



# CITY OF PATTERSON

## FISCAL YEAR 2021 - 2022 ANNUAL BUDGET



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



**Dennis McCord**  
**Mayor**



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



**Alfred Parham**  
**Council Member**  
**District B**



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



**Cynthia Homen**  
**Council Member**  
**District D**



# **CITY OF PATTERSON ANNUAL BUDGET**

**FISCAL YEAR  
2021 - 2022**

## **City Council**

**MAYOR  
Dennis McCord**

**COUNCIL MEMBERS  
Shivaugn Alves, District A  
Alfred Parham, District B  
Dominic Farinha, District C  
Cynthia Homen, District D**

## **Executive Staff**

**Kenneth Irwin, City Manager**

**Maricela Vela, City Clerk**

**Joshua Clayton, Chief of Police**

**Jeff Gregory, Chief of Fire**

**Di Smith, Director of Human Resource**

**Michael Willett, Director of Public Works**

**Fernando Ulloa, Director of Engineering, Building & Capital Projects**

**Saadiah Ryan, Director of Finance**

**Juliene Flanders, Recreation & Community Services Director**

**David James, Planning and Community Development Director**

**Nubia Goldstein, City Attorney**

**Doug White, Deputy City Attorney**

City of Patterson  
2021 - 2022 Budget

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# City of Patterson

**Fiscal Year 2021-22**

## **Adopted Budget Introduction**

### **City Manager's Message:**

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

I am pleased to submit the City Manager's Budget for 2021-22 for your review, consideration, and adoption for the fiscal year beginning July 1, 2021.

The total budget for FY2021-22 is \$93.9 million, including \$23.3 million for General Fund operations, \$33.9 million for Enterprise funds and \$36.7 million for other funds and capital improvement projects.

This year, the budget is focused on respond, rebuild, and recover from COVID 19 pandemic and increasing costs, while responding to the community's service needs and economic recovery. The budget is intended to reflect the vision of the Council and their commitment to maintain the excellent services our community expects and deserves; represents the City's fiscally responsible and accountable financial plan for the upcoming fiscal year; provides 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 rebuilding and recovery efforts are meant to get the city significantly back on track from where it was pre-COVID and provide the funding needed to ensure a financially stable and vibrant City for generations to come. The addition of several full-time employees will provide support for public safety, a modified recreation program, urban forestry, fleet maintenance, wastewater, and stormwater.

The City's continued commitment to best practices in the area of financial stewardship has allowed the City of Patterson to receive an affirmed long term underlying credit rating and AA on credit and financial strength rating on AGM insured with a stable outlook from Standard and Poor's, a recognized world leader in the area of financial review, grading and insight.

The organizational workforce will see an increase in part-time staffing due to modified recreation programs and maintenance to ensure City facilities are sanitized daily. Our current workforce consists of 127 full time employees, augmented by 103 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 web-based solutions.

We continue to improve and use technology to be more transparent to our public. As we continue to monitor current progress and levelling in the 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.

Our Strategic Plan allowed the City to update its Mission, Vision, and Values to align with the current Council and public goals. This continues to set the City's mission to guide the City's critical path with minor modifications to remain resilient during these unprecedented times. 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. In Prior years, the City engaged in a plan to partner with the PJUSD to purchase strategically placed community property for a new City/School amenity. The vision of the new amenity includes park amenities, open space, playground equipment, a school theater, and the City's future Community Center. The property is located just south of where Ward Avenue and 9th Street intersect.

Our Measure L funding continues as programmed and is evidenced by several upcoming projects coming later this summer. Projects finished last year utilizing Measure L Funds include the Roundabout project at the intersection of Salado Ave, 7th and K Streets and the Las Palmas Avenue Overlay project between HWY-33 and Hartley Street. This summer residents will see a complete street reconstruction for the neighborhood streets between Clover/Del Puerto and Sperry/ Poppy Ave as well as Sidewalk Replacement project at various locations throughout the city.

As the Pandemic weakens, we expect to see more certainty in next year's revenues. With this in mind, we plan to increase our efforts in attracting diversified businesses with strong economic growth. With new businesses locating to Patterson, we expect to see an increase in Sales Tax, Property Tax revenue, and CFD funding for large capital projects. We are seeing a slight increase in the economy in Patterson, and staff remains diligent in the area of budgeting. As with last year, we continue 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 will endure to see significant community enhancement in the future. With the invent of our Downtown Revitalization Committee, we plan to double down in our efforts to create a strong and vibrant downtown to help 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 enjoyed strong economic growth over the last several years. Although the economy has some uncertainty due to the COVID-19 Pandemic, the City of Patterson remains focused on several interested new businesses that have visited our business Parks over the last year. We are also directing the American Rescue Plan funds in ways that will significantly help our City budget, bring in several new part time positions, and unfreeze positions in the Police and Fire Departments. 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. The City is still fortunate to have a more diverse revenue structure which can continue to benefit from Measure L; the ½ cents transaction and use tax over 25 years, SB1 revenue, new businesses such as the La Quinta Hotel, Love Travel Center, Grocery Outlet, Dutch Brothers Coffee, a possible Retail Center and Cannabis retail and manufacturing.

The City's water, sewer, and garbage rates are still providing for stable enterprise funding, which, in turn, provide a high level of infrastructure maintenance and services for our Patterson residents.

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

Self-Help Enterprise has pulled 29 permits for the single-family residential development (Stonegate Shire), and 138 units for the Self-Help Apartments. Villages of Patterson will also follow suit with potential 98 units at Clayton Shire, 104 units for Cromwell Shire 1 & 2, 39 units for the VOP triplexes, 125 units for the VOP Apartments and Baldwin Ranch North with 250 units.

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

The following factors were taken into consideration during the preparation of the City's budget for the fiscal year 2021- 2022.

- The second year of the pandemic has shown a few signs of recovery in the economy, as of May, Stanislaus County reported an 8.8% unemployment rate, while San Joaquin County reported a 9.2%, which by comparison of last year's 16% is vast improvement.
- The inflation rate stayed slightly higher at 2.4 percent than the typical average rate.
- The expected increase in commercial and residential developments will contribute to increases in major 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 American Rescue Plan Act in the amount of \$4.2 million will be allocated to the City Patterson. Wise spending will help the City to respond, rebuild and recover from the pandemic. Focusing on economic recovery, stabilizing the government, and uplifting our communities.
- State legislation mandating a steady increase toward a minimum wage increase to \$15 per hour by 2022 point to further increases in weekly wages.
- The accumulation of Measure L revenue provides the funding source for the street capital projects that are being carefully orchestrated to begin upon completion of various underground capital pipeline projects.
- During the Sewer rate study, the City incorporated the 5-year long range capital improvement plan. The City will begin WQCF and Collection System projects to enhance and improve the quality of our community's sewer infrastructure.

### **BUDGET HEADLINES**

- Continued progression of our Strategic Plan with a possible update in 2021.
- Increase in project revenues through grants, Measure L, and SB1 for street maintenance, and infrastructure projects.
- Leverage technology to improve efficiency and service delivery.
- Continued application processes for grant opportunities to fund COVID-19 expenditures, public safety, technology infrastructures, lost revenues, and Park's renovation projects.

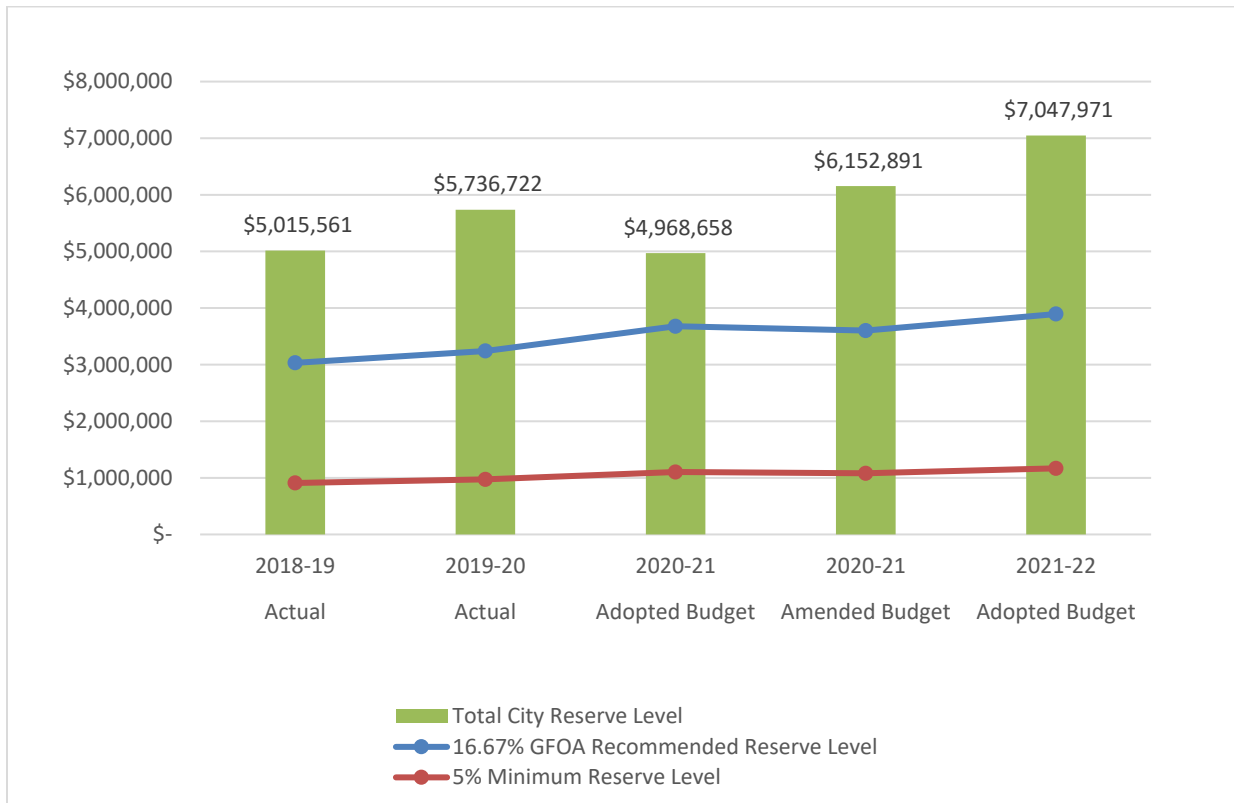
## ANALYSIS

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.

The City’s adopted budget maintains 30.18% of General Fund reserve in FY2021-22. 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, cost reductions and some increases of current service level to the community.

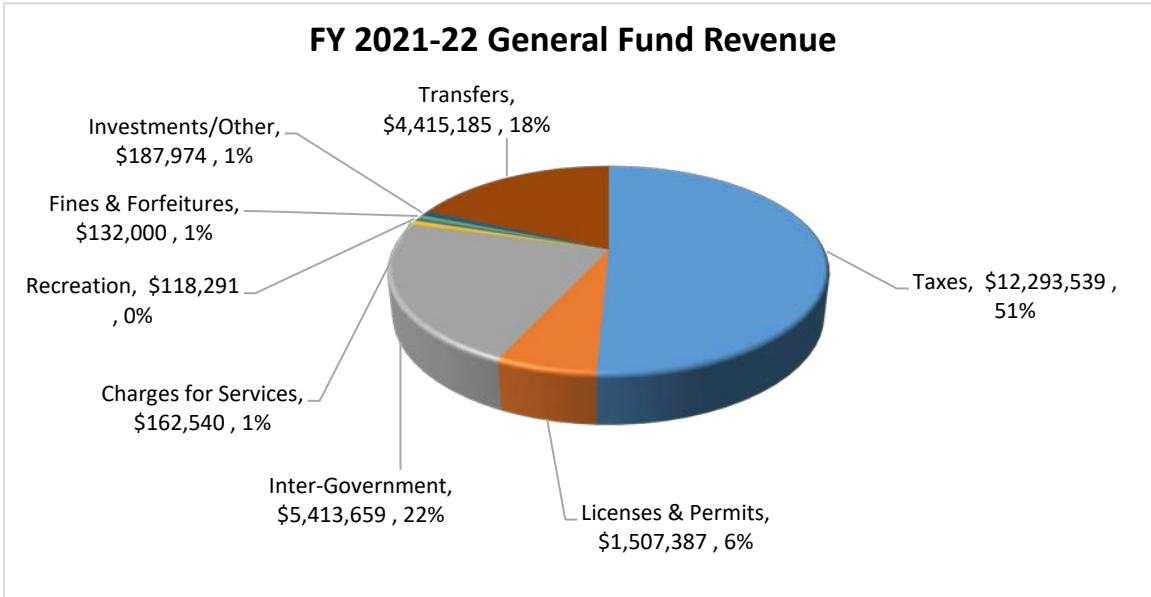
## GENERAL FUND RESERVE LEVEL

Description	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Amended Budget 2020-21	Adopted Budget 2021-22
TOTAL EXPENSES - FUND 100	\$ 18,184,379	\$ 19,441,241	\$ 22,057,710	\$ 21,603,335	\$ 23,356,379
16.67% GFOA Recommended Reserve Level	\$ 3,031,336	\$ 3,240,855	\$ 3,677,020	\$ 3,601,276	\$ 3,893,508
5% Minimum Reserve Level	\$ 909,219	\$ 972,062	\$ 1,102,885	\$ 1,080,167	\$ 1,167,819
Total City Reserve Level	\$ 5,015,561	\$ 5,736,722	\$ 4,968,658	\$ 6,152,891	\$ 7,047,971
Unassigned	\$ 1,289,612	\$ 1,984,909	\$ 1,202,709	\$ 2,376,305	\$ 3,250,501
Emergency Contingency Fund	\$ 3,725,949	\$ 3,751,813	\$ 3,765,949	\$ 3,776,587	\$ 3,797,471
Percentage Reserve	27.58%	29.51%	22.53%	28.48%	30.18%



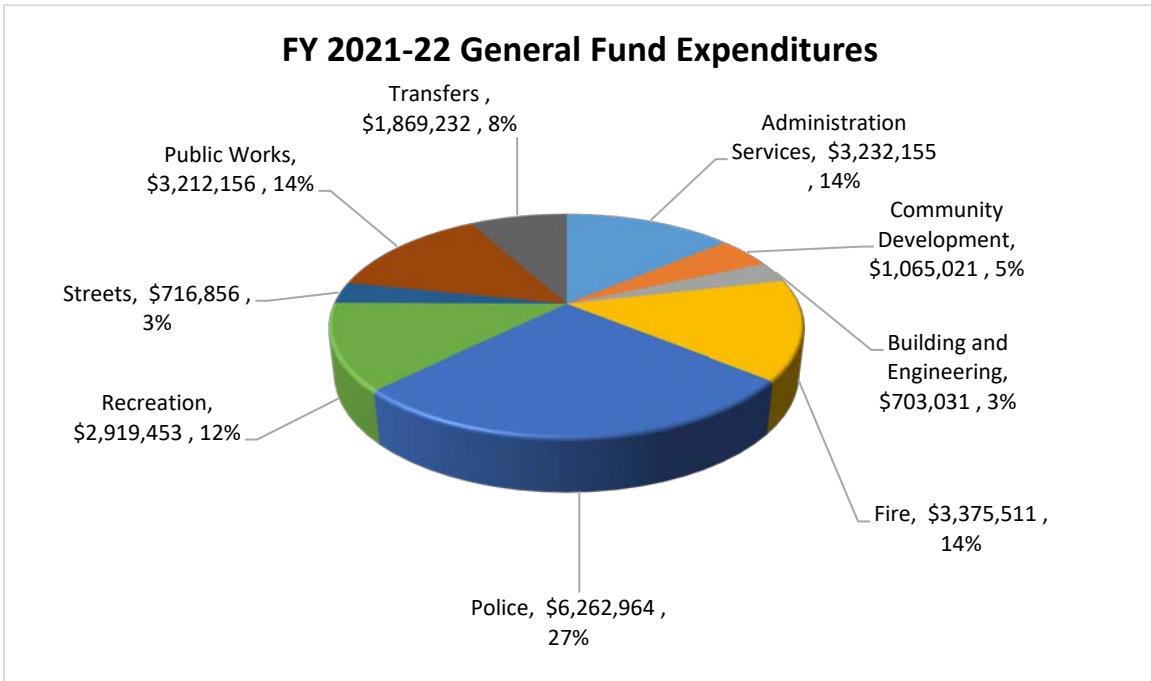
**GENERAL FUND REVENUE**

General Fund revenues in the FY 2021-22 budget are \$24.2 million, which is an increase from the prior year by \$2.2 million due to increase in taxes by \$627,000, License & Permits \$493,600 and Inter-government \$879,000.



**GENERAL FUND EXPENDITURES**

General Fund expenditures in the FY 2021-22 budget are \$23.3 million, which is an increase from the prior year of \$1.7 million due to increase in Fire by \$301,470, Police by \$404,635, Recreation by \$526,427 and Public Works by \$517,157.



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 2021-22 budget in this document.

To determine the funds available for Capital Projects in the FY 2021-22 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 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>Street CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Street maintenance projects-Kinshire Subdivision FDR WM1A Design *	\$ 1,680,355	Measure L
Salado Creek Bike Trail Project *	1,586,384	Urban Greening Grant
I-5 Interchange Design and Construction*	1,500,000	Street Impact Fee/I-5 Interchange
Street Main. Proj. - Las Palma	1,000,054	Gas Tax - SB1/Cal Recycle Grant/Garbage fund/ RSTP/
Slurry Seal	821,000	BADs/Measure L
Kinshire Street Rehab Phase 1	300,000	Gas Tax - SB1
Rogers Road Bridge *	186,699	HBP Federal grant/LTF
ATP Sidewalk Repair and Replacement Project	149,000	Measure L/BAD/ATP
	<u>\$ 7,223,491</u>	

<b>Sewer CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
WWTP Admin Bldg *	\$ 2,000,000	SRF Loan
WWTP Expansion - Phase III *	403,962	2017 Wastewater Revenue Bond proceed
Ward Avenue Sewer Lift Station Rehab *	300,000	Sewer (O&MFunds)
South Ditch Clarifer - Constr.	250,000	Sewer (O&MFunds)
Percolation Pond Rep. (#10-18)	150,000	Sewer (O&MFunds)
Solids Dewatering Improvements *	137,000	Sewer (O&MFunds)
Pond #8 & #2 Inter-Connection	100,000	Sewer (O&MFunds)
	<u>\$ 3,340,962</u>	

<b>Water CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Kinshire Way (WM-1B) - Construction	\$ 1,511,223	2019 Water Revenue Bond Proceeds
Well #14 Site Improvement *	1,250,000	2019 Water Revenue Bond Proceeds
Kinshire Way (WM-1A) Design & Construction *	1,190,292	2019 Water Revenue Bond Proceeds
Meter Replacement Program *	1,155,000	2019 Water Revenue Bond Proceeds
Water Management Activities	189,000	2019 Water Revenue Bond Proceeds
	<u>\$ 5,295,515</u>	

**\*These projects are carried over from FY 20-21, with completion date in FY 2021-22**

**MAJOR CAPITAL IMPROVEMENT PROGRAM SOURCES EXPENDITURES**

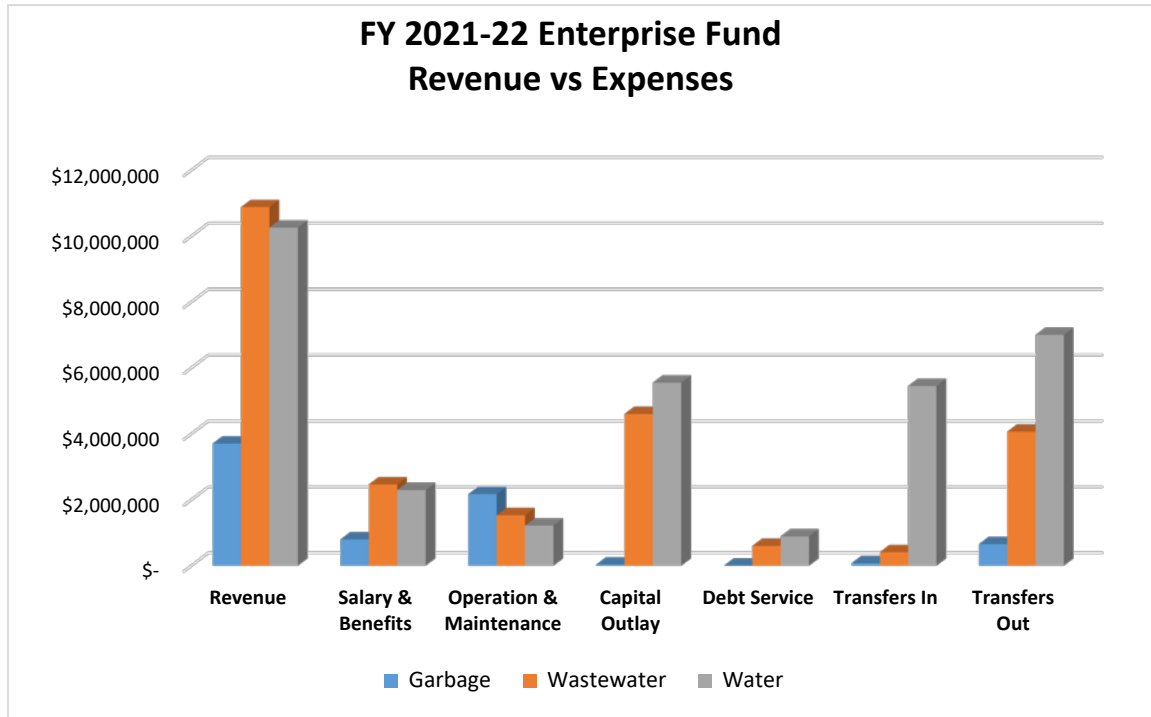
<b>Storm Drain CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Headwall @ Salado Creek Diversion Pipes	\$ 200,000	Storm Drain Fees
Tyler Street - Storm Line	100,000	Storm Drain Fees
Black Gulch Repairs *	100,000	Storm Drain Fees
Salado Creek Grate Feasibility Study *	100,000	Storm Drain Fees
	<u>\$ 500,000</u>	

<b>General Government CIP projects</b>	<b>EXPENDITURES</b>	<b>FUNDING SOURCE</b>
Public Safety Facility - Building *	\$ 1,700,000	CFD2001-1 WPFA-LOB Bond Proceeds/Series 2013 Bond Proceeds
Washburn infrast. Improvements.	313,000	CDBG grant
Aquatic Pool Resurfacing and Camera	270,900	General Fund- Property Tax
Fire Station #1 Structural - Construction	200,000	General Fund - Sales Tax
South Park Improvement	190,000	Per Capita Grant
Corp Yard Buidling Expansion *	150,000	General Government Impact Fee
North Park Improvement *	100,000	Prop 68 Grant
	<u>\$ 2,923,900</u>	

**\*These projects are carried over from FY 20-21, with completion date in FY 2021-22**

**ENTERPRISE FUND REVENUE AND EXPENSES**

As illustrated below, Enterprise Fund total revenues and transfers budgeted for FY 2021-22 are projected at \$30.8 million and expenditures and transfers out are projected \$33.9 million. The combination of the carried-over of FY 2020-21 ending fund balance of \$42.06 million and the revenue and expenditure budgets for FY 2021-22 result in a projected ending available balance of \$38.9 million.



**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 \$63,400,917 for Fiscal Year 2021-22 is significantly greater than the actual appropriations of \$14,914,672 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 during the second year of the pandemic, 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 promises to maintain stability and increase over time. With new marketing strategies and materials, we continue to attract more businesses that can outperform the economic stresses caused by COVID-19. We continue to study the feasibility for our much-needed Public Safety Center and City Hall Annex. This will be a great addition to our downtown historic City core.

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,

A handwritten signature in blue ink that reads "Ken Irwin". The signature is written in a cursive, flowing style.

Ken Irwin  
City Manager

**RESOLUTION NO. 2021-42**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PATTERSON, CALIFORNIA, ADOPTING THE GENERAL FUND AND ALL OTHER FUNDS BUDGET FOR FISCAL YEAR 2021-2022**

**WHEREAS**, on June 15, 2021, 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 2021-2022 commencing on July 1, 2021; and

**WHEREAS**, on today, June 29, 2021, the City Manager and City Staff brought back the General Fund Budget and All Other Funds for Fiscal Year 2021-2022 for further review and discussion; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Patterson that the following revenue estimates and expenditure appropriations for the General Fund and all Other Funds are hereby adopted as the final budget for Fiscal Year 2021-2022 in the amount of \$93,999,840.

**PASSED, APPROVED AND ADOPTED** this 29<sup>th</sup> day of June 2021, by the City Council of the City of Patterson in the State of California by the following roll call vote:

AYES: Councilmember Farinha, Alves, Homen, Parham and Mayor McCord  
NOES: None  
EXCUSED: None

APPROVED:



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Dennis McCord, Mayor  
City of Patterson

ATTEST:



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Maricela L. Vela, City Clerk  
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 29<sup>th</sup> day of June 2021, 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

**City of Patterson**

**2021-2022**

**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	200 Finance
105 Self-Insurance Reserve	250 Non-Departmental
111 Master Plan	300 Planning
175 Landscaping Assessment Districts	305 Building Inspection
176 Benefit Assessment Districts	306 Engineering
177 CSA # 15 Assessment District	310 Code Enforcement
178 CFD 2013-1 Non Residential Maint Svcs	400 Fire
179 CFD 2018-02 VOP Maintenance	405 Fire Station 2
180 CFD 2018-01 VOP Infrastructure	500 Police
188 CFD 2015-2 Public Safety	510 Crossing Guards
189 Public Safety CFD - Patterson Gardens	600 Recreation-Administration
190 CFD 2003-1 Public Safety CFD	605 Recreation-Programs
191 CFD 2005-1 West Patterson Business Park	606 Youth Development & Camps
192 CFD 2015-1 (Arambel-KDN Business Park)	607 Recreation Sports
204 HR Reassessment Dist 2002	610 Aquatic Center
205 Patterson Public Finan Auth - Heartland Ranch	611 Senior Center
250 CFD 2001-1 West Patterson Financing Authority	612 Teen Center
252 Patterson Public Financing Authority	700 Building Maintenance
305 Beautification Committee	701 City Hall Annex
311 State HCD Rehab Program	705 Sports Park
312 Federal CDBG Grant 2003	710 Park Maintenance
313 First Time Home Buyers	780 Street Maintenance
314 Federal HOME Funds	781 Urban Forestry
316 Neighborhood Stabilization Program	790 Public Works
320 Asset Forfeiture	791 Collections
325 Gas Tax	998 Transfers In
326 Local Transportation Fund	999 Transfers Out
327 Street Project	
328 Non Motorized - LTF	
329 Measure L	
401 Developer Housing in-Lieu	
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 Gate	
423 Westside Drainage Study	
425 WWTP - Construction	
428 Downtown Redevelopment	
430 Aquatic Center Construction	
440 Future Water Acquisition	
450 Senior Center	
600 Garbage	
605 Sewer	
606 Sewer Capital	
607 Patterson Public Financing Authority - Sewer	
610 Water	
611 Water Capital	
612 Patterson Public Financing Authority - Water	
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

	Fund Description	Audited Fund Balance 6/30/2020	Cash Balance 6/30/2020	FY20-21			FY21-22			Difference Rev/Exp	Projected Fund Balance 6/30/2022	Cash Balance (Projected) 6/30/2022
				Revenue	Projected Budget Expense	Difference Rev/Exp	Revenue	Projected Budget Expense	Difference Rev/Exp			
100	General Fund	\$ 4,857,393	\$ 4,750,367	\$ 21,994,731	\$ 21,603,335	\$ 391,396	\$ 24,230,575	\$ 23,356,379	\$ 874,196	\$ 6,122,984	\$ 6,015,959	
101	General Fund - Reserve	3,756,587	3,756,587	20,000	-	20,000	20,894	-	20,894	3,797,471	3,797,471	
102	Bond Administration	346,700	346,700	178,690	166,036	12,654	187,758	171,618	16,140	375,494	375,494	
103	American Rescue Relief Fund	-	-	-	-	-	2,065,096	2,065,096	-	-	-	
105	Self Insurance Reserve	7,360	7,360	100	-	100	85	-	85	7,545	7,545	
111	Master Plan	108,286	108,286	100	-	100	100	-	100	108,486	108,486	
175	LMD Assessments	672,898	673,167	1,736,407	1,773,546	(37,139)	1,812,218	1,951,244	(139,026)	496,733	497,002	
176	BAD Assessments	2,358,691	2,353,040	496,002	902,055	(406,053)	521,732	1,473,183	(951,451)	1,001,187	995,536	
177	CSA #15 - Assessment District	11,523	11,543	8,651	16,384	(7,733)	8,968	13,636	(4,669)	(879)	(858)	
178	CFD 2013-1 Non Residential Maint Svcs	345,250	344,659	102,011	126,236	(24,225)	204,050	198,872	5,178	326,203	325,612	
179	CFD 2018-2 VOP Residential Maintenance Service	(3,156)	23,794	27,695	3,000	24,695	28,509	136,480	(107,971)	(86,432)	(59,482)	
180	CFD 2018-1 VOP Infrastructure	5,369	(37,145)	345,370	12,300	333,070	91,886	12,962	76,905	417,343	374,830	
188	CFD 2015-2 Arambel-KDN	35,005	35,005	91,524	80,025	11,499	93,838	85,025	8,813	55,317	55,317	
189	Patterson Gardens Fire Assessment	206,356	204,796	517,172	500,600	16,572	528,889	506,470	22,419	245,347	243,787	
190	CFD 2003-1 Public Safety - Fire Sta 2	(2,631,616)	(3,219,034)	2,172,882	2,963,381	(790,499)	1,740,370	2,979,816	(1,239,447)	(4,661,562)	(5,248,979)	
191	CFD 2005-1 West Patterson Business Park	4,239,964	4,239,964	603,662	666,141	(62,479)	766,233	517,990	248,243	4,425,729	4,425,729	
192	CFD 2015-1 Arambel-KDN	361,711	361,686	309,084	288,363	20,722	326,925	291,701	35,224	417,656	417,631	
204	Heartland Assessment District (Local bonds)	537,531	532,078	632,878	589,556	63,322	651,571	580,156	71,415	672,267	666,815	
205	PPFA 2013 Heartland Ranch Revenue Bonds	2,840,144	2,840,144	528,556	941,338	(412,782)	524,221	1,038,900	(514,679)	1,912,683	1,912,684	
250	West Patterson Financing Authority	9,378,040	8,385,714	5,557,916	4,870,498	687,418	6,292,281	6,932,663	(640,382)	9,425,075	8,432,750	
252	Patterson Public Financing Authority - Revenue Bonds 2013	62,267,214	62,267,223	3,206,093	5,205,279	(1,999,186)	3,659,302	5,732,112	(2,072,810)	58,195,218	58,195,227	
305	Beautification Committee	38,988	40,579	200	300	(100)	470	300	170	39,058	40,649	
311	State HCD Rehab Program	155,188	155,306	1,819	-	1,819	3,304	-	3,304	160,311	160,429	
312	Federal CDBG Grant 2003	(267,789)	(210,062)	15,988	15,988	-	327,389	327,389	-	(267,789)	(210,062)	
313	First Time Home Buyers	52,062	52,304	5,852	-	5,852	6,720	-	6,720	64,734	64,976	
314	Federal HOME Funds	181,677	192,721	101,342	97,480	3,862	92,702	87,732	4,970	190,509	201,553	
316	Neighborhood Stabilization Program	5,325	5,325	1,046	-	1,046	999	-	999	7,369	7,369	
320	Police - Asset Forfeiture	3,827	146,575	-	-	-	1,718	-	1,718	5,545	148,293	
325	Gas Tax	389,581	356,364	1,046,082	923,936	122,146	1,075,653	1,535,567	(459,914)	51,813	18,596	

Fund Balance Projections

Fund Description	Audited Fund Balance		Cash Balance		Projected Fund Balance		FY20-21		Projected Budget		Difference		Projected Fund Balance	
	6/30/2020	6/30/2020	6/30/2020	6/30/2021	6/30/2021	6/30/2021	Revenue	Expense	Rev/Exp	Revenue	Expense	Rev/Exp	6/30/2022	6/30/2022
326 LTF Projects	1,311	298,453	1,311	131,330	131,330	428,472	272,842	142,823	130,019	142,823	3,459	134,789	431,931	
327 Street Projects	1,200,781	7,781	1,200,781	2,340,575	2,340,575	1,147,575	4,448,527	3,308,733	1,139,794	6,008,799	(114,919)	2,225,656	1,032,656	
328 Non Motorized Funds	61,172	81,481	61,172	61,572	61,572	81,881	400	-	400	-	716	62,288	82,597	
329 Measure L	3,577,689	3,592,893	3,577,689	5,224,142	5,224,142	5,239,346	3,069,865	1,423,411	1,646,454	1,987,092	(822,889)	4,401,253	4,416,457	
401 Affordable Housing Impact	1,045,262	1,045,262	1,045,262	1,063,157	1,063,157	1,063,157	17,895	-	17,895	-	2,268,728	3,331,885	3,331,885	
402 Community Facilities Impact	(33,911)	30,853	(33,911)	728,780	728,780	793,524	762,671	-	762,671	-	2,613,074	3,341,834	3,406,598	
404 General Govt. Facilities Impact	364,846	375,109	364,846	588,849	588,849	600,112	288,603	63,600	225,003	250,000	2,14,032	803,881	814,144	
408 Public Safety Impact	554,976	557,608	554,976	574,533	574,533	577,165	53,963	34,406	19,557	-	202,221	776,754	779,387	
410 Parkland In Lieu	60,966	60,966	60,966	64,266	64,266	64,266	3,300	-	3,300	56,030	715	64,981	64,981	
412 Street Impact	1,163,960	1,171,467	1,163,960	2,386,096	2,386,096	2,393,602	1,722,136	500,000	1,222,136	1,100,000	447,799	2,833,895	2,841,401	
414 Water Impact	1,080,903	1,292,779	1,080,903	2,147,611	2,147,611	2,959,487	1,666,709	-	1,666,709	55,138	6,407,812	9,155,424	9,367,300	
415 Storm Drain Impact	1,260,399	1,271,064	1,260,399	1,127,085	1,127,085	1,137,750	98,686	232,000	(133,314)	570,000	(514,832)	612,252	622,917	
416 Sewer Impact	69,356	69,356	69,356	52,297	52,297	52,297	54,441	71,500	(17,059)	60,975	(26,980)	25,317	25,317	
421 Delta Mendota Storm Gate	173,379	173,379	173,379	174,379	174,379	174,379	1,000	-	1,000	-	2,009	176,388	176,388	
423 Westside Drainage Study	65,354	65,354	65,354	66,354	66,354	66,354	1,000	-	1,000	-	757	67,111	67,111	
428 Downtown Redevelopment	22,251	-	22,251	98,276	98,276	77,025	77,025	-	77,025	-	156,810	256,086	233,835	
430 Aquatic Center	102,464	119,684	102,464	304,153	304,153	321,373	201,689	-	201,689	-	455,842	759,995	777,215	
440 Future Water Acquisition	135,063	133,157	135,063	224,322	224,322	222,416	89,259	-	89,259	-	264,067	488,389	486,483	
600 Garbage/Street Sweeping	1,088,605	1,451,701	1,088,605	1,311,287	1,311,287	1,674,383	3,501,245	3,278,563	222,682	3,649,208	126,101	1,437,388	1,800,484	
605 Sewer Fund	6,419,205	1,585,424	6,419,205	6,559,247	6,559,247	1,723,465	5,578,401	5,438,360	140,042	9,277,923	(1,438,615)	5,120,632	284,851	
606 Sewer Capital	12,924,318	1,371,147	12,924,318	12,430,929	12,430,929	877,758	452,773	946,162	(483,389)	3,766,937	(639,000)	11,891,929	338,758	
607 PPFA Sewer - Authority Bonds	495,809	512,541	495,809	497,610	497,610	514,342	216,829	215,028	1,801	215,228	6,428	504,038	520,770	
610 Water	7,698,332	5,392,956	7,698,332	7,602,730	7,602,730	5,297,354	6,185,499	6,281,100	(95,601)	6,376,464	2,885,342	10,488,073	8,182,697	
611 Water Capital	31,223,233	12,652,368	31,223,233	30,050,607	30,050,607	11,479,742	448,196	1,620,822	(1,172,626)	5,450,753	59,582	30,110,190	11,539,324	
612 PPFA Water - Authority Bonds	(16,399,820)	756,447	(16,399,820)	(16,384,820)	(16,384,820)	771,447	905,844	890,844	15,000	5,124,910	(4,189,913)	(20,574,732)	(3,418,466)	
710 Heartland Ranch Infrastructure	(1,382)	45,795	(1,382)	(1,382)	(1,382)	45,795	-	-	-	-	531	(851)	46,326	
<b>FUND BALANCE - BY FUND</b>		<b>\$ 144,614,628</b>	<b>\$ 122,836,072</b>	<b>\$ 148,262,250</b>	<b>\$ 148,262,250</b>	<b>\$ 126,485,694</b>	<b>\$ 69,820,751</b>	<b>\$ 66,173,129</b>	<b>\$ 3,647,622</b>	<b>\$ 93,999,840</b>	<b>\$ 3,736,012</b>	<b>\$ 152,000,262</b>	<b>\$ 130,223,706</b>	

<b>General Fund &amp; Reserves</b>	<b>\$ 9,076,325</b>	<b>\$ 8,969,300</b>	<b>\$ 22,193,621</b>	<b>\$ 21,769,371</b>	<b>\$ 424,250</b>	<b>\$ 9,500,575</b>	<b>\$ 9,393,550</b>	<b>\$ 26,504,497</b>	<b>\$ 25,593,092</b>	<b>\$ 911,405</b>	<b>\$ 10,411,980</b>	<b>\$ 10,304,955</b>
<b>Other Funds</b>	<b>135,538,303</b>	<b>113,866,772</b>	<b>47,627,130</b>	<b>44,403,757</b>	<b>3,223,373</b>	<b>117,092,144</b>	<b>47,627,130</b>	<b>68,406,748</b>	<b>2,826,607</b>	<b>141,588,282</b>	<b>119,918,751</b>	
<b>Total Funds</b>	<b>\$ 144,614,628</b>	<b>\$ 122,836,072</b>	<b>\$ 148,262,250</b>	<b>\$ 148,262,250</b>	<b>\$ 3,647,622</b>	<b>\$ 126,485,694</b>	<b>\$ 69,820,751</b>	<b>\$ 93,999,841</b>	<b>\$ 3,739,012</b>	<b>\$ 152,000,262</b>	<b>\$ 130,223,706</b>	

# Fund Balance Allocation and Assigned Funds Available

Actual as of: 06/30/2021

	Audited Fund Balance 6/30/2020	FY20-21 Budget Revenue	Budget Expense	Difference Rev/Exp	Fund Balance Usage Adjustment	Unaudited FY20-21 Fund Balance 6/30/2021
100 General Fund	\$ 4,857,391	\$ 21,994,731	\$ 21,603,335	\$ 391,396	\$ -	\$ 5,248,787
101 General Fund - Reserve	3,756,587	20,000	-	20,000	-	3,776,587
102 Bond Administration	346,700	178,690	166,036	12,654	-	359,354
105 Self Insurance Reserve	7,360	100	-	100	-	7,460
111 Master Plan	108,286	100	-	100	-	108,386
<b>GENERAL FUND BALANCE</b>	<b>\$ 9,076,325</b>	<b>\$ 22,193,621</b>	<b>\$ 21,769,371</b>	<b>\$ 424,250</b>	<b>\$ -</b>	<b>\$ 9,500,575</b>

## ALLOCATION TABLE - GENERAL FUND BALANCE

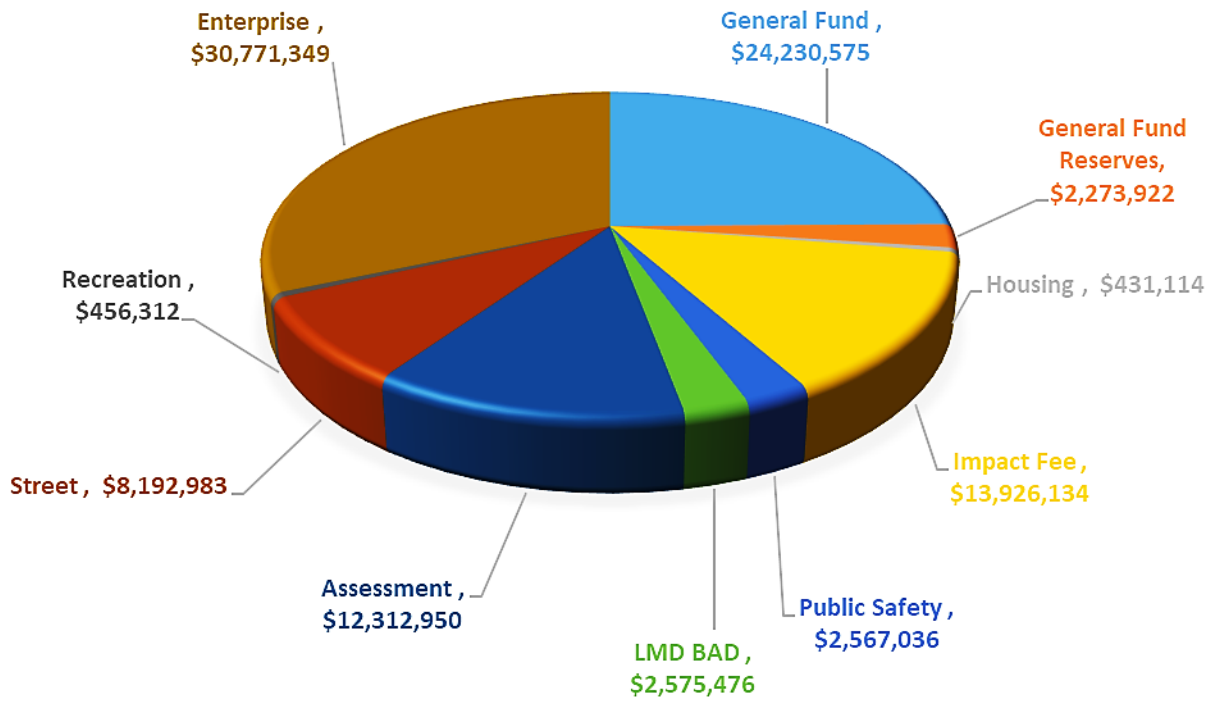
Fund	Projects / Expense Type	Restricted	Committed	Assigned	Unassigned	Total
101	Gen Fund Emergency Contingency		\$ 3,776,587			\$ 3,776,587
100	Future Capital Projects			218,342		218,342
100	School Resource Officer		-	54,915		54,915
100	Vehicle Replacement			130,218		130,218
100	Computer & Equip Replacement			24,137		24,137
100	Park Maintenance			6,357		6,357
100	Facilities Maintenance			40,956		40,956
100	Web Site Upgrade			38,736		38,736
102	Bond Administration	359,354				359,354
100	PERS and OPEB Reserves			1,571,713		1,571,713
100	Street Maintenance			579,289		579,289
100	Museum Project			78,711		78,711
100	ALS Cert Sponsorship			12,000		12,000
100	Unassigned				2,476,790	2,476,790
100	Master Plan			16,623		16,623
111	Master Plan Fund			108,386		108,386
105	Self Insurance			7,460		7,460
		<b>\$ -</b>	<b>\$ 3,776,587</b>	<b>\$ 2,887,843</b>	<b>\$ 2,476,790</b>	<b>\$ 9,500,575</b>

Actual General Fund Balance 06/30/2021



**City of Patterson  
Citywide Budget  
FY 2021-22 Proposed Budget**

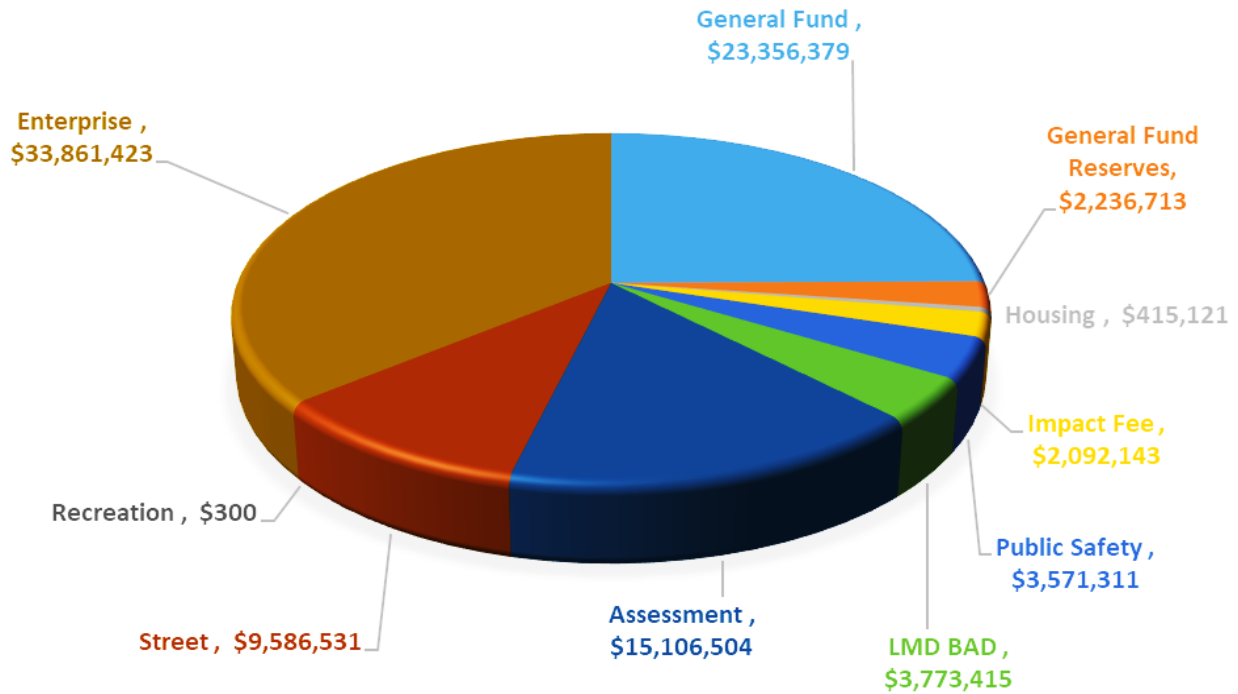
**REVENUE AND TRANSFERS IN  
\$97,737,852**



<b>Fund</b>	<b>Revenue and Transfers In</b>	
General Fund	\$	24,230,575
General Fund Reserves		2,273,922
Housing		431,114
Impact Fee		13,926,134
Public Safety		2,567,036
LMD BAD		2,575,476
Assessment		12,312,950
Street		8,192,983
Recreation		456,312
Enterprise		30,771,349
<b>Total</b>	<b>\$</b>	<b>97,737,852</b>

**City of Patterson  
Citywide Budget  
FY 2021-22 Proposed Budget**

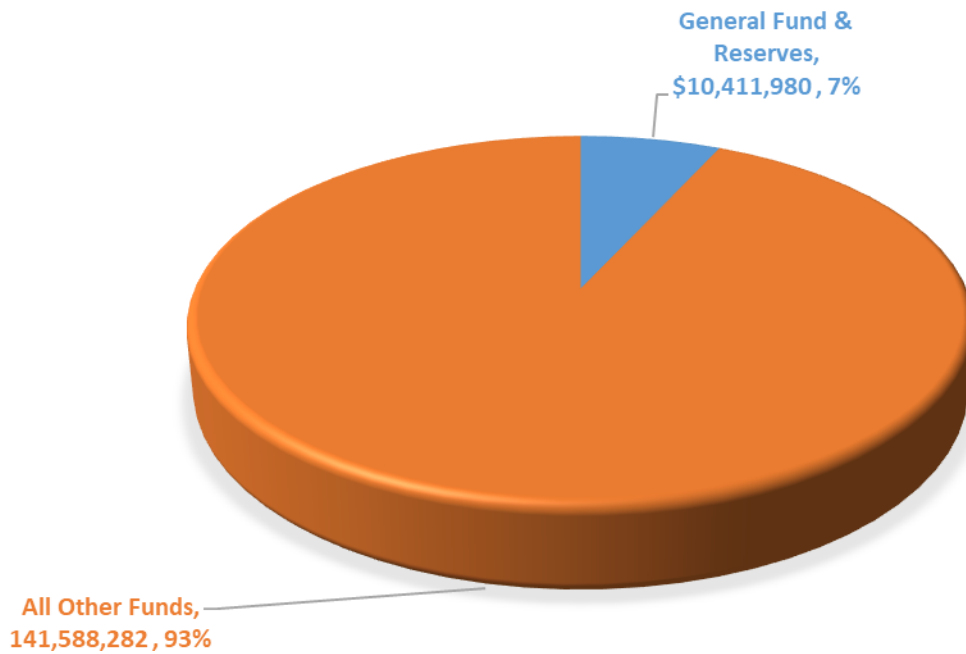
**APPROPRIATIONS AND TRANSFERS OUT  
\$93,999,840**



<b>Fund</b>	<b>Appropriations and Transfers Out</b>	
General Fund	\$	23,356,379
General Fund Reserves		2,236,713
Housing		415,121
Impact Fee		2,092,143
Public Safety		3,571,311
LMD BAD		3,773,415
Assessment		15,106,504
Street		9,586,531
Recreation		300
Enterprise		33,861,423
<b>Total</b>	<b>\$</b>	<b>93,999,840</b>

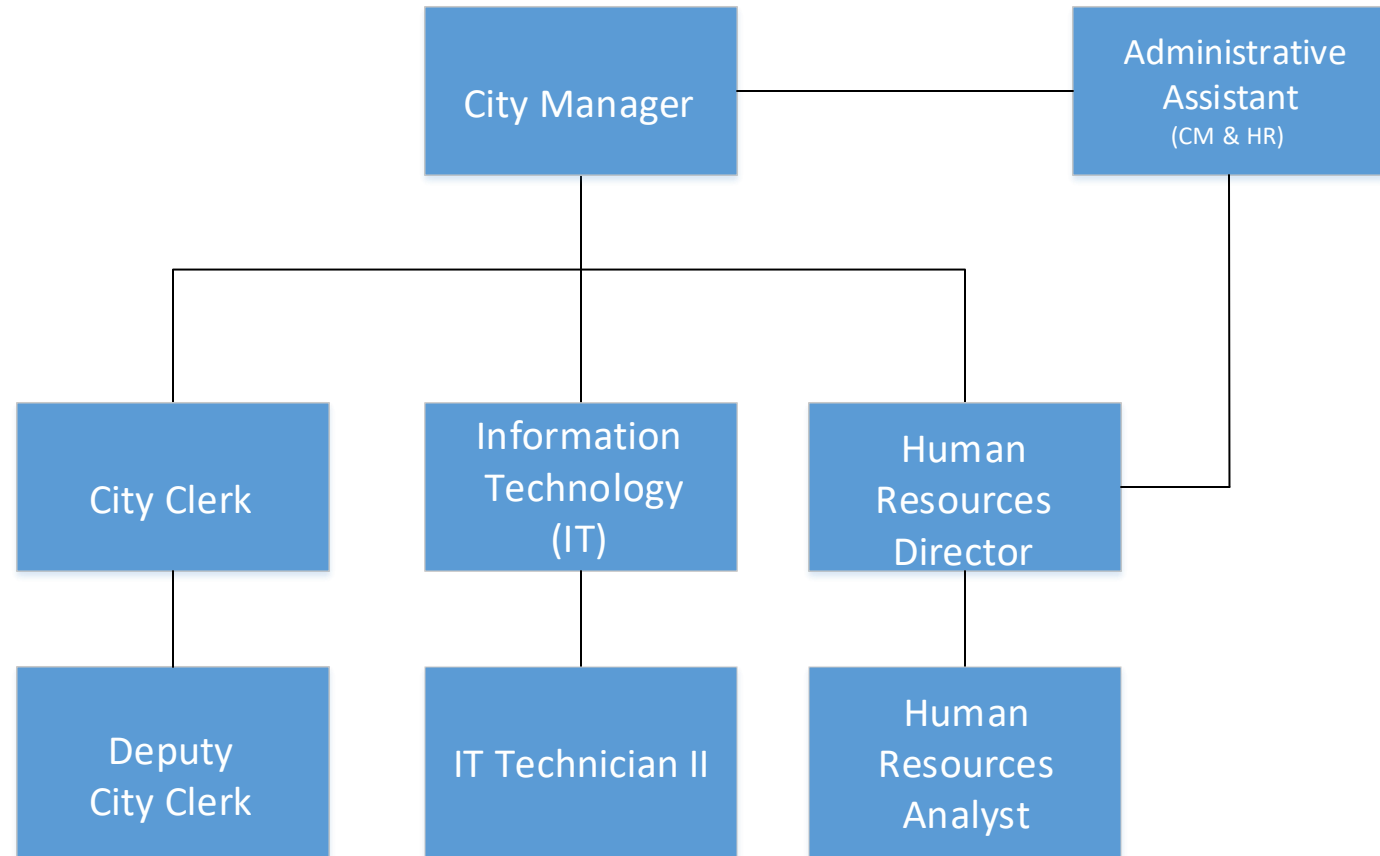
**City of Patterson  
Citywide Budget  
FY 2021-22 Proposed Budget**

**BUDGETED FUND BALANCE  
\$152,000,262**



**FY 2021-22 Projected  
City Wide Fund Balance**

General Fund & Reserves	\$	10,411,980
All Other Funds		141,588,282
		152,000,262
Total Funds	\$	152,000,262



# ADMINISTRATION DEPARTMENT



## City of Patterson

2021-22 Budget

### Department: Administration

**Mission Statement:** The Administration Department strives to operate a cost-efficient, customer service-oriented department whose actions are transparent to the taxpayers 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, Information Technology, the City Clerk and Risk Management.

