



Fiscal Year
2022-2023

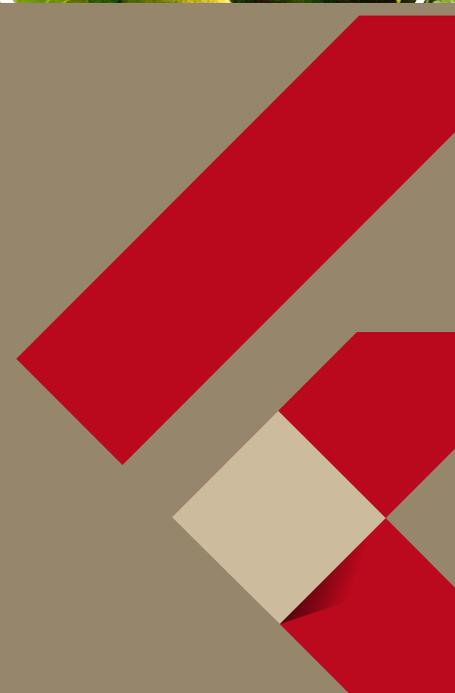


CITY OF MCFARLAND

Adopted Annual Operating Budget &
Capital Improvement Program

Fiscal Year
2022-2023

mcfarlandcity.org





CITY OF MCFARLAND

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MISSION

"Advance a model of professionalism that ensures the delivery of high quality products and services, continuously improves efficiency and removes barriers for future development."

CORE VALUES

McFarland – Tradition, Unity, & Excellence





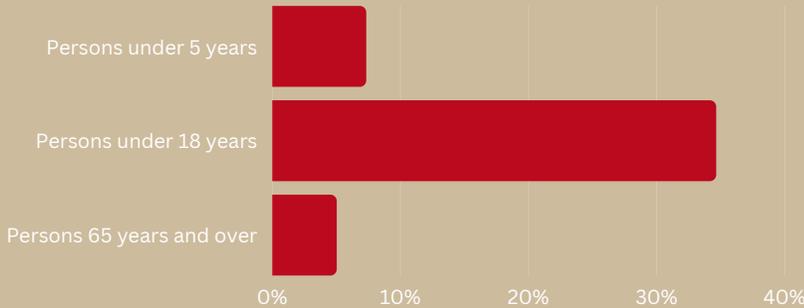
CITY OVERVIEW

McFarland is an agriculture-based City located within the San Joaquin Valley and Kern County along State Route (SR) 99. It's a fast-growing community with so many possibilities for the future. McFarland is known as the Heart of Agriculture for its rich farming community and its fame in the Disney McFarland USA Movie.

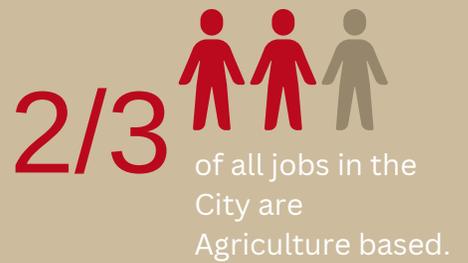
LOCATION



AGE DISTRIBUTION



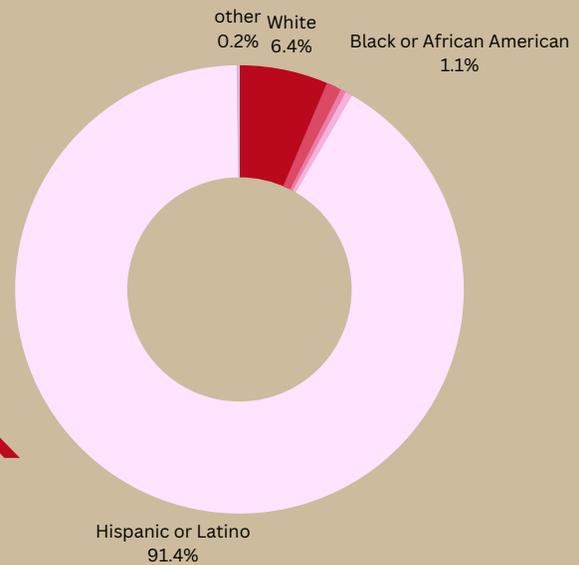
Job Force



STATISTICS & DEMOGRAPHICS

2022 Population - 14,459
 & a 2% population growth

Ethnicity Breakdown



Average Household Size for 2022 in McFarland was 4.09



Occupied Housing Units
 2,933





City Council

Sally Tafoya
Mayor
Maria T. Perez
Mayor Pro Tem
Ricardo Cano
Council Member
Amador Ayon
Council Member
Saul Ayon
Council Member



Council appointed City officials

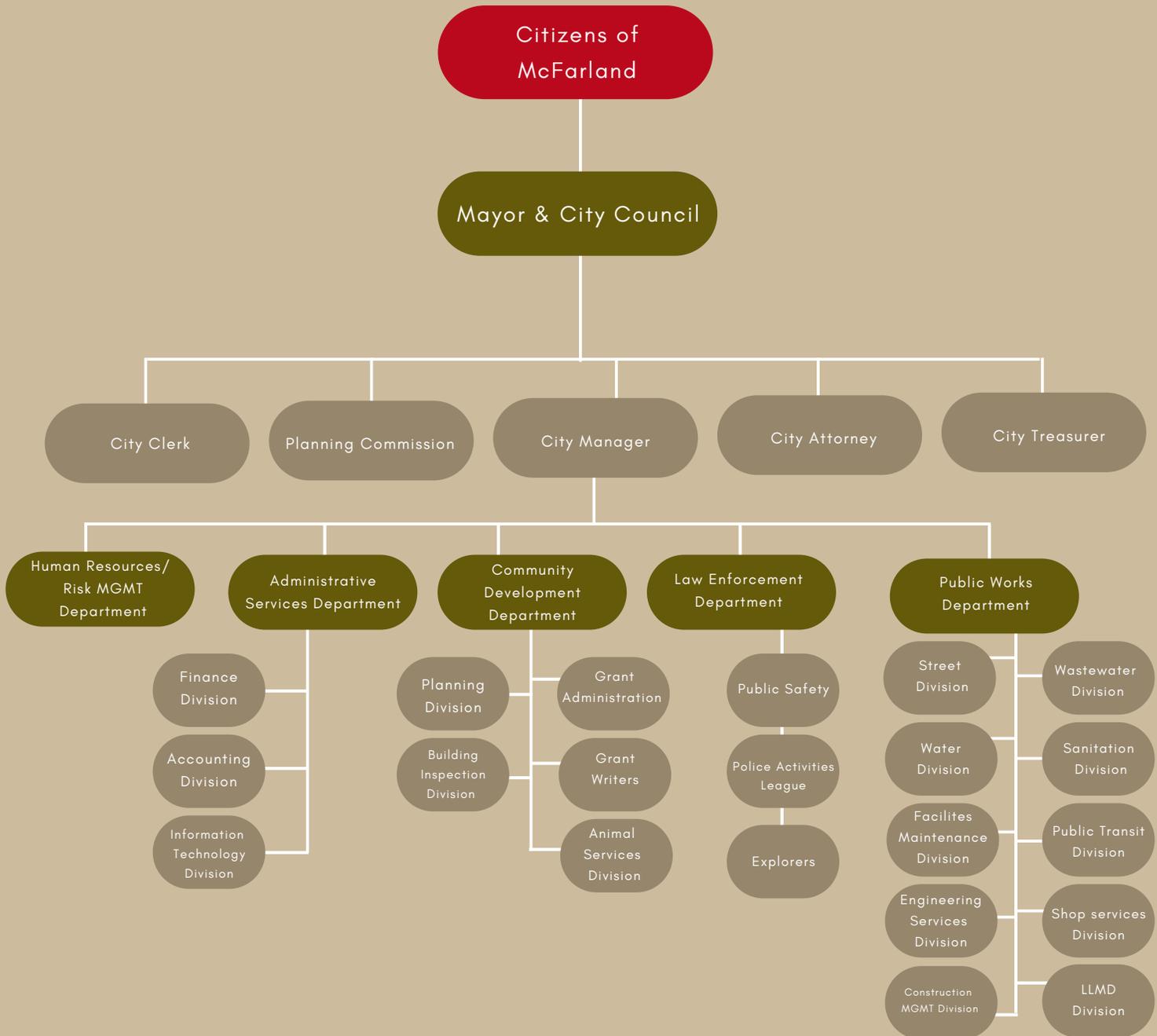
Kenny Williams
City Manager
Nathan Hodges
City Attorney





CITY OF MCFARLAND

Organizational Chart





November 10, 2022

Honorable Mayor and City Council Members

I am pleased to present to you the proposed Annual Operating Budget and Capital Improvement Program (CIP) for Fiscal Year 2022-2023. The proposed Annual Operating Budget is a balanced budget and includes an ambitious CIP that prioritizes several road rehabilitation projects that have been deferred in the past due to the limited availability of funding and a lack of appropriate staffing to manage these projects. Staff has since identified funding sources for these capital projects and is better positioned to complete these projects in a timely manner. In addition, the Annual Operating Budget reflects Council's top priority: Providing a Safe and Neighborly Community. Staff has made significant efforts to allocate resources to the City's Police Department in order to ensure that we continue to meet the public safety needs of the community.

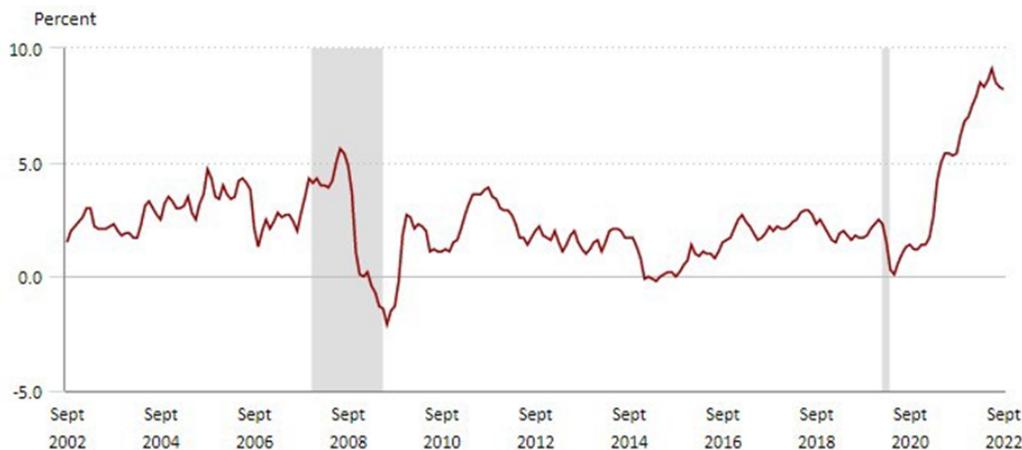
Although the proposed Annual Operating Budget addresses many of the current needs of the community, there are significant fiscal challenges ahead of us due to increased cost pressures related to the City's upcoming bond payments, increasing health care costs, the conclusion of the COPS grant and fire services contract cost increases from Kern County. Thankfully, the American Rescue Plan Act (ARPA), with its allocation of \$350 billion to state and local governments, will provide some added relief to the City in the short term. Additionally, the City will be including tax measures on the upcoming 2022 ballot to address the long-term needs of the City's General Fund. These ballot measures are critical to the long-term sustainability of General Fund Operations.

ECONOMIC OUTLOOK

It is likely that the worst effects of the COVID-19 pandemic are behind us. However, we are facing new economic challenges in inflation and a potential recession. If current economic conditions persist, there could be disruptions to one of the City's major revenues: Sales Tax. Current inflation rates are at a 40-year high and have led the Federal Reserve to increase current interest rates. Also, the Federal Reserve is committed to multiple interest rate hikes during the upcoming months. Although the rate hikes are necessary to control inflation, this could potentially trigger a recession which would impact sales tax revenue in the short term and property taxes in the long term. Unfortunately, the City is not positioned to overcome the impacts of an economic downturn.



The following chart provides a 20-year Consumer Price Index (CPI).



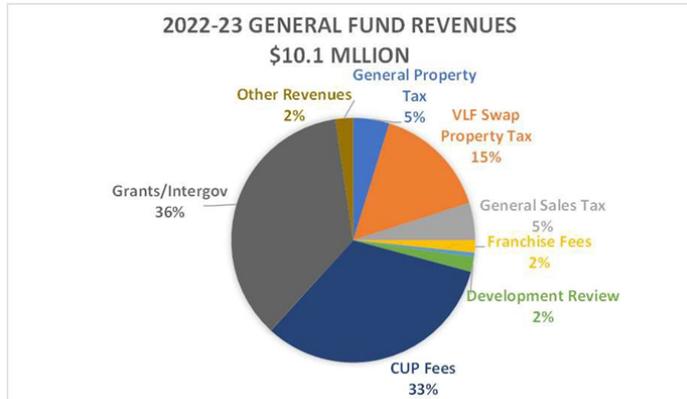
GENERAL FUND OVERVIEW

The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are sales taxes, property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for community development, public safety (including police and fire), public works, and other services.

Staff estimates that the unassigned Fund Balance in the General Fund will be at 6% of operating expenditures (\$462,702) which is far below the City's target of 35%. The short-term solution to offset the funding shortfall in the General Fund is to utilize the remaining ARPA monies to fund the Kern County Fire Services contract for fiscal years 2022-23 (\$598,882) and 2023-24 (\$771,640), as well as fund fiscal year 2023-24 public safety costs in the amount of \$1,178,602 in order to combat the effects of the conclusion of the COPS grant award. These actions should allow the City to maintain existing service levels for the next two fiscal years. In the long-term, however, it is critical that the City take more aggressive approaches to increase revenue sources and review operational efficiencies to lower operating costs. As mentioned previously, the City will be including tax measures on the upcoming 2022 ballot to address the long-term needs of the City's General Fund. These ballot measures are critical to the long-term sustainability of General Fund Operations. Additionally, the City is actively pursuing future commercial and residential development opportunities, as well as reviewing its current organizational structure to identify potential cost savings.



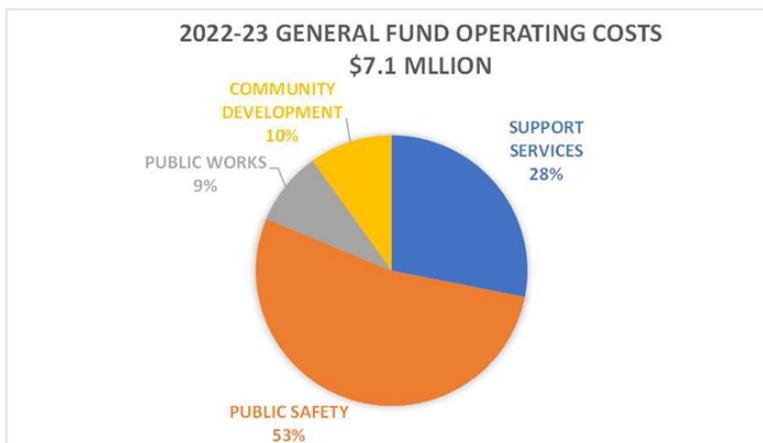
General Fund Revenue



Sources used in developing General Fund revenue projections include:

- Long and short-term trends in key City revenues and expenditures.
- Economic trends as reported in the national media.
- State and regional economic forecasts prepared by the University of California, Los Angeles; California Economic Forecast; and Beacon Economics.
- Economic and fiscal information developed by the State Legislative Analyst’s Office (LAO), State Department of Finance and State Controller.
- Fiscal and legislative analysis by the League of California Cities.
- Analysis by the City’s sales tax advisor (HdL).

General Fund Operating Expenditures



Except for limited circumstances where new funding is required in preserving essential services, departments have “held the line” in their requests, with budgets in some cases at current levels or lower.



ENTERPRISE FUNDS OVERVIEW

Enterprise Funds are primarily funded through user fees charged for goods or services. The Enterprise Funds provide a broad spectrum of services with user fees as a common factor. As operating expenses and customer usage change, user fees are adjusted accordingly.

Two of the City’s three major enterprise funds – sewer and water – are facing major fiscal challenges in aligning revenues with needed operating and capital costs in delivering these essential services. While each of these funds have adequate working capital balances to fund services and improvements in 2022- 23, the tough facts are that working capital balances are far below levels necessary to fund long-term capital needs in the Sewer and Water funds. The City is diligently working on pursuing grant funding through the State Water Resources Control Board (SWRCB) to assist with funding our current and long- term capital needs for Sewer (\$20 million) and Water (\$24.8 million). Should the SWRCB approve the City’s requests, we should see modest increases in utility rates. If the City is denied its grant funding request, we must turn to long-term financing to fund our sewer and water capital projects which will have a significant impact on utility rates.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The CIP provides a summary of all projects by type and funding source. This summary is provided in the CIP section of the Budget. The first year of the CIP is adopted with the operating budget.

Ambitious program for improvements. In alignment with on of Council's top goals for 2022-23 for sustainable infrastructure, the CIP presents an ambitious program of improvements for 2022-23 and the four years, summarized as by funding source and category as follows:

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR					
	2022-23	2023-24	2024-25	2025-26	2026-27
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	15,000	-	-	-	-
General Fund: GEO CUP Fees	694,679	-	-	-	-
Grants	3,398,473	-	-	-	-
Gas Tax/SB1	1,496,448	396,847	-	-	-
Development Impact Fee Fund	78,283	-	-	-	-
Total Capital Outlay Fund	5,682,883	396,847	-	-	-
American Rescue Plan Act (ARPA)	110,500	-	-	-	-
Enterprise Funds					
Sewer	329,603	460,000	4,552,000	8,117,000	7,139,000
Water	1,416,706	9,085,000	12,790,000	6,045,000	50,000
Refuse	-	-	-	-	-
Transit	54,000	-	1,200,000	-	-
Total Enterprise Funds	1,800,308	9,545,000	18,542,000	14,162,000	7,189,000
TOTAL	7,593,691	9,941,847	18,542,000	14,162,000	7,189,000

Adopted Annual Operating Budget
 Fiscal year 2022-2023 | Budget Message



CIP Projects By Category	2022-23	2023-24	2024-25	2025-26	2026-27
City Buildings and Facilities	15,000	-	-	-	-
Park Improvements	2,311,454	-	-	-	-
Streets & Transportation	3,466,929	396,847	-	-	-
Sewer System	329,603	460,000	4,552,000	8,117,000	7,139,000
Water System	1,416,706	9,085,000	12,790,000	6,045,000	50,000
Refuse System	-	-	-	-	-
Transit	54,000	-	1,200,000	-	-
TOTAL	7,593,691	9,941,847	18,542,000	14,162,000	7,189,000

Summary

The preparation of the Annual Operating Budget and the CIP was truly a collaborative effort. I am proud of this achievement and the effort from all the Department Heads and their staff. Special recognition goes to our employees to continue working hard and serving the citizens of our community with a high level of public service.

While there are significant challenges ahead, we believe the Budget navigates them in a prudent and fiscally responsible manner.

Lastly, through the City Council's support, staff is able to advance quality service, innovation, and leadership in the community; that support is greatly appreciated.

Respectfully submitted,

Kenny Williams
 Chief of Police/City Manager



BUDGET PURPOSE AND ORGANIZATION

A. **Balanced Budget.** The City will maintain a balanced budget. This means that:

1. Operating revenues should fully cover operating expenditures, including debt service.
2. Ending fund balance/working capital must meet minimum policy levels or other target levels established by the Council for the fiscal year.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance should only be used to fund capital improvement plan projects or other “one-time,” non-recurring expenditures. (See Fund Balance and Reserves policy for other circumstances when it would be appropriate to use beginning fund balance.)

B. **Budget Objectives.** Through its Budget, the City will link resources with goals and results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Describing programs and activities performed in delivering services.
4. Proposing objectives for improving the delivery of program services.
5. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.

Budgetary emphasis will focus on providing high quality municipal services, recognizing the fundamental importance to the citizens of public safety and properly maintained infrastructure.

C. **Measurable Objectives.** The Budget will establish measurable program objectives and allow reasonable time to accomplish those objectives.

D. **Goal Status Reports.** The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.

E. **Adequate Maintenance of Existing Assets.** The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Future maintenance needs for all new capital facilities will be fully costed out and added costs will be recognized and included in future year budget projections.

F. **Five-Year Capital Improvement Program.** The City will maintain a long-range fiscal perspective through the use of a five-year Capital Improvement Plan.

G. **Continued Commitment to Customer Service and Productivity Improvements.**

Strong customer service and productivity improvements, with a focus on value added services, remain important budgetary goals. Consistent with this goal, the City will strive to pay competitive market level compensation to its employees.

H. **Mid-Year Budget Reviews.** The Council will formally review the City's fiscal condition, and amend appropriations if necessary, six months after the beginning of each fiscal year.



REVENUE MANAGEMENT

A. **Current Revenues for Current Uses; One-Time Revenues for One-Time Purposes.** The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt. The City will avoid using one-time revenues to fund ongoing program costs.

B. **Revenue Distribution.** The Council recognizes that generally accepted accounting principles for state and local governments discourage the “earmarking” of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City’s management of its fiscal affairs. In those cases where it does occur, the basis and methodology for earmarking should be clearly articulated in the City’s Budget and Fiscal Policies.

C. **Grant Management.** Intergovernmental assistance in the form of grants and loans will be used to finance only:

1. Capital improvements that are consistent with the Five-Year Capital Improvement Program (CIP) priorities and can be maintained and operated over time.
2. Technological upgrades or enhancements.
3. Capital acquisition items.
4. Operating programs which either can be sustained over time or have a limited horizon.
5. Other areas as determined by the Council to be in the best interest of the City.

D. **Enterprise Fund Fees and Rates.** All fees and charges for each enterprise fund (such as Water, Sewer and Refuse) will be set at a level that fully supports the direct and indirect costs of the enterprise, including operations, maintenance, capital improvements and debt service, as well as meet any debt service coverage requirements set forth in related bond covenants.

E. **Internal Service Funds.** All internal service funds will have revenues (intra-City user charges, interest earnings and other income) sufficient to meet all operating and capital expenses. Such revenues shall also be sufficient to maintain minimum reserve targets.

MINIMUM FUND BALANCE AND RESERVES

Section 1: Policy

A. **Policy Overview.** This policy accomplishes two main goals. First, it sets forth specific levels of minimum unassigned fund balance to be maintained for the City’s General Fund and a minimum level of available working capital for the City’s Water, Sewer and Refuse enterprise funds. Secondly, this policy establishes a framework and process for the City to follow if these reserve levels fall below the established minimum. This Policy provides guidelines for fiscal sustainability through maintaining adequate operational liquidity and should be used in preparing the City’s Annual Operating Budget, Capital Improvement Program, and general financial management of the City. It recognizes the need for exceptions in extraordinary conditions and unforeseeable events while maintaining a goal and path to regain fiscal sustainability when necessary. This policy is also intended to follow best practices and industry standards, including those issued by the Governmental Finance Officers Association of the United States and Canada (GFOA) in setting reserve levels that adequately address risks such as:



1. Economic uncertainties, local disasters, public health crises and other financial hardships or downturns in the local or national economy.
2. Contingencies for unseen operating or capital needs.
3. Unfunded liabilities such as pensions.
4. Institutional changes, such as State budget takeaways and unfunded mandates.
5. Cash flow requirements.

B. **Objectives.** The purpose of this policy is to assist the City in the pursuit of the following equally important objectives:

1. Maintain long-term fiscal sustainability of the General, Water, Sewer and Refuse Funds.
2. Meet the short-term liquidity needs of the General, Water, Sewer and Refuse Funds.
3. Cultivate a fiscally responsible internal control environment.
4. Help achieve the highest possible credit ratings and lowest possible financing costs when borrowing funds.

C. **Budget Integration and Financial Management.** The City's Annual Operating Budget and Capital Improvement Plan should be developed to comply and implement the various aspects of this policy. This includes but is not limited to both the budgeted use of excess unassigned fund balance or available working capital and the rebuilding of the same as needed to maintain compliance with the minimum reserve levels established herein.

Any areas of shortfall or otherwise non-compliance with the minimum reserve levels contained within this policy should be disclosed in the City Annual Operating Budget document and Comprehensive Annual Financial Report, including a response from management on what actions are being taken to bring the City back into compliance with the policy.

Section 2: Minimum Balances

The following amounts are established as the minimum unassigned fund balance for the City's General Fund and minimum available working capital for the City's major utility enterprise funds.

A. **General Fund.** At the end of each fiscal year, the General Fund should have a minimum unassigned fund balance of at least 35% of operating and debt service expenditures. This represents about 120 days of General Fund operating cash flow and is conservatively based on the risk assessment methodology for setting reserve levels developed by the GFOA.

B. **Water, Sewer and Refuse Funds.** The City operates three major utility enterprise funds: water, sewer and refuse, which provide essential public services that are paid for by users of these services. Maintaining adequate liquidity in these funds is an essential factor in the City's ability to provide these services without interruption. Accordingly, at the end of each fiscal year the City should have a minimum available working capital balance (current assets less current liabilities, minus amounts designated for funding capital projects or other purposes) in each of these enterprise funds at equal or more than 35% of operating and debt service expenditures for that fund. This represents about 120 days of working capital. This minimum available working capital balance should be factored into all future user rate studies used to establish utility user rates for these three funds.



C. Internal Service Funds. The City's internal service funds shall maintain working capital of at least 60 days of operating expenditures.

D. Taking Reserves Below Minimum Policy Levels. There are circumstances where intentionally taking reserves below the established policy levels would be appropriate in responding to the risks that reserves are intended to mitigate and are not considered a violation of this policy.

These include one-time uses such as:

1. Making investments in human resources, technology, economic development, productivity improvements and other strategies that will reduce future costs or increase future revenue sources.
2. Reducing ongoing expenditures through the partial or full refinancing of unfunded long-term liabilities.
3. Closing short-term revenue/expenditure gaps.
4. Responding to unexpected expenditure requirements or revenue shortfalls.
5. Meeting one-time cash flow needs as well as normal cash flow needs during the year.
6. Where a forecast shows an ongoing structural gap, providing a strategic bridge to the future.

Any intentional use of reserves that reduces reserve levels below the minimum policy levels shall be specifically approved by the City Council.

Section 3: Other Assignments/Commitments

A. Future Capital Project or Other Long-Term Goal Assignments or Commitments. The Council may also commit or assign specific General Fund balance levels above the reserve target for future development of capital projects, unfunded liabilities or other long-term goals that it determines to be in the best interests of the City.

B. Other Commitments and Assignments. In addition to the 35% target noted above, unrestricted fund balance levels will be sufficient to meet funding requirements for programs or projects approved in prior years which are carried forward into the new year; debt service reserve requirements; commitments for encumbrances; and other restrictions, commitments or assignments required by contractual obligations, state law or generally accepted accounting principles.

Section 4: Correcting Balances Below the Minimum Balance

Whenever the City's Funds with established minimum balances per this policy fall below these minimal levels, the City will strive to restore these balances to the minimum level within five-years. Some actions that may be considered to rectify this situation include the following:

A. General Fund

1. Strategically reducing general fund operating budgets.
2. Updating and improving the City's economic development strategy.
3. Assessing workload and staffing levels to ensure appropriate staffing of General Fund operations, redeploy staffing if necessary.
4. Conduct a revenue study to update General Fund revenue sources that may have fallen behind



5. Conduct an analysis of General Fund cost allocation to plan to ensure other City funds are paying the appropriate fees for the General Fund services they receive.
6. Identify special revenues or other funds that can help support the General Fund.

B. Water, Sewer and Refuse Funds

1. Strategically reduce operations budgets.
2. Initiate a user rate analysis and implement rate changes as needed.
3. Analyze existing debt and possible refinancing options to reduce existing debt service cost.
4. Defer non-essential capital improvement projects until adequate funding can be secured through rate increases, grants or debt issuance.

As revenues versus expenditures improve, the City will allocate at least half to reserve restoration, with the balance available to fund asset replacements, unfunded liabilities, capital improvement projects, service level restorations or new operating programs.

Section 5: Use of Balances Exceeding the Minimum Balance

At times, the City may find itself with unassigned General Fund balances and/or available working capital in the Water, Sewer and Refuse funds that exceed the minimums established by this policy. This policy does not require or recommend that those additional reserve funds be spent down but it does establish the following guidelines regarding the potential use of those funds.

- A. Excess reserve funds are not to be used for new or existing recurring expenses except on a short-term basis.
- B. Investment of these funds on a longer-term basis, in compliance with the City's Investment Policy, should be considered to provide an ongoing source of recurring investment income for the City.
- C. Assignment or use of these funds should be considered for early partial or full retirement of existing debt or other unfunded long-term liabilities.
- D. A review of the one-time capital improvements needed within the City should be considered to identify and prioritize potential capital projects. Once potential projects have been identified, assignment or use of these funds should be considered for these one-time capital improvement projects.

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

A. Annual Reporting. The City will prepare annual financial statements as follows:

1. In accordance with best practices and industry standards, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors' opinion.
2. The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.
3. The City will issue audited financial statements within 180 days after year-end.



B. **Interim Reporting.** The City will prepare and issue timely interim reports on the City’s fiscal status to the Council and staff. This includes on-line access to the City’s financial management system; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.

C. **Budget Administration.** The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. Council approval is required for all new appropriations from fund balance/working capital. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

D. **Agenda Report Review.** A Fiscal Impact Statement will be provided with each staff report submitted to the Council as part of the agenda packet.

CAPITAL FINANCING AND DEBT MANAGEMENT

A. Capital Financing

1. The City will consider the use of debt financing only for one-time capital improvement projects and only

under the following circumstances:

- a. When the project’s useful life will exceed the term of the financing.
- b. When project revenues or specific resources will be sufficient to service the long-term debt.

2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and

maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.

3. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.

4. While development impact fees can be a major funding source in financing capital project improvements, revenues from these fees are subject to significant fluctuation based on the rate of new development. Accordingly, the following guidelines will be followed in designing and building projects funded with development impact fees:

- a. The availability of impact fees in funding a specific project will be analyzed on a case-by-case basis as bid specifications or contract awards are submitted for approval.
- b. If adequate funds are not available at that time, the Council will make one of two determinations:
 - Defer the project until funds are available.
 - Based on the high-priority of the project, advance funds from the General Fund or appropriate enterprise fund, which will be reimbursed as soon as funds become available. Repayment of advances should be the first use of development impact fee funds when they become available.

5. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:



Factors Favoring Pay-As-You-Go Financing

- a. Current revenues and adequate fund balances are available or project phasing can be accomplished.
- b. Existing debt levels adversely affect the City's credit rating.
- c. Market conditions are unstable or present difficulties in marketing.

