	\$ (100)	\$ -
100-200-6610	Training & Travel	\$ (10,069)	\$ (7,390)	\$ (16,068)	\$ (16,068)	\$ (16,068)
100-200-6620	Memberships & Subscriptions	\$ (974)	\$ (418)	\$ (1,629)	\$ (1,629)	\$ (1,629)
100-200-6625	Medical Services	\$ (140)	\$ (560)	\$ (100)	\$ (100)	\$ (100)
100-200-6700	Telephone	\$ (2,273)	\$ (3,000)	\$ (2,500)	\$ (2,500)	\$ (2,500)
100-200-7501	Computer Equipment	\$ (3,919)	\$ (7,001)	\$ (10,800)	\$ (10,800)	\$ (8,000)
100-200-7560	Machinery & Equipment Expense	\$ -	\$ (1,430)	\$ (2,500)	\$ (2,500)	\$ (1,000)
<b>200 Total</b>	<b>Finance</b>	<b>\$ (723,163)</b>	<b>\$ (1,042,281)</b>	<b>\$ (1,103,679)</b>	<b>\$ (1,121,452)</b>	<b>\$ (1,234,463)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>250</b>	<b>Non-Departmental</b>					
100-250-6222	IT - Services	\$ -	\$ 54,364	\$ -	\$ -	\$ -
100-250-6230	Property Tax Admin Services	\$ -	\$ (66,563)	\$ (60,511)	\$ (60,511)	\$ (66,538)
100-250-6231	Sales Tax County Allocation	\$ (44,297)	\$ (55,866)	\$ (71,513)	\$ (71,513)	\$ (71,513)
100-250-6235	Administrative Expenses	\$ -	\$ (94,018)	\$ -	\$ -	\$ -
100-250-6240	General Contract Services	\$ (2,053)	\$ (36,317)	\$ (1,083)	\$ (1,083)	\$ (4,146)
100-250-6250	Insurance	\$ (217,178)	\$ (218,776)	\$ (340,008)	\$ (340,008)	\$ (423,848)
100-250-6400	Office Supplies	\$ (18,308)	\$ (52,605)	\$ (20,000)	\$ (20,000)	\$ (20,000)
100-250-6405	Postage	\$ (10,358)	\$ (12,597)	\$ (17,100)	\$ (17,100)	\$ (17,100)
100-250-6500	Rents & Leases - Equipment	\$ (4,844)	\$ (10,373)	\$ (2,050)	\$ (2,050)	\$ (2,300)
100-250-6633	Investment Expenses	\$ -	\$ (7,126)	\$ -	\$ -	\$ -
100-250-6635	Bank Service Charge	\$ (7,649)	\$ (22,233)	\$ (9,850)	\$ (9,850)	\$ (24,000)
100-250-6636	Late Fees - Penalties	\$ -	\$ (3,800)	\$ -	\$ -	\$ -
100-250-6680	Grant Expenditure	\$ (6,172)	\$ (6,062)	\$ -	\$ (2,000)	\$ (12,000)
100-250-6681	Grant Expenditure-Tire Amnesty	\$ -	\$ -	\$ (5,010)	\$ (5,010)	\$ -
100-250-6700	Telephone	\$ (17,510)	\$ (15,437)	\$ (13,500)	\$ (13,500)	\$ (13,500)
100-250-6890	Uncollectible Account Expense	\$ -	\$ (0)	\$ -	\$ -	\$ -
100-250-6892	Reimbursable Expenditures	\$ -	\$ (311,448)	\$ -	\$ (500,000)	\$ -
100-250-6896	Cash Over/Short	\$ 107	\$ (22)	\$ -	\$ -	\$ -
100-250-6897	Cash Over/Short Recreation	\$ (15)	\$ (27)	\$ -	\$ -	\$ -
100-250-6899	Miscellaneous Expense	\$ (7,935)	\$ (3,584)	\$ (3,000)	\$ (3,000)	\$ (3,000)
100-250-7503	Equipment	\$ (59,040)	\$ (464,205)	\$ -	\$ -	\$ -
100-250-7565	Centennial Park	\$ -	\$ -	\$ (250,000)	\$ (250,000)	\$ (225,000)
100-250-8007	Principal Expense	\$ (139,568)	\$ (144,453)	\$ (149,510)	\$ (149,510)	\$ (154,743)
100-250-8008	Principal Expense - Lease	\$ (11,451)	\$ (16,096)	\$ -	\$ -	\$ -
100-250-8009	Principal Expense - Lease	\$ -	\$ (52,117)	\$ -	\$ -	\$ -
100-250-8107	Interest Expense	\$ (69,518)	\$ (64,633)	\$ (59,577)	\$ (59,577)	\$ (54,344)
100-250-8108	Interest Expense - Leases	\$ (939)	\$ (1,214)	\$ -	\$ -	\$ -
100-250-8110	Interest Expense - Leases	\$ -	\$ (2,247)	\$ -	\$ -	\$ -
<b>250 Total</b>	<b>Non-Departmental</b>	<b>\$ (616,726)</b>	<b>\$ (1,607,456)</b>	<b>\$ (1,002,712)</b>	<b>\$ (1,504,712)</b>	<b>\$ (1,092,032)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>300</b>	<b>Planning</b>					
100-300-6001	Salaries & Wages, Full-Time	\$ (458,676)	\$ (553,197)	\$ (592,045)	\$ (592,045)	\$ (690,456)
100-300-6005	Overtime	\$ -	\$ (32)	\$ -	\$ -	\$ -
100-300-6009	Salaries & Wages, COVID 19	\$ -	\$ (459)	\$ -	\$ -	\$ -
100-300-6011	Leave Payout	\$ (36,935)	\$ (7,196)	\$ (11,669)	\$ (11,669)	\$ (16,630)
100-300-6100	FICA/Medicare - Employer	\$ (6,705)	\$ (7,497)	\$ (8,754)	\$ (8,754)	\$ (10,253)
100-300-6105	Retirement	\$ (76,908)	\$ (140,506)	\$ (137,442)	\$ (137,442)	\$ (162,057)
100-300-6110	Worker's Compensation	\$ 5,429	\$ (4,273)	\$ (1,445)	\$ (1,445)	\$ (70,049)
100-300-6120	Medical Insurance	\$ (114,100)	\$ (131,244)	\$ (141,312)	\$ (141,312)	\$ (189,942)
100-300-6123	Post Retirement Medical Insur.	\$ (6,978)	\$ (7,472)	\$ (4,284)	\$ (4,284)	\$ (5,124)
100-300-6125	Dental Insurance	\$ (7,362)	\$ (7,344)	\$ (12,232)	\$ (12,232)	\$ (14,630)
100-300-6130	Vision Insurance	\$ (1,349)	\$ (1,060)	\$ (1,530)	\$ (1,530)	\$ (1,830)
100-300-6135	Life Insurance	\$ (1,965)	\$ (2,247)	\$ (1,624)	\$ (1,624)	\$ (16,487)
100-300-6145	Tuition Reimbursement	\$ (140)	\$ -	\$ (2,000)	\$ (2,000)	\$ -
100-300-6155	Def. Compensation Match	\$ -	\$ -	\$ (4,829)	\$ (4,829)	\$ (5,070)
100-300-6210	Planning Services	\$ (10,962)	\$ (187)	\$ (169,321)	\$ (169,321)	\$ (225,000)
100-300-6222	IT - Services	\$ (9,038)	\$ (9,018)	\$ (15,878)	\$ (16,651)	\$ (29,807)
100-300-6240	General Contract Services	\$ (140)	\$ -	\$ (20,540)	\$ (20,540)	\$ (540)
100-300-6300	Equipment Maintenance	\$ -	\$ -	\$ (500)	\$ (500)	\$ (500)
100-300-6410	Departmental Supplies	\$ (525)	\$ (1,070)	\$ (1,650)	\$ (1,650)	\$ (2,100)
100-300-6411	Dept Supplies-Planning Commiss	\$ (6)	\$ (71)	\$ (100)	\$ (100)	\$ (100)
100-300-6500	Rents & Leases - Equipment	\$ (3,994)	\$ (363)	\$ (4,800)	\$ (4,800)	\$ (10,100)
100-300-6605	Advertising	\$ (4,279)	\$ (4,922)	\$ (4,000)	\$ (5,000)	\$ (5,000)
100-300-6610	Training & Travel	\$ (1,422)	\$ (7,320)	\$ (10,450)	\$ (9,100)	\$ (9,175)
100-300-6611	Training & Travel-Planning Com	\$ -	\$ -	\$ (4,150)	\$ (4,150)	\$ (2,000)
100-300-6620	Memberships & Subscriptions	\$ (3,733)	\$ (1,593)	\$ (5,190)	\$ (5,190)	\$ (5,190)
100-300-6625	Medical Services	\$ (181)	\$ -	\$ (140)	\$ (140)	\$ (140)
100-300-6700	Telephone	\$ (565)	\$ (610)	\$ (750)	\$ (1,100)	\$ (1,250)
100-300-7501	Computer Equipment	\$ (1,232)	\$ (2,336)	\$ (2,475)	\$ (2,475)	\$ (4,200)
100-300-7502	Office Equipment	\$ -	\$ (458)	\$ (1,000)	\$ (1,000)	\$ (1,500)
<b>300 Total</b>	<b>Planning</b>	\$ (741,767)	\$ (890,475)	\$ (1,160,109)	\$ (1,160,882)	\$ (1,479,131)

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>305</b>	<b>Eng-Bldg-Cap Projects</b>					
100-305-6001	Salaries & Wages, Full-Time	\$ (323,059)	\$ (359,489)	\$ (423,509)	\$ (423,509)	\$ (439,235)
100-305-6009	Salaries & Wages, COVID 19	\$ -	\$ (444)	\$ -	\$ -	\$ -
100-305-6011	Leave Payout	\$ (8,181)	\$ (9,846)	\$ (20,930)	\$ (20,930)	\$ (9,532)
100-305-6100	FICA/Medicare - Employer	\$ (4,498)	\$ (4,844)	\$ (6,444)	\$ (6,444)	\$ (6,507)
100-305-6105	Retirement	\$ (48,016)	\$ (82,347)	\$ (52,566)	\$ (52,566)	\$ (58,334)
100-305-6110	Worker's Compensation	\$ (5,795)	\$ (12,961)	\$ (10,492)	\$ (10,492)	\$ (149,469)
100-305-6120	Medical Insurance	\$ (77,773)	\$ (81,163)	\$ (91,233)	\$ (91,233)	\$ (110,608)
100-305-6123	Post Retirement Medical Insur.	\$ (4,136)	\$ (4,499)	\$ (3,654)	\$ (3,654)	\$ (3,780)
100-305-6125	Dental Insurance	\$ (8,077)	\$ (8,575)	\$ (10,433)	\$ (10,433)	\$ (10,793)
100-305-6130	Vision Insurance	\$ (1,264)	\$ (1,164)	\$ (1,305)	\$ (1,305)	\$ (1,350)
100-305-6135	Life Insurance	\$ (1,701)	\$ (1,686)	\$ (1,269)	\$ (1,269)	\$ (16,788)
100-305-6145	Tuition Reimbursement	\$ (1,000)	\$ -	\$ (3,000)	\$ (3,000)	\$ -
100-305-6155	Def. Compensation Match	\$ -	\$ -	\$ (4,679)	\$ (4,679)	\$ (4,913)
100-305-6210	Building Contract Service	\$ (438,774)	\$ (400,658)	\$ (300,000)	\$ (300,000)	\$ (320,000)
100-305-6222	IT - Services	\$ (8,183)	\$ (8,491)	\$ (9,638)	\$ (10,411)	\$ (13,238)
100-305-6240	General Contract Services	\$ (1,107)	\$ (1,091)	\$ -	\$ -	\$ -
100-305-6315	Vehicle Maintenance	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-305-6410	Departmental Supplies	\$ (3,612)	\$ (2,908)	\$ (4,700)	\$ (4,700)	\$ (4,700)
100-305-6425	Fuel	\$ (120)	\$ (517)	\$ (400)	\$ (400)	\$ (500)
100-305-6440	Uniforms	\$ (227)	\$ (208)	\$ (400)	\$ (400)	\$ (450)
100-305-6500	Rents & Leases - Equipment	\$ (2,871)	\$ (3,245)	\$ (3,500)	\$ (3,500)	\$ (7,700)
100-305-6610	Training & Travel	\$ (700)	\$ (3,091)	\$ (4,000)	\$ (4,000)	\$ (4,500)
100-305-6620	Memberships & Subscriptions	\$ (82)	\$ (78)	\$ (300)	\$ (300)	\$ (300)
100-305-6625	Medical Services	\$ (321)	\$ -	\$ (200)	\$ (200)	\$ (300)
100-305-7501	Computer Equipment	\$ (213)	\$ (1,048)	\$ (8,500)	\$ (8,500)	\$ (2,000)
100-305-7502	Office Equipment	\$ -	\$ (353)	\$ (3,500)	\$ (3,500)	\$ (1,500)
<b>305 Total</b>	<b>Eng-Bldg-Cap Projects</b>	<b>\$ (939,710)</b>	<b>\$ (988,704)</b>	<b>\$ (965,652)</b>	<b>\$ (966,425)</b>	<b>\$ (1,167,497)</b>
<b>306</b>	<b>Engineering &amp; Capital Projects</b>					
100-306-6145	Tuition Reimbursement	\$ -	\$ (1,000)	\$ -	\$ -	\$ -
100-306-6205	Legal Services	\$ -	\$ (4,560)	\$ -	\$ -	\$ -
100-306-6215	Engineering Services	\$ (1,213)	\$ (15,000)	\$ (30,000)	\$ (30,000)	\$ (50,000)
100-306-6222	IT - Services	\$ (13,870)	\$ (12,951)	\$ (19,091)	\$ (20,057)	\$ (22,733)
100-306-6410	Departmental Supplies	\$ (913)	\$ (1,976)	\$ (3,000)	\$ (3,000)	\$ (4,000)
100-306-6440	Uniforms	\$ (283)	\$ (530)	\$ (400)	\$ (400)	\$ (500)
100-306-6500	Rents & Leases - Equipment	\$ (795)	\$ (70)	\$ (1,000)	\$ (1,000)	\$ (2,100)
100-306-6610	Training & Travel	\$ (755)	\$ (5,658)	\$ (6,000)	\$ (6,000)	\$ (6,500)
100-306-6620	Memberships & Subscriptions	\$ (2,032)	\$ (411)	\$ (4,675)	\$ (4,675)	\$ (4,680)
100-306-6700	Telephone	\$ (1,733)	\$ (1,628)	\$ (3,150)	\$ (3,150)	\$ (3,920)
<b>306 Total</b>	<b>Engineering &amp; Capital Projects</b>	<b>\$ (21,594)</b>	<b>\$ (43,784)</b>	<b>\$ (67,316)</b>	<b>\$ (68,282)</b>	<b>\$ (94,433)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>310</b>	<b>Code Enforcement</b>					
100-310-6001	Salaries & Wages, Full-Time	\$ (124,735)	\$ (145,600)	\$ (214,960)	\$ (214,960)	\$ (160,422)
100-310-6011	Leave Payout	\$ -	\$ (5,468)	\$ -	\$ -	\$ -
100-310-6100	FICA/Medicare - Employer	\$ (1,707)	\$ (2,007)	\$ (3,117)	\$ (3,117)	\$ (2,326)
100-310-6105	Retirement	\$ (20,661)	\$ (35,566)	\$ (31,742)	\$ (31,742)	\$ (12,999)
100-310-6106	HRA	\$ -	\$ (731)	\$ -	\$ -	\$ -
100-310-6110	Worker's Compensation	\$ (6,290)	\$ (10,054)	\$ (11,884)	\$ (11,884)	\$ (116,761)
100-310-6120	Medical Insurance	\$ (37,484)	\$ (33,848)	\$ (64,305)	\$ (64,305)	\$ (30,551)
100-310-6123	Post Retirement Medical Insur.	\$ (1,521)	\$ (1,842)	\$ (2,520)	\$ (2,520)	\$ (1,680)
100-310-6125	Dental Insurance	\$ (3,537)	\$ (4,341)	\$ (7,195)	\$ (7,195)	\$ (4,797)
100-310-6130	Vision Insurance	\$ (591)	\$ (580)	\$ (900)	\$ (900)	\$ (600)
100-310-6135	Life Insurance	\$ (755)	\$ (797)	\$ (763)	\$ (763)	\$ (802)
100-310-6145	Tuition Reimbursement	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ -
100-310-6205	Legal Services	\$ (3,783)	\$ -	\$ (8,000)	\$ (8,000)	\$ (8,000)
100-310-6222	IT - Services	\$ (8,178)	\$ (5,929)	\$ (9,682)	\$ (10,068)	\$ (27,421)
100-310-6226	Abandoned Vehicle Costs	\$ (1,845)	\$ (2,548)	\$ (15,000)	\$ (15,000)	\$ (15,000)
100-310-6240	General Contract Services	\$ (1,379)	\$ (6,150)	\$ (9,000)	\$ (30,000)	\$ (9,000)
100-310-6241	Abatement Expense	\$ (8,825)	\$ (14,338)	\$ (12,500)	\$ (12,500)	\$ (12,500)
100-310-6300	Equipment Maintenance	\$ -	\$ -	\$ (1,500)	\$ (1,500)	\$ (1,500)
100-310-6315	Vehicle Maintenance	\$ (3,286)	\$ (243)	\$ (1,500)	\$ (2,000)	\$ (1,500)
100-310-6410	Departmental Supplies	\$ (455)	\$ (2,526)	\$ (1,250)	\$ (1,250)	\$ (1,250)
100-310-6411	Supplies - Graffiti Program	\$ (4,362)	\$ (5,425)	\$ (10,000)	\$ (10,000)	\$ (10,000)
100-310-6425	Fuel	\$ (1,455)	\$ (1,675)	\$ (3,500)	\$ (3,500)	\$ (3,500)
100-310-6440	Uniforms	\$ -	\$ (2,612)	\$ (2,200)	\$ (2,200)	\$ (2,200)
100-310-6500	Rents & Leases - Equipment	\$ (487)	\$ (44)	\$ (650)	\$ (650)	\$ (1,400)
100-310-6610	Training & Travel	\$ (881)	\$ (3,954)	\$ (4,060)	\$ (5,560)	\$ (4,060)
100-310-6620	Memberships & Subscriptions	\$ (177)	\$ (506)	\$ (500)	\$ (500)	\$ (500)
100-310-6625	Medical Services	\$ -	\$ (205)	\$ (140)	\$ (140)	\$ (140)
100-310-6700	Telephone	\$ (1,743)	\$ (2,014)	\$ (2,000)	\$ (2,000)	\$ (2,000)
100-310-7501	Computer Equipment	\$ -	\$ (2,542)	\$ (3,350)	\$ (3,350)	\$ -
100-310-7502	Office Equipment	\$ -	\$ -	\$ (5,500)	\$ (5,500)	\$ (5,500)
100-310-7504	Vehicle	\$ -	\$ -	\$ (35,000)	\$ (58,158)	\$ -
<b>310 Total</b>	<b>Code Enforcement</b>	<b>\$ (234,139)</b>	<b>\$ (291,547)</b>	<b>\$ (464,719)</b>	<b>\$ (511,262)</b>	<b>\$ (436,409)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>400</b>	<b>Fire</b>					
100-400-6001	Salaries & Wages, Full-Time	\$ (1,254,596)	\$ (1,618,989)	\$ (1,884,650)	\$ (1,884,650)	\$ (1,649,685)
100-400-6002	Salaries & Wages, Part-Time	\$ -	\$ 0	\$ -	\$ -	\$ -
100-400-6005	Overtime	\$ (398,989)	\$ (461,172)	\$ (300,000)	\$ (342,278)	\$ (323,826)
100-400-6006	Overtime - Strike Team	\$ (108,587)	\$ -	\$ (100,000)	\$ (100,000)	\$ (100,000)
100-400-6007	Overtime - Training	\$ (4,019)	\$ (4,914)	\$ (14,247)	\$ (14,247)	\$ (73,380)
100-400-6008	Overtime - Special Operations	\$ (387)	\$ (2,430)	\$ (10,500)	\$ (10,500)	\$ (32,621)
100-400-6009	Salaries & Wages, COVID 19	\$ (3,291)	\$ (5,360)	\$ -	\$ -	\$ -
100-400-6011	Leave Payout	\$ (15,640)	\$ (28,333)	\$ (29,681)	\$ (66,681)	\$ (28,213)
100-400-6015	Holiday Pay	\$ (30,123)	\$ (35,003)	\$ (48,585)	\$ (48,585)	\$ (39,193)
100-400-6020	Uniform Allowance	\$ (11,100)	\$ (12,742)	\$ (16,197)	\$ (16,197)	\$ (12,110)
100-400-6100	FICA/Medicare - Employer	\$ (25,523)	\$ (27,634)	\$ (33,954)	\$ (33,954)	\$ (29,769)
100-400-6105	Retirement	\$ (328,011)	\$ (530,389)	\$ (624,550)	\$ (624,550)	\$ (554,669)
100-400-6106	HRA	\$ (20,124)	\$ (22,664)	\$ (32,866)	\$ (32,866)	\$ (26,706)
100-400-6110	Worker's Compensation	\$ (175,502)	\$ (203,123)	\$ (238,099)	\$ (238,099)	\$ (108,940)
100-400-6120	Medical Insurance	\$ (287,810)	\$ (313,260)	\$ (391,429)	\$ (391,429)	\$ (374,002)
100-400-6123	Post Retirement Medical Insur.	\$ (17,926)	\$ (22,350)	\$ (14,028)	\$ (14,028)	\$ (11,760)
100-400-6125	Dental Insurance	\$ (21,017)	\$ (25,017)	\$ (40,054)	\$ (40,054)	\$ (33,578)
100-400-6130	Vision Insurance	\$ (3,668)	\$ (3,543)	\$ (5,010)	\$ (5,010)	\$ (4,200)
100-400-6135	Life Insurance	\$ (5,407)	\$ (5,878)	\$ (22,630)	\$ (22,630)	\$ (29,277)
100-400-6145	Tuition Reimbursement	\$ (2,590)	\$ -	\$ (6,500)	\$ (6,500)	\$ -
100-400-6222	IT - Services	\$ (23,353)	\$ (22,334)	\$ (45,230)	\$ (46,196)	\$ (73,149)
100-400-6225	Public Safety Services	\$ (79,445)	\$ (87,239)	\$ (98,087)	\$ (98,087)	\$ (105,948)
100-400-6230	Property Tax Admin Services	\$ -	\$ -	\$ (51,500)	\$ (51,500)	\$ (53,045)
100-400-6231	ALS Paramedic Program	\$ (6,076)	\$ (7,953)	\$ (7,725)	\$ (7,725)	\$ (8,195)
100-400-6240	General Contract Services	\$ (8,381)	\$ (10,844)	\$ (16,672)	\$ (44,172)	\$ (25,460)
100-400-6241	Weed Abatement Expense	\$ (55)	\$ -	\$ (8,000)	\$ (8,000)	\$ (8,000)
100-400-6300	Equipment Maintenance	\$ (2,712)	\$ (2,208)	\$ (4,326)	\$ (4,326)	\$ (4,500)
100-400-6310	Facility Maintenance	\$ -	\$ (11,441)	\$ (23,000)	\$ (23,000)	\$ (23,000)
100-400-6315	Vehicle Maintenance	\$ (11,006)	\$ (39,557)	\$ (50,000)	\$ (50,000)	\$ (25,000)
100-400-6400	Office Supplies	\$ (1,555)	\$ (734)	\$ (1,550)	\$ (1,550)	\$ (1,650)
100-400-6410	Departmental Supplies	\$ (5,982)	\$ (6,105)	\$ (10,005)	\$ (13,005)	\$ (12,105)
100-400-6415	Small Tools/Shop Supplies	\$ (1,240)	\$ (1,309)	\$ (4,120)	\$ (4,120)	\$ (4,120)
100-400-6420	Janitorial Supplies	\$ (1,204)	\$ (1,872)	\$ (2,575)	\$ (2,575)	\$ (2,652)
100-400-6425	Fuel	\$ (11,278)	\$ (13,404)	\$ (11,000)	\$ (14,500)	\$ (16,000)
100-400-6440	Uniforms	\$ (2,264)	\$ (3,976)	\$ (3,090)	\$ (4,590)	\$ (5,000)
100-400-6500	Rents & Leases - Equipment	\$ (4,479)	\$ (364)	\$ (5,500)	\$ (5,500)	\$ (11,550)
100-400-6610	Training & Travel	\$ (3,643)	\$ (29,456)	\$ (19,500)	\$ (22,000)	\$ (30,995)
100-400-6611	CPR / First Aid Program	\$ -	\$ (723)	\$ (515)	\$ (515)	\$ (515)
100-400-6612	Community Risk Reduction	\$ (2,450)	\$ (2,176)	\$ (3,090)	\$ (3,090)	\$ (5,182)

## City of Patterson Proposed Budget FY 2025 - General Fund

<b>Account Number</b>	<b>Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Adopted</b>	<b>FY 2023-24 Adjusted Budget</b>	<b>FY 2024-25 Adopted</b>
100-400-6613	CERT / EMERGENCY PROGRAM	\$ -	\$ -	\$ (500)	\$ (500)	\$ -
100-400-6620	Memberships & Subscriptions	\$ (1,603)	\$ (999)	\$ (3,000)	\$ (3,100)	\$ (3,000)
100-400-6625	Medical Services	\$ (95)	\$ (6,908)	\$ (13,182)	\$ (16,182)	\$ (10,005)
100-400-6699	Donations	\$ -	\$ (4,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
100-400-6700	Telephone	\$ (9,085)	\$ (9,879)	\$ (8,240)	\$ (9,072)	\$ (9,100)
100-400-6710	Utilities	\$ (9,112)	\$ (10,077)	\$ (10,094)	\$ (10,094)	\$ (10,094)
100-400-7503	Equipment	\$ -	\$ -	\$ -	\$ -	\$ (19,000)
100-400-7504	Vehicle	\$ -	\$ (1,032,171)	\$ (273,500)	\$ (71,069)	\$ (193,500)
100-400-7505	Office Furniture/Appliances	\$ -	\$ -	\$ (1,600)	\$ (1,600)	\$ -
100-400-7506	Computers	\$ -	\$ (5,390)	\$ (2,500)	\$ (2,500)	\$ (3,000)
100-400-7510	Equipment	\$ (17,718)	\$ (86,306)	\$ (68,239)	\$ (240,032)	\$ (39,189)
100-400-7550	Improvements Expense	\$ (24,537)	\$ (7,370)	\$ (150,000)	\$ (70,400)	\$ -
100-400-7621	Person Protective Equip (Fire)	\$ (10,451)	\$ (21,310)	\$ (110,753)	\$ (116,961)	\$ (25,000)
100-400-8000	Fire Truck Lease Principle Pmt	\$ -	\$ -	\$ -	\$ (148,672)	\$ (78,224)
100-400-8100	Fire Truck Lease -Interest Pmt	\$ -	\$ -	\$ -	\$ (85,100)	\$ (166,482)
<b>400 Total</b>	<b>Fire</b>	<b>\$ (2,952,034)</b>	<b>\$ (4,748,905)</b>	<b>\$ (4,830,074)</b>	<b>\$ (5,081,992)</b>	<b>\$ (4,414,587)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>500</b>	<b>Police</b>					
100-500-6224	Public Safety Services SRO	\$ 110,837	\$ (9,819)	\$ (140,689)	\$ (140,689)	\$ (140,689)
100-500-6225	Public Safety Services	\$ (5,802,432)	\$ (6,301,776)	\$ (6,706,284)	\$ (6,706,284)	\$ (7,021,641)
100-500-6227	State Grant - COPS	\$ -	\$ -	\$ (154,000)	\$ (154,000)	\$ (154,000)
100-500-6230	Animal Control	\$ (119,154)	\$ (150,166)	\$ (144,187)	\$ (144,187)	\$ (144,187)
100-500-6231	StanCo DEA	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)
100-500-6240	General Contract Services	\$ (2,717)	\$ (4,992)	\$ (3,030)	\$ (3,030)	\$ (3,030)
100-500-6300	Equipment Maintenance	\$ -	\$ -	\$ (5,500)	\$ (5,500)	\$ (5,500)
100-500-6410	Departmental Supplies	\$ (54)	\$ (1,321)	\$ (3,300)	\$ (3,300)	\$ (3,300)
100-500-6505	Rents & Lease - Buildings/Prop	\$ (64,321)	\$ (42,881)	\$ (66,353)	\$ (261,461)	\$ (123,853)
100-500-6645	Community Out Reach Program	\$ -	\$ -	\$ (2,200)	\$ (2,200)	\$ (2,200)
100-500-6700	Telephone	\$ (10,272)	\$ (9,898)	\$ (11,000)	\$ (11,000)	\$ (11,000)
100-500-6710	Utilities	\$ (6,539)	\$ (6,859)	\$ (11,000)	\$ (11,000)	\$ (11,000)
<b>500 Total</b>	<b>Police</b>	<b>\$ (5,909,652)</b>	<b>\$ (6,542,712)</b>	<b>\$ (7,262,542)</b>	<b>\$ (7,457,650)</b>	<b>\$ (7,635,400)</b>
<b>510</b>	<b>Crossing Guards</b>					
100-510-6001	Salaries & Wages, Full-Time	\$ (22,092)	\$ (974)	\$ -	\$ (67,791)	\$ -
100-510-6002	Salaries & Wages, Part-Time	\$ (74,517)	\$ (81,768)	\$ (133,001)	\$ (133,001)	\$ -
100-510-6011	Leave Payout	\$ (417)	\$ (693)	\$ -	\$ -	\$ -
100-510-6100	FICA/Medicare - Employer	\$ (5,931)	\$ (6,273)	\$ (9,993)	\$ (9,993)	\$ -
100-510-6105	Retirement	\$ (4,622)	\$ (1,189)	\$ -	\$ -	\$ -
100-510-6110	Worker's Compensation	\$ (1,087)	\$ (111)	\$ -	\$ -	\$ -
100-510-6115	Unemployment Insurance	\$ -	\$ (2,077)	\$ -	\$ -	\$ -
100-510-6120	Medical Insurance	\$ (3,020)	\$ (257)	\$ -	\$ -	\$ -
100-510-6123	Post Retirement Medical Insur.	\$ (374)	\$ (83)	\$ -	\$ -	\$ -
100-510-6125	Dental Insurance	\$ (572)	\$ (56)	\$ -	\$ -	\$ -
100-510-6130	Vision Insurance	\$ (88)	\$ (7)	\$ -	\$ -	\$ -
100-510-6135	Life Insurance	\$ (104)	\$ (9)	\$ -	\$ -	\$ -
100-510-6240	General Contract Services	\$ (387)	\$ (128)	\$ (500)	\$ (500)	\$ -
100-510-6410	Departmental Supplies	\$ (2,860)	\$ (176)	\$ (3,500)	\$ (3,500)	\$ -
100-510-6610	Training & Travel	\$ (758)	\$ -	\$ (3,000)	\$ (3,000)	\$ -
100-510-6620	Memberships & Subscriptions	\$ -	\$ -	\$ (200)	\$ (200)	\$ -
100-510-6625	Medical Services	\$ (424)	\$ (205)	\$ (500)	\$ (500)	\$ -
100-510-6700	Telephone	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
<b>510 Total</b>	<b>Crossing Guards</b>	<b>\$ (117,254)</b>	<b>\$ (94,005)</b>	<b>\$ (151,694)</b>	<b>\$ (219,485)</b>	<b>\$ -</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>600</b>	<b>Recreation - Admin</b>					
100-600-6001	Salaries & Wages, Full-Time	\$ (411,430)	\$ (446,616)	\$ (499,620)	\$ (499,620)	\$ (491,273)
100-600-6002	Salaries & Wages, Part-Time	\$ (24,413)	\$ (28,569)	\$ (36,300)	\$ (36,300)	\$ (39,930)
100-600-6003	Salaries & Wages - PT Maintena	\$ (4,727)	\$ (559)	\$ -	\$ -	\$ -
100-600-6005	Overtime	\$ (359)	\$ (295)	\$ (5,000)	\$ (5,000)	\$ (5,000)
100-600-6009	Salaries & Wages, COVID 19	\$ (470)	\$ (1,130)	\$ -	\$ -	\$ -
100-600-6011	Leave Payout	\$ (14,408)	\$ (8,903)	\$ (11,235)	\$ (11,235)	\$ (9,009)
100-600-6100	FICA/Medicare - Employer	\$ (8,062)	\$ (7,421)	\$ (10,004)	\$ (10,004)	\$ (10,381)
100-600-6105	Retirement	\$ (44,642)	\$ (86,237)	\$ (72,139)	\$ (72,139)	\$ (103,767)
100-600-6106	HRA	\$ (9,803)	\$ (16,657)	\$ (18,124)	\$ (18,124)	\$ (20,767)
100-600-6110	Worker's Compensation	\$ 5,170	\$ (3,125)	\$ (1,219)	\$ (1,219)	\$ (15,638)
100-600-6120	Medical Insurance	\$ (71,273)	\$ (77,076)	\$ (83,208)	\$ (83,208)	\$ (87,689)
100-600-6123	Post Retirement Medical Insur.	\$ (6,065)	\$ (6,197)	\$ (4,200)	\$ (4,200)	\$ (4,200)
100-600-6125	Dental Insurance	\$ (8,995)	\$ (8,983)	\$ (11,992)	\$ (11,992)	\$ (11,992)
100-600-6130	Vision Insurance	\$ (1,445)	\$ (1,238)	\$ (1,500)	\$ (1,500)	\$ (1,500)
100-600-6135	Life Insurance	\$ (1,894)	\$ (1,937)	\$ (1,936)	\$ (1,936)	\$ (1,472)
100-600-6145	Tuition Reimbursement	\$ -	\$ -	\$ (3,000)	\$ (3,000)	\$ -
100-600-6155	Def. Compensation Match	\$ -	\$ -	\$ (5,567)	\$ (5,567)	\$ (4,809)
100-600-6222	IT - Services	\$ (8,777)	\$ (9,181)	\$ (17,908)	\$ (18,101)	\$ (18,865)
100-600-6223	Tourism	\$ (2,668)	\$ (1,407)	\$ (2,500)	\$ -	\$ (2,500)
100-600-6240	General Contract Services	\$ (12,866)	\$ (49,956)	\$ (14,500)	\$ (14,500)	\$ (16,675)
100-600-6310	Facility Maintenance	\$ (10,097)	\$ (8,157)	\$ (8,540)	\$ (6,653)	\$ (8,540)
100-600-6315	Vehicle Maintenance	\$ (2,438)	\$ (2,451)	\$ (3,000)	\$ (2,250)	\$ (3,000)
100-600-6410	Departmental Supplies	\$ (8,788)	\$ (13,388)	\$ (9,420)	\$ (9,332)	\$ (9,420)
100-600-6420	Janitorial Supplies	\$ -	\$ -	\$ (1,000)	\$ (2,429)	\$ (1,500)
100-600-6425	Fuel	\$ (3,064)	\$ (4,121)	\$ (3,400)	\$ (3,858)	\$ (3,910)
100-600-6440	Uniforms	\$ -	\$ (825)	\$ (500)	\$ (500)	\$ (500)
100-600-6500	Rents & Leases - Equipment	\$ (5,669)	\$ (634)	\$ (7,850)	\$ (7,850)	\$ (8,650)
100-600-6505	Rents & Lease - Buildings/Prop	\$ (7,052)	\$ 6,068	\$ (29,360)	\$ (59,561)	\$ (27,912)
100-600-6605	Advertising	\$ (14,572)	\$ (19,738)	\$ (25,000)	\$ (31,296)	\$ (31,296)
100-600-6610	Training & Travel	\$ (8,589)	\$ (10,213)	\$ (8,078)	\$ (7,000)	\$ (8,078)
100-600-6620	Memberships & Subscriptions	\$ (1,742)	\$ (1,520)	\$ (1,410)	\$ (1,410)	\$ (2,000)
100-600-6625	Medical Services	\$ (215)	\$ (392)	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-600-6680	Grant Expenditure	\$ -	\$ (187,619)	\$ -	\$ (25,000)	\$ -
100-600-6700	Telephone	\$ (2,705)	\$ (3,010)	\$ (3,500)	\$ (2,800)	\$ (1,675)
100-600-7501	Computer Equipment	\$ (2,731)	\$ (2,344)	\$ (7,000)	\$ (15,238)	\$ -
100-600-7503	Equipment	\$ (8,750)	\$ -	\$ -	\$ (12,695)	\$ -
100-600-7550	Improvements Expense	\$ (42,000)	\$ -	\$ -	\$ (10,583)	\$ -
100-600-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ (110,000)	\$ (110,000)	\$ -
<b>600 Total</b>	<b>Recreation - Admin</b>	<b>\$ (745,539)</b>	<b>\$ (1,003,828)</b>	<b>\$ (1,019,011)</b>	<b>\$ (1,107,101)</b>	<b>\$ (952,948)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>605</b>	<b>Recreation - Program</b>					
100-605-6001	Salaries & Wages, Full-Time	\$ (20,049)	\$ (20,188)	\$ (110,845)	\$ (110,845)	\$ (146,494)
100-605-6002	Salaries & Wages, Part-Time	\$ -	\$ (105)	\$ (47,000)	\$ (47,000)	\$ (47,000)
100-605-6004	Salaries & Wages, PT Programs	\$ (1,219)	\$ (3,974)	\$ (17,000)	\$ (17,000)	\$ (19,000)
100-605-6005	Overtime	\$ (37)	\$ -	\$ -	\$ -	\$ (3,000)
100-605-6011	Leave Payout	\$ (2,466)	\$ (372)	\$ (287)	\$ (287)	\$ -
100-605-6100	FICA/Medicare - Employer	\$ (403)	\$ (581)	\$ (2,300)	\$ (2,300)	\$ (3,621)
100-605-6105	Retirement	\$ (2,063)	\$ (3,111)	\$ (8,513)	\$ (8,513)	\$ (30,252)
100-605-6110	Worker's Compensation	\$ (654)	\$ (1,300)	\$ (271)	\$ (271)	\$ (4,663)
100-605-6120	Medical Insurance	\$ (2,204)	\$ (2,432)	\$ (38,099)	\$ (38,099)	\$ (12,730)
100-605-6123	Post Retirement Medical Insur.	\$ (314)	\$ (188)	\$ (1,386)	\$ (1,386)	\$ (1,680)
100-605-6125	Dental Insurance	\$ (634)	\$ (529)	\$ (3,957)	\$ (3,957)	\$ (4,797)
100-605-6130	Vision Insurance	\$ (95)	\$ (71)	\$ (495)	\$ (495)	\$ (600)
100-605-6135	Life Insurance	\$ (117)	\$ (100)	\$ (618)	\$ (618)	\$ (353)
100-605-6222	IT - Services	\$ (3,267)	\$ (3,150)	\$ (8,453)	\$ (8,453)	\$ (4,405)
100-605-6240	General Contract Services	\$ -	\$ -	\$ -	\$ (500)	\$ (1,000)
100-605-6410	Departmental Supplies	\$ -	\$ -	\$ -	\$ -	\$ (8,000)
100-605-6415	Small Tools/Shop Supplies	\$ -	\$ -	\$ -	\$ -	\$ (500)
100-605-6605	Advertising	\$ -	\$ (1,263)	\$ (1,700)	\$ (1,700)	\$ (4,000)
100-605-6610	Training & Travel	\$ -	\$ -	\$ (32)	\$ (32)	\$ (9,000)
100-605-6625	Medical Services	\$ (261)	\$ -	\$ (500)	\$ (500)	\$ (500)
100-605-6700	Telephone	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (997)
100-605-6899	Rec Ware/Credit Card Fee	\$ (5,910)	\$ (9,424)	\$ (9,895)	\$ (9,895)	\$ (11,400)
100-605-6940	Contract Programs	\$ (740)	\$ (3,779)	\$ (4,000)	\$ (4,840)	\$ (7,000)
100-605-6965	Red Cross Classes	\$ -	\$ -	\$ (3,000)	\$ (3,000)	\$ (3,000)
100-605-6975	New Programs	\$ (1,146)	\$ (1,775)	\$ (1,340)	\$ -	\$ -
100-605-6976	Special Events	\$ (2,252)	\$ (8,424)	\$ (9,500)	\$ (9,500)	\$ (18,000)
100-605-6988	Summer Day Camp	\$ -	\$ (135)	\$ -	\$ -	\$ -
100-605-6989	Farm to Fork	\$ -	\$ -	\$ (12,000)	\$ (12,000)	\$ (15,000)
<b>605 Total</b>	<b>Recreation - Program</b>	<b>\$ (43,829)</b>	<b>\$ (60,901)</b>	<b>\$ (282,190)</b>	<b>\$ (282,190)</b>	<b>\$ (356,991)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>606</b>	<b>Youth Development and Camps</b>					
100-606-6001	Salaries & Wages, Full-Time	\$ (1,015)	\$ (69,679)	\$ (104,356)	\$ (104,356)	\$ (115,491)
100-606-6002	Salaries & Wages, Part-Time	\$ (794)	\$ (720)	\$ -	\$ -	\$ -
100-606-6003	Salaries & Wages, Outdoor Ed	\$ -	\$ (8,443)	\$ (26,728)	\$ (26,728)	\$ (26,728)
100-606-6004	Salaries & Wages, PT Programs	\$ (17,473)	\$ (27,541)	\$ (48,181)	\$ (48,181)	\$ (53,262)
100-606-6005	Overtime	\$ (21)	\$ (758)	\$ -	\$ -	\$ -
100-606-6011	Leave Payout	\$ (2,890)	\$ -	\$ (1,581)	\$ (1,581)	\$ (5,549)
100-606-6100	FICA/Medicare - Employer	\$ (1,440)	\$ (3,755)	\$ (4,282)	\$ (4,282)	\$ (7,874)
100-606-6105	Retirement	\$ (114)	\$ (12,964)	\$ (16,417)	\$ (16,417)	\$ (19,307)
100-606-6106	HRA	\$ -	\$ (4,386)	\$ (9,062)	\$ (9,062)	\$ -
100-606-6110	Worker's Compensation	\$ 4	\$ (2,891)	\$ (255)	\$ (255)	\$ (3,676)
100-606-6115	Unemployment Insurance	\$ (333)	\$ (15)	\$ (333)	\$ (333)	\$ (15)
100-606-6120	Medical Insurance	\$ (260)	\$ (4,868)	\$ (5,694)	\$ (5,694)	\$ (6,365)
100-606-6123	Post Retirement Medical Insur.	\$ (40)	\$ (624)	\$ (1,260)	\$ (1,260)	\$ (1,260)
100-606-6125	Dental Insurance	\$ (73)	\$ (786)	\$ (3,598)	\$ (3,598)	\$ (3,598)
100-606-6130	Vision Insurance	\$ (10)	\$ (116)	\$ (450)	\$ (450)	\$ (450)
100-606-6135	Life Insurance	\$ (11)	\$ (366)	\$ (390)	\$ (390)	\$ (569)
100-606-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
100-606-6222	IT - Services	\$ (3,112)	\$ (3,079)	\$ (2,818)	\$ (2,818)	\$ (5,960)
100-606-6240	General Contract Services	\$ -	\$ (352)	\$ -	\$ (500)	\$ (500)
100-606-6410	Departmental Supplies	\$ (842)	\$ (926)	\$ (1,500)	\$ (1,500)	\$ (1,500)
100-606-6435	Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ (500)
100-606-6440	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ (900)
100-606-6605	Advertising	\$ (161)	\$ -	\$ (500)	\$ (500)	\$ (500)
100-606-6610	Training & Travel	\$ (966)	\$ (1,859)	\$ (1,621)	\$ (1,621)	\$ (1,615)
100-606-6625	Medical Services	\$ (1,480)	\$ (947)	\$ (500)	\$ (500)	\$ (500)
100-606-6680	Grant Expenditure	\$ -	\$ (50,691)	\$ (246,932)	\$ (246,932)	\$ (180,000)
100-606-6700	Telephone	\$ -	\$ -	\$ (1,440)	\$ (1,440)	\$ (559)
100-606-6975	New Programs	\$ (675)	\$ (751)	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-606-6988	Day Camp	\$ (11,739)	\$ (3,385)	\$ (25,923)	\$ (36,169)	\$ (41,380)
<b>606 Total</b>	<b>Youth Development and Camps</b>	<b>\$ (43,447)</b>	<b>\$ (199,903)</b>	<b>\$ (505,820)</b>	<b>\$ (516,566)</b>	<b>\$ (479,058)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>607</b>	<b>Recreation Sports</b>					
100-607-6001	Salaries & Wages, Full-Time	\$ (24,097)	\$ (64,114)	\$ (162,075)	\$ (150,075)	\$ (84,371)
100-607-6002	Salaries & Wages, Part-Time	\$ (2,371)	\$ 27	\$ (28,353)	\$ (28,353)	\$ (28,353)
100-607-6003	Salaries & Wages, PT Maintenanc	\$ (17)	\$ -	\$ -	\$ -	\$ -
100-607-6004	Salaries & Wages, PT Programs	\$ (79,657)	\$ (92,348)	\$ (161,158)	\$ (173,158)	\$ (186,664)
100-607-6005	Overtime	\$ (31)	\$ -	\$ -	\$ -	\$ -
100-607-6009	Salaries & Wages, COVID 19	\$ -	\$ (38)	\$ -	\$ -	\$ -
100-607-6011	Leave Payout	\$ (4,753)	\$ (693)	\$ -	\$ -	\$ -
100-607-6100	FICA/Medicare - Employer	\$ (6,792)	\$ (7,807)	\$ (9,131)	\$ (9,131)	\$ (17,672)
100-607-6105	Retirement	\$ (3,774)	\$ (8,133)	\$ (12,447)	\$ (12,447)	\$ (6,827)
100-607-6110	Worker's Compensation	\$ (1,106)	\$ (555)	\$ (8,472)	\$ (8,472)	\$ (2,686)
100-607-6115	Unemployment Insurance	\$ (517)	\$ -	\$ (517)	\$ (517)	\$ -
100-607-6120	Medical Insurance	\$ (3,411)	\$ (8,411)	\$ (34,697)	\$ (34,697)	\$ (10,184)
100-607-6123	Post Retirement Medical Insur.	\$ (436)	\$ (484)	\$ (1,680)	\$ (1,680)	\$ (840)
100-607-6125	Dental Insurance	\$ (678)	\$ (2,068)	\$ (4,797)	\$ (4,797)	\$ (2,398)
100-607-6130	Vision Insurance	\$ (103)	\$ (0)	\$ (600)	\$ (600)	\$ (300)
100-607-6135	Life Insurance	\$ (121)	\$ (385)	\$ (589)	\$ (589)	\$ (435)
100-607-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
100-607-6222	IT - Services	\$ (3,232)	\$ (3,621)	\$ (14,088)	\$ (14,088)	\$ (5,131)
100-607-6240	General Contract Services	\$ -	\$ (415)	\$ -	\$ (500)	\$ -
100-607-6410	Departmental Supplies	\$ (1,016)	\$ (971)	\$ (4,250)	\$ (4,250)	\$ (4,530)
100-607-6605	Advertising	\$ -	\$ (519)	\$ (500)	\$ (500)	\$ (500)
100-607-6610	Training & Travel	\$ (1,092)	\$ (2,319)	\$ (2,340)	\$ (2,340)	\$ (2,740)
100-607-6625	Medical Services	\$ (1,054)	\$ (1,175)	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-607-6700	Telephone	\$ -	\$ -	\$ (1,440)	\$ (1,440)	\$ (2,509)
100-607-6905	Tiny Tots Program	\$ -	\$ -	\$ (5,975)	\$ (5,975)	\$ (8,815)
100-607-6924	Youth Action Commission (YAC)	\$ -	\$ (73)	\$ -	\$ -	\$ -
100-607-6926	Patterson Youth Basketball	\$ (7,029)	\$ (7,871)	\$ (12,245)	\$ (9,745)	\$ (12,395)
100-607-6927	Teen Hero/Jr Giant	\$ (224)	\$ (994)	\$ (2,000)	\$ (4,000)	\$ (2,990)
100-607-6928	Youth Flag Football	\$ -	\$ (2,483)	\$ (2,640)	\$ (2,640)	\$ (2,640)
100-607-6930	Youth Soccer	\$ (7,515)	\$ (8,505)	\$ (14,695)	\$ (14,695)	\$ (14,695)
100-607-6950	Adult Programs	\$ (257)	\$ (5,720)	\$ (10,738)	\$ (2,500)	\$ (2,500)
100-607-6975	New Programs	\$ (3,334)	\$ (3,499)	\$ (7,000)	\$ (7,000)	\$ (7,000)
100-607-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
<b>607 Total</b>	<b>Recreation Sports</b>	\$ (152,616)	\$ (223,175)	\$ (505,428)	\$ (497,190)	\$ (408,175)