**Recent Accomplishments:** Continued progress on the City of Patterson 5-Year Strategic Plan; continued with our successful partnership with the PJUSD to coordinate growth at Centennial Park and Community Center; successfully created a safe work environment for the public and Staff at City facilities by creating alternate schedules to dilute employees and the public and implementing virtual meetings, reducing human to human contact due to COVID 19, obtained grants from the County for HOST and Naomi's House; successfully provided a balanced budget (2020/2021) to council; promoted the City's great attributes in City development to attract several new businesses and assisted our less fortunate homeless residents.

Conducted recruitments for the Engineering, Finance, Public Works, and Recreations Departments; Conducted an array of city-wide training to assist employees in dealing with the Covid-19 outbreak and personal development. Conducted successful negotiations with the Unions to comply with updated IRS laws.

To better serve the public, implemented a web-based council agenda and minutes system through Granicus, an easy to view/downloadable public system available on our city website; implemented a web-based electronic filing system through Netfile for filings and viewing of Statement of Economic Interest Form 700's and Campaign Disclosure Statement to better serve the public in an easy user friendly format; implemented a Citywide web-based Public Records Request user-friendly system through NextRequest for the public to file, view and/or download past and current public records requests. In 2020 processed a total of 122 public records requests.

The Citywide Document Imaging System, Laserfiche Storage was moved to the Cloud. Only 10% of Laserfiche remains on the City server. This project/process will give the City more storage for archiving citywide documents and will bring the City into compliance with regards to how we store/archive data; WORM (Write Once Read Many) Compliance Archiving.

We continue to upgrade/update the City Council Chambers audio/video System. Purchasing necessary equipment and supplies to upgrade/update the Council Chambers audio/video system.

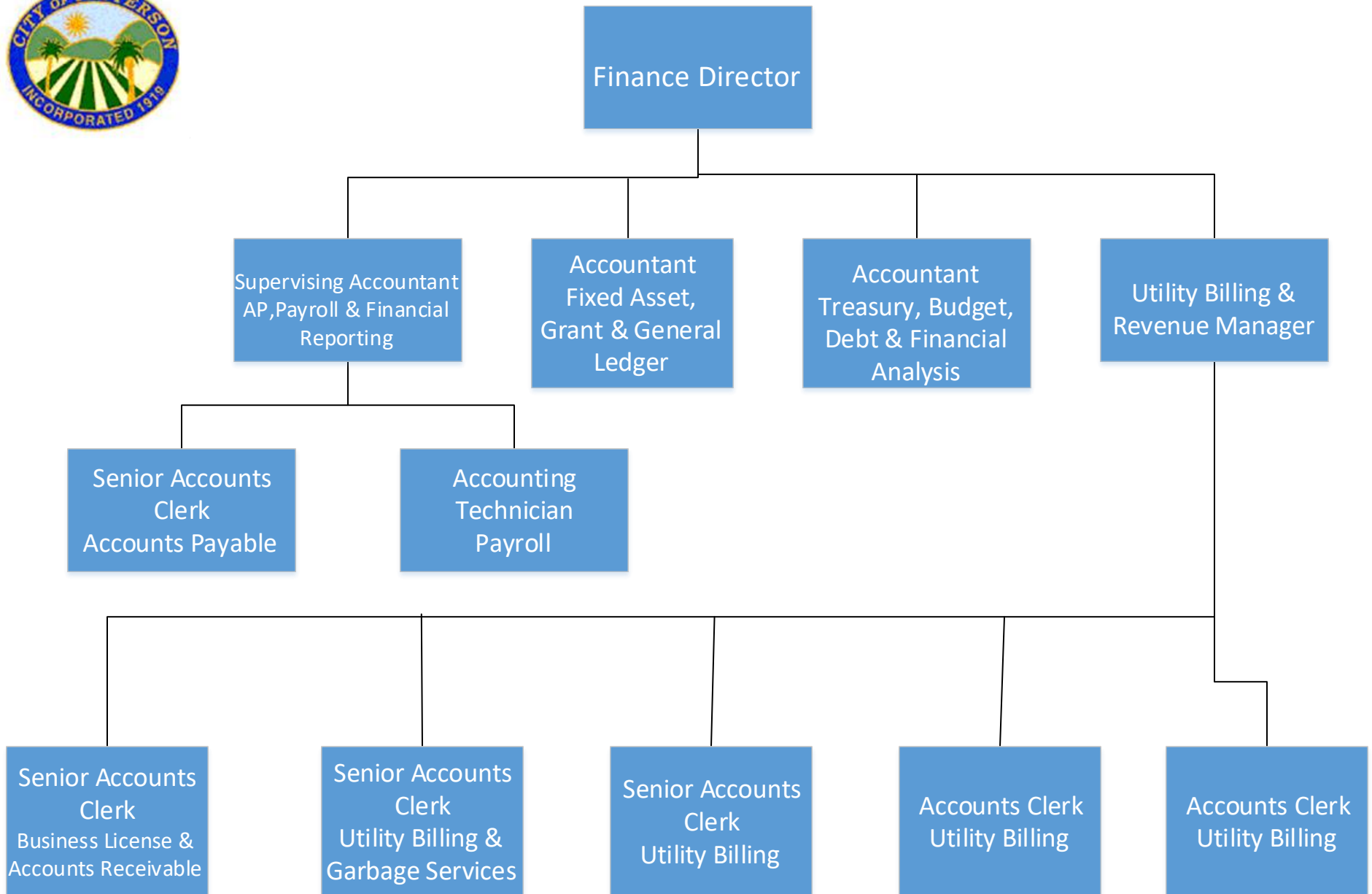
Original audio/video system had not been upgraded/updated since City Hall originally opened in 2005. Audio/video system is used by the City Council, Planning Commission, staff and sometimes the public. The system is used for recording and streaming Council meeting videos to Comcast Cable Channel 7. Contracted with DocuSign, a federal authorized company who has more than 500,000 customers which includes local, state, federal and international public sector organizations. DocuSign is listed as an authorized FedRAMP (Federal Risk and Authorization Management Program). FedRAMP creates and manages a core set of processes to ensure effective, repeatable cloud security for government. Program is Cloud based hosted by DocuSign. DocuSign will help staff in logging, tracking, and finalizing city approved documents, forms, contracts, etc. Electronic signatures (eSignatures) through DocuSign are safe, secure, legal and in compliance for governments. The City Clerk's office will manage the DocuSign account citywide. Program scheduled for implementation in January/February 2021.

**Current Year Goals:** Continue working on Strategic Plan goals and strategies; 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; 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. Improve the IT Division including advanced IT services to better serve the new norm of Virtual meetings and advanced technology, implement the new Succession Plan to determine current and future staffing needs to include conducting a needs assessment and gap analysis; implemented progressive recruitment strategies to attract qualified staff with our positive culture and competitive salaries and benefits; continue to foster an environment that encourages career development, continue to improve city-wide customer service; continue the development of the Human Resources Department by hiring part-time Human Resource Coordinators ; and continue training city employees to better serve the community.

Implementing a module for social media archiving of Citywide Instagram and Facebook accounts; this is becoming an issue with cities who are not able to provide a public record of their social media. Manteca, Lathrop, Atwater, Los Banos Police and Livermore have already made it a priority to archive their social media. This system is highly recommended and used by cities as a preventive measure in case of litigation.

**Future Goals:** Continue streamlining all Departments to enhance Department/Division efficiencies including our permitting/application processes. Maintain implementation of our 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 and IT Department) to provide multiple resources required for our employees, organized units, and the shifting 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.

**Source of Funding:** General Fund



# FINANCE DEPARTMENT



## City of Patterson

2021-22 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:** Finance department 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.

#### Recent Accomplishments:

- Updated User Fee Study to produce defensible indirect cost rate proposal (ICRP) and User Fee.
- Developed and revised policies and procedures to keep current, relevant and align with City's strategic plans.
- Implement Finance procedure and policy related to Cannabis Pilot Project Program.
- Implement Badger-Beacon Meter Read integration to Springbrook financial system.
- Establish COVID-19 process and procedure for Federal, State and County grants administration and reporting.

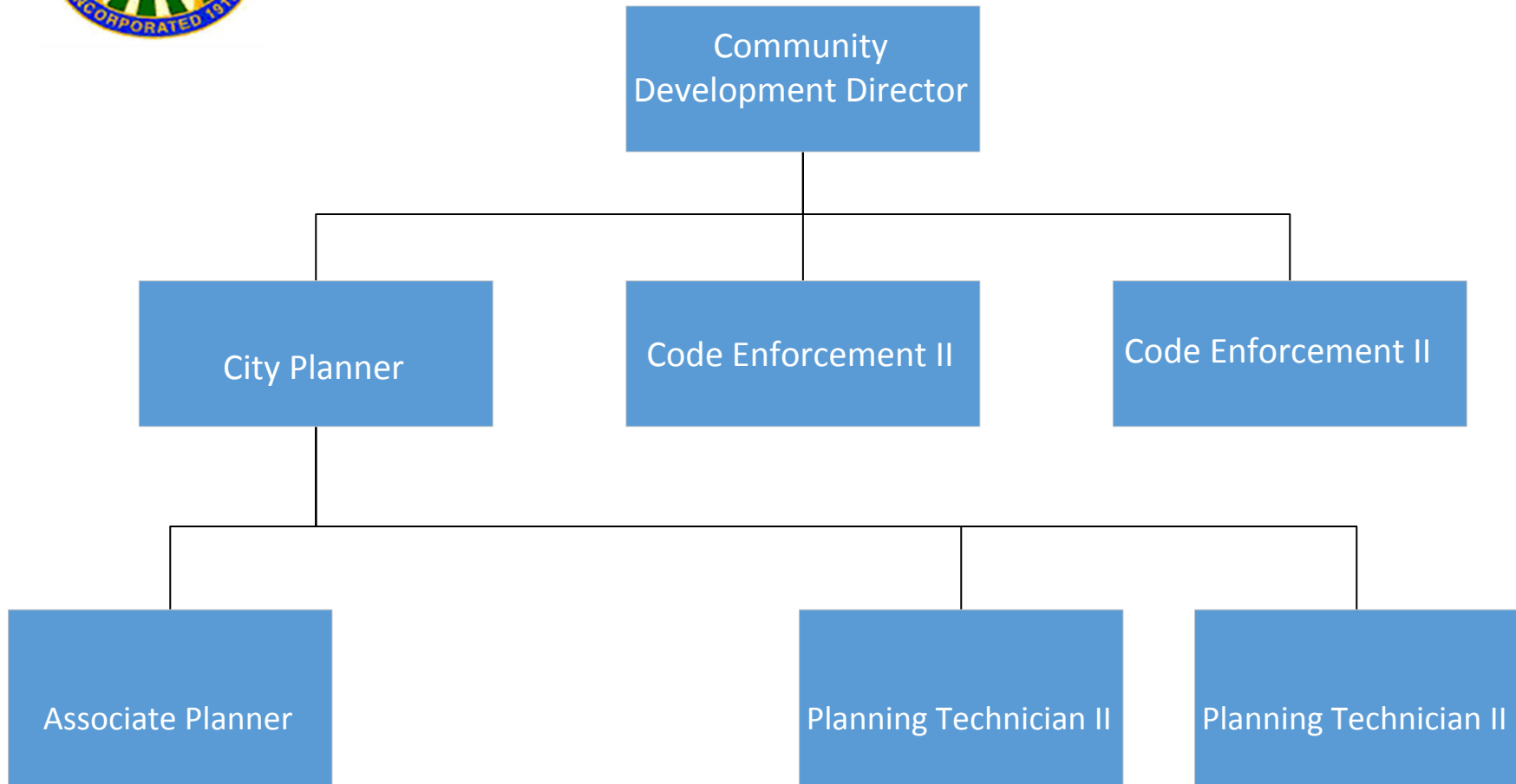
#### Current Year Goals:

- Establish City wide 5 year CIP Plan.
- Establish AB1600 Development Impact Fee on new development reporting.
- Update various Finance division policies.
- Improvement on Finance web page to incorporate new regulations and compliance requirements.

**Future Goals:**

- Develop 5 years long range financial plan.
- Establish section 115 Trust Fund for Pension.
- Replace manual process with automated process in 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

2021-22 Budget

### **Department: Community Development (100-300) and Code Enforcement (100-310)**

**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:**

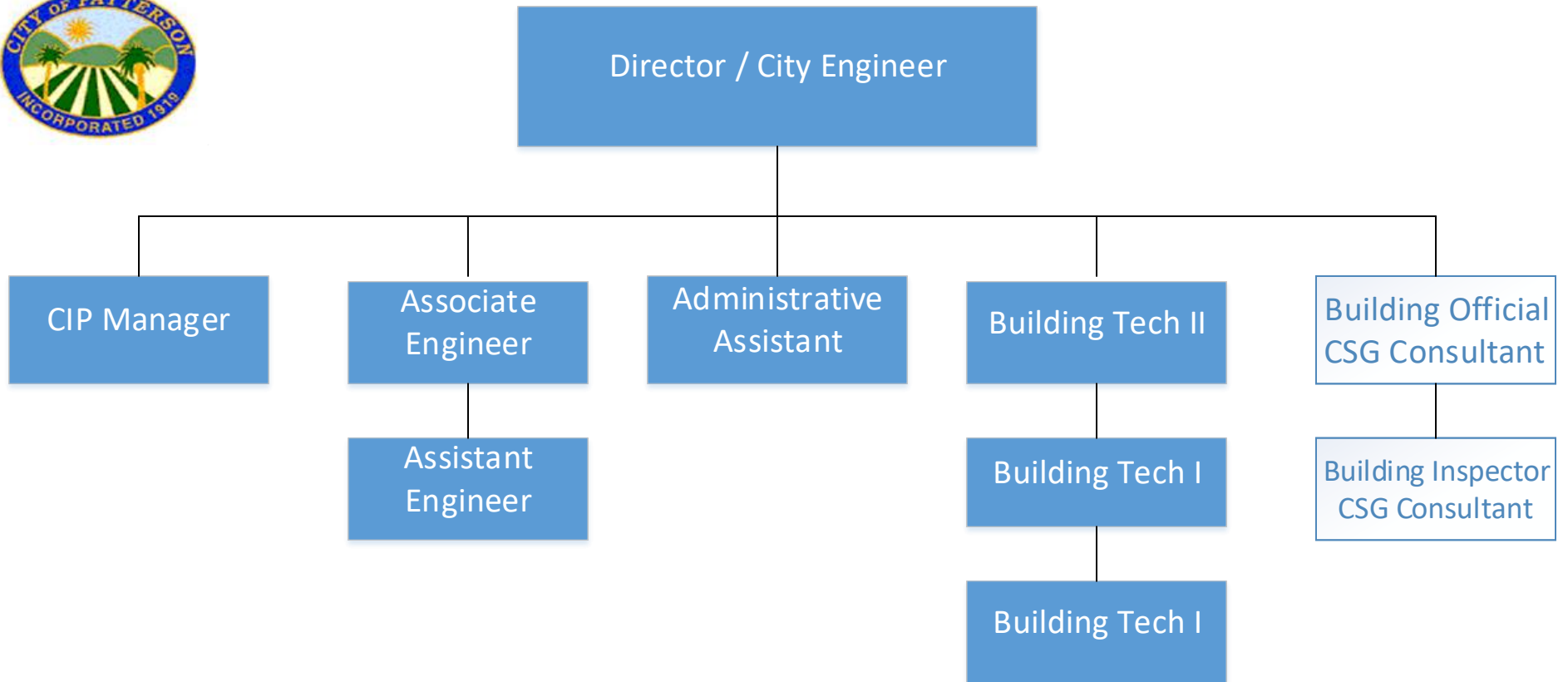
The Community Development Department performs a variety of services intended to protect, maintain and develop an attractive, safe and healthy community and vibrant and diverse economy. Responsibilities include project analysis for property development and use review. It is staff to the Council, Planning Commission 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:** Adoption of the City’s Storm Drain and Water Master Plan. Approval of multiple projects, including S2A Modular manufacturing facility, Palms Plaza, Patterson Family Pharmacy, Hampton Inn, Burger King/Round Table Pizza, Del Lago Mini Golf, Starbucks, Villages of Patterson Apartments, Self-Help Apartments, La Quinta Hotel, Landon Lane Apartments in the Villages, Adoption of Big Box Ordinance, Zoning Clean Up, Tools for Business Success Program Launched in 2018, successful transition of Code Enforcement responsibilities from Fire Department to Community Development Department. Completion of an infrastructure project that replaced 2,875 linear feet of water lines within the City’s CDBG Target Area.

**Current Year Goals:** Complete master plans for transportation and parks and recreation. Complete work on impact fee update. Submit service fee update to Council. Continued review of development proposals. Increase the efficiency of the Development Review process. Creation of the initial phase of marketing materials to assist in the department’s economic development strategy. Creation of a Downtown Revitalization Committee. Increase training and certification opportunities for Community Development Staff and Planning Commission members towards enhancing individual and team performance. Join and participate in additional professional organizations such as the National Main Street Organization and the International Council of Shopping Centers (ICSC) in furtherance of the Strategic Plan. Complete the Zacharias Master Plan and associated annexation. Assist business where and when possible towards surviving the COVID-19 Pandemic and its impact on the economy and business community. Creation of an Economic Development Business and Marketing Plan. Continue to assess and refine job descriptions.

**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 competitiveness through various marketing and business attraction efforts. Develop and implement the Downtown Master Plan.

**Source of Funding:** General Fund (100)



# ENGINEERING, BUILDING, CAPITAL PROJECTS DEPARTMENT



## City of Patterson

2021-22 Budget

### **Department: Building (100-305) & Engineering (100-306)**

**Mission Statement:** The Engineering, Building, and Capital Projects department is to provide engineering management, planning, design, construction, and repairs of the City's facilities and infrastructure, including buildings, parks, streets, and utilities systems.

The Building department 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 department 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.

**Department Description:** 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 review, plan check services, processing of building permits, inspections, and responses to complaints. 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 Engineering and Capital Projects Divisions are responsible for providing sound engineering and design services to support the City's land development and existing infrastructure, review of design documents, project management, construction management, oversight of capital projects, and preservation of the City's survey monuments and benchmarks. The Engineering Division also provides engineering guidance and enforcement for private land development projects, oversight of our master plans, and sound engineering decisions for the future infrastructure needed for the City's future growth.

**Recent Accomplishments:** The Building Division has continued to see a steady increase in building permits over the past fiscal years and continues to streamline the permitting process and providing efficient customer services for inspections and plan check. CSG Building Services

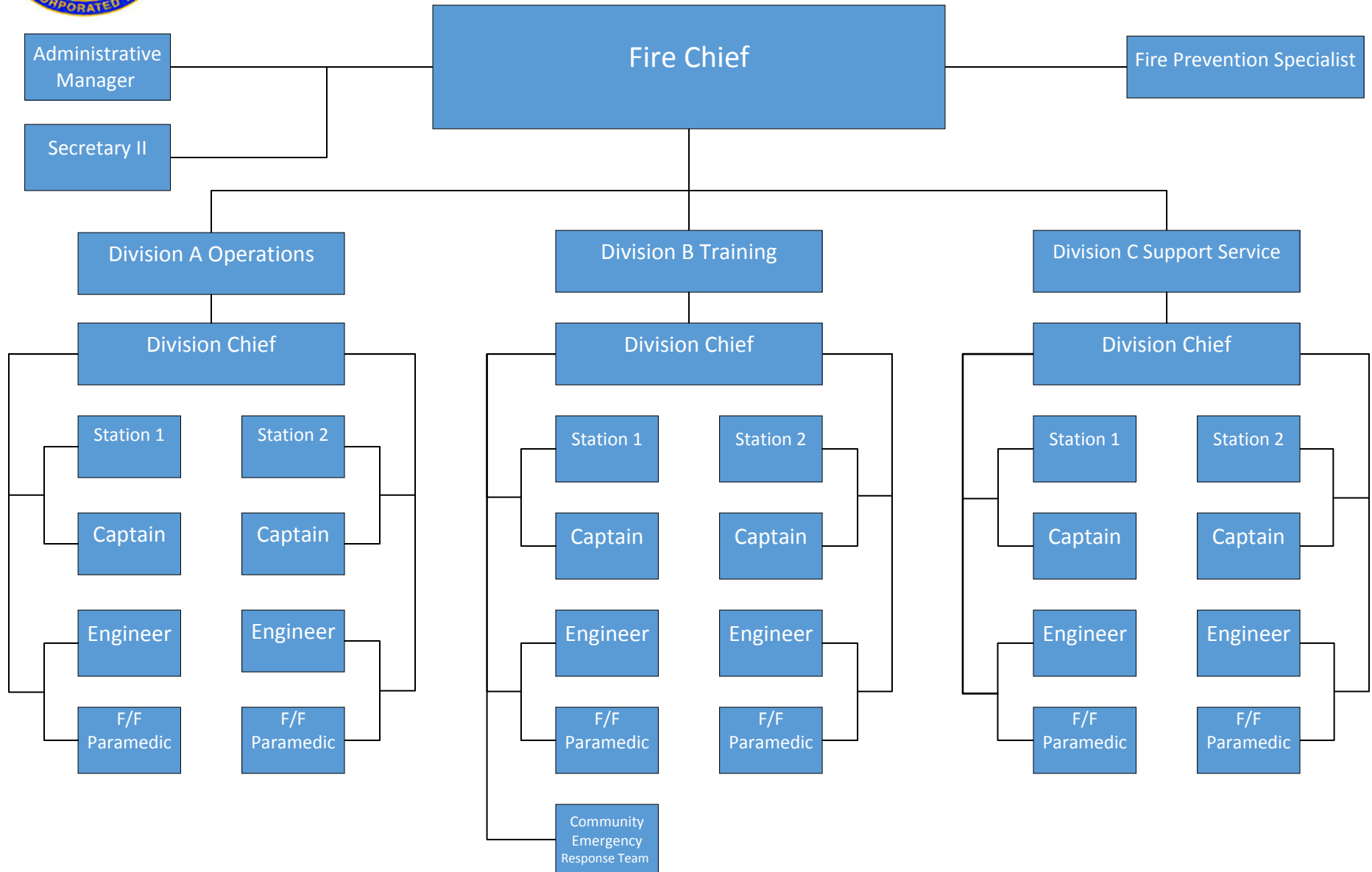
continues to assist the City with plan review and building inspections. CSG has allowed the department to provide limited over-the-counter plan approval for expedited plan checking.

The Engineering and Capital Projects Division has continued to manage a significant amount of new private development plan review and capital projects. Plan review was provided for new development on Villages of Patterson single family residential offsite and onsite improvements, Love's Travel Center Onsite and Offsite Improvements, and the Arco Gas Station. Capital projects that got underway or continued with design were Salado Ave and 7<sup>th</sup> Street Intersection Improvements, Kinshire Water Line Replacement and Road Reconstruction (Phase-1), Las Palmas Ave Overlay, Rogers Road/Delta Mendota Canal Bridge Replacement, and the Well #14 project. Engineering is providing inspection services and construction management and/or review for projects that are currently under construction, will start construction in 2021 or have been recently completed are Black Gulch Culvert at DMC, Gateway Tank Recoating, Communications Tower at Fire Station #2, Hamens Express Truck Wash and Lube, JDI Farms Annex, 9<sup>th</sup> Street/Heartland Ranch Ave Intersection Alignment Safety Improvements, Las Palmas/Ward Ave Pedestrian Safety Improvements, Arco Gas Station and the Citywide Striping 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:** Analyze current fee structure for department sustainability and continue standardizing processes to streamline construction and costs. Continue the efforts with the Northern Delta Mendota Groundwater Subbasin group to assure State compliance of our local subbasin's Groundwater Sustainable Plan (GSP) that will meet the State's requirements under the Sustainable Management Groundwater Act (SGMA). The GSP has been approved by the Department of Water Resources (DWR) in January 2020 and implemented within the regions subbasin. Continue to evaluate the most cost-effective process to treat the City's potable water for Chromium-6 if the State lowers the current MCL requirements. Continue the efforts to fund the Phase III Water Quality Control Facility (WQCF) construction phase to expand the City's wastewater treatment facility by 1.25MGD to allow for future growth. Construct a new water tank, non-potable wells, recharge storm basins, and other WQCF expansions to provide the necessary services for years to come to our residents. Finalize the Environmental Clearance of the Rogers Road Bridge at the Delta Mendota Canal (DMC) crossing to start design. Continue our partnership with the County and Caltrans to begin the design (PS&E phase) for the Sperry Ave/I-5 Interchange and California Aqueduct bridge widening to meet current and future traffic volume demands.

**Source of Funding:** Building Permit & Plan Check Fees, Inspection Fees, General Fund, Sewer and Water Enterprise Funds, Measure L tax, State and Federal Funds.



# FIRE DEPARTMENT



## City of Patterson

2021-22 Budget

### Department: Fire

**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:** Survived the Pandemic and able to maintain full staffing for both fire stations.

Acquired a 3<sup>rd</sup> set of Advanced Life Support equipment to enable us to have the needed equipment on all city apparatus to perform at a higher level during medical aids and vehicle accidents.

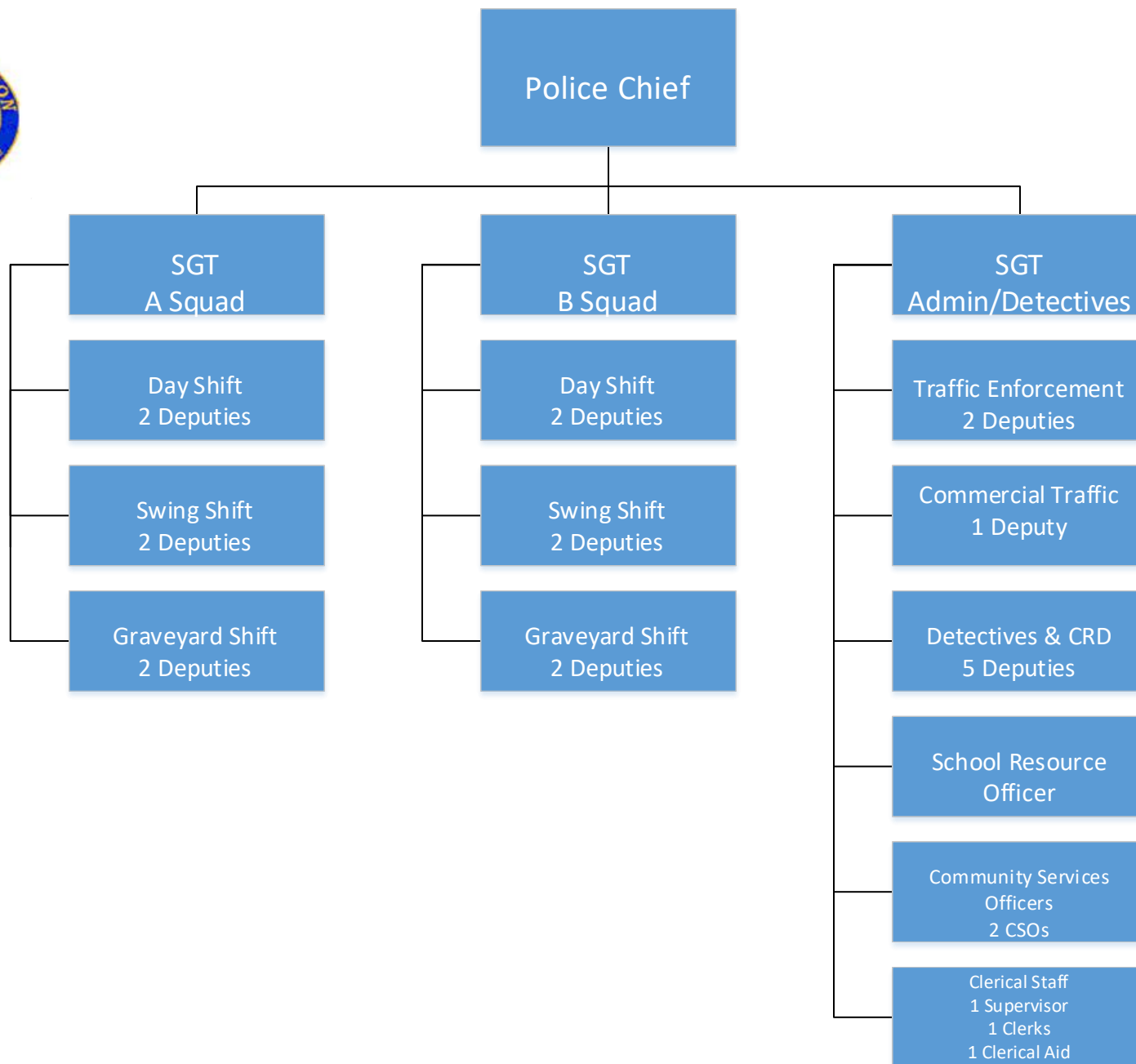
**Current Year Goals:** Replace aging apparatus to meet NFPA standards for apparatus replacement and improve firefighter safety.

Work with local business's on fire safety inspections after the pandemic "shut down to ensure their safety as well as the public.

Create a 3-year plan for equipment purchases to meet the needs of the city's growth including warehouse's and multi-family residential.

**Future Goals:** Work with the newly organized Safety Committee to improve fire services using resources and information in the city's general plan.

**Source of Funding:** General Fund, Public Safety Impact Fee, Patterson Garden Fire Assessment Fee.



# POLICE DEPARTMENT



## City of Patterson

2021-22 Budget

### Department: Police (100-500)

**Department Description:** The Police Department is responsible for the public safety related to the enforcement of 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. Public Safety services are contracted with the Stanislaus County Sheriff's Department.

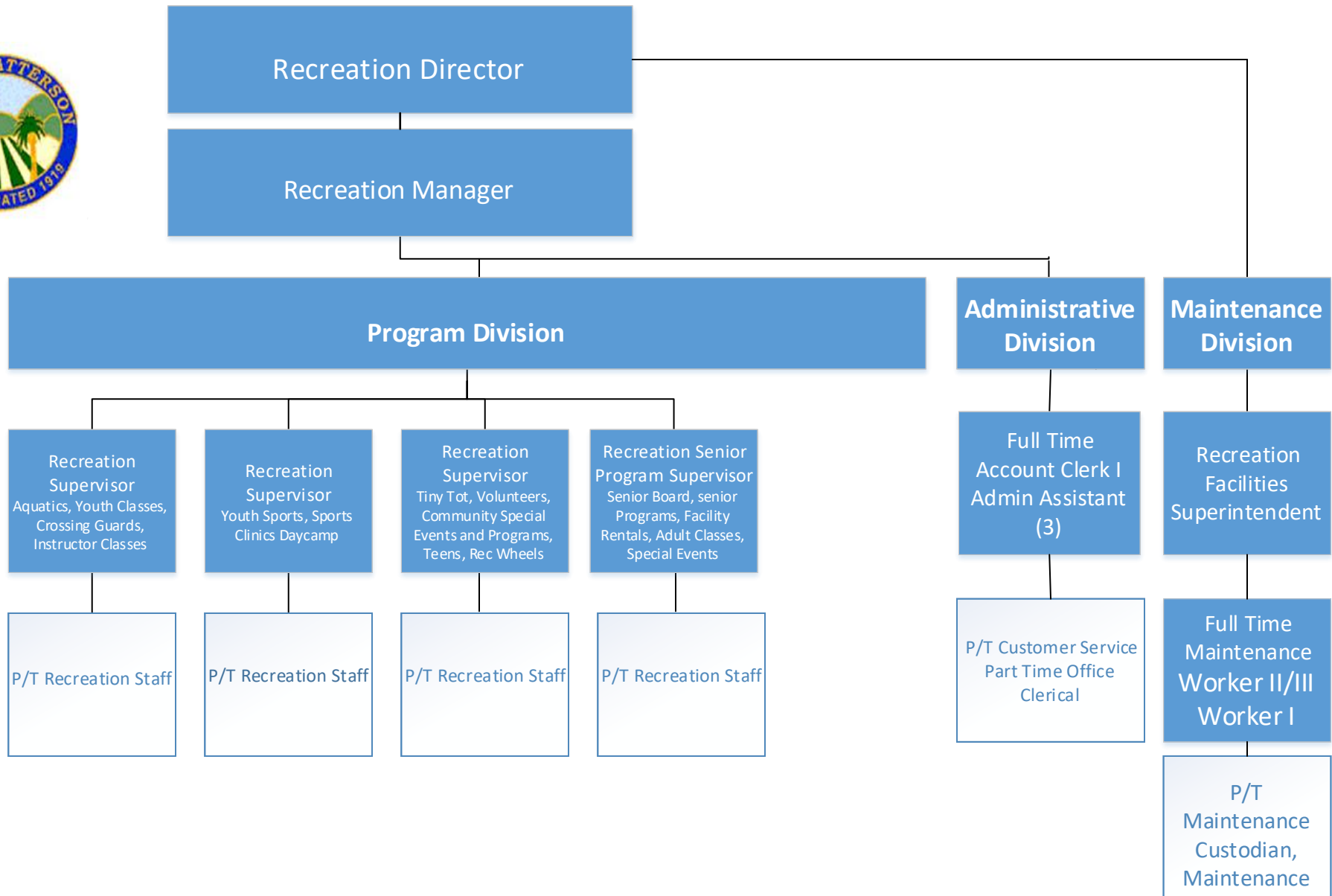
**Recent Accomplishments:** 2020 has been a challenging year dealing with the COVID-19 pandemic. Nonetheless, the city of Patterson has seen decreases in most Part I and Part II crimes. This can be attributed to sustained pro-active policing and partnerships with the community. This year Patterson Police Services executed over 100 search warrants, conducted several human trafficking operations and carried out several community events despite the pandemic.

**Current Year Goals:** We would like to add a Community Resource Detective to address quality of life and public nuisance issues and a crime analyst to help us analyze and gather data related to crime and quality of life issues within our community.

Additional goals:

- Set up license plate reader (LPR) cameras at strategic points around the city.
- Move forward with the Patterson Safety Center project.
- Set up digital and when appropriate (due to COVID-19) in-person community forums with the Chief and other police personnel.
- Work with the Host and Naomi's House, along with other resources to address the homelessness issues throughout our city.
- When appropriate (due to COVID-19), engage the school aged teenagers in a police ride-along program that promotes education and familiarization with the police department.

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



# RECREATION AND COMMUNITY SERVICES DEPARTMENT



## City of Patterson

2021-22 Budget

### **Department: Recreation (510,600,605,606,607,610,611,705)**

**Mission Statement:** Patterson Recreation and Community Services Strives to deliver quality programs for all generations, by creating memorable experiences, a sense of community and encourage 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 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 in skills development, job skills, and getting active!

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

**Community & Economic Development - Build Community Connectivity:** Recreation connects with community members daily through social media, recreation promotions and in-person programming. We cultivate community events and support the efforts of United Patterson with mentoring of youth through recreation employment and programming. Recreation has increased access to recreation & safe neighborhoods by increasing teen programming through our active Youth Action Commission. Recreation provides programming for all ages 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 meeting their unique needs through a variety of programs, including access to healthy foods, physical activity, social 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 complete 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 quickly switched gears and developed virtual recreation programming for all ages to keep the community members engaged in activities and provide positive outlets for youth.
- Staff have developed many new programs to engage community members in the outdoors with safe space in mind.

**Current Year Goals:**

- Seek funding for the refurbishment and development of needed recreation facilities.
- Enhance and expand Recreation programs & classes for youth, adults, and seniors.
- Increase program revenues, through sponsorships and donations.

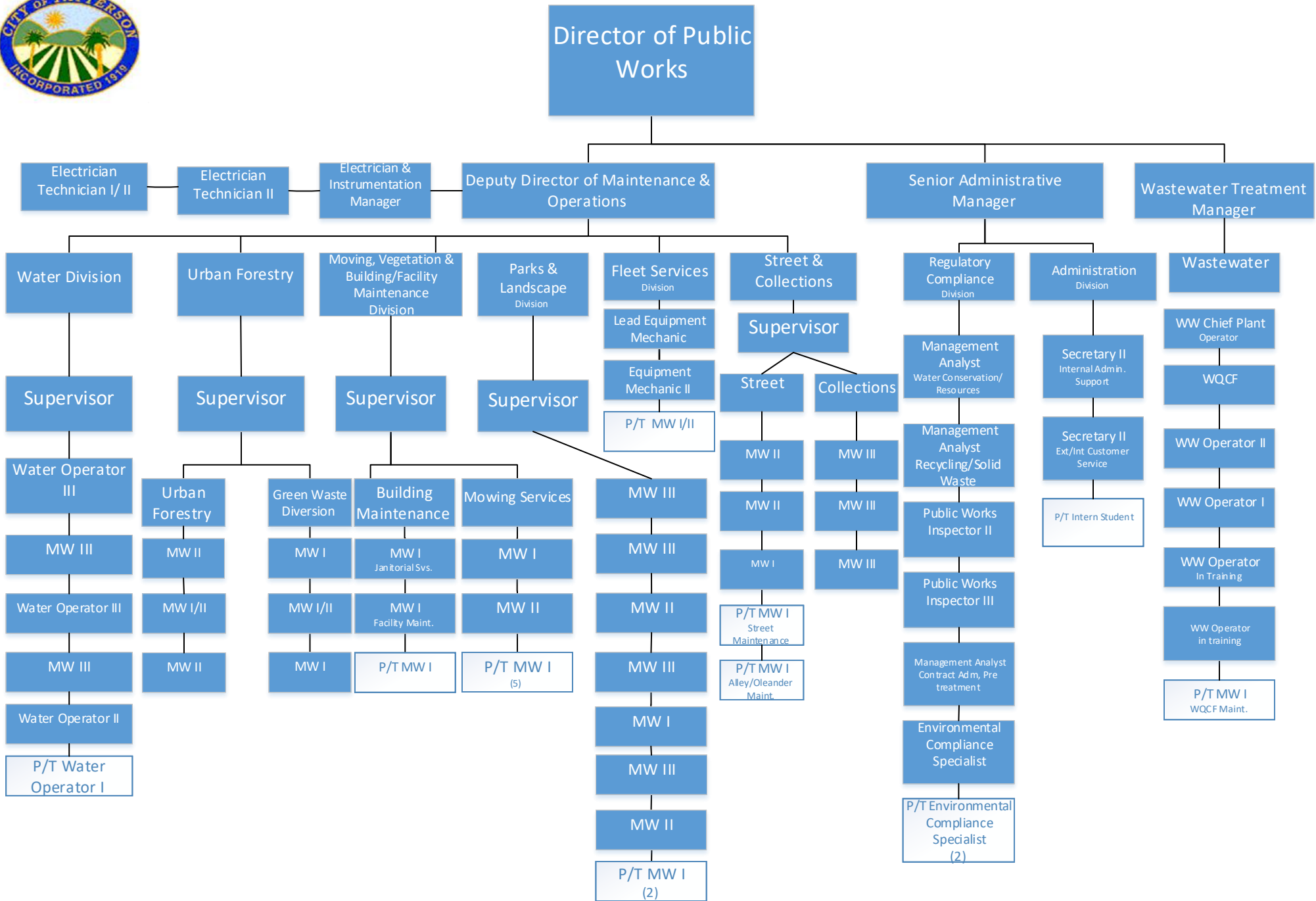
**Future Goals:**

Work with other Departments to complete the P & R Master Plan, to encourage more recreational facilities and opportunities in the community.

Seek funding opportunities to develop the recreational facilities 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

2021-22 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 eight (8) divisions: 1) Water Operations, 2) Water Quality Control, 3) Streets & Collections, 4) Urban Forestry & Building Maintenance, 5) Parks & Landscaping, 6) Fleet Maintenance, 7) Electrical Services and 8) Administration & Regulatory Compliance.

**Current & Future Year Goals:** Public Works has identified approximately 60 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

2021-22 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 seven 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:** Implemented the Urban Forest Master Plan elements; Completed the implementation of electronic Mobile MMS System to improve efficiency, customer service, inspections services, permitting, and assist with regulatory compliance programs, and reporting. Assisted with the COVID-19 FEMA and CARES Grant applications/administration; Completed the Sewer Rate Study/Analysis; Coordinated the City-wide User Fee Study and Cost Allocation Study; Secured four-year land lease agreements; Continued efforts to ensure City compliance with SGMA including Council adoption of GSP (Groundwater Sustainability Plan); Coordinated the North Park and Triangle Park Prop 68 grant applications; Working on the City's Full Trash Capture implementation plan to address Stormwater regulations; Developed and implemented a Trench Cut Ordinance/Program; Completed an in-house LMDs/BADs and CFDs Analysis; Completed Phase 1 of our five-year retro-reflectivity sign replacement program to bring all traffic signs into compliance with state/federal requirements; Completed an in-house analysis of the City's Vegetation Management Program; Developed Park Guidelines and Standards; and began developing the Organics Recycling Program as required by SB 1383.

**Current & Future Year Goals:** Continue to work with Human Resources to Update Personnel Rules & Policies; Submit Prop 68 Grants for North Park, Felipe Garza Park and South Park; Develop SB 1383 ordinance and complete phase 2 of our five-year retro-reflectivity sign replacement program; Implement Park Guidelines/Standards; Extend current contract for Signal Light Maintenance & Repairs; Secure bonds for Sewer CIP projects; Update and Improve Customer Service Program; Continue to Implement Electronic process to improve efficiency; Adopt Parks CIP program; Improve Purchasing &



# City of Patterson

2021-22 Budget

**Department: Public Works**

**Division: Administration**

Procurement Policies/Procedures; Award Design Contract for Full Trash Capture Project; Implement new Sewer Rates; Implement Cost Allocation Plan and User Fees; Complete Municipal Code Updates; Complete Sanitary Sewer Management Plan Update; and develop and implement Sewer Use Ordinance updates.

**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

2021-22 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. A new MS4 Phase II permit will be adopted in 2021.
- 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 recycling programs (Residential Recycling, E-Waste, Hazardous Waste, Beverage Container Recycling, Mandatory Commercial Recycling (AB 341), Commercial Organics Recycling (SB 1383), 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).



# City of Patterson

2021-22 Budget

## Department: Public Works

### Division: Regulatory Compliance

- 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 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 500 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.



# City of Patterson

2021-22 Budget

## Department: Public Works

### Division: Regulatory Compliance

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 Implemented Commercial & Organics 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 Programs as much as possible due to COVID-19; Continued Implementing Monitoring, Inspections, and Enforcement program for FOG, Stormwater, and Water Conservation; Developed & Implemented an Organics Recycling Program; continued participating in the local GSA/GSP preparation process.