Factors Favoring Long Term Financing

- d. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- e. The project securing the financing is of the type that will support an investment grade credit rating.
- f. Market conditions present favorable interest rates and demand for City financings.
- g. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- h. It is a high-priority that is immediately required to meet or relieve service or capacity needs and current resources are insufficient or unavailable.

B. Budget Integration and Policy Links

The decision to incur new indebtedness should be integrated with the adopted Operating Budget and Capital Improvement Plan (CIP). While CIP projects may surface independently from the budget process, they will typically be an integral of the adopted CIP. Moreover, projects in the CIP typically have strong policy links to the General Plan, Special Plans, adopted facility or infrastructure plans and other policy documents. Annual debt service requirements will be included in the Operating Budget.

C. Sources of Capital Financing

- 1. **Cash Funding.** The City funds a significant portion of its CIP on a “pay-as-you-go” basis. As part of a “pay as you go” strategy, the City will first look for grant funding for capital projects.
- 2. **Interfund Borrowing.** The City may borrow internally from other funds with surplus cash instead of issuing bonded debt. The purpose of interfund borrowing is to finance high priority needs and reduce costs of interest, debt issuance and/or administration. Purposes warranting the use of this type of borrowing could include short-term cash flow imbalances due to grant terms, interim financing pending the issuance of bonds or long-term financing in lieu of bonds. The City funds from which the money is borrowed shall be repaid with interest based upon the earning rate of the City’s investment pool. The Finance Director shall also exercise due diligence to ensure that it is financially prudent for the Fund making the loan. Interfund loans will be evaluated on a case-by-case basis. Any borrowing between two City funds which exceeds 24 months requires a repayment schedule approved by the Council.
- 3. **Bank Loans, Lines of Credit and Direct Placements.** While not a common method of financing capital projects, financial institution credit or other direct placements may be evaluated on a case-by-case basis where the advantages over other methods are compelling.
- 4. **State and Federal Loans.** The City will evaluate State and Federal loan programs, including but not limited to loans such as the State Water Resources Control Board’s revolving fund loans for the construction of water and wastewater infrastructure projects.



5. **Other Loan Programs.** The City may consider other loan programs on a case-by-case basis where the advantages over other methods are compelling.

6. **Equipment Lease Purchase Agreements.** The City may consider lease-purchase agreements for long lived assets such as backhoes and trash trucks.

7. **Bond Financing.** The City may issue any bonds that are allowed under federal and state law, including but not limited to general obligation bonds, certificates of participation, revenue bonds, lease-revenue bonds, assessment district bonds and special tax bonds. While conduit financings do not constitute a general obligation of the issuer, the same level of due diligence prior to bond issuance is required as outlined Section F below. The City will consider requests for assessment or special tax district formation on a case-by-case basis as outlined in Section G below.

D. **Joint Powers Authority (JPA).** In addition to the long and short-term financing instruments described above, the City may also consider joint arrangements with other governmental agencies when a project serves the public interest beyond City boundaries.

E. **Debt Management**

1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.

2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.

3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.

4. The City's financing team (such as financial advisor, bond counsel and trustee) will typically be selected through a competitive request for proposal (RFP) process for a multi-year, program-based term in providing ongoing advice and understanding of City needs.

5. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.

6. The City will monitor all forms of debt annually coincident with the City's Budget preparation and review process and report concerns and remedies, if needed, to the Council.

7. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.

8. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

9. In accordance with generally accepted accounting principles and the City internal control procedures, the Finance Director is responsible for ensuring bond proceeds are spent for the intended purposes identified.



in the bond documents and that the proceeds are spent in the time frames identified in the tax certificate prepared by the City's bond counsel.

10. For any applicable debt issued after January 2017, the City will file annual debt transparency reports with the California Debt and Investments Advisory Commission in accordance State Government Code Section 8855.

F. Debt Capacity

1. **General Purpose Debt Capacity.** The City will carefully monitor its levels of general-purpose debt. Because the City's general purpose debt capacity is limited, it is important that general purpose debt financing is only used for high-priority projects where the City cannot reasonably use other financing methods for two key reasons:

- a. Funds borrowed for a project today are not available to fund other projects tomorrow.
- b. Funds committed for debt repayment today are not available to fund operations in the future.

In evaluating debt capacity, general-purpose annual debt service payments should not exceed 10% of General Fund revenues.

2. **Enterprise Fund Debt Capacity.** The City will set enterprise fund rates at levels needed to fully cover debt service requirements (including any coverage requirements) as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

G. Land-Based Financings

1. **Public Purpose.** The City will consider formation of land-based financing districts in accordance with the State's assessment law or the Mello-Roos Community Facilities Act. There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.

2. **Eligible Improvements.** Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through an assessment or special tax district shall be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan.

Such improvements include study, design, construction and/or acquisition of:

- a. Public safety facilities.
- b. Water supply, distribution and treatment systems.
- c. Waste collection and treatment systems.
- d. Major transportation system improvements, such as freeway interchanges; bridges; intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths.
- e. Storm drainage, creek protection and flood protection improvements.
- f. Parks, trails, community centers and other recreational facilities.



g. Open space.

h. Cultural and social service facilities.

i. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems.

School facilities will not be financed except under appropriate joint community facilities agreements or joint exercise of powers agreements between the City and school districts.

3. **Active Role.** Even though land-based financings may be a limited obligation of the City, the City will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer; will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.

4. **Credit Quality.** When a developer requests district formation, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during build-out. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.

5. **Reserve Fund.** A reserve fund should be established in the lesser amount of: the maximum annual debt service; 125% of the annual average debt service; or 10% of the bond proceeds.

6. **Value-to-Debt Ratios.** The minimum value-to-date ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances, the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.

7. **Appraisal Methodology.** Determination of value of property in the district shall be based upon the full cash value as shown on the ad valorem assessment roll or upon an appraisal by an independent Member Appraisal Institute (MAI). The definitions, standards and assumptions to be used for appraisals shall be determined by the City on a case-by-case basis, with input from City consultants and district applicants, and by reference to relevant materials and information promulgated by the State of California, including the Appraisal Standards for Land-Secured Financings prepared by the California Debt and Investment Advisory Commission.

8. **Capitalized Interest During Construction.** Decisions to capitalize interest will be made on case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.

9. **Maximum Burden.** Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%.

10. **Benefit Apportionment.** Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by—or burden attributed



to—each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.

11. **Special Tax District Administration.** In the case of Mello-Roos or similar special tax districts, the total

maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan and should include procedures for prepayments.

12. **Foreclosure Covenants.** In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.

13. **Impact on the City Bonding Capacity.** The City will consider the effect of assessments or special taxes on the City's ability to issue bonds or other property-based tax measures.

14. **Adjustment of Development Impact Fees.** Assessment and special tax districts can fund public facilities or infrastructure improvements otherwise funded with the City's development impact fees or project specific exactions. In such cases, the area's development impact fee obligations will be adjusted proportionately.

15. **Special Tax Consultant.** As part of special tax district formations, the City will retain a special tax consultant to prepare a report that recommends a special tax rate and method for the proposed district and evaluates the special tax proposed to determine its ability to adequately fund identified public facilities, City administrative costs and services (if applicable) and other related expenditures.

16. **Disclosure to Bondholders.** In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.

17. **Disclosure to Prospective Purchasers.** Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

H. Conduit Financings

1. The City will consider requests for conduit financing (use of the City's tax-exempt status by other agencies in issuing their own bonds that do not incur any repayment obligation by the City) on a case-by case basis using the following criteria:

- a. The City's bond counsel will review the terms of the financing and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.
- b. There is a clearly articulated public purpose in providing the conduit financing.
- c. The applicant is capable of achieving this public purpose.

2. This means that the review of requests for conduit financing will generally be a two-step process:

- a. First asking the Council if they are interested in considering the request and establishing the ground rules for evaluating it.



- b. And then returning with the results of this evaluation and recommending approval of appropriate financing documents if warranted.

This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

- 3. The workscope necessary to address these issues will vary from request to request, and accordingly will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for its costs in evaluating the request; however, this should also be determined on a case-by case basis.

I. Enhanced Infrastructure Financing District (EIFD)

- 1. EIFD financing should be considered for public facility or infrastructure improvements that confer Citywide and/or regional benefits. This may include the “City share” of infrastructure included in the City’s development impact fees.
- 2. Unless there is a Development Agreement in place that provides otherwise, EIFDs should not be used to fund real estate projects’ proportional share of infrastructure costs otherwise included in the City’s development impact fees or charged as project-specific exactions (such as subdivision improvements).
- 3. City should consider EIFDs when more than one local government jurisdiction is participating to produce maximum benefit.
- 4. At the time of formation of the EIFD (or if changes to the EIFD are contemplated), the City should require a fiscal impact analysis to determine if an EIFD is fiscally prudent and analyze opportunity cost to the City’s General Fund.

J. Refinancings

- 1. General Guidelines. Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within federal tax law constraints) under the following conditions:
 - a. There is a net economic benefit.
 - b. It is needed to modernize covenants that are adversely affecting the City’s financial position or operations.
 - c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.
- 2. **Standards for Economic Savings.** In general, refinancings for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.
 - a. Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
 - b. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.



BUDGET PURPOSE

What is an annual budget?

The City of McFarland’s annual budget is essentially a guidebook for achieving the goals for the year set by the Council during an annual strategic planning process. Its primary purpose is to link goals with the resources needed to achieve them. The Council's goals for the fiscal year can be found in the “Budget Message” at the beginning of this document. The budget is based on a fiscal year that runs from July 1 of one year to June 30 of the following year.

McFarland’s budget is not just a compilation of expenses and income for the year but also paints a comprehensive picture of the direction the City is taking as an organization on behalf of the community. As recommended by the Government Finance Officers Association of the United States and Canada (GFOA), the Budget’s organization and content are designed to achieve four key goals:

- **Policy document.** Sets forth goals and objectives to be accomplished and articulates fundamental principles upon which budget is prepared.
- **Fiscal plan.** Identifies and appropriates public resources.
- **Operations guide.** Describes basic organizational units and activities of the City.
- **Communications tool.** Provides the community with a blueprint of how public resources are being used.

BUDGET ORGANIZATION

How is the budget laid out?

In meeting the budget goals above, McFarland’s budget is designed to provide complicated financial information about the City in an easy-to-read format. To do this, the Budget is organized into six main sections:

- Introduction (which includes the “Budget Message” highlighting key fiscal issues)
- City-Wide Financial Summaries
- Fund Financial Schedules
- Capital Improvement Program (CIP) Summary
- Authorized Staffing
- Appendix

The following describes each of these sections.

1. Introduction

The Introduction section begins with the Budget Message from the City Manager to the Council that sets forth the key fiscal issues facing the City and how the Budget responds to them. It also outlines top Council goals for the year and provides a general overview of the Budget. The Budget Message is followed by budget and fiscal policies; this guide to reading and



understanding the budget; a listing of key City officials and advisory bodies; and an organization chart.

2. Citywide Financial Summaries

This section provides a financial overview of the entire Budget by providing a summary of all funds within the City listed by fund type. This schedule includes each fund’s projected fund balance at the beginning of the year; all budgeted revenues, expenditures and financing sources (uses) for that fund; and projected ending fund balance. This section also includes appropriations by Department and Fund; graphics showing revenues and expenditures by fund, and the five-year CIP.

3. Fund Financial Schedules

This section is the heart of the Budget, which presents operating budgets by fund:

Governmental Funds

- General Fund
- Special Revenue Funds
- Capital Project Funds

Enterprise Funds

- Sewer
- Water
- Refuse
- Public Transportation

Each fund section provides:

- Revenues, expenditures and changes in fund balance
- Graphics showing historical trends of revenues and expenditures
- Revenue and expenditure detail

Community Development

- Planning
- Building Inspection
- Grant Administration
- Economic Development

City Fund Types
<p>General Fund. Accounts for resources that are unrestricted in their use. Accordingly, except for user charges, these can be allocated by the Council for any governmental purpose. This is the largest fund within the City’s budget and consists of fifteen departments or divisions providing a broad range services from police and fire to streets and road maintenance.</p>
<p>Special Revenue Funds. Account for restricted funding sources that must be used and accounted for a specific purpose.</p>
<p>Capital Project Funds. Account for the collection and expenditure of revenues dedicated for capital improvements, other than those related to the Enterprise Funds.</p>
<p>Enterprise Funds Operations included as enterprise funds are different than other fund types as they are intended to be funded solely through user rates or fees for services (or external revenues dedicated to that purpose, such as grant revenues for transit operations). In that regard, these operations typically resemble private sector enterprises.</p>



Public Safety

- Police Services
- Animal Services
- Code Enforcement

Public Works

- Engineering
- Streets
- Community Center

Support Services

- City Council
- City Administration
- Finance and Accounting
- Facilities Maintenance
- Management Information Systems

4. Capital Improvement Program (CIP)

The City prepares a comprehensive five-year CIP. The CIP also includes a summary of all projects by type and funding source. This summary is provided in this section of the Budget. The first year of the CIP is adopted with the operating budget.

5. Authorized Staffing

Staffing is among the City's top expenditures. This section shows:

- Full-time equivalent staffing positions by department/division
- Salary and benefits distribution summary
- Employee benefit summary

6. Appendix

This section provides supplemental information about the budget process and the City.

- Budget process and calendar
- Appropriations limit description
- Glossary
- Resolutions adopting the Budget, CIP and Appropriations Limit



CITYWIDE FINANCIAL SUMMARY



Citywide Financial Summaries

Fund Balances	Projected July 1, 2022	FY2022-23 Revenues	FY2022-23 Appropriations	FY2022-23 Transfers In	FY2022-23 Transfers Out	Other Sources (Uses)	Projected June 30, 2023
GENERAL	1,914,022	10,134,672	12,883,439	3,213,747	136,462	275,483	2,518,023
SPECIAL REVENUE							
TRANSPORTATION DEVELOPMENT ACT	-	645,870	-	-	645,870		-
LIGHTING AND LANDSCAPING MAINT DIST	245,723	141,813	183,027	-	-		204,509
COMMUNITY FACILITIES DISTRICT	-	146,525	23,381	-	123,144		-
GAS TAX	1,099,863	374,977	-	-	779,790		695,050
ROAD MAINTENANCE AND REHAB (SB1)	511,311	310,992	-	-	716,658		105,645
COPS	(914)	474,782	394,405	-	80,377		(914)
DEVELOPMENT IMPACT FEES	1,770,426	411,207	-	-	78,283		2,103,349
MISCELLANEOUS GRANTS	1,421,368	1,854,682	805,813	-	598,882		1,871,355
CALHOME	211,048	-	-	-	-		211,048
CDBG	(416,435)	401,973	-	-	-		(14,462)
TOTAL SPECIAL REVENUE	4,842,389	4,762,821	1,406,626	-	3,023,004	-	5,175,581
ENTERPRISE							
SEWER	1,609,358	2,093,922	2,408,422	-	19,260	111,670	1,387,268
WATER	7,818,345	2,060,348	3,513,492	-	19,373	164,298	6,510,125
REFUSE	187,960	1,429,830	1,598,871	-	11,903	33,757	40,773
PUBLIC TRANSPORTATION	(46,939)	107,536	163,898	-	3,744	5,226	(101,819)
TOTAL ENTERPRISE	9,568,723	5,691,636	7,684,683	-	54,281	314,952	7,836,347
TRUST & AGENCY							
MCFRARLAND IMROVEMENT AUTHORITY	3,396,156	315,627	315,627	-	-		3,396,156
TOTAL TRUST & AGENCY	3,396,156	315,627	315,627	-	-	-	3,396,156
Total	19,721,290	20,904,756	22,290,375	3,213,747	3,213,747	590,435	18,926,106

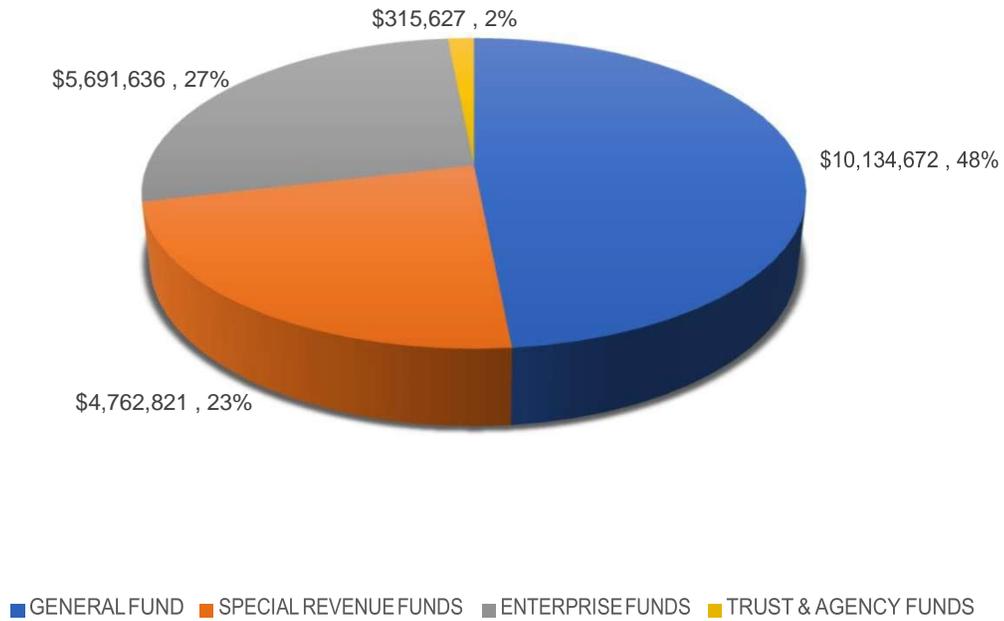
Appropriations by Fund

Proposed Budget	Personnel	Operating	Capital	Total Appropriations
GENERAL FUND				
SUPPORT SERVICES	437,960	1,587,123	-	2,025,083
PUBLIC SAFETY	3,056,835	698,594	71,20	3,826,629
PUBLIC WORKS	401,467	234,898	0	636,365
COMMUNITY DEVELOPMENT	400,677	309,802	-	712,479
CAPITAL IMPROVEMENT PROJECTS	-	-	2,00 0	5,682,883
TOTAL GENERAL FUND	4,296,940	2,830,416	5,756,083	12,883,439
SPECIAL REVENUE				
LIGHTING LANDSCAPING AND MAINTENANCE DISTRICT	79,99	103,029	-	183,027
COPS GRANT	8	394,405	-	394,405
MISCELLANEOUS GRANTS	-	805,813	-	805,813
COMMUNITY FACILITIES DISTRICT	-	23,381	-	23,381
TOTAL SPECIAL REVENUE	79,998	1,326,628	-	1,406,626
ENTERPRISE				
SEWER	893,900	1,181,919	332,603	2,408,422
WATER	965,645	1,131,142	1,416,706	3,513,492
REFUSE & RECYCLING	330,315	1,268,557	-	1,598,871
PUBLIC TRANSPORTATION	82,272	27,626	54,00 0	163,898
TOTAL ENTERPRISE	2,272,131	3,609,244	1,803,308	7,684,683
TRUST & AGENCY				
MCFARLAND IMPROVEMENT AUTHORITY	-	315,627	-	315,627
TOTAL TRUST & AGENCY	-	315,627	-	315,627
Total Appropriations	6,649,068	8,081,915	7,559,391	22,290,375

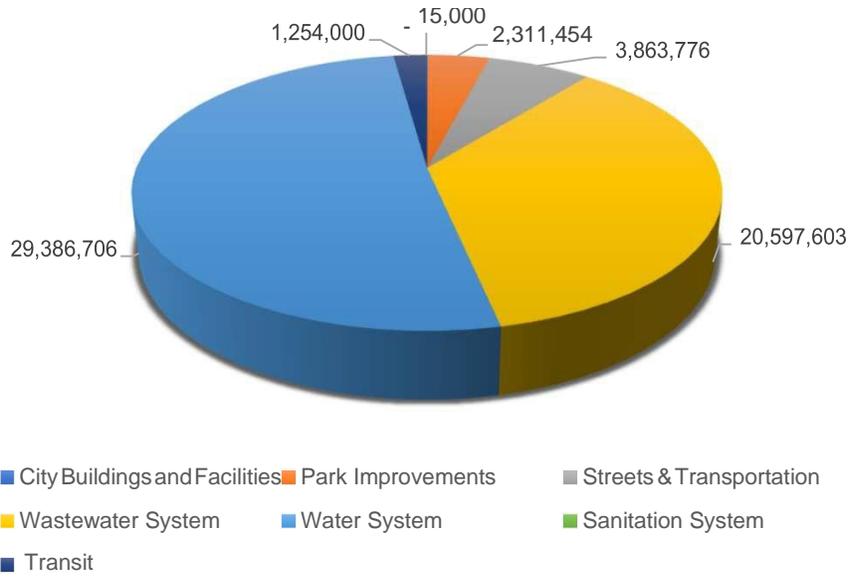
Expenditures by Fund Type



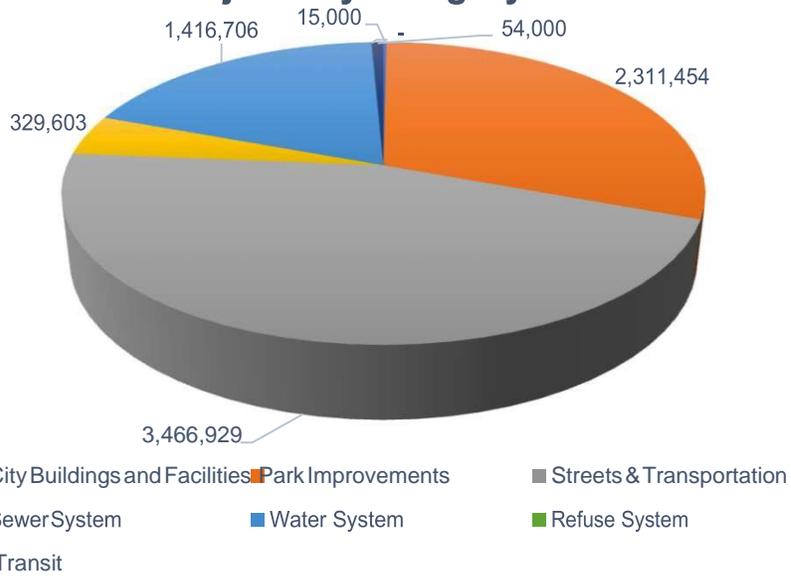
Revenues by Fund Type



5 Year CIP By Project Category 2022-2027



CIP Projects By Category 2022-23





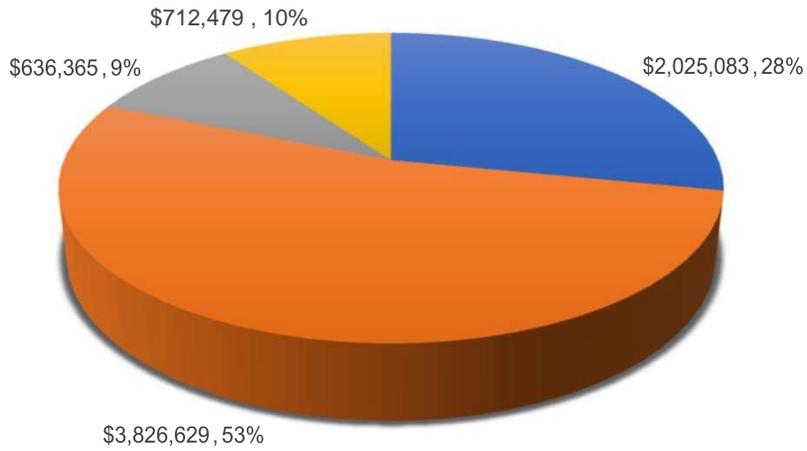
FUND FINANCIAL SCHEDULES



General Fund Revenues, Expenditures and Changes in Fund Balance

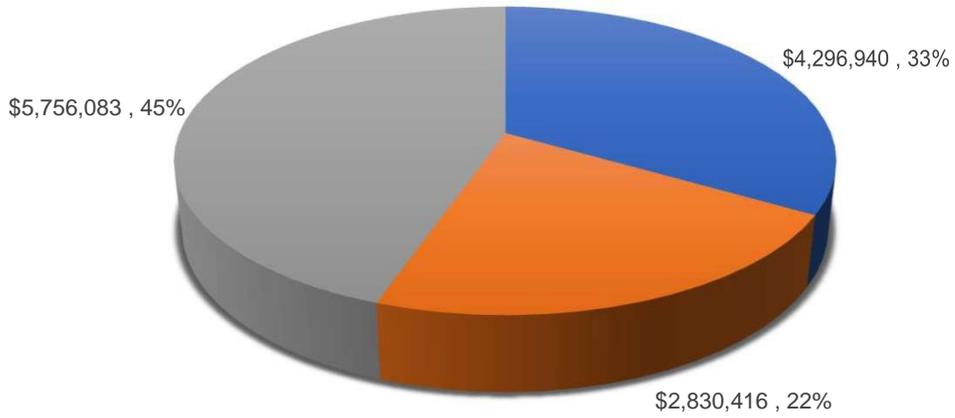
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Taxes and Franchise Fees					
General Property Tax	\$432,862	\$476,953	\$425,905	\$476,053	\$485,574
VLF Swap Property Tax	1,492,957	1,476,499	1,464,936	1,516,275	1,546,600
General Sales Tax	417,267	413,411	432,856	483,058	501,580
Franchise Fees	171,110	187,879	202,425	161,349	164,576
Business License Tax	33,271	65,132	58,844	57,637	58,789
Property Transfer Tax	8,204	10,682	10,425	-	-
Total Taxes	2,555,671	2,630,557	2,595,391	2,694,372	2,757,119
Permit and Service Charges					
Development Review	61,723	170,583	166,667	408,541	199,284
Conditional Use Permit (CUP) Fees	167,078	566,000	611,000	519,770	3,302,897
Other Charges	1,365	1,597	1,643	4,960	5,153
Total Permit and Service Charges	230,165	738,179	779,310	933,272	3,507,334
Grants/Intergovernmental	938,400	1,655,619	15,690,784	635,010	3,632,635
Other Revenues	(2,337,007)	639,496	554,608	425,870	237,584
Total Revenues	1,387,23	5,663,852	19,620,093	4,688,523	10,134,672
EXPENDITURES					
Operating Costs	4,259,780	4,826,227	6,436,302	5,920,931	7,127,356
CIP Projects	2,076,385	2,523,857	6,493,296	1,153,562	5,756,083
Total Expenditures	6,336,166	7,350,084	12,929,598	7,074,493	12,883,439
OTHER SOURCES (USES)					
Transfers In	267,189	713,037	3,743,005	4,140,238	3,213,747
Transfers Out	(149,705)	(0)	(10,386,238)	(105,125)	(136,462)
Expenditure Savings					275,483
Total Other Sources (Uses)	117,484	713,037	(6,643,233)	4,035,113	3,352,768
Sources Over (Under) Uses	(4,831,451)	(973,196)	47,262	1,649,143	604,001
FUND BALANCE, BEGINNING OF YEAR	6,069,526	1,238,075	264,879	264,879	1,914,022
FUND BALANCE, END OF YEAR					
Assigned: CUP Fees for Street Capital Projects	-	-	-	-	2,055,321
Unassigned Fund Balance	1,238,075	264,879	312,141	1,914,022	462,702
Total Fund Balance	1,238,075	264,879	312,141	1,914,022	2,518,023