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>610</b>	<b>Aquatic Center</b>					
100-610-6001	Salaries & Wages, Full-Time	\$ (88,030)	\$ (142,380)	\$ (159,475)	\$ (159,475)	\$ (151,064)
100-610-6002	Salaries & Wages, Part-Time	\$ (7,340)	\$ (2,549)	\$ (16,875)	\$ (16,875)	\$ (16,988)
100-610-6003	Sal & Wages, PT Sports & Maint	\$ (12,963)	\$ (9,698)	\$ (22,701)	\$ (18,628)	\$ (32,611)
100-610-6004	Salaries & Wages, PT Programs	\$ (149,590)	\$ (205,342)	\$ (239,054)	\$ (239,054)	\$ (242,279)
100-610-6005	Overtime	\$ (5,337)	\$ (3,299)	\$ (5,258)	\$ (5,258)	\$ (5,258)
100-610-6009	Salaries & Wages, COVID 19	\$ -	\$ (37)	\$ -	\$ -	\$ -
100-610-6011	Leave Payout	\$ (6,047)	\$ (692)	\$ (1,401)	\$ (1,401)	\$ -
100-610-6100	FICA/Medicare - Employer	\$ (14,139)	\$ (18,110)	\$ (17,605)	\$ (17,605)	\$ (24,595)
100-610-6105	Retirement	\$ (11,748)	\$ (32,785)	\$ (20,143)	\$ (20,143)	\$ (12,216)
100-610-6110	Worker's Compensation	\$ (4,710)	\$ (4,829)	\$ (5,845)	\$ (5,845)	\$ (26,148)
100-610-6115	Unemployment Insurance	\$ (4,085)	\$ (3,953)	\$ (4,085)	\$ (4,085)	\$ (3,953)
100-610-6120	Medical Insurance	\$ (20,945)	\$ (26,053)	\$ (26,192)	\$ (26,192)	\$ (30,606)
100-610-6123	Post Retirement Medical Insur.	\$ (1,453)	\$ (1,612)	\$ (1,470)	\$ (1,470)	\$ (1,470)
100-610-6125	Dental Insurance	\$ (2,428)	\$ (3,487)	\$ (4,197)	\$ (4,197)	\$ (4,197)
100-610-6130	Vision Insurance	\$ (397)	\$ (473)	\$ (525)	\$ (525)	\$ (525)
100-610-6135	Life Insurance	\$ (516)	\$ (717)	\$ (727)	\$ (727)	\$ (316)
100-610-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
100-610-6222	IT - Services	\$ (1,637)	\$ (2,197)	\$ (14,088)	\$ (14,088)	\$ (23,049)
100-610-6240	General Contract Services	\$ (15,183)	\$ (13,697)	\$ (16,000)	\$ (12,010)	\$ (18,400)
100-610-6310	Facility Maintenance	\$ (15,495)	\$ (15,289)	\$ (16,440)	\$ (18,873)	\$ (25,906)
100-610-6410	Departmental Supplies	\$ (1,498)	\$ (3,673)	\$ (3,500)	\$ (1,410)	\$ (2,500)
100-610-6411	Swim Team Expenses	\$ (2,257)	\$ (2,299)	\$ (3,000)	\$ (3,000)	\$ (3,000)
100-610-6412	Departmental Supplies-Programs	\$ (12,405)	\$ (14,699)	\$ (15,760)	\$ (13,760)	\$ (13,760)
100-610-6420	Janitorial Supplies	\$ -	\$ (590)	\$ (1,200)	\$ (4,002)	\$ (1,500)
100-610-6430	Chemicals	\$ (23,167)	\$ (35,055)	\$ (29,500)	\$ (48,655)	\$ (39,500)
100-610-6435	Safety Supplies	\$ (3,055)	\$ (8,063)	\$ (8,300)	\$ (5,300)	\$ (7,300)
100-610-6440	Uniforms	\$ (4,581)	\$ (2,370)	\$ (2,700)	\$ (3,700)	\$ (5,700)
100-610-6500	Rents & Leases - Equipment	\$ (3,454)	\$ (3,832)	\$ (2,300)	\$ (2,300)	\$ (4,850)
100-610-6605	Advertising	\$ (96)	\$ (244)	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-610-6610	Training & Travel	\$ (4,038)	\$ (4,406)	\$ (3,500)	\$ (3,500)	\$ (4,800)
100-610-6615	Travel & Meetings	\$ -	\$ -	\$ -	\$ -	\$ (2,287)
100-610-6620	Memberships & Subscriptions	\$ (82)	\$ (78)	\$ (200)	\$ (290)	\$ (200)
100-610-6625	Medical Services	\$ (3,440)	\$ (1,481)	\$ (2,200)	\$ (2,200)	\$ (2,200)
100-610-6700	Telephone	\$ -	\$ -	\$ -	\$ (700)	\$ (559)
100-610-6705	Utilities	\$ (49,803)	\$ (66,163)	\$ (60,000)	\$ (60,000)	\$ (60,000)
100-610-6760	Permits & Fees	\$ (970)	\$ (998)	\$ (1,500)	\$ (1,500)	\$ (1,500)
100-610-6985	Concession Stand	\$ (6,209)	\$ (7,251)	\$ (8,000)	\$ (9,000)	\$ (9,000)
100-610-7501	Computer Equipment	\$ -	\$ (795)	\$ -	\$ -	\$ -
100-610-7550	Improvements Expense	\$ (343,690)	\$ (97,035)	\$ (227,000)	\$ (227,000)	\$ -
100-610-7560	Machinery & Equipment Expense	\$ (26,753)	\$ -	\$ (29,000)	\$ (29,000)	\$ (45,000)
<b>610 Total</b>	<b>Aquatic Center</b>	<b>\$ (847,543)</b>	<b>\$ (736,229)</b>	<b>\$ (971,742)</b>	<b>\$ (983,769)</b>	<b>\$ (824,238)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>611</b>	<b>Hamon Senior Center</b>					
100-611-6001	Salaries & Wages, Full-Time	\$ (142,536)	\$ (197,281)	\$ (276,171)	\$ (276,171)	\$ (314,381)
100-611-6002	Salaries & Wages, Part-Time	\$ (17,619)	\$ (32,030)	\$ (34,958)	\$ (34,958)	\$ (34,958)
100-611-6003	Salaries & Wages, PT Maintenanc	\$ (28,916)	\$ (35,828)	\$ (25,295)	\$ (29,368)	\$ (35,205)
100-611-6004	Salaries & Wages, PT Programs	\$ (40,611)	\$ (54,457)	\$ (51,887)	\$ (51,887)	\$ (51,887)
100-611-6005	Overtime	\$ (5,268)	\$ (3,698)	\$ (5,742)	\$ (5,742)	\$ (7,000)
100-611-6011	Leave Payout	\$ (1,909)	\$ (898)	\$ (861)	\$ (861)	\$ (3,312)
100-611-6100	FICA/Medicare - Employer	\$ (7,003)	\$ (9,452)	\$ (11,686)	\$ (11,686)	\$ (14,045)
100-611-6105	Retirement	\$ (16,327)	\$ (39,192)	\$ (29,105)	\$ (29,105)	\$ (25,490)
100-611-6110	Workers Compensation	\$ (6,661)	\$ (13,184)	\$ (13,043)	\$ (13,043)	\$ (52,306)
100-611-6115	Unemployment Insurance	\$ (202)	\$ 164	\$ (202)	\$ (202)	\$ 164
100-611-6120	Medical Insurance	\$ (25,242)	\$ (32,822)	\$ (60,889)	\$ (60,889)	\$ (43,335)
100-611-6123	Post Retirement Medical Insur.	\$ (1,835)	\$ (2,916)	\$ (3,150)	\$ (3,150)	\$ (3,360)
100-611-6125	Dental Insurance	\$ (3,631)	\$ (5,860)	\$ (8,994)	\$ (8,994)	\$ (9,594)
100-611-6130	Vision Insurance	\$ (590)	\$ (783)	\$ (1,125)	\$ (1,125)	\$ (1,200)
100-611-6135	Life Insurance	\$ (795)	\$ (1,050)	\$ (1,074)	\$ (1,074)	\$ (1,149)
100-611-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
100-611-6222	IT - Services	\$ (4,884)	\$ (5,738)	\$ (8,453)	\$ (8,453)	\$ (15,286)
100-611-6240	General Contract Services	\$ (21,987)	\$ (26,830)	\$ (28,353)	\$ (28,353)	\$ (28,353)
100-611-6310	Maintenance	\$ (25,028)	\$ (24,728)	\$ (20,000)	\$ (17,126)	\$ (20,000)
100-611-6410	Departmental Supplies	\$ (2,237)	\$ (1,544)	\$ (2,530)	\$ (2,530)	\$ (3,000)
100-611-6411	Departmental Supplies-Programs	\$ (10,044)	\$ (15,304)	\$ (10,000)	\$ (11,091)	\$ (27,000)
100-611-6412	Departmental Supplies-Programs	\$ -	\$ (711)	\$ -	\$ -	\$ -
100-611-6420	Janitorial Supplies	\$ -	\$ (229)	\$ (5,000)	\$ (7,374)	\$ (7,000)
100-611-6425	Fuel	\$ (1,433)	\$ (2,542)	\$ (1,000)	\$ (1,000)	\$ (1,150)
100-611-6440	Uniforms	\$ (1,337)	\$ (506)	\$ (1,250)	\$ (345)	\$ (1,250)
100-611-6500	Rents & Leases - Equipment	\$ (1,499)	\$ (525)	\$ (2,250)	\$ (2,250)	\$ (2,500)
100-611-6605	Advertising	\$ (559)	\$ (194)	\$ (1,245)	\$ (1,245)	\$ (1,245)
100-611-6610	Training & Travel	\$ (2,110)	\$ (3,286)	\$ (3,000)	\$ (1,171)	\$ (3,000)
100-611-6620	Memberships & Subscriptions	\$ (232)	\$ (228)	\$ (400)	\$ (400)	\$ (400)
100-611-6625	Medical Services	\$ -	\$ -	\$ (250)	\$ (250)	\$ (250)
100-611-6700	Telephone	\$ -	\$ -	\$ -	\$ (700)	\$ (851)
100-611-6705	Utilities	\$ (25,696)	\$ (32,146)	\$ (22,400)	\$ (22,400)	\$ (22,400)
100-611-6760	Permits & Fees	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-611-6881	Access to Technology Pro. Exp.	\$ -	\$ (20,650)	\$ -	\$ -	\$ -
100-611-6955	Senior Meal Program	\$ -	\$ -	\$ -	\$ -	\$ (1,000)
100-611-7501	Computer Equipment	\$ -	\$ (207)	\$ -	\$ (409)	\$ -
100-611-7550	Improvements Expense	\$ (21,000)	\$ (27,312)	\$ (265,000)	\$ (395,652)	\$ -
100-611-7560	Machinery & Equipment Expense	\$ -	\$ (10,950)	\$ -	\$ -	\$ -
<b>611 Total</b>	<b>Hamon Senior Center</b>	<b>\$ (417,192)</b>	<b>\$ (602,917)</b>	<b>\$ (897,313)</b>	<b>\$ (1,031,004)</b>	<b>\$ (732,743)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>612</b>	<b>Teen Center</b>					
100-612-6001	Salaries & Wages, Full-Time	\$ (29,456)	\$ (41,660)	\$ (47,302)	\$ (47,302)	\$ (51,188)
100-612-6002	Salaries & Wages, Part-Time	\$ 251	\$ (99)	\$ -	\$ -	\$ -
100-612-6004	Salaries & Wages - PT Programs	\$ (8,827)	\$ (19,938)	\$ (40,000)	\$ (40,000)	\$ (41,444)
100-612-6005	Overtime	\$ -	\$ -	\$ (500)	\$ (500)	\$ -
100-612-6011	Leave Payout	\$ (556)	\$ (924)	\$ (1,581)	\$ (1,581)	\$ (5,549)
100-612-6100	FICA/Medicare - Employer	\$ (1,070)	\$ (1,780)	\$ (3,175)	\$ (3,175)	\$ (3,993)
100-612-6105	Retirement	\$ (5,135)	\$ (11,739)	\$ (12,035)	\$ (12,035)	\$ (14,059)
100-612-6110	Worker's Compensation	\$ (1,450)	\$ (2,827)	\$ (115)	\$ (115)	\$ (1,629)
100-612-6120	Medical Insurance	\$ (4,027)	\$ (5,228)	\$ (5,694)	\$ (5,694)	\$ (6,365)
100-612-6123	Post Retirement Medical Insur.	\$ (499)	\$ (649)	\$ (420)	\$ (420)	\$ (420)
100-612-6125	Dental Insurance	\$ (762)	\$ (992)	\$ (1,199)	\$ (1,199)	\$ (1,199)
100-612-6130	Vision Insurance	\$ (118)	\$ (135)	\$ (150)	\$ (150)	\$ (150)
100-612-6135	Life Insurance	\$ (139)	\$ (172)	\$ (174)	\$ (174)	\$ (174)
100-612-6222	IT - Services	\$ (1,592)	\$ (1,665)	\$ (2,927)	\$ (2,927)	\$ (4,736)
100-612-6240	General Contract Services	\$ -	\$ (160)	\$ -	\$ (500)	\$ (500)
100-612-6410	Departmental Supplies	\$ -	\$ (19)	\$ -	\$ -	\$ (1,000)
100-612-6411	Departmental Supplies-Programs	\$ (17,933)	\$ (10,572)	\$ (16,073)	\$ (15,573)	\$ (14,805)
100-612-6440	Uniforms	\$ -	\$ -	\$ (500)	\$ (500)	\$ (500)
100-612-6605	Advertising	\$ -	\$ -	\$ -	\$ -	\$ (500)
100-612-6610	Training & Travel	\$ (1,589)	\$ (78)	\$ (2,400)	\$ (1,600)	\$ (2,360)
100-612-6625	Medical Services	\$ -	\$ (294)	\$ (200)	\$ (1,000)	\$ (1,000)
100-612-6700	Telephone	\$ -	\$ -	\$ (1,680)	\$ (1,680)	\$ (1,597)
100-612-7501	Computer Equipment	\$ -	\$ (1,635)	\$ -	\$ -	\$ -
<b>612 Total</b>	<b>Teen Center</b>	<b>\$ (72,901)</b>	<b>\$ (100,567)</b>	<b>\$ (136,124)</b>	<b>\$ (136,124)</b>	<b>\$ (153,168)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>700</b>	<b>Building Maintenance</b>					
100-700-6001	Salaries & Wages, Full-Time	\$ (105,279)	\$ (108,850)	\$ (114,166)	\$ (114,166)	\$ (143,125)
100-700-6002	Salaries & Wages, Part-Time	\$ (34,551)	\$ (51,881)	\$ (65,664)	\$ (61,664)	\$ (69,120)
100-700-6005	Overtime	\$ (9,010)	\$ (11,546)	\$ (13,000)	\$ (13,000)	\$ (13,000)
100-700-6009	Salaries & Wages, COVID 19	\$ (1,395)	\$ -	\$ -	\$ -	\$ -
100-700-6100	FICA/Medicare - Employer	\$ (4,283)	\$ (5,320)	\$ (6,714)	\$ (6,714)	\$ (7,551)
100-700-6105	Retirement	\$ (7,295)	\$ (19,545)	\$ (8,768)	\$ (8,768)	\$ (30,276)
100-700-6106	HRA	\$ (6,718)	\$ (702)	\$ -	\$ -	\$ -
100-700-6110	Worker's Compensation	\$ (11,750)	\$ (6,970)	\$ (11,496)	\$ (11,496)	\$ (2,247)
100-700-6115	Unemployment Insurance	\$ (36)	\$ (1,799)	\$ (36)	\$ (36)	\$ (1,799)
100-700-6120	Medical Insurance	\$ (23,603)	\$ (32,475)	\$ (32,796)	\$ (32,796)	\$ (43,280)
100-700-6123	Post Retirement Medical Insur.	\$ (1,748)	\$ (1,675)	\$ (1,680)	\$ (1,680)	\$ (1,680)
100-700-6125	Dental Insurance	\$ (4,198)	\$ (4,564)	\$ (4,797)	\$ (4,797)	\$ (4,797)
100-700-6130	Vision Insurance	\$ (609)	\$ (599)	\$ (600)	\$ (600)	\$ (600)
100-700-6135	Life Insurance	\$ (730)	\$ (745)	\$ (570)	\$ (570)	\$ (697)
100-700-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
100-700-6222	IT - Services	\$ (2,209)	\$ (3,819)	\$ (5,782)	\$ (5,838)	\$ (2,939)
100-700-6240	General Contract Services	\$ (19,231)	\$ (29,933)	\$ (52,180)	\$ (53,876)	\$ (54,480)
100-700-6300	Equipment Maintenance	\$ -	\$ (339)	\$ -	\$ -	\$ -
100-700-6305	Building Maintenance	\$ (23,590)	\$ (34,594)	\$ (31,600)	\$ (35,096)	\$ (42,500)
100-700-6307	Building Maintenance (CtrBldg)	\$ (1,315)	\$ (3,213)	\$ (2,000)	\$ (2,500)	\$ (3,000)
100-700-6315	Vehicle & Equip Maintenance	\$ (2,711)	\$ (1,154)	\$ (1,500)	\$ (2,500)	\$ (3,000)
100-700-6410	Departmental Supplies	\$ (3,986)	\$ (10,095)	\$ (4,000)	\$ (8,000)	\$ (7,375)
100-700-6415	Small Tools/Shop Supplies	\$ (986)	\$ (4,090)	\$ (2,800)	\$ (3,987)	\$ (3,000)
100-700-6420	Janitorial Supplies	\$ (9,983)	\$ (10,975)	\$ (11,700)	\$ (13,800)	\$ (11,700)
100-700-6425	Fuel	\$ (12,063)	\$ (7,918)	\$ (9,600)	\$ (8,400)	\$ (10,600)
100-700-6435	Safety Supplies	\$ (247)	\$ (348)	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-700-6440	Uniforms	\$ (2,163)	\$ (3,051)	\$ (2,000)	\$ (4,200)	\$ (3,000)
100-700-6500	Rents & Leases - Equipment	\$ -	\$ -	\$ (200)	\$ -	\$ (450)
100-700-6610	Training & Travel	\$ (45)	\$ -	\$ (1,600)	\$ (600)	\$ (1,600)
100-700-6700	Telephone	\$ (3,662)	\$ (7,191)	\$ (4,000)	\$ (4,200)	\$ (4,000)
100-700-6710	Utilities - Building	\$ (49,182)	\$ (45,428)	\$ (50,000)	\$ (49,000)	\$ (50,000)
100-700-6760	Permits & Fees	\$ (3,427)	\$ (3,465)	\$ (2,250)	\$ (2,250)	\$ (2,500)
100-700-7550	Improvements Expense	\$ -	\$ -	\$ (25,000)	\$ (46,200)	\$ -
<b>700 Total</b>	<b>Building Maintenance</b>	<b>\$ (346,003)</b>	<b>\$ (412,284)</b>	<b>\$ (468,499)</b>	<b>\$ (498,735)</b>	<b>\$ (519,317)</b>
<b>701</b>	<b>City Hall Annex</b>					
100-701-6305	Building Maintenance	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)
<b>701 Total</b>	<b>City Hall Annex</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>705</b>	<b>Sports Park Maintenance</b>					\$ -
100-705-6001	Salaries & Wages, Full-Time	\$ (80,993)	\$ (89,200)	\$ (99,004)	\$ (99,004)	\$ (110,064)
100-705-6002	Salaries & Wages, Part-Time	\$ (1,087)	\$ (1,459)	\$ -	\$ -	\$ -
100-705-6003	Sal & Wage, PT Sports and Main	\$ (2,999)	\$ (19,623)	\$ (10,000)	\$ (10,000)	\$ (19,910)
100-705-6004	Sal & Wage, PT Maintenance	\$ (29,373)	\$ (38,569)	\$ (56,030)	\$ (56,030)	\$ (56,030)
100-705-6005	Overtime	\$ (10,384)	\$ (6,750)	\$ (7,288)	\$ (7,288)	\$ (7,288)
100-705-6009	Salaries & Wages, COVID 19	\$ (417)	\$ (246)	\$ -	\$ -	\$ -
100-705-6011	Leave Payout	\$ (32)	\$ -	\$ -	\$ -	\$ -
100-705-6100	FICA/Medicare - Employer	\$ (3,930)	\$ (4,903)	\$ (6,593)	\$ (6,593)	\$ (9,005)
100-705-6105	Retirement	\$ (5,624)	\$ (16,017)	\$ (7,604)	\$ (7,604)	\$ (8,896)
100-705-6106	HRA	\$ (8,003)	\$ (8,500)	\$ (9,062)	\$ (9,062)	\$ (10,383)
100-705-6110	Worker's Compensation	\$ (7,401)	\$ (7,362)	\$ (8,704)	\$ (8,704)	\$ (24,187)
100-705-6120	Medical Insurance	\$ (2,127)	\$ (1,269)	\$ (2,278)	\$ (2,278)	\$ (2,546)
100-705-6123	Post Retirement Medical Insur.	\$ (1,513)	\$ (1,565)	\$ (1,050)	\$ (1,050)	\$ (1,050)
100-705-6125	Dental Insurance	\$ (2,450)	\$ (2,597)	\$ (2,998)	\$ (2,998)	\$ (2,998)
100-705-6130	Vision Insurance	\$ (370)	\$ (348)	\$ (375)	\$ (375)	\$ (375)
100-705-6135	Life Insurance	\$ (482)	\$ (483)	\$ (116)	\$ (116)	\$ (116)
100-705-6145	Tuition Reimbursement	\$ -	\$ -	\$ (3,000)	\$ (3,000)	\$ -
100-705-6222	IT - Services	\$ (1,582)	\$ (1,821)	\$ (8,453)	\$ (8,453)	\$ (3,352)
100-705-6240	General Contract Services	\$ (6,601)	\$ (10,537)	\$ (9,000)	\$ (12,452)	\$ (11,550)
100-705-6310	Facility Maintenance	\$ (11,947)	\$ (20,478)	\$ (24,000)	\$ (20,548)	\$ (23,000)
100-705-6315	Vehicle Maintenance	\$ (2,517)	\$ (3,180)	\$ (5,000)	\$ (4,000)	\$ (5,000)
100-705-6316	Vandalism & Unexpected Repairs	\$ (1,097)	\$ (4,607)	\$ (1,200)	\$ (1,200)	\$ (1,380)
100-705-6410	Departmental Supplies	\$ (1,112)	\$ (785)	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-705-6415	Small Tools/Shop Supplies	\$ (989)	\$ (1,679)	\$ (2,500)	\$ (2,500)	\$ (3,500)
100-705-6420	Janitorial Supplies	\$ (2,432)	\$ (5,415)	\$ (7,000)	\$ (7,000)	\$ (5,000)
100-705-6425	Fuel	\$ (5,163)	\$ (6,748)	\$ (6,600)	\$ (7,600)	\$ (7,590)
100-705-6430	Chemicals	\$ (3,549)	\$ (5,278)	\$ (5,800)	\$ (5,800)	\$ (6,670)
100-705-6435	Safety Supplies	\$ (250)	\$ (428)	\$ (751)	\$ (751)	\$ (751)
100-705-6440	Uniforms	\$ (1,847)	\$ (1,765)	\$ (2,500)	\$ (2,500)	\$ (3,000)
100-705-6500	Rents & Leases - Equipment	\$ -	\$ (32)	\$ (150)	\$ (150)	\$ (350)
100-705-6605	Advertising	\$ -	\$ -	\$ (1,100)	\$ (1,100)	\$ (1,100)
100-705-6610	Training & Travel	\$ (4,032)	\$ (6,284)	\$ (7,385)	\$ (6,635)	\$ (7,385)
100-705-6620	Memberships & Subscriptions	\$ (852)	\$ (178)	\$ (1,320)	\$ (1,320)	\$ (1,320)
100-705-6625	Medical Services	\$ (912)	\$ (638)	\$ (500)	\$ (500)	\$ (500)
100-705-6700	Telephone	\$ (2,305)	\$ (3,266)	\$ (2,200)	\$ (2,200)	\$ (2,792)
100-705-6705	Utilities - Water	\$ (93,186)	\$ (79,663)	\$ (94,000)	\$ (94,000)	\$ (94,000)
100-705-6760	Permits & Fees	\$ (496)	\$ (471)	\$ (600)	\$ (600)	\$ (600)
100-705-7504	Vehicle	\$ -	\$ (48,935)	\$ -	\$ -	\$ -
100-705-7550	Improvements Expense	\$ (23,298)	\$ -	\$ (200,000)	\$ (419,945)	\$ (20,000)
<b>705 Total</b>	<b>Sports Park Maintenance</b>	\$ (321,350)	\$ (401,079)	\$ (595,160)	\$ (814,355)	\$ (452,689)