**Current & Future Year Goals:** Continue to work on the implementation of 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's regional trash capturing device(s); 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; Implement the new Landscape Design Guidelines/Standards; Work with the State to implement the City's new WDR Permit; Implement the new 2021 MS4 Phase II Stormwater Permit Requirements, which will include compliance with monitoring/testing of TMDLs and Pyrethroids Management plan; Continue to 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;

**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

2021-22 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 retrofit of all City facility plumbing fixtures to touchless; install sanitization units throughout all City facilities; install automatic doors at City facilities; demolished the North Park restrooms/shelter; replaced AC Unit at Fire Station #1.

**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

2021-22 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; Continue with the implementation of the Cal-Fire Grant; Develop and approve the Urban Forest Master Plan; Completed the analysis of the Landscape Maintenance Districts (LMDs)/Budgets and Maintenance CFDs to ensure adequate funding and sustainability for all districts; Purchase and install new benches, slides, and tables per the Parks CIP.

**Current and Future Year Goals:** Continue implementing the 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. Submit Prop 68 grants for North Park Renovation Project: Felipe Garza Renovation and South/Veterans Memorial Parks Projects.

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



# City of Patterson

2021-22 Budget

**Department: Public Works**

**Division: Streets (100-780)**

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

**Recent Accomplishments:** Continued with the curb & gutter replacement program; Awarded a City-wide striping contract for re-striping all of the street markings (STOP bars, centerlines, bike lanes, etc.); Implemented the first phase of the retro reflectivity street sign project; installed additional Radar Speed signs; and completed Oleander/Alley clean-up.

**Current & Future Year Goals:** Continue to 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 implementing the street sign project; 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

2021-22 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. Continue to educate and implement an Outreach Program to educate the community and school age children about the benefits of trees. Established a tree farm at the WQCF for Canary Island Date Palm trees. Approved 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; Continue to implement the new Urban Forest Master Plan.

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



# City of Patterson

2021-22 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

2021-22 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; Submitted to the Regional Board the Report of Waste Discharge in preparation for a new waste discharge requirement (WDR) permit; 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; Coordinated with Engineering to put out to bid The North Plant Clarifier Rehab Project .

**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, while analyzing the feasibility of issuing an RFP for vegetation management services; 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 North Plant Clarifier Rehabilitation 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

2021-22 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 the Electronic Portal option 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 second 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:** Implement the storm drainage and sanitary sewer maintenance programs and incorporate plan into the Mobile MMS System; 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

2021-22 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 coordinated with Engineering on the Well #14 design, Gateway Tank Recoating project; and WM-1 project.

**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

2021-22 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 both 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

BUDGET - REVENUES - GENERAL FUND 2021-2022

Account Number	Description	Audited					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22						
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21									
		\$	2,742,658	\$	2,834,225	\$	3,228,367	\$	2,975,936	\$	251,054	\$	3,226,990	\$	3,518,783
100-000-5001	Property Tax - Current Secured		143,094		292,400		175,174		307,020						186,369
100-000-5002	Property Tax - Current Unsecured		2,861		3,616		15,050		3,796		89,932				15,802
100-000-5004	Property Tax - Delinquent		56,342		75,301		68,222		79,065						71,633
100-000-5006	Property Tax - Supplemental		397		456		413		479						478
100-000-5007	Property Tax - Miscellaneous		98,729		130,961		101,629		137,509						106,711
100-000-5010	Real Estate Transfer Tax		4,967,059		5,771,826		6,776,682		5,698,104		470,676				7,107,179
100-000-5020	Sales & Use Tax		60,476		65,538		63,838		43,418						49,830
100-000-5021	Sales & Use Tax-PubSaf (Prop172)		130,446		134,752		161,118		113,191						172,930
100-000-5025	Transient Occupancy Tax (TOT)		206,354		205,047		211,963		220,000						233,159
100-000-5030	Franchise Fees		91,140		602,060		290,300		821,232		(300,000)				800,000
100-000-5180	Cannabis Pilot Program														
	<b>Total Taxes</b>	\$	<b>8,499,555</b>	\$	<b>10,116,182</b>	\$	<b>11,092,756</b>	\$	<b>10,399,750</b>	\$	<b>260,608</b>	\$	<b>1,005,922</b>	\$	<b>12,293,539</b>
		\$	120,783	\$	117,452	\$	128,027	\$	123,324	\$	-	\$	-	\$	134,428
100-000-5100	Business License		-		(17)		-		-						-
100-000-5101	Business License - Adjustment		1,217		4,315		4,351		4,000						4,000
100-000-5102	CASp Program Fee		212,238		71,201		626,561		480,885						861,107
100-000-5150	Building Permit - Residential		200,600		100,124		30,596		56,763						46,859
100-000-5151	Building Permit - Commercial		1,230		530		610		2,000						2,000
100-000-5158	Abandoned Prop Registration		178,829		72,883		139,519		331,649						415,993
100-000-5160	Plan Check		25,050		23,140		39,732		35,000						35,000
100-000-5161	Application Fee		6,750		7,685		4,983		5,000						5,000
100-000-5170	Encroachment Permit		2,555		2,408		1,535		3,000						3,000
100-000-5190	Other Licenses & Permits														
	<b>Total License &amp; Permits</b>	\$	<b>749,253</b>	\$	<b>395,721</b>	\$	<b>975,914</b>	\$	<b>1,041,621</b>	\$	<b>-</b>	\$	<b>(27,799)</b>	\$	<b>1,507,387</b>

Account Number	Description	Audited					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21			
100-000-5202	Motor Vehicle In-lieu	\$ -	2,089,248	\$ 2,267,086	\$ 2,000,000	\$ -	2,000,000	\$ 2,446,790	
100-000-5206	FHA In-lieu	1,255	1,295	1,318	1,300	-	1,300	1,300	
100-000-5208	Homeowner Property Tax Relief	31,687	32,115	32,910	32,000	-	32,000	32,000	
100-000-5260	Abandoned Vehicle	12,320	12,645	15,812	12,000	-	12,000	12,000	
100-000-5263	BSCC Alloc Realign Grant	(6,950)	-	-	-	-	-	-	
100-000-5267	San Joaquin Air District Grant	20,000	-	50,000	100,000	-	100,000	-	
100-000-5268	CARES Coronavirus Relief Grant	-	-	-	779,059	284,932	1,063,991	-	
100-000-5269	FEMA COVID 19 grant	-	-	-	125,000	-	125,000	-	
100-000-5270	COPS - AB 3229 SLESF	-	148,747	187,739	140,000	-	140,000	140,000	
100-000-5274	Federal DOJ Funds (SDEA Agrmt)	139,416	-	-	1,000	-	1,000	-	
100-000-5275	Grant County-Tire Amnesty	641	1,119	-	2,500	-	2,500	2,500	
100-000-5277	State (Beverage) Grant	550	6,481	472	-	-	-	5,668	
100-000-5278	State Mandated Cost Reimb	1,986	791	29,400	10,000	-	10,000	15,000	
100-000-5280	National Recreation Park Grant	9,138	-	5,000	-	5,000	5,000	-	
100-000-5281	Fire District Reimbursement	359,274	335,542	394,285	425,569	(36,175)	389,394	428,619	
100-000-5285	Crossing Guard Reimbursement	58,609	60,165	52,038	65,000	-	65,000	77,400	
100-000-5286	Stan Cnty-Crowslanding Security	19,800	11,550	-	-	-	-	-	
100-000-5291	Cal Fire Urban and Comm Forestry Grant	87,094	19,333	(23,134)	-	-	-	-	
100-000-5292	Patterson Joint Unified School District Grant	6,175	2,324	-	5,000	-	5,000	-	
100-000-5293	State of CA - Dept of Water Resources Grant	3,496	-	-	-	-	-	-	
100-000-5294	Museum Grant from State	48,216	183,389	115,850	196,901	-	196,901	-	
100-000-5295	Safer Grant - Federal	-	-	203,769	-	-	-	-	
100-000-5296	Cal Recycle Grant - State	-	-	-	-	-	-	319,968	
100-000-5297	Prop 68 Grant - State	-	-	-	100,000	-	100,000	346,030	
100-000-5298	Urban Greening Grant - State	-	-	-	1,871,945	(1,586,384)	285,561	1,586,384	
100-000-5299	<b>Total Inter-Governmental</b>	<b>\$ 2,740,083</b>	<b>\$ 2,904,742</b>	<b>\$ 3,332,546</b>	<b>\$ 5,867,274</b>	<b>\$ 284,932</b>	<b>\$ 4,534,647</b>	<b>\$ 5,413,659</b>	

Account Number	Description	Audited				Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22					
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21								
100-000-5300	Administration Fee	\$	75,701	\$	60,216	\$	92,784	\$	50,793	\$	50,793	\$	76,234
100-000-5305	Return Check Charge	4,445	3,220	3,055	3,220	4,000	3,055	4,000	4,000	4,000	4,000	4,000	4,000
100-000-5306	Credit Check Fee	24	34	30	34	30	30	30	30	30	30	30	30
100-000-5308	Copies & Maps	301	546	86	546	500	86	500	500	500	500	500	500
100-000-5315	Rental Income	17,424	17,424	17,424	17,424	17,280	17,424	17,280	17,280	17,280	17,280	18,240	18,240
100-000-5320	Plans & Specs	-	-	-	-	100	-	100	100	100	100	100	100
100-000-5325	Park Reservation Fees	1,040	1,019	855	1,019	3,000	855	3,000	3,000	3,000	3,000	3,000	971
100-000-5326	Senior Center Reservation Fee	14,885	21,039	19,250	21,039	20,000	19,250	20,000	20,000	20,000	20,000	20,000	6,500
100-000-5327	Walnut Grove Facility Fees	960	-	638	-	950	638	950	950	950	950	950	950
100-000-5328	Sports Complex Facility Fees	4,400	8,530	3,615	8,530	10,000	3,615	10,000	10,000	10,000	10,000	10,000	5,515
100-000-5329	Accident Reports	3,856	4,082	4,126	4,082	4,000	4,126	4,000	4,000	4,000	4,000	4,000	4,000
100-000-5330	Police Service-Permit Processing	345	452	69	452	500	69	500	500	500	500	500	500
100-000-5365	Weed & Mistletoe Abatement	3,543	2,465	3,580	2,465	5,000	3,580	5,000	5,000	5,000	5,000	5,000	5,000
100-000-5380	Fire Inspections	14,194	2,943	11,030	2,943	10,000	11,030	10,000	10,000	10,000	10,000	10,000	10,000
100-000-5381	Fire Plan Review	6,017	2,520	1,604	2,520	10,000	1,604	10,000	10,000	10,000	10,000	10,000	10,000
100-000-5382	Fire Permits	15,871	3,316	28,791	3,316	3,000	28,791	3,000	3,000	56,000	56,000	10,000	10,000
100-000-5383	Fire Other	8,179	2,129	2,746	2,129	8,000	2,746	8,000	8,000	8,000	8,000	8,000	8,000
100-000-5384	Charging Station Revenue	82	108	3,069	108	500	3,069	500	500	500	500	2,000	2,000
	<b>Total Charges for Services</b>	<b>\$ 171,266</b>	<b>\$ 130,042</b>	<b>\$ 192,753</b>	<b>\$ 130,042</b>	<b>\$ 147,653</b>	<b>\$ 192,753</b>	<b>\$ 147,653</b>	<b>\$ 53,000</b>	<b>\$ 200,653</b>	<b>\$ 200,653</b>	<b>\$ 162,540</b>	<b>\$ 162,540</b>

Account Number	Description	2017-18		2018-19		Audited As of: 2019-20		Budget 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		Budget		Adjustment		Budget		Budget	
100-000-5402	Admin Reimb - Life Scan/Ins	\$	592	\$	216	\$	98	\$	1,000	\$	-	\$	1,000	\$	-
100-000-5405	Tiny Tots	4,801	4,893	4,893	2,184	2,184	5,000	5,000	5,000	-	-	5,000	5,460	5,460	-
100-000-5406	Art Classes	328	-	-	-	-	-	-	-	-	-	-	-	-	-
100-000-5415	Contract Programs	11,605	14,765	14,765	8,842	8,842	2,000	2,000	2,000	-	-	2,000	468	468	
100-000-5425	Youth Sports	-	-	-	1,271	1,271	1,270	1,270	1,270	-	-	1,270	-	-	
100-000-5427	Youth Basketball	17,346	16,395	16,395	14,058	14,058	15,500	15,500	15,500	-	-	15,500	19,840	19,840	
100-000-5428	Youth Flag Football	11,575	9,477	9,477	(4,014)	(4,014)	-	-	-	-	-	-	-	-	
100-000-5430	Youth Soccer	26,660	24,062	24,062	17,415	17,415	12,000	12,000	12,000	-	-	12,000	4,824	4,824	
100-000-5450	Adult Sports	11,985	13,202	13,202	904	904	21,700	21,700	21,700	-	-	21,700	5,424	5,424	
100-000-5455	Community Programs	229	616	616	-	-	500	500	500	-	-	500	-	-	
100-000-5472	School Reimbursement Pool Heating	9,999	11,492	11,492	19,792	19,792	40,000	40,000	40,000	-	-	40,000	22,865	22,865	
100-000-5473	Youth Commission/Development	-	1,969	1,969	43	43	400	400	400	-	-	400	1,500	1,500	
100-000-5475	New Programs	2,877	437	437	13,388	13,388	8,000	8,000	8,000	-	-	8,000	9,250	9,250	
100-000-5476	Special Events	6,127	12,435	12,435	4,206	4,206	4,000	4,000	4,000	-	-	4,000	2,550	2,550	
100-000-5478	Special Interest Classes	-	-	-	-	-	3,000	3,000	3,000	-	-	3,000	1,000	1,000	
100-000-5479	Other Recreation Programs	-	301	301	25	25	-	-	-	-	-	-	-	-	
100-000-5481	Great America Tickets	509	162	162	-	-	-	-	-	-	-	-	-	-	
100-000-5482	Swim Lessons	34,746	37,994	37,994	7,253	7,253	23,000	23,000	23,000	-	-	23,000	7,440	7,440	
100-000-5483	Open Swim Fees	24,989	27,925	27,925	19,564	19,564	14,500	14,500	14,500	-	-	14,500	11,520	11,520	
100-000-5484	Swim Team Revenue	7,975	8,195	8,195	(239)	(239)	9,600	9,600	9,600	-	-	9,600	2,080	2,080	
100-000-5488	Concession Stand	16,002	16,750	16,750	10,466	10,466	15,000	15,000	15,000	-	-	15,000	-	-	
100-000-5489	Day Camp	31,562	40,224	40,224	15,652	15,652	33,000	33,000	33,000	-	-	33,000	20,770	20,770	
100-000-5490	Recreation Reimb - Training	-	-	-	-	-	150	150	150	-	-	150	500	500	
100-000-5491	Facility Reservation Fees	4,932	660	660	1,764	1,764	2,000	2,000	2,000	-	-	2,000	500	500	
100-000-5492	Advertising Fees	602	550	550	1,450	1,450	-	-	-	-	-	-	2,300	2,300	
100-000-5493	Teen Programs	340	276	276	-	-	-	-	-	-	-	-	-	-	
100-000-5499	Jr. Leader	-	-	-	20	20	-	-	-	-	-	-	-	-	
	<b>Total Recreation</b>	<b>\$ 225,780</b>	<b>\$ 242,995</b>	<b>\$ 242,995</b>	<b>\$ 134,141</b>	<b>\$ 134,141</b>	<b>\$ 211,620</b>	<b>\$ 211,620</b>	<b>\$ 211,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 211,620</b>	<b>\$ 118,291</b>	<b>\$ 118,291</b>	

**Audited**  
**As of:**

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		Budget 2020-21		2020-21		2020-21		2020-21		Budget 2021-22	
100-000-5500	Fines - Parking	\$	58,499	\$	54,225	\$	17,578	\$	50,000	\$	-	\$	14,576	\$	64,576	\$	50,000
100-000-5501	Fines - Traffic/Booking Fees		51,111		90,787		19,799		50,000						50,000		50,000
100-000-5502	Fines - Cannabis		1,000		5,000		1,550		50,000				25,000		75,000		5,000
100-000-5506	Forfeiture - Stored Vehicle		26,606		23,379		19,320		30,000						30,000		20,000
100-000-5510	Booking Fees		124		-		-		-						-		-
100-000-5520	Code Enforcement		8,884		7,653		8,436		5,000						5,000		7,000
	<b>Total Fines &amp; Forfeitures</b>	<b>\$</b>	<b>146,223</b>	<b>\$</b>	<b>181,043</b>	<b>\$</b>	<b>66,683</b>	<b>\$</b>	<b>185,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>39,576</b>	<b>\$</b>	<b>224,576</b>	<b>\$</b>	<b>132,000</b>
100-000-5600	Interest Income	\$	14,351	\$	(71,018)	\$	3,474	\$	15,000	\$	-	\$	-	\$	15,000	\$	3,474
100-000-5710	Sale of Surplus/Salvage		10,431		5		4,213		-				7,200		7,200		-
100-000-5789	Grading Permit		6,755		13,249		5,559		8,000						8,000		8,000
100-000-5790	Miscellaneous Revenue		15,511		38,355		602,938		35,000		98,792				133,792		40,000
100-000-5792	Miscellaneous Rev- Recreation		279		350		2,303		2,000						2,000		1,500
100-000-5793	CPR/First Aid Revenue		2,108		889		928		-						-		-
100-000-5794	Salary Reimbursements		42,963		11,840		55,153		10,000						10,000		10,000
100-000-5795	Miscellaneous Reimbursements		20,143		753,753		5,402		20,000				5,509		25,509		20,000
100-000-5796	Public Works Reimbursement		3,078		7,005		5,517		2,000						2,000		5,000
100-000-5798	Solar Rebate - TID		13,272		6,558		-		15,000						15,000		10,000
100-000-5801	Salary Reimbursement - Fire Dept		148,883		91,525		40,489		89,139						89,139		90,000
100-000-5802	Vehicle Use Reimb - Fire Dept		-		-		3,782		-				3,680		3,680		-
100-000-5804	Baseball Lightthing Grant		-		-		41,000		-						-		-
100-000-5805	Bond Proceeds		2,429,000		-		-		-						-		-
100-000-5999	GASB 31 Adjustment		(76,302)		148,346		161,553		-						-		-
	<b>Total Investments/Other</b>	<b>\$</b>	<b>2,630,473</b>	<b>\$</b>	<b>1,000,858</b>	<b>\$</b>	<b>932,311</b>	<b>\$</b>	<b>196,139</b>	<b>\$</b>	<b>98,792</b>	<b>\$</b>	<b>16,389</b>	<b>\$</b>	<b>311,320</b>	<b>\$</b>	<b>187,974</b>
	<b>TOTAL REVENUE-FUND 100</b>	<b>\$</b>	<b>15,162,632</b>	<b>\$</b>	<b>14,975,584</b>	<b>\$</b>	<b>16,727,104</b>	<b>\$</b>	<b>18,049,057</b>	<b>\$</b>	<b>697,332</b>	<b>\$</b>	<b>(583,471)</b>	<b>\$</b>	<b>18,162,918</b>	<b>\$</b>	<b>19,815,390</b>



BUDGET - EXPENSES - GENERAL FUND 2021-2022

Account Number	Description	Audited As of:					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22		
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21					
		\$	454,060	\$	521,832	\$	634,446	\$	686,479	\$	719,883
100-100-6001	Salaries & Wages, Full-Time		725		-		-		-		-
100-100-6002	Salaries & Wages, Part-Time		2,108		1,129		93		-		-
100-100-6005	Overtime		-		-		6,440		-		-
100-100-6009	Salaries & Wages, COVID 19		-		-		22,574		24,800		36,193
100-100-6011	Leave Payout		-		-		9,067		10,314		10,963
100-100-6100	FICA/Medicare - Employer		6,250		7,116		10,314		10,314		10,963
100-100-6105	Retirement		75,452		90,289		109,039		111,100		122,338
100-100-6110	Worker's Compensation		131		(473)		(6,754)		2,752		2,071
100-100-6115	Unemployment Insurance		2		2,922		696		1,392		696
100-100-6120	Medical Insurance		92,759		94,859		114,043		129,969		124,326
100-100-6123	Post Retirement Medical Insurance		6,254		6,096		7,868		5,107		5,107
100-100-6125	Dental Insurance		8,196		8,821		9,701		14,077		14,583
100-100-6130	Vision Insurance		1,310		1,443		1,857		1,824		1,824
100-100-6135	Life Insurance		1,980		2,099		2,692		2,319		2,788
100-100-6145	Tuition Reimbursement		350		-		-		-		-
100-100-6150	Auto Allowance		5,400		5,850		6,000		6,000		6,000
100-100-6155	Def. Compensation Match		10,065		17,027		18,787		22,345		24,971
<b>100-100</b>	<b>Total Salary &amp; Benefits</b>		<b>665,041</b>		<b>759,008</b>		<b>936,550</b>		<b>1,018,478</b>		<b>1,071,744</b>
		\$	49,120		49,348		19,078		20,033		21,233
100-100-6222	IT Services		80,843		63,721		72,647		72,800		73,450
100-100-6240	General Contract Services		62,403		71,185		106,051		45,000		80,750
100-100-6241	General Contract Services - HR		4,025		4,484		3,221		5,000		5,000
100-100-6410	Departmental Supplies		11,621		12,268		10,288		12,000		15,000
100-100-6411	Departmental Supplies - HR		-		73		-		200		200
100-100-6425	Fuel		5,127		5,180		4,224		6,227		4,461
100-100-6500	Rent & Leases - Equipment		18,134		9,728		10,330		5,500		5,500
100-100-6605	Advertising		21,723		17,183		7,870		6,000		11,000
100-100-6606	Recruitment		7,506		15,832		13,515		19,000		19,000
100-100-6610	Training & Travel		18,903		16,224		12,182		16,000		14,420
100-100-6620	Dues & Publications		2,110		2,376		4,003		3,000		4,200
100-100-6700	Telephone		65,024		67,027		43,937		10,000		25,000
100-100-6701	Cannabis Expenditures		-		-		142,340		904,059		-
100-100-6702	COVID 19 Expenditure		-		-		-		-		-
<b>100-100</b>	<b>Total Operation &amp; Maintenance</b>		<b>346,539</b>		<b>334,629</b>		<b>449,686</b>		<b>1,124,819</b>		<b>1,156,927</b>
		\$	665,041		759,008		936,550		1,018,478		1,071,744
		\$	49,120		49,348		19,078		20,033		21,233
		\$	80,843		63,721		72,647		72,800		73,450
		\$	62,403		71,185		106,051		45,000		80,750
		\$	4,025		4,484		3,221		5,000		5,000
		\$	11,621		12,268		10,288		12,000		15,000
		\$	-		73		-		200		200
		\$	5,127		5,180		4,224		6,227		4,461
		\$	18,134		9,728		10,330		5,500		5,500
		\$	21,723		17,183		7,870		6,000		11,000
		\$	7,506		15,832		13,515		19,000		19,000
		\$	18,903		16,224		12,182		16,000		14,420
		\$	2,110		2,376		4,003		3,000		4,200
		\$	65,024		67,027		43,937		10,000		25,000
		\$	-		-		142,340		904,059		-
		\$	346,539		334,629		449,686		1,124,819		1,156,927
		\$	665,041		759,008		936,550		1,018,478		1,071,744

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		2020-21		2020-21		2020-21		2020-21	
100-100-7501	Computer Equipment	\$ 6,041	\$	2,371	\$	-	\$	-	\$	-	\$	-	\$	-	\$
100-100-7502	IT Equipment - Server	-		-		-		-	30,000	-		30,000		-	
100-100-7550	Project Restart	42,928		40,000		-		-		-		-		-	
<b>100-100</b>	<b>Total Capital</b>	<b>48,969</b>	<b>\$</b>	<b>42,371</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
<b>100-100</b>	<b>TOTAL EXPENSES - Administration</b>	<b>1,060,550</b>	<b>\$</b>	<b>1,136,009</b>	<b>\$</b>	<b>1,386,235</b>	<b>\$</b>	<b>2,143,297</b>	<b>62,108</b>	<b>\$</b>	<b>-</b>	<b>2,205,405</b>	<b>\$</b>	<b>1,350,958</b>	<b>\$</b>
<b>Attorney</b>															
100-115-6205	Legal Services - General Municipal	\$ 178,080	\$	106,786	\$	254,927	\$	140,000	\$	12,000	\$	152,000	\$	140,000	\$
100-115-6206	Legal Services - General Litigation	83,128		294,847		14,266		75,000		(12,000)		63,000		75,000	
100-115-6207	Legal Services - General Consulting	16,895		6,469		4,304		20,000				20,000		20,000	
100-115-6208	Legal Services - HR	35,353		39,392		63,120		30,000				30,000		30,000	
<b>100-115</b>	<b>Total Operation &amp; Maintenance</b>	<b>313,457</b>	<b>\$</b>	<b>447,494</b>	<b>\$</b>	<b>336,616</b>	<b>\$</b>	<b>265,000</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>265,000</b>	<b>\$</b>	<b>265,000</b>	<b>\$</b>
<b>100-115</b>	<b>TOTAL EXPENSES - Attorney</b>	<b>313,457</b>	<b>\$</b>	<b>447,494</b>	<b>\$</b>	<b>336,616</b>	<b>\$</b>	<b>265,000</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>265,000</b>	<b>\$</b>	<b>265,000</b>	<b>\$</b>
<b>City Council</b>															
100-120-6002	Salaries & Wages, Part-Time	\$ 20,400	\$	23,824	\$	23,640	\$	24,480	\$	-	\$	24,480	\$	26,928	\$
100-120-6100	FICA/Medicare - Employer	1,437		1,599		1,511		1,873				1,873		2,060	
100-120-6110	Worker's Compensation	1,109		1,091		269		-				-		-	
100-120-6120	Medical Insurance	180		108		169		-				-		-	
100-120-6123	Post Retirement Medical Insurance	70		49		15		-				-		-	
100-120-6125	Dental Insurance	12		9		12		-				-		-	
100-120-6130	Vision Insurance	2		2		2		-				-		-	
100-120-6135	Life Insurance	3		2		3		-				-		-	
<b>100-120</b>	<b>Total Salary &amp; Benefits</b>	<b>23,213</b>	<b>\$</b>	<b>26,684</b>	<b>\$</b>	<b>25,621</b>	<b>\$</b>	<b>26,353</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>26,353</b>	<b>\$</b>	<b>28,988</b>	<b>\$</b>

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		Budget 2020-21		Adjustment 2020-21		Adjustment 2020-21		Budget 2020-21		Budget 2021-22	
100-120-6222	IT Services	29,093	\$	29,032	\$	9,102	\$	8,731	\$	179	\$	7,000	\$	15,910	\$	8,330	
100-120-6240	General Contract Services	61,724		53,883		60,130		50,000						50,000		50,650	
100-120-6260	Elections	-		7,901		(200)		10,000		8,752				18,752		-	
100-120-6410	Departmental Supplies	4,299		5,717		10,286		6,000		(8,752)				(2,752)		6,000	
100-120-6607	City Promotion	16,640		23,401		13,852		10,000						10,000		10,000	
100-120-6607a	City Promotion - Apricot Fiesta	-		-		-		45,000						45,000		45,000	
100-120-6610	Training & Travel	10,561		15,625		8,574		20,000				(7,000)		13,000		20,000	
100-120-6620	Dues & Publications	19,379		19,521		11,527		20,745						20,745		20,745	
100-120-6699	Donations	6,937		4,504		9,769		8,000						8,000		8,000	
100-120-6700	Telephones	3,402		3,503		2,206		3,500						3,500		3,500	
<b>100-120</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 152,036</b>		<b>\$ 163,086</b>		<b>\$ 125,245</b>		<b>\$ 181,976</b>		<b>\$ 179</b>		<b>\$ -</b>		<b>\$ 182,155</b>		<b>\$ 172,225</b>	
100-120-7550	Host House project	-	\$	70,000	\$	160,000	\$	40,000	\$	-	\$	(4,000)	\$	36,000	\$	-	
100-120-7551	Noami House Project	-		-		214,900		-		284,401		4,000		288,401		-	
<b>100-120</b>	<b>Total Capital</b>	<b>\$ -</b>		<b>\$ 70,000</b>		<b>\$ 374,900</b>		<b>\$ 40,000</b>		<b>\$ 284,401</b>		<b>\$ -</b>		<b>\$ 324,401</b>		<b>\$ -</b>	
<b>100-120</b>	<b>TOTAL EXPENSES - Council</b>	<b>\$ 175,249</b>		<b>\$ 259,769</b>		<b>\$ 525,766</b>		<b>\$ 248,329</b>		<b>\$ 284,579</b>		<b>\$ -</b>		<b>\$ 532,908</b>		<b>\$ 201,213</b>	
<b>Finance</b>																	
100-200-6001	Salaries & Wages, Full-Time	301,067	\$	353,632	\$	361,729	\$	383,290	\$	-	\$	-	\$	383,290	\$	405,959	
100-200-6005	Overtime	554		124		2		2,000						2,000		2,000	
100-200-6009	Salaries & Wages, COVID 19	-		-		1,421		-						-		-	
100-200-6011	Leave Payout	-		-		12,421		13,463						13,463		19,595	
100-200-6100	FICA/Medicare - Employer	4,007		4,692		5,018		5,782						5,782		6,200	
100-200-6105	Retirement	36,597		43,654		39,311		45,137						45,137		49,320	
100-200-6106	HRA	-		19,564		11,097		18,499						18,499		7,898	
100-200-6110	Worker's Compensation	112		(313)		(3,899)		1,537						1,537		1,168	
100-200-6123	Post Retirement Medical Insurance	4,760		5,370		4,710		4,267						4,267		4,267	
100-200-6120	Medical Insurance	57,413		64,559		44,393		45,933						45,933		71,728	
100-200-6125	Dental Insurance	7,947		9,247		8,014		11,762						11,762		12,184	
100-200-6130	Vision Insurance	1,317		1,528		1,430		1,524						1,524		1,524	
100-200-6135	Life Insurance	1,741		1,939		1,905		1,712						1,712		1,841	
100-200-6145	Tuition Reimbursement	-		-		1,000		4,000						4,000		4,000	
100-200-6155	Def. Compensation Match	-		-		3,073		-						-		-	
<b>100-200</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 415,516</b>		<b>\$ 503,996</b>		<b>\$ 491,624</b>		<b>\$ 538,904</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ 538,904</b>		<b>\$ 587,685</b>	

Audited

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		Budget		Adjustment		Adjustment		Budget		Budget	
100-200-6200	Fiscal Services	\$	140,548	\$	33,249	\$	50,354	\$	65,509	\$	-	\$	35,000	\$	100,509	\$	56,439
100-200-6222	IT Services		60,598		65,621		22,919		22,668		429				23,097		28,613
100-200-6240	General Contract Services		37,033		51,179		16,616		96,000						96,000		81,000
100-200-6300	Equipment Maintenance		-		-		-		1,000						1,000		1,000
100-200-6405	Postage		270		405		22		1,500						1,500		1,500
100-200-6410	Departmental Supplies		4,056		3,570		5,715		6,143						6,143		6,143
100-200-6500	Rents & Leases - Equipment		1,754		2,091		1,500		2,285						2,285		1,744
100-200-6605	Advertising		-		-		-		100						100		100
100-200-6610	Training & Travel		7,954		12,067		6,190		16,068						16,068		16,068
100-200-6620	Dues & Publications		980		1,240		1,002		1,629						1,629		1,629
100-200-6625	Medical Services		325		195		550		100						100		100
100-200-6700	Telephone		-		-		666		1,400						1,400		1,400
<b>100-200</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$</b>	<b>253,518</b>	<b>\$</b>	<b>169,618</b>	<b>\$</b>	<b>105,534</b>	<b>\$</b>	<b>214,402</b>	<b>\$</b>	<b>429</b>	<b>\$</b>	<b>35,000</b>	<b>\$</b>	<b>249,831</b>	<b>\$</b>	<b>195,737</b>
100-200-7501	Computer Equipment	\$	3,481	\$	-	\$	3,725	\$	4,000	\$	-	\$	-	\$	4,000	\$	4,000
100-200-7560	Machinery & Equipment Expense		4,137		-		6,558		-						-		-
<b>100-200</b>	<b>Total Capital</b>	<b>\$</b>	<b>7,619</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>10,282</b>	<b>\$</b>	<b>4,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4,000</b>	<b>\$</b>	<b>4,000</b>
<b>100-200</b>	<b>TOTAL EXPENSES - Finance</b>	<b>\$</b>	<b>676,653</b>	<b>\$</b>	<b>673,613</b>	<b>\$</b>	<b>607,440</b>	<b>\$</b>	<b>757,306</b>	<b>\$</b>	<b>429</b>	<b>\$</b>	<b>35,000</b>	<b>\$</b>	<b>792,735</b>	<b>\$</b>	<b>787,421</b>

**Audited**

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22		
		Actual		Actual		Actual		2020-21		2020-21		2020-21		2020-21		2021-22		
<b>Non Departmental</b>																		
100-250-6221	Consulting Services	\$	10,759	\$	4,132	\$	-	\$	5,000	\$	-	\$	-	\$	5,000	\$	-	
100-250-6230	Property Tax Admin Services		47,265		49,343		53,721		49,342				7,959		57,301		57,301	
100-250-6231	Sale Tax County Allocation-Annex Area		49,419		39,179		50,833		71,513						71,513		71,513	
100-250-6240	General Contract Services		1,051		3,707		8,806		4,000						4,000		4,000	
100-250-6250	Insurance		101,873		114,358		125,580		165,439				1,027		166,466		217,541	
100-250-6400	Office Supplies		15,794		15,298		15,787		20,000						20,000		20,000	
100-250-6401	IT - Computer Supplies		1,046		-		-		-						-		-	
100-250-6405	Postage		11,537		11,405		9,088		15,000						15,000		17,100	
100-250-6500	Rents & Leases - Equipment		1,711		2,094		1,375		1,759						1,759		1,354	
100-250-6635	Bank Service Charge		7,112		7,579		7,388		7,500						7,500		7,500	
100-250-6636	Penalty Fee		-		1,600		-		-						-		-	
100-250-6680	Grant Expenditure - Bev Container		4,861		6,481		472		5,668						5,668		5,668	
100-250-6681	Grant Expenditure - Tire Amnesty		-		1,119		-		2,500						2,500		2,500	
100-250-6685	Grant Exp SIVAPCD Grant		(1,500)		53,285		200		-						-		-	
100-250-6700	Telephone		10,524		11,892		13,135		13,000						13,000		13,500	
100-250-6890	Uncollectible Account Expense		-		-		651,351		-						-		-	
100-250-6896	Cash Over /Short		45		(55)		42		-						-		-	
100-250-6897	Cash Over /Short Recreation		(21)		23		21		-						-		-	
100-250-6899	Miscellaneous Expense		13,908		10,538		3,379		500						500		500	
<b>100-250</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$</b>	<b>275,384</b>	<b>\$</b>	<b>331,977</b>	<b>\$</b>	<b>941,178</b>	<b>\$</b>	<b>361,221</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>8,986</b>	<b>\$</b>	<b>370,207</b>	<b>\$</b>	<b>418,477</b>	
100-250-7565	Community Center with park	\$	2,502,294	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
<b>100-250</b>	<b>Total Capital</b>	<b>\$</b>	<b>2,502,294</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	
100-250-8007	Principal Expense - Capital One	\$	-	\$	125,882	\$	130,288	\$	134,848	\$	-	\$	-	\$	134,848	\$	139,568	
100-250-8107	Interest Expense - Capital One		-		83,204		78,798		74,237						74,237		69,518	
100-250-8200	Cost of Issuance		74,731		-		-		-						-		-	
<b>100-250</b>	<b>Total Debt Service</b>	<b>\$</b>	<b>74,731</b>	<b>\$</b>	<b>209,086</b>	<b>\$</b>	<b>209,086</b>	<b>\$</b>	<b>209,085</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>209,085</b>	<b>\$</b>	<b>209,086</b>	
<b>100-250</b>	<b>TOTAL EXPENSES - Non Depart</b>	<b>\$</b>	<b>2,852,410</b>	<b>\$</b>	<b>541,062</b>	<b>\$</b>	<b>1,150,264</b>	<b>\$</b>	<b>570,307</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>8,986</b>	<b>\$</b>	<b>579,293</b>	<b>\$</b>	<b>627,563</b>	

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As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>Community Development</b>									
100-300-6001	Salaries & Wages, Full-Time	\$ 389,569	\$ 466,119	\$ 458,031	\$ 488,455	\$ -	\$ -	\$ 488,455	\$ 495,168
100-300-6005	Overtime	-	-	40	-	-	-	-	-
100-300-6011	Leave Payout	-	-	18,890	20,781	-	-	20,781	20,429
100-300-6100	FICA/Medicare - Employer	8,998	6,201	6,328	7,384	-	-	7,384	7,476
100-300-6105	Retirement	63,025	79,722	80,489	98,204	-	-	98,204	96,841
100-300-6110	Worker's Compensation	119	(369)	(4,937)	1,958	-	-	1,958	1,425
100-300-6120	Medical Insurance	99,256	118,415	111,582	118,267	-	-	118,267	125,215
100-300-6123	Post Retirement Medical Insurance	5,711	6,496	6,417	4,200	-	-	4,200	3,360
100-300-6125	Dental Insurance	7,927	9,713	7,815	11,576	-	-	11,576	9,594
100-300-6130	Vision Insurance	1,284	1,572	1,571	1,500	-	-	1,500	1,200
100-300-6135	Life Insurance	1,600	2,200	2,133	2,081	-	-	2,081	2,154
100-300-6145	Tuition Reimbursement	-	-	-	-	-	-	-	2,000
<b>100-300</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 577,488</b>	<b>\$ 690,067</b>	<b>\$ 688,359</b>	<b>\$ 754,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 754,406</b>	<b>\$ 764,861</b>
100-300-6210	Planning Services	\$ 300	\$ 1,739	\$ 35,757	\$ 12,400	\$ -	\$ -	\$ 12,400	\$ 2,400
100-300-6222	IT Services	26,176	31,180	10,192	9,831	143	-	9,974	8,379
100-300-6240	General Contract Services	20,268	3,314	18,901	220	-	-	220	220
100-300-6300	Equipment Maintenance	-	-	-	500	-	-	500	500
100-300-6410	Departmental Supplies	1,081	544	988	1,000	-	-	1,000	1,000
100-300-6411	Departmental Supplies - Planning Commission	-	-	37	100	-	-	100	100
100-300-6500	Rents & Leases - Equipment	4,997	5,023	4,096	5,888	-	-	5,888	4,340
100-300-6605	Advertising	3,432	2,808	3,287	3,000	-	516	3,516	3,000
100-300-6610	Training & Travel	8,664	3,916	1,798	9,565	(500)	(1,603)	7,462	9,565
100-300-6611	Training & Travel - Planning Commission	-	-	-	4,000	-	-	4,000	4,000
100-300-6620	Dues & Publications	2,665	3,185	2,490	5,470	-	1,087	6,557	5,470
100-300-6625	Medical Services	65	-	-	-	-	-	-	-
100-300-6700	Telephone	229	640	519	750	-	-	750	750
<b>100-300</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 67,877</b>	<b>\$ 52,348</b>	<b>\$ 78,064</b>	<b>\$ 52,724</b>	<b>\$ (357)</b>	<b>\$ (0)</b>	<b>\$ 52,367</b>	<b>\$ 39,724</b>
100-300-7501	Computer Equipment	\$ 1,582	\$ 172	\$ -	\$ 2,970	\$ -	\$ -	\$ 2,970	\$ 3,470
100-300-7502	Office Equipment	-	-	2,727	500	500	-	1,000	1,000
<b>100-300</b>	<b>Total Capital</b>	<b>\$ 1,582</b>	<b>\$ 172</b>	<b>\$ 2,727</b>	<b>\$ 3,470</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 3,970</b>	<b>\$ 4,470</b>
<b>100-300</b>	<b>TOTAL EXPENSES - Community Development</b>	<b>\$ 646,947</b>	<b>\$ 742,587</b>	<b>\$ 769,150</b>	<b>\$ 810,600</b>	<b>\$ 143</b>	<b>\$ (0)</b>	<b>\$ 810,743</b>	<b>\$ 809,056</b>

**Audited**  
As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22		
		Actual		Actual		Actual												
<b>Engineering, Building &amp; Capital Projects</b>																		
100-305-6001	Salaries & Wages, Full-Time	\$	185,860	\$	195,988	\$	202,070	\$	299,562	\$	-	\$	-	\$	299,562	\$	303,106	
100-305-6009	Salaries & Wages, COVID 19		-		-		1,218		-								-	
100-305-6011	Leave Payout		-		-		4,948		5,649								5,649	
100-305-6100	FICA/Medicare - Employer		2,471		2,595		2,751		4,426								4,426	
100-305-6105	Retirement		26,096		29,317		33,210		38,234								38,234	
100-305-6110	Worker's Compensation		8,621		10,358		10,605		15,194								15,194	
100-305-6120	Medical Insurance		53,236		54,665		52,573		94,106								94,106	
100-305-6123	Post Retirement Medical Insurance		3,001		3,005		2,872		3,654								3,654	
100-305-6125	Dental Insurance		4,457		4,444		3,667		10,071								10,433	
100-305-6130	Vision Insurance		733		725		712		1,305								1,305	
100-305-6135	Life Insurance		983		965		950		1,326								1,326	
100-305-6145	Tuition Reimbursement		1,000		1,000		1,000		3,000								3,000	
<b>100-305</b>	<b>Total Salary &amp; Benefits</b>	<b>\$</b>	<b>286,458</b>	<b>\$</b>	<b>303,062</b>	<b>\$</b>	<b>316,577</b>	<b>\$</b>	<b>476,528</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>476,528</b>	<b>\$</b>	<b>463,751</b>	
100-305-6205	Legal Services	\$	-	\$	-	\$	510	\$	-	\$	-	\$	-	\$	-	\$	-	
100-305-6210	Building Contract Service		349,465		241,786		346,383		180,000								180,000	
100-305-6222	IT Services		24,881		25,016		9,004		8,699		143						8,842	
100-305-6240	General Contract Services		43,155		43,713		84,105		-		40,500						40,500	
100-305-6315	Vehicle Maintenance		7		-		-		-		161						161	
100-305-6410	Departmental Supplies		3,053		688		981		4,500								4,500	
100-305-6425	Fuel		329		81		59		200								200	
100-305-6440	Uniform		-		-		-		350								350	
100-305-6500	Rents & Leases - Equipment		3,461		3,691		2,961		3,054								3,054	
100-305-6610	Training & Travel		45		-		1,220		4,000								4,000	
100-305-6620	Dues & Publications		-		-		-		300								300	
100-305-6625	Medical Services		140		-		269		450								450	
<b>100-305</b>	<b>Total Operation &amp; Maintenance - Building</b>	<b>\$</b>	<b>424,535</b>	<b>\$</b>	<b>314,976</b>	<b>\$</b>	<b>445,491</b>	<b>\$</b>	<b>201,553</b>	<b>\$</b>	<b>40,804</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>242,357</b>	<b>\$</b>	<b>202,085</b>	

**Audited**

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22		
		Actual		Actual		Actual		2020-21		2020-21		2020-21		2020-21		2021-22		
100-306-6215	Engineering Services	\$	(251)	\$	109	\$	-	\$	5,000	\$	-	\$	-	\$	5,000	\$	10,000	
100-306-6222	IT Services	29,705		29,033		11,242		16,374		179				16,553		10,474		
100-306-6410	Departmental Supplies	1,605		741		2,061		3,000						3,000		3,000		
100-306-6440	Uniform	-		-		207		400						400		400		
100-306-6500	Rents & Leases - Equipment	934		953		798		1,064						1,064		871		
100-306-6610	Training & Travel	1,533		1,545		1,082		6,000						6,000		6,000		
100-306-6620	Dues & Publications	4,109		5,523		46		1,950						1,950		1,950		
100-306-6700	Telephone	1,373		1,279		1,970		2,000						2,000		2,000		
<b>100-306</b>	<b>Total Operation &amp; Maintenance - Engineering &amp; Capital Projects</b>	<b>\$ 39,008</b>		<b>\$ 39,183</b>		<b>\$ 17,406</b>		<b>\$ 35,788</b>		<b>\$ 179</b>		<b>\$ -</b>		<b>\$ 35,966</b>		<b>\$ 34,695</b>		
100-305-7501	Computer Equipment	\$	2,470	\$	6,092	\$	36	\$	500	\$	-	\$	-	\$	500	\$	1,000	
100-305-7502	Office Equipment	-		680		108		1,500						1,500		1,500		
100-305-7531	Museum project	49,561		13,491		234,436		-						-		-		
<b>100-305</b>	<b>Total Capital</b>	<b>\$ 52,051</b>		<b>\$ 20,263</b>		<b>\$ 234,580</b>		<b>\$ 2,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ 2,000</b>		<b>\$ 2,500</b>		
<b>100-305/306</b>	<b>TOTAL EXPENSES - Engineering, Building &amp; Capital Projects</b>	<b>\$ 802,032</b>		<b>\$ 677,485</b>		<b>\$ 1,014,054</b>		<b>\$ 715,869</b>		<b>\$ 40,982</b>		<b>\$ -</b>		<b>\$ 756,852</b>		<b>\$ 703,031</b>		
<b>Code Enforcement</b>																		
100-310-6001	Salaries & Wages, Full-Time	\$	93,632	\$	102,249	\$	110,682	\$	121,132	\$	-	\$	-	\$	121,132	\$	121,408	
100-310-6009	Salaries & Wages, COVID 19	-		-		3,008		-						-		-		
100-310-6100	FICA/Medicare - Employer	1,248		1,330		1,471		1,756						1,756		1,760		
100-310-6105	Retirement	18,269		19,091		21,843		23,019						23,019		25,466		
100-310-6110	Worker's Compensation	6,242		7,903		8,656		12,985						12,985		8,478		
100-310-6120	Medical Insurance	30,075		37,429		39,116		40,058						40,058		42,412		
100-310-6123	Post Retirement Medical Insurance	2,073		1,205		1,491		1,680						1,680		1,680		
100-310-6125	Dental Insurance	3,056		3,368		3,286		4,631						4,631		4,797		
100-310-6130	Vision Insurance	514		566		617		600						600		600		
100-310-6135	Life Insurance	598		680		745		744						744		744		
100-310-6145	Tuition Reimbursement	779		-		-		2,000						2,000		2,000		
<b>100-310</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 156,487</b>		<b>\$ 173,821</b>		<b>\$ 190,915</b>		<b>\$ 208,606</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ 208,606</b>		<b>\$ 209,345</b>		

**Audited**

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget 2020-21	Budget 2020-21	2020-21	2020-21	Budget 2020-21	Budget 2021-22		
100-310-6222	IT Services	\$	21,888	\$	21,485	\$	10,321	\$	13,447	\$	71	\$	13,518	\$	8,664
100-310-6226	Abandoned Vehicle	-	3,205	3,205	2,737	15,000	2,737	15,000	15,000	-	-	15,000	15,000	3,000	
100-310-6240	General Contract Services	33	32	32	97	250	97	250	70	(180)	(180)	70	70	70	
100-310-6241	Abatement Expense	10,687	890	890	9,661	12,500	9,661	12,500	12,500	-	-	12,500	12,500	12,500	
100-310-6300	Equipment Maintenance	-	-	-	-	1,500	-	1,500	1,500	1,900	1,900	1,500	1,500	1,500	
100-310-6315	Vehicle Maintenance	621	349	349	806	1,500	806	1,500	3,400	1,000	1,000	3,400	1,500		
100-310-6410	Departmental Supplies	831	527	527	676	1,000	676	1,000	1,000	(1,900)	(1,900)	5,600	7,500		
100-310-6411	Supplies - Graffiti Program	4,111	4,195	4,195	5,357	7,500	5,357	7,500	3,500	-	-	3,500	3,500		
100-310-6425	Fuel	2,086	1,488	1,488	1,255	3,500	1,255	3,500	1,500	-	-	1,500	1,500		
100-310-6440	Uniform	282	518	518	612	1,500	612	1,500	724	547	547	724	547		
100-310-6500	Rents & Leases - Equipment	544	577	577	487	2,560	487	2,560	400	180	180	400	400		
100-310-6610	Training & Travel	1,439	2,774	2,774	2,691	400	2,691	400	-	-	-	2,560	2,560		
100-310-6620	Dues & Publications	95	95	95	295	-	295	-	-	-	-	400	400		
100-310-6625	Medical Services	-	140	140	-	-	-	-	-	-	-	180	180		
100-310-6700	Telephone	1,228	1,349	1,349	1,533	1,500	1,533	1,500	-	-	-	1,500	1,500		
<b>100-310</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 43,846</b>	<b>\$ 37,623</b>	<b>\$ 37,623</b>	<b>\$ 36,529</b>	<b>\$ 62,881</b>	<b>\$ 71</b>	<b>\$ 62,881</b>	<b>\$ 71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,952</b>	<b>\$ 45,921</b>		
100-310-7501	Computer Equipment	\$	-	\$	914	\$	1,707	\$	800	\$	-	\$	800	\$	200
100-310-7502	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	500
<b>100-310</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 914</b>	<b>\$ 914</b>	<b>\$ 1,707</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 700</b>		
<b>100-310</b>	<b>TOTAL EXPENSES - Code Enforcement</b>	<b>\$ 200,333</b>	<b>\$ 212,358</b>	<b>\$ 212,358</b>	<b>\$ 229,151</b>	<b>\$ 272,287</b>	<b>\$ 71</b>	<b>\$ 272,287</b>	<b>\$ 71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 272,358</b>	<b>\$ 255,966</b>		