General Fund Expenditures by Function



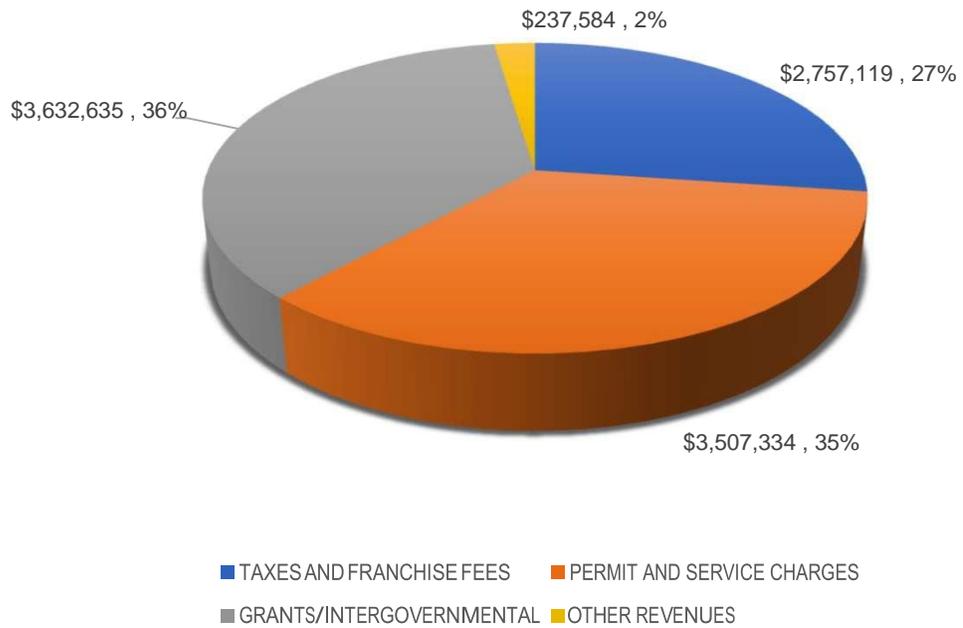
■ SUPPORT SERVICES ■ PUBLIC SAFETY ■ PUBLIC WORKS ■ COMMUNITY DEVELOPMENT

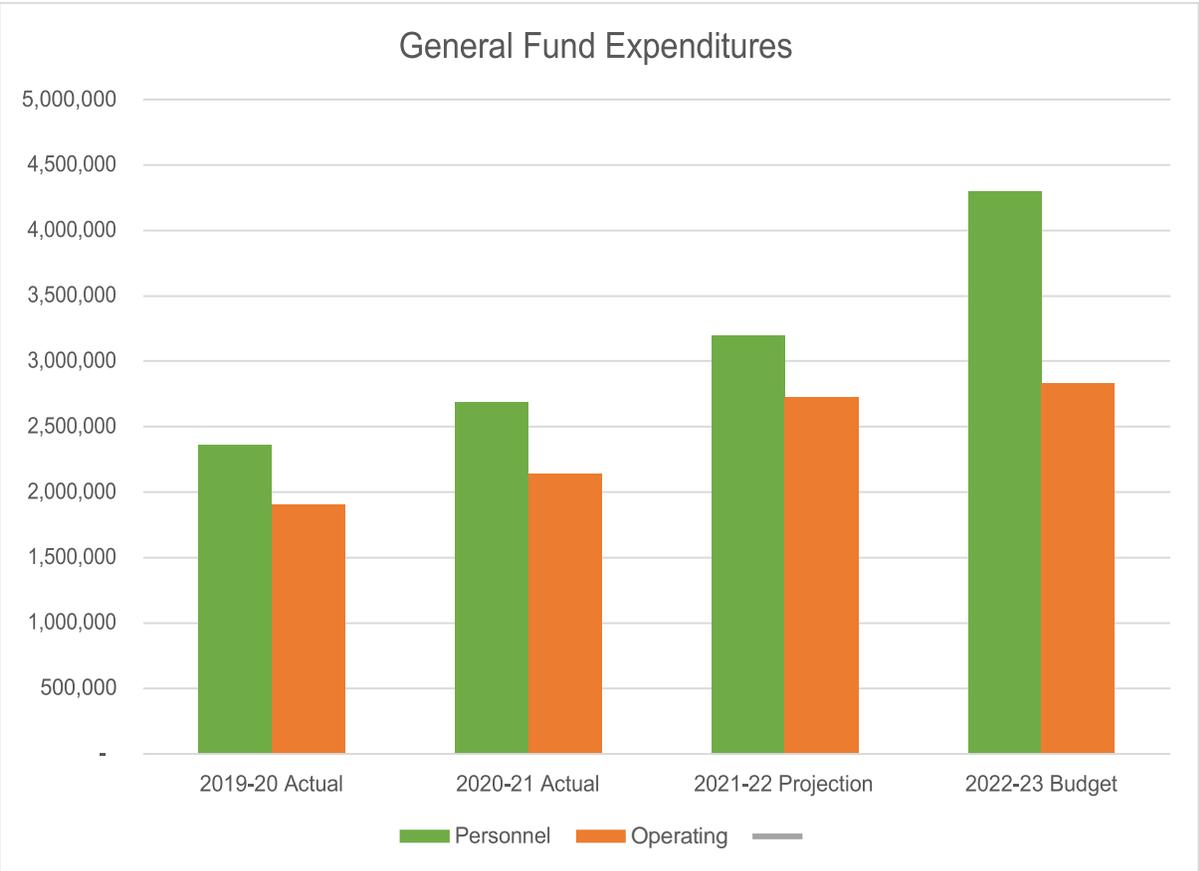
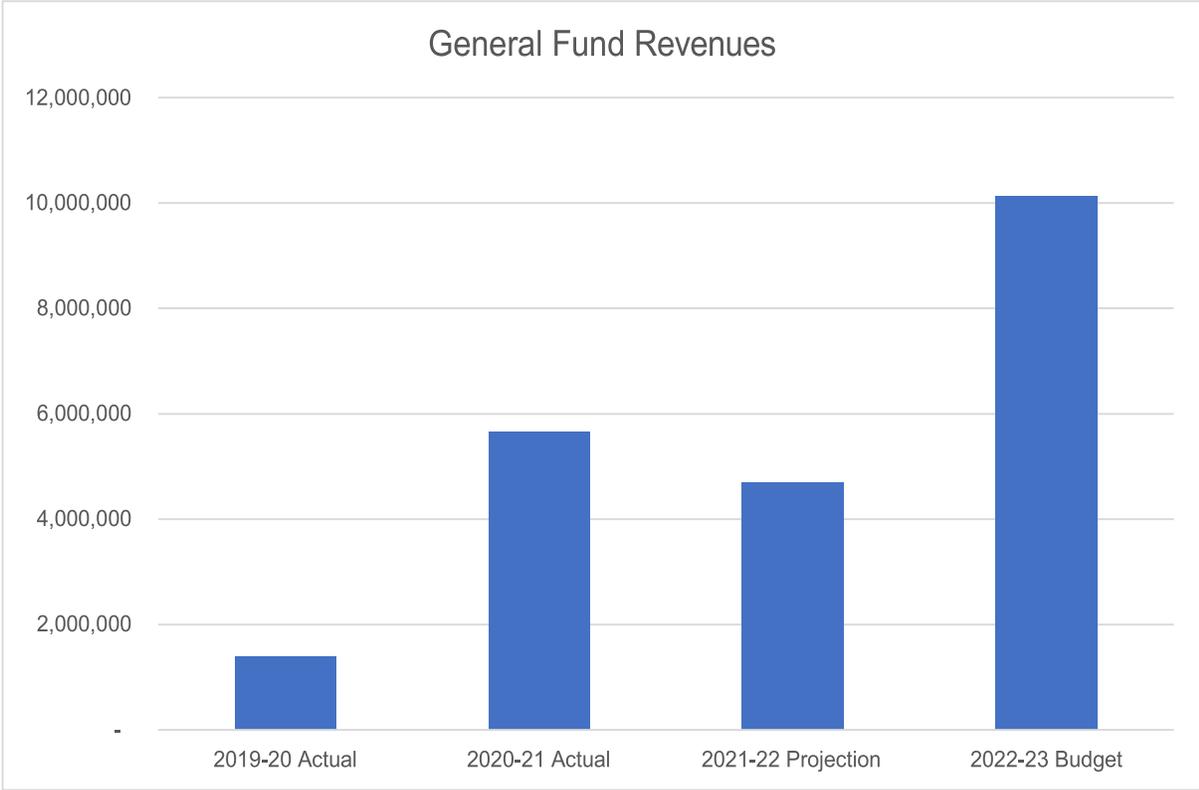
General Fund Expenditures by Type



■ PERSONNEL ■ OPERATING ■ CAPITAL

General Fund Revenues by Type





General Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
General Fund Revenue					
40100 Capital Projects	432,862	476,953	425,905	476,053	485,574
40180 VLF - In Lieu Property Tax	1,492,957	1,476,499	1,464,936	1,516,275	1,546,600
40200 Sales Tax & Bradley Burns	417,267	413,411	432,856	483,058	501,580
40240 Property Transfer Tax	8,204	10,682	10,425	-	-
40300 Motor Vehicle License Fees (MVLFF)	-	10,553	-	-	-
41100 Business Licenses	33,271	54,579	58,844	57,637	58,789
41250 Yard Sale Permits	1,365	1,597	1,643	5,052	5,153
41300 Franchise Fees	171,110	187,879	202,425	161,349	164,576
41310 CUP Fees	167,078	566,000	611,000	519,770	3,302,897
42340 Administrative Fees	-	-	-	5	-
42350 Rents	6,383	28,275	13,140	69,758	71,781
42400 Returned Check Charge	50	-	-	-	-
45000 Copies/Reports	18	-	-	23	-
48100 Interest Income	1,750	3,991	-	-	-
48200 Miscellaneous	(2,561,024)	147,070	24,910	177,848	-
48380 Sale of Property	-	-	-	-	-
Total General Fund Revenue	171,290	3,377,490	3,246,084	3,466,826	6,136,950
City Administration					
42340 Administration Fee	-	-	-	(96)	-
Total City Administration	-	-	-	(96)	-
Planning					
41400 Planning & Engineering Fees	7,329	26,563	19,834	31,219	12,600
41400 Planning & Engineering Fees - Tract 7214	2,218	-	-	44,369	-
41400 Planning & Engineering Fees- GEO Group	1,500	-	-	-	-
41400 Planning & Engineering Fees San Joaquin R e	-	-	-	7,370	-
41400 Planning & Engineering Fees Medical Office	-	-	-	5,889	-
41400 Planning & Engineering Fees - R&F Building	-	-	-	2,068	-
41400 Planning & Engineering Fees - Sherwood Mi	-	-	-	14,692	-
41400 Planning & Engineering Fees - Capri Liquor	-	-	-	1,625	-
41400 Planning & Engineering Fees - Countryside C	-	-	-	6,859	-
41400 Planning & Engineering Fees - Tract 7393	-	-	-	79,700	-
41400 Planning & Engineering Fees - 253 Lockwoo	-	-	-	11,250	-
41400 Planning & Engineering Fees - Superior Gas	-	-	-	8,970	-
41400 Planning & Engineering Fees - 705 Mast Av e	-	-	-	2,340	-
41400 Planning & Engineering Fees - Perkins Ave Me	-	-	-	5,850	-
41400 Planning & Engineering Fees - Parcel Map 12462	-	-	-	3,500	-
41400 Planning & Engineering Fees - Parcel Map 12463	-	-	-	3,500	-
41420 Special Studies-San Joaquin Renewables	-	-	-	-	-
41620 Home Occupation Permit	150	-	500	-	-
44000 Other Agency Grants	-	-	278,224	-	15,000
44000 Other Agency Grants- SALC	-	-	-	143,417	-
44000 Other Agency Grants- LEAP	-	-	-	-	56,024
44050 State Grants	-	-	-	-	-
Total Planning	11,198	26,563	298,558	372,617	83,624
Engineering					
41400 Planning & Engineering Fees	-	-	12,000	-	-
41410 Engineering Fees	-	-	-	-	-
Total Engineering	-	-	12,000	-	-
Public Safety					
40140 CFD-2017-1 Police S ervices	-	-	134,129	-	-
40220 Sales Tax - Public S afety 1/2%	11,311	6,245	14,107	-	-
41310 GEO CUP/MPD Co ntribution	-	201,500	100,000	101,500	108,199
41900 Court Fines	24,998	73,178	45,982	38,905	39,683
41950 Live Scan Fees	6	6	1,500	(25)	-
44000 Other Agency Grants	-	56	153,000	-	-
44050 State Grants	155,948	156,727	155,000	-	-
44250 COPS/SLESF	-	-	-	-	-

General Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
45000 Copies/Reports	1,010	1,269	1,132	1,524	1,554
48000 POST Reimbursements	-	2,201	5,000	-	-
48200 Miscellaneous	5,720	2,765	33,863	17,607	5,000
48300 Contributions & Donations	-	(500)	-	-	-
Total Public Safety	198,991	443,446	643,713	159,511	272,574
Animal Control Services					
41200 Animal Licenses	1,097	3,365	3,193	2,746	2,801
41210 Animal Shelter Fees	3,101	2,976	4,572	805	821
44000 Other Agency Grants	-	-	95,722	-	45,000
44050 State Grant	-	-	199,000	-	-
44060 PetSmart Grant	510	-	-	-	-
48300 Contributions & Donations	-	7,255	6,500	6,851	-
Total Animal Control Services	4,708	13,595	308,987	10,401	48,621
Building Inspection					
41400 Planning & Engineering Fees	-	-	-	-	-
41500 Building Permits	49,975	135,019	117,833	129,942	143,691
41505 Technology Fee	-	872	5,500	5,141	7,185
41510 Training Fee	-	869	5,500	5,171	7,185
41515 Building - GP Maintenance Fee	-	-	-	4,172	7,185
41550 Building Plan Check	-	823	5,000	2,818	4,000
41600 Excavation Permits	550	4,190	500	-	-
44050 State Grants	-	-	29,550	-	-
Total Building Inspection	50,525	141,773	163,883	147,244	169,245
Code Enforcement					
41700 Code Enforcement Revenue	1,353	-	5,000	5,387	5,495
44050 State Grant	-	-	69,000	-	-
48200 Miscellaneous	-	-	-	693	-
Total Code Enforcement	1,353	-	74,000	6,080	5,495
Grant Administration					
44000 Other Agency Grants - TCC	2,329	-	-	-	-
44050 State Grants	-	-	82,810	-	-
48200 Miscellaneous Revenue	-	-	-	-	-
Total Grant Administration	2,329	-	82,810	-	-
Streets					
41400 Planning & Engineering	79	-	-	-	-
44050 State Grants	17,135	19,249	183,400	-	-
44150 Intergovernmental Revenues	14,572	-	-	-	-
45000 Copies/Reports SR2S 5343-013	100	-	-	-	-
48200 Miscellaneous Revenue	2,904	3,509	-	-	-
Total Streets	34,791	22,758	183,400	-	-
Community Center					
42350 Rents	8,197	(329)	6,580	2,250	2,250
Total Community Center	8,197	(329)	6,580	2,250	2,250
Construction Management					
41510 Training Fee	-	102	-	653	666
41520 Technology Fee	-	102	-	722	736
41600 Excavation Permits	-	2,042	-	30,724	16,038
Total Construction Management	-	2,246	-	32,098	17,440
Capital Projects					
44050 State Grants	382,058	1,536,656	2,559,568	443,256	3,398,473
44050 Garzoli Well - Arsenic Treatment #P84-151	7,253	-	-	-	-
44050 HSIP Cycle 10	-	-	249,900	29,654	-
44050 RSTP/HIP West Side - Harlow	-	-	-	-	-
44050 State Grant (AHSC)	-	-	9,407,610	18,682	-
44370 TDA-Public Transit - EV Bus	-	-	383,000	-	-
48370 Bond Proceeds	-	-	-	-	-
48370 Bond Proceeds - City Hall Expansion	-	-	2,000,000	-	-
48450 Loan Income Proceeds - Animal Shelter	514,536	99,652	-	-	-
Total Capital Projects	903,847	1,636,308	14,600,078	491,592	3,398,473

General Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
Total Revenues	1,387,230	5,663,852	19,620,093	4,688,523	10,134,672
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	28,652	33,011	32,387	20,308	36,368
50200 Overtime	7	-	-	-	3,000
50300 Payroll Taxes	2,490	3,056	3,443	1,951	3,759
50400 Retirement (401K)	2,350	3,109	2,831	1,676	2,422
50500 Health Insurance Premiums	19,291	30,755	30,804	68,258	77,951
50550 Dental/Vision Premiums	1,380	1,319	2,283	2,160	5,165
50600 Workers Compensation Insurance	1,463	3,258	962	1,060	1,060
50700 Life Insurance	28	69	348	73	46
51800 Clothing Allowance	-	1,200	550	-	1,200
52000 Conferences/Meetings/Travel	170	1,492	9,260	8,911	11,125
52200 Contract Services	600	-	6,424	29	8,850
52920 Furniture (Capital)	-	-	-	-	-
52930 Computer Hardware/Software (Capital)	-	-	-	-	-
53200 Dues & Subscriptions	157	269	430	1,041	430
53200 Dues & Subscriptions COVID-19	-	120	-	-	-
53400 Election Expense	288	4,827	400	-	10,000
54000 Fuel Expense	-	-	-	-	1,200
54400 Insurance - CSJV Rsk Mgmt.	1,634	584	1,200	1,400	1,400
55050 Reimbursement	959	375	-	-	-
55600 Postage	62	29	35	96	2,050
55800 Printing & Legal Notices	-	1,274	1,500	1,446	4,200
56000 Professional Services - Other	4,568	20,011	3,600	13,306	9,200
56400 Repairs & Maint.-Build & Equip	-	-	-	685	-
57100 Special Activities	465	430	1,221	462	780
57200 Supplies - Office	354	4,044	969	754	1,250
57800 Telephone & Communications	1,906	2,624	2,900	2,568	2,645
Total City Council	66,824	111,857	101,547	126,185	184,102
City Administration					
50100 Salaries - Permanent Employees	49,146	43,420	48,650	64,831	132,771
50200 Overtime	27	-	-	-	-
50300 Payroll Taxes	4,109	3,633	3,797	5,743	10,962
50350 Stipends	-	17	-	-	-
50400 Retirement (401K)	1,186	3,957	4,541	6,008	13,277
50500 Health Insurance Premiums	6,308	10,848	9,938	19,796	39,438
50550 Dental/Vision Premiums	488	692	718	961	3,170
50600 Workers Compensation Insurance	2,458	925	1,713	3,869	3,869
50700 Life Insurance	30	47	46	66	157
50800 Auto Allowance	-	767	1,950	202	-
51800 Clothing Allowance	-	-	350	-	250
52000 Conferences/Meetings/Travel	230	563	2,500	67	3,400
53200 Dues & Subscriptions	3,923	3,087	3,517	1,661	2,000
54000 Fuel	170	-	800	-	3,640
54400 Insurance - CSJV Rsk Mgmt.	2,572	868	1,366	5,110	5,110
55200 Miscellaneous	-	46	-	1,368	-
55600 Postage	1,133	506	1,215	96	500
56600 Repairs & Maintenance - Vehicle	-	-	-	206	500
57100 Special Activities	-	-	-	-	500
57200 Supplies - Office	79	1,646	89	2,156	2,500
57400 Supplies- Operating	-	-	-	81	-
57800 Telephone & Communications	732	572	1,665	620	800
Total City Administration	72,591	71,594	82,855	112,841	222,844
Finance and Accounting					
50100 Salaries - Permanent Employees	44,000	38,846	57,359	32,327	58,644
50200 Overtime	41	769	-	536	1,000
50300 Payroll Taxes	3,688	3,420	4,873	4,372	4,927

General Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
50350 Stipends	41	-	8	-	-
50400 Retirement (401K)	4,365	3,882	5,736	3,025	5,843
50500 Health Insurance Premiums	17,334	14,575	15,977	20,463	28,074
50550 Dental/Vision Premiums	1,065	811	1,168	748	2,152
50600 Workers Compensation Insurance	2,882	635	1,656	1,709	1,709
50700 Life Insurance	63	63	64	24	116
50800 Auto Allowance	1,291	763	-	-	-
51800 Clothing Allowance	-	-	550	-	630
52000 Conferences/Meetings/Travel	32	18	3,000	-	5,100
52200 Contract Services	19,214	37,002	12,772	44,393	15,000
53200 Dues & Subscriptions	102	225	600	47	600
54000 Fuel	-	48	250	-	-
54400 Insurance - CSJV Rsk Mgmt.	2,367	596	2,084	2,257	2,257
55200 Miscellaneous	-	35	-	-	-
55600 Postage	115	655	334	998	1,000
55800 Printing & Legal Notices	-	5	3,544	-	-
56000 Professional Services - Other	-	834	645	2,823	17,000
57200 Supplies - Office	-	112	1,500	401	1,500
57800 Telephone & Communications	283	446	-	605	800
Total Finance and Accounting	96,884	103,739	112,120	114,727	146,351
Economic Development					
50100 Salaries/Permanent Employees	475	(10)	-	-	-
50300 Payroll Taxes	66	-	-	-	-
52000 Conferences/Meetings/Travel	238	2	-	-	-
53200 Dues & Subscriptions	-	-	-	-	-
55800 Printing & Legal Notices	-	-	-	-	-
56000 Professional Services-Other	1,667	-	-	-	-
57200 Supplies-Office	-	-	-	-	-
57500 Marketing	3,020	-	-	-	-
Total Economic Development	5,466	(8)	-	-	-
Non-Departmental					
51200 Bank Charges	7,662	9,907	9,425	10,000	10,000
51250 Cash Over/Under	196	-	-	(121)	-
52200 Contract Services	130,809	129,637	40,198	47,298	7,000
53500 Contributions & Donations	-	-	-	-	-
53800 Rental Equipment/Other	46,477	46,477	46,477	318,777	315,627
54800 Maintenance Agreements	-	4,957	-	6,226	5,000
55600 Postage	1,950	1,754	200	156	200
55800 Printing & Legal Notices	93	3,039	-	331	500
56000 Professional Services - Other	292,808	85,725	14,500	85,619	47,000
56000 Professional Services- GEO Group	3,282	-	-	-	-
56050 Accounting/Auditing Services	15,000	-	15,000	18,200	18,200
56100 Legal Services	252,344	184,775	219,282	221,561	225,000
56100 Legal Services- GEO Group	20,515	2,096	-	-	-
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	107	-
56400 Repairs/Maint-Building & Equip Covid-19	-	2,687	-	-	-
56700 Repairs & Maintenance - Landscape	2,618	2,229	2,205	874	-
57100 Special Activities	-	516	3,000	193	500
57150 Christmas Decorations	-	44	-	-	-
57200 Supplies - Office	9,503	7,377	1,200	9,583	4,700
57250 Christmas Party	-	-	-	-	-
57400 Operating Supplies COVID-19	9,722	12,949	14,244	54	-
57800 Telephone & Communications	-	12	-	-	-
58850 Land Lease	-	-	2,300	-	-
58900 Fire Contract	240,730	(1)	446,889	556,314	598,882
58950 Contingency	-	-	-	-	-
Total Non-Departmental	1,033,709	494,180	814,920	1,275,170	1,232,609
Planning					
50100 Salaries - Permanent Employees	84,004	56,236	71,987	70,050	90,795

General Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
50200 Overtime	6	656	1,000	361	2,000
50300 Payroll Taxes	7,050	5,141	6,198	5,858	7,563
50350 Stipends	240	74	240	-	-
50400 Retirement (401K)	8,371	6,131	7,199	6,932	8,951
50500 Health Insurance Premiums	12,662	7,967	14,179	15,411	19,842
50550 Dental/Vision Premiums	944	717	994	1,017	1,434
50600 Workers Compensation Insurance	3,784	3,384	2,107	2,646	2,646
50700 Life Insurance	116	62	116	103	129
50800 Auto Allowance	858	194	-	97	-
51800 Clothing Allowance	-	-	200	-	500
52000 Conferences/Meetings/Travel	2,489	1,651	1,663	-	5,400
52200 Contract Services	570	1,050	1,159	1,684	12,000
53200 Dues & Subscriptions	15	-	300	-	300
53250 Permits & Certificates	-	70	100	-	-
53600 Engineerin/Architectural Services	-	--	290	-	-
54000 Fuel	-	-400	-	45	1,000
54400 Insurance - CSJV Rsk Mgmt.	3,177	823	2,559	3,494	3,494
55400 Planning Services	4,998	-	-	4,949	-
55500 Special Studies/Master Plans AT&T	-	100	-	-	-
55500 Special Studies/Master Plans	27,386	18,673	278,224	10,443	-
55500 Special Studies/Master Plans MSR	6,193	-	-	-	-
55500 Special Studies San Joaquin Renewables	-	24,895	-	40,669	-
55500 Special Studies/Master Plans TI Study	354	-	-	-	-
55500 Special Studies/Master Plans SALC	-	79,549	-	20,706	106,583
55500 Special Studies/Master Plans LEAP	-	-	-	56,024	2,000
55600 Postage	627	256	436	122	400
55800 Printing & Legal Notices	92	25	1,000	424	500
56000 Professional Services - Other	3,026	22,340	26,912	38,856	35,000
56000 Professional Services - Tract 7292	-	-	-	320	-
56000 Professional Services - Tract 7214	-	-	-	20,450	7,000
56000 Professional Services- GEO	13,970	-	-	-	-
56000 Professional Services - Med Office - Elmo	-	-	-	3,252	5,000
56000 Professional Services-R&F Building	-	1,036	-	2,855	-
56000 Professional Services -Sherwood Milestone	-	-	-	12,786	-
56000 Professional Services - Capri Liquor	-	1,000	-	2,465	-
56000 Professional Services - Countryside	-	-	-	3,822	5,000
56000 Professional Services - Interstate Land Dev	-	14,858	-	40,625	10,000
56000 Professional Services - Superior Gas	-	-	-	693	10,000
56000 Professional Services - Perkins Ave Medica	-	-	-	1,000	10,000
56000 Professional Services - Parcel Map 12462	-	-	-	4,258	1,000
56000 Professional Services - Parcel Map 12463	-	-	-	4,138	1,000
56100 Legal Services	-	3,715	500	-	-
57200 Supplies - Office	450	434	386	148	1,000
57400 Supplies - Operating	500	237	500	278	-
57800 Telephone & Communications	272	298	300	371	500
Total Planning	182,150	251,571	418,659	377,639	351,038
Engineering					
52200 Contract Services	-	770	12,000	3,410	5,000
56000 Professional Services	-	-	-	1,560	-
Total Engineering	-	770	12,000	4,970	5,000
Public Safety					
50100 Salaries - Permanent Employees	717,380	716,275	1,730,681	958,652	1,701,364
50100 Salaries - Permanent - COPS	18,705	265,219	-	255,366	-
50150 Wages - Temporary Employees	25,691	62,564	15,000	49,920	-
50200 Overtime	140,339	154,947	140,000	120,188	160,000
50200 Overtime - COPS	2,837	35,002	-	40,717	-
50300 Payroll Taxes	74,086	75,625	166,747	100,720	142,282
50300 Payroll Taxes - COPS	2,082	27,598	-	20,999	-
50350 Stipends	4,551	707	4,860	1,052	-

General Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
50400 Retirement (401K)	56,060	65,182	183,305	100,350	169,799
50400 Retirement (401K) - COPS	1,567	22,303	-	23,124	-
50500 Health Insurance Premiums	171,608	196,818	406,226	333,853	476,279
50550 Dental/Vision Premiums	14,003	14,651	29,970	22,344	33,542
50600 Workers Compensation Insurance	89,079	105,605	108,872	99,167	99,167
50700 Life Insurance	1,194	1,237	2,144	1,725	2,310
50800 Auto Allowance	-	-	-	-	-
51150 Dog Clinic (Vet Services for K-9)	526	7,828	2,963	-	2,000
51800 Clothing Allowance	12,626	18,563	13,500	15,104	15,000
52000 Conferences/Meetings/Travel	4,453	15,134	4,618	23,052	5,000
52010 Conference/Meeting/Travel POST Reimbur	-	3,226	5,000	672	7,000
52200 Contract Services	24,148	57,674	20,000	23,209	22,800
52930 Computer Hardware/Software	-	16,037	-	15	2,500
52940 Vehicles (Capital)	-	41,603	85,000	70,766	65,000
52950 Equip-Other (Capital)	-	-	68,000	965	-
53200 Dues & Subscriptions	612	1,160	849	513	500
54000 Fuel	30,331	53,981	85,000	77,341	85,000
54400 Insurance - CSJV Rsk Mgmt.	75,543	19,965	105,152	130,955	130,955
54800 Maintenance Agreements	19,217	21,324	37,592	23,267	25,000
55050 Reimbursement	-	150	-	129	1,500
55200 Miscellaneous	-	344,345	2,000	1,405	1,500
55600 Postage	683	340	530	243	400
55800 Printing & Legal Notices	198	2,247	3,312	-	1,000
56000 Professional Services - Other	20,607	121,937	53,830	65,846	68,000
56100 Legal Services	17,191	44,666	34,701	2,898	10,000
56400 Repairs & Maint - Build & Equip	-	355	-	852	7,500
56410 Repairs & Maintenance Equipment	493	5,443	2,398	30,486	4,000
56600 Repairs & Maintenance - Vehicle	33,282	29,436	33,573	64,560	43,100
56800 Safety Equipment	11,299	43,295	24,000	13,631	14,040
56900 McFarland PD Asset/Forfeiture Acct.	-	-	-	11,565	-
57200 Supplies - Office	2,821	7,719	4,540	8,931	9,199
57400 Supplies - Operating	7,853	34,800	7,303	5,010	5,161
57800 Telephone & Communications	32,064	25,141	27,008	44,493	31,951
58700 Principal Repayment	-	-	-	221	-
58900 Debt Principal	-	65,044	86,724	86,725	86,725
Total Public Safety	1,613,131	2,725,146	3,495,398	2,831,031	3,429,572
Animal Control Services					
50100 Salaries - Permanent Employees	43,057	46,395	107,704	65,312	85,263
50150 Wages - Temporary Employees	18,139	22,270	-	-	-
50200 Overtime	1,019	1,245	5,500	2,024	5,000
50300 Payroll Taxes	6,028	6,304	10,418	5,940	7,493
50350 Stipends	40	-	240	-	-
50400 Retirement (401K)	4,254	4,653	10,447	6,091	8,422
50500 Health Insurance Premiums	13,903	17,819	34,162	27,118	31,727
50550 Dental/Vision Premiums	1,982	2,880	5,334	2,245	2,475
50600 Workers Compensation Insurance	5,335	1,209	4,902	3,727	3,727
50700 Life Insurance	97	72	1,335	143	203
50800 Auto Allowance	807	194	420	97	-
51100 Animal Disposal	2,636	2,426	2,624	1,985	3,000
51150 Dog Clinic	2,480	5,416	2,380	2,220	3,000
51160 Spay and Neuter Fees	14,410	971	6,100	-	45,000
51800 Clothing Allowance	754	1,342	1,677	498	1,000
52000 Conferences/Meetings/Travel	932	12	609	168	3,400
52940 Vehicles (Capital)	-	-84,000	-	-	-
52950 Equipment (Capital)	1,806	583	2,390	-	2,500
53200 Dues & Subscriptions	15	-	200	-	250
53210 CAWFC Grant Expenditure	-	-	-	1,019	-
53250 Permits & Certificates	-	-	-	168	-
53800 Rental Equipment/Other	1,171	-	1,443	-	-

General Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
54000 Fuel	3,082	3,338	4,214	1,332	3,000
54400 Insurance - CSJV Rsk Mgmt.	4,431	1,135	4,536	4,922	4,922
54600 Interest Expense	-	22,924	2,210	2,207	2,150
55000 Mileage Reimbursement	-	-	-	-	1,000
55500 Special Studies/Master Plans	4,800	-	-	-	-
55600 Postage	71	31	95	96	250
55800 Printing & Legal Notices	-	113	500	-	200
56000 Professional Services - Other	-	74	-	230	-
56400 Repairs & Maint - Build & Equip	400	520	83,722	274	2,000
56410 Repairs & Maintenance Equipment	14	350	285	-	-
56600 Repairs & Maintenance - Vehicle	2,273	844	1,218	3,478	8,000
56800 Safety Equipment	184	-	670	205	600
57100 Special Activities	-	-	-	-	1,000
57200 Supplies - Office	207	281	218	-	500
57400 Supplies - Operating	2,751	3,249	3,607	3,284	5,000
57800 Telephone & Communications	2,115	1,471	1,690	1,190	3,380
58000 Utilities	144	287	215	-	-
58050 Utilities Other	1,721	1,005	1,491	2,153	3,600
58100 Street Lighting	-	-	400	-	-
58900 Debt Principal Redeemed	21,050	20,038	20,095	20,094	20,151
Total Animal Control Services	162,108	169,452	407,051	158,220	258,214
Building Inspection					
50100 Salaries - Permanent Employees	53,449	26,606	94,144	14,908	92,127
50150 Wages - Temporary Employees	30,299	-	-	13,635	-
50200 Overtime	420	656	1,000	361	-
50300 Payroll Taxes	7,174	2,522	8,172	2,923	7,577
50350 Stipends	9	-	-	-	-
50400 Retirement (401K)	5,094	3,196	9,091	1,916	9,109
50500 Health Insurance Premiums	15,023	20,938	24,683	6,487	32,638
50550 Dental/Vision Premiums	1,484	1,044	3,087	419	2,499
50600 Workers Compensation Insurance	5,397	719	4,077	4,027	4,027
50700 Life Insurance	85	46	116	41	111
50800 Auto Allowance	807	194	420	97	-
51400 Building Plan Check/Inspection	-	-	-	-	-
51400 Building Plan Check/Inspection	-	-	-	-	-
51800 Clothing Allowance	281	214	150	200	600
52000 Conferences/Meetings/Travel	123	2,306	3,000	1,947	3,500
52930 Computer Hard/Software (Capital)	-	-	1,500	-	2,000
52940 Vehicles (Capital)	-	-	29,550	-	-
54000 Fuel	-	-	1,000	45	1,000
54400 Insurance - CSJV Rsk Mgmt.	3,756	675	3,529	5,318	5,318
55500 Special Studies/Master Plans	4,800	-	-	-	-
55600 Postage	120	31	50	96	100
55800 Printing & Legal Notices	198	5	68	-	200
56000 Professional Services	290	274	188	-	-
56600 Repairs & Maintenance - Vehicle	-	344	1,500	172	500
57200 Supplies - Office	862	3,080	481	66	2,700
57400 Supplies - Operating	341	1,617	653	811	1,500
57800 Telephone & Communications	1,398	811	736	804	829
Building Inspection	131,410	65,277	187,195	54,273	166,336
Code Enforcement					
50100 Salaries - Permanent Employees	41,300	34,908	52,681	55,029	68,958
50150 Wages - Temporary Employees	11,236	11,429	20,806	8,328	-
50200 Overtime	798	960	-	1,225	1,000
50300 Payroll Taxes	4,886	4,451	6,790	5,672	6,007
50350 Stipends	33	-	-	-	-
50400 Retirement (401K)	3,930	3,610	4,944	5,363	4,483
50500 Health Insurance Premiums	13,352	13,602	17,025	25,736	25,295
50550 Dental/Vision Premiums	763	750	3,087	1,256	1,937

General Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
50600 Workers Compensation Insurance	3,759	719	3,183	3,015	3,015
50700 Life Insurance	38	53	591	62	86
50800 Auto Allowance	807	194	420	97	-
51800 Clothing Allowance	343	-	1,200	931	1,000
52000 Conferences/Meetings/Travel	7	681	1,146	3,466	3,500
52930 Computer Hard/Software (Capital)	-	-	750	-	1,200
53200 Dues & Subscriptions	15	95	98	-	1,000
53250 Permits & Certificates	-	-	-	92	-
54000 Fuel	646	665	848	1,012	1,500
54400 Insurance - CSJV Rsk Mgmt.	2,930	675	2,674	3,981	3,981
55600 Postage	270	188	345	96	800
55800 Printing & Legal Notices	-	173	155	22	500
55950 Abatement	749	861	657	780	10,000
56000 Professional Services-Other	-	74	3,500	47	100
56600 Repairs & Maintenance - Vehicle	446	327	-	192	500
56600 Repairs & Maintenance-Vehicle	-	-	554	230	-
56800 Safety Equipment	51	-	500	-	-
57100 Special Activities	-	-	-	-	1,000
57200 Supplies - Office	163	299	165	242	500
57400 Supplies - Operating	180	28	69	108	500
57800 Telephone & Communications	1,288	2,475	1,442	988	1,980
Total Code Enforcement	87,990	77,217	123,630	117,970	138,842
Grant Administration					
50100 Salaries - Permanent Employees	62,367	64,347	71,987	62,319	70,895
50200 Overtime	6	656	-	361	1,000
50300 Payroll Taxes	5,413	5,683	6,477	5,323	5,953
50350 Stipends	97	-	360	-	-
50400 Retirement (401K)	6,043	6,915	6,875	6,232	6,913
50500 Health Insurance Premiums	25,943	24,814	29,525	29,536	28,590
50550 Dental/Vision Premiums	1,765	1,878	1,982	2,401	2,499
50600 Workers Compensation Insurance	3,567	1,144	2,078	2,066	2,066
50700 Life Insurance	119	110	111	103	111
50800 Auto Allowance	806	194	420	97	-
51800 Clothing Allowance	-	-	100	-	100
52000 Conferences/Meetings/Travel	41	937	1,000	-	1,000
52200 Contract Services	-	-	-	-	54,000
53200 Dues & Subscriptions	399	-	301	-	500
54000 Fuel	275	289	312	159	150
54400 Insurance - CSJV Rsk Mgmt.	3,447	1,074	2,065	2,728	2,728
55600 Postage	339	189	282	96	300
55800 Printing & Legal Notices	978	410	828	161	400
56000 Professional Services	-	5,079	10,000	-	12,000
56600 Repairs & Maintenance - Vehicle	62	65	79	-	-
57200 Supplies - Office	365	246	358	337	500
57400 Supplies - Operating	322	27,521	107	-	-
57800 Telephone & Communications	272	298	224	371	400
Total Grant Administration	112,626	141,850	135,471	112,292	190,105
Streets					
50100 Salaries - Permanent Employees	173,439	163,944	192,397	168,306	221,894
50200 Overtime	3,721	2,368	3,000	2,749	4,000
50300 Payroll Taxes	15,609	14,473	17,108	14,986	18,261
50350 Stipends	-	-	108	-	-
50400 Retirement (401K)	16,016	16,630	18,734	16,001	22,189
50500 Health Insurance Premiums	77,363	84,482	94,759	90,784	109,117
50550 Dental/Vision Premiums	6,729	5,681	7,857	6,960	8,391
50600 Workers Compensation Insurance	14,846	12,124	10,868	12,933	12,933
50700 Life Insurance	345	352	413	323	441
50800 Auto Allowance	871	905	840	840	840
51800 Clothing Allowance	2,392	3,038	4,250	5,489	3,400

General Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
52000 Conferences/Meetings/Travel	308	22	450	315	2,000
52200 Contract Services	-	2,389	2,500	257	-
52910 Buildings & Improvements (Capital)	-	-	3,000	-	-
52940 Vehicle- (Capital)	39,869	-	70,000	-	-
52950 Equipment - Other (Capital)	9,894	-	110,400	-	-
53100 Grant Expenditures	966	-	-	-	-
53200 Dues & Subscriptions	170	1,478	441	97	200
53250 Permits & Certificates	599	425	600	1,429	1,600
53800 Rental Equipment/Other	190	-	760	-	3,500
54000 Fuel	14,834	8,993	18,303	9,831	10,000
54400 Insurance - CSJV Rsk Mgmt.	12,080	2,995	12,385	17,079	17,079
54600 Interest Expense	1,156	-	6,750	-	-
55600 Postage	-	14	107	-	50
55800 Printing & Legal Notices	-	5	-	-	-
56000 Professional Services - Other	410	9,866	329	505	3,400
56050 Accounting/Auditing Services	-	-	10,000	-	-
56400 Repairs/Maintenance-Building & Equipmen	782	-	-	4,714	-
56410 Repairs & Maintenance Equipment	14,780	2,771	15,347	4,452	10,000
56430 Repairs & Maintenance - Heavy Equipment	30	6,776	4,550	2,549	5,000
56440 Repairs & Maintenance-Streets Sweeper	3,092	7,605	15,210	16,599	18,000
56500 Repairs/Maintenance Streets	11,901	6,227	100,000	9,379	15,000
56600 Repairs/Maintenance - Vehicles	4,514	2,378	5,572	1,743	2,000
56800 Safety Equipment	1,304	536	3,000	1,620	2,000
57200 Supplies - Office	468	394	1,048	339	500
57400 Supplies - Operating	5,508	6,972	16,126	15,581	17,000
57800 Telephone & Communications	1,314	1,335	1,323	750	1,440
58000 Utilities	14,682	17,333	16,237	17,118	18,000
58050 Utilities Other	7,057	3,303	3,319	2,502	6,000
58100 Street Lighting	47,384	32,197	42,948	69,198	75,000
58900 Debt Principal Redeemed	73,139	27,128	-	27,128	27,128
Total Streets	577,764	445,138	811,039	522,558	636,365
Community Center					
50400 Retirement (401K)	-	-	-	110	-
52200 Contract Services	3,536	2,132	2,578	2,068	7,400
53250 Permits & Certificates	-	712	1,000	243	500
56400 Repairs & Maint - Build & Equip	1,986	546	20,000	14,290	17,000
56410 Repairs & Maintenance -Equipment	212	231	1,500	402	3,500
56700 Repairs & Maint.- Landscape	2,714	2,644	-	708	1,000
57400 Supplies - Operating	958	-	2,000	35	1,000
57800 Telephone & Communications	4,092	3,190	3,575	6,139	6,324
58000 Utilities	6,768	8,605	7,824	10,901	11,228
58050 Utilities Other	750	1,037	890	469	483
Total Community Center	21,016	19,097	39,367	35,364	48,434
Facilities Maintenance					
50700 Life Insurance	-	-	-	138	-
52200 Contract Services	1,100	1,347	14,400	868	10,800
52910 Building& Improvements (Capital)	18,300	-	-	-	-
53800 Rental Equipment / Other	-	-	-	-	-
54800 Maintenance Agreements	202	-	-	-	-
56000 Professional Services - Other	-	-	-	403	-
56400 Repairs & Maint - Build & Equip	-	9,236	5,000	3,574	5,000
56420 Repairs/Maintenance-Building	2,361	-	-	467	-
56420 Non-Departmental - Repairs & Maint.-Buil	-	-	-	-	-
56420 Public Safety - Repairs & Maint.-Building	317	232	-	-	-
56420 Animal Control - Repairs & Maint.-Buildin	-	21,910	-	-	-
56420 PW Streets - Repairs & Maint.-Building	-	-	-	-	-
56420 Community Center Building Repair & Main	-	-	-	-	-
56420 Sewer - Repairs & Maint.-Building	-	-	-	-	-
56420 Refuse/Recycling - Repairs & Maint.-Buildi	-	-	-	-	-

General Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
56420 Water - Repairs & Maint.-Building	-	-	-	-	-
56420 Public Trans. - Repairs & Maint.-Building	-	-	-	-	-
56420 Shop - Repairs & Maint.-Build & Equip	-	-	-	-	-
56800 Safety Equipment	183	141	2,000	93	2,000
57200 Supplies - Office	32	-	240	-	-
57400 Supplies - Operating	648	1,310	-	1,480	1,500
57800 Telephone & Communications	3,723	2,689	-	17,527	18,053
58000 Utilities	22,291	26,252	-	25,066	25,818
58050 Utilities Other	3,007	2,538	-	2,214	2,281
Total Facilities Maintenance	52,162	65,655	21,640	51,830	65,451
Construction Management					
50100 Salaries - Permanent Employees	993	-	-	-	-
50300 Payroll Taxes	137	-	-	-	-
56000 Professional Services - Other	-	-	-	1,415	-
Total Construction Management	1,130	-	-	1,415	-
Management Information Systems					
52200 Contract Services	45,274	44,014	31,000	42,031	43,292
54800 Maintenance Agreements	64,168	64,898	89,000	53,160	80,000
57400 Supplies Operating	1,971	26,110	5,000	-	2,000
57400 Office Operating Supplies	828	1,729	-	-	-
Total Management Information Systems	112,241	136,751	125,000	95,191	125,292
Shop					
50100 Salaries - Permanent Employees	378	(8)	-	-	-
50300 Payroll Taxes	52	-	-	-	-
54000 Fuel	16	-	-	-	-
56600 Public Safety - Repairs & Maintenance - Ve	-	5,174	-	-	-
56600 Code Enforcement - Repairs & Maintenance	-	-	-	267	-
56600 Public Trans - Repairs & Maintenance - Ve	-	-	-	736	-
Total Shop	447	5,166	-	1,003	-
Capital Projects					
52900 Land & Land Improvements (Capital) Garz	61,803	-	-	-	-
52900 Land & Land Imp. (Capital) Disc. Park Pha	3,973	-	-	-	-
52910 Buildings & Improvements (Capital)	206,408	408,874	2,745,185	324,993	-
52910 Buildings & Imp. - New Animal Control Bu	850,819	135,034	-	488	-
52910 Buildings & Imp. - Villa del Caribe Park	-	423	-	-	-
52910 Buildings& Improvements (Capital)	-	-	-	865	-
52960 HSIP Cycle 10	-	-	-	28,030	-
52960 RSTP/HIP West Side - Harlow	-	3,025	-	27,102	-
52960 Street & Roads (Capital)	-	-	-	-	5,682,883
52960 Street & Roads (Capital) - Garzoli Widenin	-	1,975	-	-	-
52960 Streets & Roads Capital	113,104	1,794,911	1,786,225	286,082	-
52960 RSTP Landscape/Ped Imp Southside W Ker	8,467	-	-	-	-
52960 HSIP Cycle 8	147,453	-	-	-	-
52960 SSARP-Evaluation of Roadway Networks	80,976	7,618	-	-	-
52960 Streets & Roads (Capital)	533,513	60,239	449,778	397,302	-
52960 Streets & Roads Capital SB1Funds:Design	-	53,535	1,060,518	16,955	-
Total Management Information Systems	2,006,516	2,465,633	6,041,706	1,081,816	5,682,883
Total Expenditures	6,336,166	7,350,084	12,929,598	7,074,493	12,883,439

AMERICAN RESCUE PLAN ACT APPROPRIATIONS

CITY BUILDINGS & FACILITIES

Citywide Phone Project	25,000
City Hall Janitorial Services	1,600
Council Chambers Conferencing System for COVID	16,652
Public Works Ice Maker	3,242
City Cameras Project	22,561
Finance and Community Development Dep. Office Remodel	<u>85,937</u>
Total City Buildings & Facilities	154,993

FINANCE & ACCOUNTING

Tyler Accounting Software Training	20,000
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BUILDING INSPECTION

Fleet Tool Box	1,924
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PUBLIC SAFETY

Fleet Purchase (5 Vehicles)	325,000
Body Worn Cameras	72,716
Dispatcher Switch	2,296
Lidar and Radar Equipment	19,124
Hand Held Radios	65,000
PD Camera Project	40,000
FY22-23 Fire Services	598,882
FY23-24 Fire Services	771,640
FY23-24 Public Safety	<u>1,178,602</u>
Total Public Safety	3,073,260

STREETS

Infrared Asphalt Recycler (6' x 8')	25,000
Pot Hole Repairs	28,875
Drum Roller	26,000
Pavement Management Services	25,000
New Holland Tractor Loader	86,607
Various Tools	3,000
Skid Loader (50/50 Streets & Water)	32,500
6x10- Dump Steel Trailer for Green Waste	10,000
72" deck front mower	25,000
2022 Kubota RTV	17,000
Cold Planner (Road Grinder) Attachment	26,000
Fleet Replacement	55,358
Fleet Tool Boxes	<u>3,847</u>
Total Street Improvements	364,188

ANIMAL CONTROL

Animal Control Dept. Truck	85,000
Body Worn Cameras	<u>10,000</u>
Total Animal Control	95,000

Total ARPA Appropriations	<u><u>3,709,364</u></u>
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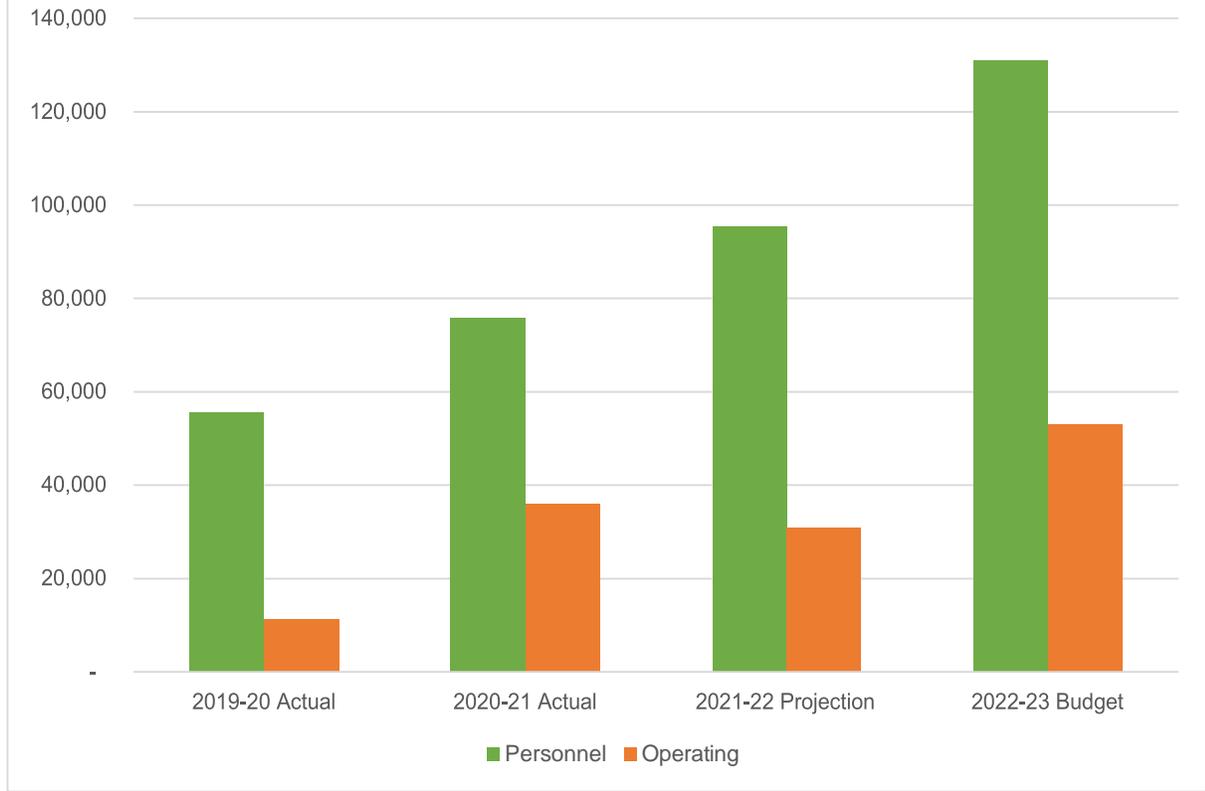


SUPPORT SERVICES



	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
CITY COUNCIL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	66,824	111,857	101,547	126,185	184,102
CIP Projects	-	-	-	-	-
Total Expenditures	66,824	111,857	101,547	126,185	184,102
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(7,164)	(6,752)	(11,061)	(9,564)	(12,500)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(7,164)	(6,752)	(11,061)	(9,564)	(12,500)
Sources Over (Under) Uses	(73,988)	(118,609)	(112,608)	(135,749)	(196,602)

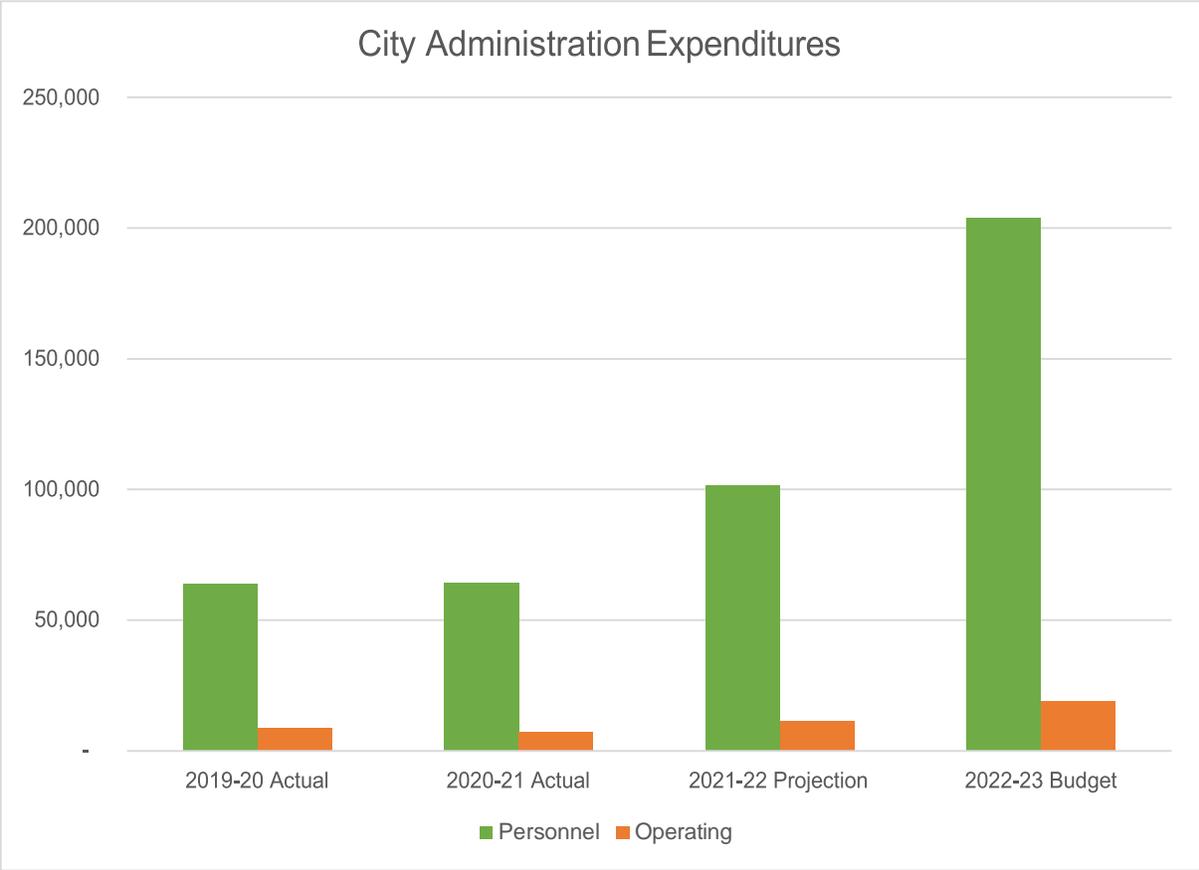
City Council Expenditures



City Council Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	28,652	33,011	32,387	20,308	36,368
50200 Overtime	7	-	-	-	3,000
50300 Payroll Taxes	2,490	3,056	3,443	1,951	3,759
50400 Retirement (401K)	2,350	3,109	2,831	1,676	2,422
50500 Health Insurance Premiums	19,291	30,755	30,804	68,258	77,951
50550 Dental/Vision Premiums	1,380	1,319	2,283	2,160	5,165
50600 Workers Compensation Insurance	1,463	3,258	962	1,060	1,060
50700 Life Insurance	28	69	348	73	46
51800 Clothing Allowance	-	1,200	550	-	1,200
52000 Conferences/Meetings/Travel	170	1,492	9,260	8,911	11,125
52200 Contract Services	600	-	6,424	29	8,850
52920 Furniture (Capital)	-	-	-	-	-
52930 Computer Hardware/Software (Capital)	-	-	-	-	-
53200 Dues & Subscriptions	157	269	430	1,041	430
53200 Dues & Subscriptions COVID-19	-	120	-	-	-
53400 Election Expense	288	4,827	400	-	10,000
54000 Fuel Expense	-	-	-	-	1,200
54400 Insurance - CSJV Rsk Mgmt.	1,634	584	1,200	1,400	1,400
55050 Reimbursement	959	375	-	-	-
55600 Postage	62	29	35	96	2,050
55800 Printing & Legal Notices	-	1,274	1,500	1,446	4,200
56000 Professional Services - Other	4,568	20,011	3,600	13,306	9,200
56400 Repairs & Maint.-Build & Equip	-	-	-	685	-
57100 Special Activities	465	430	1,221	462	780
57200 Supplies - Office	354	4,044	969	754	1,250
57800 Telephone & Communications	1,906	2,624	2,900	2,568	2,645
Total City Council	66,824	111,857	101,547	126,185	184,102

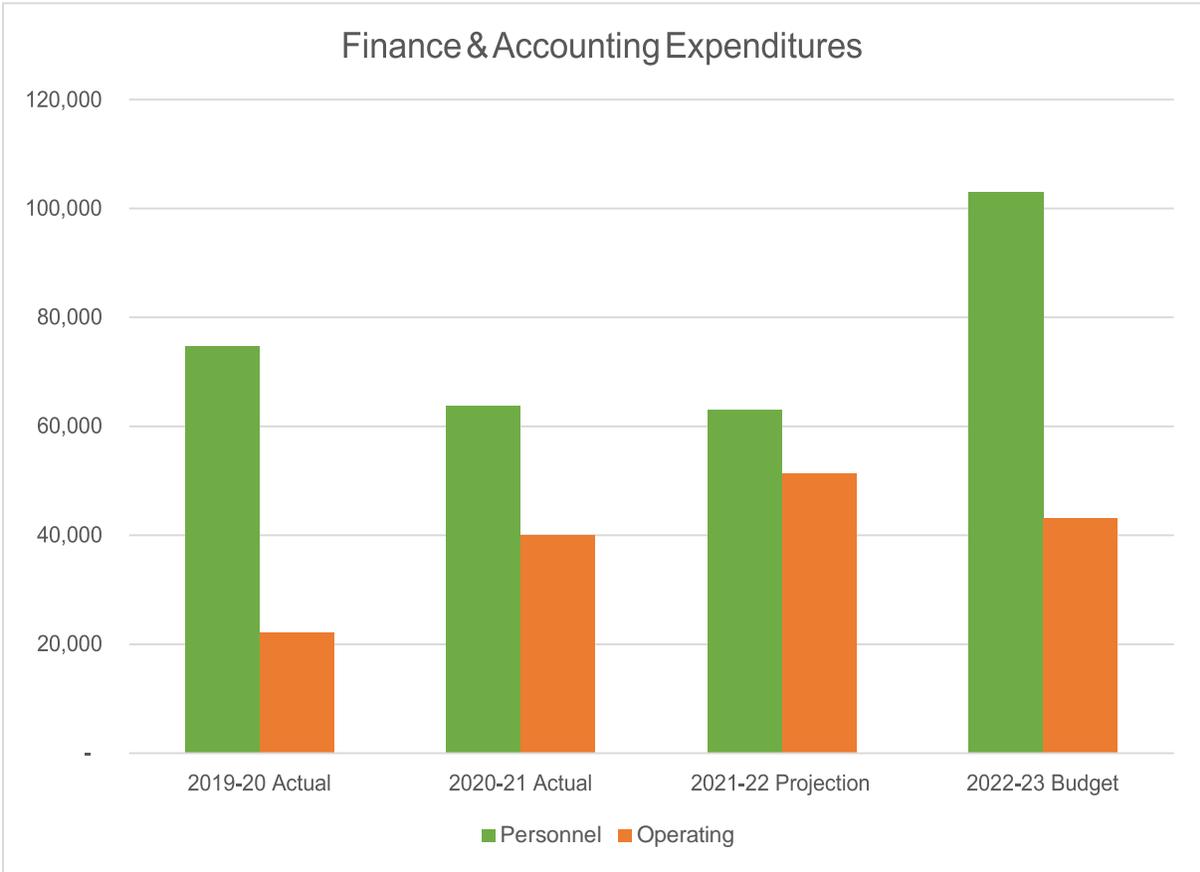
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
CITY ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	(96)	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	(96)	-
EXPENDITURES					
Operating Costs	72,591	71,594	82,855	112,841	222,844
CIP Projects	-	-	-	-	-
Total Expenditures	72,591	71,594	82,855	112,841	222,844
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(10,024)	(9,607)	(7,869)	(6,238)	(8,195)
Expenditure Savings	-	-	-	-	29,249
Total Other Sources (Uses)	(10,024)	(9,607)	(7,869)	(6,238)	21,054
Sources Over (Under) Uses	(82,615)	(81,201)	(90,724)	(119,175)	(201,790)



City Administration Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
City Administration					
42340 Administration Fee	-	-	-	(96)	-
Total City Administration	-	-	-	(96)	-
EXPENDITURES					
City Administration					
50100 Salaries - Permanent Employees	49,146	43,420	48,650	64,831	132,771
50200 Overtime	27	-	-	-	-
50300 Payroll Taxes	4,109	3,633	3,797	5,743	10,962
50350 Stipends	-	17	-	-	-
50400 Retirement (401K)	1,186	3,957	4,541	6,008	13,277
50500 Health Insurance Premiums	6,308	10,848	9,938	19,796	39,438
50550 Dental/Vision Premiums	488	692	718	961	3,170
50600 Workers Compensation Insurance	2,458	925	1,713	3,869	3,869
50700 Life Insurance	30	47	46	66	157
50800 Auto Allowance	-	767	1,950	202	-
51800 Clothing Allowance	-	-	350	-	250
52000 Conferences/Meetings/Travel	230	563	2,500	67	3,400
53200 Dues & Subscriptions	3,923	3,087	3,517	1,661	2,000
54000 Fuel	170	-	800	-	3,640
54400 Insurance - CSJV Rsk Mgmt.	2,572	868	1,366	5,110	5,110
55200 Miscellaneous	-	46	-	1,368	-
55600 Postage	1,133	506	1,215	96	500
56600 Repairs & Maintenance - Vehicle	-	-	-	206	500
57100 Special Activities	-	-	-	-	500
57200 Supplies - Office	79	1,646	89	2,156	2,500
57400 Supplies- Operating	-	-	-	81	-
57800 Telephone & Communications	732	572	1,665	620	800
Total City Administration	72,591	71,594	82,855	112,841	222,844