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>710</b>	<b>Park Maintenance</b>					
100-710-6001	Salaries & Wages, Full-Time	\$ (783,337)	\$ (1,036,113)	\$ (1,217,809)	\$ (1,197,809)	\$ (1,219,066)
100-710-6002	Salaries & Wages, Part-Time	\$ (113,297)	\$ (85,444)	\$ (127,664)	\$ (127,664)	\$ (40,000)
100-710-6003	Salaries & Wage PT Mowing Svc	\$ -	\$ -	\$ -	\$ -	\$ (60,000)
100-710-6004	Sal & Wage, PT Maintenance	\$ -	\$ (1,479)	\$ -	\$ -	\$ -
100-710-6005	Overtime	\$ (17,196)	\$ (15,497)	\$ (18,000)	\$ (18,000)	\$ (18,000)
100-710-6009	Salaries & Wages, COVID 19	\$ (2,945)	\$ (2,231)	\$ -	\$ -	\$ -
100-710-6011	Leave Payout	\$ (17,245)	\$ (14,970)	\$ (15,089)	\$ (15,089)	\$ (25,265)
100-710-6100	FICA/Medicare - Employer	\$ (20,084)	\$ (19,863)	\$ (27,904)	\$ (27,904)	\$ (29,014)
100-710-6105	Retirement	\$ (130,846)	\$ (247,070)	\$ (240,382)	\$ (240,382)	\$ (213,583)
100-710-6106	HRA	\$ (6,648)	\$ (7,793)	\$ (9,062)	\$ (9,062)	\$ (10,383)
100-710-6110	Worker's Compensation	\$ (67,327)	\$ (76,797)	\$ (95,757)	\$ (95,757)	\$ (23,656)
100-710-6115	Unemployment Insurance	\$ (4,648)	\$ (313)	\$ (4,648)	\$ (4,648)	\$ (313)
100-710-6120	Medical Insurance	\$ (275,756)	\$ (310,701)	\$ (378,871)	\$ (378,871)	\$ (351,751)
100-710-6123	Post Retirement Medical Insur.	\$ (13,071)	\$ (14,727)	\$ (13,045)	\$ (13,045)	\$ (12,835)
100-710-6125	Dental Insurance	\$ (20,529)	\$ (27,679)	\$ (37,248)	\$ (37,248)	\$ (36,648)
100-710-6130	Vision Insurance	\$ (3,182)	\$ (3,727)	\$ (4,659)	\$ (4,659)	\$ (4,584)
100-710-6135	Life Insurance	\$ (4,038)	\$ (4,966)	\$ (5,717)	\$ (5,717)	\$ (5,464)
100-710-6145	Tuition Reimbursement	\$ (1,000)	\$ -	\$ (2,000)	\$ (2,000)	\$ -
100-710-6155	Def. Compensation Match	\$ -	\$ (296)	\$ (1,488)	\$ (1,488)	\$ (553)
100-710-6222	IT - Services	\$ (13,700)	\$ (15,766)	\$ (32,654)	\$ (29,654)	\$ (57,506)
100-710-6240	General Contract Services	\$ (52,755)	\$ (17,855)	\$ (63,500)	\$ (83,500)	\$ (42,500)
100-710-6305	Building Maintenance	\$ -	\$ (156)	\$ -	\$ -	\$ -
100-710-6310	Maintenance	\$ (19,330)	\$ (4,274)	\$ (18,700)	\$ (18,700)	\$ (18,700)
100-710-6315	Vehicle Maintenance	\$ (13,761)	\$ (19,317)	\$ (13,000)	\$ (28,514)	\$ (30,000)
100-710-6316	Vandalism & Unexpected Repairs	\$ (422)	\$ (8,519)	\$ (9,400)	\$ (12,451)	\$ (14,500)
100-710-6410	Departmental Supplies	\$ (6,043)	\$ (12,483)	\$ (11,300)	\$ (12,300)	\$ (11,300)
100-710-6415	Small Tools/Shop Supplies	\$ (1,361)	\$ (3,837)	\$ (2,600)	\$ (3,050)	\$ (3,100)
100-710-6425	Fuel	\$ (35,224)	\$ (37,240)	\$ (25,000)	\$ (30,000)	\$ (33,200)
100-710-6430	Chemicals	\$ (2,763)	\$ (6,899)	\$ (7,200)	\$ (7,200)	\$ (7,200)
100-710-6435	Safety Supplies	\$ (2,651)	\$ (2,406)	\$ (3,000)	\$ (3,000)	\$ (3,000)
100-710-6440	Uniforms	\$ (12,027)	\$ (14,799)	\$ (12,000)	\$ (12,000)	\$ (17,000)
100-710-6500	Rents & Leases - Equipment	\$ (3,434)	\$ (2,962)	\$ (4,250)	\$ (4,250)	\$ (16,950)
100-710-6605	Advertising	\$ -	\$ (171)	\$ (350)	\$ (350)	\$ (350)
100-710-6610	Training & Travel	\$ (3,205)	\$ (7,558)	\$ (6,150)	\$ (6,150)	\$ (6,150)
100-710-6620	Memberships & Subscriptions	\$ (812)	\$ (1,480)	\$ (1,400)	\$ (1,300)	\$ (1,400)
100-710-6625	Medical Services	\$ (1,299)	\$ (2,581)	\$ (600)	\$ (700)	\$ (900)
100-710-6700	Telephone	\$ (6,600)	\$ (6,405)	\$ (6,500)	\$ (7,000)	\$ (6,500)
100-710-6705	Utilities	\$ (171,003)	\$ (148,373)	\$ (165,000)	\$ (161,300)	\$ (170,000)
100-710-7501	Computer Equipment	\$ (2,306)	\$ -	\$ (5,000)	\$ (5,000)	\$ -
100-710-7504	Vehicle	\$ (107,944)	\$ (63,995)	\$ (135,000)	\$ (135,000)	\$ -
100-710-7550	Improvements Expense	\$ -	\$ (5,926)	\$ -	\$ -	\$ -
100-710-7551	North Park Improvement	\$ (2,782)	\$ -	\$ -	\$ -	\$ -
100-710-7552	South Park Improvement	\$ (1,550)	\$ (18,064)	\$ (142,001)	\$ (142,001)	\$ (4,500)
<b>710 Total</b>	<b>Park Maintenance</b>	<b>\$ (1,942,121)</b>	<b>\$ (2,270,732)</b>	<b>\$ (2,863,949)</b>	<b>\$ (2,882,763)</b>	<b>\$ (2,495,871)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>780</b>	<b>Streets</b>					
100-780-6001	Salaries & Wages, Full-Time	\$ (328,379)	\$ (391,033)	\$ (479,593)	\$ (389,593)	\$ (549,542)
100-780-6002	Salaries & Wages, Part-Time	\$ (11,793)	\$ (18,819)	\$ (20,000)	\$ (16,400)	\$ -
100-780-6005	Overtime	\$ (7,805)	\$ (10,553)	\$ (8,000)	\$ (11,600)	\$ (11,500)
100-780-6009	Salaries & Wages, COVID 19	\$ (714)	\$ -	\$ -	\$ -	\$ -
100-780-6011	Leave Payout	\$ (8,077)	\$ (8,698)	\$ (9,416)	\$ (9,416)	\$ (14,935)
100-780-6100	FICA/Medicare - Employer	\$ (5,678)	\$ (6,840)	\$ (8,737)	\$ (8,737)	\$ (8,352)
100-780-6105	Retirement	\$ (43,002)	\$ (83,852)	\$ (69,956)	\$ (69,956)	\$ (86,937)
100-780-6106	HRA	\$ (6,015)	\$ (773)	\$ -	\$ -	\$ (10,383)
100-780-6110	Worker's Compensation	\$ (23,535)	\$ (27,679)	\$ (41,655)	\$ (41,655)	\$ (9,987)
100-780-6120	Medical Insurance	\$ (85,732)	\$ (101,823)	\$ (123,293)	\$ (123,293)	\$ (115,725)
100-780-6123	Post Retirement Medical Insur.	\$ (4,753)	\$ (5,290)	\$ (5,775)	\$ (5,775)	\$ (5,964)
100-780-6125	Dental Insurance	\$ (9,334)	\$ (11,105)	\$ (16,489)	\$ (16,489)	\$ (17,029)
100-780-6130	Vision Insurance	\$ (1,550)	\$ (1,639)	\$ (2,063)	\$ (2,063)	\$ (2,130)
100-780-6135	Life Insurance	\$ (1,960)	\$ (2,157)	\$ (2,364)	\$ (2,364)	\$ (1,987)
100-780-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-780-6200	Fiscal Services	\$ (1,200)	\$ (1,200)	\$ (1,362)	\$ (1,362)	\$ (1,498)
100-780-6220	Technical Services	\$ -	\$ -	\$ -	\$ (78,500)	\$ -
100-780-6222	IT - Services	\$ (5,765)	\$ (8,437)	\$ (16,531)	\$ (16,700)	\$ (13,397)
100-780-6240	General Contract Services	\$ (11,330)	\$ (11,575)	\$ (15,000)	\$ (15,000)	\$ (17,000)
100-780-6315	Vehicle Maintenance	\$ (11,546)	\$ (12,460)	\$ (16,900)	\$ (19,949)	\$ (18,500)
100-780-6320	Streetlight Maintenance	\$ (3,366)	\$ (15,864)	\$ (10,000)	\$ (8,000)	\$ (10,000)
100-780-6321	Signallight Maintenance	\$ (38,973)	\$ (40,876)	\$ (40,000)	\$ (41,000)	\$ (55,000)
100-780-6410	Departmental Supplies	\$ (2,937)	\$ (5,916)	\$ (1,300)	\$ (3,300)	\$ (4,100)
100-780-6415	Small Tools/Shop Supplies	\$ (2,314)	\$ (9,002)	\$ (9,600)	\$ (8,505)	\$ (9,600)
100-780-6425	Fuel	\$ (27,198)	\$ (33,235)	\$ (21,000)	\$ (24,500)	\$ (23,000)
100-780-6430	Chemicals	\$ -	\$ -	\$ (500)	\$ (500)	\$ (500)
100-780-6435	Safety Supplies	\$ (1,562)	\$ (1,342)	\$ (1,925)	\$ (1,325)	\$ (1,925)
100-780-6440	Uniforms	\$ (7,387)	\$ (9,211)	\$ (8,100)	\$ (9,400)	\$ (9,150)
100-780-6500	Rents & Leases - Equipment	\$ (1,307)	\$ (5,355)	\$ (4,250)	\$ (2,950)	\$ (8,950)
100-780-6605	Advertising	\$ -	\$ (171)	\$ (250)	\$ (250)	\$ (250)
100-780-6610	Training & Travel	\$ (819)	\$ (1,470)	\$ (1,250)	\$ (1,250)	\$ (1,700)
100-780-6620	Memberships & Subscriptions	\$ (1,173)	\$ (771)	\$ (575)	\$ (575)	\$ (575)
100-780-6625	Medical Services	\$ (458)	\$ (560)	\$ (500)	\$ (500)	\$ (500)
100-780-6700	Telephone	\$ (5,435)	\$ (7,881)	\$ (6,000)	\$ (6,800)	\$ (6,500)
100-780-6720	Utilities - Lights	\$ (55,763)	\$ (57,484)	\$ (62,000)	\$ (60,200)	\$ (62,000)
100-780-6725	Utilities - Traffic Signals	\$ (10,251)	\$ (10,731)	\$ (13,200)	\$ (13,200)	\$ (13,200)
100-780-6760	Permits & Fees	\$ -	\$ -	\$ (100)	\$ (10,100)	\$ (600)
100-780-7504	Vehicle	\$ -	\$ -	\$ (150,000)	\$ (148,501)	\$ -
100-780-7550	Improvements Expense	\$ -	\$ (7,837)	\$ -	\$ -	\$ -
100-780-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ (1,500)
<b>780 Total</b>	<b>Streets</b>	<b>\$ (727,109)</b>	<b>\$ (911,638)</b>	<b>\$ (1,168,683)</b>	<b>\$ (1,170,707)</b>	<b>\$ (1,094,916)</b>

## City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>781</b>	<b>Urban Forestry</b>					
100-781-6001	Salaries & Wages, Full-Time	\$ (254,396)	\$ (270,119)	\$ (288,302)	\$ (288,302)	\$ (309,913)
100-781-6005	Overtime	\$ (8,914)	\$ (8,127)	\$ (17,000)	\$ (17,000)	\$ (17,000)
100-781-6011	Leave Payout	\$ -	\$ (3,847)	\$ (2,592)	\$ (2,592)	\$ (6,578)
100-781-6100	FICA/Medicare - Employer	\$ (3,501)	\$ (3,658)	\$ (4,464)	\$ (4,464)	\$ (4,589)
100-781-6105	Retirement	\$ (29,738)	\$ (52,345)	\$ (39,123)	\$ (39,123)	\$ (44,829)
100-781-6106	HRA	\$ (8,106)	\$ (8,545)	\$ (9,062)	\$ (9,062)	\$ (10,383)
100-781-6110	Worker's Compensation	\$ (26,724)	\$ (26,432)	\$ (29,031)	\$ (29,031)	\$ (4,866)
100-781-6120	Medical Insurance	\$ (67,615)	\$ (68,236)	\$ (71,514)	\$ (71,514)	\$ (70,575)
100-781-6123	Post Retirement Medical Insur.	\$ (4,439)	\$ (4,347)	\$ (3,360)	\$ (3,360)	\$ (3,360)
100-781-6125	Dental Insurance	\$ (9,122)	\$ (8,524)	\$ (9,594)	\$ (9,594)	\$ (9,594)
100-781-6130	Vision Insurance	\$ (1,341)	\$ (1,135)	\$ (1,200)	\$ (1,200)	\$ (1,200)
100-781-6135	Life Insurance	\$ (1,601)	\$ (1,451)	\$ (1,053)	\$ (1,053)	\$ (686)
100-781-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)
100-781-6222	IT - Services	\$ (11,410)	\$ (11,854)	\$ (19,467)	\$ (19,748)	\$ (16,530)
100-781-6240	General Contract Services	\$ (39,107)	\$ (32)	\$ (1,300)	\$ (1,300)	\$ (1,300)
100-781-6315	Vehicle Maintenance	\$ (17,344)	\$ (36,840)	\$ (18,694)	\$ (28,594)	\$ (30,500)
100-781-6410	Departmental Supplies	\$ (8,380)	\$ (10,469)	\$ (10,000)	\$ (10,600)	\$ (12,000)
100-781-6415	Small Tools/Shop Supplies	\$ (7,107)	\$ (7,104)	\$ (6,500)	\$ (7,255)	\$ (6,500)
100-781-6425	Fuel	\$ (29,153)	\$ (41,527)	\$ (28,000)	\$ (29,000)	\$ (29,000)
100-781-6430	Chemicals	\$ (816)	\$ -	\$ (4,800)	\$ (4,800)	\$ (4,800)
100-781-6435	Safety Supplies	\$ (2,737)	\$ (1,990)	\$ (3,000)	\$ (6,500)	\$ (3,000)
100-781-6440	Uniforms	\$ (7,117)	\$ (9,978)	\$ (6,700)	\$ (6,700)	\$ (9,700)
100-781-6500	Rents & Leases - Equipment	\$ -	\$ (3,259)	\$ (5,500)	\$ (5,500)	\$ (14,050)
100-781-6605	Advertising	\$ (651)	\$ (314)	\$ (1,500)	\$ (1,500)	\$ (1,200)
100-781-6610	Training & Travel	\$ (658)	\$ (3,476)	\$ (4,060)	\$ (4,060)	\$ (4,560)
100-781-6620	Memberships & Subscriptions	\$ (590)	\$ (234)	\$ (2,000)	\$ (2,000)	\$ (2,000)
100-781-6625	Medical Services	\$ (171)	\$ (348)	\$ (500)	\$ (500)	\$ (500)
100-781-6700	Telephone	\$ (5,712)	\$ (5,677)	\$ (5,500)	\$ (5,500)	\$ (5,500)
100-781-6760	Permits & Fees	\$ -	\$ -	\$ (150)	\$ (150)	\$ (150)
100-781-7560	Machinery & Equipment Expense	\$ -	\$ (4,058)	\$ (130,000)	\$ (172,173)	\$ -
<b>781 Total</b>	<b>Urban Forestry</b>	<b>\$ (546,450)</b>	<b>\$ (593,926)</b>	<b>\$ (724,967)</b>	<b>\$ (783,175)</b>	<b>\$ (625,863)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>799</b>	<b>Capital Improvement Program</b>					
100-799-7124	Public Safety Facility-Buildin	\$ (192,350)	\$ (90,694)	\$ (902,060)	\$ (767,009)	\$ -
<b>799 Total</b>	<b>Capital Improvement Program</b>	<b>\$ (192,350)</b>	<b>\$ (90,694)</b>	<b>\$ (902,060)</b>	<b>\$ (767,009)</b>	<b>\$ -</b>
<b>998</b>	<b>Transfers In</b>					
100-998-5902	From Garbage Fund	\$ 533,777	\$ 632,445	\$ 689,206	\$ 689,206	\$ 689,206
100-998-5903	From Sewer Fund	\$ 194,972	\$ 251,295	\$ 887,262	\$ 887,262	\$ 887,262
100-998-5904	From Water Fund	\$ 555,512	\$ 690,053	\$ 806,496	\$ 806,496	\$ 806,496
100-998-5905	From Gas Tax Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
100-998-5906	From BAD Districts	\$ 20,791	\$ 29,503	\$ 20,000	\$ 20,000	\$ 18,693
100-998-5912	From Bond Administration	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
100-998-5913	From Community Facility Fee	\$ -	\$ -	\$ 253,000	\$ 435,619	\$ -
100-998-5914	From LMD	\$ 1,064,989	\$ 1,437,082	\$ 1,393,125	\$ 1,391,610	\$ 1,899,781
100-998-5917	From Other Funds	\$ -	\$ 730,000	\$ 293,017	\$ 293,017	\$ 986,172
100-998-5921	Transfers In CFD2013-1/Maint	\$ 32,173	\$ -	\$ -	\$ -	\$ -
100-998-5922	From CFD2018-1 VOP Infrastruct	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
100-998-5923	From CFD 2018-2 Maintenance	\$ 40,217	\$ -	\$ -	\$ -	\$ -
100-998-5924	From PPFA 2013 Bonds	\$ 192,350	\$ -	\$ 779,180	\$ 779,180	\$ -
100-998-5927	From CFD 2022-1 - Public Safe	\$ -	\$ -	\$ -	\$ -	\$ 84,547
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 3,054,780</b>	<b>\$ 4,190,379</b>	<b>\$ 5,571,286</b>	<b>\$ 5,752,390</b>	<b>\$ 5,792,157</b>
<b>999</b>	<b>Transfers Out</b>					
100-999-9001	To General Fund Reserve	\$ -	\$ -	\$ -	\$ -	\$ (8,039,175)
100-999-9008	To Comm Facilities Impact	\$ (45,327)	\$ -	\$ -	\$ -	\$ -
100-999-9009	To Sewer Fund	\$ (57,828)	\$ (66,801)	\$ (76,213)	\$ (76,213)	\$ (112,763)
100-999-9016	To LMD's	\$ -	\$ -	\$ -	\$ -	\$ (1,110,500)
100-999-9019	To CFD 2003-1	\$ (13,200)	\$ -	\$ -	\$ -	\$ (7,082,527)
100-999-9021	To Street Fund	\$ (40,855)	\$ (5,508)	\$ (1,360,667)	\$ (1,360,667)	\$ -
100-999-9023	To ARPA	\$ -	\$ -	\$ -	\$ -	\$ (730,000)
100-999-9024	To CSA #15	\$ -	\$ -	\$ -	\$ -	\$ (6,727)
100-999-9025	To BADs	\$ -	\$ -	\$ -	\$ -	\$ (78,887)
100-999-9027	To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ (334,773)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (157,210)</b>	<b>\$ (72,309)</b>	<b>\$ (1,436,880)</b>	<b>\$ (1,436,880)</b>	<b>\$ (17,495,352)</b>
<b>General Fund - Totals</b>						
	<b>Revenues</b>	\$ 25,249,265	\$ 28,497,094	\$ 32,641,327	\$ 35,263,598	\$ 31,260,834
	<b>Expenditures</b>	\$ (20,697,437)	\$ (25,957,525)	\$ (32,033,728)	\$ (33,772,443)	\$ (47,463,408)
	<b>Fund Total</b>	<b>\$ 4,551,828</b>	<b>\$ 2,539,570</b>	<b>\$ 607,599</b>	<b>\$ 1,491,155</b>	<b>\$ (16,202,575)</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>101</b>	<b>Gen Fund Emergency Contingency</b>					
<b>000</b>						
101-000-5600	Interest Income	\$ 7,202	\$ 23,582	\$ 7,202	\$ 99,220	\$ 92,019
<b>000 Total</b>		<b>\$ 7,202</b>	<b>\$ 23,582</b>	<b>\$ 7,202</b>	<b>\$ 99,220</b>	<b>\$ 92,019</b>
<b>998</b>	<b>Transfers In</b>					
101-998-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 8,039,175
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,039,175</b>
<b>Gen Fund Emergency Contingency - Totals</b>						
	<b>Revenues</b>	\$ 7,202	\$ 23,582	\$ 7,202	\$ 99,220	\$ 8,131,194
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 7,202</b>	<b>\$ 23,582</b>	<b>\$ 7,202</b>	<b>\$ 99,220</b>	<b>\$ 8,131,194</b>
<b>102</b>	<b>Bond Administrative Fees</b>					
<b>000</b>						
102-000-5009	Mello Roos-Assmt Admin Portion	\$ 191,886	\$ 222,064	\$ 189,839	\$ 189,839	\$ 189,839
102-000-5600	Interest Income	\$ 675	\$ 2,265	\$ 675	\$ 8,604	\$ 7,930
102-000-6200	Fiscal Services	\$ (13,287)	\$ (31,802)	\$ (21,024)	\$ (21,024)	\$ (23,126)
102-000-6240	General Contract Services	\$ (27,409)	\$ (19,507)	\$ (38,105)	\$ (38,105)	\$ (12,116)
102-000-6405	Postage	\$ -	\$ -	\$ (200)	\$ (200)	\$ -
102-000-6610	Training & Travel	\$ (1,365)	\$ -	\$ (6,000)	\$ (6,000)	\$ -
<b>000 Total</b>		<b>\$ 150,500</b>	<b>\$ 173,021</b>	<b>\$ 125,185</b>	<b>\$ 133,114</b>	<b>\$ 162,527</b>
<b>998</b>	<b>Transfers In</b>					
102-998-5929	From CFD2001-1	\$ -	\$ -	\$ -	\$ -	\$ 41,982
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,982</b>
<b>999</b>	<b>Transfers Out</b>					
102-999-9000	To General Fund	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ (120,000)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (120,000)</b>	<b>\$ (120,000)</b>	<b>\$ (120,000)</b>	<b>\$ (120,000)</b>	<b>\$ (120,000)</b>
<b>Bond Administrative Fees - Totals</b>						
	<b>Revenues</b>	\$ 192,561	\$ 224,330	\$ 190,514	\$ 198,443	\$ 239,750
	<b>Expenditures</b>	\$ (162,061)	\$ (171,309)	\$ (185,329)	\$ (185,329)	\$ (155,242)
	<b>Fund Total</b>	<b>\$ 30,500</b>	<b>\$ 53,021</b>	<b>\$ 5,185</b>	<b>\$ 13,114</b>	<b>\$ 84,509</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>103</b>	<b>American Rescue Relief Fund</b>					
<b>000</b>						
103-000-5200	American Rescue Relief Grant	\$ 707,369	\$ 811,958	\$ -	\$ -	\$ -
103-000-5600	Interest Income	\$ 4,799	\$ 27,892	\$ 4,799	\$ 97,705	\$ 92,906
103-000-6009	Salaries & Wages, COVID 19	\$ (350,500)	\$ (36,000)	\$ -	\$ -	\$ -
103-000-6240	General Contract Services	\$ (8,248)	\$ (22,682)	\$ (121,224)	\$ (1,995,455)	\$ (547,381)
103-000-6410	Departmental Supplies	\$ -	\$ -	\$ -	\$ (10,000)	\$ -
103-000-6702	COVID 19 Expenditure	\$ (102,081)	\$ (3,507)	\$ (439,092)	\$ -	\$ -
103-000-6703	Aid to Nonprofit Organization	\$ -	\$ -	\$ (380,000)	\$ (180,000)	\$ -
103-000-6900	Loss of General Fund Revenue	\$ -	\$ -	\$ (2,388,808)	\$ (153,694)	\$ (16,708)
103-000-6901	Economic Recovery Programs	\$ (65,694)	\$ (411,986)	\$ (171,054)	\$ (200,465)	\$ (400,000)
103-000-6902	Homeless Shelter Programs	\$ -	\$ (3,635)	\$ (233,254)	\$ (232,365)	\$ -
103-000-6904	Cyber Security Services	\$ -	\$ (51,855)	\$ (63,566)	\$ (27,456)	\$ -
103-000-6905	Rec Program Modification	\$ (20,215)	\$ -	\$ -	\$ -	\$ -
103-000-7502	IT Equipment	\$ -	\$ (276,905)	\$ (177,485)	\$ (36,365)	\$ -
103-000-7503	Equipment	\$ (67,615)	\$ (5,387)	\$ (26,998)	\$ (6,594)	\$ -
103-000-7565	Centennial Park	\$ -	\$ -	\$ -	\$ (285,712)	\$ -
<b>000 Total</b>		<b>\$ 97,817</b>	<b>\$ 27,892</b>	<b>\$ (3,996,683)</b>	<b>\$ (3,030,401)</b>	<b>\$ (871,182)</b>
<b>998</b>	<b>Transfers In</b>					
103-998-5901	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,390,000
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,390,000</b>
<b>999</b>	<b>Transfers Out</b>					
103-999-9000	To General Fund	\$ -	\$ (730,000)	\$ (93,017)	\$ (93,017)	\$ -
103-999-9001	To CFD 2003-1 Public Safety	\$ -	\$ (660,000)	\$ -	\$ -	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ (1,390,000)</b>	<b>\$ (93,017)</b>	<b>\$ (93,017)</b>	<b>\$ -</b>
	<b>American Rescue Relief Fund - Totals</b>					
	<b>Revenues</b>	\$ 712,169	\$ 839,850	\$ 4,799	\$ 97,705	\$ 1,482,906
	<b>Expenditures</b>	\$ (614,352)	\$ (2,201,958)	\$ (4,094,499)	\$ (3,221,123)	\$ (964,089)
	<b>Fund Total</b>	<b>\$ 97,817</b>	<b>\$ (1,362,108)</b>	<b>\$ (4,089,700)</b>	<b>\$ (3,123,418)</b>	<b>\$ 518,818</b>

# City of Patterson Proposed Budget FY 2025 - General Fund

<b>Account Number</b>	<b>Description</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Adopted</b>	<b>FY 2023-24 Adjusted Budget</b>	<b>FY 2024-25 Adopted</b>
<b>105</b>	<b>Self-Insurance Reserve</b>					
<b>000</b>						
105-000-5600	Interest Income	\$ 14	\$ 46	\$ 14	\$ 194	\$ 181
	<b>Self-Insurance Reserve - Totals</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Revenues</b>	\$ 14	\$ 46	\$ 14	\$ 194	\$ 181
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	\$ 14	\$ 46	\$ 14	\$ 194	\$ 181
<b>111</b>	<b>Master Plan - Development Plan</b>					
<b>000</b>						
111-000-5310	Developer Reimbursement	\$ 15,293	\$ 46,210	\$ -	\$ -	\$ -
111-000-5311	General Plan Stake Holders	\$ 7,673	\$ 23,186	\$ -	\$ -	\$ -
111-000-5600	Interest Income	\$ 247	\$ 1,079	\$ 247	\$ 5,355	\$ 5,108
<b>000 Total</b>		\$ 23,213	\$ 70,475	\$ 247	\$ 5,355	\$ 5,108
	<b>Master Plan - Development Plan - Totals</b>					
	<b>Revenues</b>	\$ 23,213	\$ 70,475	\$ 247	\$ 5,355	\$ 5,108
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	\$ 23,213	\$ 70,475	\$ 247	\$ 5,355	\$ 5,108



# HOUSING FUNDS

City of Patterson Adopted Budget FY 2025 - Housing Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>311</b>	<b>HOUSING PROGRAM</b>					
<b>000</b>						
311-000-5371	Program Income-Loan Pay Off	\$ 65,397	\$ -	\$ -	\$ -	\$ -
311-000-5600	Interest Income	\$ 456	\$ 1,395	\$ 456	\$ 456	\$ 5,443
<b>000 Total</b>		<b>\$ 65,853</b>	<b>\$ 1,395</b>	<b>\$ 456</b>	<b>\$ 456</b>	<b>\$ 5,443</b>
<b>HOUSING PROGRAM - Totals</b>						
	<b>Revenues</b>	\$ 65,853	\$ 1,395	\$ 456	\$ 456	\$ 5,443
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 65,853</b>	<b>\$ 1,395</b>	<b>\$ 456</b>	<b>\$ 456</b>	<b>\$ 5,443</b>
<b>312</b>	<b>HUD Federal Grant/Consortium</b>					
<b>000</b>						
312-000-5295	Federal Grant	\$ 20,885	\$ 27,841	\$ 150,000	\$ 150,000	\$ -
312-000-6240	Project Administration	\$ (221)	\$ -	\$ -	\$ -	\$ -
312-000-7581	Washburn Infrast. Improvements	\$ -	\$ -	\$ (150,000)	\$ (150,000)	\$ -
<b>000 Total</b>		<b>\$ 20,664</b>	<b>\$ 27,841</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>998</b>	<b>Transfers In</b>					
312-998-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 233,081
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 233,081</b>
<b>HUD Federal Grant/Consortium - Totals</b>						
	<b>Revenues</b>	\$ 20,885	\$ 27,841	\$ 150,000	\$ 150,000	\$ 233,081
	<b>Expenditures</b>	\$ (221)	\$ -	\$ (150,000)	\$ (150,000)	\$ -
	<b>Fund Total</b>	<b>\$ 20,664</b>	<b>\$ 27,841</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 233,081</b>
<b>313</b>	<b>CDBG Home Ownership Prgm</b>					
<b>000</b>						
313-000-5370	Program Income-Loan Repayment	\$ 768	\$ 2,946	\$ 768	\$ 768	\$ -
313-000-5600	Interest Income	\$ 852	\$ 2,982	\$ 852	\$ 852	\$ 6,082
<b>000 Total</b>		<b>\$ 1,619</b>	<b>\$ 5,928</b>	<b>\$ 1,620</b>	<b>\$ 1,620</b>	<b>\$ 6,082</b>
<b>CDBG Home Ownership Prgm - Totals</b>						
	<b>Revenues</b>	\$ 1,619	\$ 5,928	\$ 1,620	\$ 1,620	\$ 6,082
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 1,619</b>	<b>\$ 5,928</b>	<b>\$ 1,620</b>	<b>\$ 1,620</b>	<b>\$ 6,082</b>

City of Patterson Adopted Budget FY 2025 - Housing Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>314</b>	<b>HUD Home</b>					
<b>000</b>						
314-000-5295	Federal Grant	\$ (2,475)	\$ -	\$ -	\$ -	\$ -
314-000-5370	Program Income-Loan Repayment	\$ 1,874	\$ 1,781	\$ 1,874	\$ 1,874	\$ -
314-000-5371	Program Income-Loan Pay Off	\$ (11,678)	\$ -	\$ -	\$ -	\$ -
314-000-5600	Interest Income	\$ 2,075	\$ 2,707	\$ 2,075	\$ 2,075	\$ 14,630
314-000-5790	Miscellaneous Revenue	\$ 2,500	\$ -	\$ -	\$ -	\$ -
314-000-6800	First Time Homebuyers	\$ -	\$ -	\$ (72,000)	\$ (72,000)	\$ -
314-000-6992	Refund - Program Income (PI)	\$ -	\$ (3,725)	\$ -	\$ -	\$ -
<b>000 Total</b>		<b>\$ (7,704)</b>	<b>\$ 762</b>	<b>\$ (68,051)</b>	<b>\$ (68,051)</b>	<b>\$ 14,630</b>
	<b>HUD Home - Totals</b>					
	<b>Revenues</b>	\$ (7,704)	\$ 4,487	\$ 3,949	\$ 3,949	\$ 14,630
	<b>Expenditures</b>	\$ -	\$ (3,725)	\$ (72,000)	\$ (72,000)	\$ -
	<b>Fund Total</b>	<b>\$ (7,704)</b>	<b>\$ 762</b>	<b>\$ (68,051)</b>	<b>\$ (68,051)</b>	<b>\$ 14,630</b>
<b>316</b>	<b>Neighborhood Stabilization Program</b>					
<b>000</b>						
316-000-5370	Program Income-Loan Repayment	\$ 603	\$ -	\$ 603	\$ 603	\$ -
316-000-5600	Interest Income	\$ 508	\$ 40	\$ 508	\$ 508	\$ 473
<b>000 Total</b>		<b>\$ 1,111</b>	<b>\$ 40</b>	<b>\$ 1,111</b>	<b>\$ 1,111</b>	<b>\$ 473</b>
	<b>Neighborhood Stabilization Program</b>					
	<b>Revenues</b>	\$ 1,111	\$ 40	\$ 1,111	\$ 1,111	\$ 473
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 1,111</b>	<b>\$ 40</b>	<b>\$ 1,111</b>	<b>\$ 1,111</b>	<b>\$ 473</b>



# IMPACT FEE FUNDS

City of Patterson Adopted Budget FY 2025 - Impact Fee Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>401</b>	<b>Developer Housing in Lieu</b>					
<b>000</b>						
401-000-5143	Affordable Housing in Lieu Fee	\$ -	\$ -	\$ 198,898	\$ 198,898	\$ 1,196,142
401-000-5600	Interest Income	\$ 2,016	\$ 6,602	\$ 2,016	\$ 2,016	\$ 31,890
<b>000 Total</b>		<b>\$ 2,016</b>	<b>\$ 6,602</b>	<b>\$ 200,914</b>	<b>\$ 200,914</b>	<b>\$ 1,228,032</b>
	<b>Developer Housing in Lieu - Totals</b>					
	<b>Revenues</b>	\$ 2,016	\$ 6,602	\$ 200,914	\$ 200,914	\$ 1,228,032
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 2,016</b>	<b>\$ 6,602</b>	<b>\$ 200,914</b>	<b>\$ 200,914</b>	<b>\$ 1,228,032</b>
<b>402</b>	<b>Community Fac. Impact Fee</b>					
<b>000</b>						
402-000-5120	Sports Complex Fee	\$ 2,748	\$ -	\$ 20,796	\$ 20,796	\$ 125,062
402-000-5121	Community/Sr. Center Fee	\$ 395,523	\$ 231,300	\$ 374,771	\$ 374,771	\$ 361,395
402-000-5123	Park Development Fee	\$ 7,755	\$ -	\$ 58,686	\$ 58,686	\$ 352,931
402-000-5600	Interest Income	\$ 1,608	\$ 7,080	\$ 1,608	\$ 1,608	\$ 34,479
402-000-7558	Hammon Ctr Improvements	\$ -	\$ -	\$ (5,000)	\$ (5,000)	\$ -
<b>000 Total</b>		<b>\$ 407,634</b>	<b>\$ 238,380</b>	<b>\$ 450,861</b>	<b>\$ 450,861</b>	<b>\$ 873,867</b>
<b>998</b>	<b>Transfers In</b>					
402-998-5929	From CFD2001-1	\$ -	\$ -	\$ -	\$ -	\$ 35,887
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,887</b>
<b>999</b>	<b>Transfers Out</b>					
402-999-9000	Transfer To GF	\$ -	\$ -	\$ (253,000)	\$ (435,619)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (253,000)</b>	<b>\$ (435,619)</b>	<b>\$ -</b>
	<b>Community Fac. Impact Fee - Totals</b>					
	<b>Revenues</b>	\$ 407,634	\$ 238,380	\$ 455,861	\$ 455,861	\$ 909,754
	<b>Expenditures</b>	\$ -	\$ -	\$ (258,000)	\$ (440,619)	\$ -
	<b>Fund Total</b>	<b>\$ 407,634</b>	<b>\$ 238,380</b>	<b>\$ 197,861</b>	<b>\$ 15,242</b>	<b>\$ 909,754</b>

City of Patterson Adopted Budget FY 2025 - Impact Fee Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>404</b>	<b>General Government Impact Fee</b>					
<b>000</b>						
404-000-5110	City Hall Fee	\$ 60,853	\$ 46,713	\$ 123,844	\$ 123,844	\$ 138,547
404-000-5111	Corporation Yard Fee	\$ 6,639	\$ 14,300	\$ 120,137	\$ 120,137	\$ 259,387
404-000-5600	Interest Income	\$ 825	\$ 1,757	\$ 825	\$ 825	\$ 7,167
404-000-7501	Computer Equipment	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ -
404-000-7504	Vehicle	\$ (55,362)	\$ -	\$ (120,000)	\$ (120,000)	\$ -
404-000-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ (30,000)	\$ (30,000)	\$ -
404-000-7561	Security Sys-Equip & Software	\$ -	\$ (4,463)	\$ (7,500)	\$ (7,500)	\$ -
404-000-7576	Corp Yard Building Expansion	\$ -	\$ -	\$ (55,000)	\$ (55,000)	\$ (295,000)
404-000-7577	Old Corp Yard Improvements	\$ -	\$ (222,962)	\$ (65,000)	\$ (65,000)	\$ -
<b>000 Total</b>		<b>\$ 12,955</b>	<b>\$ (164,656)</b>	<b>\$ (42,694)</b>	<b>\$ (42,694)</b>	<b>\$ 110,101</b>
<b>General Government Impact Fee - Totals</b>						
<b>Revenues</b>		\$ 68,317	\$ 62,769	\$ 244,806	\$ 244,806	\$ 405,101
<b>Expenditures</b>		\$ (55,362)	\$ (227,425)	\$ (287,500)	\$ (287,500)	\$ (295,000)
<b>Fund Total</b>		<b>\$ 12,955</b>	<b>\$ (164,656)</b>	<b>\$ (42,694)</b>	<b>\$ (42,694)</b>	<b>\$ 110,101</b>
<b>408</b>	<b>Public Safety Impact Fee</b>					
<b>000</b>						
408-000-5130	Police Fee	\$ 13,155	\$ 13,256	\$ 65,634	\$ 65,634	\$ 53,493
408-000-5131	Fire Fee	\$ 10,329	\$ 28,356	\$ 41,396	\$ 41,396	\$ 273,200
408-000-5600	Interest Income	\$ 1,166	\$ 3,972	\$ 1,166	\$ 1,166	\$ 16,043
408-000-7622	Technical Rescue Program	\$ -	\$ -	\$ (45,000)	\$ (45,000)	\$ -
<b>000 Total</b>		<b>\$ 24,651</b>	<b>\$ 45,584</b>	<b>\$ 63,196</b>	<b>\$ 63,196</b>	<b>\$ 342,736</b>
<b>Public Safety Impact Fee - Totals</b>						
<b>Revenues</b>		\$ 24,651	\$ 45,584	\$ 108,196	\$ 108,196	\$ 342,736
<b>Expenditures</b>		\$ -	\$ -	\$ (45,000)	\$ (45,000)	\$ -
<b>Fund Total</b>		<b>\$ 24,651</b>	<b>\$ 45,584</b>	<b>\$ 63,196</b>	<b>\$ 63,196</b>	<b>\$ 342,736</b>
<b>410</b>	<b>Parkland In-Lieu Fee</b>					
<b>000</b>						
410-000-5144	Parkland In-lieu Fee	\$ 479	\$ 3,689	\$ -	\$ -	\$ -
410-000-5600	Interest Income	\$ 118	\$ 359	\$ 118	\$ 118	\$ 1,446
410-000-7550	Improvements Expense	\$ (45,327)	\$ (2,355)	\$ -	\$ (2,000)	\$ -
<b>000 Total</b>		<b>\$ (44,730)</b>	<b>\$ 1,693</b>	<b>\$ 118</b>	<b>\$ (1,882)</b>	<b>\$ 1,446</b>
<b>998</b>	<b>Transfers In</b>					
410-998-5900	From General Fund	\$ 45,327	\$ -	\$ -	\$ -	\$ -
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 45,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parkland In-Lieu Fee - Totals</b>						
<b>Revenues</b>		\$ 45,923	\$ 4,048	\$ 118	\$ 118	\$ 1,446
<b>Expenditures</b>		\$ (45,327)	\$ (2,355)	\$ -	\$ (2,000)	\$ -
<b>Fund Total</b>		<b>\$ 596</b>	<b>\$ 1,693</b>	<b>\$ 118</b>	<b>\$ (1,882)</b>	<b>\$ 1,446</b>