**Audited**

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		Budget 2020-21		2020-21		2020-21		2020-21		Budget 2021-22	
		\$		\$		\$		\$		\$		\$		\$		\$	
100-400-6001	Salaries & Wages, Full-Time	1,036,279		1,117,969		1,082,057		1,152,253						1,152,253		1,260,895	
100-400-6005	Overtime - Suppression	230,343		174,182		296,799		198,389						276,389		262,197	
100-400-6006	Overtime - Strike Team	74,363		77,081		42,564		74,000		24,000				98,000		75,000	
100-400-6007	Overtime - Training	3,474		1,859		3,584		10,000						10,000		8,000	
100-400-6008	Overtime - Special Operations	12,877		7,416		2,543		5,000						5,000		7,000	
100-400-6009	Salaries & Wages, COVID 19	-		-		1,893		-						-		-	
100-400-6011	Leave Payout	-		-		16,145		20,264						20,264		28,885	
100-400-6015	Holiday Pay	29,889		29,752		25,574		49,374						49,374		28,388	
100-400-6020	Uniform Allowance	10,992		11,013		10,959		11,360						11,360		9,510	
100-400-6100	FICA/Medicare - Employer	18,722		18,735		19,668		21,969						21,969		23,053	
100-400-6105	Retirement	273,227		279,242		308,838		399,179						399,179		433,651	
100-400-6106	HRA	28,684		19,451		18,493		33,155						33,155		19,347	
100-400-6110	Worker's Compensation	167,928		180,142		170,944		159,065						159,065		135,592	
100-400-6120	Medical Insurance	235,875		242,614		219,129		207,539						207,539		290,837	
100-400-6123	Post Retirement Medical Insurance	16,755		16,302		15,339		10,668						10,668		11,508	
100-400-6125	Dental Insurance	24,364		25,164		18,969		29,404						29,404		32,859	
100-400-6130	Vision Insurance	3,975		4,103		3,691		3,810						3,810		4,110	
100-400-6135	Life Insurance	5,105		5,282		4,773		3,917						3,917		5,474	
100-400-6145	Tuition Reimbursement	8,126		5,391		1,345		12,000						12,000		12,000	
100-400-6155	Deferred Compensation	16,304		6,828		6,148		-						-		-	
<b>100-400</b>	<b>Total Salary &amp; Benefits</b>	<b>2,197,281</b>		<b>2,222,527</b>		<b>2,269,456</b>		<b>2,401,346</b>		<b>24,000</b>		<b>78,000</b>		<b>2,503,346</b>		<b>2,648,306</b>	

**Audited**

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual	Actual	Actual	Actual	Actual	Actual	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22
100-400-6222	IT Services	\$	73,392	\$	77,839	\$	25,214	\$	25,123	\$	464	\$	-	\$	25,587	\$	24,082
100-400-6225	Public Safety Services		71,077		80,364		70,460		77,881						77,881		84,094
100-400-6230	Firefighter Intern Program		-		-		-		50,000				(50,000)		-		50,000
100-400-6231	ALS Paramedic Program		5,110		4,842		6,692		7,500						7,500		7,500
100-400-6240	General Contract Services		7,915		32,316		7,619		11,130		6,333				17,463		11,230
100-400-6241	Weed Abatement Expense		228		2,960		4,724		15,000						15,000		15,000
100-400-6300	Equipment Maintenance		1,391		1,071		2,473		3,000						3,000		3,000
100-400-6315	Vehicle Maintenance		26,329		21,172		17,042		20,000						20,000		20,000
100-400-6400	Office Supplies		458		520		1,627		1,500						1,500		1,500
100-400-6410	Departmental Supplies		3,162		6,102		6,634		9,500						9,500		5,400
100-400-6415	Small Tools/Shop Supplies		1,090		1,671		1,866		2,000						2,000		2,000
100-400-6420	Janitorial Supplies		1,530		1,237		1,238		2,500						2,500		2,500
100-400-6425	Fuel		5,199		6,670		9,678		10,000						10,000		10,000
100-400-6440	Uniform		2,700		738		1,363		2,500						2,500		2,500
100-400-6500	Rents & Leases - Equipment		5,746		5,545		4,163		5,146						5,146		4,954
100-400-6610	Training & Travel		2,984		5,835		2,102		4,000				2,000		6,000		7,000
100-400-6611	CPR / First Aid Program		1,004		1,050		-		1,000						1,000		-
100-400-6612	Community Risk Reduction Program		1,777		2,239		2,027		3,000				(3,000)		-		3,000
100-400-6613	CERT/Emergency Management Program		2,025		2,635		1,815		2,500						2,500		2,500
100-400-6620	Dues & Publications		5,382		9,923		4,854		9,365						9,365		11,770
100-400-6625	Medical Services		5,166		3,000		-		5,000						5,000		6,400
100-400-6699	Volunteer Incentives		5,553		10,124		6,116		8,000						8,000		8,000
100-400-6700	Telephone		8,499		8,454		8,091		9,500						9,500		9,500
100-400-6710	Utilities - Building		-		-		125,913		-						-		-
100-400-6899	Miscellaneous Expenses		-		-		-		-						-		-
<b>100-400</b>	<b>Total Operation &amp; Maintenance</b>		<b>\$ 239,942</b>		<b>\$ 288,344</b>		<b>\$ 313,782</b>		<b>\$ 287,645</b>		<b>\$ 6,797</b>		<b>\$ (51,000)</b>		<b>\$ 243,443</b>		<b>\$ 294,430</b>
100-400-7501	Rope Rescue		-		1,443		-		-						-		-
100-400-7503	Pagers		-		1,881		271		-						-		-
100-400-7504	Vehicles		-		-		-		21,569						21,569		183,000
100-400-7506	Computer Equipment		-		2,179		-		-						-		-
100-400-7510	Equipment		-		7,759		36,875		33,325						33,325		30,800
100-400-7550	Improvements Expense		-		-		1,523		-						-		200,000
100-400-7621	Personal Protective Equip (PPE)		-		-		-		-						-		18,975
<b>100-400</b>	<b>Total Capital</b>		<b>-</b>		<b>\$ 13,263</b>		<b>\$ 38,669</b>		<b>\$ 54,894</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ 54,894</b>		<b>\$ 432,775</b>
<b>100-400</b>	<b>TOTAL EXPENSES - Fire</b>		<b>\$ 2,437,223</b>		<b>\$ 2,524,134</b>		<b>\$ 2,621,907</b>		<b>\$ 2,743,885</b>		<b>\$ 30,797</b>		<b>\$ 27,000</b>		<b>\$ 2,801,682</b>		<b>\$ 3,375,511</b>

Account Number	Description	Audited					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22				
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21							
		\$	4,316,644	\$	4,948,330	\$	4,903,978	\$	5,314,824	\$	5,314,824	\$	5,706,087
100-500-6225	Public Safety Services				33,860		140,149		128,750		128,750		135,043
100-500-6224	Public Safety Services SRO				148,747		187,739		140,000		140,000		140,000
100-500-6227	State Grant - COPS		139,416		58,679		77,098		125,970		125,970		131,079
100-500-6230	Animal Control		59,941		15,114		15,000		15,000		15,000		15,000
100-500-6231	StanCo DEA		15,114		15,829		2,182		9,000	6,333	15,333		5,000
100-500-6240	General Contract Services		7,589		2,069				5,000		5,000		5,000
100-500-6300	Equipment Maintenance						430		3,079		3,079		3,000
100-500-6410	Departmental Supplies				58,964		60,927		63,080		63,080		64,320
100-500-6505	Rents & Leases - Building		58,572						2,000		2,000		2,000
100-500-6645	Community Outreach Supplies						9,013		10,000		10,000		10,000
100-500-6700	Telephone		8,667		8,037		6,882		10,000		10,000		10,000
100-500-6710	Utilities		6,526		6,607				10,000		10,000		10,000
<b>100-500</b>	<b>Total Operation &amp; Maintenance</b>	\$	<b>4,612,470</b>	\$	<b>5,281,122</b>	\$	<b>5,403,397</b>	\$	<b>5,826,703</b>	\$	<b>5,833,036</b>	\$	<b>6,226,529</b>
100-500-7504	Vehicle								21,569		25,293		
100-500-7560	Machinery & Equipment Expense												36,435
<b>100-500</b>	<b>Total Capital</b>	\$		\$		\$		\$	<b>21,569</b>	\$	<b>25,293</b>	\$	<b>36,435</b>
<b>100-500</b>	<b>TOTAL EXPENSES - Police</b>	\$	<b>4,612,470</b>	\$	<b>5,281,122</b>	\$	<b>5,403,397</b>	\$	<b>5,848,272</b>	\$	<b>5,858,329</b>	\$	<b>6,262,964</b>

Audited

As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>Crossing Guards</b>									
100-510-6001	Salaries & Wages, Full-Time	-	-	-	18,170	-	-	18,170	19,319
100-510-6002	Salaries & Wages, Part-Time	-	-	-	105,187	-	-	105,187	105,187
100-510-6011	Leave Payout	-	-	-	1,048	-	-	1,048	1,783
100-510-6100	FICA/Medicare - Employer	-	-	-	8,325	-	-	8,325	8,353
100-510-6105	Retirement	-	-	-	5,526	-	-	5,526	6,420
100-510-6110	Worker's Compensation	-	-	-	73	-	-	73	56
100-510-6115	Unemployment Insurance	736	-	(86)	-	-	-	-	-
100-510-6120	Medical Insurance	-	-	-	2,861	-	-	2,861	3,029
100-510-6123	Post Retirement Medical Insurance	-	-	-	252	-	-	252	252
100-510-6125	Dental Insurance	-	-	-	695	-	-	695	720
100-510-6130	Vision Insurance	-	-	-	90	-	-	90	90
100-510-6135	Life Insurance	-	-	-	102	-	-	102	102
<b>100-510</b>	<b>Total Salary &amp; Benefits</b>	<b>736</b>	<b>-</b>	<b>(86)</b>	<b>142,330</b>	<b>-</b>	<b>-</b>	<b>142,330</b>	<b>145,311</b>
100-510-6410	Departmental Supplies	-	-	-	4,000	-	-	4,000	3,500
100-510-6240	General Contract Services	122,653	126,836	110,589	-	-	(3,000)	1,000	500
100-510-6660	Training & Travel	-	-	-	1,000	-	(500)	500	1,000
100-510-6625	Medical Services	-	-	-	500	-	-	500	500
<b>100-510</b>	<b>Total Operation &amp; Maintenance</b>	<b>122,653</b>	<b>126,836</b>	<b>110,589</b>	<b>5,500</b>	<b>-</b>	<b>(3,500)</b>	<b>2,000</b>	<b>5,500</b>
<b>100-510</b>	<b>TOTAL EXPENSES - Crossing Guards</b>	<b>123,389</b>	<b>126,836</b>	<b>110,503</b>	<b>147,830</b>	<b>-</b>	<b>(3,500)</b>	<b>144,330</b>	<b>150,811</b>

Audited

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget		
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	2021-22		
<b>Recreation Administration</b>											
100-600-6001	Salaries & Wages, Full-Time	\$	299,562	\$	313,234	\$	6,904	\$	354,288	\$	364,169
100-600-6002	Salaries & Wages, Part-time, Clerical		16,960	12,035	13,196	(13,630)			9,854		23,484
100-600-6003	Salaries & Wages, Part-time, Maintenance		9,479	7,387	8,413				3,166		-
100-600-6005	Overtime		3,258	2,154	342				3,000		3,000
100-600-6009	Salaries & Wages, COVID 19		-	-	3,337				-		-
100-600-6011	Leave Payout		-	-	5,367				6,219		12,774
100-600-6100	FICA/Medicare - Employer		5,703	5,370	5,807	(1,677)			6,521		7,306
100-600-6105	Retirement		34,529	40,050	40,389	544			44,281		47,089
100-600-6106	HRA		-	-	-				-		7,898
100-600-6110	Worker's Compensation		2,170	2,200	(3,132)		28		1,420		1,048
100-600-6115	Unemployment Insurance		-	2,059	2,733				1,885		2,733
100-600-6120	Medical Insurance		51,939	57,511	56,935	2,430			59,264		73,886
100-600-6123	Post Retirement Medical Insurance		4,620	3,797	4,646	105			3,465		3,570
100-600-6125	Dental Insurance		7,568	5,731	6,050	289			9,551		10,193
100-600-6130	Vision Insurance		1,250	916	1,166	38			1,238		1,275
100-600-6135	Life Insurance		1,575	1,192	1,444	48			1,575		1,622
100-600-6145	Tuition Reimbursement		(1,000)	-	-				3,000		3,000
<b>100-600</b>	<b>Total Salary &amp; Benefits</b>	<b>\$</b>	<b>437,613</b>	<b>\$</b>	<b>459,927</b>	<b>\$</b>	<b>(4,921)</b>	<b>\$</b>	<b>508,726</b>	<b>\$</b>	<b>563,046</b>

**Audited**

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	
100-600-6220	Technical Services	\$ -	\$ -	175	\$ -	\$ -	\$ -	\$ -	\$ -
100-600-6222	IT Services	30,185	35,829	10,734	9,159	179	-	9,338	10,425
100-600-6229	Community Complex Security	69,671	30,517	-	-	-	-	-	-
100-600-6240	General Contract Services	9,566	11,571	8,898	12,000	-	-	12,000	12,000
100-600-6223	Tourism	2,516	2,445	2,094	2,500	-	(1,400)	1,100	2,500
100-600-6310	Facility Maintenance	7,651	13,103	11,665	10,600	-	-	10,600	10,600
100-600-6315	Vehicle Maintenance	1,303	362	489	2,500	-	-	2,500	2,500
100-600-6410	Departmental Supplies	6,771	10,011	9,203	9,420	-	(4,000)	5,420	9,420
100-600-6425	Fuel	2,612	2,186	1,494	2,800	-	-	2,800	2,800
100-600-6440	Uniform	92	404	-	-	-	-	-	-
100-600-6500	Rents & Leases - Equipment	7,140	7,185	9,459	7,315	-	-	7,315	9,383
100-600-6505	Rents & Leases - Buildings	9,840	14,661	16,232	15,160	-	-	15,160	15,160
100-600-6605	Advertising	21,224	16,083	18,236	18,000	-	-	18,000	18,000
100-600-6610	Training & Travel	6,335	8,561	9,239	8,078	-	(5,000)	3,078	8,078
100-600-6615	Travel & Meetings	-	112	-	-	-	-	-	-
100-600-6620	Dues & Publications	1,503	1,298	910	1,300	-	-	1,300	1,300
100-600-6625	Medical Services	345	495	65	1,000	-	-	1,000	1,000
100-600-6700	Telephone	3,621	2,744	1,617	3,500	-	-	3,500	3,500
100-600-7560	Machinery & Equipment Expense	-	-	3,505	-	-	-	-	-
<b>100-600</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 180,374</b>	<b>\$ 157,567</b>	<b>\$ 104,015</b>	<b>\$ 103,332</b>	<b>\$ 179</b>	<b>\$ (10,400)</b>	<b>\$ 93,111</b>	<b>\$ 106,666</b>
100-600-7501	Computer Equipment	\$ 5,790	\$ 4,544	\$ 4,273	\$ 4,500	\$ -	\$ -	\$ 4,500	\$ 4,500
100-600-7503	Equipment	-	4,483	-	-	-	-	-	8,750
100-600-7504	Vehicle	-	-	-	21,569	-	-	21,569	-
<b>100-600</b>	<b>Total Capital</b>	<b>\$ 5,790</b>	<b>\$ 9,026</b>	<b>\$ 4,273</b>	<b>\$ 26,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,069</b>	<b>\$ 13,250</b>
<b>100-600</b>	<b>TOTAL EXPENSES - Recreation Adm</b>	<b>\$ 623,777</b>	<b>\$ 614,904</b>	<b>\$ 568,215</b>	<b>\$ 643,048</b>	<b>\$ (4,742)</b>	<b>\$ (10,400)</b>	<b>\$ 627,906</b>	<b>\$ 682,962</b>

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual											
		\$		\$		\$		\$		\$		\$		\$		\$	
100-605-6001	Salaries & Wages, Full-Time	9,282	21,274	16,512	19,812	16,512	19,812	19,812	-	-	19,812	-	19,812	19,812	21,065		
100-605-6002	Salaries & Wages, Part-time, Clerical	18,451	4,198	975	-	975	-	-	-	-	-	-	-	-	-	-	-
100-605-6004	Salaries & Wages, Part-time, Programs	19,088	31,534	20,304	7,830	20,304	7,830	7,830	7,830	7,830	7,830	7,830	7,830	7,830	3,475		
100-605-6005	Overtime	2,029	2,093	1,115	2,000	1,115	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
100-605-6009	Salaries & Wages, COVID 19	-	-	3,303	-	3,303	-	-	-	-	-	-	-	-	-	-	-
100-605-6011	Leave Payout	-	-	-	-	-	-	-	-	-	-	-	-	-	496	607	
100-605-6100	FICA/Medicare - Employer	2,522	2,857	1,936	1,916	1,936	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,642		
100-605-6105	Retirement	1,822	1,883	1,695	1,560	1,695	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,642		
100-605-6110	Worker's Compensation	793	1,379	1,745	79	1,745	79	79	79	79	79	79	79	79	61		
100-605-6115	Unemployment Insurance	4,025	587	1,895	2,463	1,895	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	1,895		
100-605-6120	Medical Insurance	1,848	3,790	3,794	3,338	3,794	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,534		
100-605-6123	Post Retirement Medical Insurance	485	329	377	294	377	294	294	294	294	294	294	294	294	294		
100-605-6125	Dental Insurance	361	725	621	810	621	810	810	810	810	810	810	810	810	839		
100-605-6130	Vision Insurance	61	122	115	105	115	105	105	105	105	105	105	105	105	105		
100-605-6135	Life Insurance	65	123	117	108	117	108	108	108	108	108	108	108	108	108		
<b>100-605</b>	<b>Total Salary &amp; Benefits</b>	<b>60,833</b>	<b>70,894</b>	<b>54,505</b>	<b>40,316</b>	<b>54,505</b>	<b>40,316</b>	<b>40,316</b>	<b>40,316</b>	<b>40,316</b>	<b>40,316</b>	<b>40,316</b>	<b>40,316</b>	<b>40,316</b>	<b>36,122</b>		

Audited

As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
100-605-6222	IT Services	\$ 11,675	\$ 11,649	\$ 3,799	\$ 3,492	\$ 71	\$ 25,360	\$ 28,923	\$ 3,332
100-605-6410	Departmental Supplies	131	-	-	-	-	-	-	-
100-605-6605	Advertising	3,608	914	2,062	2,700	-	-	2,700	1,700
100-605-6610	Training & Travel	173	-	-	32	-	-	32	32
100-605-6625	Medical Services	130	-	97	500	-	-	500	500
100-605-6899	Rec Ware/Credit Card Fee	7,600	4,600	4,600	5,600	-	-	5,600	5,600
100-605-6906	Art Classes	32	-	-	-	-	-	-	-
100-605-6924	Youth Development	(69)	-	-	-	-	-	-	-
100-605-6940	Contract Programs	6,373	6,982	3,980	5,800	-	-	5,800	2,800
100-605-6975	New Programs	192	1,000	137	3,340	-	-	3,340	1,340
100-605-6976	Special Events	14,845	20,182	6,591	-	-	-	-	2,000
100-605-6985	Concession Stand	198	-	-	-	-	-	-	-
100-605-6988	Day Camp	279	-	-	-	-	-	-	-
<b>100-605</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 45,166</b>	<b>\$ 45,327</b>	<b>\$ 21,267</b>	<b>\$ 21,464</b>	<b>\$ 71</b>	<b>\$ 25,360</b>	<b>\$ 46,895</b>	<b>\$ 17,304</b>

<b>100-605</b>	<b>TOTAL EXPENSES - Rec Programs</b>	<b>\$ 106,000</b>	<b>\$ 116,221</b>	<b>\$ 75,772</b>	<b>\$ 61,780</b>	<b>\$ 71</b>	<b>\$ 25,360</b>	<b>\$ 87,211</b>	<b>\$ 53,426</b>
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**Audited**  
As of:

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Actual	Budget	Adjustment	Budget	Adjustment	Budget	Adjustment	Budget	Adjustment
<b>Recreation Youth Development and Camps</b>													
100-606-6001	Salaries & Wages, Full-Time	\$ 8,065	\$ 32,344	\$ 21,651	\$ 23,774	\$ -	\$ -	\$ 23,774	\$ -	\$ 23,774	\$ -	\$ 24,872	
100-606-6002	Salaries & Wages, Part-time, Clerical	18,391	5,406	(323)	-	-	-	-	-	-	-	-	-
100-606-6003	Salaries & Wages, Part-time, Maintenance	536	-	200	-	-	-	-	-	-	-	-	-
100-606-6004	Salaries & Wages, Part-time, Programs	35,356	52,376	37,888	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
100-606-6005	Overtime	289	476	108	900	900	900	900	900	900	900	900	900
100-606-6009	Salaries & Wages, COVID 19	-	-	746	-	-	-	-	-	-	-	-	-
100-606-6011	Leave Payout	-	-	-	-	-	-	-	-	-	-	574	-
100-606-6100	FICA/Medicare - Employer	3,980	4,827	3,088	5,177	5,177	5,177	5,177	5,177	5,177	5,177	3,289	3,289
100-606-6105	Retirement	901	3,341	2,010	1,871	1,871	1,871	1,871	1,871	1,871	1,871	1,938	1,938
100-606-6110	Worker's Compensation	579	790	(156)	95	95	95	95	95	95	95	72	72
100-606-6115	Unemployment Insurance	650	2,526	5,848	1,131	1,131	1,131	1,131	1,131	1,131	1,131	5,848	5,848
100-606-6120	Medical Insurance	1,848	4,673	2,896	3,052	3,052	3,052	3,052	3,052	3,052	3,052	3,231	3,231
100-606-6123	Post Retirement Medical Insurance	306	322	404	336	336	336	336	336	336	336	336	336
100-606-6125	Dental Insurance	358	910	651	926	926	926	926	926	926	926	959	959
100-606-6130	Vision Insurance	61	151	122	120	120	120	120	120	120	120	120	120
100-606-6135	Life Insurance	62	161	132	133	133	133	133	133	133	133	133	133
100-606-6145	Tuition Reimbursement	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<b>100-606</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 71,382</b>	<b>\$ 108,303</b>	<b>\$ 75,265</b>	<b>\$ 76,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,516</b>	<b>\$ -</b>	<b>\$ 76,516</b>	<b>\$ -</b>	<b>\$ 81,272</b>	<b>\$ 81,272</b>
100-606-6222	IT Services	11,674	11,613	3,642	3,492	3,492	3,492	3,492	3,492	3,492	3,492	1,666	1,666
100-606-6410	Departmental Supplies	820	1,307	1,125	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
100-606-6605	Advertising	810	402	468	500	500	500	500	500	500	500	500	500
100-606-6610	Training and Travel	1,208	1,509	1,830	1,621	1,621	1,621	1,621	(500)	1,121	1,121	1,621	1,621
100-606-6625	Medical Services	520	1,040	-	500	500	500	500	500	500	500	500	500
100-606-6924	Youth Action Commission	4,434	-	-	-	-	-	-	-	-	-	-	-
100-606-6928	Extreme Tuesdays	-	230	-	-	-	-	-	-	-	-	-	-
100-606-6929	Jr. Leader	3,658	1,706	-	-	-	-	-	-	-	-	-	-
100-606-6975	New Programs	999	398	3,251	3,465	3,465	3,465	3,465	(1,460)	2,005	2,005	1,000	1,000
100-606-6988	Day Camp	21,024	23,658	11,941	17,000	17,000	17,000	17,000	17,000	17,000	17,000	12,000	12,000
<b>100-606</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 45,146</b>	<b>\$ 41,863</b>	<b>\$ 22,257</b>	<b>\$ 28,078</b>	<b>\$ 71</b>	<b>\$ 71</b>	<b>\$ 26,189</b>	<b>\$ (1,960)</b>	<b>\$ 26,189</b>	<b>\$ 26,189</b>	<b>\$ 18,787</b>	<b>\$ 18,787</b>
<b>100-606</b>	<b>TOTAL EXPENSES - Youth Development</b>	<b>\$ 116,529</b>	<b>\$ 150,166</b>	<b>\$ 97,522</b>	<b>\$ 104,593</b>	<b>\$ 71</b>	<b>\$ 71</b>	<b>\$ 102,705</b>	<b>\$ (1,960)</b>	<b>\$ 102,705</b>	<b>\$ 102,705</b>	<b>\$ 100,059</b>	<b>\$ 100,059</b>

**Audited**

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget
					2020-21	2020-21	2020-21	2020-21
<b>Recreation Sports</b>								
100-607-6001	Salaries & Wages, Full-Time	\$ 78,377	\$ 110,816	\$ 65,295	\$ 53,831	\$ 6,904	\$ -	\$ 60,735
100-607-6002	Salaries & Wages, Part-time Clerical	10,020	6,952	691	3,034	(2,938)	-	96
100-607-6003	Salaries & Wages, Part-Time Maintenance	375	683	-	-	-	-	-
100-607-6004	Salaries & Wages, Part-Time Programs	70,422	90,174	67,507	52,013	-	-	52,013
100-607-6005	Overtime	4,384	1,157	642	4,000	-	-	4,000
100-607-6009	Salaries & Wages, COVID 19	-	-	636	-	-	-	-
100-607-6011	Leave Payout	-	-	1,577	1,048	-	-	1,048
100-607-6100	FICA/Medicare - Employer	6,798	8,659	5,826	10,142	(125)	-	10,017
100-607-6105	Retirement	11,010	12,503	9,978	8,332	544	-	8,876
100-607-6110	Worker's Compensation	4,357	2,444	1,759	216	28	-	243
100-607-6115	Unemployment Insurance	-	4,390	10,848	3,774	-	-	3,774
100-607-6120	Medical Insurance	14,129	17,114	9,484	7,439	2,430	-	9,870
100-607-6123	Post Retirement Medical Insurance	1,447	1,678	1,246	756	105	-	861
100-607-6125	Dental Insurance	2,959	3,644	1,903	2,084	289	-	2,373
100-607-6130	Vision Insurance	502	612	358	270	38	-	308
100-607-6135	Life Insurance	535	662	390	302	48	-	351
100-607-6145	Tuition Reimbursement	-	-	-	1,000	-	-	1,000
<b>100-607</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 205,315</b>	<b>\$ 261,487</b>	<b>\$ 178,139</b>	<b>\$ 148,241</b>	<b>\$ 7,323</b>	<b>\$ -</b>	<b>\$ 155,565</b>
								<b>\$ 162,612</b>
<b>IT Services</b>								
100-607-6222	General Contract Services	\$ 17,632	\$ 17,408	\$ 5,018	\$ 3,492	\$ 71	\$ -	\$ 3,563
100-607-6240	Departmental Supplies	32	-	-	-	-	-	-
100-607-6410	Advertising	1,309	1,334	511	1,000	-	-	1,000
100-607-6605	Training & Travel	1,323	1,495	1,598	1,500	-	-	1,500
100-607-6610	Medical Services	2,105	737	1,251	2,340	-	(1,200)	1,140
100-607-6625	Tiny Tots	715	585	261	1,000	-	-	1,000
100-607-6905	Youth Action Commission (VAC)	6,550	4,640	2,280	5,000	-	-	5,000
100-607-6924	Youth Base/Softball	162	-	-	-	-	-	-
100-607-6926	Patterson Youth Basketball	1,180	391	9,779	12,000	-	-	12,000
100-607-6927	Youth Flag Football	7,391	11,634	924	-	-	-	-
100-607-6928	Jr. Leader	7,670	6,374	2,930	2,400	-	-	2,400
100-607-6929	Youth Soccer	-	-	30	-	-	-	-
100-607-6930	Contract Programs	10,696	24,779	17,654	10,000	-	-	10,000
100-607-6940	Adult Programs	354	465	-	-	-	-	-
100-607-6950	Community Programs	4,402	6,731	4,629	10,550	-	-	10,550
100-607-6955	Pat Yth Outdr Sk Ed Grant Exp	680	229	230	-	-	-	-
100-607-6972	New Programs	23	-	-	-	-	-	-
100-607-6975	Special Events	4,358	8,112	3,342	1,115	-	-	1,115
100-607-6976	Day Camp	400	-	-	-	-	-	-
100-607-6988		-	375	-	-	-	-	-
<b>100-607</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 66,983</b>	<b>\$ 85,290</b>	<b>\$ 50,437</b>	<b>\$ 50,397</b>	<b>\$ 71</b>	<b>\$ (1,200)</b>	<b>\$ 49,268</b>
								<b>\$ 31,619</b>

**Audited**

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget
						2020-21	2020-21	2020-21
<b>100-607</b>	<b>TOTAL EXPENSES - Recreation Sports</b>	<b>\$ 272,297</b>	<b>\$ 346,777</b>	<b>\$ 228,576</b>	<b>\$ 198,638</b>	<b>\$ 7,395</b>	<b>\$ (1,200)</b>	<b>\$ 204,833</b>
								<b>\$ 194,231</b>
	<b>Aquatic Center</b>							
100-610-6001	Salaries & Wages, Full-Time	\$ 45,876	\$ 100,061	\$ 68,511	\$ 76,131	\$ 6,904	\$ -	\$ 83,035
100-610-6002	Salaries & Wages, Part-Time, Clerical	49,029	17,070	1,986	3,034	(1,259)		1,775
100-610-6003	Salaries & Wages, Part-Time, Maintenance	1,629	8,217	7,790	5,293			5,293
100-610-6004	Salaries & Wages, Part-Time, Programs	130,423	155,046	106,473	151,772			151,772
100-610-6009	Salaries & Wages, COVID 19	-	-	8,675	-			-
100-610-6005	Overtime	2,465	2,789	872	4,000			4,000
100-610-6011	Leave Payout	-	-	902	964			964
100-610-6100	FICA/Medicare - Employer	14,057	14,780	9,669	19,610	4		19,614
100-610-6105	Retirement	5,835	10,203	10,267	9,698	544		10,242
100-610-6110	Worker's Compensation	3,878	5,511	6,387	4,516	28		4,543
100-610-6115	Unemployment Insurance	(551)	5,188	19,554	2,835			2,835
100-610-6120	Medical Insurance	15,256	22,367	17,517	20,029	2,430		22,459
100-610-6123	Post Retirement Medical Insurance	1,069	1,324	1,409	1,176	105		1,281
100-610-6125	Dental Insurance	1,722	3,242	2,194	3,241	289		3,531
100-610-6130	Vision Insurance	292	544	411	420	38		458
100-610-6135	Life Insurance	303	564	447	466	48		515
100-610-6145	Tuition Reimbursement	-	711	-	1,000			1,000
<b>100-610</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 271,281</b>	<b>\$ 347,616</b>	<b>\$ 263,064</b>	<b>\$ 304,185</b>	<b>\$ 9,131</b>	<b>\$ -</b>	<b>\$ 313,316</b>
								<b>\$ 380,757</b>

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		Budget 2020-21		2020-21		2020-21		2020-21		2021-22	
100-610-6240	General Contract Services	\$	14,324	\$	10,233	\$	16,187	\$	18,277	\$	-	\$	-	\$	18,277	\$	18,277
100-610-6222	IT Services		11,782		11,728		3,246		1,746		36				1,782		6,664
100-610-6310	Facility Maintenance		15,570		14,998		16,758		14,700				(1,000)		13,700		14,700
100-610-6410	Departmental Supplies		4,601		3,139		1,103		2,500				(1,000)		1,500		2,500
100-610-6412	Departmental Supplies - Programs		2,592		2,423		8,430		12,760						12,760		12,760
100-610-6411	Swim Team Supplies		3,013		2,252		1,380		2,390						2,390		2,390
100-610-6430	Chemicals		27,511		21,802		30,143		29,500						29,500		29,500
100-610-6435	Safety Supplies		2,758		3,858		3,246		3,300						3,300		3,300
100-610-6440	Uniform		1,200		1,245		1,746		2,700						2,700		2,700
100-610-6500	Rent & Leases - Equipment		1,143		1,749		1,991		1,251						1,251		2,342
100-610-6605	Advertising		455		657		515		500				(1,000)		500		500
100-610-6610	Training & Travel		2,317		4,043		1,488		2,800						1,800		2,800
100-610-6620	Dues & Publications		190		150		190		200						200		200
100-610-6625	Medical Services		1,105		2,039		195		1,200						1,200		1,200
100-610-6705	Utilities		27,162		36,410		28,216		40,000						40,000		40,000
100-610-6760	Permits & Fees		625		1,161		937		886						886		886
100-610-6985	Concession Stand		9,585		8,637		3,757		8,000						8,000		8,000
<b>100-610</b>	<b>Total Operation &amp; Maintenance</b>		<b>125,933</b>		<b>126,524</b>		<b>119,527</b>		<b>142,710</b>		<b>36</b>		<b>(3,000)</b>		<b>139,746</b>		<b>148,719</b>
100-610-7550	Improvements Expense		-		-		-		-						-		270,900
100-610-7560	Machinery & Equipment Expense		-		13,312		3,310		29,000				1,000		30,000		35,250
<b>100-610</b>	<b>Total Capital</b>		<b>-</b>		<b>13,312</b>		<b>3,310</b>		<b>29,000</b>		<b>-</b>		<b>1,000</b>		<b>30,000</b>		<b>306,150</b>
<b>100-610</b>	<b>TOTAL EXPENSES - Aquatic Center</b>		<b>397,214</b>		<b>487,452</b>		<b>385,901</b>		<b>475,895</b>		<b>9,167</b>		<b>(2,000)</b>		<b>483,062</b>		<b>835,626</b>

Audited

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	2021-22
<b>Hammon Senior Center</b>									
100-611-6001	Salaries & Wages, Full-Time	\$ 69,447	\$ 109,619	\$ 112,445	\$ 119,810	\$ 6,904	\$ -	\$ 126,714	\$ 151,803
100-611-6002	Salaries & Wages, Part-time, Clerical	56,226	27,259	26,382	33,208			33,208	33,208
100-611-6003	Salaries & Wages, Part-time, Maintenance	14,494	12,489	13,962	28,594	6,000		34,594	38,591
100-611-6004	Salaries & Wages, Part-time, Programs	22,162	40,231	26,254	43,482	(19,480)		24,002	43,482
100-611-6005	Overtime	4,993	3,573	702	-			-	-
100-611-6009	Salaries & Wages, COVID 19	-	-	2,628	-			-	-
100-611-6011	Leave Payout	-	-	1,804	1,928			1,928	6,433
100-611-6100	FICA/Medicare - Employer	6,125	5,163	4,543	13,178	(2,440)		10,738	11,114
100-611-6105	Retirement	12,663	16,888	18,209	16,822	544		17,366	19,964
100-611-6110	Worker's Compensation	6,035	8,881	9,567	6,837	28		6,864	9,650
100-611-6115	Unemployment Insurance	579	7,497	4,255	377			377	4,255
100-611-6120	Medical Insurance	19,460	25,541	25,022	27,659	2,430		30,090	36,959
100-611-6123	Post Retirement Medical Insurance	1,539	1,089	1,453	1,680	105		1,785	1,890
100-611-6125	Dental Insurance	2,234	3,436	3,152	4,631	289		4,920	5,396
100-611-6130	Vision Insurance	375	575	594	600	38		638	675
100-611-6135	Life Insurance	486	641	720	743	48		791	840
100-611-6145	Tuition Reimbursement	-	-	-	1,000			1,000	1,000
<b>100-611</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 216,818</b>	<b>\$ 262,883</b>	<b>\$ 251,692</b>	<b>\$ 300,548</b>	<b>\$ (5,534)</b>	<b>\$ -</b>	<b>\$ 295,014</b>	<b>\$ 365,260</b>
100-611-6240	General Contract Services	\$ 19,697	\$ 20,212	\$ 20,757	\$ 18,353	\$ -	\$ -	\$ 18,353	\$ 18,353
100-611-6222	IT Services	17,719	17,614	5,356	5,238	107		5,345	4,998
100-611-6310	Maintenance	21,282	24,881	22,692	25,000		(2,250)	22,750	25,000
100-611-6410	Departmental Supplies	2,797	2,291	1,352	2,300		(500)	1,800	2,300
100-611-6411	Departmental Supplies - Programs	8,621	7,694	8,234	10,500			10,500	9,075
100-611-6425	Fuel	839	749	62	1,000			1,000	1,000
100-611-6440	Uniforms	80	1,568	1,259	500			500	1,250
100-611-6500	Rent & Leases - Equipment	2,620	2,493	1,402	1,704			1,704	2,490
100-611-6605	Advertising	800	978	602	500			500	1,175
100-611-6610	Training & Travel	1,489	3,712	4,022	2,625		(1,800)	825	2,625
100-611-6620	Dues & Publications	279	238	150	200			200	200
100-611-6705	Utilities	20,441	20,140	19,803	22,400			22,400	22,400
100-611-6760	Permits & Fees	856	-	-	1,000			1,000	1,000
<b>100-611</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 97,521</b>	<b>\$ 102,569</b>	<b>\$ 85,690</b>	<b>\$ 91,321</b>	<b>\$ 107</b>	<b>\$ (4,550)</b>	<b>\$ 86,878</b>	<b>\$ 91,866</b>
100-611-7550	Improvements Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000
100-611-7560	Machinery & Equipment Expense	-	-	-	-		2,250	2,250	-
<b>100-611</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,250</b>	<b>\$ 2,250</b>	<b>\$ 21,000</b>
<b>100-611</b>	<b>TOTAL EXPENSES - Hammon Senior Center</b>	<b>\$ 314,339</b>	<b>\$ 365,451</b>	<b>\$ 337,382</b>	<b>\$ 391,868</b>	<b>\$ (5,427)</b>	<b>\$ (2,300)</b>	<b>\$ 384,142</b>	<b>\$ 478,127</b>

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22		
		Actual		Actual		Actual		2020-21		2020-21		2020-21		2020-21		2021-22		
<b>Teen Programs</b>																		
100-612-6001	Salaries & Wages, Full-Time	\$	8,063	\$	8,796	\$	27,609	\$	24,227	\$	-	\$	24,227	\$	25,759			
100-612-6002	Salaries & Wages, Part-time, Clerical		4,282		896	(10)												
100-612-6004	Salaries & Wages, Part-time, Programs		19,615		13,249		10,267		3,900						3,900		44,900	
100-612-6005	Overtime		289		160	32			500						500		500	
100-612-6009	Salaries & Wages, COVID 19		-		-	231												
100-612-6011	Leave Payout		-		-	1,577			1,398						1,398		2,378	
100-612-6100	FICA/Medicare - Employer		1,883		1,176	1,149			2,131						2,131		3,850	
100-612-6105	Retirement		665		1,311	6,322			7,368						7,368		8,560	
100-612-6110	Worker's Compensation		579		421	1,969			97						97		74	
100-612-6115	Unemployment Insurance		-		-	560			151						151		560	
100-612-6120	Medical Insurance		1,848		1,327	4,354			3,815						3,815		4,039	
100-612-6123	Post Retirement Medical Insurance		227		116	467			336						336		336	
100-612-6125	Dental Insurance		358		257	768			926						926		959	
100-612-6130	Vision Insurance		61		43	145			120						120		120	
100-612-6135	Life Insurance		62		47	160			137						137		137	
<b>100-612</b>	<b>Total Salary &amp; Benefits</b>	<b>\$</b>	<b>37,932</b>	<b>\$</b>	<b>27,798</b>	<b>\$</b>	<b>55,600</b>	<b>\$</b>	<b>45,105</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>45,105</b>	<b>\$</b>	<b>45,105</b>	<b>\$</b>	<b>92,172</b>	
100-612-6222	IT Services	\$	5,861	\$	5,830	\$	1,923	\$	1,746	\$	36	\$	1,782	\$	1,666			
100-612-6310	Maintenance		1,497		231													
100-612-6410	Departmental Supplies		1,706		766	36												
100-612-6411	Departmental Supplies - Program		1,604		1,261	11,521			22,419						22,419		12,419	
100-612-6500	Rents & Leases-Equipment		1,156		1,222				1,319						1,319			
100-612-6505	Rents & Leases-Buildings		28,260		14,340													
100-612-6610	Training & Travel		-		-	1,554			2,400						(1,000)		2,400	
100-612-6625	Medical Services		-		195				200						200		200	
100-612-6700	Telephone		2,111		1,375	482												
100-612-6705	Utilities		1,433		765	107												
<b>100-612</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$</b>	<b>43,628</b>	<b>\$</b>	<b>25,985</b>	<b>\$</b>	<b>15,623</b>	<b>\$</b>	<b>28,084</b>	<b>\$</b>	<b>36</b>	<b>\$</b>	<b>27,120</b>	<b>\$</b>	<b>16,685</b>	<b>\$</b>	<b>16,685</b>	
<b>100-612</b>	<b>TOTAL EXPENSES - Teen Programs</b>	<b>\$</b>	<b>81,560</b>	<b>\$</b>	<b>53,783</b>	<b>\$</b>	<b>71,223</b>	<b>\$</b>	<b>73,189</b>	<b>\$</b>	<b>36</b>	<b>\$</b>	<b>72,225</b>	<b>\$</b>	<b>108,857</b>	<b>\$</b>	<b>108,857</b>	

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		Budget 2020-21		2020-21		Budget 2020-21		Budget 2021-22	
<b>Building Maintenance</b>															
100-700-6001	Salaries & Wages, Full-Time	\$	104,005	\$	95,254	\$	93,822	\$	94,797	\$	-	\$	94,797	\$	99,129
100-700-6002	Salaries & Wages, Part-Time		16,432		11,496		20,828		15,225		(4,000)		21,515		59,280
100-700-6005	Overtime		17,924		8,799		5,368		5,000		4,500		9,500		9,500
100-700-6009	Salaries & Wages, COVID 19		-		-		1,726		-		-		-		-
100-700-6011	Leave Payout		-		-		-		-		-		-		3,252
100-700-6100	FICA/Medicare - Employer		2,205		2,177		2,488		2,970		2,970		2,970		6,157
100-700-6105	Retirement		16,889		8,830		9,037		9,027		9,027		9,027		9,562
100-700-6106	HRA		-		-		57		-		-		-		-
100-700-6110	Worker's Compensation		11,031		10,608		8,876		10,526		10,526		10,526		12,651
100-700-6120	Medical Insurance		49,565		48,359		37,992		29,948		29,948		29,948		31,708
100-700-6123	Post Retirement Medical Insurance		2,215		1,420		1,865		1,764		1,764		1,764		1,764
100-700-6125	Dental Insurance		4,010		3,891		3,633		4,862		4,862		4,862		5,037
100-700-6130	Vision Insurance		681		662		674		630		630		630		630
100-700-6135	Life Insurance		761		726		748		377		377		377		715
<b>100-700</b>	<b>Total Salary &amp; Benefits</b>	<b>\$</b>	<b>225,718</b>	<b>\$</b>	<b>192,221</b>	<b>\$</b>	<b>187,115</b>	<b>\$</b>	<b>175,127</b>	<b>\$</b>	<b>(4,000)</b>	<b>\$</b>	<b>185,917</b>	<b>\$</b>	<b>239,385</b>
100-700-6222	IT Services	\$	17,440	\$	17,437	\$	4,694	\$	2,867	\$	36	\$	2,903	\$	4,569
100-700-6240	General Contract Services		15,340		27,101		16,336		23,700		(3,480)		24,220		30,000
100-700-6300	Equipment Maintenance		85		-		-		-		-		-		-
100-700-6305	Building Maintenance		46,375		28,302		21,772		22,000		4,500		26,500		36,100
100-700-6307	Building Maintenance (CtrBldg)		1,541		2,155		2,318		2,000		2,000		2,000		2,000
100-700-6315	Vehicle & Equipment Maintenance		2,033		338		244		1,500		1,480		2,980		1,500
100-700-6410	Departmental Supplies		4,171		4,374		4,619		3,000		3,000		3,000		3,000
100-700-6415	Small Tools/Shop Supplies		977		1,501		1,838		1,640		1,640		1,640		2,090
100-700-6420	Janitorial Supplies		6,436		6,769		7,840		8,700		(675)		8,025		8,700
100-700-6425	Fuel		1,365		2,332		2,660		1,900		2,000		3,900		3,000
100-700-6435	Safety Supplies		319		311		166		500		500		500		500
100-700-6440	Uniform		1,008		1,659		1,765		1,350		1,350		1,350		1,600
100-700-6500	Rents & Leases - Equipment		47		160		-		442		(210)		232		442
100-700-6610	Training		285		26		-		1,532		(800)		732		1,532
100-700-6700	Telephone		954		1,467		3,115		1,350		800		2,825		2,800
100-700-6710	Utilities - Building		44,375		37,718		43,248		46,000		(8,500)		41,500		50,000
100-700-6760	Permits and Fees		2,241		2,113		2,511		1,050		210		1,260		1,750
<b>100-700</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$</b>	<b>144,992</b>	<b>\$</b>	<b>133,763</b>	<b>\$</b>	<b>113,129</b>	<b>\$</b>	<b>119,531</b>	<b>\$</b>	<b>4,000</b>	<b>\$</b>	<b>123,567</b>	<b>\$</b>	<b>149,583</b>
100-700-7550	Improvements Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	14,500	\$	-
100-700-7560	Machinery & Equipment Expense		-		-		-		1,000		-		1,000		3,000
<b>100-700</b>	<b>Total Capital</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>15,500</b>	<b>\$</b>	<b>3,000</b>
<b>100-700</b>	<b>TOTAL EXPENSES - Bldg Maint</b>	<b>\$</b>	<b>370,711</b>	<b>\$</b>	<b>325,983</b>	<b>\$</b>	<b>300,244</b>	<b>\$</b>	<b>295,658</b>	<b>\$</b>	<b>29,326</b>	<b>\$</b>	<b>324,983</b>	<b>\$</b>	<b>391,968</b>

Audited

As of:

2019-20

Actual

2018-19

Actual

2017-18

Actual

Budget

2020-21

Mid-Year Adjustment

2020-21

Year-End Adjustment

2020-21

Projected Budget

2020-21

Budget

2021-22

Description

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>City Hall Annex</b>									
100-701-6305	Building Maintenance	-	-	-	500	-	-	500	1,000
<b>100-701</b>	<b>Total Operation &amp; Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>1,000</b>
<b>100-701</b>	<b>TOTAL EXPENSES - City Hall Annex</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>1,000</b>
<b>Sports Park Maintenance</b>									
100-705-6001	Salaries & Wages, Full-Time	42,971	52,891	66,552	72,650	-	-	72,650	76,311
100-705-6002	Salaries & Wages, Part-time-Clerical	32,028	7,265	777	-	-	-	-	-
100-705-6003	Salaries & Wages, Part-time-Sports and Maintenance	18,447	17,056	15,532	14,819	(6,000)	-	8,819	-
100-705-6004	Salaries & Wages, Part-time-Maint.-Opening/Closing	19,684	33,462	21,495	20,111	-	-	20,111	24,930
100-705-6005	Overtime	3,293	6,431	5,736	7,882	-	-	7,882	7,882
100-705-6009	Salaries & Wages, COVID 19	-	-	2,449	-	-	-	-	-
100-705-6011	Leave Payout	-	-	2,773	2,987	-	-	2,987	-
100-705-6106	HRA	-	-	7,400	7,429	-	-	7,429	7,898
100-705-6100	FICA/Medicare - Employer	5,710	4,839	3,101	5,217	-	-	5,217	3,128
100-705-6105	Retirement	3,516	4,574	9,123	9,417	-	-	9,417	5,948
100-705-6110	Worker's Compensation	4,492	5,860	6,905	8,067	-	-	8,067	9,739
100-705-6115	Unemployment Insurance	1,347	-	5,297	226	-	-	226	5,297
100-705-6120	Medical Insurance	-	668	5,579	6,199	-	-	6,199	5,251
100-705-6123	Post Retirement Medical Insurance	1,011	982	1,251	1,050	-	-	1,050	1,050
100-705-6125	Dental Insurance	1,798	1,926	2,003	2,894	-	-	2,894	2,998
100-705-6130	Vision Insurance	281	325	376	375	-	-	375	375
100-705-6135	Life Insurance	717	377	449	461	-	-	461	454
100-705-6145	Tuition Reimbursement	-	-	-	3,000	-	-	3,000	3,000
<b>100-705</b>	<b>Total Salary &amp; Benefits</b>	<b>135,295</b>	<b>136,658</b>	<b>156,798</b>	<b>162,786</b>	<b>(6,000)</b>	<b>-</b>	<b>156,786</b>	<b>154,260</b>

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual	Actual	Actual	Actual	Actual	Actual								
100-705-6222	IT Services	\$	5,813	\$	5,830	\$	1,818	\$	1,746	\$	36	\$	1,782	\$	4,998
100-705-6240	General Contract Services		6,204		8,230		4,603		9,000				9,000		9,000
100-705-6310	Maintenance		19,931		17,858		17,693		20,000				20,000		20,000
100-705-6315	Vehicle/ Equipment Maintenance		2,468		1,924		4,630		5,000				5,000		5,000
100-705-6316	Vandalism & Unexpected Repairs		1,246		-		133		1,200		(690)		510		1,200
100-705-6410	Departmental Supplies		2,144		2,067		555		1,000				1,000		1,000
100-705-6415	Small Tools/Shop Supplies		1,285		1,500		1,229		1,500				1,500		1,500
100-705-6420	Janitorial Supplies (restrooms)		6,083		7,434		3,933		7,000				7,000		7,000
100-705-6425	Fuel		4,740		4,455		4,278		4,000				4,000		4,000
100-705-6430	Chemicals		4,050		3,400		5,821		5,800				5,800		5,800
100-705-6435	Safety Supplies		400		251		228		250				250		250
100-705-6440	Uniform		1,736		3,270		1,403		1,500				1,500		1,500
100-705-6500	Rents & Leases - Equipment		-		133		-		149				149		-
100-705-6605	Advertising		96		-		150		100				100		100
100-705-6610	Training & Meetings		2,704		4,901		4,068		4,077		(3,000)		1,077		4,077
100-705-6620	Dues & Publications		120		150		-		870				870		870
100-705-6625	Medical Services		280		195		380		500				500		500
100-705-6700	Telephone		1,581		2,080		2,958		1,500				1,500		1,500
100-705-6705	Utilities - Water		65,890		68,027		133,001		67,000				67,000		67,000
100-705-6760	Permits & Fees		471		428		449		600				600		600
<b>100-705</b>	<b>Total Operation &amp; Maintenance</b>		<b>127,241</b>		<b>132,134</b>		<b>187,330</b>		<b>132,792</b>		<b>36</b>		<b>129,137</b>		<b>135,895</b>
100-705-7550	Improvements Expense		-		-		-		-				-		25,200
100-705-7560	Machinery & Equipment Expense		-		-		-		-				690		-
<b>100-705</b>	<b>Total Capital</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>690</b>		<b>25,200</b>
<b>100-705</b>	<b>TOTAL EXPENSES - Sports Park</b>		<b>262,537</b>		<b>268,792</b>		<b>344,128</b>		<b>295,577</b>		<b>(5,964)</b>		<b>286,613</b>		<b>315,355</b>

Audited

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	2021-22
		\$							
	<b>Park Maintenance</b>								
100-710-6001	Salaries & Wages, Full-Time	721,612	775,327	713,219	759,518	(30,000)		729,518	864,739
100-710-6002	Salaries & Wages, Part-Time	32,912	42,337	35,052	44,326	12,320		56,646	98,800
100-710-6005	Overtime	8,738	12,287	12,112	10,000			10,000	11,000
100-710-6009	Salaries & Wages, COVID 19			13,949					
100-710-6011	Leave Payout			14,085					
100-710-6100	FICA/Medicare - Employer	11,798	13,217	12,647	16,507	566		17,073	20,674
100-710-6106	HRA		4,556	3,749	669			669	7,898
100-710-6105	Retirement	123,288	142,104	142,124	192,557			192,557	217,832
100-710-6110	Worker's Compensation	52,224	65,591	55,399	71,211			71,211	92,984
100-710-6115	Unemployment Insurance	6,850	7,049	7,243	256			256	7,243
100-710-6120	Medical Insurance	274,638	267,723	258,925	283,688			283,688	310,874
100-710-6123	Post Retirement Medical Insurance	14,333	12,635	12,099	9,878			9,878	11,180
100-710-6125	Dental Insurance	22,257	22,675	18,345	27,228			27,228	31,923
100-710-6130	Vision Insurance	3,756	3,767	3,471	3,528			3,528	3,993
100-710-6135	Life Insurance	4,299	4,309	4,154	4,111			4,111	4,469
100-710-6145	Tuition Reimbursement		1,000	2,000	1,000		(500)	500	1,500
<b>100-710</b>	<b>Total Salary &amp; Benefits</b>	<b>1,276,704</b>	<b>1,374,577</b>	<b>1,308,571</b>	<b>1,439,729</b>	<b>(17,114)</b>	<b>(500)</b>	<b>1,422,115</b>	<b>1,713,915</b>

**Audited**

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Adjustment	Adjustment	Adjustment	Adjustment	Budget	Budget	Budget	Budget
100-710-6220	Technical Services	\$	100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
100-710-6222	IT Services	25,098	24,590	11,910	16,191	286	16,477	19,085						16,477	19,085		
100-710-6240	General Contract Services	10,252	13,438	51,325	11,150	30,000	44,150	14,150						44,150	14,150		
100-710-6300	Equipment Maintenance	-	468	25	-	-	-	-						-	-		
100-710-6305	Building Maintenance	-	-	74	-	2,000	-	-						-	-		
100-710-6310	Maintenance	8,479	12,418	8,435	16,300	-	2,500	18,700						2,500	18,700		
100-710-6315	Vehicle/ Equipment Maintenance	9,243	16,498	9,014	10,000	-	11,500	11,180						11,500	11,180		
100-710-6316	Vandalism & Unexpected Repairs	1,950	4,902	5,454	4,000	-	3,500	8,900						3,500	8,900		
100-710-6410	Departmental Supplies	3,069	4,664	4,827	3,500	-	3,500	5,300						3,500	5,300		
100-710-6415	Small Tools/Shop Supplies	2,335	2,040	2,166	1,400	-	1,900	1,600						1,900	1,600		
100-710-6425	Fuel	15,943	21,031	20,475	15,000	695	17,695	19,700						17,695	19,700		
100-710-6430	Chemicals	-	45	354	6,000	(1,962)	2,038	7,200						2,038	7,200		
100-710-6435	Safety Supplies	1,094	2,547	2,064	1,100	1,267	2,067	2,670						2,067	2,670		
100-710-6440	Uniform	8,003	9,972	10,693	7,625	-	9,125	7,625						9,125	7,625		
100-710-6500	Rents & Leases - Equipment	3,202	2,985	3,456	3,041	-	3,341	4,865						3,341	4,865		
100-710-6605	Advertising	788	-	-	225	-	225	225						225	225		
100-710-6610	Training & Meetings	1,793	2,597	2,894	3,121	-	1,621	4,371						1,621	4,371		
100-710-6620	Dues & Publications	1,040	1,361	470	900	-	900	900						900	900		
100-710-6625	Medical Services	541	915	1,229	400	-	400	400						400	400		
100-710-6700	Telephone	6,020	5,966	5,893	4,900	-	4,900	5,500						4,900	5,500		
100-710-6705	Utilities	117,874	110,195	162,810	120,000	-	120,000	133,200						120,000	133,200		
<b>100-710</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 216,825</b>	<b>\$ 236,632</b>	<b>\$ 303,569</b>	<b>\$ 224,853</b>	<b>\$ 32,286</b>	<b>\$ 262,139</b>	<b>\$ 265,571</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 262,139</b>	<b>\$ 262,139</b>	<b>\$ 120,000</b>	<b>\$ 262,139</b>	<b>\$ 133,200</b>	<b>\$ 265,571</b>	<b>\$ 265,571</b>
100-710-7501	Computer Equipment	\$	-	\$	1,933	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000
100-710-7504	Vehicles	-	-	-	93,138	8,400	101,538	105,000						101,538	105,000		
100-710-7531	Museum Improvements	-	-	278	-	-	-	-						-	-		
100-710-7551	North Park Improvement	6,100	277	9,696	-	3,100	109,100	100,000						109,100	100,000		
100-710-7552	South Park Improvement	-	-	-	-	-	-	-						-	-		
100-710-7550	Improvements Expense	-	-	9,092	5,000	10,000	10,500	190,000						10,500	190,000		
100-710-7560	Machinery & Equipment Expense	-	-	53,936	14,000	-	14,000	-						14,000	-		
<b>100-710</b>	<b>Total Capital</b>	<b>\$ 6,100</b>	<b>\$ 277</b>	<b>\$ 74,935</b>	<b>\$ 112,138</b>	<b>\$ 21,500</b>	<b>\$ 235,138</b>	<b>\$ 397,000</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>	<b>\$ 235,138</b>	<b>\$ 235,138</b>	<b>\$ 14,000</b>	<b>\$ 235,138</b>	<b>\$ 397,000</b>	<b>\$ 397,000</b>	<b>\$ 397,000</b>
<b>100-710</b>	<b>TOTAL EXPENSES - Park Maint</b>	<b>\$ 1,499,629</b>	<b>\$ 1,611,486</b>	<b>\$ 1,687,076</b>	<b>\$ 1,776,720</b>	<b>\$ 36,672</b>	<b>\$ 1,919,392</b>	<b>\$ 2,376,486</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>	<b>\$ 1,919,392</b>	<b>\$ 1,919,392</b>	<b>\$ 106,000</b>	<b>\$ 1,919,392</b>	<b>\$ 2,376,486</b>	<b>\$ 2,376,486</b>	<b>\$ 2,376,486</b>

Audited

As of:

2019-20

Actual

2018-19

Actual

2017-18

Actual

Projected

Budget

2020-21

Year-End

Adjustment

2020-21

Mid-Year

Adjustment

2020-21

Budget

2020-21

2019-20

Actual

2018-19

Actual

2017-18

Actual

Projected

Budget

2020-21

Year-End

Adjustment

2020-21

Mid-Year

Adjustment

2020-21

Budget

2020-21

2019-20

Actual

2018-19

Actual

2017-18

Actual

Description

Street Maintenance

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
	\$	220,172	242,981	263,296	292,359	-	-	292,359	290,614
100-780-6001	Salaries & Wages, Full-Time	38,177	31,651	17,955	14,775			14,775	19,760
100-780-6002	Salaries & Wages, Part-Time	5,389	6,941	7,481	5,000			5,000	8,000
100-780-6005	Overtime	-	-	3,648	-			-	-
100-780-6009	Salaries & Wages, COVID 19	-	-	7,831	8,532			8,532	6,048
100-780-6011	Leave Payout	-	-	4,742	5,936			5,936	5,929
100-780-6100	FICA/Medicare - Employer	5,520	4,374	41,943	51,985			51,985	56,675
100-780-6105	Retirement	32,791	39,161	20,370	26,881			26,881	30,570
100-780-6110	Worker's Compensation	16,474	20,523	80,974	78,255			78,255	85,429
100-780-6120	Medical Insurance	72,584	73,691	4,124	4,095			4,095	4,095
100-780-6123	Post Retirement Medical Insurance	3,810	3,571	7,353	11,287			11,287	11,692
100-780-6125	Dental Insurance	7,140	7,165	1,385	1,463			1,463	1,463
100-780-6130	Vision Insurance	1,200	1,194	1,583	1,343			1,343	1,452
100-780-6135	Life Insurance	1,394	1,384	-	1,000			1,000	1,000
100-780-6145	Tuition Reimbursement	-	-	-	-			-	-
<b>100-780</b>	<b>Total Salary &amp; Benefits</b>	<b>404,652</b>	<b>432,635</b>	<b>462,685</b>	<b>502,912</b>	<b>-</b>	<b>-</b>	<b>502,912</b>	<b>522,727</b>

**Audited**

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	2021-22
100-780-6200	Fiscal Services	\$ 1,200	\$ 1,200	\$ 1,200	\$ 5,200	\$ -	\$ -	\$ 5,200	\$ 1,200
100-780-6222	IT Services	41,559	41,298	13,124	7,138	107	-	7,245	8,672
100-780-6240	General Contract Services	157	474	1,425	6,725	(500)	-	6,225	16,725
100-780-6300	Equipment Maintenance	226	4	4	-	-	-	-	-
100-780-6315	Vehicle/ Equipment Maintenance	13,013	9,154	14,358	11,750	-	-	11,750	13,650
100-780-6320	Streetlight Maintenance	8,421	1,984	4,432	7,000	-	-	7,000	8,000
100-780-6321	Signal Light Maintenance	30,095	41,491	55,382	32,000	-	-	32,000	32,000
100-780-6410	Departmental Supplies	819	2,448	1,484	-	500	-	500	500
100-780-6415	Small Tools/Shop Supplies	3,116	2,688	4,012	2,700	-	-	2,700	3,100
100-780-6425	Fuel	20,404	21,713	19,471	14,000	-	-	14,000	18,161
100-780-6430	Chemicals	-	-	-	500	-	-	500	500
100-780-6435	Safety Supplies	1,204	1,335	1,393	1,925	-	-	1,925	1,925
100-780-6440	Uniform	5,003	6,024	6,414	4,525	-	-	4,525	4,900
100-780-6500	Rents & Leases - Equipment	2,900	2,625	1,207	5,899	-	-	5,899	3,846
100-780-6605	Advertising	221	-	-	400	-	-	400	500
100-780-6610	Training & Travel	1,074	889	546	850	-	-	850	1,050
100-780-6620	Dues & Publications	90	806	466	300	-	-	300	300
100-780-6625	Medical Services	259	261	220	400	-	-	400	500
100-780-6700	Telephone	3,366	3,951	4,129	2,500	1,000	-	3,500	3,300
100-780-6720	Utilities - Lights	61,055	60,833	61,107	62,000	(1,000)	-	61,000	62,000
100-780-6725	Utilities - Traffic Signals	15,770	11,546	11,114	13,200	-	-	13,200	13,200
100-780-6760	Permits & Fees	-	-	42	100	-	-	100	100
<b>100-780</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 209,951</b>	<b>\$ 210,724</b>	<b>\$ 201,540</b>	<b>\$ 179,112</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ 179,219</b>	<b>\$ 194,129</b>
100-780-7504	Vehicle	\$ 16,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-780-7550	Improvements Expense	-	12,322	14,711	-	-	-	-	-
<b>100-780</b>	<b>Total Capital</b>	<b>\$ 16,798</b>	<b>\$ 12,322</b>	<b>\$ 14,711</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>100-780</b>	<b>TOTAL EXPENSES - Streets</b>	<b>\$ 631,400</b>	<b>\$ 655,682</b>	<b>\$ 678,936</b>	<b>\$ 682,024</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ 682,131</b>	<b>\$ 716,856</b>

Audited

As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>Streets - Urban Forestry</b>									
100-781-6001	Salaries & Wages, Full-Time	\$ 180,539	\$ 183,917	\$ 201,781	\$ 217,353	\$ -	\$ -	\$ 217,353	\$ 196,974
100-781-6002	Salaries & Wages, Part-Time	-	1,194	-	-	-	-	-	-
100-781-6005	Overtime	8,781	10,465	15,094	11,000	-	-	11,000	17,000
100-781-6009	Salaries & Wages, COVID 19	-	-	1,595	-	-	-	-	-
100-781-6011	Leave Payout	-	-	-	-	-	-	-	2,668
100-781-6100	FICA/Medicare - Employer	2,455	2,605	2,824	3,369	-	-	3,369	3,141
100-781-6105	Retirement	27,165	28,918	30,890	31,530	-	-	31,530	25,669
100-781-6106	HRA	-	-	6,176	7,429	-	-	7,429	7,898
100-781-6110	Worker's Compensation	17,205	16,310	13,965	24,135	-	-	24,135	25,139
100-781-6120	Medical Insurance	79,998	71,852	55,088	52,266	-	-	52,266	44,835
100-781-6123	Post Retirement Medical Insurance	3,223	2,792	3,435	3,360	-	-	3,360	3,024
100-781-6125	Dental Insurance	6,413	6,153	6,601	9,261	-	-	9,261	8,634
100-781-6130	Vision Insurance	1,084	1,035	1,234	1,200	-	-	1,200	1,080
100-781-6135	Life Insurance	1,203	1,166	1,417	1,402	-	-	1,402	1,258
100-781-6145	Tuition Reimbursement	-	1,000	1,000	1,000	-	-	1,000	1,000
<b>100-781</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 328,066</b>	<b>\$ 327,408</b>	<b>\$ 341,100</b>	<b>\$ 363,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363,306</b>	<b>\$ 338,320</b>
100-781-6220	Technical Services	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-781-6222	IT Services	34,880	35,076	11,479	19,336	179	-	19,515	18,377
100-781-6240	General Contract Services	428	172	-	1,300	-	-	1,300	1,300
100-781-6241	Mistletoe Abatement	-	1,325	-	-	-	-	-	-
100-781-6315	Vehicle/ Equipment Maintenance	13,520	15,131	20,339	17,694	-	-	17,694	18,694
100-781-6410	Departmental Supplies	5,718	9,239	8,964	5,800	-	-	5,800	7,800
100-781-6415	Small Tools/Shop Supplies	4,677	5,210	6,589	3,000	-	-	3,000	6,000
100-781-6425	Fuel	22,597	25,132	23,381	16,500	-	-	16,500	22,000
100-781-6430	Chemicals	-	1,137	1,488	2,800	-	-	2,800	4,800
100-781-6435	Safety Supplies	2,417	2,155	2,578	1,500	-	-	1,500	2,000
100-781-6440	Uniform	6,194	6,632	6,067	4,900	-	-	4,900	5,200
100-781-6500	Rents & Leases - Equipment	-	1,338	1,918	3,500	-	-	3,500	6,500
100-781-6605	Advertising	1,211	453	1,347	1,200	-	-	1,200	1,500
100-781-6610	Training & Travel	1,357	2,533	1,771	2,060	-	-	2,060	3,060
100-781-6620	Dues & Publications	1,418	165	387	2,000	-	-	2,000	2,000
100-781-6625	Medical Services	240	89	247	400	-	-	400	500
100-781-6700	Telephone	5,803	7,250	4,888	4,500	-	-	4,500	4,500
100-781-6760	Permits & Fees	-	-	-	150	-	-	150	150
<b>100-781</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 102,961</b>	<b>\$ 113,038</b>	<b>\$ 91,442</b>	<b>\$ 86,640</b>	<b>\$ 179</b>	<b>\$ -</b>	<b>\$ 86,819</b>	<b>\$ 104,381</b>

**Audited**

As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
100-781-7504	Vehicle	\$ 6,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-781-7550	Improvements Expense	18,000	-	-	-	-	-	-	-
100-781-7560	Machinery & Equipment Expense	24,666	194	612	-	-	-	-	-
100-781-7562	Green House Gas Reduction Grant	58,391	30,163	4,569	-	-	-	-	-
<b>100-781</b>	<b>Total Capital</b>	<b>107,653</b>	<b>30,357</b>	<b>5,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>100-781</b>	<b>TOTAL EXPENSES - Urban Forestry</b>	<b>538,680</b>	<b>470,803</b>	<b>437,723</b>	<b>449,946</b>	<b>179</b>	<b>-</b>	<b>450,124</b>	<b>442,701</b>
<b>100</b>	<b>TOTAL EXPENSES - FUND 100</b>	<b>19,115,384</b>	<b>18,089,971</b>	<b>19,367,179</b>	<b>19,972,418</b>	<b>492,333</b>	<b>180,710</b>	<b>20,645,461</b>	<b>21,487,148</b>
<b>Transfers Out of General Fund</b>									
100-999-9007	To Water Fund	\$ -	\$ -	\$ -	\$ -	\$ 62,400	\$ -	\$ 62,400	\$ -
100-999-9008	To Comm Facilities Impact	-	61,033	32,865	-	-	-	-	56,030
100-999-9009	To Sewer Fund	70,163	33,375	41,197	49,402	-	-	49,402	62,874
100-999-9018	To Self Insurance Fund	50,000	-	-	-	-	-	-	-
100-999-9019	To CFD 2003-1	-	-	-	-	396,567	-	396,567	-
100-999-9020	To BAD'S	400,398	-	-	-	-	-	-	-
100-999-9021	To Street Fund	-	-	-	2,035,889	-	(1,586,384)	449,505	1,750,328
<b>100-999</b>	<b>Total Transfers Out</b>	<b>520,561</b>	<b>94,408</b>	<b>74,062</b>	<b>2,085,291</b>	<b>458,967</b>	<b>(1,586,384)</b>	<b>957,874</b>	<b>1,869,232</b>
<b>100</b>	<b>GRAND TOTAL EXPENSES</b>	<b>19,635,945</b>	<b>18,184,379</b>	<b>19,441,241</b>	<b>22,057,710</b>	<b>951,300</b>	<b>(1,405,674)</b>	<b>21,603,335</b>	<b>23,356,379</b>
<b>100</b>	<b>TOTAL REVENUE</b>	<b>18,876,994</b>	<b>18,616,263</b>	<b>20,225,410</b>	<b>21,880,870</b>	<b>697,332</b>	<b>(583,471)</b>	<b>21,994,731</b>	<b>24,230,575</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>(758,950)</b>	<b>431,884</b>	<b>784,169</b>	<b>(176,839)</b>	<b>(253,968)</b>	<b>822,203</b>	<b>391,396</b>	<b>874,196</b>

GENERAL FUND RESERVES 2021-2022

Audited  
As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>General Fund Reserve</b>									
101-000-5600	Interest	30,154	59,498	20,884	20,000	-	-	20,000	20,884
101	<b>Total Revenue</b>	<b>30,154</b>	<b>59,498</b>	<b>20,884</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,884</b>
101	<b>TOTAL EXPENSES - GF Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
101	<b>NET REVENUE VS EXPENSES</b>	<b>30,154</b>	<b>59,498</b>	<b>20,884</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,884</b>
<b>Bond Administrative Fees</b>									
102-000-5009	Mello Roos Assmt-Admin Portion	179,014	188,467	209,219	177,190	-	-	177,190	184,024
102-000-5600	Interest Income	1,604	4,222	3,734	1,500	-	-	1,500	3,734
102	<b>Total Revenue</b>	<b>180,617</b>	<b>192,689</b>	<b>212,953</b>	<b>178,690</b>	<b>-</b>	<b>-</b>	<b>178,690</b>	<b>187,758</b>
<b>Expenses</b>									
102-000-6200	Fiscal Services	14,996	12,351	16,570	13,836	-	-	13,836	17,668
102-000-6240	General Contract Services	23,873	21,530	20,605	26,000	-	-	26,000	27,750
102-000-6405	Postage	-	-	-	200	-	-	200	200
102-000-6610	Training & Travel	1,012	-	-	6,000	-	-	6,000	6,000
102	<b>Total Operation &amp; Maintenance</b>	<b>39,880</b>	<b>33,881</b>	<b>37,175</b>	<b>46,036</b>	<b>-</b>	<b>-</b>	<b>46,036</b>	<b>51,618</b>
102-999-9000	To General Fund	40,000	113,000	120,000	120,000	-	-	120,000	120,000
102	<b>Total Capital/Transfers</b>	<b>40,000</b>	<b>113,000</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>
102	<b>TOTAL EXPENSES - Bond Admin</b>	<b>79,880</b>	<b>146,881</b>	<b>157,175</b>	<b>166,036</b>	<b>-</b>	<b>-</b>	<b>166,036</b>	<b>171,618</b>
102	<b>NET REVENUE VS EXPENSES</b>	<b>100,737</b>	<b>45,808</b>	<b>55,777</b>	<b>12,654</b>	<b>-</b>	<b>-</b>	<b>12,654</b>	<b>16,140</b>

**Audited**  
As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>American Rescue Relief Fund</b>									
103-000-5200	American Rescue Relief Grant	-	-	-	-	-	-	-	2,065,096
<b>103</b>	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,065,096</b>
<b>Expenses</b>									
103-000-6002	Salaries & Wages, Part-Time	-	-	-	-	-	-	-	46,080
<b>103-000</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,080</b>
103-000-6240	General Contract Services	-	-	-	-	-	-	-	50,000
103-000-6702	COVID 19 Expenditure	-	-	-	-	-	-	-	394,680
103-000-6900	Loss of General Fund Revenue	-	-	-	-	-	-	-	362,728
103-000-6901	Economic Recovery Programs	-	-	-	-	-	-	-	500,000
103-000-6902	Homeless Shelter Programs	-	-	-	-	-	-	-	118,000
103-000-6905	Recreational Program Modification	-	-	-	-	-	-	-	20,000
<b>103</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,445,408</b>
103-000-7502	IT Equipment	-	-	-	-	-	-	-	185,000
103-000-7503	Public Safety Protective Personnel Equipment	-	-	-	-	-	-	-	100,000
<b>103</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,000</b>

Audited  
As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>Transfers Out of American Rescue Relief Fund</b>									
103-999-9007	To Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	172,396
103-999-9009	To Sewer Fund	-	-	-	-	-	-	-	66,141
103-999-9017	To Garbage Fund	-	-	-	-	-	-	-	50,071
<b>103-999</b>	<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>288,608</b>
<b>103</b>	<b>TOTAL EXPENSES - American Rescue Relief Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,065,096</b>
<b>103</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Self Insurance Reserve</b>									
105-000-5600	Interest Income	\$ 29	\$ 116	\$ 85	\$ 100	\$ -	\$ -	\$ 100	\$ 85
105-998-5901	From General Fund	50,000	-	-	-	-	-	-	-
<b>105</b>	<b>Total Revenue</b>	<b>\$ 50,029</b>	<b>\$ 116</b>	<b>\$ 85</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 85</b>
<b>Expenses</b>									
105-000-6630	Claims & Settlements	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105-999-9000	To General Fund	-	-	-	-	-	-	-	-
<b>105</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>105</b>	<b>TOTAL EXPENSES - Self Ins Res</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>105</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 15,029</b>	<b>\$ 116</b>	<b>\$ 85</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 85</b>
<b>Master Plan</b>									
111-000-5310	Developer Reimbursement	\$ 9,810	\$ -	\$ 27,528	\$ -	\$ -	\$ -	\$ -	\$ -
111-000-5311	Stake Holder Payments	-	-	13,812	-	-	-	-	-
111-000-5600	Interest Income	510	1,055	932	100	-	-	100	100
<b>111</b>	<b>Total Revenue</b>	<b>\$ 10,319</b>	<b>\$ 1,055</b>	<b>\$ 42,272</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b>Expenses</b>									
<b>111</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>111</b>	<b>TOTAL EXPENSES - Master Plan</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>111</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 10,319</b>	<b>\$ 1,055</b>	<b>\$ 42,272</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>

**Audited**

As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
101-111	GRAND TOTAL EXPENSES	\$ 114,880	\$ 146,881	\$ 157,175	\$ 166,036	\$ -	\$ -	\$ 166,036	\$ 2,236,713
101-111	TOTAL REVENUE	\$ 271,119	\$ 253,359	\$ 276,194	\$ 198,890	\$ -	\$ -	\$ 198,890	\$ 2,273,922
101-111	NET REVENUE VS EXPENSES	\$ 156,239	\$ 106,478	\$ 119,018	\$ 32,854	\$ -	\$ -	\$ 32,854	\$ 37,209



# HOUSING FUNDS

HOUSING PROGRAMS 2021-2022

Account Number	Description	Audited					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21			
<b>Housing Program</b>									
311-000-5370	Program Income-Loan Repayment	\$ 601	\$ 598	\$ 688	\$ 601	\$ -	\$ -	\$ 601	\$ 688
311-000-5600	Interest Income	1,218	2,671	2,616	1,218	-	-	1,218	2,616
<b>311</b>	<b>Total Revenue</b>	<b>1,818</b>	<b>3,269</b>	<b>3,305</b>	<b>1,819</b>	<b>-</b>	<b>-</b>	<b>1,819</b>	<b>3,304</b>
<b>311</b>	<b>TOTAL EXPENSES - Fund 311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>311</b>	<b>NET REVENUE VS EXPENSES</b>	<b>1,818</b>	<b>3,269</b>	<b>3,305</b>	<b>1,819</b>	<b>-</b>	<b>-</b>	<b>1,819</b>	<b>3,304</b>
<b>County Consortium</b>									
312-000-5295	Federal Grant	\$ 428,198	\$ (178,772)	\$ 48	\$ 199,496	\$ -	\$ (183,508)	\$ 15,988	\$ 327,389
312-998-5904	From Water Capital	36,417	-	-	-	-	-	-	-
<b>312</b>	<b>Total Revenue</b>	<b>464,616</b>	<b>(178,772)</b>	<b>48</b>	<b>199,496</b>	<b>-</b>	<b>(183,508)</b>	<b>15,988</b>	<b>327,389</b>
<b>Expenses</b>									
312-000-6240	Project Administration	\$ 75	\$ -	\$ 48	\$ 15,988	\$ -	\$ -	\$ 15,988	\$ 14,389
312-000-7580	Fifth Street Infrastructure	464,635	-	-	-	-	-	-	-
312-000-7581	Washburn infrast. Improvements.	-	-	-	-	-	-	-	313,000
312-999-9000	To General Fund - Admin Costs	7,500	7,533	7,500	-	-	-	-	-
<b>312</b>	<b>Total Projects</b>	<b>472,210</b>	<b>7,533</b>	<b>7,548</b>	<b>15,988</b>	<b>-</b>	<b>-</b>	<b>15,988</b>	<b>327,389</b>
<b>312</b>	<b>TOTAL EXPENSES - Fund 312</b>	<b>472,210</b>	<b>7,533</b>	<b>7,548</b>	<b>15,988</b>	<b>-</b>	<b>-</b>	<b>15,988</b>	<b>327,389</b>
<b>312</b>	<b>NET REVENUE VS EXPENSES</b>	<b>(7,595)</b>	<b>(186,305)</b>	<b>(7,500)</b>	<b>183,508</b>	<b>-</b>	<b>(183,508)</b>	<b>-</b>	<b>-</b>

Audited  
As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>First Time Home Buyers</b>									
313-000-5370	Program Income-Loan Repayment	\$ 3,067	\$ 3,556	\$ 3,656	\$ 3,067	\$ -	\$ -	\$ 3,067	\$ 3,656
313-000-5600	Interest Income	2,885	3,505	3,064	2,885	-	-	2,885	3,064
<b>313</b>	<b>Total Revenue</b>	<b>\$ 5,952</b>	<b>\$ 7,061</b>	<b>\$ 6,720</b>	<b>\$ 5,952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,952</b>	<b>\$ 6,720</b>
<b>313</b>	<b>TOTAL EXPENSES - Fund 313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>313</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 5,952</b>	<b>\$ 7,061</b>	<b>\$ 6,720</b>	<b>\$ 5,952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,952</b>	<b>\$ 6,720</b>
<b>Federal Home Funds</b>									
314-000-5295	Federal Grant	\$ -	\$ 2,500	\$ 2,000	\$ 97,480	\$ -	\$ -	\$ 97,480	\$ 87,732
314-000-5370	Program Income-Loan Repayment	1,647	1,624	1,772	1,669	-	-	1,669	1,772
314-000-5371	Program Income-Loan Pay Off	45,588	12,885	-	-	-	-	-	-
314-000-5600	Interest Income	2,193	3,240	3,198	2,193	-	-	2,193	3,198
314-000-5790	Miscellaneous Revenue	-	-	32,576	-	-	-	-	-
<b>314</b>	<b>Total Revenue</b>	<b>\$ 49,428</b>	<b>\$ 20,249</b>	<b>\$ 39,546</b>	<b>\$ 101,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,342</b>	<b>\$ 92,702</b>
<b>Expenses</b>									
314-000-6240	Project Administration	\$ -	\$ 2,500	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 1,800
314-000-6275	Rehabilitation	-	-	-	15,480	-	-	15,480	13,932
314-000-6800	First Time Home Buyers	-	37,518	-	80,000	-	-	80,000	72,000
314-999-9000	To General Fund - Admin Costs	2,000	2,000	2,000	-	-	-	-	-
<b>314</b>	<b>Total Projects</b>	<b>\$ 2,000</b>	<b>\$ 42,018</b>	<b>\$ 2,000</b>	<b>\$ 97,480</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,480</b>	<b>\$ 87,732</b>
<b>314</b>	<b>TOTAL EXPENSES - Fund 314</b>	<b>\$ 2,000</b>	<b>\$ 42,018</b>	<b>\$ 2,000</b>	<b>\$ 97,480</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,480</b>	<b>\$ 87,732</b>
<b>314</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 47,428</b>	<b>\$ (21,769)</b>	<b>\$ 37,546</b>	<b>\$ 3,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,862</b>	<b>\$ 4,970</b>
<b>Neighborhood Stabilization Program (NSP)</b>									
316-000-5370	Program Income-Loan Repayment	\$ 509	\$ 526	\$ 501	\$ 509	\$ -	\$ -	\$ 509	\$ 501
316-000-5600	Interest Income	537	556	498	537	-	-	537	498
<b>316</b>	<b>Total Revenue</b>	<b>\$ 1,045</b>	<b>\$ 1,082</b>	<b>\$ 999</b>	<b>\$ 1,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,046</b>	<b>\$ 999</b>
<b>316</b>	<b>TOTAL EXPENSES - Fund 316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>316</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 1,045</b>	<b>\$ 1,082</b>	<b>\$ 999</b>	<b>\$ 1,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,046</b>	<b>\$ 999</b>
	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 474,210</b>	<b>\$ 49,551</b>	<b>\$ 9,548</b>	<b>\$ 113,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,468</b>	<b>\$ 415,121</b>
	<b>TOTAL REVENUE</b>	<b>\$ 522,860</b>	<b>\$ (147,111)</b>	<b>\$ 50,617</b>	<b>\$ 309,655</b>	<b>\$ -</b>	<b>\$ (183,508)</b>	<b>\$ 126,147</b>	<b>\$ 431,114</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 48,649</b>	<b>\$ (196,662)</b>	<b>\$ 41,069</b>	<b>\$ 196,187</b>	<b>\$ -</b>	<b>\$ (183,508)</b>	<b>\$ 12,679</b>	<b>\$ 15,993</b>



# IMPACT FEE FUNDS

IMPACT FEES 2021-2022

Account Number	Description	Audited					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21			
<b>Affordable Housing in Lieu Fee</b>									
401-000-5143	Affordable Housing in Lieu Fee	\$ 341,773	\$ 17,522	\$ -	\$ -	\$ 4,381	\$ -	\$ 4,381	\$ 2,256,614
401-000-5370	Program Income-Loan Repayment	9,000	-	-	-	-	-	-	-
401-000-5600	Interest Income	13,514	23,956	12,114	13,514	-	13,514	13,514	12,114
<b>401</b>	<b>Total Revenue</b>	<b>\$ 364,287</b>	<b>\$ 41,478</b>	<b>\$ 12,114</b>	<b>\$ 13,514</b>	<b>\$ 4,381</b>	<b>\$ -</b>	<b>\$ 17,895</b>	<b>\$ 2,268,728</b>
<b>Expenses</b>									
401-000-6276	Self Help Enterprise Project	\$ -	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>401</b>	<b>Total Operations/Capital Outlay</b>	<b>\$ -</b>	<b>\$ 730,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401</b>	<b>TOTAL EXPENSES - Affordable Housing</b>	<b>\$ -</b>	<b>\$ 730,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 364,287</b>	<b>\$ (688,522)</b>	<b>\$ 12,114</b>	<b>\$ 13,514</b>	<b>\$ 4,381</b>	<b>\$ -</b>	<b>\$ 17,895</b>	<b>\$ 2,268,728</b>
<b>Community Facility Impact Fee</b>									
402-000-5120	Sports Complex Fee	\$ 6,709	\$ 163	\$ 916	\$ -	\$ -	\$ -	\$ -	\$ 235,938
402-000-5121	Community/Sr. Center Fee	36,795	950	159,597	758,171	-	758,171	4,000	1,710,706
402-000-5123	Park Development Fee	2,585	1,140	2,585	-	-	4,000	4,000	665,831
402-000-5600	Interest Income	2,062	599	-	500	-	500	500	599
402-998-5900	From General Fund	-	61,033	32,865	-	-	-	-	-
<b>402</b>	<b>Total Revenue</b>	<b>\$ 48,152</b>	<b>\$ 63,885</b>	<b>\$ 195,963</b>	<b>\$ 758,671</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 762,671</b>	<b>\$ 2,613,074</b>

**Audited**  
**As of:**

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual		Actual		Actual	Budget	Mid-Year Adjustment	Year-End Adjustment	Projected Budget	Budget		
	<b>Expenses</b>												
402-000-7550	Garza Park Improvement	\$ 37,733	\$ -										
402-000-7554	Sports Complex Project	136,836	254,026										
402-000-7555	Community/Sr.- Skate Park	5,920	13,404		5,591								
402-000-7556	Community/Sr. Center Project	-	31,174		1,641								
402-000-7557	Aquatic Ctr Improvements	13,676	12,331		9,558								
402-000-7558	Hammon Ctr Improvements	80,098	20,975		16,075								
<b>402</b>	<b>Total Capital</b>	<b>\$ 274,264</b>	<b>\$ 331,911</b>	<b>\$ 32,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
402-999-9000	Transfer To GF	\$ 9,840	\$ 17,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>402</b>	<b>Total Transfers</b>	<b>\$ 9,840</b>	<b>\$ 17,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>402</b>	<b>TOTAL EXPENSES - Community Fac</b>	<b>\$ 284,104</b>	<b>\$ 349,011</b>	<b>\$ 32,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>402</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (235,952)</b>	<b>\$ (285,126)</b>	<b>\$ 163,099</b>	<b>\$ 758,671</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 762,671</b>	<b>\$ 2,613,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Audited**  
**As of:**

Account Number	Description	2017-18	2018-19	2019-20		2020-21	2020-21	2020-21	2020-21	2021-22
		Actual	Actual	Actual	Budget	Actual	Actual	Actual	Budget	Budget
<b>General Government Impact Fee</b>										
404-000-5110	City Hall Fee	\$ 62,682	\$ 8,957	\$ 23,598	\$ 119,399	\$ -	\$ (5,270)	\$ 114,129	\$ 260,289	
404-000-5111	Corporation Yard Fee	85,605	9,854	731	176,243	-	(6,507)	169,736	198,581	
404-000-5600	Interest Income	4,738	9,498	5,162	4,738	-	-	4,738	5,162	
<b>404</b>	<b>Total Revenue</b>	<b>\$ 153,025</b>	<b>\$ 28,309</b>	<b>\$ 29,491</b>	<b>\$ 300,380</b>	<b>\$ -</b>	<b>\$ (11,777)</b>	<b>\$ 288,603</b>	<b>\$ 464,032</b>	
<b>Expenses</b>										
<b>404</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
404-000-7501	Computer Equipment	\$ 4,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
404-000-7560	City Hall Expenses	20,983	-	23,429	-	-	-	-	-	
404-000-7561	Corp Yard Equipment Expenses	33,699	421	14,772	3,600	10,000	-	13,600	-	
404-000-7504	Corp Yard Vehicles	-	-	19,004	-	-	-	-	55,000	
404-000-7576	Corp Yard Building Expansion	2,779	-	-	150,000	-	(150,000)	-	150,000	
404-000-7577	Old Corp Yard Improvement	-	-	-	75,000	-	(25,000)	50,000	25,000	
404-000-7600	City Hall Expansion	17,738	3,841	206,438	-	-	-	-	-	
<b>404</b>	<b>Total Capital</b>	<b>\$ 79,299</b>	<b>\$ 4,262</b>	<b>\$ 263,642</b>	<b>\$ 228,600</b>	<b>\$ 10,000</b>	<b>\$ (175,000)</b>	<b>\$ 63,600</b>	<b>\$ 230,000</b>	
404-999-9015	Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
<b>404</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	
<b>404</b>	<b>TOTAL EXPENSES - General Govt</b>	<b>\$ 79,299</b>	<b>\$ 4,262</b>	<b>\$ 263,642</b>	<b>\$ 228,600</b>	<b>\$ 10,000</b>	<b>\$ (175,000)</b>	<b>\$ 63,600</b>	<b>\$ 250,000</b>	
<b>404</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 73,726</b>	<b>\$ 24,047</b>	<b>\$ (234,151)</b>	<b>\$ 71,780</b>	<b>\$ (10,000)</b>	<b>\$ 163,223</b>	<b>\$ 225,003</b>	<b>\$ 214,032</b>	

**Audited**  
**As of:**

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Adjustment	Year-End Adjustment	Projected Budget	Budget	Budget	
<b>Parkland In-Lieu Fee</b>													
410-000-5144	Parkland In-lieu Fee	\$ 3,689	\$ 479	\$ -	\$ -	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	\$ 1,900	\$ -
410-000-5600	Interest Income	901	1,429	715	1,400	-	1,400	-	1,400	-	1,400	-	715
410-998-5900	From General Fund	-	-	-	-	-	-	-	-	-	-	-	56,030
<b>410</b>	<b>Total Revenue</b>	<b>\$ 4,590</b>	<b>\$ 1,908</b>	<b>\$ 715</b>	<b>\$ 1,400</b>	<b>\$ 715</b>	<b>\$ 1,400</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ 56,745</b>	<b>\$ 56,745</b>
<b>Expenses</b>													
410-000-7550	Improvements	\$ 42,662	\$ 13,175	\$ 17,470	\$ 56,030	\$ -	\$ -	\$ -	\$ (56,030)	\$ -	\$ -	\$ 56,030	\$ -
410-000-7551	Sports Park Construction	-	-	-	-	-	-	-	-	-	-	-	-
<b>410</b>	<b>Total Capital</b>	<b>\$ 42,662</b>	<b>\$ 13,175</b>	<b>\$ 17,470</b>	<b>\$ 56,030</b>	<b>\$ -</b>	<b>\$ 56,030</b>	<b>\$ -</b>	<b>\$ (56,030)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,030</b>	<b>\$ -</b>
<b>410</b>	<b>TOTAL EXPENSES - Parkland</b>	<b>\$ 42,662</b>	<b>\$ 13,175</b>	<b>\$ 17,470</b>	<b>\$ 56,030</b>	<b>\$ -</b>	<b>\$ 56,030</b>	<b>\$ -</b>	<b>\$ (56,030)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,030</b>	<b>\$ 56,030</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (38,072)</b>	<b>\$ (11,268)</b>	<b>\$ (16,755)</b>	<b>\$ (54,630)</b>	<b>\$ -</b>	<b>\$ (54,630)</b>	<b>\$ -</b>	<b>\$ 57,930</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ 715</b>	<b>\$ 715</b>

**Audited**  
**As of:**

Account Number	Description	2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Budget	Adjustment	Adjustment	Budget	Projected Budget	Budget	Budget
<b>Street Improvement Impact Fee</b>											
412-000-5140	Street Improvement Fee	\$ 123,650	\$ 48,594	\$ 14,379	\$ 60,384	\$ -	\$ (8,716)	\$ 51,668	\$ 1,091,057		
412-000-5145	I-5 Sperry Interchange	30,778	10,313	2,967	18,869	-	(3,001)	15,868	38,229		
412-000-5146	Sperry/I-5 Interchange Fair Share	-	-	-	-	-	1,615,000	1,615,000	361,388		
412-000-5147	Sperry Ave/HWY 33 Fee	-	-	-	-	-	25,600	25,600	49,252		
412-000-5600	Interest Income	13,918	14,047	7,873	14,000	-	-	14,000	7,873		
<b>412</b>	<b>Total Revenue</b>	<b>\$ 168,345</b>	<b>\$ 72,955</b>	<b>\$ 25,219</b>	<b>\$ 93,253</b>	<b>\$ -</b>	<b>\$ 1,628,883</b>	<b>\$ 1,722,136</b>	<b>\$ 1,547,799</b>		
<b>Expenses</b>											
412-000-7579	Street Master Plan	\$ 4,678	\$ 16,303	\$ 21,771	\$ -	\$ -	\$ -	\$ -	\$ -		
412-999-9005	To CFD 2015-01	50,000	-	-	-	-	-	-	-		
412-999-9012	Transfer to Streets (I-5 Interchange Project)	1,106,871	167,512	-	-	800,000	(300,000)	500,000	1,100,000		
<b>412</b>	<b>Total Capital</b>	<b>\$ 1,161,549</b>	<b>\$ 183,815</b>	<b>\$ 21,771</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ (300,000)</b>	<b>\$ 500,000</b>	<b>\$ 1,100,000</b>		
<b>412</b>	<b>TOTAL EXPENSES - Street</b>	<b>\$ 1,161,549</b>	<b>\$ 183,815</b>	<b>\$ 21,771</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ (300,000)</b>	<b>\$ 500,000</b>	<b>\$ 1,100,000</b>		
<b>412</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (993,204)</b>	<b>\$ (110,860)</b>	<b>\$ 3,448</b>	<b>\$ 93,253</b>	<b>\$ (800,000)</b>	<b>\$ 1,928,883</b>	<b>\$ 1,222,136</b>	<b>\$ 447,799</b>		
<b>Water Impact Fee</b>											
414-000-5335	Water Connection	\$ 384,121	\$ 135,886	\$ 514,969	\$ -	\$ 1,133,994	\$ 529,690	\$ 1,663,684	\$ 6,452,915		
414-000-5600	Interest Income	3,025	8,464	10,035	3,025	-	-	3,025	10,035		
<b>414</b>	<b>Total Revenue</b>	<b>\$ 387,145</b>	<b>\$ 144,350</b>	<b>\$ 525,004</b>	<b>\$ 3,025</b>	<b>\$ 1,133,994</b>	<b>\$ 529,690</b>	<b>\$ 1,666,709</b>	<b>\$ 6,462,950</b>		
414-999-9014	To Water Capital Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,138		
<b>414</b>	<b>Total Transfers</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,138</b>		
<b>414</b>	<b>TOTAL EXPENSES - Water Fees</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,138</b>		
<b>414</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 187,145</b>	<b>\$ 144,350</b>	<b>\$ 525,004</b>	<b>\$ 3,025</b>	<b>\$ 1,133,994</b>	<b>\$ 529,690</b>	<b>\$ 1,666,709</b>	<b>\$ 6,407,812</b>		