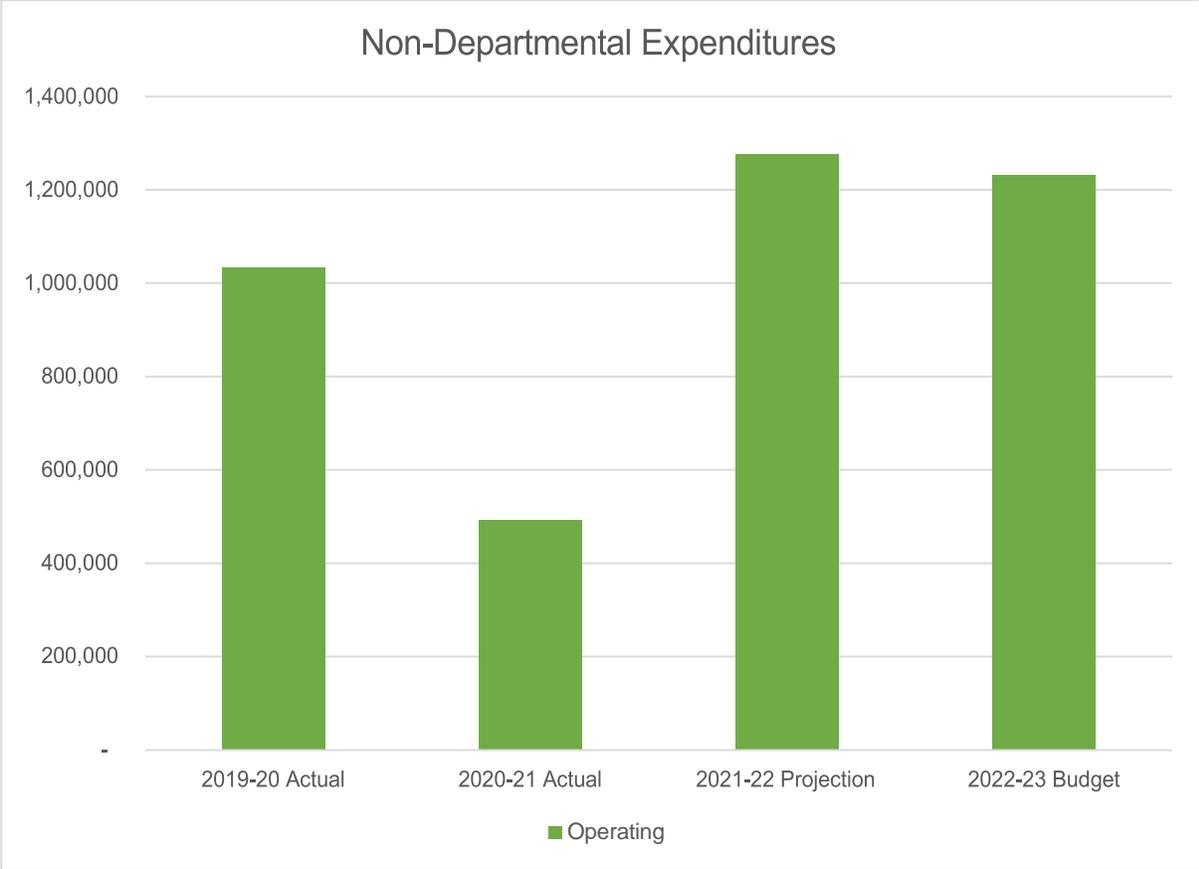
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
FINANCE & ACCOUNTING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	96,884	103,739	112,120	114,727	146,351
CIP Projects	-	-	-	-	-
Total Expenditures	96,884	103,739	112,120	114,727	146,351
OTHER SOURCES (USES)					
Transfers In	210	-	-	-	-
Transfers Out	(10,024)	(9,371)	(15,859)	(12,742)	(16,725)
Expenditure Savings					5,393
Total Other Sources (Uses)	(9,813)	(9,371)	(15,859)	(12,742)	(11,332)
Sources Over (Under) Uses	(106,697)	(113,110)	(127,979)	(127,468)	(157,683)



Finance and Accounting Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
EXPENDITURES					
Finance and Accounting					
50100 Salaries - Permanent Employees	44,000	38,846	57,359	32,327	58,644
50200 Overtime	41	769	-	536	1,000
50300 Payroll Taxes	3,688	3,420	4,873	4,372	4,927
50350 Stipends	41	-	8	-	-
50400 Retirement (401K)	4,365	3,882	5,736	3,025	5,843
50500 Health Insurance Premiums	17,334	14,575	15,977	20,463	28,074
50550 Dental/Vision Premiums	1,065	811	1,168	748	2,152
50600 Workers Compensation Insurance	2,882	635	1,656	1,709	1,709
50700 Life Insurance	63	63	64	24	116
50800 Auto Allowance	1,291	763	-	-	-
51800 Clothing Allowance	-	-	550	-	630
52000 Conferences/Meetings/Travel	32	18	3,000	-	5,100
52200 Contract Services	19,214	37,002	12,772	44,393	15,000
53200 Dues & Subscriptions	102	225	600	47	600
54000 Fuel	-	48	250	-	-
54400 Insurance - CSJV Rsk Mgmt.	2,367	596	2,084	2,257	2,257
55200 Miscellaneous	-	35	-	-	-
55600 Postage	115	655	334	998	1,000
55800 Printing & Legal Notices	-	5	3,544	-	-
56000 Professional Services - Other	-	834	645	2,823	17,000
57200 Supplies - Office	-	112	1,500	401	1,500
57800 Telephone & Communications	283	446	-	605	800
Total Finance and Accounting	96,884	103,739	112,120	114,727	146,351

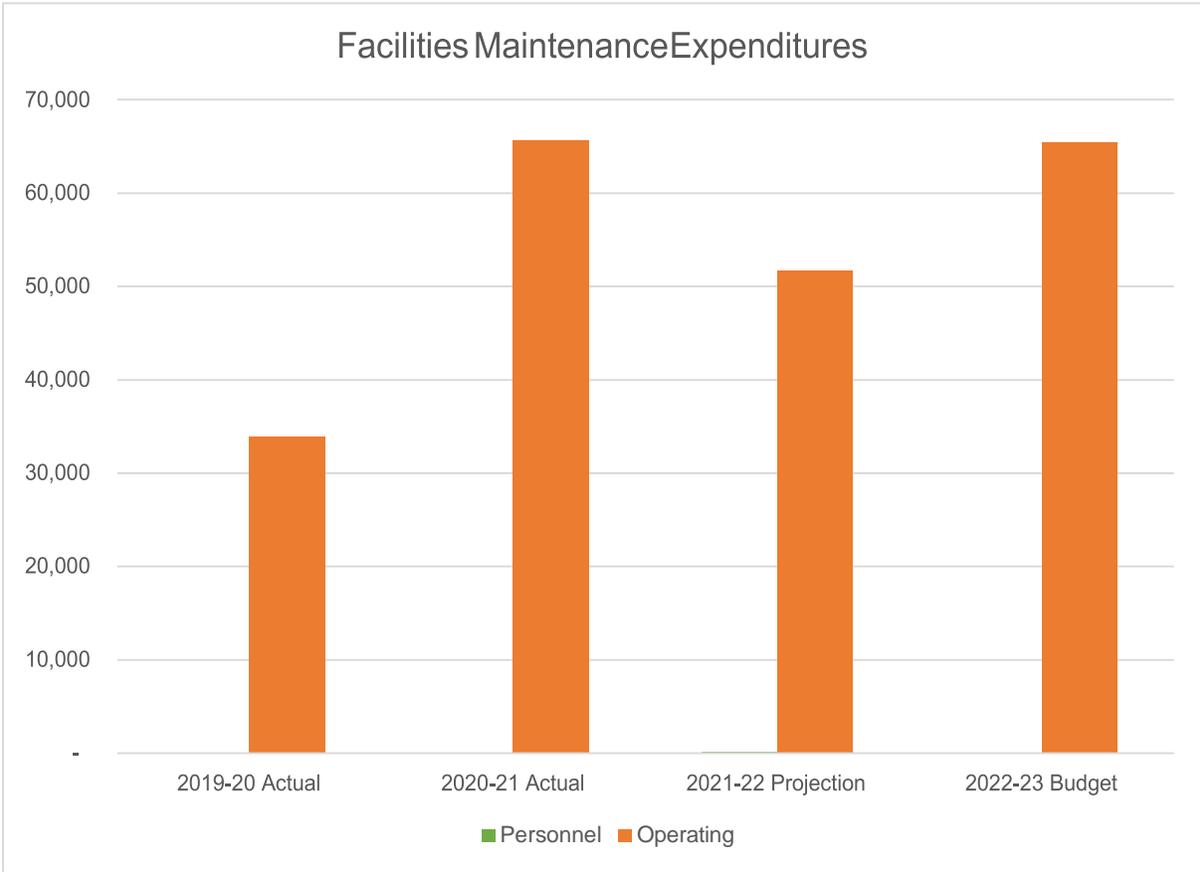
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
NON-DEPARTMENTAL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	1,033,709	494,180	814,920	1,275,170	1,232,609
CIP Projects	-	-	-	-	-
Total Expenditures	1,033,709	494,180	814,920	1,275,170	1,232,609
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(12,220)	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(12,220)	-	-	-	-
Sources Over (Under) Uses	(1,045,929)	(494,180)	(814,920)	(1,275,170)	(1,232,609)



Non-Departmental Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
EXPENDITURES					
Non-Departmental					
51200 Bank Charges	7,662	9,907	9,425	10,000	10,000
51250 Cash Over/Under	196	-	-	(121)	-
52200 Contract Services	130,809	129,637	40,198	47,298	7,000
53500 Contributions & Donations	-	-	-	-	-
53800 Rental Equipment/Other	46,477	46,477	46,477	318,777	315,627
54800 Maintenance Agreements	-	4,957	-	6,226	5,000
55600 Postage	1,950	1,754	200	156	200
55800 Printing & Legal Notices	93	3,039	-	331	500
56000 Professional Services - Other	292,808	85,725	14,500	85,619	47,000
56000 Professional Services- GEO Group	3,282	-	-	-	-
56050 Accounting/Auditing Services	15,000	-	15,000	18,200	18,200
56100 Legal Services	252,344	184,775	219,282	221,561	225,000
56100 Legal Services- GEO Group	20,515	2,096	-	-	-
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	107	-
56400 Repairs/Maint-Building & Equip Covid-19	-	2,687	-	-	-
56700 Repairs & Maintenance - Landscape	2,618	2,229	2,205	874	-
57100 Special Activities	-	516	3,000	193	500
57150 Christmas Decorations	-	44	-	-	-
57200 Supplies - Office	9,503	7,377	1,200	9,583	4,700
57250 Christmas Party	-	-	-	-	-
57400 Operating Supplies COVID-19	9,722	12,949	14,244	54	-
57800 Telephone & Communications	-	12	-	-	-
58850 Land Lease	-	-	2,300	-	-
58900 Fire Contract	240,730	(1)	446,889	556,314	598,882
58950 Contingency	-	-	-	-	-
Total Non-Departmental	1,033,709	494,180	814,920	1,275,170	1,232,609

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
FACILITIES MAINTENANCE SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	33,862	65,655	21,640	51,830	65,451
CIP Projects	18,300	-	-	-	-
Total Expenditures	52,162	65,655	21,640	51,830	65,451
OTHER SOURCES (USES)					
Transfers In	108,204	66,000	21,640	51,830	65,451
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	108,204	66,000	21,640	51,830	65,451
Sources Over (Under) Uses	56,042	345	-	-	-

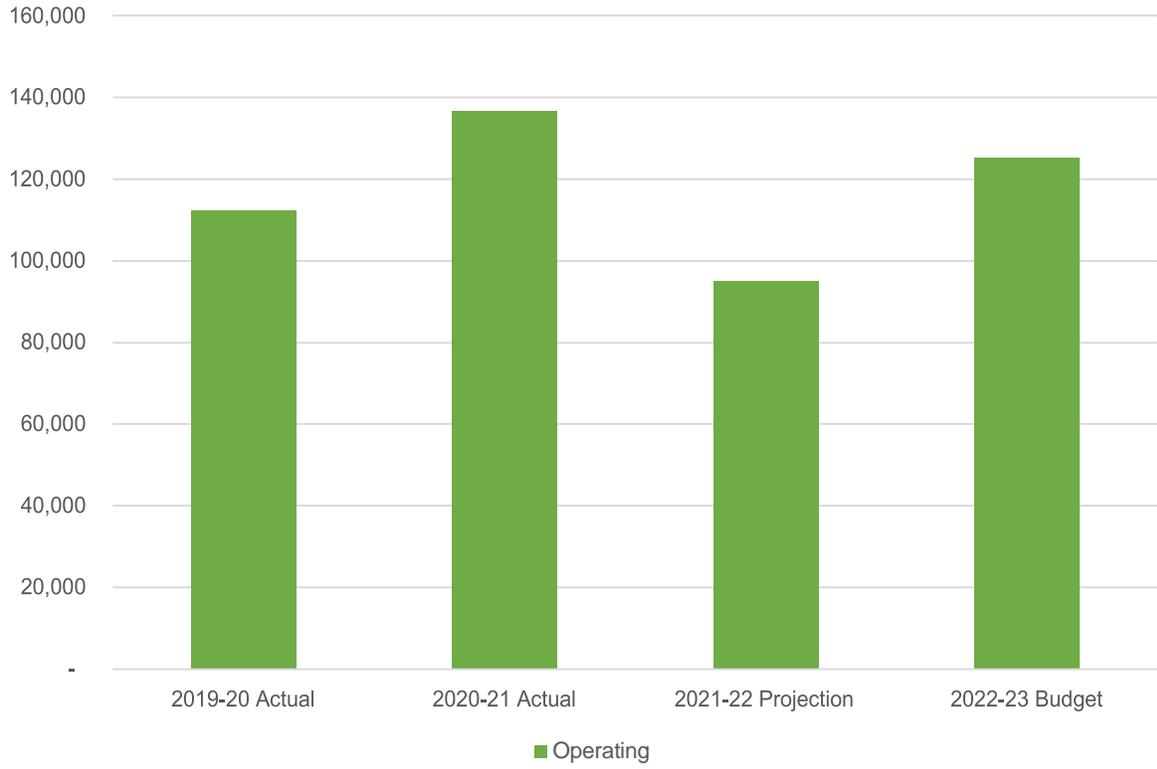


Facilities Maintenance Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
EXPENDITURES					
Facilities Maintenance					
50700 Life Insurance	-	-	-	138	-
52200 Contract Services	1,100	1,347	14,400	868	10,800
52910 Building& Improvements (Capital)	18,300	-	-	-	-
53800 Rental Equipment / Other	-	-	-	-	-
54800 Maintenance Agreements	202	-	-	-	-
56000 Professional Services - Other	-	-	-	403	-
56400 Repairs & Maint - Build & Equip	-	9,236	5,000	3,574	5,000
56420 Repairs/Maintenance-Building	2,361	-	-	467	-
56420 Non-Departmental - Repairs & Maint.-Buil	-	-	-	-	-
56420 Public Safety - Repairs & Maint.-Building	317	232	-	-	-
56420 Animal Control - Repairs & Maint.-Buildin	-	21,910	-	-	-
56420 PW Streets - Repairs & Maint.-Building	-	-	-	-	-
56420 Community Center Building Repair & Main	-	-	-	-	-
56420 Sewer - Repairs & Maint.-Building	-	-	-	-	-
56420 Refuse/Recycling - Repairs & Maint.-Buildi	-	-	-	-	-
56420 Water - Repairs & Maint.-Building	-	-	-	-	-
56420 Public Trans. - Repairs & Maint.-Building	-	-	-	-	-
56420 Shop - Repairs & Maint.-Build & Equip	-	-	-	-	-
56800 Safety Equipment	183	141	2,000	93	2,000
57200 Supplies - Office	32	-	240	-	-
57400 Supplies - Operating	648	1,310	-	1,480	1,500
57800 Telephone & Communications	3,723	2,689	-	17,527	18,053
58000 Utilities	22,291	26,252	-	25,066	25,818
58050 Utilities Other	3,007	2,538	-	2,214	2,281
Total Facilities Maintenance	52,162	65,655	21,640	51,830	65,451

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
MANAGEMENT INFORMATION SYSTEMS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	112,241	136,751	125,000	95,191	125,292
CIP Projects	-	-	-	-	-
Total Expenditures	112,241	136,751	125,000	95,191	125,292
OTHER SOURCES (USES)					
Transfers In	108,000	105,000	125,000	95,191	125,292
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	108,000	105,000	125,000	95,191	125,292
Sources Over (Under) Uses	(4,241)	(31,751)	-	-	-

Management Information Systems Expenditures



Management Information Systems Detail Revenues and Expenditures

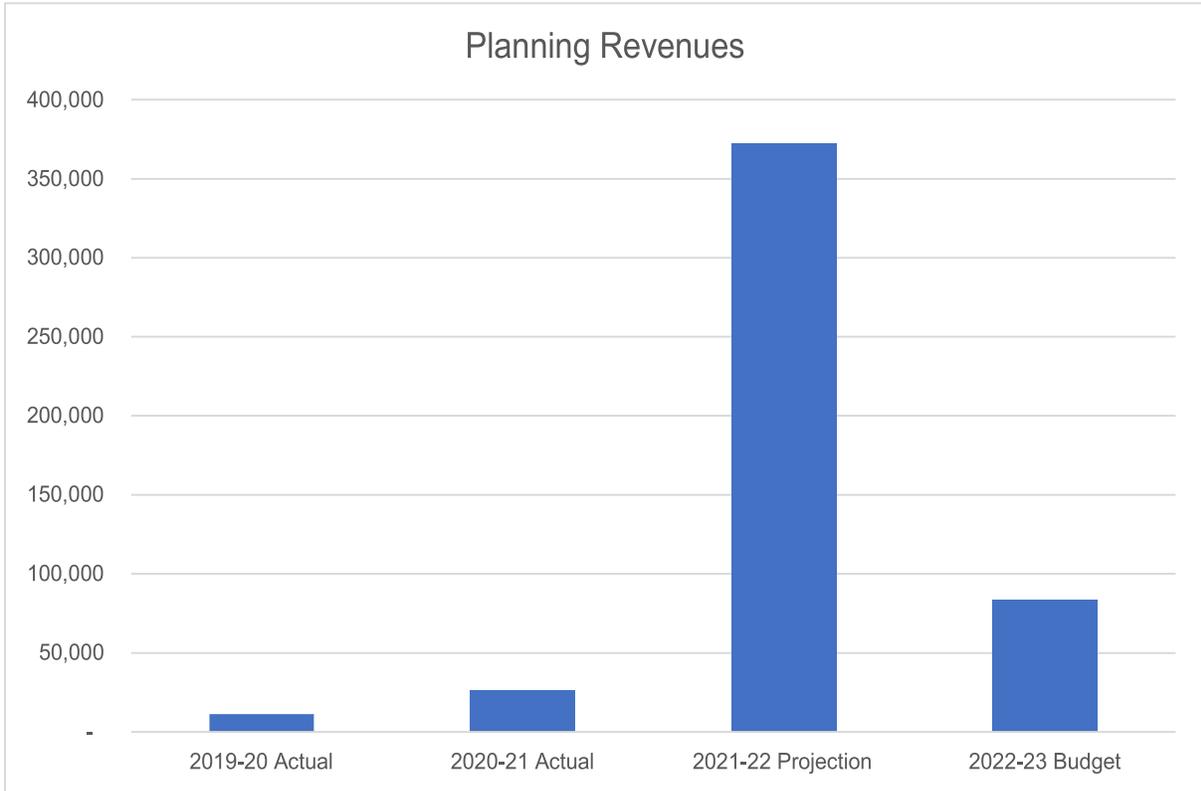
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
EXPENDITURES					
Management Information Systems					
52200 Contract Services	45,274	44,014	31,000	42,031	43,292
54800 Maintenance Agreements	64,168	64,898	89,000	53,160	80,000
57400 Supplies Operating	1,971	26,110	5,000	-	2,000
57400 Office Operating Supplies	828	1,729	-	-	-
Total Management Information Systems	112,241	136,751	125,000	95,191	125,292



COMMUNITY DEVELOPMENT



	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
PLANNING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	11,198	26,563	20,334	229,200	12,600
Grants/Intergovernmental	-	-	278,224	143,417	71,024
Other Revenues	-	-	-	-	-
Total Revenues	11,198	26,563	298,558	372,617	83,624
EXPENDITURES					
Operating Costs	182,150	251,571	418,659	377,639	351,038
CIP Projects	-	-	-	-	-
Total Expenditures	182,150	251,571	418,659	377,639	351,038
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(8,987)	(5,501)	(5,329)	(6,172)	(7,953)
Expenditure Savings	-	-	-	-	6,510
Total Other Sources (Uses)	(8,987)	(5,501)	(5,329)	(6,172)	(1,443)
Sources Over (Under) Uses	(179,939)	(230,509)	(125,430)	(11,194)	(268,857)



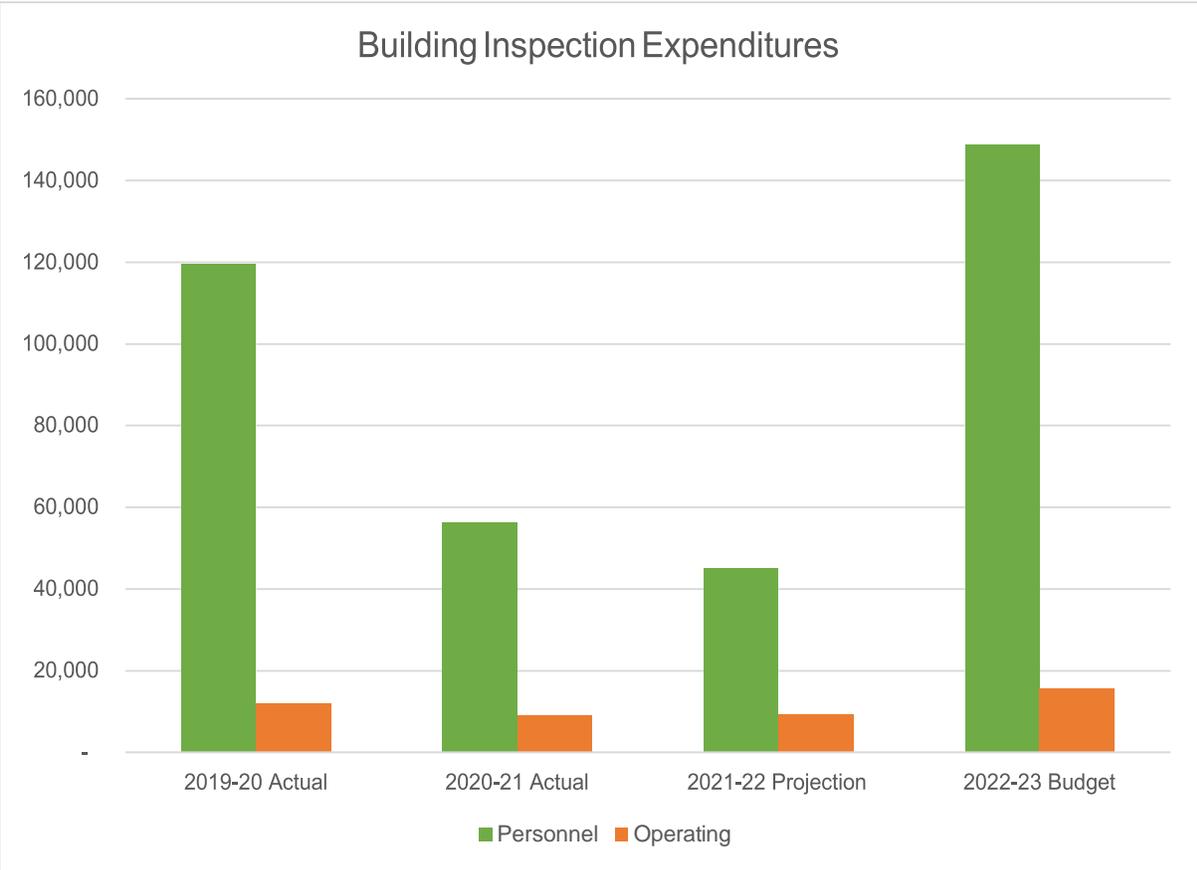
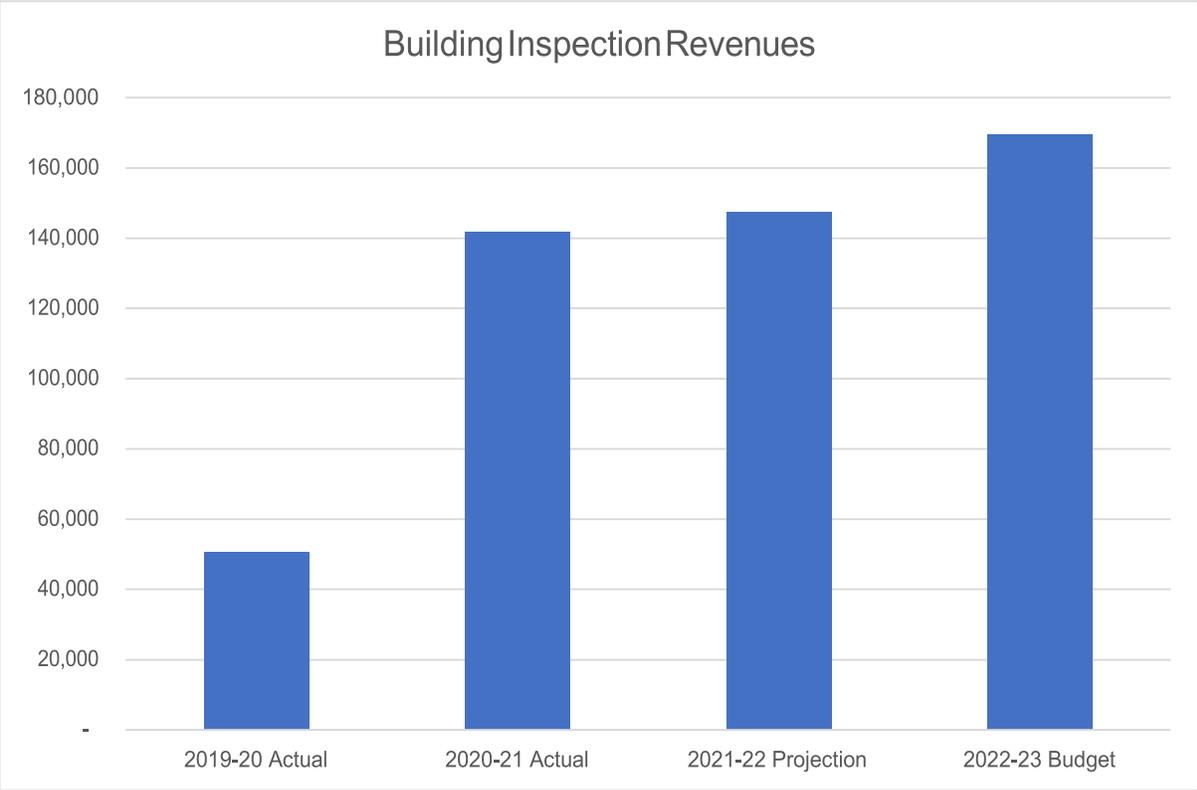
Planning Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Planning					
41400 Planning & Engineering Fees	7,329	26,563	19,834	31,219	12,600
41400 Planning & Engineering Fees - Tract 7214	2,218	-	-	44,369	-
41400 Planning & Engineering Fees- GEO Group	1,500	-	-	-	-
41400 Planning & Engineering Fees San Joaquin R	-	-	-	7,370	-
41400 Planning & Engineering Fees Medical Offic	-	-	-	5,889	-
41400 Planning & Engineering Fees - R&F Buildi	-	-	-	2,068	-
41400 Planning & Engineering Fees - Sherwood M	-	-	-	14,692	-
41400 Planning & Engineering Fees - Capri Liquo	-	-	-	1,625	-
41400 Planning & Engineering Fees - Countryside	-	-	-	6,859	-
41400 Planning & Engineering Fees - Tract 7393	-	-	-	79,700	-
41400 Planning & Engineering Fees - 253 Lockwo	-	-	-	11,250	-
41400 Planning & Engineering Fees - Superior Ga	-	-	-	8,970	-
41400 Planning & Engineering Fees - 705 Mast A	-	-	-	2,340	-
41400 Planning & Engineering Fees - Perkins Ave	-	-	-	5,850	-
41400 Planning & Engineering Fees - Parcel Map	-	-	-	3,500	-
41400 Planning & Engineering Fees - Parcel Map	-	-	-	3,500	-
41420 Special Studies-San Joaquin Renewables	-	-	-	-	-
41620 Home Occupation Permit	150	-	500	-	-
44000 Other Agency Grants	-	-	278,224	-	15,000
44000 Other Agency Grants- SALC	-	-	-	143,417	-
44000 Other Agency Grants- LEAP	-	-	-	-	56,024
44050 State Grants	-	-	-	-	-
Total Planning	11,198	26,563	298,558	372,617	83,624
EXPENDITURES					
Planning					
50100 Salaries - Permanent Employees	84,004	56,236	71,987	70,050	90,795
50200 Overtime	6	656	1,000	361	2,000
50300 Payroll Taxes	7,050	5,141	6,198	5,858	7,563
50350 Stipends	240	74	240	-	-
50400 Retirement (401K)	8,371	6,131	7,199	6,932	8,951
50500 Health Insurance Premiums	12,662	7,967	14,179	15,411	19,842
50550 Dental/Vision Premiums	944	717	994	1,017	1,434
50600 Workers Compensation Insurance	3,784	3,384	2,107	2,646	2,646
50700 Life Insurance	116	62	116	103	129
50800 Auto Allowance	858	194	-	97	-
51800 Clothing Allowance	-	-	200	-	500
52000 Conferences/Meetings/Travel	2,489	1,651	1,663	-	5,400
52200 Contract Services	570	1,050	1,159	1,684	12,000
53200 Dues & Subscriptions	15	-	300	-	300
53250 Permits & Certificates	-	70	100	-	-
53600 Engineerin/Architectural Services	-	-	-	290	-
54000 Fuel	-	-	400	45	1,000
54400 Insurance - CSJV Rsk Mgmt.	3,177	823	2,559	3,494	3,494
55400 Planning Services	4,998	-	-	4,949	-
55500 Special Studies/Master Plans AT&T	-	100	-	-	-
55500 Special Studies/Master Plans	27,386	18,673	278,224	10,443	-
55500 Special Studies/Master Plans MSR	6,193	-	-	-	-
55500 Special Studies San Joaquin Renewables	-	24,895	-	40,669	-
55500 Special Studies/Master Plans TI Study	354	-	-	-	-
55500 Special Studies/Master Plans SALC	-	79,549	-	20,706	106,583
55500 Special Studies/Master Plans LEAP	-	-	-	56,024	2,000
55600 Postage	627	256	436	122	400
55800 Printing & Legal Notices	92	25	1,000	424	500
56000 Professional Services - Other	3,026	22,340	26,912	38,856	35,000
56000 Professional Services - Tract 7292	-	-	-	320	-
56000 Professional Services - Tract 7214	-	-	-	20,450	7,000
56000 Professional Services- GEO	13,970	-	-	-	-

Planning Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
56000 Professional Services - Med Office - Elmo	-	-	-	3,252	5,000
56000 Professional Services-R&F Building	-	1,036	-	2,855	-
56000 Professional Services - Sherwood Milestone	-	-	-	12,786	-
56000 Professional Services - Capri Liquor	-	1,000	-	2,465	-
56000 Professional Services - Countryside	-	-	-	3,822	5,000
56000 Professional Services - Interstate Land Dev	-	14,858	-	40,625	10,000
56000 Professional Services - Superior Gas	-	-	-	693	10,000
56000 Professional Services - Perkins Ave Medica	-	-	-	1,000	10,000
56000 Professional Services - Parcel Map 12462	-	-	-	4,258	1,000
56000 Professional Services - Parcel Map 12463	-	-	-	4,138	1,000
56100 Legal Services	-	3,715	500	-	-
57200 Supplies - Office	450	434	386	148	1,000
57400 Supplies - Operating	500	237	500	278	-
57800 Telephone & Communications	272	298	300	371	500
Total Planning	182,150	251,571	418,659	377,639	351,038