City of Patterson Adopted Budget FY 2025 - Impact Fee Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>412</b>	<b>Street Improvement Impact Fee</b>					
<b>000</b>						
412-000-5140	Street Improvement Fee	\$ 72,096	\$ 58,867	\$ 314,555	\$ 314,555	\$ 584,943
412-000-5145	I-5 Interchange Fee	\$ 9,428	\$ 16,394	\$ 39,545	\$ 39,545	\$ 363,733
412-000-5146	Sperry/I-5 Intchg Fair Share	\$ -	\$ 137,270	\$ 40,222	\$ 40,222	\$ 52,934
412-000-5600	Interest Income	\$ 1,227	\$ 5,530	\$ 1,227	\$ 1,227	\$ 22,532
412-000-6240	General Contract Services	\$ -	\$ -	\$ (175,000)	\$ (175,000)	\$ -
412-000-7579	Street Master Plan	\$ -	\$ -	\$ (3,230)	\$ (3,230)	\$ -
<b>000 Total</b>		<b>\$ 82,751</b>	<b>\$ 218,060</b>	<b>\$ 217,319</b>	<b>\$ 217,319</b>	<b>\$ 1,024,142</b>
<b>999</b>	<b>Transfers Out</b>					
412-999-9012	To Streets Projects Fund	\$ (77)	\$ (218,726)	\$ (357,736)	\$ (903,195)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (77)</b>	<b>\$ (218,726)</b>	<b>\$ (357,736)</b>	<b>\$ (903,195)</b>	<b>\$ -</b>
	<b>Street Improvement Impact Fee - Totals</b>					
<b>Revenues</b>		\$ 82,751	\$ 218,060	\$ 395,549	\$ 395,549	\$ 1,024,142
<b>Expenditures</b>		\$ (77)	\$ (218,726)	\$ (535,966)	\$ (1,081,425)	\$ -
<b>Fund Total</b>		<b>\$ 82,675</b>	<b>\$ (665)</b>	<b>\$ (140,417)</b>	<b>\$ (685,876)</b>	<b>\$ 1,024,142</b>
<b>414</b>	<b>Water Impact Fee</b>					
<b>000</b>						
414-000-5335	Connection Fee	\$ 1,363,188	\$ 837,521	\$ 1,308,816	\$ 1,308,816	\$ 7,948,811
414-000-5600	Interest Income	\$ 6,924	\$ 29,753	\$ 6,924	\$ 6,924	\$ 132,850
414-000-6221	Consulting Services	\$ (284)	\$ -	\$ -	\$ -	\$ -
414-000-6240	General Contract Services	\$ -	\$ -	\$ (175,000)	\$ (175,000)	\$ -
414-000-7574	1.25 MG Storage Tank	\$ -	\$ -	\$ -	\$ -	\$ (2,654,000)
<b>000 Total</b>		<b>\$ 1,369,828</b>	<b>\$ 867,274</b>	<b>\$ 1,140,740</b>	<b>\$ 1,140,740</b>	<b>\$ 5,427,661</b>
<b>999</b>	<b>Transfers Out</b>					
414-999-9014	To Water Capital Fund	\$ (100,305)	\$ -	\$ (950,000)	\$ (10,362)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (100,305)</b>	<b>\$ -</b>	<b>\$ (950,000)</b>	<b>\$ (10,362)</b>	<b>\$ -</b>
	<b>Water Impact Fee - Totals</b>					
<b>Revenues</b>		\$ 1,370,112	\$ 867,274	\$ 1,315,740	\$ 1,315,740	\$ 8,081,661
<b>Expenditures</b>		\$ (100,589)	\$ -	\$ (1,125,000)	\$ (185,362)	\$ (2,654,000)
<b>Fund Total</b>		<b>\$ 1,269,523</b>	<b>\$ 867,274</b>	<b>\$ 190,740</b>	<b>\$ 1,130,378</b>	<b>\$ 5,427,661</b>

City of Patterson Adopted Budget FY 2025 - Impact Fee Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>415</b>	<b>Storm Drain Fees</b>					
<b>000</b>						
415-000-5153	Storm Drain Fees	\$ 35,095	\$ 30,817	\$ 45,769	\$ 45,769	\$ 99,720
415-000-5600	Interest Income	\$ 2,399	\$ 7,980	\$ 2,399	\$ 2,399	\$ 30,401
415-000-7552	Tyler Street - Stormline	\$ -	\$ (7,620)	\$ (100,000)	\$ (100,000)	\$ -
415-000-7571	Black Gulch Repairs	\$ -	\$ (21,653)	\$ (69,373)	\$ (46,313)	\$ -
415-000-7573	Salado Creek Grate Feasibility	\$ -	\$ (4,697)	\$ (145,303)	\$ (1)	\$ -
415-000-7574	Trash Capturing/Amend Design	\$ (3,039)	\$ -	\$ (241,054)	\$ (208,946)	\$ -
415-000-7575	Headwall @ Salado Creek Divers	\$ -	\$ -	\$ (200,000)	\$ -	\$ -
<b>000 Total</b>		<b>\$ 34,455</b>	<b>\$ 4,827</b>	<b>\$ (707,563)</b>	<b>\$ (307,093)</b>	<b>\$ 130,121</b>
	<b>Storm Drain Fees - Totals</b>					
	<b>Revenues</b>	\$ 37,493	\$ 38,797	\$ 48,168	\$ 48,168	\$ 130,121
	<b>Expenditures</b>	\$ (3,039)	\$ (33,970)	\$ (755,730)	\$ (355,260)	\$ -
	<b>Fund Total</b>	<b>\$ 34,455</b>	<b>\$ 4,827</b>	<b>\$ (707,563)</b>	<b>\$ (307,093)</b>	<b>\$ 130,121</b>
<b>416</b>	<b>Sewer Impact Fee</b>					
<b>000</b>						
416-000-5335	Connection Fee	\$ 92,516	\$ 9,156	\$ 71,446	\$ 71,446	\$ 41,744
416-000-5600	Interest Income	\$ 20	\$ 613	\$ 20	\$ 20	\$ 2,265
<b>000 Total</b>		<b>\$ 92,536</b>	<b>\$ 9,769</b>	<b>\$ 71,466</b>	<b>\$ 71,466</b>	<b>\$ 44,009</b>
<b>999</b>	<b>Transfers Out</b>					
416-999-9013	To Sewer CIP	\$ (6,309)	\$ -	\$ -	\$ -	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (6,309)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Sewer Impact Fee - Totals</b>					
	<b>Revenues</b>	\$ 92,536	\$ 9,769	\$ 71,466	\$ 71,466	\$ 44,009
	<b>Expenditures</b>	\$ (6,309)	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 86,226</b>	<b>\$ 9,769</b>	<b>\$ 71,466</b>	<b>\$ 71,466</b>	<b>\$ 44,009</b>
<b>421</b>	<b>Delta Mendota Storm Gate</b>					
<b>000</b>						
421-000-5600	Interest Income	\$ 333	\$ 1,090	\$ 333	\$ 333	\$ 4,255
<b>000 Total</b>		<b>\$ 333</b>	<b>\$ 1,090</b>	<b>\$ 333</b>	<b>\$ 333</b>	<b>\$ 4,255</b>
	<b>Delta Mendota Storm Gate - Totals</b>					
	<b>Revenues</b>	\$ 333	\$ 1,090	\$ 333	\$ 333	\$ 4,255
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 333</b>	<b>\$ 1,090</b>	<b>\$ 333</b>	<b>\$ 333</b>	<b>\$ 4,255</b>

City of Patterson Adopted Budget FY 2025 - Impact Fee Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>423</b>	<b>Westside Drainage Study</b>					
<b>000</b>						
423-000-5600	Interest Income	\$ 126	\$ 411	\$ 126	\$ 126	\$ 1,604
<b>000 Total</b>		<b>\$ 126</b>	<b>\$ 411</b>	<b>\$ 126</b>	<b>\$ 126</b>	<b>\$ 1,604</b>
	<b>Westside Drainage Study - Totals</b>					
	<b>Revenues</b>	\$ 126	\$ 411	\$ 126	\$ 126	\$ 1,604
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 126</b>	<b>\$ 411</b>	<b>\$ 126</b>	<b>\$ 126</b>	<b>\$ 1,604</b>
<b>428</b>	<b>Downtown Redevelopment</b>					
<b>000</b>						
428-000-5115	Downtown Assistance Fee	\$ 54,600	\$ 32,500	\$ 56,632	\$ 56,632	\$ 75,075
428-000-5600	Interest Income	\$ 276	\$ 1,158	\$ 276	\$ 276	\$ 5,244
<b>000 Total</b>		<b>\$ 54,876</b>	<b>\$ 33,658</b>	<b>\$ 56,908</b>	<b>\$ 56,908</b>	<b>\$ 80,319</b>
	<b>Downtown Redevelopment - Totals</b>					
	<b>Revenues</b>	\$ 54,876	\$ 33,658	\$ 56,908	\$ 56,908	\$ 80,319
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 54,876</b>	<b>\$ 33,658</b>	<b>\$ 56,908</b>	<b>\$ 56,908</b>	<b>\$ 80,319</b>
<b>430</b>	<b>Aquatic Center Construction</b>					
<b>000</b>						
430-000-5122	Aquatic Center Fee	\$ 105,165	\$ 61,500	\$ 99,647	\$ 99,647	\$ 96,091
430-000-5600	Interest Income	\$ 642	\$ 2,584	\$ 642	\$ 642	\$ 11,903
<b>000 Total</b>		<b>\$ 105,807</b>	<b>\$ 64,084</b>	<b>\$ 100,289</b>	<b>\$ 100,289</b>	<b>\$ 107,994</b>
	<b>Aquatic Center Construction - Totals</b>					
	<b>Revenues</b>	\$ 105,807	\$ 64,084	\$ 100,289	\$ 100,289	\$ 107,994
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 105,807</b>	<b>\$ 64,084</b>	<b>\$ 100,289</b>	<b>\$ 100,289</b>	<b>\$ 107,994</b>
<b>440</b>	<b>Future Water Aquisition</b>					
<b>000</b>						
440-000-5315	Rental Income	\$ 5,115	\$ 3,096	\$ 4,288	\$ 4,288	\$ -
440-000-5600	Interest Income	\$ 517	\$ 1,034	\$ 517	\$ 517	\$ 3,632
<b>000 Total</b>		<b>\$ 5,631</b>	<b>\$ 4,130</b>	<b>\$ 4,805</b>	<b>\$ 4,805</b>	<b>\$ 3,632</b>
	<b>Future Water Aquisition - Totals</b>					
	<b>Revenues</b>	\$ 5,631	\$ 4,130	\$ 4,805	\$ 4,805	\$ 3,632
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 5,631</b>	<b>\$ 4,130</b>	<b>\$ 4,805</b>	<b>\$ 4,805</b>	<b>\$ 3,632</b>



# **POLICE ASSET FORFEITURE FUNDS**

City of Patterson Adopted Budget FY 2025 - Police Asset Forfeiture Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>320</b>	<b>Police - Asset Forfeiture</b>					
<b>000</b>						
320-000-5600	Interest Income	\$ 8	\$ 27	\$ 8	\$ 8	\$ 105
<b>000 Total</b>		<b>\$ 8</b>	<b>\$ 27</b>	<b>\$ 8</b>	<b>\$ 8</b>	<b>\$ 105</b>
<b>Police - Asset Forfeiture - Totals</b>						
	<b>Revenues</b>	\$ 8	\$ 27	\$ 8	\$ 8	\$ 105
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 8</b>	<b>\$ 27</b>	<b>\$ 8</b>	<b>\$ 8</b>	<b>\$ 105</b>



# **LANDSCAPE MAINTENANCE & BENEFIT ASSESSMENT FUNDS**

City of Patterson Adopted Budget FY 2025 - Landscape Maintenance & Benefit Assessment District Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>120</b>	<b>Country Hollow - LMD</b>					
120-175-5040	Assessment Fees	\$ -	\$ -	\$ 1,218	\$ 1,218	\$ 1,218
120-175-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 39,783
120-175-6240	General Contract Services	\$ -	\$ -	\$ (70)	\$ (70)	\$ (70)
120-175-6310	Facility Maintenance	\$ -	\$ -	\$ (469)	\$ (469)	\$ (601)
120-175-6605	Advertising	\$ -	\$ -	\$ (15)	\$ (15)	\$ (15)
120-175-9000	Transfers to General fund	\$ -	\$ -	\$ (610)	\$ (610)	\$ (617)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ 54</b>	<b>\$ 39,698</b>
	<b>Country Hollow - LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 1,218	\$ 1,218	\$ 41,001
	<b>Expenditures</b>	\$ -	\$ -	\$ (1,164)	\$ (1,164)	\$ (1,303)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ 54</b>	<b>\$ 39,698</b>
<b>122</b>	<b>Heartland Ranch - LMD</b>					
122-175-5040	Assessment Fees	\$ -	\$ -	\$ 174,658	\$ 174,658	\$ 178,297
122-175-6240	General Contract Services	\$ -	\$ -	\$ (6,586)	\$ (6,586)	\$ (6,951)
122-175-6310	Facility Maintenance	\$ -	\$ -	\$ (55,277)	\$ (55,277)	\$ (42,043)
122-175-6605	Advertising	\$ -	\$ -	\$ (100)	\$ (100)	\$ (100)
122-175-9000	Transfers to General fund	\$ -	\$ -	\$ (141,792)	\$ (179,314)	\$ (596,620)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (29,097)</b>	<b>\$ (66,619)</b>	<b>\$ (467,417)</b>
	<b>Heartland Ranch - LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 174,658	\$ 174,658	\$ 178,297
	<b>Expenditures</b>	\$ -	\$ -	\$ (203,755)	\$ (241,277)	\$ (645,714)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (29,097)</b>	<b>\$ (66,619)</b>	<b>\$ (467,417)</b>
<b>124</b>	<b>Heartland Ranch - Overlay</b>					
124-175-5040	Assessment Fees	\$ -	\$ -	\$ 16,711	\$ 16,711	\$ 17,080
124-175-6240	General Contract Services	\$ -	\$ -	\$ (2,236)	\$ (2,236)	\$ (2,362)
124-175-6310	Facility Maintenance	\$ -	\$ -	\$ (1,728)	\$ (1,728)	\$ (4,631)
124-175-6605	Advertising	\$ -	\$ -	\$ (10)	\$ (10)	\$ (10)
124-175-9000	Transfers to General fund	\$ -	\$ -	\$ (17,661)	\$ (18,790)	\$ (61,110)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,924)</b>	<b>\$ (6,053)</b>	<b>\$ (51,033)</b>
	<b>Heartland Ranch - Overlay - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 16,711	\$ 16,711	\$ 17,080
	<b>Expenditures</b>	\$ -	\$ -	\$ (21,635)	\$ (22,764)	\$ (68,113)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,924)</b>	<b>\$ (6,053)</b>	<b>\$ (51,033)</b>
<b>126</b>	<b>Kinshire Estates - LMD</b>					
126-175-5040	Assessment Fees	\$ -	\$ -	\$ 2,906	\$ 2,906	\$ 3,225
126-175-6240	General Contract Services	\$ -	\$ -	\$ (75)	\$ (75)	\$ (74)
126-175-6310	Facility Maintenance	\$ -	\$ -	\$ (448)	\$ (448)	\$ (261)
126-175-6605	Advertising	\$ -	\$ -	\$ (5)	\$ (5)	\$ (5)
126-175-9000	Transfers to General fund	\$ -	\$ -	\$ (2,379)	\$ (2,620)	\$ (13,528)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (242)</b>	<b>\$ (10,643)</b>
	<b>Kinshire Estates - LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 2,906	\$ 2,906	\$ 3,225

City of Patterson Adopted Budget FY 2025 - Landscape Maintenance & Benefit Assessment District Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
	<b>Expenditures</b>	\$ -	\$ -	\$ (2,907)	\$ (3,148)	\$ (13,868)
	<b>Fund Total</b>	\$ -	\$ -	\$ (1)	\$ (242)	\$ (10,643)
<b>128</b>	<b>Patterson Estates I/III/IV-LMD</b>					
128-175-5040	Assessment Fees	\$ -	\$ -	\$ 11,891	\$ 11,891	\$ 11,891
128-175-6240	General Contract Services	\$ -	\$ -	\$ (313)	\$ (313)	\$ (300)
128-175-6310	Facility Maintenance	\$ -	\$ -	\$ (5,430)	\$ (5,430)	\$ (9,528)
128-175-6605	Advertising	\$ -	\$ -	\$ (10)	\$ (10)	\$ (10)
128-175-9000	Transfers to General fund	\$ -	\$ -	\$ (5,991)	\$ (5,991)	\$ (24,191)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	\$ -	\$ -	\$ 147	\$ 147	\$ (22,138)
	<b>Patterson Estates I/III/IV-LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 11,891	\$ 11,891	\$ 11,891
	<b>Expenditures</b>	\$ -	\$ -	\$ (11,744)	\$ (11,744)	\$ (34,029)
	<b>Fund Total</b>	\$ -	\$ -	\$ 147	\$ 147	\$ (22,138)
<b>134</b>	<b>Shirepark Estates - LMD</b>					
134-175-5040	Assessment Fees	\$ -	\$ -	\$ 8,154	\$ 8,154	\$ 8,154
134-175-6240	General Contract Services	\$ -	\$ -	\$ (183)	\$ (183)	\$ (183)
134-175-6310	Facility Maintenance	\$ -	\$ -	\$ (1,541)	\$ (1,541)	\$ (1,194)
134-175-6605	Advertising	\$ -	\$ -	\$ (5)	\$ (5)	\$ (5)
134-175-9000	Transfers to General fund	\$ -	\$ -	\$ (6,960)	\$ (7,441)	\$ (23,590)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	\$ -	\$ -	\$ (535)	\$ (1,016)	\$ (16,818)
	<b>Shirepark Estates - LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 8,154	\$ 8,154	\$ 8,154
	<b>Expenditures</b>	\$ -	\$ -	\$ (8,689)	\$ (9,170)	\$ (24,972)
	<b>Fund Total</b>	\$ -	\$ -	\$ (535)	\$ (1,016)	\$ (16,818)
<b>138</b>	<b>Walnut Square - LMD</b>					
138-175-5040	Assessment Fees	\$ -	\$ -	\$ 4,365	\$ 4,365	\$ 4,365
138-175-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 160,529
138-175-6240	General Contract Services	\$ -	\$ -	\$ (74)	\$ (74)	\$ (73)
138-175-6310	Facility Maintenance	\$ -	\$ -	\$ (3,050)	\$ (3,050)	\$ (3,134)
138-175-6605	Advertising	\$ -	\$ -	\$ (10)	\$ (10)	\$ (10)
138-175-9000	Transfers to General fund	\$ -	\$ -	\$ (739)	\$ (739)	\$ (656)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	\$ -	\$ -	\$ 492	\$ 492	\$ 161,021
	<b>Walnut Square - LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 4,365	\$ 4,365	\$ 164,894
	<b>Expenditures</b>	\$ -	\$ -	\$ (3,873)	\$ (3,873)	\$ (3,873)
	<b>Fund Total</b>	\$ -	\$ -	\$ 492	\$ 492	\$ 161,021

City of Patterson Adopted Budget FY 2025 - Landscape Maintenance & Benefit Assessment District Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>146</b>	<b>Miraggio - LMD</b>					
146-175-5040	Assessment Fees	\$ -	\$ -	\$ 11,250	\$ 11,250	\$ 11,250
146-175-6240	General Contract Services	\$ -	\$ -	\$ (167)	\$ (167)	\$ (176)
146-175-6310	Facility Maintenance	\$ -	\$ -	\$ (2,731)	\$ (2,731)	\$ (14,841)
146-175-6605	Advertising	\$ -	\$ -	\$ (5)	\$ (5)	\$ (5)
146-175-9000	Transfers to General fund	\$ -	\$ -	\$ (12,604)	\$ (14,544)	\$ (10,750)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,257)</b>	<b>\$ (6,197)</b>	<b>\$ (14,522)</b>
	<b>Miraggio - LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 11,250	\$ 11,250	\$ 11,250
	<b>Expenditures</b>	\$ -	\$ -	\$ (15,507)	\$ (17,447)	\$ (25,772)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,257)</b>	<b>\$ (6,197)</b>	<b>\$ (14,522)</b>
<b>154</b>	<b>Sutter Pt. LMD</b>					
154-175-5040	Assessment Fees	\$ -	\$ -	\$ 109,056	\$ 109,056	\$ 112,343
154-175-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 171,741
154-175-6240	General Contract Services	\$ -	\$ -	\$ (919)	\$ (919)	\$ (1,025)
154-175-6310	Facility Maintenance	\$ -	\$ -	\$ (62,059)	\$ (62,059)	\$ (119,756)
154-175-6605	Advertising	\$ -	\$ -	\$ (25)	\$ (25)	\$ (25)
154-175-9000	Transfers to General fund	\$ -	\$ -	\$ (57,697)	\$ (69,962)	\$ (58,415)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,644)</b>	<b>\$ (23,909)</b>	<b>\$ 104,863</b>
	<b>Sutter Pt. LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 109,056	\$ 109,056	\$ 284,084
	<b>Expenditures</b>	\$ -	\$ -	\$ (120,700)	\$ (132,965)	\$ (179,221)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,644)</b>	<b>\$ (23,909)</b>	<b>\$ 104,863</b>
<b>156</b>	<b>Walker Ranch LMD</b>					
156-175-5040	Assessment Fees	\$ -	\$ -	\$ 725,994	\$ 725,994	\$ 747,936
156-175-6240	General Contract Services	\$ -	\$ -	\$ (8,825)	\$ (8,825)	\$ (9,315)
156-175-6310	Facility Maintenance	\$ -	\$ -	\$ (464,833)	\$ (464,833)	\$ (509,230)
156-175-6605	Advertising	\$ -	\$ -	\$ (150)	\$ (150)	\$ (150)
156-175-9000	Transfers to General fund	\$ -	\$ -	\$ (365,625)	\$ (469,302)	\$ (447,863)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (113,439)</b>	<b>\$ (217,116)</b>	<b>\$ (218,622)</b>
	<b>Walker Ranch LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 725,994	\$ 725,994	\$ 747,936
	<b>Expenditures</b>	\$ -	\$ -	\$ (839,433)	\$ (943,110)	\$ (966,558)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (113,439)</b>	<b>\$ (217,116)</b>	<b>\$ (218,622)</b>

City of Patterson Adopted Budget FY 2025 - Landscape Maintenance & Benefit Assessment District Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>158</b>	<b>Patterson Gardens LMD</b>					
158-175-5040	Assessment Fees	\$ -	\$ -	\$ 651,873	\$ 651,873	\$ 709,417
158-175-6240	General Contract Services	\$ -	\$ -	\$ (6,560)	\$ (6,560)	\$ (6,924)
158-175-6310	Facility Maintenance	\$ -	\$ -	\$ (310,532)	\$ (310,532)	\$ (279,654)
158-175-6605	Advertising	\$ -	\$ -	\$ (210)	\$ (210)	\$ (210)
158-175-9000	Transfers to General fund	\$ -	\$ -	\$ (404,908)	\$ (436,152)	\$ (422,531)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (70,337)</b>	<b>\$ (101,581)</b>	<b>\$ 98</b>
	<b>Patterson Gardens LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 651,873	\$ 651,873	\$ 709,417
	<b>Expenditures</b>	\$ -	\$ -	\$ (722,210)	\$ (753,454)	\$ (709,319)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (70,337)</b>	<b>\$ (101,581)</b>	<b>\$ 98</b>
<b>160</b>	<b>Keystone Pacific Bus. Park LMD</b>					
160-175-5040	Assessment Fees	\$ -	\$ -	\$ 338,365	\$ 338,365	\$ 359,064
160-175-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 660,334
160-175-6240	General Contract Services	\$ -	\$ -	\$ (140)	\$ (140)	\$ (151)
160-175-6310	Facility Maintenance	\$ -	\$ -	\$ (155,431)	\$ (155,431)	\$ (164,373)
160-175-6605	Advertising	\$ -	\$ -	\$ (150)	\$ (150)	\$ (150)
160-175-9000	Transfers to General fund	\$ -	\$ -	\$ (142,512)	\$ (145,137)	\$ (194,389)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,132</b>	<b>\$ 37,507</b>	<b>\$ 660,335</b>
	<b>Keystone Pacific Bus. Park LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 338,365	\$ 338,365	\$ 1,019,398
	<b>Expenditures</b>	\$ -	\$ -	\$ (298,233)	\$ (300,858)	\$ (359,063)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,132</b>	<b>\$ 37,507</b>	<b>\$ 660,335</b>
<b>166</b>	<b>Keystone Annex 1 McShane - LMD</b>					
166-175-5040	Assessment Fees	\$ -	\$ -	\$ 75,832	\$ 75,832	\$ 94,270
166-175-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 78,113
166-175-6240	General Contract Services	\$ -	\$ -	\$ (20)	\$ (20)	\$ (252)
166-175-6310	Facility Maintenance	\$ -	\$ -	\$ (34,745)	\$ (34,745)	\$ (37,436)
166-175-6605	Advertising	\$ -	\$ -	\$ (60)	\$ (60)	\$ (60)
166-175-9000	Transfers to General fund	\$ -	\$ -	\$ (41,007)	\$ (41,007)	\$ (45,522)
<b>175 Total</b>	<b>Landscape Maintenance District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,113</b>
	<b>Keystone Annex 1 McShane - LMD - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ 75,832	\$ 75,832	\$ 172,383
	<b>Expenditures</b>	\$ -	\$ -	\$ (75,832)	\$ (75,832)	\$ (83,270)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,113</b>
<b>175</b>	<b>LMD Districts</b>					
<b>000</b>						
175-000-5041	Country Hollow - LMD	\$ 1,173	\$ 1,214	\$ -	\$ -	\$ -
175-000-5042	Heartland Ranch -LMD	\$ 167,407	\$ 172,924	\$ -	\$ -	\$ -
175-000-5043	Heartland Ranch Overlay - LMD	\$ 16,025	\$ 16,640	\$ -	\$ -	\$ -
175-000-5044	Keystone Bus Park - LMD	\$ 222,387	\$ 292,398	\$ -	\$ -	\$ -
175-000-5045	Kinshire Estates - LMD	\$ 3,176	\$ 3,226	\$ -	\$ -	\$ -
175-000-5046	Miraggio - LMD	\$ 21,612	\$ 13,514	\$ -	\$ -	\$ -
175-000-5047	Patterson Estates I/III/IV LMD	\$ 11,810	\$ 11,845	\$ -	\$ -	\$ -

City of Patterson Adopted Budget FY 2025 - Landscape Maintenance & Benefit Assessment District Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
175-000-5048	Patterson Gardens - LMD	\$ 532,210	\$ 579,735	\$ -	\$ -	\$ -
175-000-5049	Shirepark Estates - LMD	\$ 8,109	\$ 8,080	\$ -	\$ -	\$ -
175-000-5050	Sutter Pointe - LMD	\$ 92,274	\$ 106,656	\$ -	\$ -	\$ -
175-000-5051	Walker Ranch/Creekside LMD	\$ 614,344	\$ 707,671	\$ -	\$ -	\$ -
175-000-5052	Walnut Square - LMD	\$ 4,339	\$ 4,339	\$ -	\$ -	\$ -
175-000-5053	Keystone Annex 1 - LMD McShane	\$ 52,225	\$ 60,425	\$ -	\$ -	\$ -
175-000-5600	Interest Income	\$ 2,247	\$ 8,236	\$ 2,247	\$ -	\$ -
175-000-6240	General Contract Services	\$ -	\$ (11)	\$ -	\$ -	\$ -
175-000-6410	Departmental Supplies	\$ -	\$ (487)	\$ -	\$ -	\$ -
175-000-6425	Fuel	\$ (27,114)	\$ (18,248)	\$ (15,237)	\$ -	\$ -
175-000-6750	Country Hollow - LMD	\$ (402)	\$ (848)	\$ -	\$ -	\$ -
175-000-6751	Heartland Ranch - LMD	\$ (13,944)	\$ (27,269)	\$ -	\$ -	\$ -
175-000-6752	Heartland Ranch Overlay	\$ (2,823)	\$ (5,355)	\$ -	\$ -	\$ -
175-000-6753	Keystone Bus Park - LMD	\$ (214,568)	\$ (196,567)	\$ -	\$ -	\$ -
175-000-6754	Kinshire Estates - LMD	\$ (552)	\$ (569)	\$ -	\$ -	\$ -
175-000-6755	Miraggio - LMD	\$ (2,762)	\$ (5,007)	\$ -	\$ -	\$ -
175-000-6756	Patterson Estates I/III/IV LMD	\$ (4,393)	\$ (4,909)	\$ -	\$ -	\$ -
175-000-6757	Patterson Gardens - LMD	\$ (134,419)	\$ (134,013)	\$ -	\$ -	\$ -
175-000-6759	Shirepark Estates - LMD	\$ (1,164)	\$ (1,135)	\$ -	\$ -	\$ -
175-000-6760	Sutter Pointe- LMD	\$ (45,313)	\$ (32,499)	\$ -	\$ -	\$ -
175-000-6762	Walker Ranch - LMD	\$ (136,101)	\$ (119,884)	\$ -	\$ -	\$ -
175-000-6763	Walnut Square - LMD	\$ (1,804)	\$ (2,066)	\$ -	\$ -	\$ -
175-000-6764	Keystone Annex 1 - LMD McShane	\$ (3,366)	\$ (8,525)	\$ -	\$ -	\$ -
<b>000 Total</b>		<b>\$ 1,160,612</b>	<b>\$ 1,429,514</b>	<b>\$ (12,990)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>999</b>	<b>Transfers Out</b>					
175-999-9000	Transfers to General fund	\$ (34,854)	\$ -	\$ (192,640)	\$ -	\$ -
175-999-9751	Trans Out -Heartland Ranch LMD	\$ -	\$ (140,192)	\$ -	\$ -	\$ -
175-999-9753	Trans Out - Keystone Bus P LMD	\$ (150,365)	\$ (184,502)	\$ -	\$ -	\$ -
175-999-9755	Trans Out - Miraggio LMD	\$ (10,400)	\$ (8,013)	\$ -	\$ -	\$ -
175-999-9756	Trans Out-Patt Est. I/III/IV	\$ (8,864)	\$ (4,597)	\$ -	\$ -	\$ -
175-999-9757	Trans Out - Patt Gardens LMD	\$ (357,725)	\$ (494,052)	\$ -	\$ -	\$ -
175-999-9759	Trans Out - Shirepark Est. LMD	\$ (6,730)	\$ (6,750)	\$ -	\$ -	\$ -
175-999-9760	Trans Out - Sutter Pointe LMD	\$ (60,937)	\$ (71,749)	\$ -	\$ -	\$ -
175-999-9762	Trans Out - Walker Ranch LMD	\$ (389,858)	\$ (471,220)	\$ -	\$ -	\$ -
175-999-9764	Trans Out - Keys. Ann McSh LMD	\$ (45,256)	\$ (53,689)	\$ -	\$ -	\$ -
175-999-9776	Trans Out -Heartland Ranch LMD	\$ -	\$ (2,319)	\$ -	\$ -	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (1,064,989)</b>	<b>\$ (1,437,082)</b>	<b>\$ (192,640)</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>LMD Districts - Totals</b>					
	<b>Revenues</b>	\$ 1,749,338	\$ 1,986,904	\$ 2,247	\$ -	\$ -
	<b>Expenditures</b>	\$ (1,653,715)	\$ (1,994,473)	\$ (207,877)	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 95,623</b>	<b>\$ (7,569)</b>	<b>\$ (205,630)</b>	<b>\$ -</b>	<b>\$ -</b>

City of Patterson Adopted Budget FY 2025 - Landscape Maintenance & Benefit Assessment District Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>176</b>	<b>BAD Districts</b>					
<b>000</b>						
176-000-5041	Country Hollow - BAD	\$ 4,203	\$ 4,172	\$ 4,372	\$ 4,372	\$ 4,373
176-000-5042	Golden Estates - BAD	\$ 7,043	\$ 6,942	\$ 7,041	\$ 7,041	\$ 7,041
176-000-5043	Heartland Ranch - BAD	\$ 71,869	\$ 74,240	\$ 75,003	\$ 75,003	\$ 76,504
176-000-5045	Keystone Bus Park - BAD	\$ 53,717	\$ 54,459	\$ 53,314	\$ 53,314	\$ 55,176
176-000-5046	Kinshire Estates - BAD	\$ 2,668	\$ 2,691	\$ 2,713	\$ 2,713	\$ 2,714
176-000-5047	Miraggio - BAD	\$ 4,212	\$ 4,340	\$ 4,495	\$ 4,495	\$ 4,630
176-000-5048	Patterson Estates I - BAD	\$ 4,222	\$ 4,218	\$ 4,220	\$ 4,220	\$ 4,221
176-000-5049	Patterson Estates III - BAD	\$ 667	\$ 628	\$ 692	\$ 692	\$ 692
176-000-5050	Patterson Estates IV - BAD	\$ 5,587	\$ 5,658	\$ 5,685	\$ 5,685	\$ 5,685
176-000-5051	Patterson Gardens - BAD	\$ 127,937	\$ 135,429	\$ 144,180	\$ 144,180	\$ 160,200
176-000-5053	Shirepark Estates - BAD	\$ 6,181	\$ 6,159	\$ 6,222	\$ 6,222	\$ 6,222
176-000-5054	Springshire Estates - BAD	\$ 1,327	\$ 1,291	\$ 1,370	\$ 1,370	\$ 1,371
176-000-5055	Sutter Pointe - BAD	\$ 13,724	\$ 14,358	\$ 14,691	\$ 14,691	\$ 15,133
176-000-5056	Walker Ranch/Creekside - BAD	\$ 161,867	\$ 167,990	\$ 172,171	\$ 172,171	\$ 177,338
176-000-5057	Walnut Square - BAD	\$ 2,616	\$ 2,616	\$ 2,641	\$ 2,641	\$ 2,289
176-000-5058	Weber Estates - BAD	\$ 1,712	\$ 1,765	\$ 1,779	\$ 1,779	\$ 1,780
176-000-5059	Yorkshire Estates - BAD	\$ 1,107	\$ 1,083	\$ 1,108	\$ 1,108	\$ 1,108
176-000-5060	Yorkshire Estates II - BAD	\$ 265	\$ 265	\$ 290	\$ 290	\$ 290
176-000-5064	Mahaffey Plaza (Walgreen)-BAD	\$ 1,588	\$ 1,636	\$ 1,711	\$ 1,711	\$ 1,763
176-000-5065	Patterson Plaza	\$ 7,740	\$ 7,342	\$ 7,765	\$ 7,765	\$ 9,042
176-000-5066	Keystone Annex (McShane)	\$ 14,605	\$ 14,633	\$ 15,375	\$ 15,375	\$ 15,375
176-000-5067	Patterson Gardens BAD Lot E	\$ 4,562	\$ 3,645	\$ 3,442	\$ 3,442	\$ 4,034
176-000-5600	Interest Income	\$ 4,346	\$ 15,928	\$ 4,346	\$ 4,346	\$ 62,587
176-000-6300	Equipment Maintenance	\$ -	\$ (444)	\$ -	\$ -	\$ -
176-000-6720	Utilities - Lights	\$ (67)	\$ (905)	\$ -	\$ -	\$ -
176-000-6750	Country Hollow - BAD	\$ (1,427)	\$ (2,755)	\$ (8,387)	\$ (7,814)	\$ (7,457)
176-000-6751	Golden Estates - BAD	\$ (4,589)	\$ (5,473)	\$ (5,975)	\$ (5,975)	\$ (8,889)
176-000-6752	Heartland Ranch - BAD	\$ (18,992)	\$ (23,201)	\$ (36,314)	\$ (15,271)	\$ (337,635)
176-000-6754	Keystone Business Park BAD	\$ (5,281)	\$ (6,784)	\$ (612,279)	\$ (61,072)	\$ (617,027)
176-000-6755	Kinshire Estates - BAD	\$ (1,476)	\$ (1,323)	\$ (2,330)	\$ (2,330)	\$ (3,579)
176-000-6756	Miraggio - BAD	\$ (5,656)	\$ (3,253)	\$ (968)	\$ (979)	\$ (18,751)
176-000-6757	Patterson Estates I - BAD	\$ (2,564)	\$ (1,538)	\$ (3,597)	\$ (3,597)	\$ (5,372)
176-000-6758	Patterson Estates III - BAD	\$ (385)	\$ (221)	\$ (590)	\$ (590)	\$ (1,388)
176-000-6759	Patterson Estates IV - BAD	\$ (4,410)	\$ (2,913)	\$ (5,264)	\$ (5,264)	\$ (7,022)
176-000-6760	Patterson Gardens - BAD	\$ (30,410)	\$ (30,374)	\$ (794,807)	\$ (146,375)	\$ (836,501)
176-000-6761	Patterson Gardens Lot E - BAD	\$ (1,901)	\$ (4,429)	\$ (1,914)	\$ (1,997)	\$ (4,031)
176-000-6762	Shirepark Estates - BAD	\$ (3,405)	\$ (4,824)	\$ (4,512)	\$ (4,512)	\$ (8,237)
176-000-6763	Springshire Estates - BAD	\$ (453)	\$ (470)	\$ (1,193)	\$ (1,193)	\$ (2,644)
176-000-6764	Sutter Pointe - BAD	\$ (7,017)	\$ (3,211)	\$ (28,980)	\$ (4,556)	\$ (46,206)
176-000-6765	Walker Ranch/Creekside - BAD	\$ (39,660)	\$ (79,881)	\$ (171,574)	\$ (30,855)	\$ (547,165)