**Audited**  
**As of:**

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget
<b>Storm Drain Impact Fee</b>								
415-000-5153	Storm Drain Fees	\$ 214,629	\$ 36,223	\$ -	\$ 113,730	\$ -	\$ (22,044)	\$ 91,686
415-000-5600	Interest Income	10,466	20,038	14,714	7,000	-	-	7,000
<b>415</b>	<b>Total Revenue</b>	<b>\$ 225,096</b>	<b>\$ 56,261</b>	<b>\$ 14,714</b>	<b>\$ 120,730</b>	<b>\$ -</b>	<b>\$ (22,044)</b>	<b>\$ 98,686</b>
<b>415</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
415-000-7552	Tyler Street - Storm Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
415-000-7554	Storm Drain - Master Plan	38,668	4,112	-	-	-	-	-
415-000-7555	Country Hollow / Hwy 33 Lift Station	204,629	-	-	-	-	-	-
415-000-7560	Housing Authority Cross Connection Correction	-	-	-	120,000	-	(120,000)	-
415-000-7561	First Street Cross Connection	-	-	-	125,000	-	(125,000)	-
415-000-7562	Salado Creek Grate @ Cliff Swallow Dr Design & Constru	90,181	-	-	-	-	-	-
415-000-7571	Black Gulch Repairs	67,796	5,525	1,200	250,000	-	(50,000)	200,000
415-000-7573	Salado Creek Grate Feasibility Study	-	-	1,583	17,000	-	-	17,000
415-000-7574	Trash Capturing/Amendments (Design)	-	-	7,798	85,000	-	(70,000)	15,000
415-000-7575	Headwall @ Salado Creek Diversion Pipes	-	-	-	-	-	-	-
<b>415</b>	<b>Total Capital</b>	<b>\$ 401,273</b>	<b>\$ 9,636</b>	<b>\$ 10,580</b>	<b>\$ 597,000</b>	<b>\$ -</b>	<b>\$ (365,000)</b>	<b>\$ 232,000</b>
<b>415</b>	<b>TOTAL EXPENSES - Storm Drain</b>	<b>\$ 401,273</b>	<b>\$ 9,636</b>	<b>\$ 10,580</b>	<b>\$ 597,000</b>	<b>\$ -</b>	<b>\$ (365,000)</b>	<b>\$ 232,000</b>
<b>415</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (176,178)</b>	<b>\$ 46,625</b>	<b>\$ 4,134</b>	<b>\$ (476,270)</b>	<b>\$ -</b>	<b>\$ 342,956</b>	<b>\$ (133,314)</b>
								<b>\$ (514,832)</b>

**Audited  
As of:**

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Actual	Actual	Budget	Mid-Year Adjustment	Year-End Adjustment	Projected Budget	Budget		
<b>Sewer Impact Fee</b>													
416-000-5335	Sewer Connection	\$ 24,753	\$ 57,215	\$ -	\$ 70,156	\$ -	\$ (16,715)	\$ 53,441	\$ 33,191				
416-000-5600	Interest Income	584	1,082	804	1,000	-	-	1,000	804				804
<b>416</b>	<b>Total Revenue</b>	<b>\$ 25,337</b>	<b>\$ 58,297</b>	<b>\$ 804</b>	<b>\$ 71,156</b>	<b>\$ -</b>	<b>\$ (16,715)</b>	<b>\$ 54,441</b>	<b>\$ 33,995</b>				
<b>Expenses</b>													
416-999-9013	To Sewer CIP	\$ 100,000	\$ 34,489	\$ -	\$ -	\$ -	\$ 71,500	\$ 71,500	\$ 60,975				
<b>416</b>	<b>Total Capital</b>	<b>\$ 100,000</b>	<b>\$ 34,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,500</b>	<b>\$ 71,500</b>	<b>\$ 60,975</b>				
<b>416</b>	<b>TOTAL EXPENSES - Sewer Impact</b>	<b>\$ 100,000</b>	<b>\$ 34,489</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,500</b>	<b>\$ 71,500</b>	<b>\$ 60,975</b>				
<b>416</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (74,663)</b>	<b>\$ 23,808</b>	<b>\$ 804</b>	<b>\$ 71,156</b>	<b>\$ -</b>	<b>\$ (88,215)</b>	<b>\$ (17,059)</b>	<b>\$ (26,980)</b>				
<b>Future Water Acquisition Impact Fee</b>													
440-000-5145	Water Acquisition Fee	\$ 97,331	\$ 4,986	\$ -	\$ 84,347	\$ -	\$ (2,400)	\$ 81,947	\$ 258,728				
440-000-5315	Rental Income	3,812	3,812	3,812	3,812	-	-	3,812	3,812				3,812
440-000-5600	Interest Income	3,243	3,590	1,527	3,500	-	-	3,500	1,527				1,527
<b>440</b>	<b>Total Revenue</b>	<b>\$ 104,387</b>	<b>\$ 12,387</b>	<b>\$ 5,339</b>	<b>\$ 91,659</b>	<b>\$ -</b>	<b>\$ (2,400)</b>	<b>\$ 89,259</b>	<b>\$ 264,067</b>				
<b>Expenses</b>													
440-999-9013	Transfer to Water Capital	\$ -	\$ 299,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
<b>440</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 299,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>440</b>	<b>TOTAL EXPENSES - Water Acquisition</b>	<b>\$ -</b>	<b>\$ 299,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>440</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 104,387</b>	<b>\$ (287,445)</b>	<b>\$ 5,339</b>	<b>\$ 91,659</b>	<b>\$ -</b>	<b>\$ (2,400)</b>	<b>\$ 89,259</b>	<b>\$ 264,067</b>				

**Audited**  
**As of:**

Account Number	Description	2017-18	2018-19	2019-20		2020-21		2021-22	
		Actual	Actual	Actual	Budget	Mid-Year Adjustment	Year-End Adjustment	Projected Budget	Budget
<b>Delta Mendota Storm Drain Impact Fee</b>									
421-000-5600	Interest Income	1,383 \$	2,739 \$	2,009 \$	1,000 \$	- \$	- \$	1,000 \$	2,009
421	<b>Total Revenue</b>	<b>1,383 \$</b>	<b>2,739 \$</b>	<b>2,009 \$</b>	<b>1,000 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>1,000 \$</b>	<b>2,009</b>
<b>TOTAL EXPENSES - Delta Mendota Storm Drain</b>									
421		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
421	<b>NET REVENUE VS EXPENSES</b>	<b>1,383 \$</b>	<b>2,739 \$</b>	<b>2,009 \$</b>	<b>1,000 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>1,000 \$</b>	<b>2,009</b>
<b>Westside Drainage Study Fee</b>									
423-000-5600	Interest Income	521 \$	1,032 \$	757 \$	1,000 \$	- \$	- \$	1,000 \$	757
423	<b>Total Revenue</b>	<b>521 \$</b>	<b>1,032 \$</b>	<b>757 \$</b>	<b>1,000 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>1,000 \$</b>	<b>757</b>
423	<b>TOTAL EXPENSES - Westside Drainage Study</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
423	<b>NET REVENUE VS EXPENSES</b>	<b>521 \$</b>	<b>1,032 \$</b>	<b>757 \$</b>	<b>1,000 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>1,000 \$</b>	<b>757</b>
<b>Downtown Redevelopment</b>									
428-000-5115	Downtown Assistance Fee	- \$	- \$	22,100 \$	- \$	54,275 \$	22,750 \$	77,025 \$	156,659
428-000-5600	Interest Income	-	-	151	-	-	-	-	151
428	<b>Total Revenue</b>	<b>- \$</b>	<b>- \$</b>	<b>22,251 \$</b>	<b>- \$</b>	<b>54,275 \$</b>	<b>22,750 \$</b>	<b>77,025 \$</b>	<b>156,810</b>
<b>Expenses</b>									
428	<b>Total Operation &amp; Maintenance</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
428	<b>TOTAL EXPENSES - Downtown Redevelopment</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
428	<b>NET REVENUE VS EXPENSES</b>	<b>- \$</b>	<b>- \$</b>	<b>22,251 \$</b>	<b>- \$</b>	<b>54,275 \$</b>	<b>22,750 \$</b>	<b>77,025 \$</b>	<b>156,810</b>
<b>GRAND TOTAL EXPENSES</b>									
		2,268,888 \$	1,624,220 \$	346,328 \$	881,630 \$	810,000 \$	(824,530) \$	867,100 \$	2,092,143
<b>TOTAL REVENUE</b>									
		1,482,268 \$	483,601 \$	834,382 \$	1,455,788 \$	1,192,650 \$	2,134,287 \$	4,782,724 \$	13,926,134
<b>NET REVENUE VS EXPENSES</b>									
		(786,620) \$	(1,140,619) \$	488,054 \$	574,158 \$	382,650 \$	2,958,817 \$	3,915,624 \$	11,833,991



# **PUBLIC SAFETY FUNDS**

PUBLIC SAFETY 2021-2022

Audited  
As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Year-End	Projected
		Actual	Actual	Actual	2020-21	Adjustment	Budget
					2020-21	2020-21	2021-22
<b>Community Facilities District (2015-2)</b>							
Arambel-KDN							
188-000-5040	Assessment Fees	\$ 83,331	\$ 91,251	\$ 89,465	\$ 91,223	\$ -	\$ 91,223
188-000-5600	Interest Income	301	448	638	301	-	301
<b>188</b>	<b>Total Revenue</b>	<b>\$ 83,632</b>	<b>\$ 91,699</b>	<b>\$ 90,104</b>	<b>\$ 91,524</b>	<b>\$ -</b>	<b>\$ 91,524</b>
Expenses							
188-000-6899	Miscellaneous Admin Expenses	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	\$ 25
<b>188</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ 25</b>
188-999-9013	To CFD 2003-1	\$ 73,000	\$ 80,000	\$ 85,000	\$ 80,000	\$ -	\$ 80,000
<b>188</b>	<b>Total Transfers</b>	<b>\$ 73,000</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>188</b>	<b>TOTAL EXPENSES - CFD 2015-01</b>	<b>\$ 73,025</b>	<b>\$ 80,025</b>	<b>\$ 85,025</b>	<b>\$ 80,025</b>	<b>\$ -</b>	<b>\$ 80,025</b>
<b>NET REVENUE VS EXPENSES</b>							
		\$ 10,607	\$ 11,674	\$ 5,079	\$ 11,499	\$ -	\$ 11,499
Patterson Gardens Fire Assessment							
189-000-5040	Assessment Fees	\$ 450,573	\$ 490,678	\$ 510,850	\$ 516,560	\$ -	\$ 516,560
189-000-5600	Interest Income	612	1,938	2,506	612	-	612
<b>189</b>	<b>Total Revenue</b>	<b>\$ 451,185</b>	<b>\$ 492,616</b>	<b>\$ 513,355</b>	<b>\$ 517,172</b>	<b>\$ -</b>	<b>\$ 517,172</b>
Expenses							
189-000-6200	Fiscal Service	\$ 5,546	\$ 5,901	\$ 6,217	\$ 600	\$ -	\$ 600
<b>189</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 5,546</b>	<b>\$ 5,901</b>	<b>\$ 6,217</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>
189-999-9013	To Fire Station 2	\$ 380,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
<b>189</b>	<b>Total Transfers</b>	<b>\$ 380,000</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>
<b>189</b>	<b>TOTAL EXPENSES - PG Fire District</b>	<b>\$ 385,546</b>	<b>\$ 405,901</b>	<b>\$ 506,217</b>	<b>\$ 500,600</b>	<b>\$ -</b>	<b>\$ 500,600</b>
<b>NET REVENUE VS EXPENSES</b>							
		\$ 65,639	\$ 86,715	\$ 7,139	\$ 16,572	\$ -	\$ 16,572

**Audited**  
As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22		
		Actual		Actual		Actual		Budget 2020-21		2020-21		2020-21		2020-21		2021-22		
<b>Fire Station #2</b>																		
190-000-5040	Assessment Fees	\$ 961,570	\$ 1,008,529	\$ 1,092,447	\$ 1,124,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,124,715	\$ 1,125,370		
190-405-5794	Salary Reimbursement	26,418	-	-	20,000	-	-	20,000	-	-	-	-	-	20,000	-	-		
190-000-5795	Miscellaneous Reimbursement	213	-	-	2,000	-	-	2,000	-	-	-	-	-	2,000	-	-		
190-000-5801	Salary Reimb - Fire Dept	40,115	163,078	28,578	40,000	-	-	40,000	9,600	9,600	9,600	9,600	9,600	49,600	30,000	30,000		
190-998-5901	From General Fund	-	-	-	-	-	-	-	396,567	396,567	-	-	-	396,567	-	-		
190-998-5918	From Fund 189	380,000	400,000	500,000	500,000	-	-	500,000	-	-	-	-	-	500,000	500,000	500,000		
190-998-5919	From Fund 188 CFD 2015-2	73,000	80,000	85,000	80,000	-	-	80,000	-	-	-	-	-	80,000	80,000	85,000		
<b>190</b>	<b>Total Revenue</b>	<b>\$ 1,481,316</b>	<b>\$ 1,651,607</b>	<b>\$ 1,706,025</b>	<b>\$ 1,766,715</b>	<b>\$ 1,706,025</b>	<b>\$ 1,766,715</b>	<b>\$ 1,766,715</b>	<b>\$ 406,167</b>	<b>\$ 406,167</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,172,882</b>	<b>\$ 1,740,370</b>	<b>\$ 1,740,370</b>		
<b>Expenses</b>																		
190-405-6001	Salaries & Wages, Full-Time	\$ 656,623	\$ 854,632	\$ 933,799	\$ 937,395	\$ -	\$ -	\$ 937,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 937,395	\$ 1,024,473	\$ 1,024,473		
190-405-6005	Overtime - Suppression	169,977	215,356	440,613	200,525	-	-	200,525	96,000	96,000	-	-	-	556,525	388,487	388,487		
190-405-6006	Overtime - Strike Team	150,873	129,244	21,260	74,000	-	-	74,000	-	-	-	-	-	74,000	93,000	93,000		
190-405-6007	Overtime - Training	6,000	3,993	1,596	10,000	-	-	10,000	-	-	-	-	-	10,000	8,500	8,500		
190-405-6008	Overtime - Special Operations	7,422	7,212	2,167	5,000	-	-	5,000	-	-	-	-	-	5,000	7,000	7,000		
190-405-6009	Salaries & Wages, COVID 19	-	-	2,012	-	-	-	-	-	-	-	-	-	-	-	-		
190-405-6011	Leave Payout	-	-	5,488	5,950	-	-	5,950	-	-	-	-	-	5,950	11,956	11,956		
190-405-6015	Holiday Pay	24,247	31,371	32,589	41,008	-	-	41,008	-	-	-	-	-	41,008	38,041	38,041		
190-405-6020	Uniform Allowance	7,108	9,264	9,554	9,265	-	-	9,265	-	-	-	-	-	9,265	10,190	10,190		
190-405-6100	FICA/Medicare - Employer	13,315	16,513	18,290	18,337	-	-	18,337	-	-	-	-	-	18,337	21,361	21,361		
190-405-6105	Retirement	175,201	204,120	215,907	283,101	-	-	283,101	-	-	-	-	-	283,101	291,766	291,766		
190-405-6106	HRA	42,742	30,414	33,352	35,114	-	-	35,114	-	-	-	-	-	35,114	41,673	41,673		
190-405-6110	Worker's Compensation	124,950	170,427	172,443	136,171	-	-	136,171	-	-	-	-	-	136,171	115,829	115,829		
190-405-6115	Unemployment	-	596	142	284	-	-	284	-	-	-	-	-	284	142	142		
190-405-6120	Medical Insurance	157,887	204,099	199,463	210,035	-	-	210,035	-	-	-	-	-	210,035	226,462	226,462		
190-405-6123	Post Retirement Medical Insurance	10,448	13,249	13,916	9,122	-	-	9,122	-	-	-	-	-	9,122	9,962	9,962		
190-405-6125	Dental Insurance	16,315	20,781	17,439	25,144	-	-	25,144	-	-	-	-	-	25,144	28,445	28,445		
190-405-6130	Vision Insurance	2,692	3,412	3,380	3,258	-	-	3,258	-	-	-	-	-	3,258	3,558	3,558		
190-405-6135	Life Insurance	3,574	4,503	4,544	4,525	-	-	4,525	-	-	-	-	-	4,525	5,065	5,065		
190-405-6145	Tuition Reimbursement	4,425	2,754	527	11,000	-	-	11,000	-	-	-	-	-	11,000	11,000	11,000		
190-405-6155	Def. Compensation	1,811	759	682	-	-	-	-	-	-	-	-	-	-	-	-		
<b>190-405</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,575,611</b>	<b>\$ 1,922,700</b>	<b>\$ 2,129,162</b>	<b>\$ 2,019,235</b>	<b>\$ 2,129,162</b>	<b>\$ 2,019,235</b>	<b>\$ 2,019,235</b>	<b>\$ 96,000</b>	<b>\$ 96,000</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	<b>\$ -</b>	<b>\$ 2,375,235</b>	<b>\$ 2,336,911</b>	<b>\$ 2,336,911</b>		

**Audited**  
As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2020-21	Adjustment 2020-21	Adjustment 2020-21	Budget 2020-21	Budget 2021-22
190-405-6200	Fiscal Service	\$ 9,472	\$ 6,539	\$ 6,764	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 6,907
190-405-6222	IT Services	72,457	71,300	24,004	25,123	464		25,587	24,515
190-405-6231	Advance Life Support (ALS)	6,054	4,208	6,701	7,500			7,500	7,500
190-405-6240	General Contract Services	8,484	12,442	9,073	23,390	6,333		29,723	22,490
190-405-6300	Equipment Maintenance	3,992	3,108	3,154	3,500			3,500	3,500
190-405-6315	Vehicle Maintenance	19,108	29,618	31,977	20,000			20,000	20,000
190-405-6400	Office Supplies	255	399	324	1,000			1,000	1,000
190-405-6410	Departmental Supplies	4,036	5,747	6,119	9,500			9,500	5,500
190-405-6415	Small Tools	1,101	2,156	1,345	2,000			2,000	2,000
190-405-6420	Janitorial Supplies	1,860	2,391	1,894	2,500			2,500	2,500
190-405-6425	Fuel	9,322	10,913	10,482	10,000			10,000	10,000
190-405-6440	Uniforms	7,144	1,254	1,583	2,500		2,000	2,500	2,500
190-405-6500	Rents & Leases - Equipment	5,015	5,282	4,860	4,788			4,788	4,955
190-405-6600	Printing	-	-	-	500			500	500
190-405-6605	Advertising	752	-	-	500			500	500
190-405-6610	Training & Travel	2,579	4,160	865	6,161			6,161	7,000
190-405-6612	Community Risk Reduction Program	1,777	2,109	2,027	3,000			3,000	3,000
190-405-6625	Medical Services	6,716	9,982	5,087	9,365			9,365	11,770
190-405-6700	Telephone	9,868	12,079	11,234	8,000			10,000	8,000
190-405-6720	Utilities	9,264	11,176	10,876	11,000			11,000	11,000
190-405-6750	Property Tax & Assessments	4,376	4,768	4,717	5,000			5,000	5,000
<b>190-405</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 183,631</b>	<b>\$ 199,631</b>	<b>\$ 143,086</b>	<b>\$ 165,327</b>	<b>\$ 6,797</b>	<b>\$ 2,000</b>	<b>\$ 174,124</b>	<b>\$ 160,136</b>
190-405-7501	Computer Equipment	\$ -	\$ 4,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190-405-7503	Equipment	-	6,290	16,683	20,800			20,800	33,300
<b>190-405</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 10,425</b>	<b>\$ 16,683</b>	<b>\$ 20,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,800</b>	<b>\$ 33,300</b>
190-999-9000	To General Fund	\$ 267,297	\$ 363,011	\$ -	\$ 393,221	\$ -	\$ -	\$ 393,221	\$ 449,469
<b>190-405</b>	<b>Total Transfers</b>	<b>\$ 267,297</b>	<b>\$ 363,011</b>	<b>\$ -</b>	<b>\$ 393,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 393,221</b>	<b>\$ 449,469</b>
<b>190-405</b>	<b>TOTAL EXPENSES - CFD Sta II</b>	<b>\$ 2,026,540</b>	<b>\$ 2,495,767</b>	<b>\$ 2,288,932</b>	<b>\$ 2,598,584</b>	<b>\$ 102,797</b>	<b>\$ 262,000</b>	<b>\$ 2,963,381</b>	<b>\$ 2,979,816</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (545,224)</b>	<b>\$ (844,160)</b>	<b>\$ (582,907)</b>	<b>\$ (831,869)</b>	<b>\$ 303,370</b>	<b>\$ (262,000)</b>	<b>\$ (790,499)</b>	<b>\$ (1,239,447)</b>

**Audited**  
As of:

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2021-22	
		Actual	Actual	Actual	Actual	Budget	Actual	Adjustment	Budget	Projected Budget	
<b>Public Safety Impact Fee</b>											
408-000-5130	Police Fee	\$ 50,094	\$ 4,688	\$ 4,830	\$ 26,593	\$ 23,958	\$ 55,444				
408-000-5131	Fire Fee	133,712	18,663	457	22,762	4,052	140,230				
408-000-5600	Interest Income	4,929	9,408	6,547	4,929	4,929	6,547				
408-000-5795	Reimbursement - Other Agencies	21,025	21,025	21,025	21,024	21,024	-				
<b>408</b>	<b>Total Revenue</b>	<b>\$ 209,760</b>	<b>\$ 53,785</b>	<b>\$ 32,859</b>	<b>\$ 75,308</b>	<b>\$ 53,963</b>	<b>\$ 202,221</b>				
<b>Expenses</b>											
408-000-6221	Consulting-Public Safety Facility		76								
<b>408</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 76</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
408-000-7503	Equipment - Fire	\$ 40,717	\$ 22,738	1,868							
408-000-7505	Office Furniture/Appliances - Fire	3,940	-	-							
408-000-7613	Training Props (Improvements)	5,105	-	-							
408-000-7614	Fire Station II Improvements	5,769	3,395	-							
408-000-7618	Fire Station I Improvements	1,434	-	-							
408-000-7621	Personal Protective Equip (Fire)	41,048	4,859	2,648							
408-000-7622	Technical Rescue Program (Fire)	32,701	-	-							
<b>408</b>	<b>Total Capital</b>	<b>\$ 130,714</b>	<b>\$ 30,992</b>	<b>\$ 4,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
408-000-8000	Principal Expense	\$ 30,988	\$ 31,810	\$ 32,652	\$ 33,518	\$ 33,518	\$ -	\$ -	\$ 33,518	\$ -	
408-000-8100	Interest Expense	3,418	2,596	1,754	888	888	-	-	888	-	
<b>408-000</b>	<b>Total Debt Service</b>	<b>\$ 34,406</b>	<b>\$ 34,406</b>	<b>\$ 34,406</b>	<b>\$ 34,406</b>	<b>\$ 34,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,406</b>	<b>\$ -</b>	<b>\$ -</b>
<b>408</b>	<b>TOTAL EXPENSES - Safety Impact</b>	<b>\$ 165,120</b>	<b>\$ 65,473</b>	<b>\$ 38,922</b>	<b>\$ 34,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,406</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET REVENUE VS EXPENSES</b>											
		<b>\$ 44,640</b>	<b>\$ (11,689)</b>	<b>\$ (6,063)</b>	<b>\$ 40,902</b>	<b>\$ -</b>	<b>\$ (21,345)</b>	<b>\$ 19,557</b>	<b>\$ 202,221</b>	<b>\$ -</b>	<b>\$ 202,221</b>

**Audited**  
As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected
		Actual	Actual	Actual	2020-21	Adjustment 2020-21	Adjustment 2020-21	Budget 2020-21
<b>Police - Asset Forfeiture</b>								
320-000-5600	Interest Income	-	1,965	1,718	-	-	-	-
<b>320</b>	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1,965</b>	<b>\$ 1,718</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ 1,965</b>	<b>\$ 1,718</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,718</b>
	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 2,650,231</b>	<b>\$ 3,047,167</b>	<b>\$ 2,919,095</b>	<b>\$ 3,213,615</b>	<b>\$ 102,797</b>	<b>\$ 262,000</b>	<b>\$ 3,578,412</b>
	<b>TOTAL REVENUE</b>	<b>\$ 2,225,893</b>	<b>\$ 2,291,672</b>	<b>\$ 2,344,061</b>	<b>\$ 2,450,719</b>	<b>\$ 406,167</b>	<b>\$ (21,345)</b>	<b>\$ 2,835,541</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (424,338)</b>	<b>\$ (755,494)</b>	<b>\$ (575,035)</b>	<b>\$ (762,896)</b>	<b>\$ 303,370</b>	<b>\$ (283,345)</b>	<b>\$ (742,871)</b>



# **LMD / BAD / GATEWAY FUNDS**

LANDSCAPE MAINTENANCE/BENEFIT/GATEWAY DISTRICT ASSESSMENTS 2021-2022

Account Number	Description	Audited					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22		
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21					
<b>Landscaping Assessment Districts (LMD)</b>											
175-000-5041	Country Hollow - LMD	\$	1,192	\$	1,173	\$	1,217	\$	1,217	\$	1,254
175-000-5042	Heartland Ranch - LMD	154,979	159,225	161,401	164,583	164,583	164,583	164,583	164,583	169,570	
175-000-5043	Heartland Ranch Overlay	14,757	15,357	15,259	15,747	15,747	15,747	15,747	15,747	16,224	
175-000-5044	Keystone Bus Park - LMD	199,939	203,685	199,475	203,100	203,100	203,100	203,100	203,100	226,692	
175-000-5045	Kinshire Estates - LMD	3,253	3,200	3,200	3,225	3,225	3,225	3,225	3,225	3,323	
175-000-5046	Miraggio - LMD	18,850	18,575	21,246	21,007	21,007	21,007	21,007	21,007	21,644	
175-000-5047	Patterson Estates - LMD	12,233	11,787	7,032	11,890	11,890	11,890	11,890	11,890	12,250	
175-000-5048	Patterson Gardens - LMD	471,890	492,993	502,484	541,750	541,750	541,750	541,750	541,750	558,165	
175-000-5049	Shirepark Estates - LMD	8,129	8,104	8,104	8,154	8,154	8,154	8,154	8,154	8,401	
175-000-5050	Sutter Pointe - LMD	52,570	68,975	68,725	87,335	87,335	87,335	87,335	87,335	89,981	
175-000-5051	Walker Ranch/Creekside - LMD	547,307	583,529	593,148	615,489	615,489	615,489	615,489	615,489	634,138	
175-000-5052	Walnut Square - LMD	4,380	4,339	4,339	4,364	4,364	4,364	4,364	4,364	4,496	
175-000-5053	Keystone Annex-McShane - LMD	41,775	52,225	52,225	52,250	52,250	52,250	52,250	52,250	53,833	
175-000-5600	Interest Income	6,114	13,489	12,247	6,296	6,296	6,296	6,296	6,296	12,247	
<b>175</b>	<b>Total Revenue</b>	<b>\$ 1,537,367</b>	<b>\$ 1,636,657</b>	<b>\$ 1,650,101</b>	<b>\$ 1,736,407</b>	<b>\$ 1,736,407</b>	<b>\$ 1,736,407</b>	<b>\$ 1,736,407</b>	<b>\$ 1,736,407</b>	<b>\$ 1,812,218</b>	

<b>Expenses</b>											
175-000-6115	Unemployment Insurance	\$	4,845	\$	-	\$	-	\$	-	\$	-
<b>175-000</b>	<b>Total Salary &amp; Benefits</b>	<b>\$</b>	<b>4,845</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
175-000-6425	Fuel	\$	10,934	\$	10,831	\$	8,855	\$	-	\$	-
<b>175-000</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$</b>	<b>10,934</b>	<b>\$</b>	<b>10,831</b>	<b>\$</b>	<b>8,855</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Audited**  
**As of:**

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
175-000-6750	Country Hollow - LMD	\$ 374	\$ 383	\$ 425	\$ 953	-	-	\$ 953	\$ 982
175-000-6751	Heartland Ranch - LMD	52,604	16,542	15,756	126,440			126,440	130,271
175-000-6752	Heartland Ranch Overlay	5,189	2,662	4,263	14,899			14,899	15,350
175-000-6753	Keystone Bus Park - LMD	257,426	239,193	335,399	255,957			255,957	263,712
175-000-6754	Kinshire Estates - LMD	1,138	572	540	2,978			2,978	3,068
175-000-6755	Miraggio - LMD	11,181	14,031	13,655	21,906			21,906	22,570
175-000-6756	Patterson Estates - LMD	3,788	3,885	11,826	14,333			14,333	14,767
175-000-6757	Patterson Gardens - LMD	502,888	492,139	565,446	541,752			541,752	558,167
175-000-6759	Shirepark Estates - LMD	761	808	7,432	9,520			9,520	9,808
175-000-6760	Sutter Pointe - LMD	110,996	87,363	96,353	97,335			97,335	100,284
175-000-6762	Walker Ranch - LMD	712,732	542,488	602,921	615,716			615,716	644,675
175-000-6763	Walnut Square - LMD	4,277	4,427	4,774	5,203			5,203	5,361
175-000-6764	Keystone Annex-McShane - LMD	55,985	47,619	50,441	66,554			66,554	84,025
<b>175</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,719,339</b>	<b>\$ 1,452,111</b>	<b>\$ 1,709,231</b>	<b>\$ 1,773,546</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,773,546</b>	<b>\$ 1,853,042</b>

175-999-9000	Transfers to General fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,202
<b>175</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,202</b>

<b>175</b>	<b>TOTAL EXPENSES - LMD</b>	<b>\$ 1,735,119</b>	<b>\$ 1,462,942</b>	<b>\$ 1,718,086</b>	<b>\$ 1,773,546</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,773,546</b>	<b>\$ 1,951,244</b>
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<b>175</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (197,751)</b>	<b>\$ 173,715</b>	<b>\$ (67,985)</b>	<b>\$ (37,139)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (37,139)</b>	<b>\$ (139,026)</b>
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**Audited**

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected
		Actual	Actual	Actual	2020-21	Adjustment 2020-21	Adjustment 2020-21	Budget 2020-21
<b>Benefit Assessment Districts (BAD)</b>								
176-000-5041	Country Hollow BAD	\$	4,272	4,203	4,372	\$	-	4,372
176-000-5042	Golden Estates - BAD	7,061	6,853	7,089	7,041			7,041
176-000-5043	Heartland Ranch - BAD	66,526	68,342	69,273	70,665			70,665
176-000-5045	Keystone Bus Park - BAD	63,888	55,856	54,240	55,176			55,176
176-000-5046	Kinshire Estates - BAD	2,688	2,688	2,710	2,713			2,713
176-000-5047	Miraggio - BAD	3,740	3,698	4,145	4,114			4,114
176-000-5048	Patterson Estates I - BAD	4,263	4,176	4,195	4,220			4,220
176-000-5049	Patterson Estates III - BAD	713	667	5,734	692			692
176-000-5050	Patterson Estates IV - BAD	5,893	5,610	5,867	5,685			5,685
176-000-5051	Patterson Gardens - BAD	164,410	116,567	116,757	116,145			116,145
176-000-5053	Shirepark Estates - BAD	6,197	6,178	6,178	6,222			6,222
176-000-5054	Springshire Estates - BAD	1,545	1,367	1,345	1,370			1,370
176-000-5055	Sutter Pointe - BAD	12,282	12,652	12,982	13,448			13,448
176-000-5056	Walker Ranch/Creekside - BAD	144,938	148,709	152,158	157,574			157,574
176-000-5057	Walnut Square - BAD	2,641	2,616	2,616	2,641			2,641
176-000-5058	Weber Estates - BAD	1,754	1,754	1,754	1,779			1,779
176-000-5059	Yorkshire Estates - BAD	1,083	1,016	677	1,108			1,108
176-000-5060	Yorkshire Estates II - BAD	265	287	670	299			299
176-000-5064	Mahaffey Plaza	1,408	4,659	1,495	1,566			1,566
176-000-5065	Patterson Plaza (Annexation)	8,950	7,003	7,003	7,028			7,028
176-000-5066	Keystone Anne (Mc Shane)	15,638	13,560	13,560	13,585			13,585
176-000-5067	Patterson Gardens - BAD Lot E	4,606	3,462	3,423	3,525			3,525
176-000-5600	Interest Income	14,600	32,331	26,191	15,034			15,034
<b>176</b>	<b>Total Revenue</b>	<b>\$ 539,360</b>	<b>\$ 504,252</b>	<b>\$ 504,428</b>	<b>\$ 496,002</b>	<b>\$</b>	<b>-</b>	<b>\$ 496,002</b>
								<b>\$ 521,732</b>

**Audited  
As of:**

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
176-000-6200	Fiscal Services	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -
176-000-6750	Country Hollow BAD	2,525	3,313	2,585	5,439			5,439	5,604
176-000-6751	Golden Estates - BAD	3,772	7,722	4,340	6,841			6,841	7,048
176-000-6752	Heartland Ranch - BAD	48,446	36,375	35,637	67,955			67,955	70,014
176-000-6754	Keystone Bus Park - BAD	24,108	14,557	15,087	82,504			82,504	85,004
176-000-6755	Kinshire Estates - BAD	1,249	2,832	2,297	2,649			2,649	2,729
176-000-6756	Miraggio - BAD	1,632	1,535	1,740	3,180			3,180	3,276
176-000-6757	Patterson Estates I - BAD	1,584	4,354	5,277	4,536			4,536	4,673
176-000-6758	Patterson Estates III - BAD	312	662	827	724			724	746
176-000-6759	Patterson Estates IV - BAD	3,253	6,976	5,273	7,182			7,182	7,400
176-000-6760	Patterson Gardens - BAD	106,525	66,648	60,426	150,810			150,810	155,380
176-000-6761	Patterson Gardens - BAD Lot E	5,142	3,965	3,609	3,240			3,240	3,338
176-000-6762	Shirepark Estates - BAD	3,107	3,730	3,587	6,080			6,080	6,264
176-000-6763	Springshire Estates - BAD	1,290	1,852	1,574	1,211			1,211	1,248
176-000-6764	Sutter Pointe - BAD	8,433	6,225	6,485	14,586			14,586	15,028
176-000-6765	Walker Ranch/Creekside - BAD	102,368	78,904	73,270	129,830			129,830	133,764
176-000-6766	Walnut Square - BAD	2,023	2,039	2,007	2,190			2,190	2,256
176-000-6767	Weber Estates - BAD	888	1,945	2,167	1,997			1,997	2,058
176-000-6768	Yorkshire Estates - BAD	928	927	1,115	895			895	922
176-000-6769	Yorkshire Estates II - BAD	34	194	236	238			238	245
176-000-6771	The Villages	434	434	441	-		450	450	450
176-000-6772	Mahaffey Plaza	967	1,079	960	1,102			1,102	1,135
176-000-6773	Patterson Plaza - Annexation 1 BAD	4,025	1,723	1,360	10,048			10,048	10,352
176-000-6774	Keystone Anne (McShane)	8,972	6,625	6,504	21,621			21,621	22,276
<b>176</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 332,019</b>	<b>\$ 254,617</b>	<b>\$ 236,804</b>	<b>\$ 525,858</b>	<b>\$ -</b>	<b>\$ 450</b>	<b>\$ 526,308</b>	<b>\$ 541,211</b>
176-999-9001	To Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,648	\$ 350,648	\$ 854,972
176-999-9009	To Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,099	\$ 25,099	\$ 77,000
<b>176</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,747</b>	<b>\$ 375,747</b>	<b>\$ 931,972</b>
<b>176</b>	<b>TOTAL EXPENSES - BAD</b>	<b>\$ 332,019</b>	<b>\$ 254,617</b>	<b>\$ 236,804</b>	<b>\$ 525,858</b>	<b>\$ -</b>	<b>\$ 376,197</b>	<b>\$ 902,055</b>	<b>\$ 1,473,183</b>
<b>176</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 207,342</b>	<b>\$ 249,636</b>	<b>\$ 267,624</b>	<b>\$ (29,856)</b>	<b>\$ -</b>	<b>\$ (376,197)</b>	<b>\$ (406,053)</b>	<b>\$ (951,451)</b>

**Audited**  
As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>Gateway Assessments</b>									
177-000-5061	Assessments	8,500 \$	8,499 \$	8,499 \$	8,500 \$	- \$	- \$	8,500 \$	8,758
177-000-5600	Interest	151	322	210	151	-	-	151	210
<b>177</b>	<b>Total Revenue</b>	<b>8,651 \$</b>	<b>8,821 \$</b>	<b>8,709 \$</b>	<b>8,651 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>8,651 \$</b>	<b>8,968</b>
<b>Expenses</b>									
177-000-6200	Fiscal Services	400 \$	400 \$	400 \$	400 \$	- \$	- \$	400 \$	400
177-000-6770	Gateway Expense	5,990	4,525	11,145	15,984	-	-	15,984	13,236
177-999-9000	Transfer General Fund Costs	-	4,404	4,404	-	-	-	-	-
<b>177</b>	<b>Total Operation &amp; Maintenance</b>	<b>6,390 \$</b>	<b>9,329 \$</b>	<b>15,949 \$</b>	<b>16,384 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>16,384 \$</b>	<b>13,636</b>
<b>177</b>	<b>TOTAL EXPENSES - Gateway Asses</b>	<b>6,390 \$</b>	<b>9,329 \$</b>	<b>15,949 \$</b>	<b>16,384 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>16,384 \$</b>	<b>13,636</b>
<b>177</b>	<b>NET REVENUE VS EXPENSES</b>	<b>2,261 \$</b>	<b>(507) \$</b>	<b>(7,240) \$</b>	<b>(7,733) \$</b>	<b>- \$</b>	<b>- \$</b>	<b>(7,733) \$</b>	<b>(4,669)</b>
<b>CFD 2013-1 (Non-Residential Maintenance Service)</b>									
178-000-5040	Assessment Fees	71,275 \$	171,265 \$	193,107 \$	57,937 \$	42,274 \$	- \$	100,211 \$	199,875
178-000-5600	Interest Income	1,800	4,755	4,175	1,800	-	-	1,800	4,175
178-000-5009	Admin Fee	-	15,865	-	-	-	-	-	-
<b>178</b>	<b>Total Revenue</b>	<b>73,075 \$</b>	<b>191,885 \$</b>	<b>197,281 \$</b>	<b>59,737 \$</b>	<b>42,274 \$</b>	<b>- \$</b>	<b>102,011 \$</b>	<b>204,050</b>
<b>Expenses</b>									
178-000-6200	Fiscal Services	2,078 \$	2,195 \$	2,344 \$	2,200 \$	- \$	- \$	2,200 \$	2,562
178-000-6310	Facility Maintenance	12,023	-	4,917	-	-	-	-	-
178-000-6320	Streetlight Maintenance	716	-	-	2,000	-	-	2,000	2,000
178-000-6410	Departmental Supplies	-	1,276	-	-	-	-	-	-
178-000-6710	Utilities - Building	25,360	22,881	108,323	25,000	-	-	25,000	32,424
178-000-6720	Utilities - Lights	376	410	413	400	-	-	400	400
178-000-6735	Utilities - Storm Lift Gate	-	31,470	6,292	-	-	-	-	-
178-000-6750	Mahaffey Plaza Area	-	605	752	-	-	-	-	-
<b>178</b>	<b>Total Operation &amp; Maintenance</b>	<b>40,551 \$</b>	<b>58,838 \$</b>	<b>123,042 \$</b>	<b>29,600 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>29,600 \$</b>	<b>37,386</b>
178-999-6800	Transfers to General fund	-	15,865	-	-	-	-	-	77,986
178-999-6801	Transfers to Sewer Fund	-	11,396	-	-	-	-	-	76,000
178-999-6802	Transfers to Street Fund	-	-	70,000	-	-	96,636	96,636	-
178-999-9003	To Garbage fund	-	-	-	-	-	-	-	7,500
<b>178</b>	<b>Total Transfers</b>	<b>- \$</b>	<b>27,261 \$</b>	<b>70,000 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>96,636 \$</b>	<b>96,636 \$</b>	<b>161,486</b>
<b>178</b>	<b>TOTAL EXPENSES - CFD 2013-1</b>	<b>40,551 \$</b>	<b>86,100 \$</b>	<b>193,042 \$</b>	<b>29,600 \$</b>	<b>- \$</b>	<b>96,636 \$</b>	<b>126,236 \$</b>	<b>198,872</b>
<b>178</b>	<b>NET REVENUE VS EXPENSES</b>	<b>32,524 \$</b>	<b>105,785 \$</b>	<b>4,240 \$</b>	<b>30,137 \$</b>	<b>42,274 \$</b>	<b>(96,636) \$</b>	<b>(24,225) \$</b>	<b>5,178</b>

Audited

As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
179	Village of Patterson (CFD 2018-2) (Residential Maintenance Service)								
179-000-5040	Assessment Fees	\$ -	\$ -	\$ -	\$ 27,395	\$ -	\$ -	\$ 27,395	\$ 28,217
179-000-5600	Interest Income	441	441	292	300	-	-	300	292
	<b>Total Revenue</b>	<b>\$ 441</b>	<b>\$ 441</b>	<b>\$ 292</b>	<b>\$ 27,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,695</b>	<b>\$ 28,509</b>
	<b>Expenses</b>								
179-000-6200	Fiscal Services	\$ -	\$ 1,438	\$ 2,153	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 2,170
179-000-6300	Equipment Maintenance	-	524	-	-	-	-	-	-
179-000-6320	Streetlight Maintenance	-	-	-	-	-	-	-	-
179-000-6720	Utilities - Lights	-	-	-	-	-	-	-	-
	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 1,961</b>	<b>\$ 2,153</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 2,170</b>
179-999-9000	Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000
179-999-9001	Transfer to General Fund	-	-	-	-	-	-	-	115,810
179-999-9002	To Garbage fund	-	-	-	-	-	-	-	7,500
179	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 134,310</b>
179	<b>TOTAL EXPENSES - VOP CFD 2018-2</b>	<b>\$ -</b>	<b>\$ 1,961</b>	<b>\$ 2,153</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 136,480</b>
179	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ (1,520)</b>	<b>\$ (1,860)</b>	<b>\$ 24,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,695</b>	<b>\$ (107,971)</b>
	<b>GRAND TOTAL EXPENSES</b>	<b>\$ 2,114,079</b>	<b>\$ 1,814,948</b>	<b>\$ 2,166,033</b>	<b>\$ 2,348,388</b>	<b>\$ -</b>	<b>\$ 472,833</b>	<b>\$ 2,821,221</b>	<b>\$ 3,773,415</b>
	<b>TOTAL REVENUE</b>	<b>\$ 2,158,454</b>	<b>\$ 2,342,057</b>	<b>\$ 2,360,811</b>	<b>\$ 2,328,492</b>	<b>\$ 42,274</b>	<b>\$ -</b>	<b>\$ 2,370,766</b>	<b>\$ 2,575,476</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 44,375</b>	<b>\$ 527,108</b>	<b>\$ 194,778</b>	<b>\$ (19,896)</b>	<b>\$ 42,274</b>	<b>\$ (472,833)</b>	<b>\$ (450,455)</b>	<b>\$ (1,197,939)</b>



# ASSESSMENTS FUNDS

ASSESSMENTS 2021-2022

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>Audited</b>													
<b>As of:</b>													
<b>Community Facilities District (2018-1)</b>													
<b>Villages of Patterson Infrastructure</b>													
180-000-5050	Assessment Fees -VOP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,370	\$ -	\$ 341,370	\$ 87,665
180-000-5300	Administration Fee	-	5,203	166	4,000	-	4,000	-	4,000	-	4,000	4,121	
180-000-5600	Interest Income	-	-	-	-	-	-	-	-	-	-	-	100
<b>180</b>	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 5,203</b>	<b>\$ 166</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 341,370</b>	<b>\$ -</b>	<b>\$ 345,370</b>	<b>\$ 91,886</b>
<b>Expenses</b>													
180-000-6200	Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,300	\$ -	\$ -	\$ -	\$ 12,300	\$ 12,982
<b>180</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,300</b>	<b>\$ 12,982</b>
<b>180</b>	<b>TOTAL EXPENSES - Village of Patterson</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,300</b>	<b>\$ 12,982</b>
<b>180</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ -</b>	<b>\$ 5,203</b>	<b>\$ 166</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 329,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 333,070</b>	<b>\$ 78,905</b>
<b>West Patterson Business Park CFD 2005-1</b>													
191-000-5050	Assessment Fees Keystone	\$ 484,085	\$ 632,105	\$ 608,612	\$ 569,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,130	\$ 741,049
191-000-5602	Delinquency Penalty-10 Percent	-	1,661	-	-	-	-	-	-	-	-	-	-
191-000-5600	Interest Income	34,532	40,798	25,184	34,532	-	-	-	-	-	-	34,532	25,184
191-998-5900	From General Fund	400,398	-	-	-	-	-	-	-	-	-	-	-
191-998-5904	From Water Capital	24	-	-	-	-	-	-	-	-	-	-	-
<b>191</b>	<b>Total Revenue</b>	<b>\$ 919,038</b>	<b>\$ 674,564</b>	<b>\$ 633,796</b>	<b>\$ 603,662</b>	<b>\$ 603,662</b>	<b>\$ 603,662</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 603,662</b>	<b>\$ 766,233</b>
<b>Expenses</b>													
191-000-6200	Fiscal Services	\$ 9,508	\$ 6,876	\$ 6,338	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,455
191-000-6240	General Contract Services	36	-	-	-	-	-	-	-	-	-	-	-
191-000-6899	Misc Admin Expenses	28	28	29	28	28	28	28	28	28	28	28	30
<b>191</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 9,571</b>	<b>\$ 6,904</b>	<b>\$ 6,367</b>	<b>\$ 15,028</b>	<b>\$ 15,028</b>	<b>\$ 15,028</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,028</b>	<b>\$ 15,484</b>
191-999-9000	To General Fund	\$ 400,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191-999-9012	To Streets	-	-	224,000	-	-	-	-	-	-	-	-	-
191-999-9013	Transfer to Sewer CJP	-	1,997,871	1,648,115	155,744	-	-	-	-	155,744	-	-	-
191-999-9014	Transfer to Water Capital Fund	408,148	1,852,666	-	-	-	-	-	-	-	-	-	-
<b>191</b>	<b>Total Capital and Transfers</b>	<b>\$ 808,546</b>	<b>\$ 3,850,537</b>	<b>\$ 1,872,115</b>	<b>\$ 155,744</b>	<b>\$ 155,744</b>	<b>\$ 155,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,744</b>	<b>\$ -</b>	<b>\$ 155,744</b>	<b>\$ -</b>
191-000-8000	Principal Expense	\$ 55,000	\$ 65,000	\$ 80,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 100,000
191-000-8100	Interest Expense	410,619	409,338	407,606	405,369	-	-	-	-	-	-	405,369	402,506
<b>191</b>	<b>Total Debt Service</b>	<b>\$ 465,619</b>	<b>\$ 474,338</b>	<b>\$ 487,606</b>	<b>\$ 495,369</b>	<b>\$ 495,369</b>	<b>\$ 495,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 495,369</b>	<b>\$ 502,506</b>
<b>191</b>	<b>TOTAL EXPENSES - W Patterson</b>	<b>\$ 1,283,736</b>	<b>\$ 4,331,779</b>	<b>\$ 2,366,088</b>	<b>\$ 666,141</b>	<b>\$ 666,141</b>	<b>\$ 666,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 666,141</b>	<b>\$ 517,990</b>
<b>191</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (364,698)</b>	<b>\$ (3,657,214)</b>	<b>\$ (1,732,292)</b>	<b>\$ (62,479)</b>	<b>\$ (62,479)</b>	<b>\$ (62,479)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (62,479)</b>	<b>\$ 248,243</b>

Audited  
As of:

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Actual	Budget	Adjustment	Budget	Adjustment	Budget	Adjustment	Budget	Adjustment
<b>Community Facilities District (2015-1)</b>													
<b>Arambel-KDN</b>													
192-000-5050	Assessment Fees Arambel-KDN	\$ 263,422	\$ 262,843	\$ 266,861	\$ 308,467	\$ 308,467	\$ -	\$ 308,467	\$ -	\$ 308,467	\$ -	\$ 326,047	\$ -
192-000-5300	Administration Fee	-	-	-	-	-	-	-	-	-	-	-	-
192-000-5600	Interest Income	617	539	878	617	617	878	617	617	617	878	878	-
192-998-5922	From Street Impact Fees	50,000	-	-	-	-	-	-	-	-	-	-	-
<b>192</b>	<b>Total Revenue</b>	<b>\$ 314,038</b>	<b>\$ 263,382</b>	<b>\$ 267,739</b>	<b>\$ 309,084</b>	<b>\$ 309,084</b>	<b>\$ -</b>	<b>\$ 309,084</b>	<b>\$ -</b>	<b>\$ 309,084</b>	<b>\$ -</b>	<b>\$ 326,925</b>	<b>\$ -</b>
<b>Expenses</b>													
192-000-6200	Fiscal Services	\$ 5,163	\$ 3,719	\$ 6,056	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 11,338	\$ -
192-000-6635	Bank Service Charge	-	-	80	-	-	-	-	-	-	-	-	-
192-000-6899	Misc Admin Expenses	25	25	25	25	25	25	25	25	25	25	25	25
<b>192</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 5,188</b>	<b>\$ 3,744</b>	<b>\$ 6,161</b>	<b>\$ 8,025</b>	<b>\$ 8,025</b>	<b>\$ -</b>	<b>\$ 8,025</b>	<b>\$ -</b>	<b>\$ 8,025</b>	<b>\$ -</b>	<b>\$ 11,363</b>	<b>\$ -</b>
192-000-7571	Rogers Road Rehabilitation Program	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>192</b>	<b>Total Capital</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
192-000-8000	Principal Expense	\$ 10,000	\$ 15,000	\$ 20,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
192-000-8100	Interest Expense	248,588	247,963	247,088	245,338	245,338	245,338	245,338	245,338	245,338	245,338	245,338	245,338
192-000-8200	Cost of Issuance	-	63,517	-	-	-	-	-	-	-	-	-	-
<b>192</b>	<b>Total Debt Service</b>	<b>\$ 258,588</b>	<b>\$ 326,479</b>	<b>\$ 267,088</b>	<b>\$ 280,338</b>	<b>\$ 280,338</b>	<b>\$ -</b>	<b>\$ 280,338</b>	<b>\$ -</b>	<b>\$ 280,338</b>	<b>\$ -</b>	<b>\$ 280,338</b>	<b>\$ -</b>
<b>192</b>	<b>TOTAL EXPENSES - W Patterson</b>	<b>\$ 313,775</b>	<b>\$ 330,223</b>	<b>\$ 273,249</b>	<b>\$ 288,363</b>	<b>\$ 288,363</b>	<b>\$ -</b>	<b>\$ 288,363</b>	<b>\$ -</b>	<b>\$ 288,363</b>	<b>\$ -</b>	<b>\$ 291,701</b>	<b>\$ -</b>
<b>192</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 263</b>	<b>\$ (66,841)</b>	<b>\$ (5,510)</b>	<b>\$ 20,722</b>	<b>\$ 20,722</b>	<b>\$ -</b>	<b>\$ 20,722</b>	<b>\$ -</b>	<b>\$ 20,722</b>	<b>\$ -</b>	<b>\$ 35,224</b>	<b>\$ -</b>

Audited  
As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22		
		Actual		Actual		Actual		2020-21		2020-21		2020-21		2020-21		2021-22		
<b>Heartland Assessment District (Local bonds)</b>																		
204-000-5040	Assessment Fees	\$ 626,507	\$ 627,339	\$ 631,031	\$ 628,866	\$ -	\$ -	\$ 628,866	\$ -	\$ -	\$ -	\$ -	\$ 628,866	\$ 648,054				
204-000-5600	Interest Income	4,012	7,805	3,517	4,012			4,012					4,012	3,517				
<b>204</b>	<b>Total Revenue</b>	<b>\$ 630,519</b>	<b>\$ 635,145</b>	<b>\$ 634,549</b>	<b>\$ 632,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 632,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 632,878</b>	<b>\$ 651,571</b>				
<b>Expenses</b>																		
204-000-6200	Fiscal Services	\$ 39,494	\$ 29,061	\$ 33,302	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 59,308				
<b>204</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 39,494</b>	<b>\$ 29,061</b>	<b>\$ 33,302</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 59,308</b>				
<b>PPFA 2013 Heartland Ranch Revenue Bonds</b>																		
204-999-9018	To PPFA 2013 HR Bonds	\$ 524,646	\$ 521,673	\$ 955,141	\$ 527,556	\$ 413,782	\$ (413,782)	\$ 527,556	\$ 413,782	\$ (413,782)	\$ (413,782)	\$ (413,782)	\$ 527,556	\$ 520,848				
<b>204</b>	<b>Total Capital/Transfers</b>	<b>\$ 524,646</b>	<b>\$ 521,673</b>	<b>\$ 955,141</b>	<b>\$ 527,556</b>	<b>\$ 413,782</b>	<b>\$ (413,782)</b>	<b>\$ 527,556</b>	<b>\$ 413,782</b>	<b>\$ (413,782)</b>	<b>\$ (413,782)</b>	<b>\$ (413,782)</b>	<b>\$ 527,556</b>	<b>\$ 520,848</b>				
<b>204</b>	<b>TOTAL EXPENSES - Heartland</b>	<b>\$ 564,140</b>	<b>\$ 550,734</b>	<b>\$ 988,443</b>	<b>\$ 569,556</b>	<b>\$ 413,782</b>	<b>\$ (413,782)</b>	<b>\$ 569,556</b>	<b>\$ 413,782</b>	<b>\$ (413,782)</b>	<b>\$ (413,782)</b>	<b>\$ (413,782)</b>	<b>\$ 569,556</b>	<b>\$ 580,156</b>				
<b>204</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 66,379</b>	<b>\$ 84,411</b>	<b>\$ (353,894)</b>	<b>\$ 63,322</b>	<b>\$ (413,782)</b>	<b>\$ 413,782</b>	<b>\$ 63,322</b>	<b>\$ (413,782)</b>	<b>\$ 413,782</b>	<b>\$ 413,782</b>	<b>\$ 63,322</b>	<b>\$ 71,415</b>					
<b>PPFA 2013 Heartland Ranch Revenue Bonds</b>																		
205-000-5600	Interest Income	\$ 5,138	\$ 1,320	\$ 3,373	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,373				
205-000-5601	Interest Expense - Local Oblig Bonds	324,618	187,029	165,928	-			-					-	-				
205-998-5924	From HR Local Oblig Bonds	524,646	521,673	955,141	527,556	413,782	(413,782)	527,556	413,782	(413,782)	(413,782)	527,556	520,848					
<b>205</b>	<b>Total Revenue</b>	<b>\$ 854,403</b>	<b>\$ 710,022</b>	<b>\$ 1,124,442</b>	<b>\$ 528,556</b>	<b>\$ 413,782</b>	<b>\$ (413,782)</b>	<b>\$ 528,556</b>	<b>\$ 413,782</b>	<b>\$ (413,782)</b>	<b>\$ (413,782)</b>	<b>\$ 528,556</b>	<b>\$ 524,221</b>					
<b>Expenses</b>																		
205-000-8000	Principal Expense	\$ 699,477	\$ 731,325	\$ 757,489	\$ 433,971	\$ 378,955	\$ -	\$ 433,971	\$ 378,955	\$ -	\$ -	\$ -	\$ 812,926	\$ 842,270				
205-000-8100	Interest Expense	345,966	311,354	275,225	93,585	34,827		93,585	34,827				128,412	196,630				
<b>205</b>	<b>Total Debt Service</b>	<b>\$ 1,045,443</b>	<b>\$ 1,042,679</b>	<b>\$ 1,032,714</b>	<b>\$ 527,556</b>	<b>\$ 413,782</b>	<b>\$ -</b>	<b>\$ 527,556</b>	<b>\$ 413,782</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 941,338</b>	<b>\$ 1,038,900</b>				
205-799-7105	HR Non Potable-New Well (Design & Constr)	\$ 884,094	\$ 57,318	\$ 1,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
<b>205</b>	<b>Total Capital/Transfers</b>	<b>\$ 884,094</b>	<b>\$ 57,318</b>	<b>\$ 1,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>205</b>	<b>TOTAL EXPENSES - Heartland PPFA</b>	<b>\$ 1,929,537</b>	<b>\$ 1,099,997</b>	<b>\$ 1,033,935</b>	<b>\$ 527,556</b>	<b>\$ 413,782</b>	<b>\$ -</b>	<b>\$ 527,556</b>	<b>\$ 413,782</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 941,338</b>	<b>\$ 1,038,900</b>				
<b>205</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (1,075,135)</b>	<b>\$ (389,975)</b>	<b>\$ 90,507</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ (413,782)</b>	<b>\$ (413,782)</b>	<b>\$ (412,782)</b>	<b>\$ (412,782)</b>	<b>\$ (412,782)</b>	<b>\$ (412,782)</b>	<b>\$ (514,679)</b>					

Audited  
As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Mid-Year Adjustment 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual		Actual		Actual		2020-21		2020-21		2020-21		2020-21		2021-22	
<b>West Patterson Financing Authority - Local Bonds</b>																	
(2001-01)																	
250-000-5007	Mello Roos - Assessment Tax	\$	5,133,124	\$	5,198,148	\$	5,206,756	\$	5,327,916	\$	-	\$	-	\$	5,327,916	\$	5,516,948
250-000-5008	Mello Roos - Assessment Prepay		247,551		348,320		169,841		100,000						100,000		100,000
250-000-5600	Interest Income		77,473		115,901		160,333		115,000						115,000		160,333
250-000-5602	Delinquent Penalty		10,655		15,840		10,562		15,000						15,000		15,000
250-000-5713	Proceeds from Sale of Property		-		1,100,000		-		-						-		-
250-998-5900	From PPFA CFD2001-1 Revenue Bonds		-		-		-		-						-		-
<b>250</b>	<b>Total Revenue</b>	\$	<b>5,468,803</b>	\$	<b>6,778,210</b>	\$	<b>5,547,491</b>	\$	<b>5,557,916</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>5,557,916</b>	\$	<b>6,292,281</b>
<b>Expenses</b>																	
250-000-6899	Misc Admin Expenses	\$	550	\$	569	\$	653	\$	500	\$	-	\$	-	\$	500	\$	588
<b>250</b>	<b>Total Operation &amp; Maintenance</b>	\$	<b>550</b>	\$	<b>569</b>	\$	<b>653</b>	\$	<b>500</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>500</b>	\$	<b>588</b>
250-000-8000	Principal Expense	\$	1,232,841	\$	1,389,751	\$	1,638,483	\$	1,540,000	\$	-	\$	-	\$	1,540,000	\$	1,576,843
250-000-8100	Interest Expense		4,017,917		3,937,983		3,845,341		3,197,363						3,197,363		3,647,072
<b>250</b>	<b>Total Debt Service</b>	\$	<b>5,250,758</b>	\$	<b>5,327,734</b>	\$	<b>5,483,824</b>	\$	<b>4,737,363</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>4,737,363</b>	\$	<b>5,223,915</b>
250-799-7124	Public Safety Facility - Building	\$	-	\$	-	\$	66,000	\$	1,324,475	\$	-	\$	(1,200,000)	\$	124,475	\$	1,700,000
250-999-9015	Transfer to PPFA Revenue Bonds CFD		4,857		-		-		-						-		-
<b>250</b>	<b>Total Capital/Transfers</b>	\$	<b>4,857</b>	\$	<b>-</b>	\$	<b>66,000</b>	\$	<b>1,324,475</b>	\$	<b>-</b>	\$	<b>(1,200,000)</b>	\$	<b>124,475</b>	\$	<b>1,700,000</b>
250-000-8210	Call Premium	\$	7,267	\$	7,350	\$	10,217	\$	8,160	\$	-	\$	-	\$	8,160	\$	8,160
	<b>Total Debt Service</b>	\$	<b>7,267</b>	\$	<b>7,350</b>	\$	<b>10,217</b>	\$	<b>8,160</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>8,160</b>	\$	<b>8,160</b>
<b>250</b>	<b>TOTAL EXPENSES - WPFA Local Bonds</b>	\$	<b>5,263,431</b>	\$	<b>5,335,653</b>	\$	<b>5,560,694</b>	\$	<b>6,070,498</b>	\$	<b>-</b>	\$	<b>(1,200,000)</b>	\$	<b>4,870,498</b>	\$	<b>6,932,663</b>
<b>250</b>	<b>NET REVENUE VS EXPENSES</b>	\$	<b>205,372</b>	\$	<b>1,442,557</b>	\$	<b>(13,203)</b>	\$	<b>(512,582)</b>	\$	<b>-</b>	\$	<b>1,200,000</b>	\$	<b>687,418</b>	\$	<b>(640,382)</b>

Audited  
As of:

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Actual	Budget	Adjustment	Budget	Adjustment	Projected Budget	Budget	Budget	Budget
<b>Patterson Public Financing Authority - Revenue Bonds 2013</b> (CFD 2001-01)													
252-000-5600	Interest Income	8,730	18,973	12,230	8,730	-	-	8,730	-	-	-	8,730	12,230
252-000-5601	Interest Income - Local Oblig Bonds	4,025,184	3,945,332	3,951,084	3,197,363	-	-	3,197,363	-	-	-	3,197,363	3,647,072
252-998-5924	From WPFA Local Bonds	4,857	-	-	-	-	-	-	-	-	-	-	-
<b>252</b>	<b>Total Revenue</b>	<b>4,038,770</b>	<b>3,964,305</b>	<b>3,963,315</b>	<b>3,206,093</b>	<b>-</b>	<b>-</b>	<b>3,206,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,206,093</b>	<b>3,659,302</b>
<b>Expenses</b>													
252-799-7053	Community Complex Parking Lot - Expansion	181,828	603,351	-	-	-	-	-	-	-	-	-	-
252-999-9000	To CFD2001-1 WPFA Local Bonds	-	-	-	-	-	-	-	-	-	-	-	500,000
<b>252</b>	<b>Total Capital/Transfers</b>	<b>181,828</b>	<b>603,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
252-000-8000	Principal Expense	1,520,000	1,670,000	1,905,000	1,436,543	-	-	1,436,543	-	-	-	1,436,543	1,800,000
252-000-8100	Interest Expense	3,739,616	3,670,259	3,592,050	3,768,736	-	-	3,768,736	-	-	-	3,768,736	3,432,112
252-000-8210	Call Premium Payment	3,600	-	-	-	-	-	-	-	-	-	-	-
<b>252</b>	<b>Total Debt Service</b>	<b>5,263,216</b>	<b>5,340,259</b>	<b>5,497,050</b>	<b>5,205,279</b>	<b>-</b>	<b>-</b>	<b>5,205,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,205,279</b>	<b>5,232,112</b>
<b>252</b>	<b>TOTAL EXPENSES - PPFA Authority Bonds</b>	<b>5,445,044</b>	<b>5,943,611</b>	<b>5,497,050</b>	<b>5,205,279</b>	<b>-</b>	<b>-</b>	<b>5,205,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,205,279</b>	<b>5,732,112</b>
<b>252</b>	<b>NET REVENUE VS EXPENSES</b>	<b>(1,406,273)</b>	<b>(1,979,306)</b>	<b>(1,533,735)</b>	<b>(1,999,186)</b>	<b>-</b>	<b>-</b>	<b>(1,999,186)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,999,186)</b>	<b>(2,072,810)</b>
<b>Heartland Ranch Infrastructure</b>													
710-000-5600	Interest Income	-	724	531	-	-	-	-	-	-	-	-	531
<b>710</b>	<b>Total Revenue</b>	<b>-</b>	<b>724</b>	<b>531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>531</b>
<b>710</b>	<b>TOTAL EXPENSES - Heartland Ranch Infrastructure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>710</b>	<b>NET REVENUE VS EXPENSES</b>	<b>-</b>	<b>724</b>	<b>531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>531</b>
<b>710</b>	<b>GRAND TOTAL EXPENSES</b>	<b>14,799,664</b>	<b>17,591,996</b>	<b>15,719,459</b>	<b>13,327,392</b>	<b>899,864</b>	<b>(1,613,782)</b>	<b>12,553,475</b>	<b>15,106,504</b>	<b>12,312,950</b>	<b>11,183,559</b>	<b>(1,369,915)</b>	<b>(2,793,554)</b>
<b>710</b>	<b>TOTAL REVENUE</b>	<b>12,225,572</b>	<b>13,031,555</b>	<b>12,172,029</b>	<b>10,842,189</b>	<b>755,152</b>	<b>(413,782)</b>	<b>11,183,559</b>	<b>12,312,950</b>	<b>11,183,559</b>	<b>(413,782)</b>	<b>(1,369,915)</b>	<b>(2,793,554)</b>
<b>710</b>	<b>NET REVENUE VS EXPENSES</b>	<b>(2,574,091)</b>	<b>(4,560,441)</b>	<b>(3,547,430)</b>	<b>(2,485,203)</b>	<b>(84,712)</b>	<b>1,200,000</b>	<b>(1,369,915)</b>	<b>(2,793,554)</b>	<b>(1,369,915)</b>	<b>1,200,000</b>	<b>(1,369,915)</b>	<b>(2,793,554)</b>



# **STREET PROJECT FUNDS**

STREET PROJECTS 2021-2022

Audited

As of:

Account Number	Description	2017-18		2018-19		2019-20		Budget 2020-21		Year-End Adjustment 2020-21		Projected Budget 2020-21		Budget 2021-22	
		Actual	Actual	Actual	Actual	Actual	Actual	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	
<b>Gas Tax Fund</b>															
325-000-5220	Gas Tax 2105	\$ 123,348	\$ 133,144	\$ 122,064	\$ 136,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,588	\$ 136,588	\$ 136,791	
325-000-5221	Gas Tax 2106	77,576	84,463	73,386	81,640	-	-	-	-	-	-	81,640	81,640	83,447	
325-000-5222	Gas Tax 2107	160,530	167,927	154,731	163,067	-	-	-	-	-	-	163,067	163,067	174,077	
325-000-5223	Gas Tax 2107.5	5,000	10,000	5,000	5,000	-	-	-	-	-	-	5,000	5,000	5,000	
325-000-5224	Gas Tax 2103	88,516	84,543	169,555	210,676	-	-	-	-	-	-	210,676	210,676	209,929	
325-000-5225	Gas Tax SB1	130,617	469,878	438,305	448,827	-	-	-	-	-	-	448,827	448,827	464,460	
325-000-5600	Interest Income	284	452	1,949	284	-	-	-	-	-	-	284	284	1,949	
<b>325</b>	<b>Total Revenue</b>	<b>\$ 585,872</b>	<b>\$ 950,407</b>	<b>\$ 964,991</b>	<b>\$ 1,046,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,046,082</b>	<b>\$ 1,046,082</b>	<b>\$ 1,075,653</b>	
<b>Expenses</b>															
325-000-7560	Machinery & Equipment Expense	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -	
<b>325</b>	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	
325-999-9000	To General Fund	\$ 325,000	\$ 325,000	\$ 485,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	
325-999-9012	To Street Projects Fund	205,500	548,550	257,951	150,000	-	-	-	-	-	-	616,436	616,436	1,235,567	
<b>325</b>	<b>Total Transfers</b>	<b>\$ 530,500</b>	<b>\$ 873,550</b>	<b>\$ 742,951</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 916,436</b>	<b>\$ 916,436</b>	<b>\$ 1,535,567</b>	
<b>325</b>	<b>TOTAL EXPENSES - Gas Tax</b>	<b>\$ 530,500</b>	<b>\$ 873,550</b>	<b>\$ 742,951</b>	<b>\$ 457,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 923,936</b>	<b>\$ 923,936</b>	<b>\$ 1,535,567</b>	
<b>325</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 55,372</b>	<b>\$ 76,857</b>	<b>\$ 222,040</b>	<b>\$ 588,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,146</b>	<b>\$ 122,146</b>	<b>\$ (459,914)</b>	
<b>LTF - Street Projects</b>															
326-000-5230	SB325 (LTF)	\$ 67,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,251	\$ 269,251	\$ 55,072	
326-000-5600	Interest Income	3,591	5,491	3,459	3,591	-	-	-	-	-	-	3,591	3,591	3,459	
<b>326</b>	<b>Total Revenue</b>	<b>\$ 70,710</b>	<b>\$ 5,491</b>	<b>\$ 3,459</b>	<b>\$ 3,591</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 272,842</b>	<b>\$ 272,842</b>	<b>\$ 58,531</b>	
<b>Expenses</b>															
326-000-6240	General Contract Services	\$ -	\$ 16,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400	\$ 6,400	\$ -	
<b>326</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ 16,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,400</b>	<b>\$ 6,400</b>	<b>\$ -</b>	
326-999-9012	To Street 327 Fund	\$ 83,682	\$ 157,562	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,423	\$ 136,423	\$ 55,072	
<b>326</b>	<b>Total Transfers</b>	<b>\$ 83,682</b>	<b>\$ 157,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,423</b>	<b>\$ 136,423</b>	<b>\$ 55,072</b>	
<b>326</b>	<b>TOTAL EXPENSES - LTF Projects</b>	<b>\$ 83,682</b>	<b>\$ 174,497</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,823</b>	<b>\$ 142,823</b>	<b>\$ 55,072</b>	
<b>326</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (12,972)</b>	<b>\$ (169,006)</b>	<b>\$ 3,459</b>	<b>\$ 3,591</b>	<b>\$ (30,000)</b>	<b>\$ 156,428</b>	<b>\$ 130,019</b>	<b>\$ 3,459</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,019</b>	<b>\$ 130,019</b>	<b>\$ 3,459</b>	

**Audited**  
As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>Street Projects</b>									
327-000-5240	RSTP	\$ 109,334	\$ 8,949	\$ 607,057	\$ 269,543	\$ -	\$ (269,543)	\$ -	\$ 269,543
327-000-5241	LRSP/L State Grant	-	-	-	-	-	-	-	72,000
327-000-5245	CMAQ	23,407	384,322	839,331	371,826	58,000	775,652	1,205,478	-
327-000-5600	Interest Income	9,656	16,291	4,366	9,656	-	-	9,656	4,366
327-000-5700	ATP Grant Funding	12,679	32,770	1,280,871	554,000	-	(219,778)	334,222	-
327-000-5702	HBP Federal Grant Funding	-	29,462	204,335	430,000	-	-	430,000	150,627
<b>327</b>	<b>Total Revenue</b>	<b>\$ 155,076</b>	<b>\$ 471,793</b>	<b>\$ 2,935,959</b>	<b>\$ 1,635,025</b>	<b>\$ 58,000</b>	<b>\$ 286,331</b>	<b>\$ 1,979,356</b>	<b>\$ 496,536</b>
327-998-5900	From General Fund	-	-	-	1,871,945	-	(1,586,384)	\$ 285,561	\$ 1,750,328
327-998-5902	From Garbage Fund	100,000	100,000	100,000	100,000	-	-	100,000	100,000
327-998-5905	From Gas Tax Fund	205,500	548,550	257,951	448,827	(298,827)	572,859	722,859	1,279,639
327-998-5906	From BAD	-	-	-	110,000	-	240,648	350,648	854,972
327-998-5915	From LTF	83,682	157,562	-	10,000	20,000	102,282	132,282	55,072
327-998-5911	From CFD 2005-1	-	-	224,000	-	-	-	-	-
327-998-5912	From CFD 2013-1	-	-	70,000	10,000	-	86,636	96,636	-
327-998-5916	From Measure L	-	-	-	-	-	281,185	281,185	257,333
327-998-5922	From Street Impact Fees/I-5 Interchange	1,106,871	167,512	-	800,000	-	(300,000)	500,000	1,100,000
<b>327</b>	<b>Total Revenue - Transfers From</b>	<b>\$ 1,496,053</b>	<b>\$ 973,624</b>	<b>\$ 651,951</b>	<b>\$ 3,350,772</b>	<b>\$ (278,827)</b>	<b>\$ (602,774)</b>	<b>\$ 2,469,171</b>	<b>\$ 5,397,344</b>
<b>327</b>	<b>Total Revenue</b>	<b>\$ 1,651,129</b>	<b>\$ 1,445,417</b>	<b>\$ 3,587,910</b>	<b>\$ 4,985,797</b>	<b>\$ (220,827)</b>	<b>\$ (316,443)</b>	<b>\$ 4,448,527</b>	<b>\$ 5,893,880</b>
<b>Expenses</b>									
327-000-6240	General Contract Services	\$ 7,230	\$ 4,683	\$ 2,557	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000
327-000-6410	Departmental Supplies	47,409	54,693	32,342	60,000	-	-	60,000	60,000
<b>327</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 54,639</b>	<b>\$ 59,376</b>	<b>\$ 34,899</b>	<b>\$ 63,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>

Audited

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	2021-22
327-000-7580	ATP Sidewalk Repair and Replacement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,000
327-000-7585	Intersect Improv (Sperry/DeiPuerto) (CMAQ)	1,389,029	749	74,347	-	-	-	-	-
327-000-7593	Apricot Fiesta Striping - Gas Tax	9,989	10,496	-	12,000	-	(12,000)	-	12,000
327-000-7575	Intersect Improv (Ward/Las Palmas)	80,064	-	-	-	-	-	-	-
327-000-7576	I-5 Interchange PS & E Study (Aqueduct)	-	-	67,923	2,000,000	-	(1,500,000)	500,000	1,500,000
327-000-7603	Sperry Ave Reconstr (Rodgers Rd to I-5)	595,000	-	-	-	-	-	-	-
327-000-7608	Rogers Road Bridge	23,978	94,125	188,219	306,477	-	(219,778)	86,699	186,699
327-000-7611	Safety Improvement along Ward/Las Palmas Design	59,713	12,864	782,680	237,885	-	-	237,885	-
327-000-7612	Retro Relectivity Project	-	28,266	-	-	-	25,000	-	20,000
327-000-7613	Sperry Avenue Improv (Baldwin to Hwy 33)	39,126	1,073,950	50,493	-	-	(25,000)	15,000	20,000
327-000-7614	Traffic Signs	8,482	-	11,345	40,000	-	-	-	-
327-000-7615	Battery Back-Up Systems	13,959	-	-	-	-	-	-	-
327-000-7617	City Striping	2,671	2,675	-	30,000	493,048	(52,305)	470,743	52,305
327-000-7619	Roundabout - Salado/7th Street	5,927	62,001	15,675	420,000	396,518	(15,487)	801,031	-
327-000-7621	Ninth Street Improvements	114	86,052	1,202,702	-	-	-	-	-
327-000-7622	Slurry Seal - Corp yard	-	44,302	2,332	-	-	-	-	-
327-000-7624	City Wide Active Transportation Plan (Bike Pedestrian)	-	-	14,154	74,250	-	(41,892)	32,358	32,358
327-000-7625	Conservation Core Projects	-	-	-	-	96,000	(96,000)	-	96,000
327-000-7626	Salado Creek Bike Trail Project	-	-	90,677	1,871,945	-	(1,586,384)	285,561	1,586,384
327-000-7627	Kinshire Street Rehab Phase 1	-	-	-	-	-	-	-	300,000
327-000-7628	Street Main. Proj. - Las Palma	-	-	-	-	-	-	-	1,000,054
327-000-7629	Slurry Seal	-	-	-	-	-	-	-	821,000
327-000-7630	City of Patterson Local Road Safety Plan	-	-	-	-	-	-	-	80,000
<b>327</b>	<b>Total Capital</b>	<b>\$ 2,228,053</b>	<b>\$ 1,415,481</b>	<b>\$ 2,500,546</b>	<b>\$ 4,992,557</b>	<b>\$ 985,566</b>	<b>\$ (3,523,846)</b>	<b>\$ 2,454,277</b>	<b>\$ 5,945,799</b>
327-999-9013	To Measure L Fund	\$ -	\$ -	\$ 112,279	\$ 791,456	\$ -	\$ -	\$ 791,456	\$ -
<b>327</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,279</b>	<b>\$ 791,456</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 791,456</b>	<b>\$ -</b>
<b>327</b>	<b>TOTAL EXPENSES - Street Projects</b>	<b>\$ 2,282,692</b>	<b>\$ 1,474,857</b>	<b>\$ 2,647,725</b>	<b>\$ 5,847,013</b>	<b>\$ 985,566</b>	<b>\$ (3,523,846)</b>	<b>\$ 3,308,733</b>	<b>\$ 6,008,799</b>
<b>327</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (631,563)</b>	<b>\$ (29,440)</b>	<b>\$ 940,185</b>	<b>\$ (861,216)</b>	<b>\$ (1,206,393)</b>	<b>\$ 3,207,403</b>	<b>\$ 1,139,794</b>	<b>\$ (114,919)</b>



**Audited**

As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	2021-22
	<b>Expenses</b>								
329-000-7100	Street maintenance projects- Slurry seal	\$ -	218,709	11,398	\$ -	\$ -	\$ -	\$ -	\$ -
329-000-7101	Street maintenance projects-Las Palmas Overlay	-	3,000	112,279	1,261,750	286,998	(1,094,108)	454,640	32,304
329-000-7102	Kinshire Street Rehabilitation - Design & construction Phase I	-	4,747	60,602	1,527,125		(856,639)	670,486	1,680,355
329-000-7103	Kinshire Street Rehabilitation - Design & construction Phase II	-	4,095	45,790	16,750		350	17,100	17,100
329-000-7104	WM 6A Design	-	-	-	282,500		(282,500)	-	-
329-000-7300	Bike/Ped projects (5%)	27,376	-	-	-			-	-
<b>329</b>	<b>Total Capital</b>	<b>\$ 27,376</b>	<b>\$ 230,552</b>	<b>\$ 230,070</b>	<b>\$ 3,088,125</b>	<b>\$ 286,998</b>	<b>\$ (2,232,897)</b>	<b>\$ 1,142,226</b>	<b>\$ 1,729,759</b>
329-999-9001	To Water Capital	\$ -	-	86,858	339,195	(339,195)	-	-	-
329-999-9002	To Street Fund	-	-	-	-		281,185	281,185	257,333
<b>329</b>	<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,858</b>	<b>\$ 339,195</b>	<b>\$ (339,195)</b>	<b>\$ 281,185</b>	<b>\$ 281,185</b>	<b>\$ 257,333</b>
<b>329</b>	<b>TOTAL EXPENSES - Measure L</b>	<b>\$ 27,376</b>	<b>\$ 230,552</b>	<b>\$ 316,928</b>	<b>\$ 3,427,320</b>	<b>\$ (52,197)</b>	<b>\$ (1,951,712)</b>	<b>\$ 1,423,411</b>	<b>\$ 1,987,092</b>
<b>329</b>	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (27,376)</b>	<b>\$ (230,552)</b>	<b>\$ (193,250)</b>	<b>\$ (2,279,563)</b>	<b>\$ 843,653</b>	<b>\$ 1,951,712</b>	<b>\$ 515,803</b>	<b>\$ (1,987,092)</b>
	<b>GRAND TOTAL EXPENSES</b>	\$ 2,924,250	2,753,456	3,727,040	9,731,833	963,369	(4,896,299)	5,798,903	9,586,531
	<b>TOTAL REVENUE</b>	\$ 3,637,785	3,752,444	6,082,944	8,314,279	570,629	(47,192)	8,837,716	8,192,983
	<b>NET REVENUE VS EXPENSES</b>	\$ 713,535	998,988	2,355,905	(1,417,554)	(392,740)	4,849,107	3,038,813	(1,393,548)



# RECREATION & OTHER FUNDS

RECREATION FUNDS - OTHER 2021-2022

Account Number	Description	Audited As of:					Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21			
<b>Beautification Committee</b>									
305-000-5600	Interest Income	324 \$	641 \$	470 \$	200 \$	- \$	- \$	200 \$	470
305	<b>Total Revenue</b>	<b>324 \$</b>	<b>641 \$</b>	<b>470 \$</b>	<b>200 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>200 \$</b>	<b>470</b>
<b>Expenses</b>									
305-000-6410	Departmental Supplies/Programs	- \$	- \$	1,591 \$	300 \$	- \$	- \$	300 \$	300
305	<b>Total Operation &amp; Maintenance</b>	<b>- \$</b>	<b>- \$</b>	<b>1,591 \$</b>	<b>300 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>300 \$</b>	<b>300</b>
305	<b>TOTAL EXPENSES - Beautification</b>	<b>- \$</b>	<b>- \$</b>	<b>1,591 \$</b>	<b>300 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>300 \$</b>	<b>300</b>
305	<b>NET REVENUE VS EXPENSES</b>	<b>324 \$</b>	<b>641 \$</b>	<b>(1,121) \$</b>	<b>(100) \$</b>	<b>- \$</b>	<b>(100) \$</b>	<b>(100) \$</b>	<b>170</b>
<b>Aquatic Center Construction</b>									
430-000-5122	Aquatic Center Fee	615 \$	489 \$	42,435 \$	201,589 \$	- \$	- \$	201,589 \$	454,857
430-000-5600	Interest Income	471	940	985	100	- \$	- \$	100	985
430	<b>Total Revenue</b>	<b>1,086 \$</b>	<b>1,430 \$</b>	<b>43,420 \$</b>	<b>201,689 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>201,689 \$</b>	<b>455,842</b>
430	<b>TOTAL EXPENSES - Aquatic Center</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
430	<b>NET REVENUE VS EXPENSES</b>	<b>1,086 \$</b>	<b>1,430 \$</b>	<b>43,420 \$</b>	<b>201,689 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>201,689 \$</b>	<b>455,842</b>
<b>GRAND TOTAL EXPENSES</b>									
		- \$	- \$	1,591 \$	300 \$	- \$	- \$	300 \$	300
<b>TOTAL REVENUE</b>									
		1,410 \$	2,071 \$	43,891 \$	201,889 \$	- \$	- \$	201,889 \$	456,312
<b>NET REVENUE VS EXPENSES</b>									
		1,410 \$	2,071 \$	42,299 \$	201,589 \$	- \$	- \$	201,589 \$	456,012



# ENTERPRISE FUNDS

ENTERPRISE FUNDS 2021-2022

Audited  
As of:

Account Number	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
<b>Garbage</b>									
600-000-5030	Franchise Fees	\$ 29,912	\$ 30,329	\$ 30,130	\$ 33,395	\$ -	\$ -	\$ 33,395	\$ 34,407
600-000-5210	AB939 Recycling	-	-	-	10,000	-	-	10,000	-
600-000-5235	Highway Maintenance (SWEEP)	4,320	4,320	4,680	4,320	-	-	4,320	4,320
600-000-5332	Garbage Services	2,970,927	3,119,432	3,293,298	3,396,580	-	-	3,396,580	3,646,207
600-000-5333	Garbage Services Bertolotti	(20)	(944)	(24)	950	-	-	950	-
600-000-5600	Interest Income	9,599	21,433	17,804	21,000	-	-	21,000	17,804
600-000-5700	Late Fee	74,704	74,916	50,071	35,000	-	-	35,000	-
<b>600</b>	<b>Total Revenue</b>	<b>\$ 3,089,442</b>	<b>\$ 3,249,486</b>	<b>\$ 3,395,958</b>	<b>\$ 3,501,245</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,501,245</b>	<b>\$ 3,702,738</b>
600-998-5901	From American Rescue Relief Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,071
600-998-5902	From CFD 2013 Maintenance	-	-	-	-	-	-	-	7,500
600-998-5903	From CFD 2018-2 Maintenance	-	-	-	-	-	-	-	7,500
600-998-5904	From Water Operation Fund	-	-	-	-	-	-	-	7,500
<b>600</b>	<b>Total Revenue - Transfers From</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,571</b>
<b>600</b>	<b>Total Revenue</b>	<b>\$ 3,089,442</b>	<b>\$ 3,249,486</b>	<b>\$ 3,395,958</b>	<b>\$ 3,501,245</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,501,245</b>	<b>\$ 3,775,309</b>
<b>Expenses</b>									
600-790-6001	Salaries & Wages, Full-Time	\$ 210,779	\$ 284,304	\$ 331,332	\$ 362,461	\$ 8,106	\$ -	\$ 370,567	\$ 438,741
600-790-6002	Salaries & Wages, Part-Time	50,231	62,257	85,270	66,488	-	-	66,488	79,040
600-790-6005	Overtime	4,020	2,440	2,468	4,000	-	-	4,000	5,200
600-790-6009	Salaries & Wages, COVID 19	-	-	3,821	-	-	-	-	-
600-790-6011	Leave Payout	-	-	6,250	5,566	-	-	5,566	11,989
600-790-6100	FICA/Medicare - Employer	6,269	7,125	8,833	11,988	118	-	12,106	12,658
600-790-6105	Retirement	83,608	99,518	139,166	50,289	640	-	50,930	64,297
600-790-6106	HRA	-	1,519	7,644	7,652	-	-	7,652	7,898
600-790-6110	Worker's Compensation	7,787	8,928	6,183	16,886	946	-	17,832	24,499
600-790-6115	Unemployment Insurance	-	(253)	2,848	85	-	-	85	2,848
600-790-6120	Medical Insurance	71,718	83,326	80,661	84,086	3,385	-	87,471	121,086
600-790-6123	Post Retirement Medical Insurance	38,649	14,809	43,903	4,805	140	-	4,945	5,569
600-790-6125	Dental Insurance	6,771	8,334	8,853	13,243	386	-	13,629	15,902
600-790-6130	Vision Insurance	1,138	1,389	1,677	1,716	50	-	1,766	1,989
600-790-6135	Life Insurance	1,375	1,610	1,983	2,038	65	-	2,103	2,459
600-790-6145	Tuition Reimbursement	-	-	-	1,000	-	-	1,000	1,500
600-790-6155	Def. Compensation Match	-	-	101	-	-	-	-	-
600-790-6160	Compensated Absences	996	(6,780)	15,347	-	-	-	-	-
<b>600-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 483,339</b>	<b>\$ 568,525</b>	<b>\$ 746,340</b>	<b>\$ 632,304</b>	<b>\$ 13,835</b>	<b>\$ -</b>	<b>\$ 646,139</b>	<b>\$ 795,674</b>

Account Number	Description	Audited				Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21			
600-790-6200	Fiscal Service	\$ 4,500	\$ 3,496	\$ 3,121	\$ 5,000	\$ -	\$ 5,000	\$ 3,346
600-790-6205	Legal Services	-	-	28	-	-	-	-
600-790-6220	Technical Services	1,665	-	-	-	-	-	-
600-790-6222	IT Services	30,119	28,361	12,431	10,602	107	10,709	12,383
600-790-6221	Consulting Services	-	14,192	-	-	-	-	-
600-790-6240	General Contract Services	1,549,882	1,586,503	1,698,411	1,587,397	700	1,588,097	1,648,031
600-790-6241	Contract Service - St Sweeping	160,945	166,739	173,409	184,090	-	184,090	192,786
600-790-6250	Insurance	101,873	114,358	125,233	137,892	28,574	166,466	217,541
600-790-6300	Equipment Maintenance	479	124	-	400	-	400	400
600-790-6310	Alley/Sidewalk Maintenance	-	1,634	12	2,500	-	2,500	5,000
600-790-6315	Vehicle Maintenance	2,705	2,130	2,069	8,000	(1,500)	6,500	8,250
600-790-6400	Office Supplies	3,160	4,060	4,772	3,000	1,500	4,500	3,500
600-790-6405	Postage	10,137	10,455	10,595	9,000	1,150	10,150	10,000
600-790-6410	Departmental Supplies	1,337	6,070	6,213	-	-	-	-
600-790-6415	Small Tools/Shop Supplies	1,014	1,504	1,769	2,000	-	2,000	2,567
600-790-6425	Fuel	1,548	1,797	2,290	3,000	(1,150)	1,850	3,300
600-790-6435	Safety Supplies	839	1,062	608	1,050	-	1,050	1,200
600-790-6440	Uniforms	3,402	4,148	4,126	3,500	-	3,500	3,500
600-790-6500	Rents & Leases, Equipment	10,518	10,168	8,470	9,703	(700)	9,703	9,703
600-790-6605	Advertising	6,990	6,333	5,785	8,700	(200)	7,800	11,600
600-790-6610	Training & Travel	1,663	2,324	1,130	2,000	-	2,000	2,500
600-790-6620	Dues & Publications	545	524	625	1,300	200	1,500	1,300
600-790-6625	Medical Services	38	124	92	400	-	400	500
600-790-6700	Telephone	4,082	3,901	3,912	4,000	-	4,000	4,250
600-790-6760	Permits & Fees	-	67	42	100	-	100	100
600-790-6895	Depreciation Expense	12,779	12,779	12,779	-	-	-	-
600-790-6896	Utility Service Write-off	-	-	-	28,000	-	28,000	28,000
600-000-6995	Capit Contrib to City of Patt	-	-	82,727	-	-	-	-
<b>600-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 1,910,220</b>	<b>\$ 1,982,853</b>	<b>\$ 2,160,649</b>	<b>\$ 2,011,634</b>	<b>\$ 107</b>	<b>\$ 2,040,315</b>	<b>\$ 2,169,756</b>
600-790-7501	Computer Equipment	\$ 3,963	\$ -	\$ 2,113	\$ 1,200	\$ -	\$ 1,200	\$ -
600-790-7504	Vehicles	-	-	-	-	-	-	30,000
600-790-7550	Improvement Expense	-	-	2,294	-	-	-	-
600-790-7560	Machinery & Equipment Expense	-	-	-	-	15,000	15,000	-
<b>600-790</b>	<b>Total Capital</b>	<b>\$ 3,963</b>	<b>\$ -</b>	<b>\$ 4,407</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ 16,200</b>	<b>\$ 30,000</b>
600-999-9000	To General Fund	\$ 434,573	\$ 448,204	\$ 452,967	\$ 475,909	\$ -	\$ 475,909	\$ 533,777
600-999-9012	To Streets Fund	100,000	100,000	100,000	100,000	-	100,000	100,000
600-999-9013	To Sewer Fund	-	-	-	-	-	-	20,000
<b>600-790</b>	<b>Total Transfers/Debt Service</b>	<b>\$ 534,573</b>	<b>\$ 548,204</b>	<b>\$ 552,967</b>	<b>\$ 575,909</b>	<b>\$ -</b>	<b>\$ 575,909</b>	<b>\$ 653,777</b>
<b>600-790</b>	<b>TOTAL EXPENSES - Garbage/St Sw</b>	<b>\$ 2,932,095</b>	<b>\$ 3,099,582</b>	<b>\$ 3,464,363</b>	<b>\$ 3,221,046</b>	<b>\$ 28,943</b>	<b>\$ 3,278,563</b>	<b>\$ 3,649,208</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ 157,347</b>	<b>\$ 149,905</b>	<b>\$ (68,405)</b>	<b>\$ 280,199</b>	<b>\$ (28,943)</b>	<b>\$ 222,682</b>	<b>\$ 126,101</b>

Account Number	Description	Audited				Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
		As of:						
		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget			
<b>Sewer</b>								
605-000-5141	Pool Const Fee	\$ 4,000	\$ 3,200	\$ 2,240	\$ 3,200	\$ -	\$ 3,200	
605-000-5300	Administration Fee	7,739	9,062	13,623	9,000	-	9,000	
605-000-5315	Rental Income	15,158	12,383	12,383	15,000	-	15,000	
605-000-5331	Sewer Service	3,799,202	4,097,648	4,350,307	4,331,601	-	4,331,601	
605-000-5332	Sewer Service - Diablo Grande	436,886	459,294	176,430	463,099	-	463,099	
605-000-5520	Code Enforcement	1,500	-	2,244	3,000	-	3,000	
605-000-5600	Interest Income	10,988	14,456	12,348	14,000	-	14,000	
605-000-5700	Late Fee	95,531	96,321	66,141	45,000	-	45,000	
605-000-5710	Sale of Surplus/Salvage	-	-	-	1,000	-	1,000	
605-000-5794	Salary Reimbursement	194	-	-	-	-	-	
605-000-5795	Miscellaneous Reimbursement	42,780	-	11,500	564,000	-	564,000	
605-000-5796	Public Works Salary Reimbursement	841	-	5,695	1,000	-	1,000	
605-000-5798	Solar Rebate TID	68,852	34,318	-	34,000	-	34,000	
605-000-5799	Other Financing Sources	-	-	-	1,436,000	(1,416,000)	2,000,000	
<b>605</b>	<b>Total Revenue</b>	<b>\$ 4,483,670</b>	<b>\$ 4,726,681</b>	<b>\$ 4,652,911</b>	<b>\$ 6,919,900</b>	<b>\$ -</b>	<b>\$ 5,503,900</b>	
605-998-5900	From General Fund	\$ 70,163	\$ 33,375	\$ 41,197	\$ 49,402	\$ -	\$ 49,402	
605-998-5901	From American Rescue Relief Fund	-	-	-	-	-	-	
605-998-5906	From BAD Districts	92,638	-	-	25,099	-	25,099	
605-998-5912	From CFD2013-1 Maintenance	-	11,396	-	-	-	-	
605-998-5913	From CFD 2018-2 Maintenance	-	-	-	-	-	-	
605-998-5914	From Garbage Fund	-	-	-	-	-	-	
605-998-5915	From Gen Govt Impact Fee	-	-	-	-	-	-	
605-998-5916	From Water Operation	-	-	-	8,465	(8,465)	-	
<b>605</b>	<b>Total Revenue - Transfers From</b>	<b>\$ 162,801</b>	<b>\$ 44,771</b>	<b>\$ 41,197</b>	<b>\$ 82,966</b>	<b>\$ (8,465)</b>	<b>\$ 74,501</b>	
<b>605</b>	<b>TOTAL REVENUE</b>	<b>\$ 4,646,471</b>	<b>\$ 4,771,452</b>	<b>\$ 4,694,108</b>	<b>\$ 7,002,866</b>	<b>\$ (8,465)</b>	<b>\$ 5,578,401</b>	

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual		Actual		Actual	Budget	Mid-Year Adjustment	Year-End Adjustment	Projected Budget	Budget		
	<b>Expenses</b>												
605-790-6001	Salaries & Wages, Full-Time	\$ 894,430	\$ 980,116	\$ 922,607	\$ 1,043,911	\$ 8,106	\$ -	\$ 1,052,017	\$ 1,002,314				
605-790-6002	Salaries & Wages, Part-Time	35,943	38,053	24,411	22,164			22,164	29,640				
605-790-6003	Salaries & Wages, Part-Time - Vegetation	828	(828)	-	-			-	-				
605-790-6005	Overtime	29,852	27,257	34,608	26,000			26,000	31,000				
605-790-6009	Salaries & Wages, COVID 19	-	-	6,538	-			-	-				
605-790-6011	Leave Payout	-	-	20,278	31,731			31,731	25,217				
605-790-6100	FICA/Medicare - Employer	14,474	15,131	14,881	18,233	118		18,350	17,616				
605-790-6105	Retirement	447,540	163,425	156,608	200,074	640		200,714	174,509				
605-790-6106	HRA	-	1,329	2,654	1,114			1,114	7,898				
605-790-6110	Worker's Compensation	59,078	75,295	57,851	82,475	946		83,421	83,043				
605-790-6115	Unemployment Insurance	-	969	4,123	426			426	4,123				
605-790-6120	Medical Insurance	253,259	274,349	241,475	266,647	3,385		270,032	267,115				
605-790-6123	Post Retirement Health Benefits	193,053	60,650	167,623	10,542	140		10,682	10,945				
605-790-6125	Dental Insurance	22,441	24,181	19,061	29,057	386		29,443	31,252				
605-790-6130	Vision Insurance	3,705	3,987	3,700	3,765	50		3,815	3,909				
605-790-6135	Life Insurance	4,640	4,889	4,540	4,019	65		4,083	4,874				
605-790-6145	Tuition Reimbursement	-	-	-	1,000			1,000	1,500				
605-790-6155	Deferred Compensation Match	-	188	845	-			-	-				
605-790-6160	Compensated Absences	6,938	(52,618)	35,897	-			-	-				
<b>605-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 1,966,181</b>	<b>\$ 1,616,371</b>	<b>\$ 1,717,699</b>	<b>\$ 1,741,158</b>	<b>\$ 13,835</b>	<b>\$ -</b>	<b>\$ 1,754,993</b>	<b>\$ 1,694,957</b>				