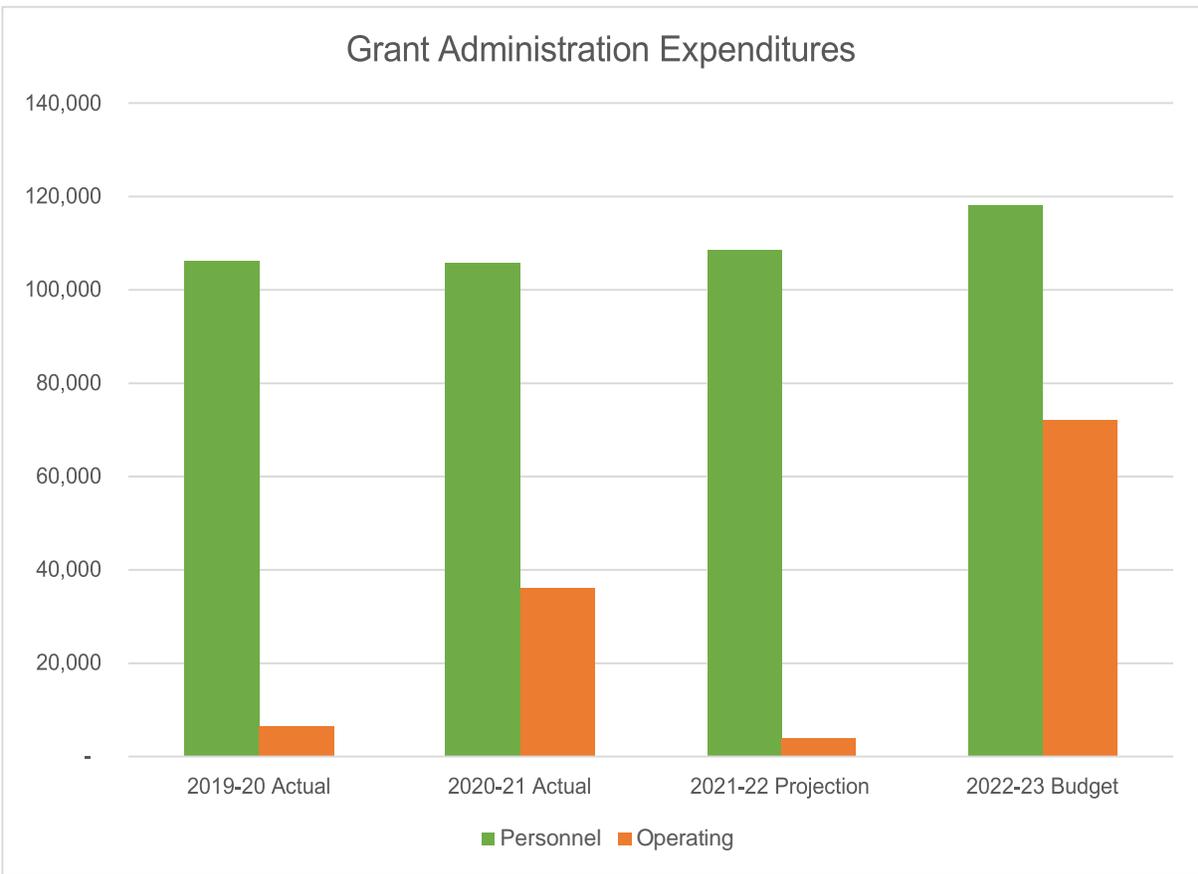
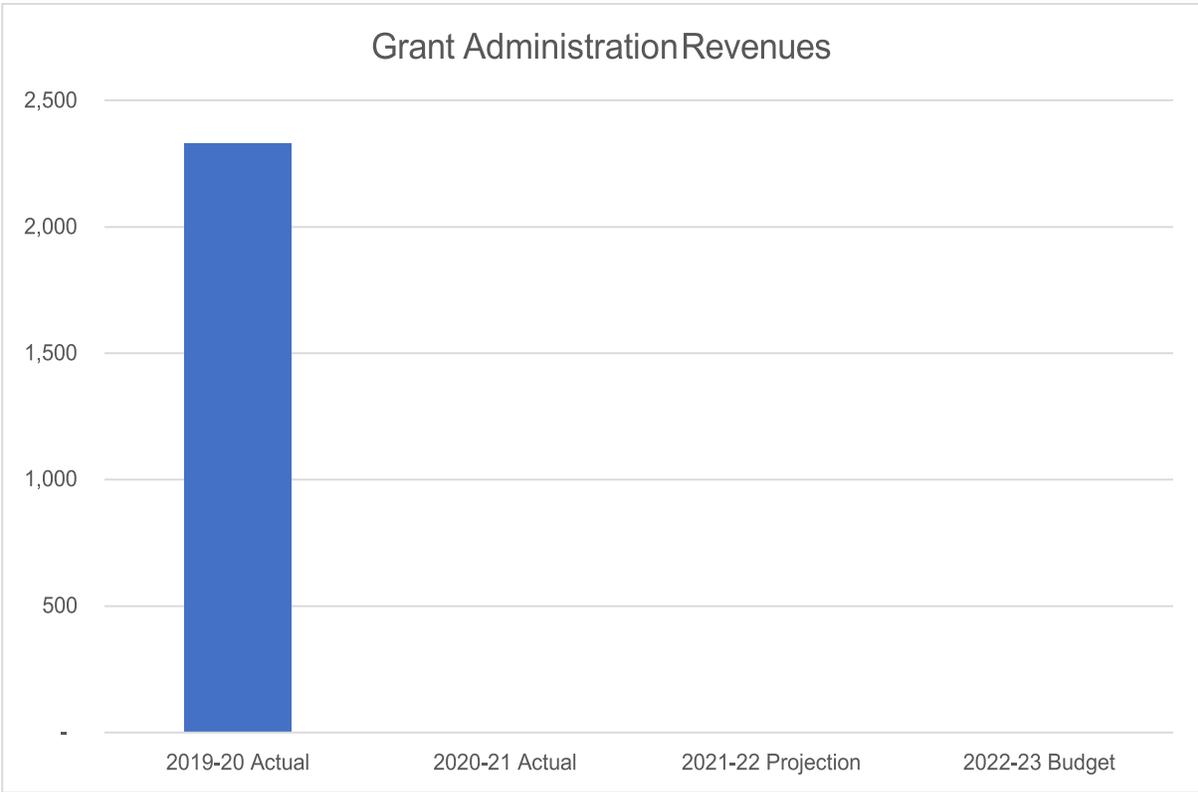
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
BUILDING INSPECTION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	50,525	141,773	134,333	147,244	169,245
Grants/Intergovernmental	-	-	29,550	-	-
Other Revenues	-	-	-	-	-
Total Revenues	50,525	141,773	163,883	147,244	169,245
EXPENDITURES					
Operating Costs	131,410	65,277	156,145	54,273	164,336
CIP Projects	-	-	31,050	-	2,000
Total Expenditures	131,410	65,277	187,195	54,273	166,336
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(5,882)	(5,158)	(4,296)	(3,911)	(5,097)
Expenditure Savings	-	-	-	-	47,262
Total Other Sources (Uses)	(5,882)	(5,158)	(4,296)	(3,911)	42,165
Sources Over (Under) Uses	(86,766)	71,338	(27,608)	89,060	45,074



Building Inspection Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Building Inspection					
41400 Planning & Engineering Fees	-	-	-	-	-
41500 Building Permits	49,975	135,019	117,833	129,942	143,691
41505 Technology Fee	-	872	5,500	5,141	7,185
41510 Training Fee	-	869	5,500	5,171	7,185
41515 Building - GP Maintenance Fee	-	-	-	4,172	7,185
41550 Building Plan Check	-	823	5,000	2,818	4,000
41600 Excavation Permits	550	4,190	500	-	-
44050 State Grants	-	-	29,550	-	-
Total Building Inspection	50,525	141,773	163,883	147,244	169,245
EXPENDITURES					
Building Inspection					
50100 Salaries - Permanent Employees	53,449	26,606	94,144	14,908	92,127
50150 Wages - Temporary Employees	30,299	-	-	13,635	-
50200 Overtime	420	656	1,000	361	-
50300 Payroll Taxes	7,174	2,522	8,172	2,923	7,577
50350 Stipends	9	-	-	-	-
50400 Retirement (401K)	5,094	3,196	9,091	1,916	9,109
50500 Health Insurance Premiums	15,023	20,938	24,683	6,487	32,638
50550 Dental/Vision Premiums	1,484	1,044	3,087	419	2,499
50600 Workers Compensation Insurance	5,397	719	4,077	4,027	4,027
50700 Life Insurance	85	46	116	41	111
50800 Auto Allowance	807	194	420	97	-
51400 Building Plan Check/Inspection	-	-	-	-	-
51400 Building Plan Check/Inspection	-	-	-	-	-
51800 Clothing Allowance	281	214	150	200	600
52000 Conferences/Meetings/Travel	123	2,306	3,000	1,947	3,500
52930 Computer Hard/Software (Capital)	-	-	1,500	-	2,000
52940 Vehicles (Capital)	-	-	29,550	-	-
54000 Fuel	-	-	1,000	45	1,000
54400 Insurance - CSJV Rsk Mgmt.	3,756	675	3,529	5,318	5,318
55500 Special Studies/Master Plans	4,800	-	-	-	-
55600 Postage	120	31	50	96	100
55800 Printing & Legal Notices	198	5	68	-	200
56000 Professional Services	290	274	188	-	-
56600 Repairs & Maintenance - Vehicle	-	344	1,500	172	500
57200 Supplies - Office	862	3,080	481	66	2,700
57400 Supplies - Operating	341	1,617	653	811	1,500
57800 Telephone & Communications	1,398	811	736	804	829
Building Inspection	131,410	65,277	187,195	54,273	166,336

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
GRANT ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	2,329	-	82,810	-	-
Other Revenues	-	-	-	-	-
Total Revenues	2,329	-	82,810	-	-
EXPENDITURES					
Operating Costs	112,626	141,850	135,471	112,292	190,105
CIP Projects	-	-	-	-	-
Total Expenditures	112,626	141,850	135,471	112,292	190,105
OTHER SOURCES (USES)					
Transfers In	13,944	-	246,109	-	-
Transfers Out	(8,764)	(6,748)	(6,748)	(7,120)	(9,212)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	5,180	(6,748)	239,361	(7,120)	(9,212)
Sources Over (Under) Uses	(105,117)	(148,598)	186,700	(119,412)	(199,317)



Grant Administration Detail Revenues and Expenditures

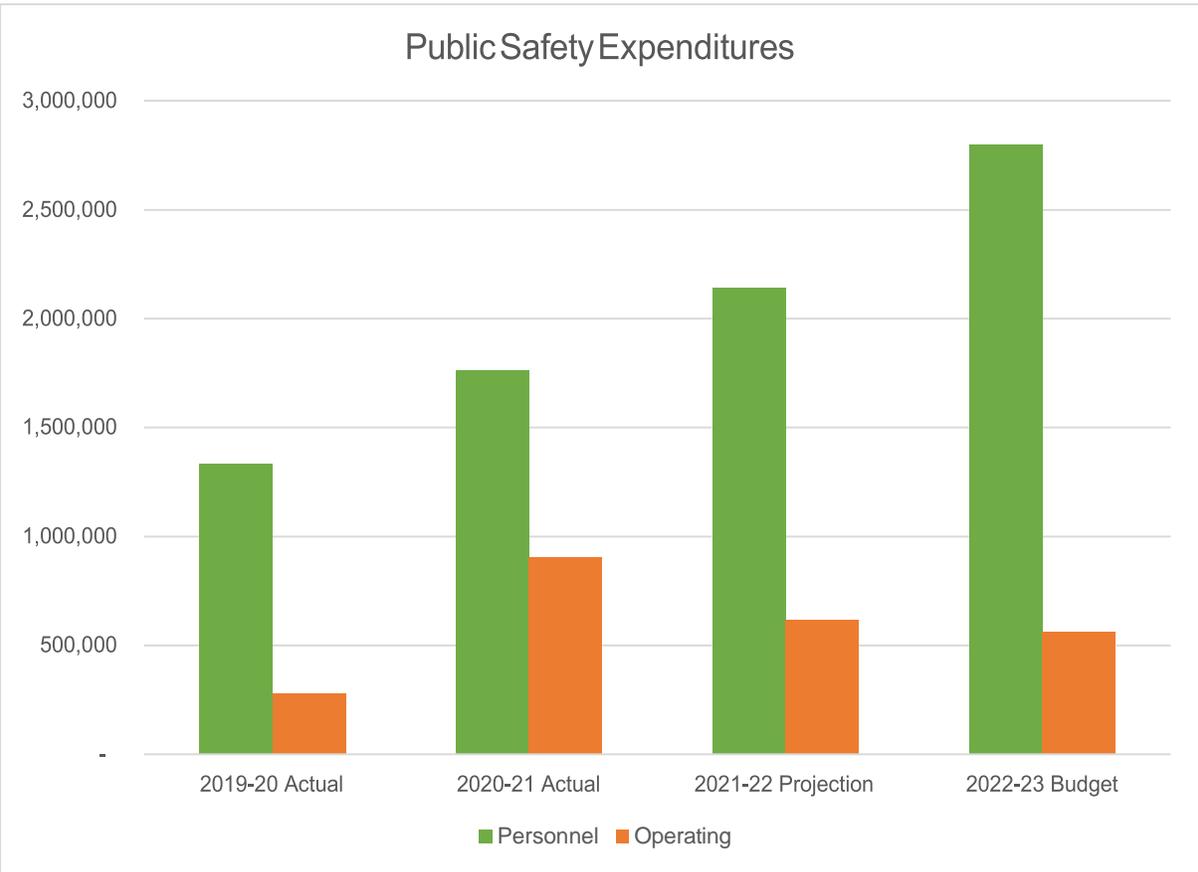
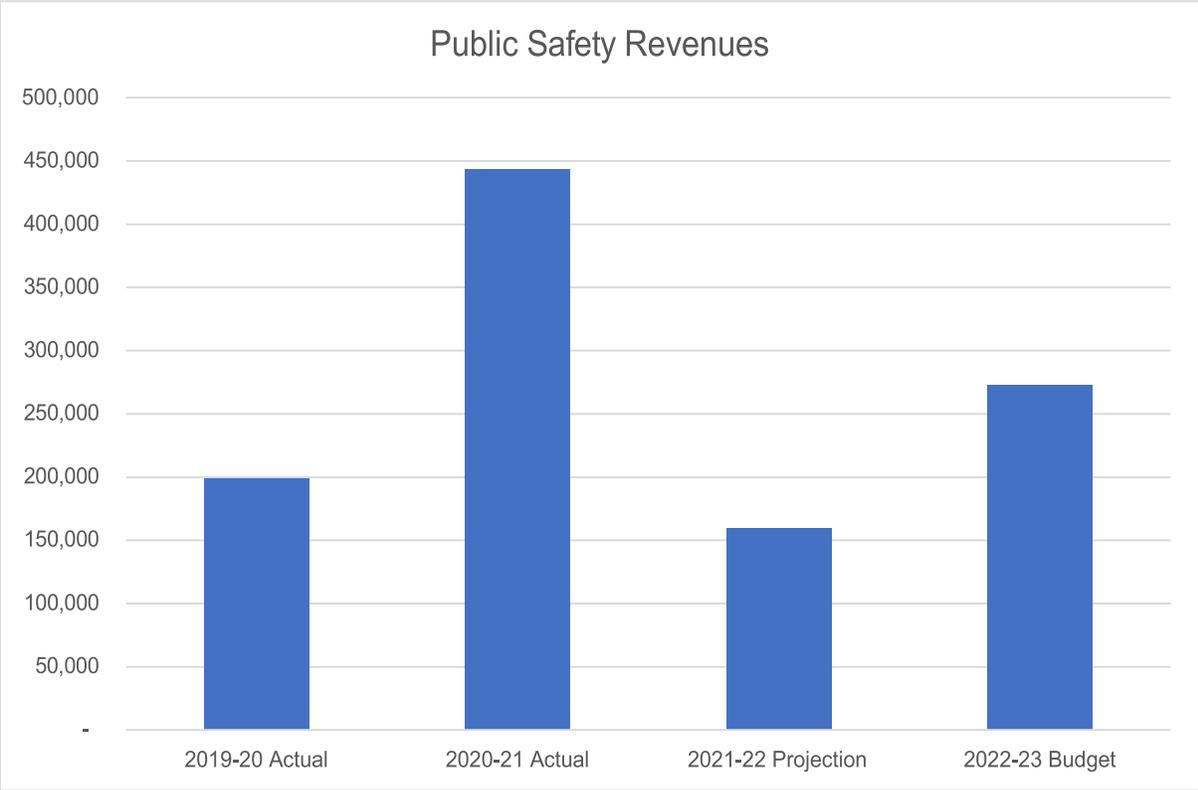
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Grant Administration					
44000 Other Agency Grants - TCC	2,329	-	-	-	-
44050 State Grants	-	-	82,810	-	-
48200 Miscellaneous Revenue	-	-	-	-	-
Total Grant Administration	2,329	-	82,810	-	-
EXPENDITURES					
Grant Administration					
50100 Salaries - Permanent Employees	62,367	64,347	71,987	62,319	70,895
50200 Overtime	6	656	-	361	1,000
50300 Payroll Taxes	5,413	5,683	6,477	5,323	5,953
50350 Stipends	97	-	360	-	-
50400 Retirement (401K)	6,043	6,915	6,875	6,232	6,913
50500 Health Insurance Premiums	25,943	24,814	29,525	29,536	28,590
50550 Dental/Vision Premiums	1,765	1,878	1,982	2,401	2,499
50600 Workers Compensation Insurance	3,567	1,144	2,078	2,066	2,066
50700 Life Insurance	119	110	111	103	111
50800 Auto Allowance	806	194	420	97	-
51800 Clothing Allowance	-	-	100	-	100
52000 Conferences/Meetings/Travel	41	937	1,000	-	1,000
52200 Contract Services	-	-	-	-	54,000
53200 Dues & Subscriptions	399	-	301	-	500
54000 Fuel	275	289	312	159	150
54400 Insurance - CSJV Rsk Mgmt.	3,447	1,074	2,065	2,728	2,728
55600 Postage	339	189	282	96	300
55800 Printing & Legal Notices	978	410	828	161	400
56000 Professional Services	-	5,079	10,000	-	12,000
56600 Repairs & Maintenance - Vehicle	62	65	79	-	-
57200 Supplies - Office	365	246	358	337	500
57400 Supplies - Operating	322	27,521	107	-	-
57800 Telephone & Communications	272	298	224	371	400
Total Grant Administration	112,626	141,850	135,471	112,292	190,105



PUBLIC SAFETY



	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
PUBLIC SAFETY SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	6	62	153,000	-	118,138
Other Revenues	198,985	443,385	490,713	159,511	154,436
Total Revenues	198,991	443,446	643,713	159,511	272,574
EXPENDITURES					
Operating Costs	1,613,131	2,667,506	3,342,398	2,759,285	3,362,072
CIP Projects	-	57,640	153,000	71,746	67,500
Total Expenditures	1,613,131	2,725,146	3,495,398	2,831,031	3,429,572
OTHER SOURCES (USES)					
Transfers In	-	35,417	980,725	1,427,292	802,403
Transfers Out	(33,820)	(37,533)	(39,769)	(43,110)	(55,708)
Expenditure Savings					157,682
Total Other Sources (Uses)	(33,820)	(2,116)	940,956	1,384,182	904,377
Sources Over (Under) Uses	(1,447,959)	(2,283,816)	(1,910,729)	(1,287,338)	(2,252,621)



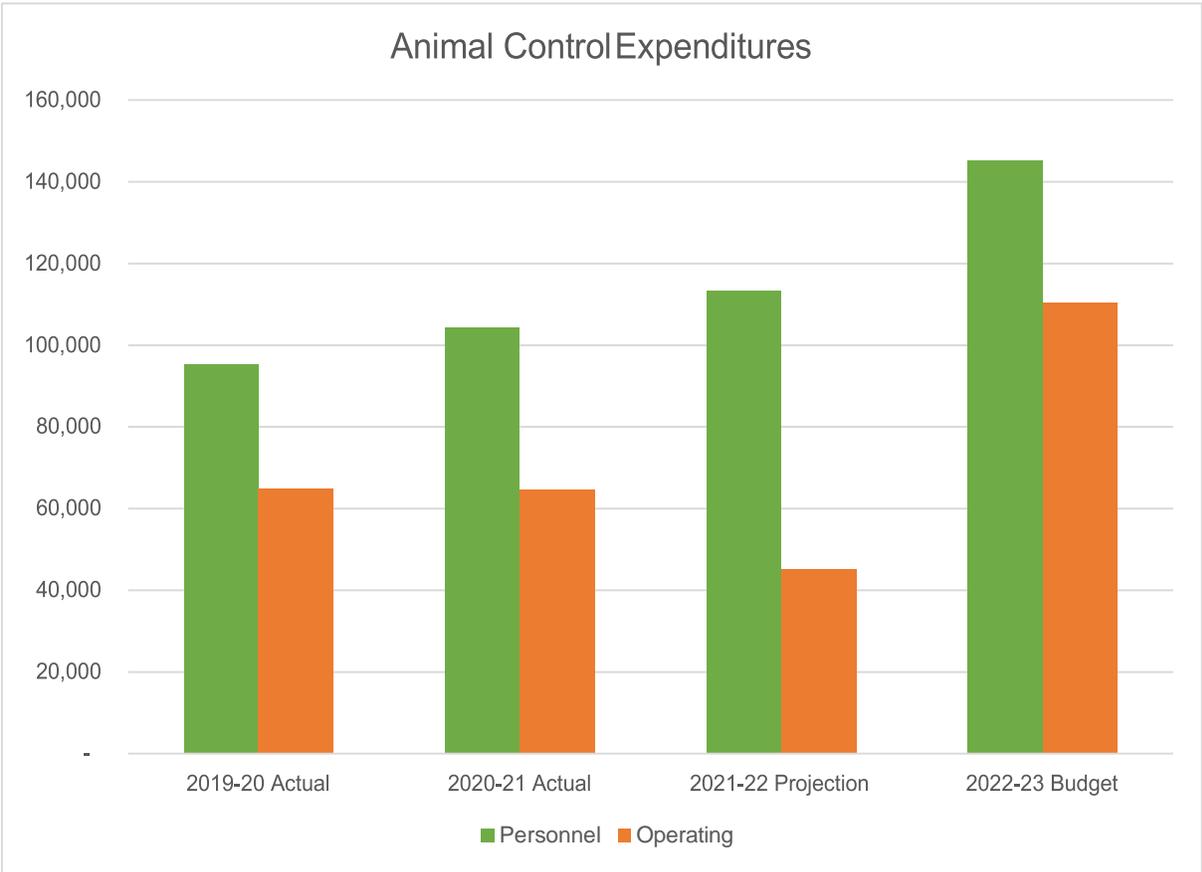
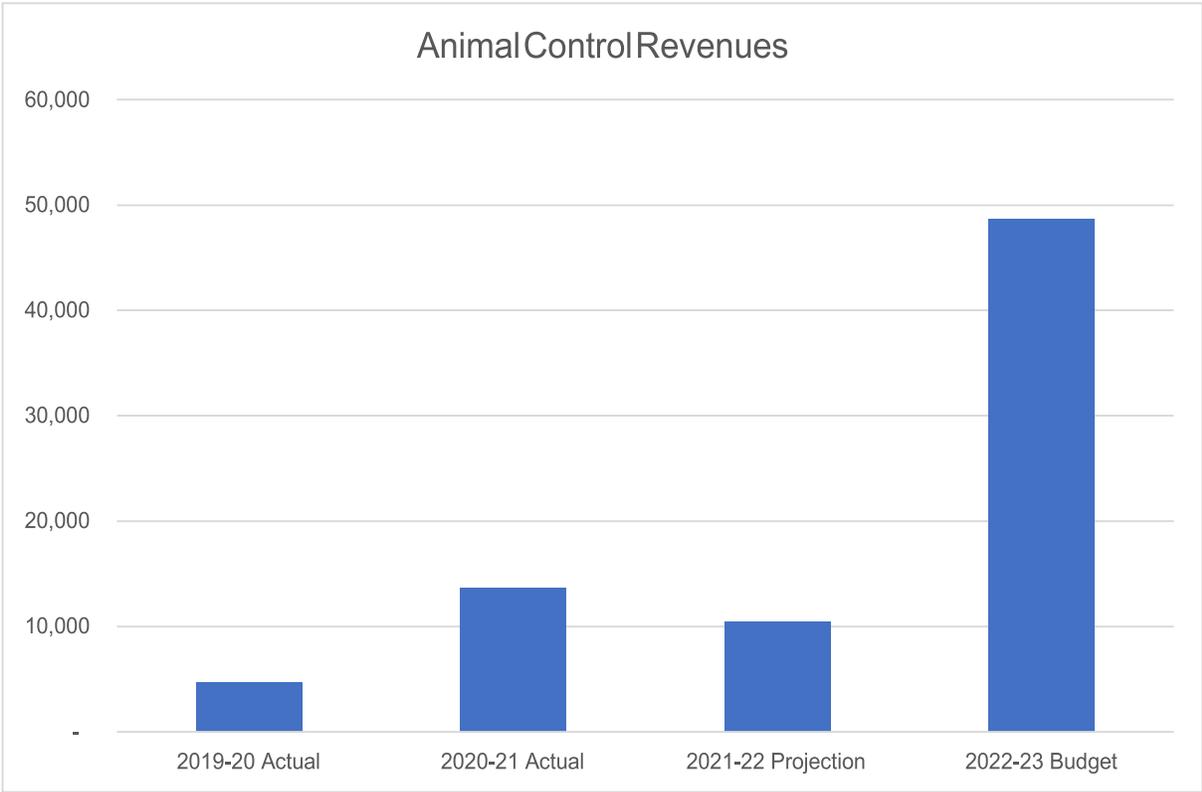
Public Safety Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Public Safety					
40140 CFD-2017-1 Police Services	-	-	134,129	-	-
40220 Sales Tax - Public Safety 1/2%	11,311	6,245	14,107	-	-
41310 GEO CUP/MPD Contribution	-	201,500	100,000	101,500	108,199
41900 Court Fines	24,998	73,178	45,982	38,905	39,683
41950 Live Scan Fees	-	-	1,500	(25)	-
44000 Other Agency Grants	6	6	-	-	118,138
44050 State Grants	-	56	153,000	-	-
44250 COPS/SLESF	155,948	156,727	155,000	-	-
45000 Copies/Reports	1,010	1,269	1,132	1,524	1,554
48000 POST Reimbursements	-	2,201	5,000	-	-
48200 Miscellaneous	5,720	2,765	33,863	17,607	5,000
48300 Contributions & Donations	-	(500)	-	-	-
Total Public Safety	198,991	443,446	643,713	159,511	272,574
EXPENDITURES					
Public Safety					
50100 Salaries - Permanent Employees	717,380	716,275	1,730,681	958,652	1,701,364
50100 Salaries - Permanent - COPS	18,705	265,219	-	255,366	-
50150 Wages - Temporary Employees	25,691	62,564	15,000	49,920	-
50200 Overtime	140,339	154,947	140,000	120,188	160,000
50200 Overtime - COPS	2,837	35,002	-	40,717	-
50300 Payroll Taxes	74,086	75,625	166,747	100,720	142,282
50300 Payroll Taxes - COPS	2,082	27,598	-	20,999	-
50350 Stipends	4,551	707	4,860	1,052	-
50400 Retirement (401K)	56,060	65,182	183,305	100,350	169,799
50400 Retirement (401K) - COPS	1,567	22,303	-	23,124	-
50500 Health Insurance Premiums	171,608	196,818	406,226	333,853	476,279
50550 Dental/Vision Premiums	14,003	14,651	29,970	22,344	33,542
50600 Workers Compensation Insurance	89,079	105,605	108,872	99,167	99,167
50700 Life Insurance	1,194	1,237	2,144	1,725	2,310
50800 Auto Allowance	-	-	-	-	-
51150 Dog Clinic (Vet Services for K-9)	526	7,828	2,963	-	2,000
51800 Clothing Allowance	12,626	18,563	13,500	15,104	15,000
52000 Conferences/Meetings/Travel	4,453	15,134	4,618	23,052	5,000
52010 Conference/Meeting/Travel POST Reimbur	-	3,226	5,000	672	7,000
52200 Contract Services	24,148	57,674	20,000	23,209	22,800
52930 Computer Hardware/Software	-	16,037	-	15	2,500
52940 Vehicles (Capital)	-	41,603	85,000	70,766	65,000
52950 Equip-Other (Capital)	-	-	68,000	965	-
53200 Dues & Subscriptions	612	1,160	849	513	500
54000 Fuel	30,331	53,981	85,000	77,341	85,000
54400 Insurance - CSJV Rsk Mgmt.	75,543	19,965	105,152	130,955	130,955
54800 Maintenance Agreements	19,217	21,324	37,592	23,267	25,000
55050 Reimbursement	-	150	-	129	1,500
55200 Miscellaneous	-	344,345	2,000	1,405	1,500
55600 Postage	683	340	530	243	400
55800 Printing & Legal Notices	198	2,247	3,312	-	1,000
56000 Professional Services - Other	20,607	121,937	53,830	65,846	68,000
56100 Legal Services	17,191	44,666	34,701	2,898	10,000
56400 Repairs & Maint - Build & Equip	-	355	-	852	7,500
56410 Repairs & Maintenance Equipment	493	5,443	2,398	30,486	4,000
56600 Repairs & Maintenance - Vehicle	33,282	29,436	33,573	64,560	43,100
56800 Safety Equipment	11,299	43,295	24,000	13,631	14,040
56900 McFarland PD Asset/Forfeiture Acct.	-	-	-	11,565	-
57200 Supplies - Office	2,821	7,719	4,540	8,931	9,199
57400 Supplies - Operating	7,853	34,800	7,303	5,010	5,161
57800 Telephone & Communications	32,064	25,141	27,008	44,493	31,951
58700 Principal Repayment	-	-	-	221	-