City of Patterson Adopted Budget FY 2025 - Landscape Maintenance & Benefit Assessment District Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
176-000-6766	Walnut Square - BAD	\$ (896)	\$ (2,336)	\$ (2,287)	\$ (2,287)	\$ (2,371)
176-000-6767	Weber Estates - BAD	\$ (2,014)	\$ (895)	\$ (1,477)	\$ (1,477)	\$ (2,191)
176-000-6768	Yorkshire Estates - BAD	\$ (504)	\$ (382)	\$ (976)	\$ (976)	\$ (1,864)
176-000-6769	Yorkshire Estates II - BAD	\$ (38)	\$ (39)	\$ (251)	\$ (251)	\$ (426)
176-000-6771	The Villages BAD	\$ (519)	\$ (2,676)	\$ (464)	\$ (464)	\$ -
176-000-6772	Mahaffey Plaza (Walgreen)-BAD	\$ (793)	\$ (806)	\$ (1,547)	\$ (1,547)	\$ (971)
176-000-6773	Patterson Plaza (PG Ann) BAD	\$ (369)	\$ (3,173)	\$ (89,515)	\$ (30,656)	\$ (91,283)
176-000-6774	Keystone Annex (McShane) BAD	\$ (1,320)	\$ (8,661)	\$ (123,088)	\$ (44,537)	\$ (122,865)
176-000-7550	Improvements Expense	\$ -	\$ -	\$ -	\$ -	\$ (3,400)
<b>000 Total</b>		<b>\$ 369,618</b>	<b>\$ 340,518</b>	<b>\$ (1,363,665)</b>	<b>\$ 160,049</b>	<b>\$ (2,057,707)</b>
<b>998</b>	<b>Transfers In</b>					
176-998-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 78,887
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,887</b>
<b>999</b>	<b>Transfers Out</b>					
176-999-9001	To Street Fund	\$ (12,246)	\$ -	\$ (802,667)	\$ (36,259)	\$ -
176-999-9009	To Sewer Fund	\$ -	\$ (37,102)	\$ -	\$ -	\$ (107,500)
176-999-9750	Trans Out - Country Hollow BAD	\$ (1,370)	\$ (1,371)	\$ (729)	\$ (729)	\$ (694)
176-999-9751	Trans Out - Golden Estates BAD	\$ (3,674)	\$ (3,629)	\$ (988)	\$ (988)	\$ (485)
176-999-9752	Trans Out - Heartland Ranc BAD	\$ (25,877)	\$ (23,458)	\$ (11,084)	\$ (11,084)	\$ (8,638)
176-999-9754	Trans Out - Key Bus Park BAD	\$ (7,304)	\$ (7,707)	\$ (2,090)	\$ (2,090)	\$ (2,017)
176-999-9755	Trans Out - Kinshire Estat BAD	\$ (1,258)	\$ (1,521)	\$ (383)	\$ (383)	\$ (511)
176-999-9756	Trans Out - Miraggio BAD	\$ (744)	\$ (723)	\$ (316)	\$ (316)	\$ (323)
176-999-9757	Trans Out - Patt Estates I BAD	\$ (1,818)	\$ (3,310)	\$ (623)	\$ (623)	\$ (520)
176-999-9758	Trans Out - Patt Estat III BAD	\$ (361)	\$ (661)	\$ (102)	\$ (102)	\$ (133)
176-999-9759	Trans Out -Patt Estate IV BAD	\$ (1,338)	\$ (3,951)	\$ (978)	\$ (978)	\$ (101)
176-999-9760	Trans Out - Patt Estates BAD	\$ (42,207)	\$ (28,490)	\$ (13,470)	\$ (13,470)	\$ (11,739)
176-999-9761	Trans Out - Pat Gard Lot E BAD	\$ (1,127)	\$ (1,315)	\$ (1,527)	\$ (1,527)	\$ (996)
176-999-9762	Trans Out - Shirepark Esta BAD	\$ (1,111)	\$ (3,148)	\$ (875)	\$ (875)	\$ (906)
176-999-9763	Trans Out - Springshire Es BAD	\$ (676)	\$ (1,047)	\$ (177)	\$ (177)	\$ (233)
176-999-9764	Trans Out - Sutter Pointe BAD	\$ (2,156)	\$ (4,056)	\$ (1,401)	\$ (1,401)	\$ (1,161)
176-999-9765	Trans Out - Walker/Creeksi BAD	\$ (44,236)	\$ (40,033)	\$ -	\$ -	\$ (13,014)
176-999-9766	Trans Out - Walnut Square BAD	\$ (959)	\$ (1,008)	\$ (354)	\$ (354)	\$ (325)
176-999-9767	Trans Out - Weber Estates BAD	\$ (416)	\$ (894)	\$ (273)	\$ (273)	\$ (35)
176-999-9768	Trans Out - Yorkshire Esta BAD	\$ (515)	\$ (591)	\$ (132)	\$ (132)	\$ (174)
176-999-9769	Trans Out - Yorkshire E II BAD	\$ (144)	\$ (194)	\$ (39)	\$ (39)	\$ (43)
176-999-9772	Trans Out - Mahaffey Plaza BAD	\$ (169)	\$ (208)	\$ (168)	\$ (168)	\$ (112)
176-999-9773	Trans Out - Patt Plaza BAD	\$ (731)	\$ (729)	\$ -	\$ -	\$ (224)
176-999-9774	Trans Out - Keystone Annex BAD	\$ (4,449)	\$ (4,559)	\$ (824)	\$ (824)	\$ (478)
176-999-9775	Trans Out - Patt Gard LotE BAD	\$ -	\$ -	\$ (1,528)	\$ (1,528)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (154,885)</b>	<b>\$ (169,706)</b>	<b>\$ (840,728)</b>	<b>\$ (74,320)</b>	<b>\$ (150,362)</b>
<b>BAD Districts - Totals</b>						
	<b>Revenues</b>	\$ 503,765	\$ 531,487	\$ 534,625	\$ 534,625	\$ 698,455
	<b>Expenditures</b>	\$ (289,032)	\$ (360,675)	\$ (2,739,018)	\$ (448,896)	\$ (2,827,637)
	<b>Fund Total</b>	<b>\$ 214,733</b>	<b>\$ 170,812</b>	<b>\$ (2,204,393)</b>	<b>\$ 85,729</b>	<b>\$ (2,129,182)</b>



# **COMMUNITY FACILITY DISTRICT ASSESSMENT FUNDS**

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>177</b>	<b>CSA #15 Assmt District</b>					
<b>000</b>						
177-000-5061	Gateway Assessments	\$ 8,499	\$ 8,521	\$ 8,522	\$ 8,522	\$ 8,522
177-000-5600	Interest Income	\$ -	\$ 6	\$ -	\$ -	\$ 11
177-000-6200	Fiscal Services	\$ -	\$ -	\$ (454)	\$ (454)	\$ (454)
177-000-6770	Gateway Maintenance Expense	\$ (3,096)	\$ (4,620)	\$ (12,196)	\$ (12,196)	\$ (12,196)
<b>000 Total</b>		<b>\$ 5,404</b>	<b>\$ 3,907</b>	<b>\$ (4,128)</b>	<b>\$ (4,128)</b>	<b>\$ (4,117)</b>
<b>998</b>	<b>Transfers In</b>					
177-998-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 6,727
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,727</b>
<b>999</b>	<b>Transfers Out</b>					
177-999-9001		\$ -	\$ (2,678)	\$ -	\$ -	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ (2,678)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>CSA #15 Assmt District - Totals</b>					
	<b>Revenues</b>	\$ 8,499	\$ 8,528	\$ 8,522	\$ 8,522	\$ 15,260
	<b>Expenditures</b>	\$ (3,096)	\$ (7,298)	\$ (12,650)	\$ (12,650)	\$ (12,650)
	<b>Fund Total</b>	<b>\$ 5,404</b>	<b>\$ 1,229</b>	<b>\$ (4,128)</b>	<b>\$ (4,128)</b>	<b>\$ 2,610</b>
<b>178</b>	<b>CFD 2013-1</b>					
<b>000</b>						
178-000-5040	Assessment Fees	\$ 208,890	\$ 223,564	\$ 219,300	\$ 219,300	\$ 219,300
178-000-5600	Interest Income	\$ 944	\$ 4,104	\$ 944	\$ 944	\$ 18,752
178-000-6200	Fiscal Services	\$ (2,488)	\$ (2,708)	\$ (3,009)	\$ (3,009)	\$ (3,310)
178-000-6310	Facility Maintenance	\$ -	\$ -	\$ -	\$ (2,000)	\$ -
178-000-6320	Streetlight Maintenance	\$ -	\$ (5,666)	\$ (2,000)	\$ (2,000)	\$ (2,000)
178-000-6710	Utilities - Building	\$ (1,914)	\$ (2,034)	\$ (17,801)	\$ (17,801)	\$ (17,801)
178-000-6720	Utilities - Lights	\$ (409)	\$ (419)	\$ (400)	\$ (400)	\$ (3,800)
178-000-6725	Utilities - Traffic Signals	\$ -	\$ (170)	\$ -	\$ -	\$ -
178-000-6735	Utilities - Storm Lift Station	\$ (12,411)	\$ (14,511)	\$ (10,000)	\$ (10,000)	\$ (10,000)
178-000-6750	Mahaffey Plaza Area	\$ (362)	\$ (305)	\$ -	\$ -	\$ -
<b>000 Total</b>		<b>\$ 192,251</b>	<b>\$ 201,856</b>	<b>\$ 187,034</b>	<b>\$ 185,034</b>	<b>\$ 201,141</b>
<b>999</b>	<b>Transfers Out</b>					
178-999-6800	Transfers to General fund	\$ (32,173)	\$ -	\$ -	\$ -	\$ -
178-999-6801	Transfers to Sewer Fund	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ (17,200)
178-999-6802	Transfers to Street Fund	\$ -	\$ -	\$ -	\$ -	\$ (67,215)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (32,173)</b>	<b>\$ -</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ (84,415)</b>
	<b>CFD 2013-1 - Totals</b>					
	<b>Revenues</b>	\$ 209,834	\$ 227,668	\$ 220,244	\$ 220,244	\$ 238,052
	<b>Expenditures</b>	\$ (49,757)	\$ (25,812)	\$ (43,210)	\$ (45,210)	\$ (121,326)
	<b>Fund Total</b>	<b>\$ 160,078</b>	<b>\$ 201,856</b>	<b>\$ 177,034</b>	<b>\$ 175,034</b>	<b>\$ 116,726</b>

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>179</b>	<b>CFD 2018-02 VOP MAINTENANCE</b>					
<b>000</b>						
179-000-5040	Assessment Fees	\$ 216,318	\$ 354,820	\$ 222,286	\$ 222,286	\$ 222,286
179-000-5600	Interest Income	\$ 344	\$ 2,606	\$ 344	\$ 344	\$ 14,225
179-000-6200	Fiscal Services	\$ (2,673)	\$ (5,169)	\$ (2,462)	\$ (2,462)	\$ (2,708)
179-000-6240	General Contract Services	\$ (120)	\$ -	\$ -	\$ -	\$ -
179-000-6300	Equipment Maintenance	\$ (465)	\$ (884)	\$ -	\$ (1,000)	\$ -
179-000-6310	Facility Maintenance	\$ (273)	\$ (16)	\$ -	\$ -	\$ -
179-000-6315	Vehicle Maintenance	\$ (80)	\$ -	\$ -	\$ -	\$ -
179-000-6320	Streetlight Maintenance	\$ (955)	\$ (13,574)	\$ -	\$ -	\$ -
179-000-6410	Departmental Supplies	\$ (387)	\$ (1,748)	\$ -	\$ -	\$ -
179-000-6415	Small Tools/Shop Supplies	\$ (147)	\$ (1,000)	\$ -	\$ -	\$ -
179-000-6430	Chemicals	\$ -	\$ (638)	\$ -	\$ -	\$ -
179-000-6710	Utilities - Building	\$ (6,343)	\$ (5,337)	\$ (4,683)	\$ (4,683)	\$ (4,683)
179-000-6720	Utilities - Lights	\$ (4,105)	\$ (4,668)	\$ (7,000)	\$ (7,000)	\$ (7,000)
179-000-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ (14,000)
<b>000 Total</b>		<b>\$ 201,114</b>	<b>\$ 324,392</b>	<b>\$ 208,485</b>	<b>\$ 207,485</b>	<b>\$ 208,120</b>
<b>999</b>	<b>Transfers Out</b>					
179-999-9000	Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ (17,200)
179-999-9001	Transfer to General Fund	\$ (40,217)	\$ -	\$ -	\$ -	\$ -
179-999-9002	To Street fund	\$ -	\$ -	\$ -	\$ -	\$ (26,858)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (40,217)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (44,058)</b>
<b>CFD 2018-02 VOP MAINTENANCE - Totals</b>						
	<b>Revenues</b>	\$ 216,662	\$ 357,426	\$ 222,630	\$ 222,630	\$ 236,512
	<b>Expenditures</b>	\$ (55,765)	\$ (33,034)	\$ (14,145)	\$ (15,145)	\$ (72,449)
	<b>Fund Total</b>	<b>\$ 160,897</b>	<b>\$ 324,392</b>	<b>\$ 208,485</b>	<b>\$ 207,485</b>	<b>\$ 164,062</b>

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>180</b>	<b>CFD 2018-01 VOP INFRASTRUCTURE</b>					
<b>000</b>						
180-000-5008	Assessment Prepay	\$ 725,602	\$ -	\$ -	\$ -	\$ -
180-000-5050	Assessment Fees - VOP	\$ 316,671	\$ 486,932	\$ 520,563	\$ 520,563	\$ 520,563
180-000-5300	Administration Fee	\$ 15,436	\$ -	\$ 19,251	\$ 19,251	\$ 19,251
180-000-5600	Interest Income	\$ 4,265	\$ 152,469	\$ 4,265	\$ 4,265	\$ 77,686
180-000-5602	Delinquency Penalty-10 Percent	\$ 1,232	\$ 480	\$ -	\$ -	\$ -
180-000-5850	Bond Proceeds	\$ 4,951,498	\$ -	\$ -	\$ 10,958,090	\$ -
180-000-6200	Fiscal Services	\$ (17,316)	\$ (16,840)	\$ (36,312)	\$ (36,312)	\$ (39,944)
180-000-6240	General Contract Services	\$ -	\$ (4,800)	\$ -	\$ -	\$ -
180-000-6899	Miscellaneous Expense	\$ (56)	\$ (76)	\$ -	\$ (6,000,000)	\$ -
180-000-7001	NET Reimbursement Project	\$ (190,000)	\$ -	\$ -	\$ -	\$ -
180-000-8000	Principal Expenses	\$ -	\$ (50,000)	\$ (30,000)	\$ (30,000)	\$ (35,000)
180-000-8100	Interest Expense	\$ (60,829)	\$ (175,850)	\$ (174,650)	\$ (174,650)	\$ (173,675)
180-000-8200	Costs of Issuance	\$ (263,193)	\$ -	\$ -	\$ (443,581)	\$ -
180-000-8205	Underwriter's Discount	\$ (40,498)	\$ -	\$ (1,350)	\$ (1,350)	\$ (1,350)
180-000-8210	Call Premium Payment	\$ -	\$ -	\$ (16,217)	\$ (16,217)	\$ (16,217)
<b>000 Total</b>		<b>\$ 5,442,812</b>	<b>\$ 392,315</b>	<b>\$ 285,551</b>	<b>\$ 4,800,060</b>	<b>\$ 351,314</b>
<b>999</b>	<b>Transfers Out</b>					
180-999-9000	To General Fund	\$ -	\$ -	\$ (30,000)	\$ (30,000)	\$ -
180-999-9013	Transfer to Sewer CIP	\$ -	\$ (292,339)	\$ (3,928,156)	\$ (354,992)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ (292,339)</b>	<b>\$ (3,958,156)</b>	<b>\$ (384,992)</b>	<b>\$ -</b>
<b>CFD 2018-01 VOP INFRASTRUCTURE - Totals</b>						
	<b>Revenues</b>	\$ 6,014,703	\$ 639,881	\$ 544,079	\$ 11,502,169	\$ 617,500
	<b>Expenditures</b>	\$ (571,891)	\$ (539,905)	\$ (4,216,684)	\$ (7,087,101)	\$ (266,186)
	<b>Fund Total</b>	<b>\$ 5,442,812</b>	<b>\$ 99,976</b>	<b>\$ (3,672,605)</b>	<b>\$ 4,415,068</b>	<b>\$ 351,314</b>
<b>187</b>	<b>CFD 2022-1 Public Safety</b>					
<b>000</b>						
187-000-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	\$ 84,547
<b>000 Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,547</b>
<b>999</b>	<b>Transfers Out</b>					
187-999-9000	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ (84,547)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (84,547)</b>
<b>CFD 2022-1 Public Safety - Totals</b>						
	<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ 84,547
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ (84,547)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>188</b>	<b>CFD 2015-2</b>					
<b>000</b>						
188-000-5040	Assessment Fees	\$ 93,902	\$ 98,093	\$ 102,726	\$ 102,726	\$ 102,726
188-000-5600	Interest Income	\$ 194	\$ 519	\$ 194	\$ 194	\$ 1,177
188-000-5602	Delinquency Penalty-10 Percent	\$ -	\$ 4,930	\$ -	\$ -	\$ -
188-000-6899	Miscellaneous Admin Expenses	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ 25
<b>000 Total</b>		<b>\$ 94,071</b>	<b>\$ 103,516</b>	<b>\$ 102,895</b>	<b>\$ 102,895</b>	<b>\$ 103,928</b>
<b>999</b>	<b>Transfers Out</b>					
188-999-9013	To CFD 2003-1	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (195,335)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (85,000)</b>	<b>\$ (85,000)</b>	<b>\$ (85,000)</b>	<b>\$ (85,000)</b>	<b>\$ (195,335)</b>
	<b>CFD 2015-2 - Totals</b>					
	<b>Revenues</b>	\$ 94,096	\$ 103,541	\$ 102,920	\$ 102,920	\$ 103,903
	<b>Expenditures</b>	\$ (85,025)	\$ (85,025)	\$ (85,025)	\$ (85,025)	\$ (195,310)
	<b>Fund Total</b>	<b>\$ 9,071</b>	<b>\$ 18,516</b>	<b>\$ 17,895</b>	<b>\$ 17,895</b>	<b>\$ (91,407)</b>
<b>189</b>	<b>Patt Gardens Fire Assmt Dist</b>					
<b>000</b>						
189-000-5040	Assessment Fees	\$ 536,341	\$ 561,263	\$ 553,166	\$ 553,166	\$ 553,166
189-000-5600	Interest Income	\$ 372	\$ 888	\$ 372	\$ 372	\$ 2,742
189-000-6200	Fiscal Services	\$ (6,514)	\$ (6,727)	\$ (7,092)	\$ (7,092)	\$ (7,801)
<b>000 Total</b>		<b>\$ 530,199</b>	<b>\$ 555,424</b>	<b>\$ 546,446</b>	<b>\$ 546,446</b>	<b>\$ 548,107</b>
<b>999</b>	<b>Transfers Out</b>					
189-999-9013	To Fire Station 2	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (893,646)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ (893,646)</b>
	<b>Patt Gardens Fire Assmt Dist - Totals</b>					
	<b>Revenues</b>	\$ 536,713	\$ 562,150	\$ 553,538	\$ 553,538	\$ 555,908
	<b>Expenditures</b>	\$ (506,514)	\$ (506,727)	\$ (507,092)	\$ (507,092)	\$ (901,447)
	<b>Fund Total</b>	<b>\$ 30,199</b>	<b>\$ 55,424</b>	<b>\$ 46,446</b>	<b>\$ 46,446</b>	<b>\$ (345,539)</b>
<b>190</b>	<b>Public Safety CFD 2003-1</b>					
<b>000</b>						
190-000-5040	Assessment Fees	\$ 1,306,377	\$ 1,448,114	\$ 1,346,155	\$ 1,346,155	\$ 1,346,155
190-000-5315	Rental Income	\$ -	\$ 3,000	\$ -	\$ -	\$ -
190-000-5795	Miscellaneous Reimbursements	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
190-000-5801	Salary Reimb - Fire Dept	\$ 59,726	\$ -	\$ 45,000	\$ 45,000	\$ 45,000
<b>000 Total</b>		<b>\$ 1,366,103</b>	<b>\$ 1,451,114</b>	<b>\$ 1,393,155</b>	<b>\$ 1,393,155</b>	<b>\$ 1,393,155</b>
<b>400</b>	<b>Fire</b>					
190-400-6410	Departmental Supplies	\$ -	\$ (216)	\$ -	\$ -	\$ -
<b>400 Total</b>	<b>Fire</b>	<b>\$ -</b>	<b>\$ (216)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>405</b>	<b>Fire Station 2</b>					
190-405-6001	Salaries & Wages, Full-Time	\$ (908,008)	\$ (852,029)	\$ (1,056,932)	\$ (1,088,098)	\$ (1,482,993)
190-405-6005	Overtime	\$ (572,003)	\$ (633,688)	\$ (425,139)	\$ (440,139)	\$ (451,546)
190-405-6006	Overtime - Strike Team	\$ (25,915)	\$ -	\$ (100,000)	\$ (100,000)	\$ (100,000)
190-405-6007	Overtime - Training	\$ (2,480)	\$ (452)	\$ (13,857)	\$ (13,857)	\$ (90,983)
190-405-6008	Overtime - Special Operations	\$ (382)	\$ (104)	\$ (10,752)	\$ (10,752)	\$ (11,000)
190-405-6009	Salaries & Wages, COVID 19	\$ (4,171)	\$ (4,684)	\$ -	\$ -	\$ -
190-405-6011	Leave Payout	\$ (31,546)	\$ (11,277)	\$ (8,249)	\$ (8,249)	\$ (9,339)
190-405-6015	Holiday Pay	\$ (29,633)	\$ (24,843)	\$ (36,749)	\$ (36,749)	\$ (43,438)
190-405-6020	Uniform Allowance	\$ (8,380)	\$ (7,031)	\$ (9,202)	\$ (9,202)	\$ (11,815)
190-405-6100	FICA/Medicare - Employer	\$ (19,564)	\$ (17,900)	\$ (22,276)	\$ (22,276)	\$ (28,987)
190-405-6105	Retirement	\$ (169,901)	\$ (261,378)	\$ (316,833)	\$ (316,833)	\$ (484,039)
190-405-6106	HRA	\$ (29,939)	\$ (23,744)	\$ (24,919)	\$ (24,919)	\$ (35,132)
190-405-6110	Worker's Compensation	\$ (138,907)	\$ (134,276)	\$ (132,008)	\$ (132,008)	\$ (114,056)
190-405-6120	Medical Insurance	\$ (217,424)	\$ (229,302)	\$ (245,613)	\$ (245,613)	\$ (379,684)
190-405-6123	Post Retirement Medical Insur.	\$ (15,431)	\$ (13,993)	\$ (8,534)	\$ (8,534)	\$ (11,642)
190-405-6125	Dental Insurance	\$ (18,442)	\$ (19,508)	\$ (24,368)	\$ (24,368)	\$ (33,242)
190-405-6130	Vision Insurance	\$ (3,052)	\$ (2,658)	\$ (3,048)	\$ (3,048)	\$ (4,158)
190-405-6135	Life Insurance	\$ (4,512)	\$ (4,191)	\$ (21,971)	\$ (21,971)	\$ (45,804)
190-405-6145	Tuition Reimbursement	\$ -	\$ (500)	\$ (6,000)	\$ (6,000)	\$ -
190-405-6155	Def. Compensation	\$ -	\$ (329)	\$ -	\$ (1,000)	\$ (614)
190-405-6200	Fiscal Services	\$ (7,555)	\$ (8,258)	\$ (16,028)	\$ (16,028)	\$ (17,630)
190-405-6222	IT - Services	\$ (22,860)	\$ (22,865)	\$ (44,729)	\$ (45,695)	\$ (27,670)
190-405-6231	Advanced Life Support (ALS)	\$ (5,802)	\$ (7,111)	\$ (7,957)	\$ (7,957)	\$ (8,200)
190-405-6240	General Contract Services	\$ (8,817)	\$ (15,004)	\$ (17,376)	\$ (20,076)	\$ (26,974)
190-405-6300	Equipment Maintenance	\$ (3,815)	\$ (2,198)	\$ (4,326)	\$ (4,326)	\$ (4,500)
190-405-6310	Facility Maintenance	\$ -	\$ (18,290)	\$ (23,000)	\$ (4,800)	\$ (23,000)
190-405-6315	Vehicle Maintenance	\$ (34,700)	\$ (40,010)	\$ (21,200)	\$ (21,200)	\$ (35,000)
190-405-6400	Office Supplies	\$ (1,064)	\$ (1,000)	\$ (1,500)	\$ (1,500)	\$ (1,545)
190-405-6410	Departmental Supplies	\$ (6,448)	\$ (6,665)	\$ (8,010)	\$ (11,010)	\$ (12,105)
190-405-6415	Small Tools/Shop Supplies	\$ (1,375)	\$ (3,185)	\$ (4,120)	\$ (4,120)	\$ (4,120)
190-405-6420	Janitorial Supplies	\$ (1,050)	\$ (2,176)	\$ (2,575)	\$ (2,575)	\$ (3,000)
190-405-6425	Fuel	\$ (15,874)	\$ (20,046)	\$ (10,300)	\$ (18,300)	\$ (20,000)
190-405-6440	Uniforms	\$ (2,448)	\$ (3,805)	\$ (3,090)	\$ (4,590)	\$ (5,000)
190-405-6500	Rents & Leases - Equipment	\$ (4,462)	\$ (338)	\$ (5,500)	\$ (5,500)	\$ (6,050)
190-405-6600	Printing	\$ (45)	\$ -	\$ -	\$ -	\$ -
190-405-6605	Advertising	\$ (623)	\$ (3,129)	\$ -	\$ -	\$ (500)
190-405-6610	Training & Travel	\$ (3,041)	\$ (9,606)	\$ (15,270)	\$ (15,270)	\$ (16,765)
190-405-6612	Community Risk Reduction	\$ (2,265)	\$ (2,176)	\$ (5,000)	\$ (5,000)	\$ (5,000)
190-405-6625	Medical Services	\$ (221)	\$ (5,095)	\$ (9,692)	\$ (12,692)	\$ (10,005)
190-405-6700	Telephone	\$ (14,834)	\$ (13,951)	\$ (12,000)	\$ (12,000)	\$ (15,000)
190-405-6720	Utilities	\$ (13,602)	\$ (19,435)	\$ (13,000)	\$ (13,000)	\$ (14,000)

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
190-405-6750	Property Tax & Assessments	\$ (5,335)	\$ (6,386)	\$ (5,000)	\$ (5,000)	\$ (7,000)
190-405-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ (2,000)
190-405-7503	Equipment	\$ (28,278)	\$ (72,246)	\$ (60,800)	\$ (71,964)	\$ (22,800)
190-405-7504	Vehicle	\$ -	\$ (660,000)	\$ (660,000)	\$ -	\$ -
190-405-7505	Office Furniture/Appliances	\$ -	\$ -	\$ (3,200)	\$ (3,200)	\$ (1,600)
190-405-7550	Improvement Expense	\$ -	\$ (27,709)	\$ (260,200)	\$ (275,200)	\$ (300,000)
190-405-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ (260,200)	\$ (260,200)	\$ -
190-405-7621	Person Protective Equip (Fire)	\$ (8,732)	\$ (9,487)	\$ (25,000)	\$ -	\$ (25,000)
190-405-8000	Fire Truck Lease Principle Pmt	\$ -	\$ -	\$ -	\$ -	\$ (78,224)
190-405-8100	Fire Truck Lease -Interest Pmt	\$ -	\$ -	\$ -	\$ -	\$ (38,662)
<b>405 Total</b>	<b>Fire Station 2</b>	<b>\$ (2,392,934)</b>	<b>\$ (3,222,056)</b>	<b>\$ (3,965,525)</b>	<b>\$ (3,354,821)</b>	<b>\$ (4,069,824)</b>
<b>998</b>	<b>Transfers In</b>					
190-998-5901	From General Fund	\$ 13,200	\$ -	\$ -	\$ -	\$ 7,082,527
190-998-5902	From ARPA Grant Fund	\$ -	\$ 660,000	\$ -	\$ -	\$ -
190-998-5918	From Fund 189	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 893,646
190-998-5919	From Fund 188 CFD 2015-2	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 195,335
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 598,200</b>	<b>\$ 1,245,000</b>	<b>\$ 585,000</b>	<b>\$ 585,000</b>	<b>\$ 8,171,508</b>
<b>999</b>	<b>Transfers Out</b>					
190-999-9023	To ARPA	\$ -	\$ -	\$ -	\$ -	\$ (660,000)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (660,000)</b>
	<b>Public Safety CFD 2003-1 - Totals</b>					
	<b>Revenues</b>	\$ 1,964,303	\$ 2,696,114	\$ 1,978,155	\$ 1,978,155	\$ 9,564,663
	<b>Expenditures</b>	\$ (2,392,934)	\$ (3,222,272)	\$ (3,965,525)	\$ (3,354,821)	\$ (4,729,824)
	<b>Fund Total</b>	<b>\$ (428,630)</b>	<b>\$ (526,157)</b>	<b>\$ (1,987,370)</b>	<b>\$ (1,376,666)</b>	<b>\$ 4,834,840</b>

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>191</b>	<b>West Patt Bus. Park CFD 2005-1</b>					
<b>000</b>						
191-000-5050	Assessment Fees Keystone	\$ 777,541	\$ 950,331	\$ 1,115,787	\$ 1,115,787	\$ 1,115,787
191-000-5600	Interest Income	\$ 10,260	\$ 265,721	\$ 10,260	\$ 10,260	\$ 176,007
191-000-5602	Delinquency Penalty-10 Percent	\$ 10,625	\$ 1,680	\$ -	\$ -	\$ -
191-000-5850	Bond Proceeds	\$ 7,480,313	\$ -	\$ -	\$ -	\$ -
191-000-6200	Fiscal Services	\$ (9,169)	\$ (11,024)	\$ (23,604)	\$ (23,604)	\$ (25,964)
191-000-6205	Legal Services	\$ (78)	\$ -	\$ -	\$ -	\$ -
191-000-6899	Miscellaneous Reimb Expense	\$ (30)	\$ (30)	\$ (92)	\$ (92)	\$ -
191-000-8000	Principal Expenses	\$ (100,000)	\$ (140,000)	\$ (135,000)	\$ (135,000)	\$ (155,000)
191-000-8100	Interest Expense	\$ (452,264)	\$ (662,010)	\$ (657,225)	\$ (657,225)	\$ (651,900)
191-000-8200	Costs of Issuance	\$ (274,700)	\$ -	\$ -	\$ -	\$ -
191-000-8205	Underwriter's Discount	\$ (61,676)	\$ -	\$ (2,056)	\$ (2,056)	\$ (2,056)
191-000-8210	Call Premium Payment	\$ -	\$ -	\$ (22,677)	\$ (22,677)	\$ (22,677)
<b>000 Total</b>		<b>\$ 7,380,821</b>	<b>\$ 404,668</b>	<b>\$ 285,393</b>	<b>\$ 285,393</b>	<b>\$ 434,197</b>
<b>999</b>	<b>Transfers Out</b>					
191-999-9012	To Street Projects Fund	\$ -	\$ (218,726)	\$ (357,736)	\$ (357,736)	\$ -
191-999-9013	To Sewer CIP	\$ -	\$ (1,180,304)	\$ (5,088,150)	\$ (621,695)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ (1,399,029)</b>	<b>\$ (5,445,886)</b>	<b>\$ (979,431)</b>	<b>\$ -</b>
	<b>West Patt Bus. Park CFD 2005-1 - Totals</b>					
	<b>Revenues</b>	\$ 8,278,738	\$ 1,217,732	\$ 1,126,047	\$ 1,126,047	\$ 1,291,794
	<b>Expenditures</b>	\$ (897,917)	\$ (2,212,093)	\$ (6,286,540)	\$ (1,820,085)	\$ (857,597)
	<b>Fund Total</b>	<b>\$ 7,380,821</b>	<b>\$ (994,362)</b>	<b>\$ (5,160,493)</b>	<b>\$ (694,038)</b>	<b>\$ 434,197</b>
<b>192</b>	<b>CFD 2015-1 (ARAMBEL/KDN)</b>					
<b>000</b>						
192-000-5050	Assessment Fees Keystone	\$ 283,659	\$ 287,894	\$ 335,994	\$ 335,994	\$ 335,994
192-000-5600	Interest Income	\$ 385	\$ 1,173	\$ 385	\$ 385	\$ 627
192-000-5602	Delinquency Penalty-10 Percent	\$ -	\$ 16,425	\$ -	\$ -	\$ -
192-000-6200	Fiscal Services	\$ (6,051)	\$ (6,810)	\$ (14,298)	\$ (14,059)	\$ (15,728)
192-000-6899	Miscellaneous Admin Expenses	\$ (25)	\$ (25)	\$ (52)	\$ (52)	\$ -
192-000-8000	Principal Expense	\$ (35,000)	\$ (40,000)	\$ (50,000)	\$ (50,000)	\$ (60,000)
192-000-8100	Interest Expense	\$ (244,463)	\$ (242,588)	\$ (241,588)	\$ (241,588)	\$ (239,088)
<b>000 Total</b>		<b>\$ (1,495)</b>	<b>\$ 16,069</b>	<b>\$ 30,442</b>	<b>\$ 30,681</b>	<b>\$ 21,806</b>
	<b>CFD 2015-1 (ARAMBEL/KDN) - Totals</b>					
	<b>Revenues</b>	\$ 284,044	\$ 305,492	\$ 336,379	\$ 336,379	\$ 336,621
	<b>Expenditures</b>	\$ (285,539)	\$ (289,423)	\$ (305,938)	\$ (305,699)	\$ (314,816)
	<b>Fund Total</b>	<b>\$ (1,495)</b>	<b>\$ 16,069</b>	<b>\$ 30,442</b>	<b>\$ 30,681</b>	<b>\$ 21,806</b>

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>204</b>	<b>HR Reass Dist Loc Oblig Bonds</b>					
<b>000</b>						
204-000-5008	Assessment Prepay	\$ 1,523	\$ -	\$ -	\$ -	\$ -
204-000-5040	Assessment Fees	\$ 626,443	\$ 635,507	\$ 646,100	\$ 646,100	\$ 646,100
204-000-5600	Interest Income	\$ 450	\$ 1,314	\$ 450	\$ 450	\$ 1,031
204-000-6200	Fiscal Services	\$ (34,721)	\$ (34,663)	\$ (65,900)	\$ (65,900)	\$ (72,491)
<b>000 Total</b>		<b>\$ 593,694</b>	<b>\$ 602,157</b>	<b>\$ 580,650</b>	<b>\$ 580,650</b>	<b>\$ 574,641</b>
<b>999</b>	<b>Transfers Out</b>					
204-999-9018	To 2013 HR Refunding	\$ (518,052)	\$ (517,184)	\$ (513,864)	\$ (513,864)	\$ (513,864)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (518,052)</b>	<b>\$ (517,184)</b>	<b>\$ (513,864)</b>	<b>\$ (513,864)</b>	<b>\$ (513,864)</b>
	<b>HR Reass Dist Loc Oblig Bonds - Totals</b>					
	<b>Revenues</b>	\$ 628,416	\$ 636,820	\$ 646,550	\$ 646,550	\$ 647,132
	<b>Expenditures</b>	\$ (552,773)	\$ (551,847)	\$ (579,764)	\$ (579,764)	\$ (586,355)
	<b>Fund Total</b>	<b>\$ 75,642</b>	<b>\$ 84,973</b>	<b>\$ 66,786</b>	<b>\$ 66,786</b>	<b>\$ 60,777</b>
<b>205</b>	<b>PPFA 2013 HR Authority Bonds</b>					
<b>000</b>						
205-000-5600	Interest Income	\$ 855	\$ 4,245	\$ 855	\$ 855	\$ 12,962
205-000-5601	Interest Inc-Local Oblig Bond	\$ 119,412	\$ 94,020	\$ -	\$ -	\$ -
205-000-8000	Principal Expense	\$ (842,270)	\$ (885,792)	\$ (913,467)	\$ (913,467)	\$ (530,559)
205-000-8100	Interest Expense	\$ (196,630)	\$ (154,336)	\$ (110,177)	\$ (110,177)	\$ (74,721)
<b>000 Total</b>		<b>\$ (918,633)</b>	<b>\$ (941,863)</b>	<b>\$ (1,022,789)</b>	<b>\$ (1,022,789)</b>	<b>\$ (592,318)</b>
<b>998</b>	<b>Transfers In</b>					
205-998-5924	From HR Local Obl Bonds	\$ 518,052	\$ 517,184	\$ 513,864	\$ 513,864	\$ 513,864
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 518,052</b>	<b>\$ 517,184</b>	<b>\$ 513,864</b>	<b>\$ 513,864</b>	<b>\$ 513,864</b>
	<b>PPFA 2013 HR Authority Bonds - Totals</b>					
	<b>Revenues</b>	\$ 638,319	\$ 615,450	\$ 514,719	\$ 514,719	\$ 526,826
	<b>Expenditures</b>	\$ (1,038,900)	\$ (1,040,129)	\$ (1,023,644)	\$ (1,023,644)	\$ (605,280)
	<b>Fund Total</b>	<b>\$ (400,581)</b>	<b>\$ (424,679)</b>	<b>\$ (508,925)</b>	<b>\$ (508,925)</b>	<b>\$ (78,454)</b>
<b>250</b>	<b>WPFA CFD 2001-1</b>					
<b>000</b>						
250-000-5007	Mello Roos - Assessment Tax	\$ 5,315,503	\$ 5,314,893	\$ 5,457,899	\$ 5,457,899	\$ 5,457,899
250-000-5008	Assessment Prepay	\$ 295,743	\$ 112,392	\$ 100,000	\$ 100,000	\$ 100,000
250-000-5600	Interest Income	\$ 63,853	\$ 188,994	\$ 63,853	\$ 63,853	\$ 178,540
250-000-5602	Delinquency Penalty-10 Percent	\$ 11,579	\$ 13,103	\$ 15,000	\$ 15,000	\$ 15,000
250-000-5604	Late Fee Income	\$ 280	\$ 280	\$ -	\$ -	\$ -
250-000-6899	Miscellaneous Expenses	\$ (571)	\$ (568)	\$ (589)	\$ (589)	\$ -
250-000-8000	Principal Expense	\$ (1,784,880)	\$ (1,905,629)	\$ (1,844,870)	\$ (1,844,870)	\$ (2,030,490)
250-000-8100	Interest Expense	\$ (3,645,548)	\$ (3,528,795)	\$ (3,422,587)	\$ (3,422,587)	\$ (3,303,108)
250-000-8210	Call Premium Payment	\$ (5,201)	\$ (4,185)	\$ (8,160)	\$ (8,160)	\$ (8,160)
<b>000 Total</b>		<b>\$ 250,759</b>	<b>\$ 190,486</b>	<b>\$ 360,546</b>	<b>\$ 360,546</b>	<b>\$ 409,681</b>