Account Number	Description	Audited				Year-End Adjustment	Mid-Year Adjustment	Projected Budget	Budget
		As of:							
		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget				
605-790-6200	Fiscal Service	\$	5,991	5,586	8,700	-	8,700	9,050	
605-790-6205	Legal Services	5,258	9,513	3,212	5,000	-	5,000	5,000	
605-790-6220	Technical Services	61,374	38,693	46,602	64,144	(2,600)	56,544	64,600	
605-790-6221	Consulting Services	89,021	45,461	66,488	267,000	(6,450)	260,550	277,000	
605-790-6222	IT Services	67,633	62,591	27,203	24,879	393	25,272	20,233	
605-790-6240	General Contract Services	160,514	261,179	249,351	166,684		166,684	243,422	
605-790-6241	Vegetation Management Services	62	915	480	-		-	-	
605-790-6250	Insurance	101,873	114,358	125,233	137,892	28,574	166,466	217,541	
605-790-6300	Equipment Maintenance	53,428	35,408	77,266	77,000	5,000	82,000	77,000	
605-790-6310	Facility Maintenance	4,283	2,608	2,118	-		2,600	7,600	
605-790-6315	Vehicle Maintenance	16,478	15,963	28,059	15,000	(2,000)	13,000	15,500	
605-790-6400	Office Supplies	3,905	4,884	5,631	4,000	2,000	6,000	4,500	
605-790-6405	Postage	11,147	11,500	11,658	11,000		11,000	11,000	
605-790-6410	Departmental Supplies	14,879	13,031	14,091	14,000		14,000	15,000	
605-790-6415	Small Tools/Shop Supplies	12,494	9,393	12,594	6,567		6,567	7,067	
605-790-6425	Fuel	10,490	19,247	7,952	12,000	(1,500)	10,500	15,000	
605-790-6430	Chemicals	54,124	52,929	45,994	50,000		50,000	50,000	
605-790-6435	Safety Supplies	3,902	3,624	2,842	4,000		4,000	4,000	
605-790-6436	Electrical Supplies	-	171	7,703	8,000		8,000	10,000	
605-790-6440	Uniforms	6,466	8,109	8,129	6,300	1,500	7,800	6,300	
605-790-6500	Rents & Leases, Equipment	15,877	15,521	11,669	70,633	(52,000)	18,633	80,771	
605-790-6605	Advertising	3,090	3,599	433	4,000		4,000	5,000	
605-790-6610	Training & Travel	4,435	6,934	1,946	5,473		5,473	6,723	
605-790-6620	Dues & Publications	2,344	3,377	1,271	2,500		2,500	2,500	
605-790-6625	Medical Services	258	215	232	400		400	500	
605-790-6635	Bank Service Charge	-	200	600	-		-	-	
605-790-6700	Telephone	11,727	13,298	15,335	9,720	4,000	13,720	9,720	
605-790-6710	Utilities - Buildings	-	-	16,015	35,000	48,000	83,000	35,000	
605-790-6715	Utilities - WWTP	42,967	43,769	53,898	-		-	-	
605-790-6750	Property/Irrigation Tax	7,091	7,130	8,294	7,100		7,100	8,500	
605-790-6760	Permits & Fees	17,510	18,891	21,321	19,650	6,450	26,100	21,650	
605-790-6895	Depreciation Expense	1,664,261	1,690,231	1,689,972	-		-	-	
605-000-6995	Capit Contrib to City of Patt	18,730	-	14,122	-		-	-	
<b>605-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 2,473,829</b>	<b>\$ 2,518,731</b>	<b>\$ 2,583,302</b>	<b>\$ 1,036,642</b>	<b>\$ 393</b>	<b>\$ 1,065,609</b>	<b>\$ 1,230,177</b>	

**Audited**  
As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	
		Actual	Actual	Actual	2020-21	Adjustment 2020-21	Adjustment 2020-21	Budget 2020-21	Budget 2021-22
605-790-7501	Computer Equipment	3,299	15,679	2,439	1,200	-	-	1,200	-
605-790-7504	Vehicle	-	(25,575)	1,715	5,000	-	-	5,000	150,000
605-790-7550	Improvement Expense	-	302	1,999	58,000	-	-	58,000	54,000
605-790-7560	Machinery & Equipment Expense	4,722	651	-	40,000	9,350	-	49,350	20,000
<b>605-790</b>	<b>Total Capital</b>	<b>8,021</b>	<b>(8,943)</b>	<b>6,153</b>	<b>104,200</b>	<b>9,350</b>	<b>-</b>	<b>113,550</b>	<b>224,000</b>
605-790-8003	Principal Expense SRF Loan	-	-	-	43,845	-	-	43,845	44,985
605-790-8006	Principal Expense - Banc of America	-	-	-	38,946	-	-	38,946	55,538
605-790-8103	Interest Expense SRF Loan	26,096	14,302	13,201	12,830	-	-	12,830	11,690
605-790-8106	Interest Expense - Banc of America	59,276	49,066	48,537	47,725	-	-	47,725	46,235
605-000-8200	Cost of Issuance	71,178	608	1,058	1,625	-	-	1,625	1,058
605-790-8007	Principal Expense - CEC Loan	-	-	0	197,674	-	-	197,674	199,656
605-790-8107	Principal Interest - CEC Loan	22,783	20,860	18,968	16,956	-	-	16,956	14,974
<b>605-790</b>	<b>Total Debt Service</b>	<b>179,334</b>	<b>84,837</b>	<b>81,764</b>	<b>359,601</b>	<b>-</b>	<b>-</b>	<b>359,601</b>	<b>374,136</b>
605-999-9000	To General Fund	551,357	577,464	647,677	655,395	-	-	655,395	698,572
605-999-9003	To Sewer Capital - Fees	630,000	320,000	-	110,000	-	90,000	200,000	1,150,963
605-999-9013	To Sewer Capital - Bond	-	547	193	-	-	-	-	-
605-999-9014	To Sewer Capital SRF Loan	-	-	-	2,000,000	-	(1,980,000)	20,000	2,000,000
605-999-9015	To PPFA Sewer Authority Bonds	213,451	215,595	109,837	215,028	-	-	215,028	215,228
<b>605-790</b>	<b>Total Transfers</b>	<b>1,394,808</b>	<b>1,113,606</b>	<b>757,707</b>	<b>2,980,423</b>	<b>-</b>	<b>(1,890,000)</b>	<b>1,090,423</b>	<b>4,064,763</b>
<b>605-790</b>	<b>TOTAL EXPENSES - WWTP</b>	<b>6,022,173</b>	<b>5,324,603</b>	<b>5,146,626</b>	<b>6,222,023</b>	<b>23,578</b>	<b>(1,861,426)</b>	<b>4,384,176</b>	<b>7,588,033</b>
605-791-6001	Salaries & Wages, Full-Time	284,191	293,092	350,652	378,236	-	-	378,236	393,039
605-791-6005	Overtime	13,858	10,620	8,547	10,000	-	-	10,000	14,000
605-791-6009	Salaries & Wages, COVID 19	-	-	4,129	-	-	-	-	-
605-791-6011	Leave Payout	-	-	5,121	5,538	-	-	5,538	6,026
605-791-6100	FICA/Medicare - Employer	3,949	4,022	4,847	5,768	-	-	5,768	5,989
605-791-6105	Retirement	42,554	325,442	300,813	72,179	-	-	72,179	80,324
605-791-6110	Worker's Compensation	27,289	30,322	32,183	41,006	-	-	41,006	48,883
605-791-6120	Medical Insurance	100,370	98,590	122,548	128,597	-	-	128,597	144,502
605-791-6123	Post Retirement Health Benefits	5,577	4,846	6,375	5,124	-	-	5,124	5,124
605-791-6125	Dental Insurance	8,813	8,211	9,366	14,123	-	-	14,123	14,630
605-791-6130	Vision Insurance	1,478	1,364	1,765	1,830	-	-	1,830	1,830
605-791-6135	Life Insurance	1,745	1,646	2,119	2,261	-	-	2,261	2,246
605-791-6145	Tuition Reimbursement	-	-	-	1,000	-	-	1,000	1,000
<b>605-791</b>	<b>Total Salary &amp; Benefits</b>	<b>489,823</b>	<b>778,155</b>	<b>848,465</b>	<b>665,663</b>	<b>-</b>	<b>-</b>	<b>665,663</b>	<b>717,594</b>

Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
605-791-6220	Technical Services	\$ 7,495	\$ 7,650	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 5,350	\$ 5,350
605-791-6221	Consulting Services	13,671	6,658	8,778	20,000				20,000		20,000	23,000	23,000
605-791-6222	IT Services	41,835	39,128	13,517	9,393	143			9,393		9,536	17,984	17,984
605-791-6240	General Contract Services	37,620	7,894	14,629	4,000				4,000		4,000	6,500	6,500
605-791-6242	Sewer Lateral Maintenance	937	769	1,510	2,500				2,500		2,500	5,000	5,000
605-791-6300	Equipment Maintenance	4,221	17,973	7,675	25,000	(1,900)			23,100		23,100	32,000	32,000
605-791-6315	Vehicle Maintenance	22,039	20,403	25,618	26,600	1,900			28,500		28,500	28,100	28,100
605-791-6400	Office Supplies	1,008	1,433	1,397	2,000				2,000		2,000	2,000	2,000
605-791-6410	Departmental Supplies	10,952	9,566	10,926	11,500				11,500		11,500	13,000	13,000
605-791-6415	Small Tools/Shop Supplies	2,244	2,559	3,504	3,000				3,000		3,000	3,000	3,000
605-791-6425	Fuel	10,384	11,686	14,524	14,000				14,000		14,000	17,600	17,600
605-791-6430	Chemicals	703	52	28	3,000				3,000		3,000	4,000	4,000
605-791-6435	Safety Supplies	1,305	1,993	1,852	1,700				1,700		1,700	2,200	2,200
605-791-6440	Uniforms	4,469	7,056	7,219	6,000				6,000		6,500	6,100	6,100
605-791-6500	Rents & Leases - Equipment	2,899	2,624	2,820	17,206	(1,050)			16,156		16,156	21,875	21,875
605-791-6605	Advertising	3,063	3,885	(377)	5,500				5,500		5,500	5,500	5,500
605-791-6610	Training & Travel	5,607	3,033	649	5,860				5,860		5,860	6,660	6,660
605-791-6620	Dues & Publications	556	1,269	2,126	6,400				6,400		6,400	6,400	6,400
605-791-6625	Medical Services	80	440	164	500				500		500	500	500
605-791-6700	Telephone	3,993	4,324	4,548	4,450				5,000		5,000	4,450	4,450
605-791-6735	Utilities - Storm Lift Stations	1,221	1,190	1,167	2,500	(950)			1,550		1,550	2,500	2,500
605-791-6736	Utilities - Sewer Lift Stations	4,734	2,957	2,461	3,000				3,000		3,000	3,000	3,000
605-791-6760	Permits & Fees	10,891	21,130	21,890	21,510	950			22,460		22,460	21,510	21,510
<b>605-791</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 191,927</b>	<b>\$ 175,673</b>	<b>\$ 146,624</b>	<b>\$ 197,619</b>	<b>\$ 143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,662</b>	<b>\$ -</b>	<b>\$ 197,762</b>	<b>\$ 238,229</b>	<b>\$ 238,229</b>
605-791-7501	Computer	-	-	-	-	-			560		560	-	-
605-791-7504	Vehicle	-	25,575	-	-				-		-	50,000	50,000
605-791-7550	Improvements	-	-	-	-				-		-	24,000	24,000
605-791-7560	Machinery & Equipment Expense	-	-	29,114	91,000	(560)			96,440		96,440	506,000	506,000
<b>605-791</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 25,575</b>	<b>\$ 29,114</b>	<b>\$ 91,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,000</b>	<b>\$ -</b>	<b>\$ 97,000</b>	<b>\$ 580,000</b>	<b>\$ 580,000</b>
605-000-8100	Interest Expense	(10,158)	9,710	9,710	-	-			9,710		9,710	9,710	9,710
<b>605-791</b>	<b>Total Debt Service</b>	<b>\$ (10,158)</b>	<b>\$ 9,710</b>	<b>\$ 9,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,710</b>	<b>\$ -</b>	<b>\$ 9,710</b>	<b>\$ 9,710</b>	<b>\$ 9,710</b>
<b>605-791</b>	<b>TOTAL EXPENSES - Collections</b>	<b>\$ 671,592</b>	<b>\$ 989,113</b>	<b>\$ 1,033,913</b>	<b>\$ 954,281</b>	<b>\$ 6,143</b>	<b>\$ 9,710</b>	<b>\$ 9,710</b>	<b>\$ 970,134</b>	<b>\$ 970,134</b>	<b>\$ 970,134</b>	<b>\$ 1,545,533</b>	<b>\$ 1,545,533</b>

**Audited**  
As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected	Budget	
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget	2021-22	
<b>Expenses - Vegetation Management</b>										
605-792-6001	Salaries & Wages, Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,001
605-792-6002	Salaries & Wages, Part-Time	-	-	-	15,984	-	(1,450)	14,534	-	-
605-792-6100	FICA/Medicare - Employer	-	-	-	1,223	-	-	1,223	-	421
605-792-6105	Retirement	-	-	-	-	-	-	-	-	2,285
605-792-6110	Worker's Compensation	-	-	-	-	-	-	-	-	3,701
605-792-6120	Medical Insurance	-	-	-	-	-	-	-	-	14,073
605-792-6123	OPEB	-	-	-	-	-	-	-	-	563
605-792-6125	Dental Insurance	-	-	-	-	-	-	-	-	1,607
605-792-6130	Vision Insurance	-	-	-	-	-	-	-	-	201
605-792-6135	Life Insurance	-	-	-	-	-	-	-	-	256
<b>605-792</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,207</b>	<b>\$ -</b>	<b>\$ (1,450)</b>	<b>\$ 15,757</b>	<b>\$ -</b>	<b>\$ 52,107</b>
605-792-6240	General Contract Services	\$ -	\$ -	20	500	\$ -	850	1,350	\$ -	7,000
605-792-6315	Vehicle Maintenance	-	-	-	500	-	-	500	-	500
605-792-6410	Departmental Supplies	-	-	-	1,500	-	-	1,500	-	1,500
605-792-6415	Small Tools/Shop Supplies	-	-	-	500	-	-	500	-	500
605-792-6425	Fuel	-	-	-	2,000	-	-	2,000	-	2,200
605-792-6430	Chemicals	-	-	-	40,793	-	600	40,793	-	42,000
605-792-6435	Safety Supplies	-	-	-	1,500	-	-	2,100	-	1,500
605-792-6440	Uniforms	-	-	-	800	-	-	800	-	800
605-792-6500	Rents & Leases - Equipment	-	-	-	16,000	-	-	16,000	-	3,500
605-792-6610	Training & Travel	-	-	-	2,000	-	-	2,000	-	2,000
605-792-6625	Medical Services	-	-	-	150	-	-	150	-	150
605-792-6700	Telephone	-	-	-	600	-	-	600	-	600
<b>605-792</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 66,843</b>	<b>\$ -</b>	<b>\$ 1,450</b>	<b>\$ 68,293</b>	<b>\$ -</b>	<b>\$ 62,250</b>
605-792-7504	Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30,000
<b>605-792</b>	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>
<b>605-792</b>	<b>TOTAL EXPENSES - Vegetation Management</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ 84,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,050</b>	<b>\$ -</b>	<b>\$ 144,357</b>
<b>605</b>	<b>TOTAL EXPENSES - WWTP</b>	<b>\$ 6,693,764</b>	<b>\$ 6,313,715</b>	<b>\$ 6,180,560</b>	<b>\$ 7,260,355</b>	<b>\$ 29,721</b>	<b>\$ (1,851,716)</b>	<b>\$ 5,438,360</b>	<b>\$ 5,438,360</b>	<b>\$ 9,277,923</b>
	<b>NET REVENUE VS EXPENSES</b>	<b>\$ (2,047,294)</b>	<b>\$ (1,542,264)</b>	<b>\$ (1,486,452)</b>	<b>\$ (257,488)</b>	<b>\$ (38,186)</b>	<b>\$ 435,716</b>	<b>\$ 140,042</b>	<b>\$ -</b>	<b>\$ (1,438,615)</b>



Account Number	Description	2017-18		2018-19		2019-20		2020-21		2020-21		2021-22	
		Actual	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget		
606	TOTAL EXPENSES - Sewer Capital	(63,583)	456	896	3,273,662	110,975	(2,438,475)	946,162	3,766,937				
606	NET REVENUE VS EXPENSES	799,112	2,379,990	1,663,218	(1,002,389)	(110,975)	619,975	(493,389)	(539,000)				
PPFA Sewer - Authority Bonds													
607-000-5600	Interest Income	1,801	7,245	6,428	1,801	-	-	1,801	6,428				
607-998-5903	From Sewer Fund	213,451	216,142	110,030	215,028			215,028	215,228				
607	Total Revenue	215,252	223,387	116,459	216,829	-	-	216,829	221,656				
607-000-8000	Principal Expense	-	-	-	110,400	-	-	110,400	115,400				
607-000-8100	Interest Expense	98,975	112,767	108,782	104,628			104,628	99,828				
607	Total Debt Service	98,975	112,767	108,782	215,028	-	-	215,028	215,228				
607	TOTAL EXPENSES - PPFA Sewer Authority Bonds	98,975	112,767	108,782	215,028	-	-	215,028	215,228				
607	NET REVENUE VS EXPENSES	116,277	110,620	7,677	1,801	-	-	1,801	6,428				
Water													
610-000-5330	Water Service	3,923,586	4,486,037	5,419,426	4,979,499	-	800,000	5,779,499	6,922,150				
610-000-5341	New Meters New Sites	39,458	29,746	54,531	40,000	30,000		70,000	70,000				
610-000-5345	Back Flow Revenue	11,819	17,523	16,616	16,000			16,000	16,000				
610-000-5350	Reconnection Fee	30,707	41,540	18,500	30,000			30,000	30,000				
610-000-5355	Construction Water	49,737	38,980	25,696	20,000			20,000	20,000				
610-000-5520	Code Enforcement	-	425	25	-			-	-				
610-000-5600	Interest Income	15,707	33,521	47,160	33,500			33,500	47,160				
610-000-5700	Late Fee	98,526	96,321	82,396	50,000			50,000	-				
610-000-5701	Credit Card Convenience Fee	43,723	53,525	42,868	50,000			50,000	50,000				
610-000-5710	Sale of Surplus/Salvage	2,932	-	-	1,000			1,000	1,000				
610-000-5790	Miscellaneous Revenue	-	604	2,620,014	100			100	100				
610-000-5794	Salary Reimbursement	194	-	-	1,000			1,000	1,000				
610-000-5796	Public Works Reimbursement	2,384	1,391	168	2,000			2,000	2,000				
610-000-5799	Other Financing Sources	-	-	-	-	70,000		70,000	1,930,000				
610	Total Revenue	4,218,774	4,799,614	8,327,400	5,223,099	30,000	870,000	6,123,099	9,089,410				
610-998-5900	From General Fund	-	-	-	-	62,400		62,400	-				
610-998-5901	From American Rescue Relief Fund	-	-	-	-			-	172,396				
610	Total Revenue - Transfers From	-	-	-	-	62,400		62,400	172,396				
610	TOTAL REVENUE	4,218,774	4,799,614	8,327,400	5,223,099	92,400	870,000	6,185,499	9,261,806				

Account Number	Description	Audited						Year-End Adjustment	Mid-Year Adjustment	Projected Budget	Budget
		As of:									
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	2020-21	2020-21				
	<b>Expenses</b>										
610-790-6001	Salaries & Wages, Full-Time	\$ 1,119,004	\$ 1,195,651	\$ 1,197,382	\$ 1,293,589	\$ 1,301,695	\$ -	\$ 8,106	\$ 1,301,695	\$ 1,342,099	
610-790-6002	Salaries & Wages, Part-Time	41,650	38,263	42,900	29,550	29,550	-	-	29,550	58,562	
610-790-6005	Overtime	49,367	52,750	53,222	50,000	50,000	-	-	50,000	58,200	
610-790-6009	Salaries & Wages, COVID 19	-	-	12,750	-	-	-	-	-	-	
610-790-6011	Leave Payout	-	-	34,223	37,268	37,268	-	-	37,268	39,308	
610-790-6100	FICA/Medicare - Employer	18,227	18,309	19,252	25,420	25,538	118	118	25,538	25,354	
610-790-6105	Retirement	412,600	402,120	390,580	253,001	253,641	640	640	253,641	264,103	
610-790-6106	HRA	-	1,240	1,099	1,040	1,040	-	-	1,040	-	
610-790-6110	Worker's Compensation	70,496	86,959	72,471	97,643	98,589	946	946	98,589	102,159	
610-790-6115	Unemployment Insurance	-	835	2,338	398	398	-	-	398	2,338	
610-790-6120	Medical Insurance	299,733	311,335	304,708	321,909	325,294	3,385	3,385	325,294	335,540	
610-790-6123	Post Retirement Medical Insurance	177,808	61,922	155,176	13,293	13,433	140	140	13,433	13,957	
610-790-6125	Dental Insurance	27,957	28,824	24,836	36,639	37,025	386	386	37,025	39,850	
610-790-6130	Vision Insurance	4,614	4,730	4,792	4,748	4,798	50	50	4,798	4,985	
610-790-6135	Life Insurance	5,789	5,848	5,958	6,011	6,075	65	65	6,075	6,067	
610-790-6145	Tuition Reimbursement	1,000	-	-	1,000	1,000	-	-	1,000	1,000	
610-790-6155	Def Compensation Match	-	188	847	-	-	-	-	-	-	
610-790-6160	Compensated Absences	10,070	(53,867)	58,104	-	-	-	-	-	-	
<b>610-790</b>	<b>Total Salary &amp; Benefits</b>	<b>\$ 2,238,316</b>	<b>\$ 2,155,108</b>	<b>\$ 2,380,638</b>	<b>\$ 2,171,509</b>	<b>\$ 2,185,344</b>	<b>\$ 13,835</b>	<b>\$ -</b>	<b>\$ 2,185,344</b>	<b>\$ 2,293,521</b>	

Account Number	Description	Audited				Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21	Projected Budget			
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21			Budget 2020-21	Budget 2021-22		
610-790-6200	Fiscal Service	\$	5,991	\$	5,871	\$	14,160	\$	14,160	\$	6,478
610-790-6205	Legal Services	9,577	12,958	28,824	28,824	16,000	16,000	16,000	16,000	16,000	16,000
610-790-6220	Technical Services	22,203	30,443	17,584	17,584	50,100	50,100	50,100	50,100	54,600	54,600
610-790-6221	Consulting Services	23,413	2,927	-	-	5,000	5,000	5,000	5,000	5,000	5,000
610-790-6222	IT Services	86,994	87,676	37,986	37,986	42,066	42,066	42,780	42,780	31,433	31,433
610-790-6240	General Contract Services	20,165	26,946	45,488	45,488	51,600	51,600	51,600	51,600	52,100	52,100
610-790-6250	Insurance	101,873	114,358	125,233	125,233	137,892	137,892	166,466	166,466	217,541	217,541
610-790-6300	Equipment Maintenance	74,084	36,835	100,468	100,468	51,805	51,805	51,805	51,805	63,805	63,805
610-790-6305	Building Maintenance	565	853	1,219	1,219	1,000	1,000	1,000	1,000	1,000	1,000
610-790-6310	Facility Maintenance	3,161	5,424	1,475	1,475	2,000	2,000	500	500	3,000	3,000
610-790-6315	Vehicle Maintenance	22,569	23,116	27,471	27,471	27,000	27,000	27,000	27,000	29,000	29,000
610-790-6400	Office Supplies	3,779	5,333	5,486	5,486	3,500	3,500	5,000	5,000	4,000	4,000
610-790-6405	Postage	15,355	15,669	15,886	15,886	15,000	15,000	15,000	15,000	15,000	15,000
610-790-6410	Departmental Supplies	54,252	43,709	56,368	56,368	53,000	53,000	53,000	53,000	58,000	58,000
610-790-6411	New Meters - New Sites	26,573	25,881	73,984	73,984	20,000	20,000	50,000	50,000	50,000	50,000
610-790-6415	Small Tools/Shop Supplies	4,457	3,400	3,773	3,773	4,067	4,067	9,067	9,067	4,567	4,567
610-790-6425	Fuel	26,402	28,151	28,481	28,481	22,000	22,000	22,000	22,000	27,500	27,500
610-790-6430	Chemicals	25,497	28,097	16,664	16,664	32,000	32,000	27,000	27,000	33,000	33,000
610-790-6435	Safety Supplies	4,205	5,967	3,265	3,265	4,000	4,000	4,000	4,000	4,500	4,500
610-790-6436	Electrical Supplies	12,933	19,274	22,668	22,668	23,000	23,000	23,000	23,000	27,650	27,650
610-790-6440	Uniforms	7,701	9,907	8,931	8,931	6,800	6,800	8,000	8,000	6,800	6,800
610-790-6500	Rents & Leases, Equipment	10,647	10,862	9,249	9,249	13,421	13,421	12,221	12,221	15,421	15,421
610-790-6600	Printing	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000
610-790-6605	Advertising	1,243	1,699	767	767	4,000	4,000	4,000	4,000	5,000	5,000
610-790-6610	Training & Travel	9,894	12,368	6,437	6,437	11,264	11,264	11,264	11,264	12,264	12,264
610-790-6620	Due & Publications	5,894	5,917	5,758	5,758	10,000	10,000	9,870	9,870	11,000	11,000
610-790-6625	Medical Services	530	939	942	942	500	500	630	630	1,000	1,000
610-790-6635	Bank Service Charge	34,838	47,054	60,677	60,677	4,500	4,500	66,900	66,900	67,400	67,400
610-790-6700	Telephone	11,949	16,188	19,645	19,645	11,000	11,000	16,000	16,000	12,000	12,000
610-790-6730	Utilities - Wells	336,819	316,187	327,590	327,590	347,000	347,000	342,000	342,000	350,000	350,000
610-790-6760	Permits & Fees	24,514	25,503	30,372	30,372	28,700	28,700	28,700	28,700	28,700	28,700
610-790-6895	Depreciation Expense	1,018,118	1,036,417	1,045,671	1,045,671	-	-	-	-	-	-
610-000-6995	Capital Contrib to City Patt	53,113	-	6,514	6,514	-	-	-	-	-	-
<b>610-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>\$ 2,060,178</b>	<b>\$ 2,006,049</b>	<b>\$ 2,140,746</b>	<b>\$ 2,140,746</b>	<b>\$ 1,015,375</b>	<b>\$ 1,015,375</b>	<b>\$ 28,574</b>	<b>\$ 28,574</b>	<b>\$ 1,137,063</b>	<b>\$ 1,216,759</b>
610-790-7501	Computer Equipment	\$	10,991	\$	4,166	\$	6,200	\$	6,200	\$	-
610-790-7504	Equipment	1,598	-	-	-	-	-	-	-	-	-
610-790-7506	Vehicle	-	12,851	-	-	50,000	50,000	50,000	50,000	45,000	45,000
610-790-7550	Improvements Expense	-	-	3,999	3,999	56,000	56,000	56,000	56,000	56,000	56,000
610-790-7560	Machinery & Equipment Expense	-	2,697	3,441	3,441	-	-	-	-	-	-
<b>610-790</b>	<b>Total Capital</b>	<b>\$ 12,589</b>	<b>\$ 18,348</b>	<b>\$ 11,606</b>	<b>\$ 11,606</b>	<b>\$ 112,200</b>	<b>\$ 112,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,200</b>	<b>\$ 101,000</b>

**Audited**  
As of:

Account Number	Description	2017-18	2018-19	2019-20	Budget	Mid-Year	Year-End	Projected
		Actual	Actual	Actual	2020-21	Adjustment	Adjustment	Budget
					2020-21	2020-21	2020-21	2021-22
610-790-8100	Interest Expense	(34,219)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-000-8200	Cost of Issuance	2,976	2,976	-	-	-	-	-
<b>610-790</b>	<b>Total Debt Service</b>	<b>(31,243)</b>	<b>\$ 2,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
610-799-7060	Machinery & Equipment Expense	-	-	-	-	-	-	-
<b>610-795</b>	<b>Total Capital</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
610-999-9000	To General Fund	524,057	543,759	570,217	573,639	-	573,639	631,850
610-999-9012	To Streets Fund	-	-	-	983,814	-	983,814	-
610-999-9013	To Water Capital	540,000	-	499,321	-	398,196	398,196	1,160,000
610-999-9015	To PPFA Water - Authority Bonds	630,633	635,580	534,714	890,844	890,844	890,844	889,294
610-999-9016	To Sewer Operation Fund	-	-	-	-	-	-	76,539
610-999-9017	To Garbage fund	-	-	-	-	-	-	7,500
<b>610-795</b>	<b>Total Transfers</b>	<b>1,694,690</b>	<b>\$ 1,179,339</b>	<b>\$ 1,604,252</b>	<b>\$ 2,448,297</b>	<b>\$ -</b>	<b>\$ 2,846,493</b>	<b>\$ 2,765,183</b>
<b>610-790/795</b>	<b>TOTAL EXPENSES - Water</b>	<b>5,974,530</b>	<b>\$ 5,361,819</b>	<b>\$ 6,137,243</b>	<b>\$ 5,747,381</b>	<b>\$ 106,950</b>	<b>\$ 6,281,100</b>	<b>\$ 6,376,464</b>
<b>611</b>	<b>NET REVENUE VS EXPENSES</b>	<b>(1,755,756)</b>	<b>\$ (562,205)</b>	<b>\$ 2,190,158</b>	<b>\$ (524,282)</b>	<b>\$ (14,550)</b>	<b>\$ (95,601)</b>	<b>\$ 2,885,342</b>
<b>Water Capital</b>								
611-000-5600	Interest Income	24,161	50,780	59,581	50,000	-	-	59,581
611-000-5311	Grant	-	-	8,493	-	-	-	-
<b>611</b>	<b>Total Revenue</b>	<b>24,161</b>	<b>\$ 50,780</b>	<b>\$ 68,075</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 59,581</b>
611-998-5919	Transfer from Water Operations	540,000	-	499,321	-	-	398,196	1,160,000
611-998-5920	Transfer from Land/Water AcquisitionFund	-	299,832	-	-	-	-	-
611-998-5911	From CFD-Business Park	408,148	1,852,666	-	-	-	-	-
611-998-5918	From Water Impact Fee Fund	200,000	-	-	-	-	-	55,138
611-998-5923	From Water Rev Bonds Proj Fund	-	-	9,594,222	-	-	-	4,235,616
611-998-5924	From Measure L Fund	-	-	86,858	339,195	(339,195)	-	-
<b>611</b>	<b>Total Revenue - Transfers From</b>	<b>1,148,148</b>	<b>\$ 2,152,498</b>	<b>\$ 10,180,401</b>	<b>\$ 339,195</b>	<b>\$ (339,195)</b>	<b>\$ 398,196</b>	<b>\$ 5,450,754</b>
<b>611</b>	<b>TOTAL REVENUE</b>	<b>1,172,309</b>	<b>\$ 2,203,278</b>	<b>\$ 10,248,476</b>	<b>\$ 389,195</b>	<b>\$ (339,195)</b>	<b>\$ 448,196</b>	<b>\$ 5,510,335</b>

**Audited**  
As of:

Account Number	Description	2017-18	2018-19	2019-20	Mid-Year	Year-End	Projected
		Actual	Actual	Actual	Adjustment	Adjustment	Budget
				Budget	2020-21	2020-21	2020-21
				2020-21			Budget
							2021-22

	<b>Expenses</b>						
611-790-6750	Property Tax	3,538	-	-	-	-	-
<b>611-790</b>	<b>Total Operation &amp; Maintenance</b>	<b>3,538</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

*(All Capitalized in GL)*

611-790-7555	Kinshire Way (WM-1B) - Construction	-	-	-	-	-	1,511,223
611-790-7586	Water Management Activities	-	-	149,550	-	149,550	189,000
611-790-7606	Well #14 Site Improvement	-	-	682,000	(182,000)	500,000	1,250,000
611-790-7615	Water Master Plan	132,073	-	-	-	-	-
611-790-7616	Well #13 Test Hole Drilling & Land Acquisition	2,200	-	-	-	-	-
611-790-7617	Well #14 Design & Construction	54,772	-	388,200	-	388,200	-
611-790-7621	Ground Water Recharge Study	-	-	-	-	-	-
611-790-7623	Meter Replacement Program	-	-	-	70,000	70,000	1,155,000
611-790-7624	Kinshire Way Waterline Replacement Project	-	-	1,657,500	(1,599,724)	57,776	1,190,292
611-790-7629	BMP Implementation	1,211	-	35,000	(35,000)	-	23,000
611-790-7633	Gateway Storage Tank	-	-	40,000	358,196	398,196	60,000
611-790-7636	Kinshire Way (WM-1B) - Design	-	-	43,429	(26,329)	17,100	17,100
611-790-7638	East Las Palmas Water Line Extension	-	-	-	95,138	40,000	55,138
<b>611</b>	<b>Total Capital</b>	<b>190,256</b>	<b>-</b>	<b>2,995,679</b>	<b>453,334</b>	<b>1,620,822</b>	<b>5,450,753</b>

611-999-9020	To General Fund	24	-	-	-	-	-
611-999-9015	To PPFA Water Authority	-	-	12,330	-	-	-
<b>611</b>	<b>Total Transfers</b>	<b>24</b>	<b>-</b>	<b>12,330</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>611</b>	<b>TOTAL EXPENSES - Water Capital</b>	<b>193,818</b>	<b>-</b>	<b>12,330</b>	<b>453,334</b>	<b>(1,828,191)</b>	<b>5,450,753</b>
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<b>611</b>	<b>NET REVENUE VS EXPENSES</b>	<b>978,492</b>	<b>2,203,278</b>	<b>10,236,146</b>	<b>(792,529)</b>	<b>2,226,387</b>	<b>(1,172,626)</b>
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Account Number	Description	Audited						Year-End Adjustment 2020-21	Projected Budget 2020-21	Budget 2021-22
		As of:								
		2017-18 Actual	2018-19 Actual	2019-20 Actual	Budget 2020-21	Mid-Year Adjustment 2020-21	Year-End Adjustment 2020-21			
<b>PPFA Water - Authority Bonds</b>										
612-000-5600	Interest Income	\$ 6,359	\$ 15,914	\$ 45,703	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 45,703	
612-998-5919	From Water Operations Fund	630,633	635,580	547,044	890,844	-	-	890,844	889,294	
<b>612</b>	<b>Total Revenue</b>	<b>636,992</b>	<b>651,494</b>	<b>592,747</b>	<b>905,844</b>	<b>-</b>	<b>-</b>	<b>905,844</b>	<b>934,997</b>	
612-000-6200	Fiscal Services	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	
612-000-8003	Principal Expense 18 Rev Bond	-	-	-	305,000	-	-	305,000	315,000	
612-000-8100	Interest Expense	444,329	403,791	323,395	-	-	-	-	-	
612-000-8101	Interest Expense	-	-	-	585,844	(267,200)	(267,200)	318,644	316,694	
612-000-8102	Interest Expense 2019B	-	-	183,104	-	267,200	267,200	267,200	257,600	
612-000-8200	Costs of Issuance	-	-	365,384	-	-	-	-	-	
<b>612</b>	<b>Total Debt Service</b>	<b>444,329</b>	<b>403,791</b>	<b>871,931</b>	<b>890,844</b>	<b>-</b>	<b>-</b>	<b>890,844</b>	<b>889,294</b>	
612-999-9001	Transfer to Project Fund	\$ -	\$ -	\$ 9,594,222	\$ -	\$ -	\$ -	\$ -	\$ 4,235,616	
<b>612</b>	<b>Total Capital/Transfers</b>	<b>-</b>	<b>-</b>	<b>9,594,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,235,616</b>	
<b>612</b>	<b>TOTAL EXPENSES - PPFA Water Authority Bonds</b>	<b>444,329</b>	<b>403,791</b>	<b>10,466,153</b>	<b>890,844</b>	<b>-</b>	<b>-</b>	<b>890,844</b>	<b>5,124,910</b>	
<b>612</b>	<b>NET REVENUE VS EXPENSES</b>	<b>192,663</b>	<b>247,704</b>	<b>(9,873,406)</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>(4,189,913)</b>	
	<b>GRAND TOTAL EXPENSES</b>	\$ 16,273,929	\$ 15,292,130	\$ 26,370,326	\$ 23,603,995	\$ 729,922	\$ (5,663,038)	\$ 18,670,879	\$ 33,861,423	
	<b>TOTAL REVENUE</b>	\$ 14,714,769	\$ 18,279,157	\$ 29,039,263	\$ 19,510,351	\$ (255,260)	\$ (1,966,304)	\$ 17,288,787	\$ 30,771,349	
	<b>NET REVENUE VS EXPENSES</b>	\$ (1,559,160)	\$ 2,987,027	\$ 2,668,937	\$ (4,093,643)	\$ (985,182)	\$ 3,696,734	\$ (1,382,091)	\$ (3,090,074)	



# **AUTHORIZED FULL TIME POSITIONS**

**CITY OF PATTERSON**  
**AUTHORIZED POSITIONS - Salary Schedule**  
**2021-22**

**Regular Full Time Positions**

	Number	Number	Number	Number	Approved Modifications	FY21-22 Adopted	Monthly Range	
	Authorized	Authorized	Authorized	Authorized			2021-22	
	17-18	2018-19	2019-20	FY20-21				
<b>Administration</b>								
City Manager	1	1	1	1		1	\$ 13,802	\$ 16,789
Human Resources Director	1	1	1	1		1	\$ 9,579	\$ 12,772
Human Resources Manager	0	0	0	0		0	\$ 6,403	\$ 7,783
City Clerk	1	1	1	1		1	\$ 9,579	\$ 10,815
HR Analyst	1	1	1	1		1	\$ 5,600	\$ 6,807
Executive Administrative Assistant Confidential	0	1	1	1		1	\$ 4,424	\$ 5,377
Secretary - Confidential <i>Reclassified to Exc. Admin Assistant</i>	1	0	0	0		0	\$ 4,295	\$ 5,221
Deputy City Clerk	0	0	1	1		1	\$ 5,425	\$ 6,594
Administrative Assistant <i>Reclassified to Deputy City Clerk</i>	1	1	0	0		0	\$ 3,677	\$ 4,468
IT Manager	0	0	1	1		1	\$ 8,303	\$ 10,092
IT Technician II	0	0	1	1		1	\$ 5,335	\$ 5,602
	<b>6</b>	<b>6</b>	<b>8</b>	<b>8</b>		<b>8</b>		
<b>Finance</b>								
Finance Director	1	1	1	1		1	\$ 9,579	\$ 12,772
Supervising Accountant	1	1	1	1		1	\$ 5,912	\$ 7,186
Revenue & Utility Billing Manager	1	1	1	1		1	\$ 5,912	\$ 7,186
Accountant	0	1	1	2		2	\$ 5,141	\$ 6,249
Accounting Technician	1	1	1	1		1	\$ 4,077	\$ 4,956
Account Clerk, Senior <i>Promotion to Senior</i>	3	3	3	3	1	4	\$ 3,354	\$ 4,077
Account Clerk	2	3	3	2	(1)	1	\$ 2,897	\$ 3,521
	<b>9</b>	<b>11</b>	<b>11</b>	<b>11</b>		<b>11</b>		
<b>Recreation &amp; Community Services</b>								
Recreation & Community Services Director	1	1	1	1		1	\$ 9,579	\$ 12,772
Recreation & Community Services Manager	1	1	1	1		1	\$ 6,207	\$ 7,545
Recreation & Community Services Supervisor	0	1	4	4		4	\$ 4,604	\$ 5,596
Account Clerk, Senior	0	0	0	0		0	\$ 3,354	\$ 4,077
Recreation Coordinator II	1	3	0	0		0	\$ 3,334	\$ 4,053
Recreation Coordinator I	3	1	0	0		0	\$ 3,026	\$ 3,677
Account Clerk	2	2	2	2		2	\$ 2,897	\$ 3,521
Administrative Assistant II <i>New - (Vacant)</i>					1	1	\$ 3,786	\$ 4,602
Facilities & Maintenance Supervisor	1	1	1	1	(1)	0	\$ 5,202	\$ 6,323
Facilities Superintendent <i>Reclassified from F&amp;M Supervisor - (Vacant)</i>					1	1	\$ 5,975	\$ 7,262
Maintenance Worker III	1	1	1	1		1	\$ 3,976	\$ 4,833
Maintenance Worker II	0	0	0	1		1	\$ 3,605	\$ 4,382
Maintenance Worker I	1	1	1	0		0	\$ 3,272	\$ 3,977
	<b>11</b>	<b>12</b>	<b>11</b>	<b>11</b>		<b>12</b>		
<b>Fire</b>								
Chief	1	1	1	1		1	\$ 9,579	\$ 12,772
Division Chief <i>Position Vacant - (2), New Position (1)</i>	2	2	2	2	1	3	\$ 8,267	\$ 10,049
Fire Captain - Paramedic	2	2	2	2		2	\$ 6,569	\$ 7,984
Fire Captain	3	4	4	4		4	\$ 5,972	\$ 7,259
Fire Engineer - Paramedic	1	1	1	1		1	\$ 5,747	\$ 6,986
Fire Engineer	4	5	5	5		5	\$ 5,225	\$ 6,351
Fire Fighters - Paramedic <i>Position Vacant - (1)</i>	6	6	6	6		6	\$ 4,884	\$ 5,937
Fire Fighters	0	0	0	0		0	\$ 4,440	\$ 5,397
Fire Marshall	1	0	0	0		0	\$ 6,613	\$ 8,038
Fire Prevention Specialist	0	1	1	1		1	\$ 4,907	\$ 5,964
Administrative Manager	1	1	1	1		1	\$ 5,333	\$ 6,482
Administrative Assistant II <i>Name Change only</i>	1	1	1	1		1	\$ 3,786	\$ 4,602
	<b>22</b>	<b>24</b>	<b>24</b>	<b>24</b>		<b>25</b>		
<b>Community Development</b>								
Community Development Director	1	1	1	1		1	\$ 9,579	\$ 12,772
Code Enforcement Officer II	1	1	1	1		1	\$ 4,077	\$ 4,956
Code Enforcement Officer I	1	1	1	1		1	\$ 3,522	\$ 4,281
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>		<b>3</b>		
<b>Planning</b>								
Planner	1	1	1	1		1	\$ 8,016	\$ 9,743
Associate Planner	1	1	1	1		1	\$ 5,341	\$ 6,492
Planning Technician II	2	2	2	2		2	\$ 3,605	\$ 4,382
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		<b>4</b>		
<b>Engineering, Building &amp; Capital Projects</b>								
Director of Engineering	1	1	1	1		1	\$ 9,579	\$ 12,772
Associate Engineer	0	1	1	1		1	\$ 6,386	\$ 7,762
Assistant Engineer	2	1	1	1		1	\$ 6,082	\$ 7,393
Administrative Assistant I <i>Name Change only</i>	1	1	1	1		1	\$ 3,272	\$ 3,977
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>		<b>4</b>		
<b>Capital Projects</b>								
Capital Project Manager	1	1	1	1		1	\$ 7,343	\$ 8,926
<b>Building &amp; Permits</b>								
Permit Technician II	1	1	1	1		1	\$ 3,605	\$ 4,382
Permit Technician I	0	0	0	2		2	\$ 3,115	\$ 3,786
				<b>3</b>		<b>3</b>		

		Number	Number	Number	Number	Approved Modifications	FY21-22 Adopted	Monthly Range	
		Authorized	Authorized	Authorized	Authorized			2021-22	
		17-18	18-19	2019-20	FY20-21				
Public Works									
	Director of Public Works	1	1	1	1		1	\$ 9,579	\$ 12,772
	Deputy Director of Public Works Ops & Maint	1	1	1	1		1	\$ 8,469	\$ 10,294
	Sr. Administrative Manager	1	1	1	1		1	\$ 6,701	\$ 8,145
	Public Works Inspector III	1	1	1	1		1	\$ 4,388	\$ 5,334
	Public Works Inspector II			1	1		1	\$ 3,976	\$ 4,833
	Public Works Inspector I	1	1	0	0		0	\$ 3,605	\$ 4,382
	Management Analyst	3	3	3	3		3	\$ 5,600	\$ 6,807
	Administrative Assistant II	2	2	2	2		2	\$ 3,786	\$ 4,602
	Environmental Compliance Specialist					1	1	\$ 3,976	\$ 4,833
	Maintenance Worker I		1	1	1		1	\$ 3,272	\$ 3,977
		<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>		<b>12</b>		
Equipment	Mechanic								
	Mechanic - Crew Leader	1	1	1	1		1	\$ 4,494	\$ 5,462
	Mechanic II	1	1	1	1		1	\$ 3,605	\$ 4,382
	Mechanic I	0	0	0	0		0	\$ 3,272	\$ 3,977
		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>		
Building	Maintenance								
	Public Works Supervisor					1	1	\$ 5,202	\$ 6,323
	Maintenance Worker II	2	1	1	0		0	\$ 3,605	\$ 4,382
	Maintenance Worker I		1	1	2		2	\$ 3,272	\$ 3,977
		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>3</b>		
Parks									
	Parks Supervisor	1	1	1	1		1	\$ 5,202	\$ 6,323
	Maintenance Worker III	6	4	5	4		4	\$ 3,976	\$ 4,833
	Maintenance Worker II	1	3	3	3	1	4	\$ 3,605	\$ 4,382
	Maintenance Worker I	2	3	1	2	(1)	1	\$ 3,272	\$ 3,977
		<b>10</b>	<b>11</b>	<b>10</b>	<b>10</b>		<b>10</b>		
Streets									
	Public Works Supervisor - Streets	0.5	0.5	0.5	0.5		0.5	\$ 5,202	\$ 6,323
	Maintenance Worker III					1	1	\$ 3,976	\$ 4,833
	Maintenance Worker II	1	1	2	2	(1)	1	\$ 3,605	\$ 4,382
	Maintenance Worker I	1	1	0	1		1	\$ 3,272	\$ 3,977
		<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3.5</b>		<b>3.5</b>		
Urban Forestry									
	Public Works Supervisor - Tree	1	1	1	1		1	\$ 5,202	\$ 6,323
	Maintenance Worker III	1	1	1	0		0	\$ 3,976	\$ 4,833
	Maintenance Worker II	1	1	1	1	3	4	\$ 3,605	\$ 4,382
	Maintenance Worker I	2	2	2	3	(3)	0	\$ 3,272	\$ 3,977
		<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>		<b>5</b>		
Water									
	Public Works Supervisor - Water	1	1	1	1		1	\$ 5,202	\$ 6,323
	Water Operator III	3	4	4	4	(1)	3	\$ 4,174	\$ 5,074
	Water Operator II	0	0	1	1	(1)	0	\$ 3,786	\$ 4,602
	Water Operator I	1	1	0	0		0	\$ 3,435	\$ 4,176
	Maintenance Worker III					1	1	\$ 3,976	\$ 4,833
	Maintenance Worker II					1	1	\$ 3,605	\$ 4,382
	Electrical & Instrumentation Manager	0.5	0.5	0.5	0.5		0.5	\$ 6,816	\$ 8,285
	Electrician - Crew Leader	0	0	0	0		0.0	\$ 4,364	\$ 5,303
	Electrician Technician II	0.5	0.5	0.5	0.5	0.5	1.0	\$ 4,077	\$ 4,956
		<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>		<b>8</b>		
Sewer									
	Wastewater Manager	1	1	1	1		1	\$ 6,816	\$ 8,285
	Chief Waste Water Operator	1	1	1	1		1	\$ 5,175	\$ 6,288
	Wastewater Operator III	1	2	2	0	1	1	\$ 4,279	\$ 5,201
	Wastewater Operator II	2	1	1	1		1	\$ 3,883	\$ 4,719
	Wastewater Operator I	1	1	1	1	(1)	0	\$ 3,522	\$ 4,281
	Wastewater Operator in Training	0	0	0	2		2	\$ 3,193	\$ 3,881
	Electrical & Instrumentation Manager	0.5	0.5	0.5	0.5		0.5	\$ 6,816	\$ 8,285
	Electrician - Crew Leader	0	0	0	0		0.0	\$ 4,364	\$ 5,303
	Electrician Technician II	0.5	0.5	0.5	0.5	0.5	1.0	\$ 4,077	\$ 4,956
	Maintenance Worker I	0	0	0	0	1	1	\$ 3,272	\$ 3,977
		<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>		<b>9</b>		
Collection									
	Public Works Supervisor - Collections	0.5	0.5	0.5	0.5		0.5	\$ 5,202	\$ 6,323
	Maintenance Worker III	1	3	3	3	1	4	\$ 3,976	\$ 4,833
	Maintenance Worker II	2	0	0	0		0	\$ 3,605	\$ 4,382
	Maintenance Worker I	0	0	1	1	(1)	0	\$ 3,272	\$ 3,977
		<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>		<b>4.5</b>		
<b>Total Allocated Positions</b>		<b>109</b>	<b>117</b>	<b>118</b>	<b>121</b>	<b>6</b>	<b>127</b>		
<b>Incentives Available: Specified by MOU</b>									
Certificate Pay - 1% to 4% Educational Incentives up to 3%									
Pay for Performance - Not Available									



# **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.