Public Safety Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
58900 Debt Principal	-	65,044	86,724	86,725	86,725
Total Public Safety	1,613,131	2,725,146	3,495,398	2,831,031	3,429,572

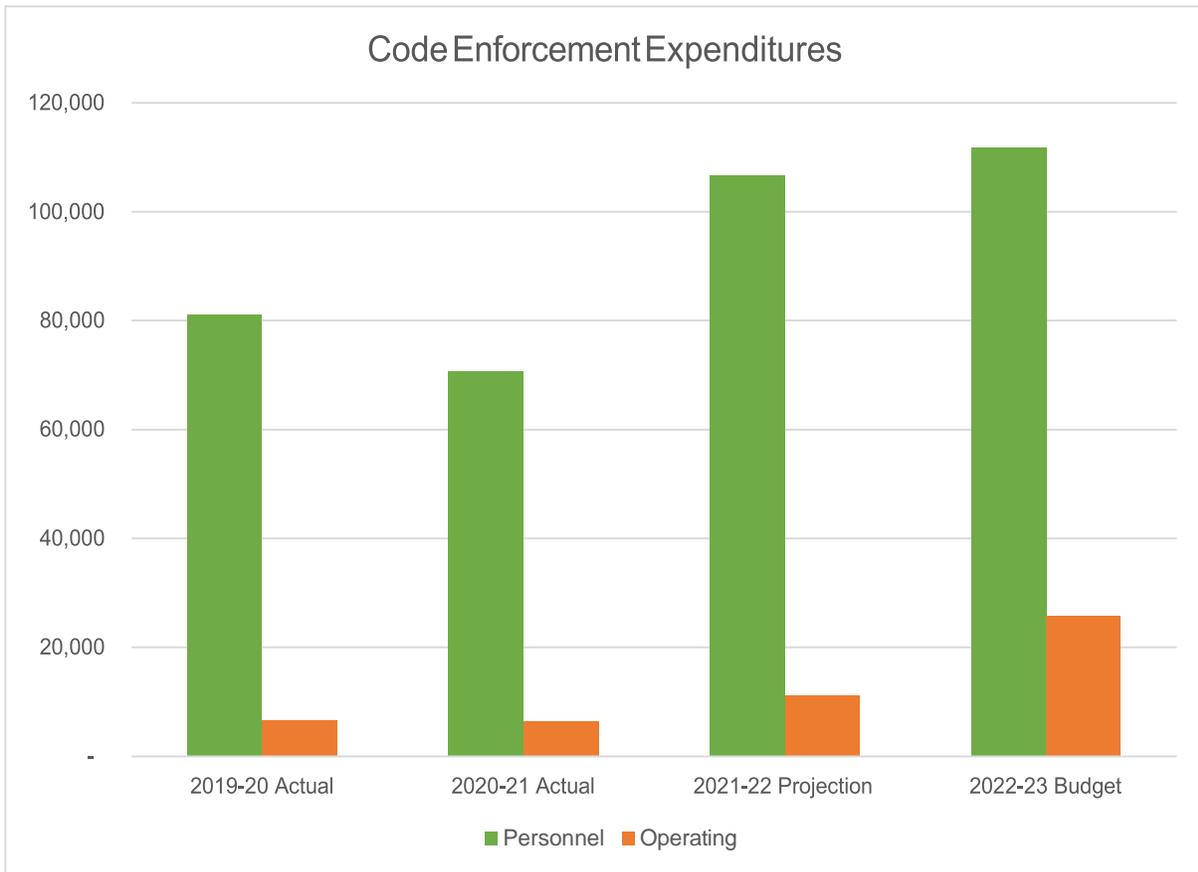
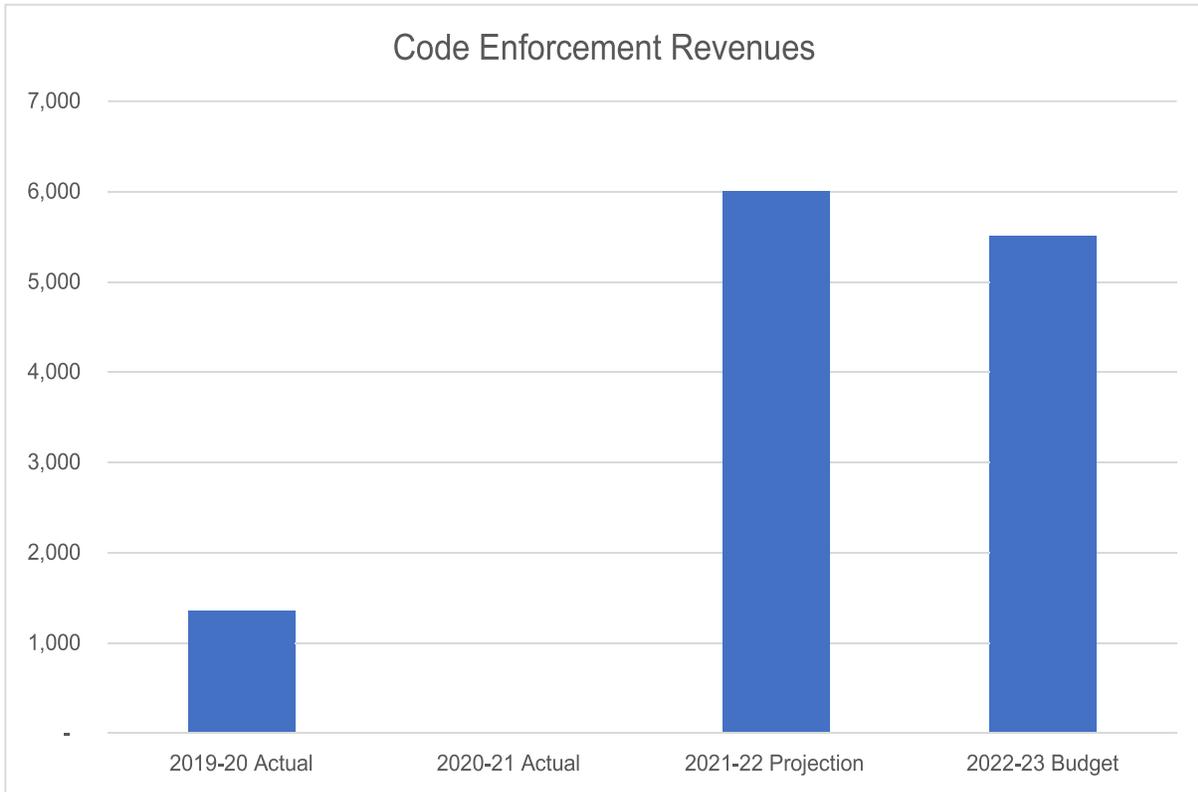
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
ANIMAL CONTROL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	510	-	294,722	-	45,000
Other Revenues	4,198	13,595	14,265	10,401	3,621
Total Revenues	4,708	13,595	308,987	10,401	48,621
EXPENDITURES					
Operating Costs	160,302	168,869	320,661	158,220	255,714
CIP Projects	1,806	583	86,390	-	2,500
Total Expenditures	162,108	169,452	407,051	158,220	258,214
OTHER SOURCES (USES)					
Transfers In	15,381	-	-	-	-
Transfers Out	(4,462)	(10,031)	(4,639)	(4,662)	(6,045)
Expenditure Savings					
Total Other Sources (Uses)	10,919	(10,031)	(4,639)	(4,662)	(6,045)
Sources Over (Under) Uses	(146,481)	(165,888)	(102,703)	(152,480)	(215,638)



Animal Control Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Animal Control Services					
41200 Animal Licenses	1,097	3,365	3,193	2,746	2,801
41210 Animal Shelter Fees	3,101	2,976	4,572	805	821
44000 Other Agency Grants	-	-	95,722	-	45,000
44050 State Grant	-	-	199,000	-	-
44060 PetSmart Grant	510	-	-	-	-
48300 Contributions & Donations	-	7,255	6,500	6,851	-
Total Animal Control Services	4,708	13,595	308,987	10,401	48,621
EXPENDITURES					
Animal Control Services					
50100 Salaries - Permanent Employees	43,057	46,395	107,704	65,312	85,263
50150 Wages - Temporary Employees	18,139	22,270	-	-	-
50200 Overtime	1,019	1,245	5,500	2,024	5,000
50300 Payroll Taxes	6,028	6,304	10,418	5,940	7,493
50350 Stipends	40	-	240	-	-
50400 Retirement (401K)	4,254	4,653	10,447	6,091	8,422
50500 Health Insurance Premiums	13,903	17,819	34,162	27,118	31,727
50550 Dental/Vision Premiums	1,982	2,880	5,334	2,245	2,475
50600 Workers Compensation Insurance	5,335	1,209	4,902	3,727	3,727
50700 Life Insurance	97	72	1,335	143	203
50800 Auto Allowance	807	194	420	97	-
51100 Animal Disposal	2,636	2,426	2,624	1,985	3,000
51150 Dog Clinic	2,480	5,416	2,380	2,220	3,000
51160 Spay and Neuter Fees	14,410	971	6,100	-	45,000
51800 Clothing Allowance	754	1,342	1,677	498	1,000
52000 Conferences/Meetings/Travel	932	12	609	168	3,400
52940 Vehicles (Capital)	-	-	84,000	-	-
52950 Equipment (Capital)	1,806	583	2,390	-	2,500
53200 Dues & Subscriptions	15	-	200	-	250
53210 CAWFC Grant Expenditure	-	-	-	1,019	-
53250 Permits & Certificates	-	-	-	168	-
53800 Rental Equipment/Other	1,171	-	1,443	-	-
54000 Fuel	3,082	3,338	4,214	1,332	3,000
54400 Insurance - CSJV Rsk Mgmt.	4,431	1,135	4,536	4,922	4,922
54600 Interest Expense	-	22,924	2,210	2,207	2,150
55000 Mileage Reimbursement	-	-	-	-	1,000
55500 Special Studies/Master Plans	4,800	-	-	-	-
55600 Postage	71	31	95	96	250
55800 Printing & Legal Notices	-	113	500	-	200
56000 Professional Services - Other	-	74	-	230	-
56400 Repairs & Maint - Build & Equip	400	520	83,722	274	2,000
56410 Repairs & Maintenance Equipment	14	350	285	-	-
56600 Repairs & Maintenance - Vehicle	2,273	844	1,218	3,478	8,000
56800 Safety Equipment	184	-	670	205	600
57100 Special Activities	-	-	-	-	1,000
57200 Supplies - Office	207	281	218	-	500
57400 Supplies - Operating	2,751	3,249	3,607	3,284	5,000
57800 Telephone & Communications	2,115	1,471	1,690	1,190	3,380
58000 Utilities	144	287	215	-	-
58050 Utilities Other	1,721	1,005	1,491	2,153	3,600
58100 Street Lighting	-	-	400	-	-
58900 Debt Principal Redeemed	21,050	20,038	20,095	20,094	20,151
Total Animal Control Services	162,108	169,452	407,051	158,220	258,214

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
CODE ENFORCEMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	69,000	-	-
Other Revenues	1,353	-	5,000	6,080	5,495
Total Revenues	1,353	-	74,000	6,080	5,495
EXPENDITURES					
Operating Costs	87,990	77,217	122,880	117,970	137,642
CIP Projects	-	-	750	-	1,200
Total Expenditures	87,990	77,217	123,630	117,970	138,842
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(8,728)	(5,618)	(4,450)	(4,248)	(5,523)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(8,728)	(5,618)	(4,450)	(4,248)	(5,523)
Sources Over (Under) Uses	(95,365)	(82,835)	(54,080)	(116,137)	(138,870)



Code Enforcement Detail Revenues and Expenditures

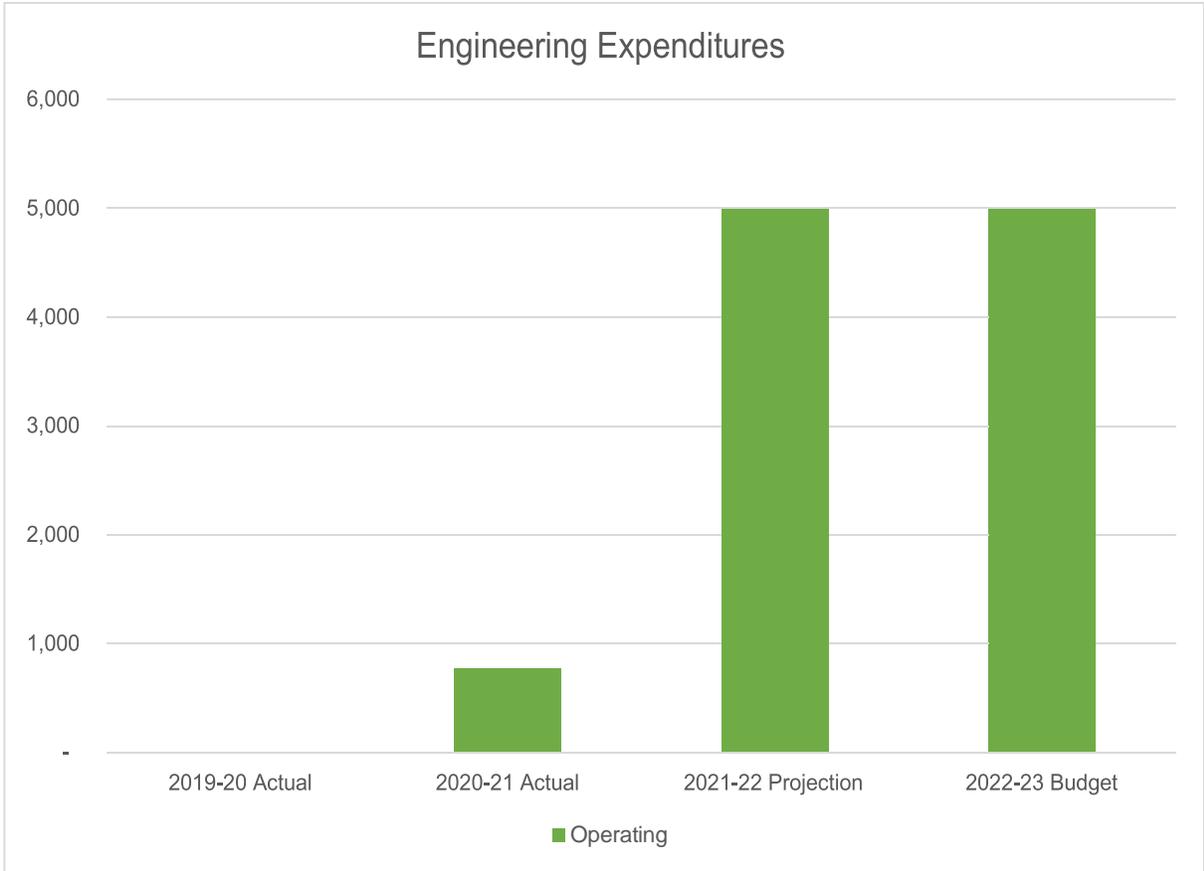
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Code Enforcement					
41700 Code Enforcement Revenue	1,353	-	5,000	5,387	5,495
44050 State Grant	-	-	69,000	-	-
48200 Miscellaneous	-	-	-	693	-
Total Code Enforcement	1,353	-	74,000	6,080	5,495
EXPENDITURES					
Code Enforcement					
50100 Salaries - Permanent Employees	41,300	34,908	52,681	55,029	68,958
50150 Wages - Temporary Employees	11,236	11,429	20,806	8,328	-
50200 Overtime	798	960	-	1,225	1,000
50300 Payroll Taxes	4,886	4,451	6,790	5,672	6,007
50350 Stipends	33	-	-	-	-
50400 Retirement (401K)	3,930	3,610	4,944	5,363	4,483
50500 Health Insurance Premiums	13,352	13,602	17,025	25,736	25,295
50550 Dental/Vision Premiums	763	750	3,087	1,256	1,937
50600 Workers Compensation Insurance	3,759	719	3,183	3,015	3,015
50700 Life Insurance	38	53	591	62	86
50800 Auto Allowance	807	194	420	97	-
51800 Clothing Allowance	343	-	1,200	931	1,000
52000 Conferences/Meetings/Travel	7	681	1,146	3,466	3,500
52930 Computer Hard/Software (Capital)	-	-	750	-	1,200
53200 Dues & Subscriptions	15	95	98	-	1,000
53250 Permits & Certificates	-	-	-	92	-
54000 Fuel	646	665	848	1,012	1,500
54400 Insurance - CSJV Rsk Mgmt.	2,930	675	2,674	3,981	3,981
55600 Postage	270	188	345	96	800
55800 Printing & Legal Notices	-	173	155	22	500
55950 Abatement	749	861	657	780	10,000
56000 Professional Services-Other	-	74	3,500	47	100
56600 Repairs & Maintenance - Vehicle	446	327	-	192	500
56600 Repairs & Maintenance-Vehicle	-	-	554	230	-
56800 Safety Equipment	51	-	500	-	-
57100 Special Activities	-	-	-	-	1,000
57200 Supplies - Office	163	299	165	242	500
57400 Supplies - Operating	180	28	69	108	500
57800 Telephone & Communications	1,288	2,475	1,442	988	1,980
Total Code Enforcement	87,990	77,217	123,630	117,970	138,842



PUBLIC WORKS



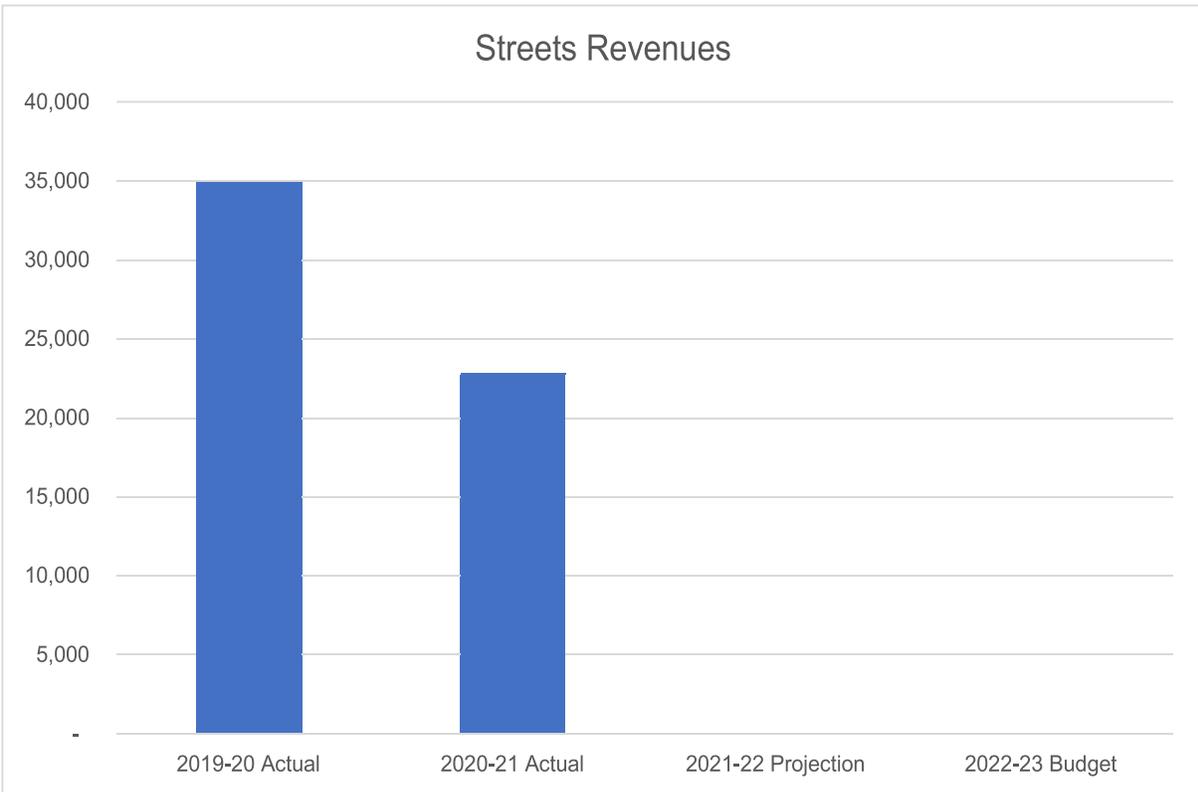
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
ENGINEERING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	12,000	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	12,000	-	-
EXPENDITURES					
Operating Costs	-	770	12,000	4,970	5,000
CIP Projects	-	-	-	-	-
Total Expenditures	-	770	12,000	4,970	5,000
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	-	(770)	-	(4,970)	(5,000)



Engineering Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Engineering					
41400 Planning & Engineering Fees	-	-	12,000	-	-
41410 Engineering Fees	-	-	-	-	-
Total Engineering	-	-	12,000	-	-
EXPENDITURES					
Engineering					
52200 Contract Services	-	770	12,000	3,410	5,000
56000 Professional Services	-	-	-	1,560	-
Total Engineering	-	770	12,000	4,970	5,000

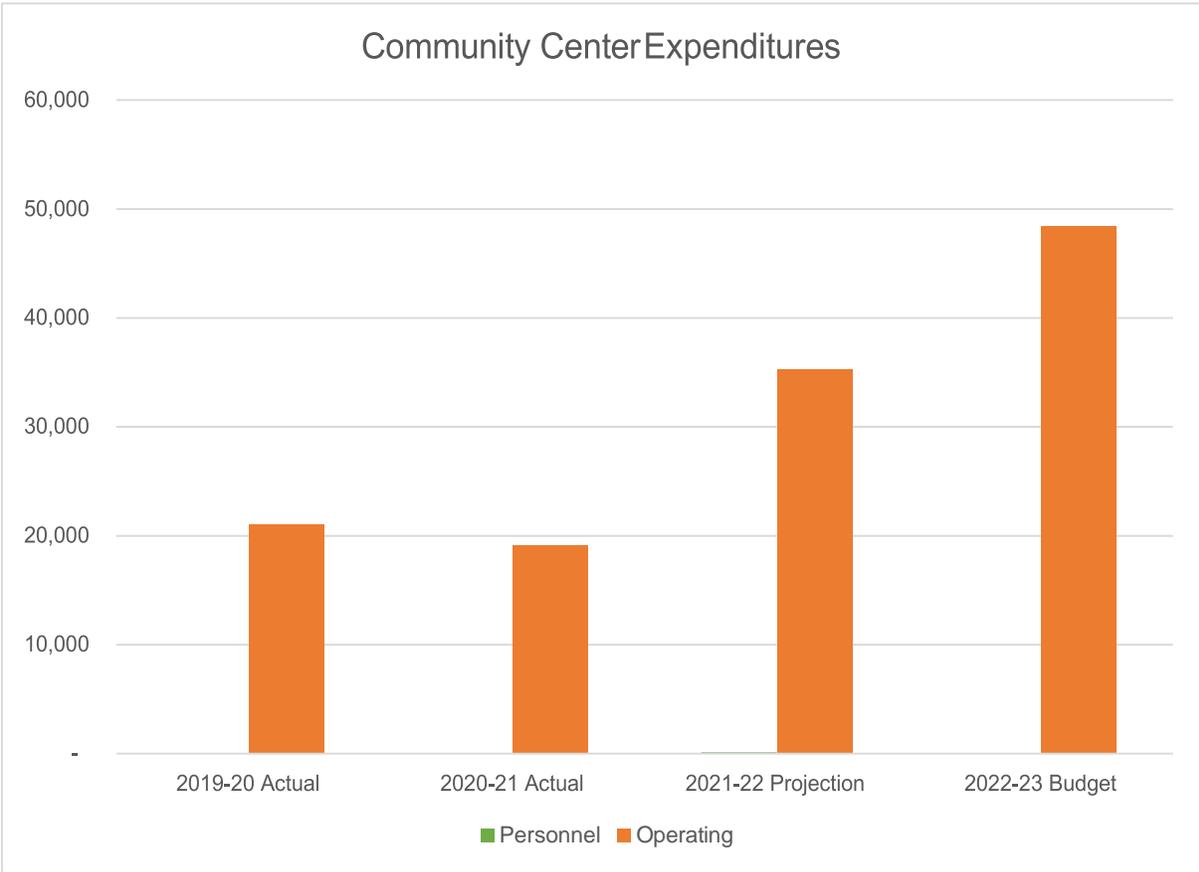
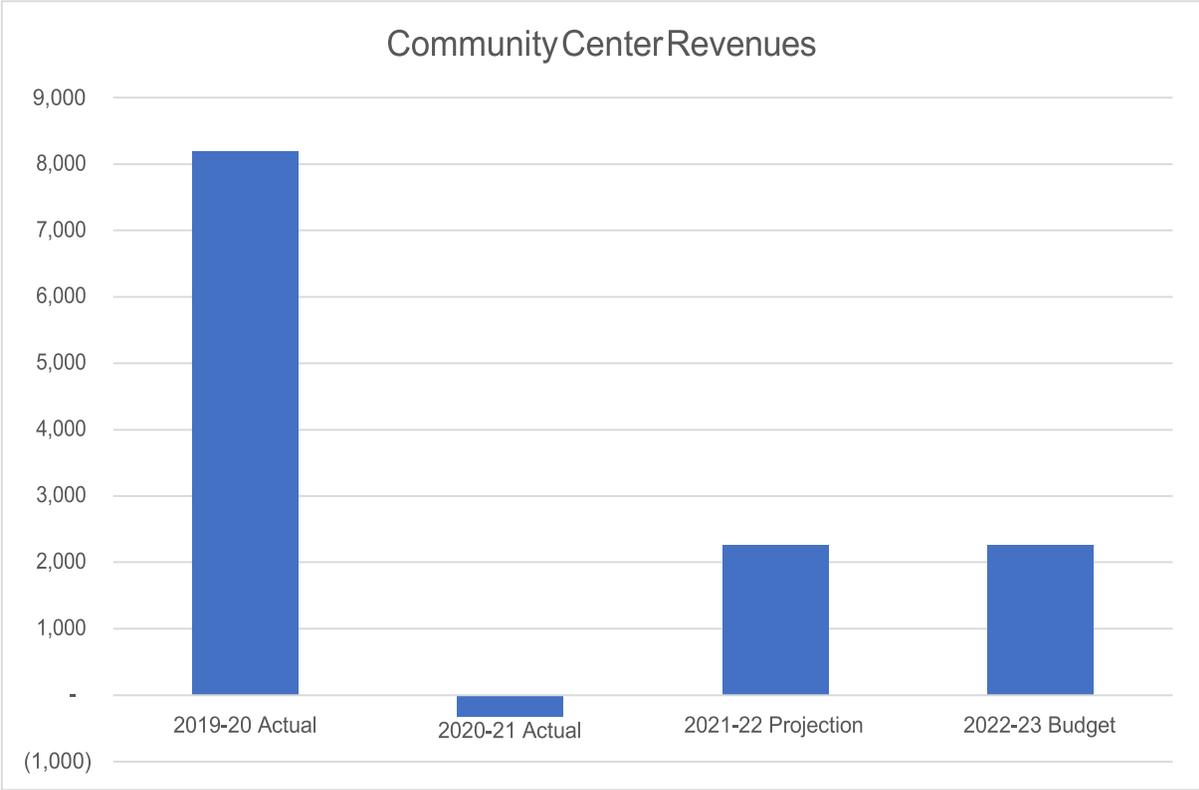
	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
STREETS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	31,708	19,249	183,400	-	-
Other Revenues	3,083	3,509	-	-	-
Total Revenues	34,791	22,758	183,400	-	-
EXPENDITURES					
Operating Costs	528,001	445,138	630,639	522,558	636,365
CIP Projects	49,763	-	180,400	-	-
Total Expenditures	577,764	445,138	811,039	522,558	636,365
OTHER SOURCES (USES)					
Transfers In	3,810	-	648,393	1,788,171	645,870
Transfers Out	(17,762)	(11,006)	(6,708)	(7,359)	(9,505)
Expenditure Savings					29,387
Total Other Sources (Uses)	(13,952)	(11,006)	641,685	1,780,812	665,752
Sources Over (Under) Uses	(556,925)	(433,386)	14,046	1,258,254	29,387



Streets Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Streets					
41400 Planning & Engineering	79	-	-	-	-
44050 State Grants	17,135	19,249	183,400	-	-
44150 Intergovernmental Revenues	14,572	-	-	-	-
45000 Copies/Reports SR2S 5343-013	100	-	-	-	-
48200 Miscellaneous Revenue	2,904	3,509	-	-	-
Total Streets	34,791	22,758	183,400	-	-
EXPENDITURES					
Streets					
50100 Salaries - Permanent Employees	173,439	163,944	192,397	168,306	221,894
50200 Overtime	3,721	2,368	3,000	2,749	4,000
50300 Payroll Taxes	15,609	14,473	17,108	14,986	18,261
50350 Stipends	-	-	108	-	-
50400 Retirement (401K)	16,016	16,630	18,734	16,001	22,189
50500 Health Insurance Premiums	77,363	84,482	94,759	90,784	109,117
50550 Dental/Vision Premiums	6,729	5,681	7,857	6,960	8,391
50600 Workers Compensation Insurance	14,846	12,124	10,868	12,933	12,933
50700 Life Insurance	345	352	413	323	441
50800 Auto Allowance	871	905	840	840	840
51800 Clothing Allowance	2,392	3,038	4,250	5,489	3,400
52000 Conferences/Meetings/Travel	308	22	450	315	2,000
52200 Contract Services	-	2,389	2,500	257	-
52910 Buildings & Improvements (Capital)	-	-	3,000	-	-
52940 Vehicle- (Capital)	39,869	-	70,000	-	-
52950 Equipment - Other (Capital)	9,894	-	110,400	-	-
53100 Grant Expenditures	966	-	-	-	-
53200 Dues & Subscriptions	170	1,478	441	97	200
53250 Permits & Certificates	599	425	600	1,429	1,600
53800 Rental Equipment/Other	190	-	760	-	3,500
54000 Fuel	14,834	8,993	18,303	9,831	10,000
54400 Insurance - CSJV Rsk Mgmt.	12,080	2,995	12,385	17,079	17,079
54600 Interest Expense	1,156	-	6,750	-	-
55600 Postage	-	14	107	-	50
55800 Printing & Legal Notices	-	5	-	-	-
56000 Professional Services - Other	410	9,866	329	505	3,400
56050 Accounting/Auditing Services	-	-	10,000	-	-
56400 Repairs/Maintenance-Building & Equipmen	782	-	-	4,714	-
56410 Repairs & Maintenance Equipment	14,780	2,771	15,347	4,452	10,000
56430 Repairs & Maintenance - Heavy Equipment	30	6,776	4,550	2,549	5,000
56440 Repairs & Maintenance-Streets Sweeper	3,092	7,605	15,210	16,599	18,000
56500 Repairs/Maintenance Streets	11,901	6,227	100,000	9,379	15,000
56600 Repairs/Maintenance - Vehicles	4,514	2,378	5,572	1,743	2,000
56800 Safety Equipment	1,304	536	3,000	1,620	2,000
57200 Supplies - Office	468	394	1,048	339	500
57400 Supplies - Operating	5,508	6,972	16,126	15,581	17,000
57800 Telephone & Communications	1,314	1,335	1,323	750	1,440
58000 Utilities	14,682	17,333	16,237	17,118	18,000
58050 Utilities Other	7,057	3,303	3,319	2,502	6,000
58100 Street Lighting	47,384	32,197	42,948	69,198	75,000
58900 Debt Principal Redeemed	73,139	27,128	-	27,128	27,128
Total Streets	577,764	445,138	811,039	522,558	636,365