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>799</b>	<b>Capital Improvement Program</b>					
250-799-7124	Public Safety Facility-Building	\$ -	\$ (1,743,104)	\$ -	\$ (42,763)	\$ -
<b>799 Total</b>	<b>Capital Improvement Program</b>	\$ -	\$ (1,743,104)	\$ -	\$ (42,763)	\$ -
<b>999</b>	<b>Transfers Out</b>					
250-999-9001	To General Fund	\$ -	\$ -	\$ (200,000)	\$ (200,000)	\$ (986,172)
250-999-9006	To Aquatic Center Construction	\$ -	\$ -	\$ -	\$ -	\$ (35,887)
250-999-9015	Transfer to PPFA Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ (1,065,877)
250-999-9028	To Bond Admin	\$ -	\$ -	\$ -	\$ -	\$ (41,982)
<b>999 Total</b>	<b>Transfers Out</b>	\$ -	\$ -	\$ (200,000)	\$ (200,000)	\$ (2,129,918)
	<b>WPFA CFD 2001-1 - Totals</b>					
	<b>Revenues</b>	\$ 5,686,958	\$ 5,629,662	\$ 5,636,752	\$ 5,636,752	\$ 5,751,439
	<b>Expenditures</b>	\$ (5,436,199)	\$ (7,182,281)	\$ (5,476,206)	\$ (5,518,970)	\$ (7,471,676)
	<b>Fund Total</b>	\$ 250,759	\$ (1,552,618)	\$ 160,546	\$ 117,782	\$ (1,720,237)
<b>252</b>	<b>PPFA 2013 WPFA Authority Bonds</b>					
<b>000</b>						
252-000-5600	Interest Income	\$ 943	\$ 35,867	\$ 943	\$ 943	\$ -
252-000-5601	Interest Inc-Local Oblig Bond	\$ 3,650,749	\$ 3,532,979	\$ 3,532,671	\$ 3,532,671	\$ -
252-000-8000	Principal Expense	\$ (2,015,000)	\$ (2,105,000)	\$ (2,035,000)	\$ (2,035,000)	\$ -
252-000-8100	Interest Expense	\$ (3,430,713)	\$ (3,330,113)	\$ (3,230,803)	\$ (3,230,803)	\$ -
<b>000 Total</b>		\$ (1,794,021)	\$ (1,866,266)	\$ (1,732,189)	\$ (1,732,189)	\$ -
<b>999</b>	<b>Transfers Out</b>					
252-999-9001	To General Fund	\$ (192,350)	\$ -	\$ (779,180)	\$ (779,180)	\$ -
252-999-9025	To CFD2001-1 WPFA Local Bonds	\$ -	\$ -	\$ -	\$ (54,229,173)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	\$ (192,350)	\$ -	\$ (779,180)	\$ (55,008,353)	\$ -
	<b>PPFA 2013 WPFA Authority Bonds - Totals</b>					
	<b>Revenues</b>	\$ 3,651,692	\$ 3,568,846	\$ 3,533,614	\$ 3,533,614	\$ -
	<b>Expenditures</b>	\$ (5,638,063)	\$ (5,435,113)	\$ (6,044,983)	\$ (60,274,156)	\$ -
	<b>Fund Total</b>	\$ (1,986,371)	\$ (1,866,266)	\$ (2,511,369)	\$ (56,740,542)	\$ -

City of Patterson Adopted Budget FY 2025 - Community Facility District Assessment Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>254</b>	<b>PPFA 2023 WPFA Rev. Ref. Bonds</b>					
<b>000</b>						
254-000-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ -	744,187
254-000-5600	Interest Income	\$ -	\$ -	\$ -	119,899	\$ -
254-000-5601	Interest Inc-Local Oblig Bond	\$ -	\$ -	\$ -	\$ -	3,532,671
254-000-5850	Bond Proceeds	\$ -	\$ -	\$ -	60,987,848	\$ -
254-000-8000	Principal Expense	\$ -	\$ -	\$ -	(58,500,000)	\$ (2,110,000)
254-000-8100	Interest Expense	\$ -	\$ -	\$ -	(1,637,497)	\$ (2,831,771)
254-000-8200	Costs of Issuance	\$ -	\$ -	\$ -	(758,092)	\$ -
254-000-8205	Underwriter's Discount	\$ -	\$ -	\$ -	(271,850)	\$ -
254-000-8210	Call Premium Payment	\$ -	\$ -	\$ -	(220,595)	\$ (73,218)
<b>000 Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(280,287)</b>	<b>\$ (738,130)</b>
<b>998</b>	<b>Transfers In</b>					
254-998-5924	From WPFA Local Obl Bonds	\$ -	\$ -	\$ -	54,229,173	\$ 1,065,877
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>54,229,173</b>	<b>\$ 1,065,877</b>
	<b>PPFA 2023 WPFA Rev. Ref. Bonds - Totals</b>					
	<b>Revenues</b>	\$ -	\$ -	\$ -	115,336,920	\$ 5,342,735
	<b>Expenditures</b>	\$ -	\$ -	\$ -	(61,388,034)	\$ (5,014,988)
	<b>Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>53,948,886</b>	<b>\$ 327,747</b>
<b>710</b>	<b>Heartland Ranch Infrastructure</b>					
<b>000</b>						
710-000-5600	Interest Income	\$ 88	\$ 288	\$ 88	\$ 88	\$ 1,124
<b>000 Total</b>		<b>\$ 88</b>	<b>\$ 288</b>	<b>\$ 88</b>	<b>\$ 88</b>	<b>\$ 1,124</b>
	<b>Heartland Ranch Infrastructure - Totals</b>					
	<b>Revenues</b>	\$ 88	\$ 288	\$ 88	\$ 88	\$ 1,124
	<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 88</b>	<b>\$ 288</b>	<b>\$ 88</b>	<b>\$ 88</b>	<b>\$ 1,124</b>



# **STREET PROJECT FUNDS**

City of Patterson Adopted Budget FY 2025 - Street Project Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>325</b>	<b>Gas Tax</b>					
<b>000</b>						
325-000-5220	Gas Tax 2105	\$ 118,055	\$ 138,724	\$ 159,916	\$ 159,916	\$ 150,966
325-000-5221	Gas Tax 2106	\$ 72,854	\$ 85,767	\$ 96,774	\$ 96,774	\$ 92,176
325-000-5222	Gas Tax 2107	\$ 139,186	\$ 189,058	\$ 192,080	\$ 192,080	\$ 206,315
325-000-5223	Gas Tax 2107.5	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
325-000-5224	Gas Tax 2103	\$ 163,037	\$ 198,618	\$ 241,490	\$ 241,490	\$ 215,935
325-000-5225	Gas Tax SB1	\$ 472,197	\$ 543,878	\$ 602,432	\$ 602,432	\$ 622,329
325-000-5600	Interest Income	\$ 781	\$ 4,304	\$ 781	\$ 781	\$ 23,458
325-000-6240	General Contract Services	\$ -	\$ -	\$ (25,000)	\$ (25,000)	\$ (25,000)
325-000-6410	Departmental Supplies	\$ -	\$ -	\$ (60,000)	\$ (60,000)	\$ (60,000)
325-000-7300	Bike/Pedestrian Proj. (5%)	\$ (11,245)	\$ -	\$ -	\$ -	\$ -
325-000-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ -	\$ (135,000)
325-000-7593	Apricot Fiesta Striping - LTF	\$ -	\$ -	\$ (12,000)	\$ (12,000)	\$ (12,000)
325-000-7612	Retro Reflectivity Project	\$ -	\$ -	\$ (28,843)	\$ (28,843)	\$ (25,000)
325-000-7614	Traffic Signs	\$ -	\$ -	\$ (25,000)	\$ (22,270)	\$ (25,000)
<b>000 Total</b>		<b>\$ 954,866</b>	<b>\$ 1,165,349</b>	<b>\$ 1,147,630</b>	<b>\$ 1,150,360</b>	<b>\$ 1,034,179</b>
<b>999</b>	<b>Transfers Out</b>					
325-999-9000	To General Fund	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
325-999-9012	To Street Projects Fund	\$ (694,938)	\$ (471,558)	\$ (490,230)	\$ (1,079,675)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (994,938)</b>	<b>\$ (771,558)</b>	<b>\$ (790,230)</b>	<b>\$ (1,379,675)</b>	<b>\$ (300,000)</b>
	<b>Gas Tax - Totals</b>					
	<b>Revenues</b>	\$ 966,111	\$ 1,165,349	\$ 1,298,473	\$ 1,298,473	\$ 1,316,179
	<b>Expenditures</b>	\$ (1,006,183)	\$ (771,558)	\$ (941,073)	\$ (1,527,788)	\$ (582,000)
	<b>Fund Total</b>	<b>\$ (40,072)</b>	<b>\$ 393,791</b>	<b>\$ 357,400</b>	<b>\$ (229,315)</b>	<b>\$ 734,179</b>
<b>326</b>	<b>Local Transportation Fund</b>					
<b>000</b>						
326-000-5230	SB325 (LTF)	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
326-000-5600	Interest Income	\$ 319	\$ 1,160	\$ 319	\$ 319	\$ 4,467
326-000-5795	Miscellaneous Reimbursements	\$ 585	\$ 1,000	\$ -	\$ -	\$ -
326-000-6410	Departmental Supplies	\$ (114)	\$ -	\$ -	\$ -	\$ -
<b>000 Total</b>		<b>\$ 790</b>	<b>\$ 2,160</b>	<b>\$ 2,319</b>	<b>\$ 2,319</b>	<b>\$ 4,467</b>
<b>998</b>	<b>Transfers In</b>					
326-998-5900	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ 101,692
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,692</b>
<b>999</b>	<b>Transfers Out</b>					
326-999-9012	To Street 327 Fund	\$ -	\$ -	\$ (20,000)	\$ -	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (20,000)</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Local Transportation Fund - Totals</b>					
	<b>Revenues</b>	\$ 904	\$ 2,160	\$ 2,319	\$ 2,319	\$ 106,159
	<b>Expenditures</b>	\$ (114)	\$ -	\$ (20,000)	\$ -	\$ -
	<b>Fund Total</b>	<b>\$ 790</b>	<b>\$ 2,160</b>	<b>\$ (17,681)</b>	<b>\$ 2,319</b>	<b>\$ 106,159</b>

City of Patterson Adopted Budget FY 2025 - Street Project Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>327</b>	<b>Street Projects</b>					
<b>000</b>						
327-000-5240	STP	\$ 242,526	\$ 154,068	\$ 534,361	\$ 534,361	\$ -
327-000-5241	LRSPL State Grant	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -
327-000-5245	CMAQ	\$ -	\$ -	\$ 297,142	\$ 297,142	\$ -
327-000-5299	Urban Greening Grant - State	\$ -	\$ -	\$ -	\$ 242,117	\$ -
327-000-5600	Interest Income	\$ 5,911	\$ 19,579	\$ 5,911	\$ 5,911	\$ 72,120
327-000-5700	Late Fee	\$ 52,490	\$ 4,146	\$ -	\$ -	\$ -
327-000-5702	HBP Federal Grant Funding	\$ 18,925	\$ 147,537	\$ 82,767	\$ 82,767	\$ -
327-000-6215	Engineering Services	\$ -	\$ -	\$ -	\$ (25,344)	\$ -
327-000-6240	General Contract Services	\$ (137)	\$ (12,458)	\$ (65,000)	\$ (65,000)	\$ -
327-000-6410	Departmental Supplies	\$ (41,113)	\$ (49,795)	\$ -	\$ (21,836)	\$ -
327-000-7576	I-5 Interchange PA&ED Project	\$ (105)	\$ (437,451)	\$ (715,473)	\$ (2,468,490)	\$ -
327-000-7580	ATP Sidewalk Repair & Replace	\$ -	\$ -	\$ (36,259)	\$ -	\$ -
327-000-7593	Apricot Fiesta Striping - LTF	\$ (12,246)	\$ (10,431)	\$ -	\$ -	\$ -
327-000-7608	HBP	\$ (27,677)	\$ (171,455)	\$ (842,517)	\$ (842,517)	\$ -
327-000-7612	Retro Reflectivity Project	\$ -	\$ (21,157)	\$ -	\$ -	\$ -
327-000-7613	Sperry Impro Baldwin to Hwy 33	\$ (56,637)	\$ (1,626,046)	\$ (1,497,884)	\$ (1,497,884)	\$ -
327-000-7614	Traffic Signs	\$ (15,770)	\$ -	\$ (7,500)	\$ (13,500)	\$ -
327-000-7617	Stripping East of Ward Ave	\$ (7,350)	\$ -	\$ -	\$ -	\$ -
327-000-7624	City Wide Bike Pedestrian	\$ (30,798)	\$ -	\$ -	\$ -	\$ -
327-000-7625	Conservation Core Projects	\$ -	\$ -	\$ (21,000)	\$ (8,252)	\$ -
327-000-7626	Salado Creek Bike Trail Proj	\$ (276)	\$ (3,485)	\$ (1,783,995)	\$ (2,615,557)	\$ -
327-000-7627	Kinshire Street Rehab Phase 1	\$ (265,140)	\$ (13,348)	\$ -	\$ -	\$ -
327-000-7628	Street Main. Proj. - Las Palma	\$ (798,070)	\$ -	\$ -	\$ -	\$ -
327-000-7629	Slurry Seal	\$ -	\$ -	\$ (821,000)	\$ -	\$ (100,000)
327-000-7630	COP Local Road Safety Plan	\$ (18,867)	\$ (20,601)	\$ (40,722)	\$ (40,722)	\$ -
327-000-7631	Ware Ave Overlay	\$ -	\$ -	\$ (150,000)	\$ (150,000)	\$ (467,969)
327-000-7632	Solyo Walking Path	\$ -	\$ -	\$ (29,888)	\$ (29,888)	\$ -
327-000-7633	Traffic Signal at Sperry & 33	\$ -	\$ -	\$ (1,154,700)	\$ (1,154,700)	\$ -
327-000-7634	9th Street Improvements	\$ -	\$ -	\$ (150,000)	\$ (150,000)	\$ -
<b>000 Total</b>		<b>\$ (954,334)</b>	<b>\$ (2,040,898)</b>	<b>\$ (6,377,756)</b>	<b>\$ (7,903,392)</b>	<b>\$ (495,849)</b>
<b>998</b>	<b>Transfers In</b>					
327-998-5900	From General Fund	\$ 40,855	\$ 5,508	\$ 1,360,667	\$ 1,360,667	\$ -
327-998-5902	From Garbage Fund	\$ 79,803	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
327-998-5905	From Gas Tax Fund	\$ 694,938	\$ 471,558	\$ 490,230	\$ 1,079,675	\$ -
327-998-5906	From BAD - Slurry Seal	\$ 12,246	\$ -	\$ 802,667	\$ 36,259	\$ -
327-998-5911	From CFD/BAD	\$ -	\$ 218,726	\$ 357,736	\$ 357,736	\$ 94,073
327-998-5915	From LTF	\$ -	\$ -	\$ 20,000	\$ -	\$ -
327-998-5916	From Measure L	\$ -	\$ 802,176	\$ 1,187,070	\$ 1,495,581	\$ 473,896
327-998-5922	From Street Impact (I-5 Inter)	\$ 77	\$ 218,726	\$ 357,736	\$ 903,195	\$ -
327-998-5923	From LTF Non-Motorized	\$ -	\$ 35,379	\$ 105,564	\$ 83,025	\$ -
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 827,918</b>	<b>\$ 1,852,073</b>	<b>\$ 4,781,671</b>	<b>\$ 5,416,139</b>	<b>\$ 567,969</b>
	<b>Street Projects - Totals</b>					
	<b>Revenues</b>	\$ 1,147,770	\$ 2,177,403	\$ 5,719,852	\$ 6,596,437	\$ 640,088
	<b>Expenditures</b>	\$ (1,274,186)	\$ (2,366,227)	\$ (7,315,937)	\$ (9,083,690)	\$ (567,969)
	<b>Fund Total</b>	<b>\$ (126,416)</b>	<b>\$ (188,824)</b>	<b>\$ (1,596,085)</b>	<b>\$ (2,487,252)</b>	<b>\$ 72,120</b>

City of Patterson Adopted Budget FY 2025 - Street Project Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>328</b>	<b>LTF - Non Motorized Funds</b>					
<b>000</b>						
328-000-5231	SB 325 Non-Motorized	\$ 40,365	\$ -	\$ -	\$ -	\$ -
328-000-5600	Interest Income	\$ 222	\$ 678	\$ 222	\$ 222	\$ 2,209
<b>000 Total</b>		<b>\$ 40,587</b>	<b>\$ 678</b>	<b>\$ 222</b>	<b>\$ 222</b>	<b>\$ 2,209</b>
<b>999</b>	<b>Transfers Out</b>					
328-999-9002	To Street Fund	\$ -	\$ (35,379)	\$ (105,564)	\$ (83,025)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ (35,379)</b>	<b>\$ (105,564)</b>	<b>\$ (83,025)</b>	<b>\$ -</b>
	<b>LTF - Non Motorized Funds - Totals</b>					
	<b>Revenues</b>	\$ 40,587	\$ 678	\$ 222	\$ 222	\$ 2,209
	<b>Expenditures</b>	\$ -	\$ (35,379)	\$ (105,564)	\$ (83,025)	\$ -
	<b>Fund Total</b>	<b>\$ 40,587</b>	<b>\$ (34,701)</b>	<b>\$ (105,342)</b>	<b>\$ (82,803)</b>	<b>\$ 2,209</b>

City of Patterson Adopted Budget FY 2025 - Street Project Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>329</b>	<b>Measure L</b>					
<b>000</b>						
329-000-5022	Local Streets & Roads	\$ 1,401,839	\$ 1,367,208	\$ 865,202	\$ 865,202	\$ 873,610
329-000-5023	Traffic Management	\$ 280,368	\$ 273,442	\$ 173,040	\$ 173,040	\$ 173,040
329-000-5024	Bike & Pedestrian Improvements	\$ 140,184	\$ 136,721	\$ 86,520	\$ 86,520	\$ 86,520
329-000-5100	Community Connection Grant	\$ -	\$ 14,801	\$ -	\$ -	\$ -
329-000-5600	Interest Income	\$ 7,040	\$ 23,444	\$ 7,040	\$ 7,040	\$ 85,647
329-000-6240	General Contract Services	\$ (33,557)	\$ -	\$ -	\$ -	\$ -
329-000-7101	Strt Main Proj-Las Palmas	\$ (1,443)	\$ -	\$ -	\$ -	\$ -
329-000-7102	Kinshire St Rebab - D&C Pha. 1	\$ (2,020,653)	\$ (105,588)	\$ -	\$ -	\$ -
329-000-7103	Kinshire St Rebab - D&C Pha. 2	\$ (354,926)	\$ (2,321,950)	\$ (1,561,530)	\$ (1,561,530)	\$ -
329-000-7104	Street Maint.Proj-WM 6A Design	\$ -	\$ (57)	\$ -	\$ -	\$ -
329-000-7201	Traffic Signal at Sperry & 33	\$ -	\$ -	\$ (128,300)	\$ (128,300)	\$ -
329-000-7300	Bike/Pedestrian Proj. (5%)	\$ -	\$ -	\$ (120,654)	\$ (129,226)	\$ -
329-000-7301	ATP Sidewalk Repair and Replac	\$ -	\$ -	\$ (12,741)	\$ -	\$ -
329-000-7400	Ped. Ctrlld Crosswalk Safety	\$ -	\$ (15,581)	\$ (249,309)	\$ (249,309)	\$ (764,198)
<b>000 Total</b>		<b>\$ (581,148)</b>	<b>\$ (627,559)</b>	<b>\$ (940,732)</b>	<b>\$ (936,563)</b>	<b>\$ 454,618</b>
<b>998</b>	<b>Transfers In</b>					
329-998-5904	From Water Fund	\$ -	\$ 1,475,090	\$ -	\$ -	\$ -
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ -</b>	<b>\$ 1,475,090</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>999</b>	<b>Transfers Out</b>					
329-999-9001	To Water Capital Fund	\$ -	\$ (126)	\$ (12,874)	\$ (12,874)	\$ -
329-999-9002	To Street Fund	\$ -	\$ (802,176)	\$ (1,187,070)	\$ (1,495,581)	\$ (473,896)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ (802,303)</b>	<b>\$ (1,199,944)</b>	<b>\$ (1,508,455)</b>	<b>\$ (473,896)</b>
	<b>Measure L - Totals</b>					
	<b>Revenues</b>	\$ 1,829,431	\$ 3,290,706	\$ 1,131,802	\$ 1,131,802	\$ 1,218,817
	<b>Expenditures</b>	\$ (2,410,579)	\$ (3,245,478)	\$ (3,272,478)	\$ (3,576,819)	\$ (1,238,094)
	<b>Fund Total</b>	<b>\$ (581,148)</b>	<b>\$ 45,228</b>	<b>\$ (2,140,676)</b>	<b>\$ (2,445,017)</b>	<b>\$ (19,278)</b>



# **PARKS & RECREATION BEAUTIFICATION COMMITTEE FUNDS**

City of Patterson Adopted Budget FY 2025 - Parks & Recreation Beautification Committee Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>305</b>	<b>Beautification Committee</b>					
<b>000</b>						\$ -
305-000-5600	Interest Income	\$ 75	\$ 248	\$ 75	\$ 75	\$ 979
305-000-5705	Donations	\$ 620	\$ 540	\$ -	\$ -	\$ -
305-000-6410	Departmental Supplies	\$ -	\$ -	\$ (300)	\$ (300)	\$ (3,300)
<b>000 Total</b>		<b>\$ 695</b>	<b>\$ 788</b>	<b>\$ (225)</b>	<b>\$ (225)</b>	<b>\$ (2,321)</b>
	<b>Beautification Committee - Totals</b>					
	<b>Revenues</b>	\$ 695	\$ 788	\$ 75	\$ 75	\$ 979
	<b>Expenditures</b>	\$ -	\$ -	\$ (300)	\$ (300)	\$ (3,300)
	<b>Fund Total</b>	<b>\$ 695</b>	<b>\$ 788</b>	<b>\$ (225)</b>	<b>\$ (225)</b>	<b>\$ (2,321)</b>



# ENTERPRISE FUNDS

<b>Fiscal Year 2024-25</b>				
<b>Garbage Fund</b>				
<b>Fund 600</b>				
	Audited Fiscal Year 2022-23	Adopted Fiscal Year 2023-24	Adjusted Fiscal Year 2023-24	Adopted Fiscal Year 2024-25
<b>Revenues</b>				
Service Charges	\$ 4,081,799	\$ 4,300,917	\$ 4,300,917	\$ 4,401,882
Other Revenues	170,114	78,377	78,377	201,335
<b>Total Revenues</b>	<b>4,251,913</b>	<b>4,379,294</b>	<b>4,379,294</b>	<b>4,603,217</b>
<b>Expenditures</b>				
Salaries and Benefits	(900,437)	(1,396,584)	(1,396,584)	(1,534,064)
Operations and Maint	(2,522,040)	(2,555,609)	(2,568,203)	(3,280,589)
<b>Total Expenditures</b>	<b>(3,422,477)</b>	<b>(3,952,193)</b>	<b>(3,964,787)</b>	<b>(4,814,653)</b>
<b>Operating Balance</b>	<b>829,436</b>	<b>427,101</b>	<b>414,507</b>	<b>(211,437)</b>
Capital Outlay	26,423	(7,260)	(198,168)	(5,000)
Transfers In	-	-	-	-
Transfers Out	(732,445)	(789,206)	(789,206)	(689,206)
<b>Changes in Balance</b>	<b>123,414</b>	<b>(369,364)</b>	<b>(572,867)</b>	<b>(905,643)</b>
Beginning Balance	1,461,422	804,192	804,192	154,762
Non-spendable Balance	(780,644)	(76,563)	(76,563)	(254,960)
<b>Ending Spendable Balance</b>	<b>\$ 804,192</b>	<b>\$ 358,265</b>	<b>\$ 154,762</b>	<b>\$ (1,005,840)</b>

City of Patterson Adopted Budget FY 2025 - Garbage Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>600</b>	<b>Garbage</b>					
<b>000</b>						
600-000-5030	Franchise Fees - Garbage	\$ 34,459	\$ 41,150	\$ 35,494	\$ 35,494	\$ 44,530
600-000-5211	SB 1383 Local Grant - State	\$ 7,449	\$ 26,423	\$ -	\$ -	\$ -
600-000-5235	Highway Maint (SWEEP)	\$ 3,960	\$ 5,040	\$ 4,320	\$ 4,320	\$ 4,320
600-000-5332	Garbage Services	\$ 3,819,669	\$ 4,081,799	\$ 4,300,917	\$ 4,300,917	\$ 4,401,882
600-000-5600	Interest Income	\$ 3,563	\$ 11,166	\$ 3,563	\$ 3,563	\$ 32,083
600-000-5700	Late Fee	\$ 20,123	\$ 112,758	\$ 35,000	\$ 35,000	\$ 120,402
<b>000 Total</b>		<b>\$ 3,889,222</b>	<b>\$ 4,278,337</b>	<b>\$ 4,379,294</b>	<b>\$ 4,379,294</b>	<b>\$ 4,603,217</b>
<b>100</b>	<b>Administration</b>					
600-100-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ (25,135)
600-100-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	\$ (868)
600-100-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	\$ (377)
600-100-6105	Retirement	\$ -	\$ -	\$ -	\$ -	\$ (3,485)
600-100-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ (800)
600-100-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ (6,502)
600-100-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	\$ (176)
600-100-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ (504)
600-100-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ (63)
600-100-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ (665)
<b>100 Total</b>	<b>Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (38,576)</b>
<b>200</b>	<b>Finance</b>					
600-200-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ (214,583)
600-200-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	\$ (3,286)
600-200-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	\$ (3,159)
600-200-6105	Retirement	\$ -	\$ -	\$ -	\$ -	\$ (29,705)
600-200-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ (6,830)
600-200-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ (61,112)
600-200-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	\$ (2,251)
600-200-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ (6,428)
600-200-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ (804)
600-200-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ (953)
<b>200 Total</b>	<b>Finance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (329,112)</b>

City of Patterson Adopted Budget FY 2025 - Garbage Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>790</b>	<b>Operations</b>					
600-790-6001	Salaries & Wages, Full-Time	\$ (409,223)	\$ (674,545)	\$ (891,650)	\$ (891,650)	\$ (775,834)
600-790-6002	Salaries & Wages, Part-Time	\$ (52,743)	\$ (29,768)	\$ (46,000)	\$ (41,000)	\$ (26,000)
600-790-6005	Overtime	\$ (2,032)	\$ (4,061)	\$ (6,200)	\$ (6,200)	\$ (6,200)
600-790-6009	Salaries & Wages, COVID 19	\$ (4,114)	\$ (1,111)	\$ -	\$ -	\$ -
600-790-6011	Leave Payout	\$ (18,072)	\$ (9,030)	\$ (15,888)	\$ (15,888)	\$ (11,699)
600-790-6100	FICA/Medicare - Employer	\$ (9,505)	\$ (10,717)	\$ (16,764)	\$ (16,764)	\$ (13,953)
600-790-6105	Retirement	\$ (61,671)	\$ 44,384	\$ (101,922)	\$ (101,922)	\$ (101,680)
600-790-6106	HRA	\$ (13,443)	\$ (17,767)	\$ (21,115)	\$ (21,115)	\$ (15,575)
600-790-6110	Worker's Compensation	\$ (4,214)	\$ (16,626)	\$ (58,186)	\$ (58,186)	\$ (55,142)
600-790-6120	Medical Insurance	\$ (86,295)	\$ (124,619)	\$ (183,861)	\$ (183,861)	\$ (115,612)
600-790-6123	Post Retirement Medical Insura	\$ (22,063)	\$ (17,338)	\$ (10,349)	\$ (10,349)	\$ (8,316)
600-790-6125	Dental Insurance	\$ (8,152)	\$ (15,931)	\$ (29,549)	\$ (29,549)	\$ (23,745)
600-790-6130	Vision Insurance	\$ (1,360)	\$ (2,165)	\$ (3,696)	\$ (3,696)	\$ (2,970)
600-790-6135	Life Insurance	\$ (2,113)	\$ (3,613)	\$ (7,805)	\$ (7,805)	\$ (7,933)
600-790-6145	Tuition Reimbursement	\$ (333)	\$ (333)	\$ (1,000)	\$ (1,000)	\$ -
600-790-6155	Def. Compensation Match	\$ -	\$ (464)	\$ (2,600)	\$ (2,600)	\$ (1,720)
600-790-6160	Compensated Absences	\$ (1,032)	\$ (16,733)	\$ -	\$ -	\$ -
600-790-6200	Fiscal Services	\$ (2,016)	\$ (1,500)	\$ (3,929)	\$ (3,929)	\$ (8,251)
600-790-6220	Technical Services	\$ (625)	\$ -	\$ -	\$ -	\$ -
600-790-6221	Consulting Services	\$ -	\$ -	\$ (20,000)	\$ (46,500)	\$ (20,000)
600-790-6222	IT - Services	\$ (5,622)	\$ (8,778)	\$ (20,283)	\$ (20,452)	\$ (39,014)
600-790-6240	General Contract Services	\$ (1,961,469)	\$ (2,009,829)	\$ (1,901,743)	\$ (1,883,743)	\$ (2,355,309)
600-790-6241	Contract Service - St Sweeping	\$ (183,366)	\$ (181,380)	\$ (194,329)	\$ (194,329)	\$ (337,000)
600-790-6244	SW Community Recycling Day	\$ -	\$ -	\$ -	\$ -	\$ (10,000)
600-790-6250	Insurance	\$ (217,178)	\$ (218,775)	\$ (340,008)	\$ (340,008)	\$ (423,848)
600-790-6300	Equipment Maintenance	\$ -	\$ -	\$ (400)	\$ (400)	\$ (400)
600-790-6310	Alley/Sidewalk Maint	\$ -	\$ (1,703)	\$ (5,000)	\$ (7,287)	\$ (5,000)
600-790-6315	Vehicle Maintenance	\$ (7,018)	\$ (14,311)	\$ (8,250)	\$ (7,000)	\$ (8,000)
600-790-6400	Office Supplies	\$ (4,895)	\$ (6,953)	\$ (5,000)	\$ (5,000)	\$ (6,000)
600-790-6405	Postage	\$ (12,445)	\$ (14,588)	\$ (11,000)	\$ (11,000)	\$ (12,000)
600-790-6410	Departmental Supplies	\$ (1,362)	\$ (2,193)	\$ -	\$ (5,500)	\$ (5,500)
600-790-6415	Small Tools/Shop Supplies	\$ (827)	\$ (2,224)	\$ (2,667)	\$ (2,717)	\$ (2,667)
600-790-6425	Fuel	\$ (3,050)	\$ (3,191)	\$ (4,000)	\$ (4,000)	\$ (5,000)
600-790-6435	Safety Supplies	\$ (658)	\$ (779)	\$ (1,350)	\$ (1,350)	\$ (1,350)
600-790-6440	Uniforms	\$ (4,460)	\$ (6,290)	\$ (5,000)	\$ (8,000)	\$ (10,000)
600-790-6500	Rents & Leases - Equipment	\$ (8,533)	\$ (3,149)	\$ (5,450)	\$ (5,450)	\$ (11,450)

City of Patterson Adopted Budget FY 2025 - Garbage Fund

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
600-790-6605	Advertising	\$ (4,059)	\$ (12,800)	\$ (15,600)	\$ (14,938)	\$ (6,100)
600-790-6610	Training & Travel	\$ (2,429)	\$ (3,760)	\$ (3,500)	\$ (3,500)	\$ (3,500)
600-790-6620	Memberships & Subscriptions	\$ (1,145)	\$ (1,031)	\$ (2,000)	\$ (2,000)	\$ (2,000)
600-790-6625	Medical Services	\$ (577)	\$ (781)	\$ (500)	\$ (500)	\$ (500)
600-790-6700	Telephone	\$ (5,624)	\$ (6,862)	\$ (5,500)	\$ (5,500)	\$ (7,500)
600-790-6760	Permits & Fees	\$ -	\$ -	\$ (100)	\$ (100)	\$ (200)
600-790-6895	Depreciation Expense	\$ (12,779)	\$ (21,160)	\$ -	\$ -	\$ -
600-790-7501	Computer Equipment	\$ -	\$ -	\$ (3,300)	\$ (3,300)	\$ (5,000)
600-790-7504	Vehicle	\$ (700)	\$ (27,556)	\$ -	\$ (140,135)	\$ -
600-790-7560	Machinery & Equipment Expense	\$ -	\$ (136,948)	\$ (3,960)	\$ (54,733)	\$ -
600-790-7999	Capitalized Asset Adjustment	\$ -	\$ 164,504	\$ -	\$ -	\$ -
<b>790 Total</b>	<b>Operations</b>	<b>\$ (3,137,202)</b>	<b>\$ (3,422,478)</b>	<b>\$ (3,959,453)</b>	<b>\$ (4,162,955)</b>	<b>\$ (4,451,966)</b>
<b>999</b>	<b>Transfers Out</b>					
600-999-9000	To General Fund	\$ (533,777)	\$ (632,445)	\$ (689,206)	\$ (689,206)	\$ (689,206)
600-999-9012	To Street 327 Fund	\$ (79,803)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (613,580)</b>	<b>\$ (732,445)</b>	<b>\$ (789,206)</b>	<b>\$ (789,206)</b>	<b>\$ (689,206)</b>
	<b>Garbage - Totals</b>					
	<b>Revenues</b>	\$ 3,889,222	\$ 4,278,337	\$ 4,379,294	\$ 4,379,294	\$ 4,603,217
	<b>Expenditures</b>	\$ (3,750,782)	\$ (4,154,923)	\$ (4,748,659)	\$ (4,952,161)	\$ (5,508,859)
	<b>Fund Total</b>	<b>\$ 138,440</b>	<b>\$ 123,414</b>	<b>\$ (369,364)</b>	<b>\$ (572,867)</b>	<b>\$ (905,642)</b>

<b>Fiscal Year 2024-25</b>				
<b>Sewer Funds</b>				
<b>Funds 605, 606, 607</b>				
	Audited Fiscal Year 2022-23	Adopted Fiscal Year 2023-24	Adjusted Fiscal Year 2023-24	Adopted Fiscal Year 2024-25
<b>Revenues</b>				
Service Charges	5,427,783	5,591,822	5,591,822	6,021,043
Other Revenues	199,366	12,803	12,803	17,495
<b>Total Revenues</b>	<b>5,627,149</b>	<b>5,604,625</b>	<b>5,604,625</b>	<b>6,038,538</b>
<b>Expenditures</b>				
Salaries & Benefits	(3,111,561)	(3,268,781)	(3,321,983)	(3,657,203)
Operations & Maint.	(4,214,096)	(1,658,825)	(1,795,058)	(1,899,404)
<b>Total Expenditures</b>	<b>(7,325,657)</b>	<b>(4,927,606)</b>	<b>(5,117,041)</b>	<b>(5,556,607)</b>
<b>Operating Balance</b>	<b>(1,698,508)</b>	<b>677,019</b>	<b>487,584</b>	<b>481,931</b>
Debt Service	(170,473)	(670,086)	(674,195)	(942,982)
Capital Outlay	(10,000)	(10,922,802)	(2,249,947)	(744,850)
Other Financing Sources	4,778,400	698,353	699,953	155,114
Transfers In	209,466	10,879,885	1,941,054	3,601,434
Transfers Out	(248,617)	(2,646,567)	(1,747,363)	(4,209,864)
<b>Changes in Balance</b>	<b>2,860,268</b>	<b>(1,984,198)</b>	<b>(1,542,914)</b>	<b>(1,659,217)</b>
Beginning Balance	18,372,655	(440,484)	(440,484)	(1,468,425)
Non-spendable Balance	(21,673,407)	514,973	514,973	(231,048)
<b>Ending Spendable Balance</b>	<b>(440,484)</b>	<b>(1,909,709)</b>	<b>(1,468,425)</b>	<b>(3,358,690)</b>

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>605</b>	<b>Sewer</b>					
<b>000</b>						
605-000-5141	Pool Const Fee	\$ 3,200	\$ 3,600	\$ 3,200	\$ 3,200	\$ -
605-000-5300	Administration Fee	\$ 18,803	\$ -	\$ 14,000	\$ 14,000	\$ -
605-000-5315	Rental Income	\$ 22,868	\$ 23,940	\$ 19,157	\$ 19,157	\$ 19,157
605-000-5331	Sewer Service	\$ 4,670,038	\$ 5,224,703	\$ 5,558,665	\$ 5,558,665	\$ 6,001,886
605-000-5332	Sewer Service - Diablo Grande	\$ -	\$ 203,080	\$ -	\$ -	\$ -
605-000-5520	Code Enforcement	\$ -	\$ 100	\$ 3,000	\$ 3,000	\$ -
605-000-5600	Interest Income	\$ 2,157	\$ 2,609	\$ 2,157	\$ 2,157	\$ 4,191
605-000-5700	Late Fee	\$ 24,603	\$ 144,330	\$ 45,000	\$ 45,000	\$ 154,114
605-000-5710	Sale of Surplus/Salvage	\$ -	\$ 12,900	\$ 1,000	\$ 1,000	\$ -
605-000-5750	Capital Contributions	\$ -	\$ 3,305,757	\$ -	\$ -	\$ -
605-000-5795	Miscellaneous Reimbursements	\$ -	\$ 129	\$ -	\$ 1,600	\$ -
605-000-5796	Public Works Salary Reimb	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
605-000-5798	Solar Rebate TID	\$ -	\$ -	\$ 34,000	\$ 34,000	\$ -
605-000-5799	Other Financing Sources	\$ -	\$ -	\$ 617,353	\$ 617,353	\$ -
605-000-8100	Interest Expense	\$ (9,710)	\$ (9,710)	\$ (9,710)	\$ (9,710)	\$ (9,710)
605-000-8200	Cost of Issuance	\$ (1,058)	\$ -	\$ -	\$ -	\$ -
605-000-8210	Call Premium Payment	\$ -	\$ -	\$ (2,683)	\$ (2,683)	\$ (1,625)
<b>000 Total</b>		<b>\$ 4,730,903</b>	<b>\$ 8,911,440</b>	<b>\$ 6,286,139</b>	<b>\$ 6,287,739</b>	<b>\$ 6,169,013</b>
<b>100</b>	<b>Administration</b>					
605-100-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ (170,779)
605-100-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	\$ (5,345)
605-100-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	\$ (2,554)
605-100-6105	Retirement	\$ -	\$ -	\$ -	\$ -	\$ (27,169)
605-100-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ (5,436)
605-100-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ (34,708)
605-100-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	\$ (1,016)
605-100-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ (2,902)
605-100-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ (363)
605-100-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ (3,016)
<b>100 Total</b>	<b>Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (253,288)</b>
<b>200</b>	<b>Finance</b>					
605-200-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ (166,388)
605-200-6002	Salaries & Wages, Part-Time	\$ -	\$ -	\$ -	\$ -	\$ (11,259)
605-200-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	\$ (3,805)
605-200-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	\$ (3,329)
605-200-6105	Retirement	\$ -	\$ -	\$ -	\$ -	\$ (25,770)
605-200-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ (5,296)
605-200-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ (28,015)
605-200-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	\$ (1,613)
605-200-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ (4,605)
605-200-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ (576)
605-200-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ (2,150)
<b>200 Total</b>	<b>Finance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (252,806)</b>

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>250</b>	<b>Non-Departmental</b>					
605-250-6889	Loss Revenue Expense	\$ -	\$ (2,625)	\$ -	\$ -	\$ -
<b>250 Total</b>	<b>Non-Departmental</b>	<b>\$ -</b>	<b>\$ (2,625)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>305</b>	<b>Eng-Bldg-Cap Projects</b>					
605-305-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ (135,902)
605-305-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	\$ (2,450)
605-305-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	\$ (2,006)
605-305-6105	Retirement	\$ -	\$ -	\$ -	\$ -	\$ (13,767)
605-305-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ (44,029)
605-305-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ (30,606)
605-305-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	\$ (924)
605-305-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ (2,638)
605-305-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ (330)
605-305-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ (2,306)
<b>305 Total</b>	<b>Eng-Bldg-Cap Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (234,958)</b>
<b>790</b>	<b>Operations</b>					
605-790-6001	Salaries & Wages, Full-Time	\$ (1,069,061)	\$ (1,304,709)	\$ (1,546,589)	\$ (1,554,791)	\$ (1,216,272)
605-790-6002	Salaries & Wages, Part-Time	\$ (23,904)	\$ (656)	\$ (6,000)	\$ (1,000)	\$ (6,000)
605-790-6005	Overtime	\$ (36,902)	\$ (43,079)	\$ (35,000)	\$ (35,000)	\$ (50,000)
605-790-6009	Salaries & Wages, COVID 19	\$ (4,768)	\$ (2,189)	\$ -	\$ -	\$ -
605-790-6011	Leave Payout	\$ (35,204)	\$ (20,010)	\$ (28,357)	\$ (28,357)	\$ (22,778)
605-790-6100	FICA/Medicare - Employer	\$ (17,379)	\$ (18,206)	\$ (23,812)	\$ (23,812)	\$ (19,618)
605-790-6105	Retirement	\$ (149,664)	\$ (280,066)	\$ (233,407)	\$ (233,407)	\$ (192,006)
605-790-6106	HRA	\$ (6,092)	\$ (12,122)	\$ (14,318)	\$ (14,318)	\$ (12,979)
605-790-6110	Worker's Compensation	\$ (70,224)	\$ (81,668)	\$ (99,505)	\$ (99,505)	\$ (21,875)
605-790-6120	Medical Insurance	\$ (263,285)	\$ (287,137)	\$ (338,092)	\$ (338,092)	\$ (325,824)
605-790-6123	Post Retirement Medical Insur.	\$ (77,616)	\$ (56,313)	\$ (13,742)	\$ (13,742)	\$ (11,004)
605-790-6125	Dental Insurance	\$ (23,358)	\$ (28,573)	\$ (39,238)	\$ (39,238)	\$ (31,420)
605-790-6130	Vision Insurance	\$ (3,902)	\$ (4,057)	\$ (4,908)	\$ (4,908)	\$ (3,930)
605-790-6135	Life Insurance	\$ (5,078)	\$ (5,679)	\$ (6,450)	\$ (6,450)	\$ (33,272)
605-790-6145	Tuition Reimbursement	\$ (333)	\$ (333)	\$ (1,000)	\$ (1,000)	\$ -
605-790-6155	Def. Compensation Match	\$ (802)	\$ (1,343)	\$ (3,386)	\$ (3,386)	\$ (2,181)
605-790-6160	Compensated Absences	\$ (20,228)	\$ (45,609)	\$ -	\$ -	\$ -
605-790-6200	Fiscal Services	\$ (3,162)	\$ (2,854)	\$ (8,128)	\$ (8,128)	\$ (8,941)
605-790-6205	Legal Services	\$ (1,602)	\$ (26,628)	\$ (5,000)	\$ (5,000)	\$ (5,500)
605-790-6220	Technical Services	\$ (54,374)	\$ (45,198)	\$ (70,000)	\$ (124,576)	\$ (70,000)
605-790-6221	Consulting Services	\$ (18,033)	\$ (65,354)	\$ (110,000)	\$ (110,305)	\$ (120,500)
605-790-6222	IT - Services	\$ (19,045)	\$ (24,268)	\$ (35,220)	\$ (35,838)	\$ (59,101)
605-790-6240	General Contract Services	\$ (267,599)	\$ (337,542)	\$ (330,467)	\$ (335,467)	\$ (356,000)
605-790-6241	Vegetation Management Services	\$ (133)	\$ (67)	\$ -	\$ -	\$ -
605-790-6250	Insurance	\$ (217,178)	\$ (253,596)	\$ (340,008)	\$ (340,008)	\$ (423,848)
605-790-6300	Equipment Maintenance	\$ (38,884)	\$ (85,387)	\$ (97,000)	\$ (112,102)	\$ (140,000)
605-790-6305	Building Maintenance	\$ -	\$ (153)	\$ -	\$ -	\$ -
605-790-6310	Facility Maintenance	\$ (5,832)	\$ (8,146)	\$ (9,000)	\$ (7,000)	\$ (9,000)
605-790-6315	Vehicle Maintenance	\$ (30,352)	\$ (29,754)	\$ (21,100)	\$ (20,775)	\$ (24,100)
605-790-6400	Office Supplies	\$ (5,389)	\$ (8,965)	\$ (8,000)	\$ (8,000)	\$ (8,200)

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
605-790-6405	Postage	\$ (13,728)	\$ (15,969)	\$ (13,000)	\$ (13,000)	\$ (13,300)
605-790-6410	Departmental Supplies	\$ (17,438)	\$ (21,298)	\$ (17,000)	\$ (16,510)	\$ (17,500)
605-790-6415	Small Tools/Shop Supplies	\$ (5,094)	\$ (19,702)	\$ (12,100)	\$ (13,376)	\$ (10,100)
605-790-6425	Fuel	\$ (14,526)	\$ (14,608)	\$ (18,000)	\$ (18,000)	\$ (18,000)
605-790-6430	Chemicals	\$ (69,697)	\$ (57,540)	\$ (60,000)	\$ (60,513)	\$ (65,000)
605-790-6435	Safety Supplies	\$ (4,117)	\$ (5,133)	\$ (6,000)	\$ (6,000)	\$ (6,000)
605-790-6436	Electrical Supplies	\$ (11,277)	\$ (8,222)	\$ (12,000)	\$ (12,000)	\$ (13,300)
605-790-6440	Uniforms	\$ (8,656)	\$ (12,953)	\$ (10,000)	\$ (13,000)	\$ (13,000)
605-790-6500	Rents & Leases - Equipment	\$ (30,131)	\$ (19,196)	\$ (34,500)	\$ (39,109)	\$ (94,050)
605-790-6605	Advertising	\$ (1,787)	\$ (405)	\$ (5,000)	\$ (5,000)	\$ (5,000)
605-790-6610	Training & Travel	\$ (5,174)	\$ (11,460)	\$ (6,723)	\$ (6,723)	\$ (6,723)
605-790-6620	Memberships & Subscriptions	\$ (2,418)	\$ (2,255)	\$ (2,950)	\$ (2,950)	\$ (2,950)
605-790-6625	Medical Services	\$ (71)	\$ (474)	\$ (500)	\$ (500)	\$ (500)
605-790-6635	Bank Service Charge	\$ (657)	\$ (684)	\$ (755)	\$ (755)	\$ (1,000)
605-790-6700	Telephone	\$ (15,916)	\$ (15,155)	\$ (12,500)	\$ (12,500)	\$ (13,500)
605-790-6710	Utilities - Buildings	\$ (65,226)	\$ (151,282)	\$ (100,000)	\$ (100,000)	\$ (100,000)
605-790-6750	Property/Irrigation Tax	\$ (8,691)	\$ (9,003)	\$ (9,500)	\$ (9,500)	\$ (10,000)
605-790-6760	Permits & Fees	\$ (28,275)	\$ (29,708)	\$ (26,600)	\$ (26,600)	\$ (31,600)
605-790-6892	Reimbursable Expenditures	\$ -	\$ (320)	\$ -	\$ (1,600)	\$ -
605-790-6895	Depreciation Expense	\$ (1,877,479)	\$ (2,734,759)	\$ -	\$ -	\$ -
605-790-7501	Computer Equipment	\$ -	\$ (37,434)	\$ (29,050)	\$ (33,939)	\$ (5,000)
605-790-7504	Vehicle	\$ (1,969)	\$ (15,371)	\$ (20,000)	\$ (146,546)	\$ -
605-790-7550	Improvements Expense	\$ (3,030)	\$ (22,385)	\$ (170,000)	\$ (220,300)	\$ (425,000)
605-790-7560	Machinery & Equipment Expense	\$ -	\$ (570,349)	\$ (204,960)	\$ (34,960)	\$ (39,850)
605-790-7999	Capitalized Asset Adjustment	\$ -	\$ 627,933	\$ -	\$ -	\$ -
605-790-8000	Principal Expense	\$ -	\$ -	\$ -	\$ -	\$ (146,638)
605-790-8003	Principal Expense SRF Loan	\$ -	\$ -	\$ (47,355)	\$ (47,355)	\$ (48,586)
605-790-8006	Principal Exp-Banc of America	\$ -	\$ -	\$ (92,790)	\$ (92,790)	\$ (113,620)
605-790-8007	Principal Exp- CEC Loan	\$ -	\$ -	\$ (204,672)	\$ (204,672)	\$ (206,752)
605-790-8100	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ (33,706)
605-790-8103	Interest Expense SRF Loan	\$ (10,911)	\$ (9,721)	\$ (8,500)	\$ (8,500)	\$ (7,500)
605-790-8106	Interest Exp-Banc of America	\$ (45,915)	\$ (43,736)	\$ (40,917)	\$ (40,917)	\$ (37,408)
605-790-8107	Interest Exp- CEC Loan	\$ (14,974)	\$ (12,974)	\$ (9,959)	\$ (9,959)	\$ (7,878)
<b>790 Total</b>	<b>Operations</b>	<b>\$ (4,726,540)</b>	<b>\$ (6,293,824)</b>	<b>\$ (4,603,060)</b>	<b>\$ (4,701,780)</b>	<b>\$ (4,667,811)</b>

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>791</b>	<b>Sewer - Collections</b>					
605-791-6001	Salaries & Wages, Full-Time	\$ (392,313)	\$ (444,898)	\$ (485,839)	\$ (485,839)	\$ (516,372)
605-791-6005	Overtime	\$ (8,004)	\$ (15,300)	\$ (17,000)	\$ (17,000)	\$ (17,000)
605-791-6009	Salaries & Wages, COVID 19	\$ (2,084)	\$ -	\$ -	\$ -	\$ -
605-791-6011	Leave Payout	\$ (3,625)	\$ (4,085)	\$ (6,738)	\$ (6,738)	\$ (6,535)
605-791-6100	FICA/Medicare - Employer	\$ (5,510)	\$ (6,098)	\$ (7,389)	\$ (7,389)	\$ (7,829)
605-791-6105	Retirement	\$ 750,536	\$ (226,522)	\$ (69,718)	\$ (69,718)	\$ (80,227)
605-791-6110	Worker's Compensation	\$ (40,534)	\$ (43,068)	\$ (47,732)	\$ (47,732)	\$ (8,107)
605-791-6120	Medical Insurance	\$ (125,806)	\$ (133,383)	\$ (146,855)	\$ (146,855)	\$ (132,497)
605-791-6123	Post Retirement Medical Insura	\$ (6,598)	\$ (11,130)	\$ (5,124)	\$ (5,124)	\$ (5,040)
605-791-6125	Dental Insurance	\$ (11,881)	\$ (12,467)	\$ (14,630)	\$ (14,630)	\$ (14,391)
605-791-6130	Vision Insurance	\$ (1,800)	\$ (1,673)	\$ (1,830)	\$ (1,830)	\$ (1,800)
605-791-6135	Life Insurance	\$ (2,273)	\$ (2,269)	\$ (15,391)	\$ (15,391)	\$ (36,671)
605-791-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)
605-791-6220	Technical Services	\$ -	\$ -	\$ (5,000)	\$ (7,000)	\$ (5,000)
605-791-6221	Consulting Services	\$ (9,940)	\$ (5,644)	\$ (30,000)	\$ (37,457)	\$ (30,000)
605-791-6222	IT - Services	\$ (7,371)	\$ (10,344)	\$ (30,964)	\$ (31,189)	\$ (51,996)
605-791-6240	General Contract Services	\$ (6,543)	\$ (6,216)	\$ (6,500)	\$ (6,500)	\$ (7,000)
605-791-6241	Vegetation Management Services	\$ (31)	\$ -	\$ -	\$ -	\$ -
605-791-6242	Sewer Lateral Maintenance	\$ (4,981)	\$ (4,428)	\$ (5,000)	\$ (5,000)	\$ (5,000)
605-791-6300	Equipment Maintenance	\$ (8,803)	\$ (1,367)	\$ (32,000)	\$ (32,000)	\$ (32,000)
605-791-6315	Vehicle Maintenance	\$ (30,291)	\$ (34,824)	\$ (34,100)	\$ (27,267)	\$ (28,600)
605-791-6400	Office Supplies	\$ (882)	\$ (1,753)	\$ (2,500)	\$ (2,500)	\$ (2,500)
605-791-6410	Departmental Supplies	\$ (7,432)	\$ (13,090)	\$ (15,000)	\$ (16,501)	\$ (15,000)
605-791-6415	Small Tools/Shop Supplies	\$ (1,295)	\$ (4,476)	\$ (4,500)	\$ (4,500)	\$ (4,500)
605-791-6425	Fuel	\$ (19,729)	\$ (29,235)	\$ (21,000)	\$ (26,000)	\$ (23,000)
605-791-6430	Chemicals	\$ -	\$ (40)	\$ (4,000)	\$ (4,000)	\$ (4,000)
605-791-6435	Safety Supplies	\$ (1,343)	\$ (1,621)	\$ (2,350)	\$ (2,350)	\$ (2,350)
605-791-6440	Uniforms	\$ (8,365)	\$ (11,639)	\$ (8,000)	\$ (10,000)	\$ (13,000)
605-791-6500	Rents & Leases - Equipment	\$ (2,770)	\$ (1,761)	\$ (3,350)	\$ (3,350)	\$ (8,700)
605-791-6605	Advertising	\$ (339)	\$ (1,154)	\$ (6,500)	\$ (6,500)	\$ (6,500)
605-791-6610	Training & Travel	\$ (2,606)	\$ (4,624)	\$ (6,660)	\$ (6,660)	\$ (6,660)
605-791-6620	Memberships & Subscriptions	\$ (1,546)	\$ (2,134)	\$ (6,400)	\$ (6,400)	\$ (6,420)
605-791-6625	Medical Services	\$ (477)	\$ (478)	\$ (500)	\$ (500)	\$ (500)
605-791-6700	Telephone	\$ (5,295)	\$ (4,802)	\$ (5,550)	\$ (5,550)	\$ (5,865)
605-791-6735	Utilities -Storm Lift Stations	\$ (1,294)	\$ (1,586)	\$ (2,500)	\$ (2,500)	\$ (3,000)
605-791-6736	Utilities -Sewer Lift Stations	\$ (2,213)	\$ (2,516)	\$ -	\$ -	\$ (3,000)
605-791-6760	Permits & Fees	\$ (25,079)	\$ (24,790)	\$ (32,000)	\$ (32,000)	\$ (33,000)
605-791-7501	Computer Equipment	\$ -	\$ -	\$ -	\$ (6,000)	\$ (5,000)
605-791-7504	Vehicle	\$ -	\$ (59,573)	\$ -	\$ -	\$ -
605-791-7560	Machinery & Equipment Expense	\$ (894)	\$ (554,932)	\$ -	\$ (170,000)	\$ (215,000)
605-791-7999	Capitalized Asset Adjustment	\$ -	\$ 614,505	\$ -	\$ -	\$ -
<b>791 Total</b>	<b>Sewer - Collections</b>	\$ 588	\$ (1,069,414)	\$ (1,083,619)	\$ (1,270,969)	\$ (1,345,059)

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>792</b>	<b>Dept</b>					
605-792-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ (26,368)	\$ (76,368)	\$ (76,121)
605-792-6002	Salaries & Wages, Part-Time	\$ (1,881)	\$ (17,575)	\$ (20,000)	\$ (20,000)	\$ -
605-792-6100	FICA/Medicare - Employer	\$ (144)	\$ (1,345)	\$ (1,912)	\$ (1,912)	\$ (1,104)
605-792-6105	Retirement	\$ -	\$ -	\$ (2,025)	\$ (2,025)	\$ (24,117)
605-792-6110	Worker's Compensation	\$ -	\$ -	\$ (2,655)	\$ (2,655)	\$ (1,195)
605-792-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ (33,097)
605-792-6123	Post Retirement Medical Insura	\$ -	\$ -	\$ (420)	\$ (420)	\$ (840)
605-792-6125	Dental Insurance	\$ -	\$ -	\$ (1,199)	\$ (1,199)	\$ (2,398)
605-792-6130	Vision Insurance	\$ -	\$ -	\$ (150)	\$ (150)	\$ (300)
605-792-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ (349)
605-792-6145	Tuition Reimbursement	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -
605-792-6240	General Contract Services	\$ (143)	\$ (83)	\$ (7,000)	\$ (6,000)	\$ (7,000)
605-792-6315	Vehicle Maintenance	\$ (441)	\$ (320)	\$ (500)	\$ (1,500)	\$ (1,500)
605-792-6410	Departmental Supplies	\$ (644)	\$ (2,268)	\$ (1,500)	\$ (1,500)	\$ (2,500)
605-792-6415	Small Tools/Shop Supplies	\$ (503)	\$ (5,496)	\$ (500)	\$ (3,000)	\$ (1,500)
605-792-6425	Fuel	\$ -	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)
605-792-6430	Chemicals	\$ (11,443)	\$ (8,633)	\$ (27,000)	\$ (46,208)	\$ (30,000)
605-792-6435	Safety Supplies	\$ (268)	\$ (189)	\$ (6,000)	\$ (6,000)	\$ (6,000)
605-792-6440	Uniforms	\$ (249)	\$ (182)	\$ (1,000)	\$ (1,500)	\$ (1,600)
605-792-6500	Rents & Leases - Equipment	\$ -	\$ -	\$ (3,850)	\$ (3,350)	\$ (7,550)
605-792-6610	Training & Travel	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)
605-792-6625	Medical Services	\$ -	\$ (140)	\$ (150)	\$ (150)	\$ (150)
605-792-6700	Telephone	\$ -	\$ -	\$ (600)	\$ (600)	\$ (600)
605-792-7504	Vehicle	\$ (700)	\$ (27,556)	\$ -	\$ (60,000)	\$ -
605-792-7999	Capitalized Asset Adjustment	\$ -	\$ 27,556	\$ -	\$ -	\$ -
<b>792 Total</b>	<b>Dept</b>	\$ (16,415)	\$ (36,231)	\$ (110,829)	\$ (242,538)	\$ (204,922)
<b>998</b>	<b>Transfers In</b>					
605-998-5900	From General Fund	\$ 57,828	\$ 66,801	\$ 76,213	\$ 76,213	\$ 112,763
605-998-5906	From BAD Districts	\$ 121,848	\$ 140,203	\$ 18,061	\$ 18,061	\$ 131,669
605-998-5912	Transfers In - CFD2013-1/Maint	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 17,200
605-998-5913	From CFD 2018-2 Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 17,200
605-998-5916	From Water Operation	\$ 53,622	\$ 2,462	\$ -	\$ -	\$ -
605-998-5917	From Water & Sewer Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ 741,541
605-998-5918	From CSA #15 Assmt District	\$ -	\$ 2,678	\$ -	\$ -	\$ -
605-998-5926	From Sewer Capital Fund	\$ -	\$ 120,720	\$ -	\$ -	\$ 974,679
<b>998 Total</b>	<b>Transfers In</b>	\$ 233,298	\$ 332,864	\$ 104,274	\$ 104,274	\$ 1,995,052

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>999</b>	<b>Transfers Out</b>					
605-999-9000	To General Fund	\$ (194,972)	\$ (251,295)	\$ (887,262)	\$ (887,262)	\$ (887,262)
605-999-9003	To Capital Fund-Fees	\$ (41,166)	\$ -	\$ -	\$ -	\$ -
605-999-9013	To Sewer Capital	\$ -	\$ -	\$ (1,547,505)	\$ (648,301)	\$ (1,394,581)
605-999-9014	To Sewer Capital SRF Loan	\$ (309,730)	\$ (292,177)	\$ -	\$ -	\$ -
605-999-9015	To PPFA Sewer Authority Bonds	\$ (215,228)	\$ (210,832)	\$ (211,800)	\$ (211,800)	\$ (211,800)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (761,096)</b>	<b>\$ (754,304)</b>	<b>\$ (2,646,567)</b>	<b>\$ (1,747,363)</b>	<b>\$ (2,493,644)</b>
	<b>Sewer - Totals</b>					
	<b>Revenues</b>	\$ 4,974,968	\$ 9,254,014	\$ 6,402,806	\$ 6,404,406	\$ 8,175,401
	<b>Expenditures</b>	\$ (5,514,231)	\$ (8,166,107)	\$ (8,456,469)	\$ (7,975,044)	\$ (9,463,825)
	<b>Fund Total</b>	<b>\$ (539,263)</b>	<b>\$ 1,087,906</b>	<b>\$ (2,053,662)</b>	<b>\$ (1,570,638)</b>	<b>\$ (1,288,424)</b>
<b>606</b>	<b>Sewer Capital</b>					
<b>000</b>						
606-000-5600	Interest Income	\$ 3,499	\$ 5,530	\$ 3,499	\$ 3,499	\$ -
<b>000 Total</b>		<b>\$ 3,499</b>	<b>\$ 5,530</b>	<b>\$ 3,499</b>	<b>\$ 3,499</b>	<b>\$ -</b>
<b>306</b>	<b>Engineering &amp; Capital Projects</b>					
606-306-7576	WWTP Expansion Phase III	\$ -	\$ -	\$ -	\$ (811,318)	\$ -
606-306-7603	WWTP Admin Bldg	\$ -	\$ -	\$ -	\$ (338,555)	\$ -
606-306-7640	Ward Avenue Sewer Lift Station	\$ -	\$ -	\$ -	\$ (21,616)	\$ -
<b>306 Total</b>	<b>Engineering &amp; Capital Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,171,489)</b>	<b>\$ -</b>
<b>790</b>	<b>Operations</b>					
606-790-7557	Pond #8 & #2 Inter-Connection	\$ -	\$ -	\$ (100,000)	\$ -	\$ -
606-790-7558	Percolation Pond Rep. (#10-18)	\$ -	\$ -	\$ (150,000)	\$ -	\$ -
606-790-7559	Sycamore Avenue Sewer Manholes	\$ -	\$ (36,600)	\$ -	\$ -	\$ -
606-790-7576	WWTP Expansion Phase III	\$ -	\$ (292,339)	\$ (8,923,645)	\$ (112,327)	\$ -
606-790-7600	South Ditch Clarifer - Design	\$ -	\$ -	\$ (50,000)	\$ -	\$ -
606-790-7601	South Ditch Clarifer - Constr.	\$ -	\$ -	\$ (250,000)	\$ -	\$ -
606-790-7603	WWTP Admin Bldg	\$ -	\$ (3,060,984)	\$ (614,708)	\$ (317,886)	\$ -
606-790-7637	North PLC Replacement	\$ -	\$ -	\$ -	\$ -	\$ (30,000)
606-790-7638	Solids Thickening Pilot Testin	\$ -	\$ -	\$ (25,000)	\$ -	\$ (25,000)
606-790-7639	Solids Dewatering Improvements	\$ -	\$ -	\$ (137,000)	\$ -	\$ -
606-790-7640	Ward Avenue Sewer Lift Station	\$ -	\$ (12,664)	\$ (248,439)	\$ -	\$ -
606-790-7999	Capitalized Asset Adjustment	\$ -	\$ 3,402,586	\$ -	\$ -	\$ -
<b>790 Total</b>	<b>Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,498,792)</b>	<b>\$ (430,213)</b>	<b>\$ (55,000)</b>

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>998</b>	<b>Transfers In</b>					
606-998-5903	From Sewer Impact	\$ 6,309	\$ -	\$ -	\$ -	\$ -
606-998-5911	From CFD/Business Park	\$ -	\$ 1,180,304	\$ 5,088,150	\$ 621,687	\$ -
606-998-5919	From Sewer Operations	\$ 41,166	\$ -	\$ 1,547,505	\$ 648,301	\$ 1,394,581
606-998-5922	From Sewer Operations SRF Loan	\$ 309,730	\$ 292,177	\$ -	\$ -	\$ -
606-998-5923	From CFD - VOP 2018-1 Infrast	\$ -	\$ 292,339	\$ 3,928,156	\$ 354,992	\$ -
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 357,206</b>	<b>\$ 1,764,820</b>	<b>\$ 10,563,811</b>	<b>\$ 1,624,980</b>	<b>\$ 1,394,581</b>
<b>999</b>	<b>Transfers Out</b>					
606-999-9009	To Sewer Fund	\$ -	\$ (120,720)	\$ -	\$ -	\$ (974,679)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ (120,720)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (974,679)</b>
	<b>Sewer Capital - Totals</b>					
	<b>Revenues</b>	\$ 360,705	\$ 1,770,349	\$ 10,567,310	\$ 1,628,479	\$ 1,394,581
	<b>Expenditures</b>	\$ -	\$ (120,720)	\$ (10,498,792)	\$ (1,601,702)	\$ (1,029,679)
	<b>Fund Total</b>	<b>\$ 360,705</b>	<b>\$ 1,649,629</b>	<b>\$ 68,518</b>	<b>\$ 26,777</b>	<b>\$ 364,903</b>

City of Patterson Adopted Budget FY 2025 - Sewer Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>607</b>	<b>PPFA Sewer Authority Bonds</b>					
<b>000</b>						
607-000-5600	Interest Income	\$ 947	\$ 6,228	\$ 947	\$ 947	\$ 13,304
607-000-8000	Principal Expense	\$ -	\$ -	\$ (122,600)	\$ (122,600)	\$ (128,700)
607-000-8100	Interest Expense	\$ (106,696)	\$ (94,332)	\$ (89,200)	\$ (89,200)	\$ (90,558)
<b>000 Total</b>		<b>\$ (105,750)</b>	<b>\$ (88,104)</b>	<b>\$ (210,853)</b>	<b>\$ (210,853)</b>	<b>\$ (205,954)</b>
<b>998</b>	<b>Transfers In</b>					
607-998-5903	From Sewer Fund	\$ 215,228	\$ 210,832	\$ 211,800	\$ 211,800	\$ 211,800
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 215,228</b>	<b>\$ 210,832</b>	<b>\$ 211,800</b>	<b>\$ 211,800</b>	<b>\$ 211,800</b>
<b>999</b>	<b>Transfers Out</b>					
607-999-9009	To Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ (741,541)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (741,541)</b>
	<b>PPFA Sewer Authority Bonds - Totals</b>					
	<b>Revenues</b>	\$ 216,175	\$ 217,060	\$ 212,747	\$ 212,747	\$ 225,105
	<b>Expenditures</b>	\$ (106,696)	\$ (94,332)	\$ (211,800)	\$ (211,800)	\$ (960,800)
	<b>Fund Total</b>	<b>\$ 109,478</b>	<b>\$ 122,728</b>	<b>\$ 947</b>	<b>\$ 947</b>	<b>\$ (735,695)</b>

<b>Water Funds</b>				
<b>Funds 610, 611, 612</b>				
	Audited Fiscal Year 2022-23	Adopted Fiscal Year 2023-24	Adjusted Fiscal Year 2023-24	Adopted Fiscal Year 2024-25
<b>Revenues</b>				
Service Charges	\$ 6,741,904	6,798,821	6,848,821	\$ 7,477,298
Other Revenues	\$ 282,988	27,068	27,068	\$ 276,263
<b>Total Revenues</b>	<b>7,024,892</b>	<b>6,825,889</b>	<b>6,875,889</b>	<b>7,753,561</b>
<b>Expenditures</b>				
Salaries & Benefits	(2,730,909)	(3,140,384)	(3,134,674)	(3,920,760)
Maint. & Operations	(3,036,951)	(1,471,250)	(1,625,684)	(2,487,252)
<b>Total Expenditures</b>	<b>(5,767,860)</b>	<b>(4,611,634)</b>	<b>(4,760,358)</b>	<b>(6,408,012)</b>
<b>Operating Balance</b>	<b>1,257,032</b>	<b>2,214,255</b>	<b>2,115,531</b>	<b>1,345,549</b>
Debt Service	(513,261)	(1,217,073)	(1,217,073)	(1,230,668)
Capital Outlay	(1,313,431)	(6,247,653)	(5,395,933)	(1,421,050)
Other Financing Source	3,261,292	1,984,100	1,984,100	2,341,498
Transfers In	126	6,021,932	892,282	9,178,533
Transfers Out	(2,167,605)	(5,865,555)	(1,675,542)	(9,985,029)
<b>Changes in Balance</b>	<b>524,153</b>	<b>(3,109,992)</b>	<b>(3,296,635)</b>	<b>228,833</b>
Beginning Balance	25,133,335	11,540,651	11,540,651	8,470,665
Non-spendable Balance	(14,116,837)	226,649	226,649	(476,221)
<b>Ending Spendable Balance</b>	<b>11,540,651</b>	<b>8,657,308</b>	<b>8,470,665</b>	<b>8,223,277</b>

City of Patterson Adopted Budget FY 2025 - Water Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>610</b>	<b>Water</b>					
<b>000</b>						
610-000-5147	Water Arrearage Grant - State	\$ 81,253	\$ -	\$ -	\$ -	\$ -
610-000-5300	Administration Fee	\$ 5,314	\$ 2,280	\$ -	\$ -	\$ -
610-000-5330	Water Service	\$ 6,505,457	\$ 6,606,050	\$ 6,612,821	\$ 6,612,821	\$ 7,427,298
610-000-5341	New Meters - New Sites	\$ 139,661	\$ 79,368	\$ 70,000	\$ 120,000	\$ -
610-000-5345	Back Flow Revenue	\$ 11,114	\$ 14,455	\$ 16,000	\$ 16,000	\$ -
610-000-5350	Reconnection Fee	\$ 250	\$ 670	\$ 30,000	\$ 30,000	\$ -
610-000-5355	Construction Water	\$ 49,695	\$ 42,031	\$ 20,000	\$ 20,000	\$ -
610-000-5520	Code Enforcement	\$ 150	\$ 900	\$ -	\$ -	\$ -
610-000-5600	Interest Income	\$ 15,380	\$ 59,294	\$ 15,380	\$ 15,380	\$ 89,507
610-000-5700	Late Fee	\$ 34,272	\$ 182,490	\$ 50,000	\$ 50,000	\$ 194,860
610-000-5701	Credit Card Convenience Fee	\$ 14,923	\$ 86,760	\$ 50,000	\$ 50,000	\$ 50,000
610-000-5710	Sale of Surplus/Salvage	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
610-000-5750	Capital Contributions	\$ -	\$ 2,824,339	\$ -	\$ -	\$ -
610-000-5790	Miscellaneous Revenue	\$ 4,600	\$ -	\$ 100	\$ 100	\$ -
610-000-5794	Salary Reimbursements	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
610-000-5795	Miscellaneous Reimbursements	\$ -	\$ 156	\$ -	\$ -	\$ -
610-000-5796	Public Works Salary Reimb	\$ 944	\$ 956	\$ 2,000	\$ 2,000	\$ -
610-000-5799	Other Financing Sources	\$ -	\$ 11,056	\$ 1,930,000	\$ 1,930,000	\$ 2,146,638
610-000-6899	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ (430,000)
<b>000 Total</b>		<b>\$ 6,863,011</b>	<b>\$ 9,910,804</b>	<b>\$ 8,798,301</b>	<b>\$ 8,848,301</b>	<b>\$ 9,478,303</b>
<b>100</b>	<b>Administration</b>					
610-100-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ (159,869)
610-100-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	\$ (4,973)
610-100-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	\$ (2,390)
610-100-6105	Retirement	\$ -	\$ -	\$ -	\$ -	\$ (25,804)
610-100-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ (5,089)
610-100-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	\$ (31,852)
610-100-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	\$ (941)
610-100-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ (2,686)
610-100-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	\$ (336)
610-100-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ (2,590)
<b>100 Total</b>	<b>Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (236,529)</b>

City of Patterson Adopted Budget FY 2025 - Water Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>200</b>	<b>Finance</b>					
610-200-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	(167,528)
610-200-6002	Salaries & Wages, Part-Time	\$ -	\$ -	\$ -	\$ -	(11,259)
610-200-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	(3,813)
610-200-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	(3,346)
610-200-6105	Retirement	\$ -	\$ -	\$ -	\$ -	(26,039)
610-200-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	(5,333)
610-200-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	(28,748)
610-200-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	(1,630)
610-200-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	(4,653)
610-200-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	(582)
610-200-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	(2,031)
<b>200 Total</b>	<b>Finance</b>	\$ -	\$ -	\$ -	\$ -	(254,961)
<b>305</b>	<b>Eng-Bldg-Cap Projects</b>					
610-305-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	(378,883)
610-305-6011	Leave Payout	\$ -	\$ -	\$ -	\$ -	(5,805)
610-305-6100	FICA/Medicare - Employer	\$ -	\$ -	\$ -	\$ -	(5,578)
610-305-6105	Retirement	\$ -	\$ -	\$ -	\$ -	(33,254)
610-305-6110	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	(112,476)
610-305-6120	Medical Insurance	\$ -	\$ -	\$ -	\$ -	(82,749)
610-305-6123	Post Retirement Medical Insur.	\$ -	\$ -	\$ -	\$ -	(2,562)
610-305-6125	Dental Insurance	\$ -	\$ -	\$ -	\$ -	(7,315)
610-305-6130	Vision Insurance	\$ -	\$ -	\$ -	\$ -	(915)
610-305-6135	Life Insurance	\$ -	\$ -	\$ -	\$ -	(2,904)
<b>305 Total</b>	<b>Eng-Bldg-Cap Projects</b>	\$ -	\$ -	\$ -	\$ -	(632,440)
<b>790</b>	<b>Operations</b>					
610-790-6001	Salaries & Wages, Full-Time	\$ (1,368,295)	\$ (1,614,413)	\$ (1,985,278)	\$ (1,974,568)	\$ (1,668,762)
610-790-6002	Salaries & Wages, Part-Time	\$ (67,552)	\$ (58,219)	\$ (58,988)	\$ (63,988)	\$ (25,500)
610-790-6005	Overtime	\$ (58,691)	\$ (59,114)	\$ (60,000)	\$ (60,000)	\$ (62,000)
610-790-6009	Salaries & Wages, COVID 19	\$ (7,958)	\$ (8,230)	\$ -	\$ -	\$ -
610-790-6011	Leave Payout	\$ (66,475)	\$ (33,643)	\$ (54,177)	\$ (54,177)	\$ (45,485)
610-790-6100	FICA/Medicare - Employer	\$ (24,912)	\$ (25,660)	\$ (34,950)	\$ (34,950)	\$ (30,723)
610-790-6105	Retirement	\$ 315,744	\$ (389,527)	\$ (287,310)	\$ (287,310)	\$ (288,258)
610-790-6106	HRA	\$ (2,344)	\$ (16,659)	\$ (18,940)	\$ (18,940)	\$ (33,746)
610-790-6110	Worker's Compensation	\$ (64,554)	\$ (78,763)	\$ (115,704)	\$ (115,704)	\$ (155,205)
610-790-6115	Unemployment Insurance	\$ (733)	\$ -	\$ -	\$ -	\$ -
610-790-6120	Medical Insurance	\$ (311,371)	\$ (324,702)	\$ (402,912)	\$ (402,912)	\$ (373,136)
610-790-6123	Post Retirement Medical Insura	\$ (73,471)	\$ (57,086)	\$ (18,123)	\$ (18,123)	\$ (14,700)
610-790-6125	Dental Insurance	\$ (29,988)	\$ (33,757)	\$ (51,746)	\$ (51,746)	\$ (41,973)
610-790-6130	Vision Insurance	\$ (4,841)	\$ (4,635)	\$ (6,473)	\$ (6,473)	\$ (5,250)
610-790-6135	Life Insurance	\$ (6,552)	\$ (7,074)	\$ (37,993)	\$ (37,993)	\$ (44,367)
610-790-6145	Tuition Reimbursement	\$ (333)	\$ (333)	\$ (2,000)	\$ (2,000)	\$ (1,000)
610-790-6155	Def. Compensation Match	\$ (802)	\$ (1,676)	\$ (5,790)	\$ (5,790)	\$ (6,725)
610-790-6160	Compensated Absences	\$ 2,791	\$ (17,418)	\$ -	\$ -	\$ -

City of Patterson Adopted Budget FY 2025 - Water Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
610-790-6200	Fiscal Services	\$ (6,096)	\$ (2,634)	\$ (10,397)	\$ (10,397)	\$ (11,436)
610-790-6205	Legal Services	\$ (24,338)	\$ (4,951)	\$ (20,000)	\$ (20,000)	\$ (20,000)
610-790-6220	Technical Services	\$ (18,447)	\$ (27,044)	\$ (54,600)	\$ (82,688)	\$ (83,000)
610-790-6221	Consulting Services	\$ -	\$ (250)	\$ (5,000)	\$ (5,000)	\$ -
610-790-6222	IT - Services	\$ (34,367)	\$ (39,815)	\$ (52,128)	\$ (53,252)	\$ (69,536)
610-790-6240	General Contract Services	\$ (37,975)	\$ (109,269)	\$ (53,100)	\$ (93,100)	\$ (153,200)
610-790-6250	Insurance	\$ (217,178)	\$ (218,775)	\$ (340,008)	\$ (340,008)	\$ (423,848)
610-790-6300	Equipment Maintenance	\$ (28,569)	\$ (72,234)	\$ (74,155)	\$ (108,445)	\$ (174,150)
610-790-6305	Building Maintenance	\$ (458)	\$ (1,177)	\$ (1,000)	\$ (1,000)	\$ (2,000)
610-790-6310	Facility Maintenance	\$ (177)	\$ (1,434)	\$ (3,000)	\$ (3,000)	\$ (5,000)
610-790-6315	Vehicle Maintenance	\$ (44,935)	\$ (33,794)	\$ (29,000)	\$ (30,220)	\$ (29,000)
610-790-6400	Office Supplies	\$ (5,598)	\$ (7,497)	\$ (7,000)	\$ (7,000)	\$ (7,000)
610-790-6405	Postage	\$ (18,931)	\$ (21,797)	\$ (17,000)	\$ (17,000)	\$ (18,000)
610-790-6410	Departmental Supplies	\$ (58,828)	\$ (61,803)	\$ (58,000)	\$ (66,595)	\$ (82,600)
610-790-6411	New Meters - New Sites	\$ (86,665)	\$ (62,898)	\$ (70,000)	\$ (170,000)	\$ (190,000)
610-790-6415	Small Tools/Shop Supplies	\$ (5,727)	\$ (10,979)	\$ (4,567)	\$ (10,567)	\$ (10,567)
610-790-6425	Fuel	\$ (39,338)	\$ (43,547)	\$ (35,000)	\$ (35,000)	\$ (37,000)
610-790-6430	Chemicals	\$ (19,097)	\$ (22,082)	\$ (36,000)	\$ (40,000)	\$ (40,000)
610-790-6435	Safety Supplies	\$ (3,288)	\$ (4,682)	\$ (4,500)	\$ (4,500)	\$ (4,500)
610-790-6436	Electrical Supplies	\$ (32,156)	\$ (11,043)	\$ (12,000)	\$ (16,118)	\$ (14,000)
610-790-6440	Uniforms	\$ (9,789)	\$ (16,043)	\$ (6,800)	\$ (8,800)	\$ (14,800)
610-790-6500	Rents & Leases - Equipment	\$ (9,242)	\$ (4,334)	\$ (13,400)	\$ (13,400)	\$ (28,150)
610-790-6600	Printing	\$ -	\$ -	\$ (3,000)	\$ (3,000)	\$ (3,000)
610-790-6605	Advertising	\$ (4,420)	\$ (405)	\$ (5,000)	\$ (5,000)	\$ (5,000)
610-790-6610	Training & Travel	\$ (8,927)	\$ (10,711)	\$ (12,000)	\$ (12,000)	\$ (19,000)
610-790-6620	Memberships & Subscriptions	\$ (6,848)	\$ (3,426)	\$ (11,000)	\$ (11,000)	\$ (12,600)
610-790-6625	Medical Services	\$ (763)	\$ (1,993)	\$ (1,000)	\$ (1,000)	\$ (1,000)
610-790-6635	Bank Service Charge	\$ (97,605)	\$ (108,953)	\$ (122,295)	\$ (122,295)	\$ (113,000)
610-790-6700	Telephone	\$ (23,101)	\$ (22,697)	\$ (15,000)	\$ (15,000)	\$ (20,315)
610-790-6730	Utilities - Wells	\$ (323,027)	\$ (322,794)	\$ (370,000)	\$ (295,000)	\$ (370,000)
610-790-6760	Permits & Fees	\$ (34,376)	\$ (38,711)	\$ (38,700)	\$ (38,700)	\$ (48,700)
610-790-6895	Depreciation Expense	\$ (976,020)	\$ (1,692,089)	\$ -	\$ -	\$ -
610-790-6905	Water Arrearage Grant - Exp	\$ (81,253)	\$ -	\$ -	\$ -	\$ -
610-790-7501	Computer Equipment	\$ (899)	\$ -	\$ (19,150)	\$ (41,150)	\$ (40,000)
610-790-7504	Vehicle	\$ -	\$ -	\$ (195,000)	\$ (195,000)	\$ (10,200)
610-790-7506	Vehicle	\$ 27,824	\$ (77,484)	\$ -	\$ (195,000)	\$ -
610-790-7550	Improvements Expense	\$ -	\$ (57,823)	\$ (76,000)	\$ (77,000)	\$ (45,000)
610-790-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ (47,080)	\$ (47,080)	\$ (39,850)
610-790-7999	Capitalized Asset Adjustment	\$ -	\$ 159,868	\$ -	\$ -	\$ -
610-790-8103	Interest Expense SRF Loan	\$ -	\$ -	\$ -	\$ -	\$ (10,354)
<b>790 Total</b>	<b>Operations</b>	<b>\$ (4,000,952)</b>	<b>\$ (5,686,208)</b>	<b>\$ (4,962,264)</b>	<b>\$ (5,328,988)</b>	<b>\$ (4,952,634)</b>

City of Patterson Adopted Budget FY 2025 - Water Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>998</b>	<b>Transfers In</b>					
610-998-5904	From Water Capital	\$ -	\$ 1,595,975	\$ -	\$ -	\$ 774,962
<b>998 Total</b>	<b>Transfers In</b>	<u>\$ -</u>	<u>\$ 1,595,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 774,962</u>
<b>999</b>	<b>Transfers Out</b>					
610-999-9000	To General Fund	\$ (555,512)	\$ (690,053)	\$ (806,496)	\$ (806,496)	\$ (806,496)
610-999-9013	To Water Capital Fund	\$ (5,735)	\$ (84,056)	\$ (412,874)	\$ (22,874)	\$ (5,951,825)
610-999-9015	To PPFA Water Authority Bonds	\$ (889,294)	\$ (848,706)	\$ (846,173)	\$ (846,173)	\$ (881,080)
610-999-9016	To Sewer Operation Fund	\$ (53,622)	\$ (2,462)	\$ -	\$ -	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<u>\$ (1,504,162)</u>	<u>\$ (1,625,277)</u>	<u>\$ (2,065,542)</u>	<u>\$ (1,675,542)</u>	<u>\$ (7,639,401)</u>
	<b>Water - Totals</b>					
	<b>Revenues</b>	\$ 6,863,011	\$ 11,506,779	\$ 8,798,301	\$ 8,848,301	\$ 10,683,265
	<b>Expenditures</b>	\$ (5,505,114)	\$ (7,311,486)	\$ (7,027,806)	\$ (7,004,530)	\$ (14,145,966)
	<b>Fund Total</b>	<u>\$ 1,357,897</u>	<u>\$ 4,195,294</u>	<u>\$ 1,770,495</u>	<u>\$ 1,843,771</u>	<u>\$ (3,462,701)</u>

City of Patterson Adopted Budget FY 2025 - Water Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>611</b>	<b>Water Capital</b>					
<b>000</b>						
611-000-5600	Interest Income	\$ 11,621	\$ 372,659	\$ 11,621	\$ 11,621	\$ 185,637
611-000-7900	Depreciation Expense	\$ -	\$ (1,313,431)	\$ -	\$ -	\$ -
<b>000 Total</b>		<b>\$ 11,621</b>	<b>\$ (940,771)</b>	<b>\$ 11,621</b>	<b>\$ 11,621</b>	<b>\$ 185,637</b>
<b>306</b>	<b>Engineering &amp; Capital Projects</b>					
611-306-7555	Kinshire Way (WM-1B) - Constr,	\$ -	\$ -	\$ -	\$ (365,659)	\$ -
611-306-7556	WM 6A-Pipe	\$ -	\$ -	\$ -	\$ (97,404)	\$ -
611-306-7557	WM 6B-Pipe	\$ -	\$ -	\$ -	\$ (217,679)	\$ -
611-306-7606	Well #14 Site Improvement	\$ -	\$ -	\$ -	\$ (2,597,859)	\$ -
611-306-7636	Kinshire Way WM1-B Design	\$ -	\$ -	\$ -	\$ (25,747)	\$ -
611-306-7639	Non-Potable- Phase 1	\$ -	\$ -	\$ -	\$ (10,362)	\$ -
<b>306 Total</b>	<b>Engineering &amp; Capital Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,314,711)</b>	<b>\$ -</b>
<b>790</b>	<b>Operations</b>					
611-790-6221	Consulting Services/Misc	\$ -	\$ -	\$ -	\$ -	\$ (75,000)
611-790-7555	Kinshire Way (WM-1B) - Constr,	\$ -	\$ (1,500,136)	\$ (756,816)	\$ (0)	\$ -
611-790-7556	WM 6A-Pipe	\$ -	\$ (37,811)	\$ (575,000)	\$ (0)	\$ -
611-790-7557	WM 6B-Pipe	\$ -	\$ (57)	\$ (575,000)	\$ -	\$ -
611-790-7586	Groundwater Management	\$ -	\$ (64,869)	\$ -	\$ (504,157)	\$ (925,000)
611-790-7606	Well #14 Site Improvement	\$ -	\$ (686,092)	\$ (2,597,859)	\$ -	\$ -
611-790-7617	Well #14 Design & Constructio	\$ -	\$ (548)	\$ -	\$ -	\$ -
611-790-7623	Meter Replacement Program	\$ 13,800	\$ (2,933,644)	\$ -	\$ (981,835)	\$ (50,000)
611-790-7624	Kinshire Way Waterline Project	\$ -	\$ (55,472)	\$ -	\$ -	\$ -
611-790-7629	BMP Implementation	\$ -	\$ (19,061)	\$ (30,000)	\$ (30,000)	\$ (64,000)
611-790-7633	Gateway StorageTank	\$ (5,735)	\$ -	\$ -	\$ -	\$ -
611-790-7636	Kinshire Way WM1-B Design	\$ -	\$ (253)	\$ (25,747)	\$ -	\$ -
611-790-7639	Non-Potable- Phase 1	\$ -	\$ -	\$ (225,000)	\$ -	\$ -
611-790-7640	Non-Potable- Phase 6	\$ -	\$ -	\$ (250,000)	\$ -	\$ -
611-790-7641	PP-1 New percolation ponds	\$ -	\$ -	\$ (475,000)	\$ -	\$ -
611-790-7642	Well #8 Storage Tank Reno.	\$ -	\$ -	\$ (400,000)	\$ (10,000)	\$ (247,000)
611-790-7999	Capitalized Asset Adjustment	\$ -	\$ 5,214,013	\$ -	\$ -	\$ -
<b>790 Total</b>	<b>Operations</b>	<b>\$ 8,065</b>	<b>\$ (83,930)</b>	<b>\$ (5,910,423)</b>	<b>\$ (1,525,993)</b>	<b>\$ (1,361,000)</b>

City of Patterson Adopted Budget FY 2025 - Water Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>998</b>	<b>Transfers In</b>					
611-998-5918	From Water Impact Fees	\$ 100,305	\$ -	\$ 950,000	\$ 10,362	\$ -
611-998-5919	From Water Operations Fund	\$ 5,735	\$ 84,056	\$ 412,874	\$ 22,874	\$ 5,951,825
611-998-5923	From Water Rev Bonds Proj Fund	\$ 1,570,666	\$ -	\$ 3,800,013	\$ -	\$ -
611-998-5924	From Measure L Fund	\$ -	\$ 126	\$ 12,874	\$ 12,874	\$ -
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 1,676,706</b>	<b>\$ 84,182</b>	<b>\$ 5,175,760</b>	<b>\$ 46,109</b>	<b>\$ 5,951,825</b>
<b>999</b>	<b>Transfers Out</b>					
611-999-9007	To Water Fund	\$ -	\$ (1,595,975)	\$ -	\$ -	\$ (774,962)
611-999-9013	To Measure L Fund	\$ -	\$ (1,475,090)	\$ -	\$ -	\$ -
611-999-9015	To PPFA Water Authority	\$ (9,470)	\$ (372,750)	\$ -	\$ -	\$ (1,570,666)
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (9,470)</b>	<b>\$ (3,443,815)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,345,628)</b>
<b>Water Capital - Totals</b>						
	<b>Revenues</b>	\$ 1,688,327	\$ 456,842	\$ 5,187,381	\$ 57,730	\$ 6,137,462
	<b>Expenditures</b>	\$ (1,404)	\$ (4,841,176)	\$ (5,910,423)	\$ (4,840,703)	\$ (3,706,628)
	<b>Fund Total</b>	<b>\$ 1,686,923</b>	<b>\$ (4,384,334)</b>	<b>\$ (723,042)</b>	<b>\$ (4,782,973)</b>	<b>\$ 2,430,834</b>

City of Patterson Adopted Budget FY 2025 - Water Funds

Account Number	Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Adjusted Budget	FY 2024-25 Adopted
<b>612</b>	<b>PPFA Water Authority Bonds</b>					
<b>000</b>						
612-000-5600	Interest Income	\$ 67	\$ 5,000	\$ 67	\$ 67	\$ 1,119
612-000-8003	Principal Exp Water 2019 A&B	\$ -	\$ -	\$ (340,000)	\$ (340,000)	\$ (355,000)
612-000-8100	Interest Expense	\$ (170,494)	\$ (295,042)	\$ (357,500)	\$ (357,500)	\$ (343,750)
612-000-8101	Interest Expense 2019A	\$ (131,956)	\$ -	\$ (298,387)	\$ (298,387)	\$ (296,462)
612-000-8102	Interest Expense 2019B	\$ (228,252)	\$ (218,219)	\$ (207,785)	\$ (207,785)	\$ (196,952)
<b>000 Total</b>		<b>\$ (530,634)</b>	<b>\$ (508,261)</b>	<b>\$ (1,203,606)</b>	<b>\$ (1,203,606)</b>	<b>\$ (1,191,046)</b>
<b>998</b>	<b>Transfers In</b>					
612-998-5919	From Water Operations Fund	\$ 897,879	\$ 1,221,456	\$ 846,173	\$ 846,173	\$ 881,080
612-998-5920	From Water Capital	\$ 885	\$ -	\$ -	\$ -	\$ 1,570,666
<b>998 Total</b>	<b>Transfers In</b>	<b>\$ 898,764</b>	<b>\$ 1,221,456</b>	<b>\$ 846,173</b>	<b>\$ 846,173</b>	<b>\$ 2,451,746</b>
<b>999</b>	<b>Transfers Out</b>					
612-999-9001	Transfer to Project Fund	\$ (1,570,666)	\$ -	\$ (3,800,013)	\$ -	\$ -
<b>999 Total</b>	<b>Transfers Out</b>	<b>\$ (1,570,666)</b>	<b>\$ -</b>	<b>\$ (3,800,013)</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>PPFA Water Authority Bonds - Totals</b>					
	<b>Revenues</b>	\$ 898,831	\$ 1,226,456	\$ 846,240	\$ 846,240	\$ 2,452,865
	<b>Expenditures</b>	\$ (2,101,368)	\$ (513,261)	\$ (5,003,685)	\$ (1,203,673)	\$ (1,192,164)
	<b>Fund Total</b>	<b>\$ (1,202,537)</b>	<b>\$ 713,195</b>	<b>\$ (4,157,446)</b>	<b>\$ (357,433)</b>	<b>\$ 1,260,701</b>



# AUTHORIZED POSITIONS

**CITY OF PATTERSON**  
**AUTHORIZED POSITIONS - Salary Schedule**  
**2024-25**

**Regular Full Time Positions**

	Number	Number	Number	Number	Approved		FY24-25
	Authorized FY20-21	Authorized FY21-22	Authorized FY22-23	Authorized FY23-24	Modifications	Modifications	Adopted
<b>Administration</b>							
City Manager	1.00	1.00	1.00	1.00			1.00
Assistant City Manager	0.00	0.00	0.00	0.00	1.00		1.00
Program Manager	0.00	0.00	1.00	1.00			1.00
Public Information Officer	0.00	0.00	0.00	1.00			1.00
Human Resources Director	1.00	1.00	1.00	1.00			1.00
City Clerk	1.00	1.00	1.00	1.00			1.00
HR Analyst	1.00	1.00	2.00	2.00			2.00
HR Technician	0.00	0.00	0.00	1.00			1.00
Executive Administrative Assistant Confidential	1.00	1.00	1.00	1.00			1.00
Deputy City Clerk	1.00	1.00	1.00	1.00			1.00
IT Manager	1.00	1.00	1.00	1.00			1.00
IT Technician II	1.00	1.00	1.00	1.00			1.00
Code Enforcement Supervisor	0.00	0.00	0.00	0.00	1.00		1.00
Senior Code Enforcement Officer	0.00	0.00	0.00	1.00	-1.00		0.00
Code Enforcement Officer II	1.00	1.00	1.00	0.00			0.00
Code Enforcement Officer I	1.00	1.00	2.00	1.00			1.00
Graffiti Abatement Technician	0.00	0.00	0.00	1.00			1.00
	<b>10.00</b>	<b>10.00</b>	<b>13.00</b>	<b>15.00</b>			<b>16.00</b>
<b>Finance</b>							
Finance Director	1.00	1.00	1.00	1.00			1.00
Accounting Manager	0.00	0.00	1.00	1.00			1.00
Revenue & Utility Billing Manager	1.00	1.00	1.00	1.00			1.00
Supervising Accountant	1.00	1.00	1.00	1.00			1.00
Accountant	2.00	2.00	2.00	2.00			2.00
Accounting Technician	1.00	1.00	1.00	1.00			1.00
Accounting Assistant, Senior	3.00	4.00	4.00	5.00	1.00		6.00
Accounting Assistant	2.00	1.00	2.00	1.00	-1.00		0.00
	<b>11.00</b>	<b>11.00</b>	<b>13.00</b>	<b>13.00</b>			<b>13.00</b>
<b>Recreation &amp; Community Services</b>							
Recreation & Community Services Director	1.00	1.00	1.00	1.00			1.00
Recreation Services Manager	1.00	1.00	1.00	1.00			1.00
Recreation Supervisor - Programs	4.00	4.00	4.00	5.00			5.00
Recreation Coordinator II	0.00	0.00	0.00	3.00	-1.00		2.00
Recreation Coordinator I	0.00	0.00	0.00	0.00	1.00		1.00
Account Clerk	2.00	2.00	2.00	0.00			0.00
Administrative Assistant I	0.00	0.00	0.00	2.00			2.00
Administrative Assistant II	0.00	1.00	1.00	1.00			1.00
Facilities & Maintenance Supervisor	1.00	0.00	0.00	0.00			0.00
Recreation Facilities Superintendent	0.00	1.00	1.00	1.00			1.00
Maintenance Worker III	1.00	1.00	1.00	2.00			2.00
Maintenance Worker II	1.00	1.00	1.00	0.00			0.00
Maintenance Worker I	0.00	0.00	1.00	1.00			1.00
	<b>11.00</b>	<b>12.00</b>	<b>13.00</b>	<b>17.00</b>			<b>17.00</b>
<b>Fire</b>							
Chief	1.00	1.00	1.00	1.00			1.00
Division Chief	2.00	2.00	3.00	3.00			3.00
Fire Captain - Paramedic	2.00	2.00	3.00	3.00	-1.00		2.00
Fire Captain	4.00	4.00	4.00	3.00	1.00		4.00
Fire Engineer - Paramedic	1.00	1.00	1.00	3.00			3.00
Fire Engineer	5.00	5.00	5.00	3.00			3.00
Fire Fighters - Paramedic	6.00	6.00	9.00	3.00			3.00
Fire Fighters	0.00	0.00	0.00	3.00	1.00		4.00
Fire Marshal	0.00	0.00	0.00	1.00			1.00
Fire Prevention Specialist	1.00	1.00	1.00	1.00			1.00
Fire Administrative Manager	1.00	1.00	1.00	1.00			1.00
Administrative Assistant II	1.00	1.00	1.00	1.00			1.00
	<b>24.00</b>	<b>24.00</b>	<b>29.00</b>	<b>26.00</b>			<b>27.00</b>
<b>Community Development</b>							
Community Development Director	1.00	1.00	1.00	1.00			1.00
City Planner	1.00	1.00	1.00	1.00			1.00
Associate Planner	1.00	1.00	1.00	1.00			1.00
Administrative Assistant II	2.00	2.00	2.00	2.00			2.00
	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>			<b>5.00</b>
<b>Building &amp; Permits</b>							
Building Supervisor	0.00	0.00	0.00	1.00	-1.00		0.00
Permit Technician II	1.00	1.00	1.00	0.00	1.00		1.00
Permit Technician I	2.00	2.00	2.00	2.00			2.00
	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>			<b>3.00</b>
<b>Engineering</b>							
Director of Engineering	1.00	1.00	1.00	1.00			1.00
Deputy Director of Engineering	0.00	0.00	0.00	0.00	1.00		1.00
Associate Engineer	1.00	1.00	1.00	1.00	-1.00		0.00
Assistant Engineer	1.00	1.00	1.00	1.00	1.00		2.00
Management Analyst	0.00	0.00	0.00	1.00			1.00
Administrative Assistant I	1.00	1.00	1.00	1.00	-1.00		0.00
Administrative Assistant II	0.00	0.00	0.00	0.00	1.00		1.00
	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>			<b>6.00</b>
<b>Capital Projects</b>							
Capital Project Manager	1.00	1.00	1.00	1.00	-1.00		0.00

**CITY OF PATTERSON**  
**AUTHORIZED POSITIONS - Salary Schedule**  
**2024-25**

Regular Full Time Positions	Number	Number	Number	Number	Approved		FY24-25
	Authorized FY20-21	Authorized FY21-22	Authorized FY22-23	Authorized FY23-24	Modifications	Modifications	Adopted
<b>Public Works</b>							
Director of Public Works	1.00	1.00	1.00	1.00			1.00
Deputy Director of Public Works Ops & Maint	1.00	1.00	2.00	2.00			2.00
Deputy Director of Regulatory Compliance & Admin Services	1.00	1.00	1.00	1.00			1.00
Public Works Inspector III	1.00	1.00	1.00	1.00			1.00
Public Works Inspector II	1.00	1.00	2.00	2.00			2.00
Public Works Inspector I	0.00	0.00	0.00	0.00			0.00
Management Analyst	3.00	3.00	3.00	2.00	1.00		3.00
Water Resource Program Manager	0.00	0.00	0.00	1.00			1.00
Administrative Assistant I	0.00	0.00	1.00	1.00	1.00		2.00
Administrative Assistant II	2.00	2.00	1.00	1.00	-1.00		0.00
Environmental Compliance Specialist	0.00	1.00	3.00	3.00			3.00
Maintenance Worker I	1.00	1.00	1.00	0.00			0.00
	<b>11.00</b>	<b>12.00</b>	<b>16.00</b>	<b>15.00</b>			<b>16.00</b>
<b>Equipment Mechanic</b>							
Equipment Mechanic Crew Leader	1.00	1.00	1.00	1.00			1.00
Mechanic II	1.00	1.00	2.00	0.00			0.00
Mechanic I	0.00	0.00	0.00	2.00			2.00
	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>			<b>3.00</b>
<b>Building Maintenance</b>							
Maintenance Worker III	0.00	0.00	0.00	0.00	1.00		1.00
Maintenance Worker II	0.00	0.00	0.00	0.00			0.00
Maintenance Worker I	2.00	2.00	2.00	2.00	-1.00		1.00
	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>			<b>2.00</b>
<b>Parks</b>							
Operations Supervisor - Parks & Buildings	1.00	1.00	1.00	2.00			2.00
Maintenance Worker III	4.00	4.00	4.00	4.00			4.00
Maintenance Worker II	3.00	4.00	4.00	4.00			4.00
Maintenance Worker I	2.00	1.00	3.00	4.00			4.00
	<b>10.00</b>	<b>10.00</b>	<b>12.00</b>	<b>14.00</b>			<b>14.00</b>
<b>Streets</b>							
Utilities Supervisor - Streets	0.50	0.50	0.50	0.50			0.50
Maintenance Worker III	0.00	1.00	1.00	1.00			1.00
Maintenance Worker II	2.00	1.00	1.00	1.00			1.00
Maintenance Worker I	1.00	1.00	2.00	3.00	-1.00		2.00
	<b>3.50</b>	<b>3.50</b>	<b>4.50</b>	<b>5.50</b>			<b>4.50</b>
<b>Urban Forestry</b>							
Operations Supervisor - Urban Forestry	1.00	1.00	1.00	1.00			1.00
Maintenance Worker III	0.00	0.00	0.00	0.00			0.00
Maintenance Worker II	1.00	4.00	5.00	3.00	2.00		5.00
Maintenance Worker I	3.00	0.00	0.00	6.00	-1.00		5.00
	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>10.00</b>			<b>11.00</b>
<b>Water</b>							
Public Works Supervisor - Water	1.00	1.00	1.00	1.00			1.00
Water Operator III	4.00	3.00	3.00	2.00			2.00
Water Operator II	1.00	0.00	0.00	0.00			0.00
Water Operator I	0.00	0.00	0.00	0.00	1.00		1.00
Water Operator in Training	0.00	0.00	0.00	2.00	-1.00		1.00
Maintenance Worker III	0.00	1.00	1.00	0.00			0.00
Maintenance Worker II	0.00	1.00	1.00	2.00			2.00
	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>			<b>7.00</b>
<b>Sewer</b>							
Wastewater Manager	1.00	1.00	1.00	1.00			1.00
Chief Plant Operator	1.00	1.00	1.00	1.00			1.00
Wastewater Operator III	0.00	1.00	1.00	1.00			1.00
Wastewater Operator II	1.00	1.00	2.00	1.00			1.00
Wastewater Operator I	1.00	0.00	0.00	2.00			2.00
Wastewater Operator in Training	2.00	2.00	2.00	0.00			0.00
Maintenance Worker I	0.00	0.00	3.00	1.00			1.00
	<b>6.00</b>	<b>6.00</b>	<b>10.00</b>	<b>7.00</b>			<b>7.00</b>
<b>Collection</b>							
Utilities Supervisor - Collections	0.50	0.50	0.50	0.50			0.50
Maintenance Worker III	3.00	4.00	4.00	3.00			3.00
Maintenance Worker II	0.00	0.00	0.00	0.00	2.00		2.00
Maintenance Worker I	1.00	0.00	0.00	1.00	-1.00		0.00
	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>			<b>5.50</b>
<b>Electrical &amp; Instrumentation</b>							
Electrical & Instrumentation Manager	1.00	1.00	1.00	1.00			1.00
Electrician Technician II	1.00	1.00	1.00	2.00			2.00
Electrician Technician I	0.00	0.00	0.00	0.00	1.00		1.00
	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>			<b>4.00</b>
<b>Total Allocated Positions</b>	<b>121.00</b>	<b>123.00</b>	<b>147.00</b>	<b>156.00</b>	<b>5.00</b>		<b>161.00</b>

**Incentives Available: Specified by MOU**  
Certificate Pay - 1% to 4%    Educational Incentives up to 3%  
Bilingual/Longevity Pay up to 12%

**Incentives Available: Management and Mid-Management**  
Pay for Performance - Not Available

**CITY OF PATTERSON**  
**AUTHORIZED POSITIONS - PART TIME EMPLOYEES**  
**2024-25**

		Number	Number	Number	Number		FY24-25
		Authorized	Authorized	Authorized	Authorized	Modifications	Count
		20-21	21-22	22-23	23-24		
<b>Finance</b>							
Operations							
	Accountant	0.00	1.00	1.00	0.00		0.00
	Account Clerk	1.00	0.00	0.00	0.00		0.00
		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Public Works</b>							
Administration							
	Environmental Compliance Specialist	1.00	0.50	1.00	1.00		1.00
	Student Intern	0.00	0.50	1.00	1.00	0.50	1.50
							2.50
Parks							
	Maintenace Worker	6.00	9.00	9.00	6.00	-1.00	5.00
Streets							
	Maintenace Worker	1.00	1.00	1.00	2.00	-2.00	0.00
Urban Forestry							
	Maintenace Worker	0.00	0.00	0.00	0.00		0.00
Building Maintenance							
	Maintenace Worker	1.00	1.00	1.00	3.00	-2.00	1.00
	Facility Custodian	0.00	3.00	2.00	0.00	2.00	2.00
		<b>1.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>		<b>3.00</b>
Fleet Services							
	Maintenance Worker	0.00	0.00	0.00	1.00		1.00
Garbage							
	Environmental Compliance Specialist	0.50	0.50	1.00	1.00	-1.00	0.00
	Maintenance Worker	3.50	1.50	1.50	1.00	-1.00	0.00
	Student Intern	0.00	0.50	0.50	0.00		0.00
		<b>4.00</b>	<b>2.50</b>	<b>3.00</b>	<b>2.00</b>		<b>0.00</b>
Sewer							
	Environmental Compliance Specialist	0.50	0.50	0.50	1.00	-1.00	0.00
	Maintenance Worker - Veg. Management	1.00	0.00	0.00	1.00	-1.00	0.00
	Maintenance Worker	1.00	1.00	1.00	0.00		0.00
		<b>2.50</b>	<b>1.50</b>	<b>1.50</b>	<b>2.00</b>		<b>0.00</b>
Water							
	Maintenance Worker	0.50	0.50	0.50	0.00		0.00
	Water Operator	1.00	0.00	0.00	0.00		0.00
		<b>1.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>		<b>0.00</b>
<b>Recreation</b>							
Administration							
	Maintenance Worker	0.50	0.00	0.00	0.00		0.00
	Custodian	0.35	0.35	0.85	0.00		0.00
	Admin Assistant	0.00	1.00	1.00	1.50	0.50	2.00
	Specialist	1.00	0.00	1.00	0.00		0.00
		<b>1.85</b>	<b>1.35</b>	<b>2.85</b>	<b>1.50</b>		<b>2.00</b>
Aquatics							
	Maintenance Worker	0.50	0.00	0.00	0.00		0.00
	Facility Custodian	0.65	1.15	1.15	1.00		1.00
	Head Cashier	0.00	0.00	0.00	1.00		1.00
	Cashier	5.00	2.00	8.00	14.00		14.00
	Lifeguard	23.00	19.00	30.00	35.00		35.00
	Pool manager	3.00	2.00	3.00	3.00		3.00
	Recreation Coordinator	0.00	0.00	0.00	1.00		1.00
	Recreation Leader	1.00	0.67	3.00	0.00		0.00
	Recreation Specialist	1.00	0.00	0.00	0.00		0.00
	Senior Lifeguard	0.00	0.00	5.00	6.00		6.00
	Swim Coach	1.00	0.00	0.00	0.00		0.00
	Swim Instructor	6.00	6.00	9.00	6.00		6.00
		<b>41.15</b>	<b>30.82</b>	<b>59.15</b>	<b>67.00</b>		<b>67.00</b>

**CITY OF PATTERSON**  
**AUTHORIZED POSITIONS - PART TIME EMPLOYEES**  
**2024-25**

	Number	Number	Number	Number	Modifications	FY24-25
	Authorized	Authorized	Authorized	Authorized		Count
	20-21	21-22	22-23	23-24		
<b>Recreation (Cont.)</b>						
Hammon Senior Center						
Maintenance Worker I	0.00	0.00	0.00	0.50		0.50
Recreation Leader Programs	0.00	0.00	2.00	0.00		0.00
Recreation Leader	0.25	0.50	0.50	6.00		6.00
Recreation Coordinator	0.00	0.25	0.00	1.00		1.00
Facility Attendant	0.00	0.50	3.00	2.00		2.00
Recreation Specialist	1.00	1.00	1.00	4.00		4.00
Recreation Specialist Program	0.00	1.00	1.00	0.00		0.00
Recreation Specialist Clerical	0.00	0.00	1.00	0.00		0.00
Facility Custodian	0.00	1.50	2.00	2.50		2.50
	<b>1.25</b>	<b>4.75</b>	<b>10.50</b>	<b>16.00</b>		<b>16.00</b>
Sports Park						
Recreation Leader	1.00	1.00	1.00	0.00		0.00
Maintenance Worker	1.00	1.00	1.00	0.50	1.50	2.00
Facility Custodian	0.00	1.00	2.00	2.50	2.50	5.00
Facility Attendant	0.00	0.00	0.00	2.00	2.00	4.00
	<b>2.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>		<b>11.00</b>
Teen Center						
Recreation Coordinator	0.00	0.00	0.00	0.50		0.50
Recreation Specialist	0.00	0.00	0.00	1.00		1.00
Recreation Leader	0.75	0.75	0.75	4.00		4.00
	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>5.50</b>		<b>5.50</b>
Youth Development						
Recreation Coordinator	0.00	0.00	0.00	0.50		0.50
Recreation Leader	0.00	0.00	0.00	10.00	1.00	11.00
Recreation Specialist	1.00	0.00	0.00	2.00		2.00
	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.50</b>		<b>13.50</b>
Programs						
Recreation Leader	0.50	0.00	1.00	0.00		0.00
Recreation Specialist	2.00	0.00	1.00	0.00		0.00
	<b>2.50</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>		<b>0.00</b>
Outdoor Adventure						
Lead Recreation Leader	2.00	1.00	4.00	0.00		0.00
Recreation Specialist	1.00	2.00	2.00	1.00		1.00
Recreation Leader	5.25	5.90	9.90	4.00		4.00
	<b>8.25</b>	<b>8.90</b>	<b>15.90</b>	<b>5.00</b>		<b>5.00</b>
Adult/Youth Sports						
Recreation Leader	8.25	11.90	15.90	25.00		25.00
Recreation Coordinator	0.00	0.00	0.00	1.00		1.00
Facility Attendant	0.00	0.50	3.00	0.00		0.00
Recreation Specialist	8.00	3.00	3.00	2.00	3.00	5.00
Maintenance Worker	2.00	0.00	0.00	0.00		0.00
Sports Official	1.00	1.00	1.00	0.00		0.00
	<b>19.25</b>	<b>16.40</b>	<b>22.90</b>	<b>28.00</b>		<b>31.00</b>
Community Special Events						
Recreation Leader	0.00	0.00	0.00	5.00		5.00
Recreation Specialist	0.00	0.00	0.00	1.00		1.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>		<b>6.00</b>
Crossing Guards - Programs						
Crossing Guards	5.00	12.00	12.00	13.00	-13.00	0.00
Recreation Specialist	0.00	1.00	1.00	1.00	-1.00	0.00
	<b>5.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>		<b>0.00</b>
<b>Total Allocated Positions</b>	<b>100.00</b>	<b>98.47</b>	<b>150.05</b>	<b>176.50</b>	<b>-10.00</b>	<b>168.50</b>



# **LOCAL GOVERNMENT GLOSSARY AND ACRONYMS**

## Local Government Glossary and Acronyms

**AD&D:** Accidental Death and Dismemberment Insurance

**ACCRUAL BASIS OF ACCOUNTING:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**ACTUAL:** Actual level of revenues or expenditures in the fiscal year noted.

**APPROPRIATION:** An authorization by the City Council to make expenditures and to incur obligations for a specific purpose.

**APPROVED BUDGET:** The approved budget is the annual City budget approved by the City Council for expenditures on or before June 30.

**ASSESSED VALUATION (AV):** The dollar value of real or other property set as a basis for levying property taxes by the County assessor.

**ASSESSMENT:** Revenue collected for City services which benefit properties in specific areas or districts.

**ASSETS:** Property owned by the City for which a monetary value has been established.

**AUTHORIZED POSITIONS:** Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

**AVAILABLE BALANCE:** The unreserved, undesignated portion of fund balance available for future operations. For Enterprise funds, fund balance represents the current working capital portion of the fund's equity, which excludes capital assets, long-term debt, and other non-current items.

**BALANCED BUDGET:** The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted uses of resources, including expenditures and transfer out to other funds.

**BASIS OF ACCOUNTING:** Refers to when revenues, expenses, expenditures and transfers are recognized and reported. The budgetary basis of accounting for all the funds is modified accrual, with a focus on current financial resources.

**BEGINNING/ENDING FUND BALANCE:** Resources available in a fund after payment of prior/current year expenses.

**BOND:** A certificate of debt issued by an entity, guaranteeing payment of the original investment plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BROWN ACT:** This Act governs the conduct of public meetings (California Government Code 54953).

**BUDGET:** An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by City Council action and thus specifies the legal spending limits for the fiscal year.

**BUDGET HEARING:** A public meeting to allow citizens to comment on a proposed budget.

**BUDGETED POSITIONS:** The number of full-time equivalent positions to be funded in the budget.

**CalPERS:** California Public Employees' Retirement System

## Local Government Glossary and Acronyms

**CALTRANS:** California Department of Transportation

**CAPITAL BUDGET:** A budget that appropriates the first year of the multi-year Capital Improvement Program.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** An on-going five year plan of single and multiple year capital expenditures which is updated annually.

**CAPITAL OUTLAY:** Expenditures for tangible property of relatively permanent nature

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**COPS:** Citizen's Option for Public Safety – AB 3229 funds allocated to California counties for public safety.

**CPI:** Consumer Price Index, measure of inflation in area of consumer products.

**DEBT SERVICE:** Payment of interest and principal on an obligation resulting from the issuance of bonds and notes.

**DEPARTMENT:** A major organizational unit of the City that has management responsibility for related operations.

**DIVISION:** A sub-unit of a department which encompasses more specific functions of that department and may consist of several activities.

**FINAL BUDGET:** The approved revenue and expenditure budget as appropriated.

**FISCAL YEAR:** The 12-month period designated as the budget year from July 1 through June 30.

**FLSA:** Fair Labor Standards Act

**FULL TIME EQUIVALENT:** The decimal equivalent of a part-time position converted to a full time basis, i.e. one person working half-time would count as 0.5 FTE.

**FUND:** A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

**FUND BALANCE:** In the governmental fund types, the unreserved fund balance is the excess of current sources of funds over current uses of funds. This amount does not include amount designated for future uses as specified by management.

**GAAP:** Generally Accepted Accounting Principles. The guidelines established for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time.

**GASB:** Governmental Accounting Standards Board

**GENERAL OBLIGATION BOND:** A bond backed by the full faith and credit of the issuing government. In California, local governments can only issue such bonds with voter approval subject to a legal debt limit.

**OPERATING BUDGET:** Annual appropriation of funds for on-going program costs, including personnel, operations, capital outlay and debt service.

**OPERATING TRANSFERS:** Transfers from a fund receiving revenue to a fund which will expend the resources.