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
COMMUNITY CENTER SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	8,197	(329)	6,580	2,250	2,250
Total Revenues	8,197	(329)	6,580	2,250	2,250
EXPENDITURES					
Operating Costs	21,016	19,097	39,367	35,364	48,434
CIP Projects	-	-	-	-	-
Total Expenditures	21,016	19,097	39,367	35,364	48,434
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(5,000)	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(5,000)	-	-	-	-
Sources Over (Under) Uses	(17,819)	(19,425)	(32,787)	(33,114)	(46,184)



Community Center Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Community Center					
42350 Rents	8,197	(329)	6,580	2,250	2,250
Total Community Center	8,197	(329)	6,580	2,250	2,250
EXPENDITURES					
Community Center					
50400 Retirement (401K)	-	-	-	110	-
52200 Contract Services	3,536	2,132	2,578	2,068	7,400
53250 Permits & Certificates	-	712	1,000	243	500
56400 Repairs & Maint - Build & Equip	1,986	546	20,000	14,290	17,000
56410 Repairs & Maintenance -Equipment	212	231	1,500	402	3,500
56700 Repairs & Maint.- Landscape	2,714	2,644	-	708	1,000
57400 Supplies - Operating	958	-	2,000	35	1,000
57800 Telephone & Communications	4,092	3,190	3,575	6,139	6,324
58000 Utilities	6,768	8,605	7,824	10,901	11,228
58050 Utilities Other	750	1,037	890	469	483
Total Community Center	21,016	19,097	39,367	35,364	48,434

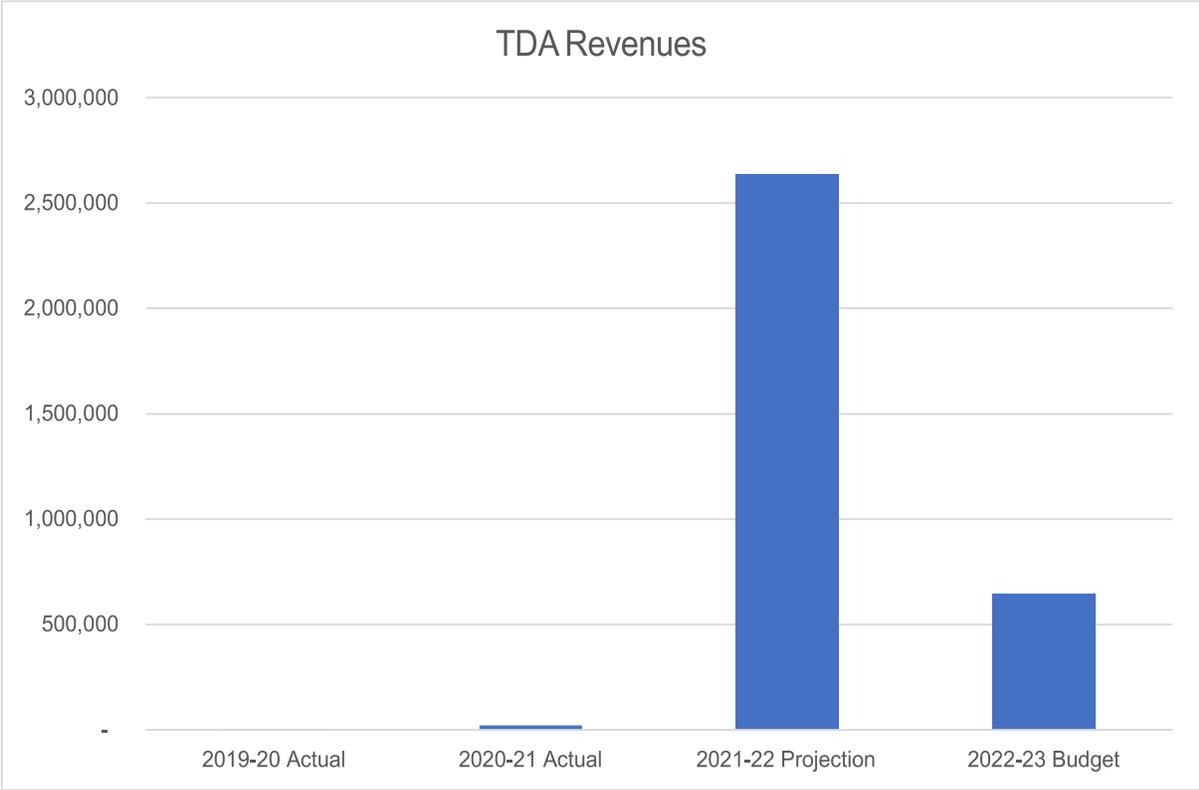


SPECIAL REVENUE FUNDS



Transportation Development Act Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Grants/Intergovernmental	\$2,288	\$21,346	\$1,600,000	\$2,636,291	\$645,870
Other Revenues	-	-	-	-	-
Total Revenues	2,288	21,346	1,600,000	2,636,291	645,870
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(2,415)	-	(1,300,224)	(1,913,849)	(645,870)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(2,415)	-	(1,300,224)	(1,913,849)	(645,870)
Sources Over (Under) Uses	(714,156)	21,346	299,776	722,442	-
FUND BALANCE, BEGINNING OF YEAR	(29,632)	(743,788)	(722,442)	(722,442)	(0)
FUND BALANCE, END OF YEAR	(743,788)	(722,442)	(422,666)	(0)	(0)

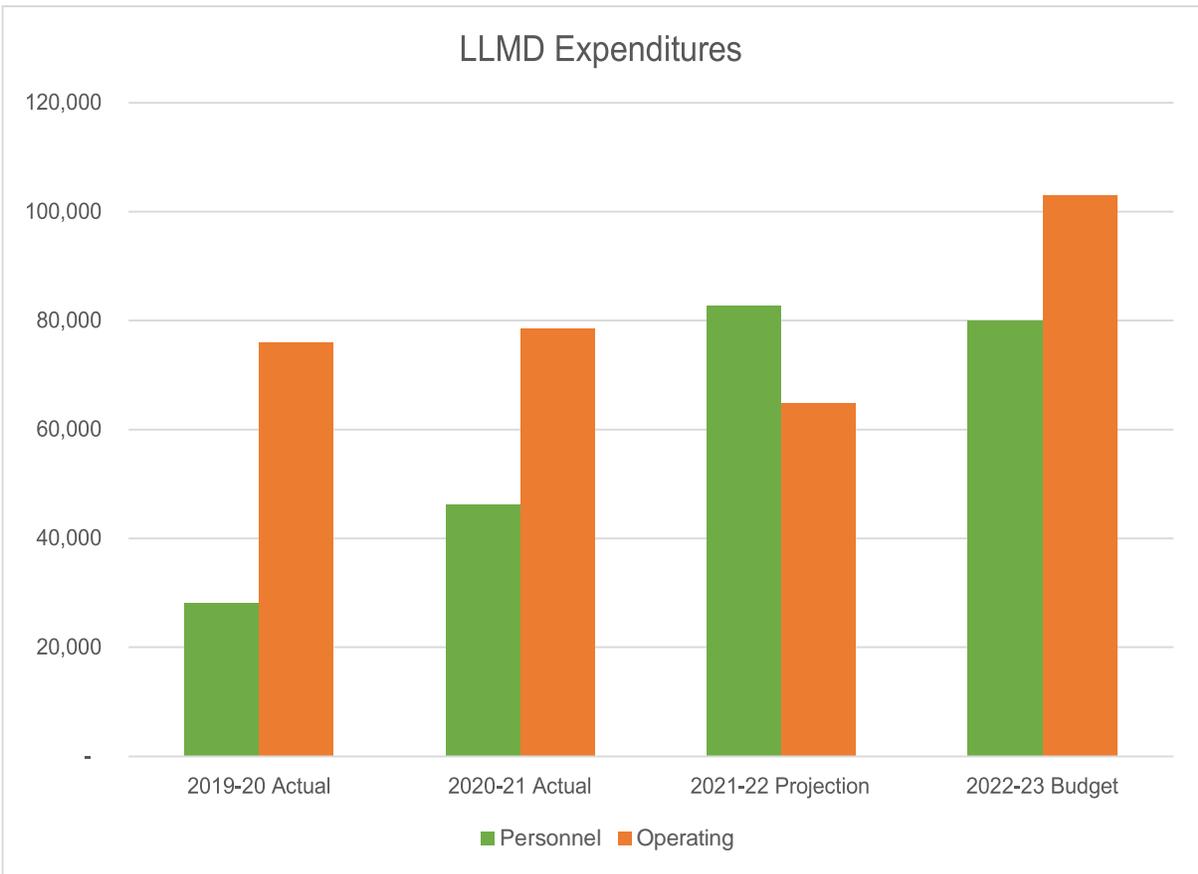
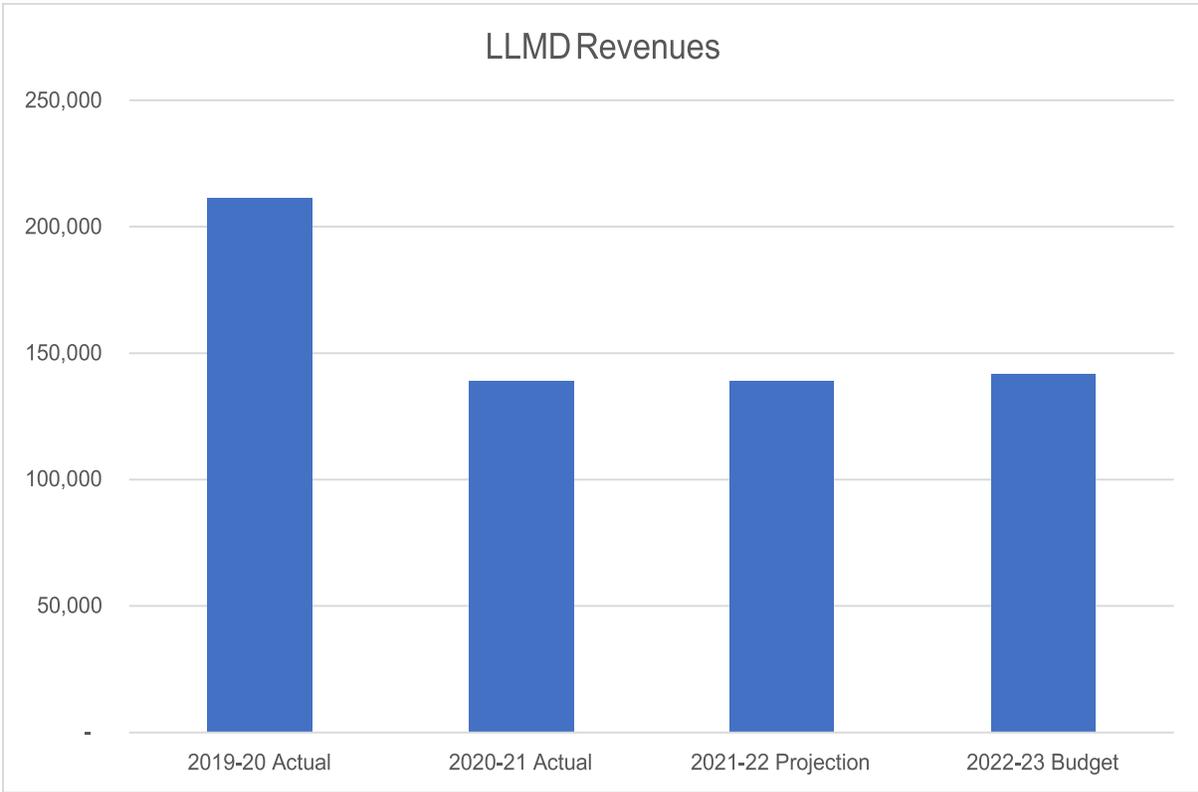


Transportation Development Act Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Local Transit Fund (TDA)					
44350 TDA- Pedestrian & Bike	-	-	-	-	-
44350 TDA-Pedestrian & Bike Article 3	1,096	21,346	-	-	-
44360 TDA - Streets & Roads	1,192	-	1,600,000	2,636,291	645,870
44370 TDA - Public Transit	-	-	-	-	-
Local Transit Fund (TDA) Revenues	2,288	21,346	1,600,000	2,636,291	645,870

Lighting & Landscape Maintenance District Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Taxes	\$133,024	\$138,225	\$187,129	\$139,033	\$141,813
Other Revenues	78,474	570	-	-	-
Total Revenues	211,498	138,794	187,129	139,033	141,813
EXPENDITURES					
Operating Costs	104,134	124,803	236,260	147,481	183,027
CIP Projects	-	-	-	-	-
Total Expenditures	104,134	124,803	236,260	147,481	183,027
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	107,364	13,992	(49,131)	(8,448)	(41,214)
FUND BALANCE, BEGINNING OF YEAR	132,816	240,180	254,172	254,172	245,723
FUND BALANCE, END OF YEAR	240,180	254,172	205,041	245,723	204,509

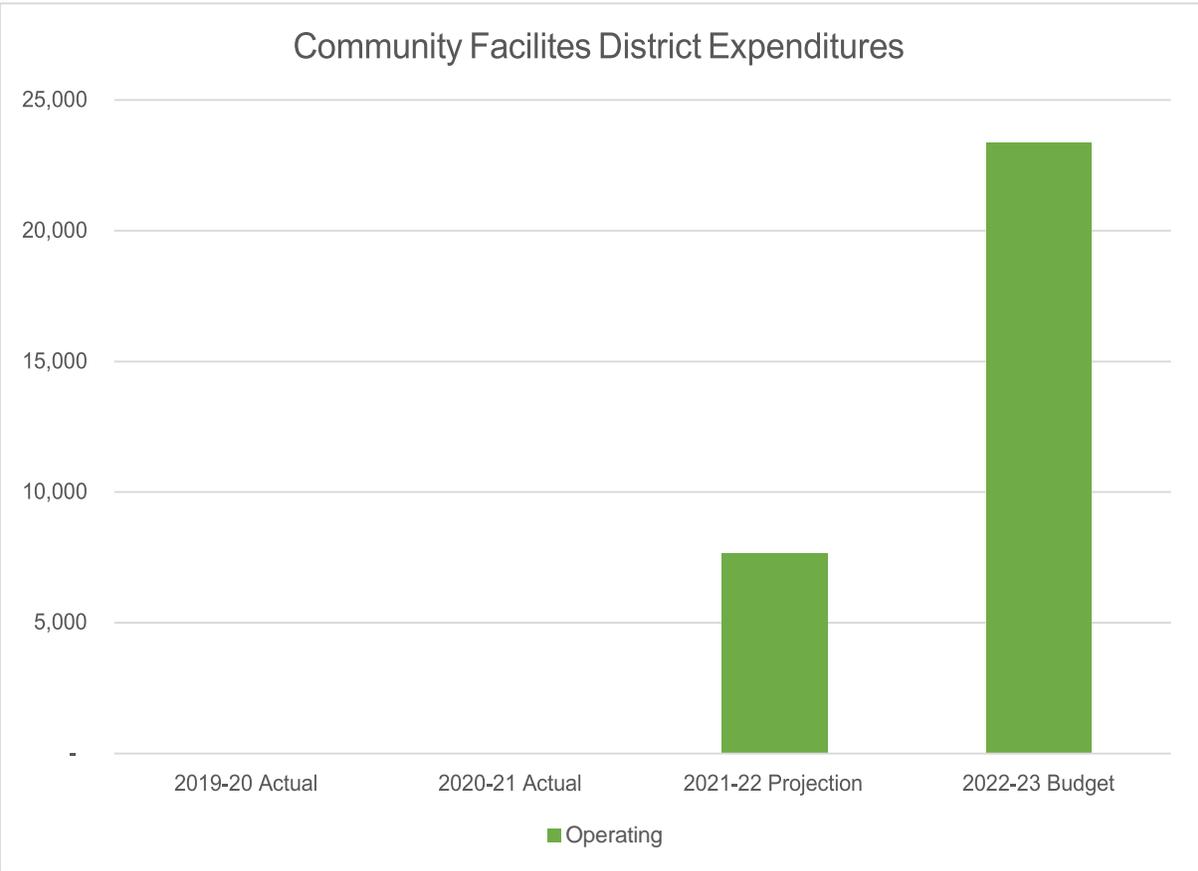
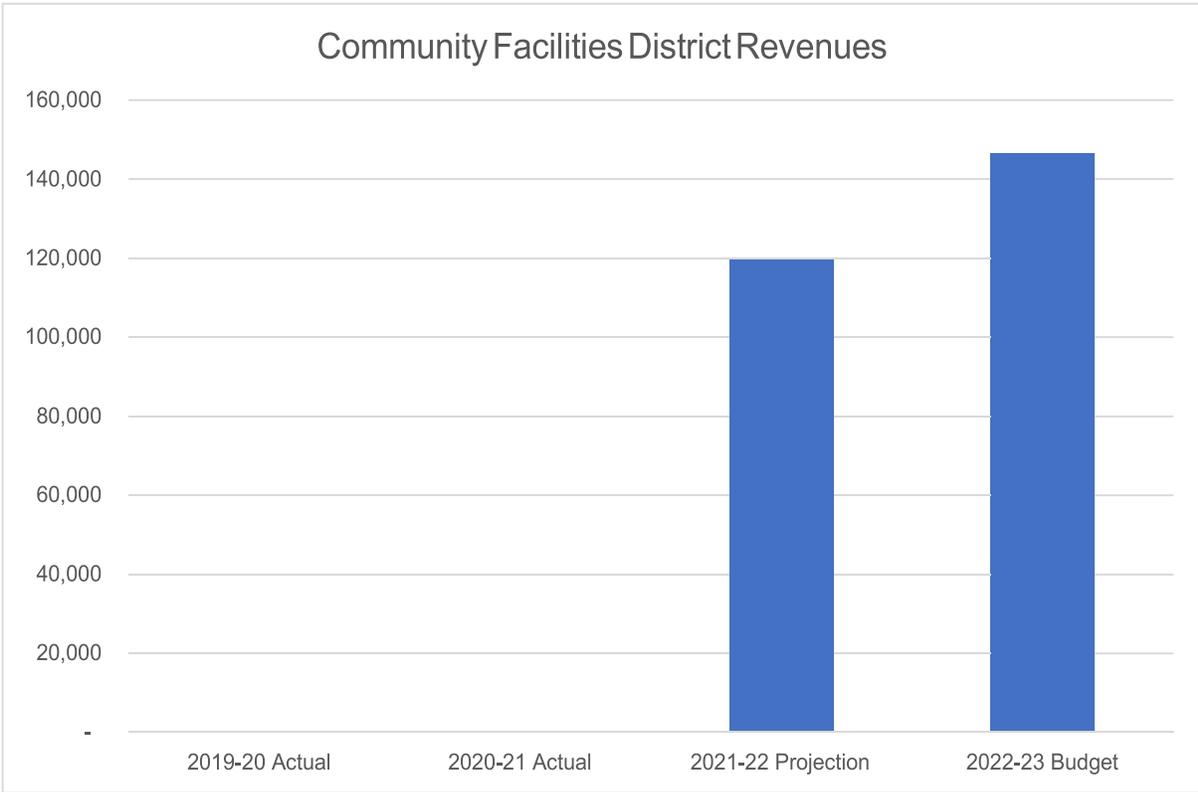


Lighting & Landscape Maintenance District Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Lighting Landscaping and Maintenance District					
40150 Lighting & Landscaping (A.D. #01) 20408	133,024	138,225	187,129	139,033	141,813
48100 Interest Income	-	570	-	-	-
48200 Miscellaneous	78,474	-	-	-	-
Lighting Landscaping and Maintenance Distric	211,498	138,794	187,129	139,033	141,813
EXPENDITURES					
Lighting Landscaping and Maintenance District					
50100 Salaries/Permanent Employees	15,870	29,588	76,501	52,583	35,625
50200 Overtime	295	328	-	261	300
50300 Payroll Taxes	1,526	2,854	7,211	5,353	3,180
50400 Retirement	1,464	2,816	7,638	4,094	3,562
50500 Health Insurance Premiums	7,666	7,119	44,920	16,610	31,648
50550 Dental/Vision Premiums	634	1,055	3,240	2,596	3,608
50600 Workers Compensation Insurance	641	2,504	2,209	1,038	1,038
50700 Life Insurance	37	15	104	146	188
50800 Auto Allowance	-	12	-	-	-
51800 Clothing Allowance	-	-	1,700	-	850
52000 Conference Meetings	3	3	850	206	1,000
52200 Contract Services	4,926	5,260	30,000	5,398	45,000
54000 Fuel	724	295	1,200	437	1,200
54400 Insurance- CSJ Risk Management	398	1,190	1,279	1,371	1,371
56000 Professional Services - Other	-	-	-	215	300
56700 Repairs & Maintenance - Landscape	47,073	43,476	12,000	17,798	-
57400 Supplies - Operating	-	-	10,000	1,701	15,000
57800 Telephone & Communications	88	324	500	288	650
58000 Utilities	1,758	-	2,000	-	-
58100 Street Lighting	21,033	27,964	34,908	37,387	38,508
Total Lighting Landscaping and Maintenance	104,134	124,803	236,260	147,481	183,027

Community Facilities District Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Taxes	\$0	\$0	\$0	\$118,601	\$146,525
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	118,601	146,525
EXPENDITURES					
Operating Costs	-	-	-	7,645	23,381
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	7,645	23,381
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(110,956)	(123,144)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	(110,956)	(123,144)
Sources Over (Under) Uses	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	-	-	-	-	-

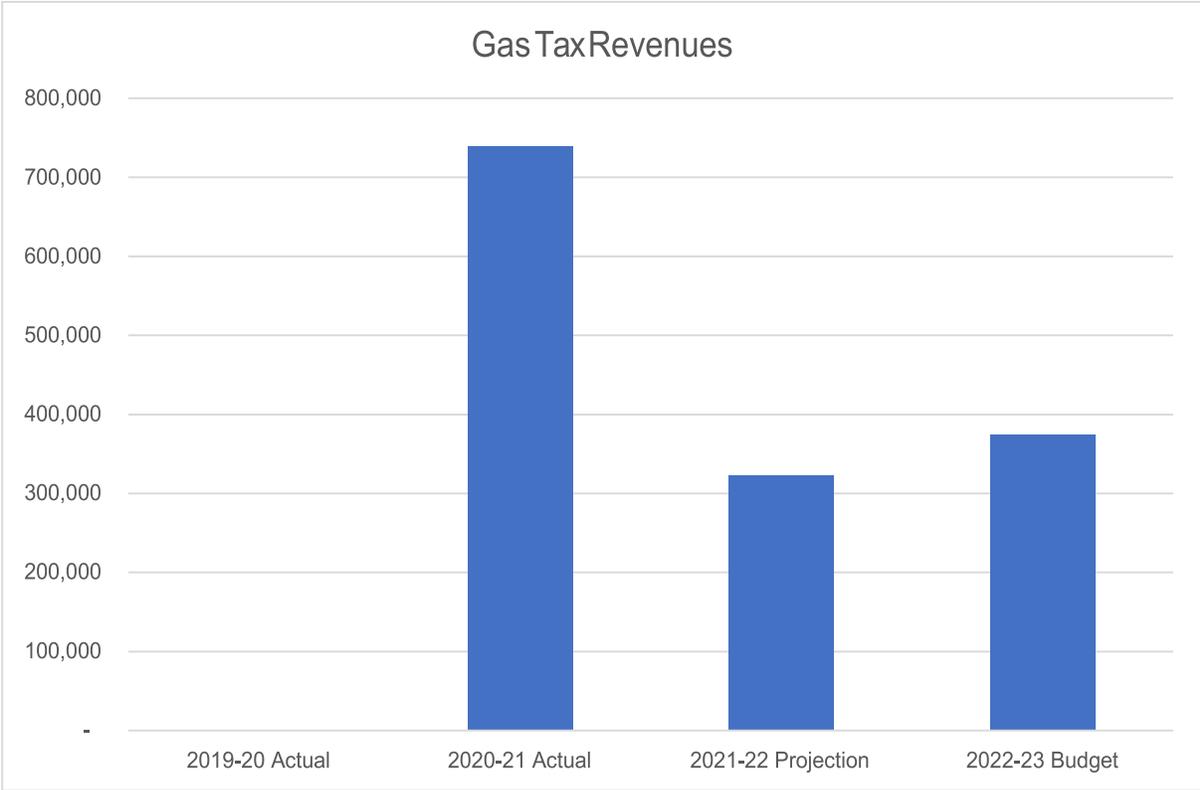


Community Facilities District Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Community Facilities District					
40140 CFD 2017-1	-	-	-	118,601	146,525
48100 Interest Income	-	-	-	-	-
Community Facilities District Revenues	-	-	-	118,601	146,525
EXPENDITURES					
Community Facilities District					
48200 Miscellaneous	-	-	-	-	-
52200 Contract Services	-	-	-	7,645	23,381
56000 Professional Services	-	-	-	-	-
Community Facilities District Expenditures	-	-	-	7,645	23,381

Gas Tax Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Taxes	\$0	\$739,057	\$376,511	\$322,551	\$374,977
Other Revenues	-	-	-	-	-
Total Revenues	-	739,057	376,511	322,551	374,977
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(376,511)	-	(779,790)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	(376,511)	-	(779,790)
Sources Over (Under) Uses	-	739,057	-	322,551	(404,813)
FUND BALANCE, BEGINNING OF YEAR	38,254	38,254	777,311	777,311	1,099,863
FUND BALANCE, END OF YEAR	38,254	777,311	777,311	1,099,863	695,050

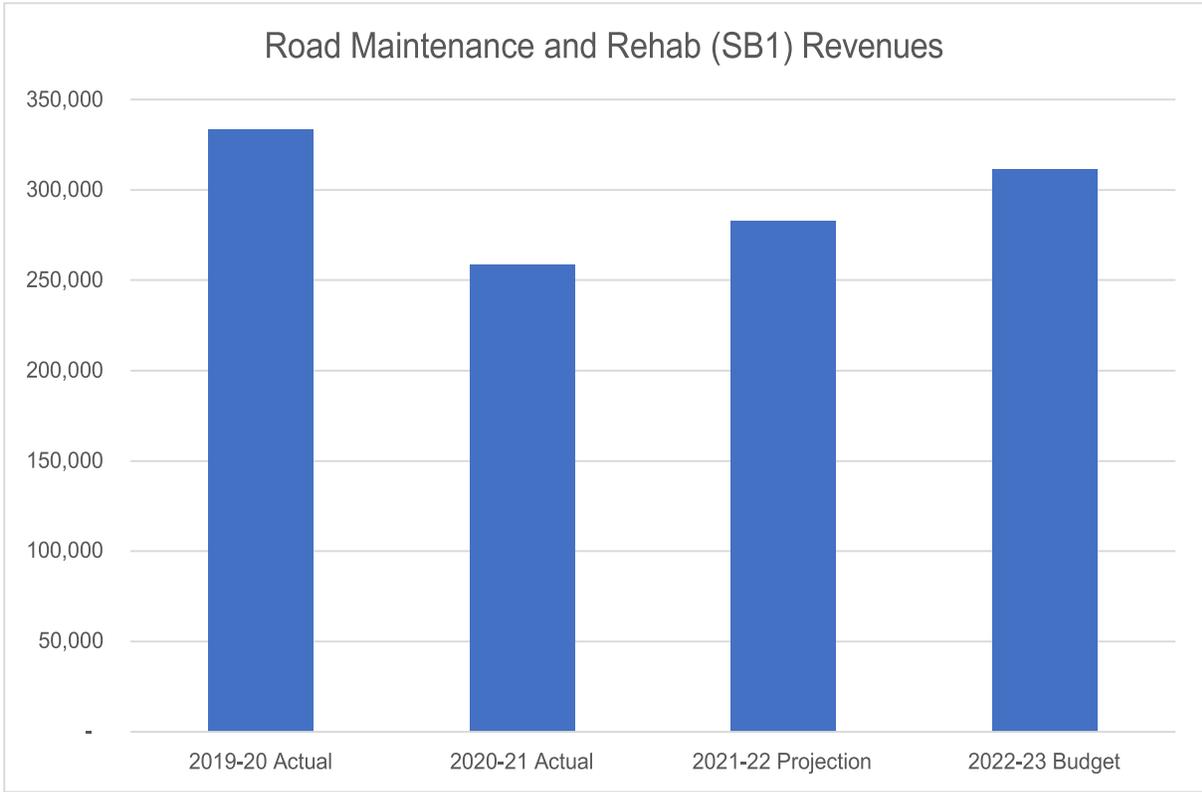


Gas Tax Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Gas Tax					
40400 State Gas Tax 2103 (Prop 42)	-	39,377	158,103	322,551	374,977
40410 State Gas Tax 2105	-	34,692	79,297	-	-
40420 State Gas Tax 2106	-	16,173	36,896	-	-
40430 State Gas Tax 2107	-	45,879	98,215	-	-
40440 State Gas Tax 2107.5	-	602,936	4,000	-	-
Total Gas Tax Revenues	-	739,057	376,511	322,551	374,977

SB1 Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Taxes	\$162,123	\$258,439	\$297,900	\$282,848	\$310,992
Other Revenues	-	-	-	-	-
Total Revenues	162,123	258,439	297,900	282,848	310,992
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(6,964)	(61,450)	(297,900)	(411,007)	(716,658)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(6,964)	(61,450)	(297,900)	(411,007)	(716,658)
Sources Over (Under) Uses	155,159	196,989	-	(128,159)	(405,666)
FUND BALANCE, BEGINNING OF YEAR	287,322	442,481	639,470	639,470	511,311
FUND BALANCE, END OF YEAR	442,481	639,470	639,470	511,311	105,645

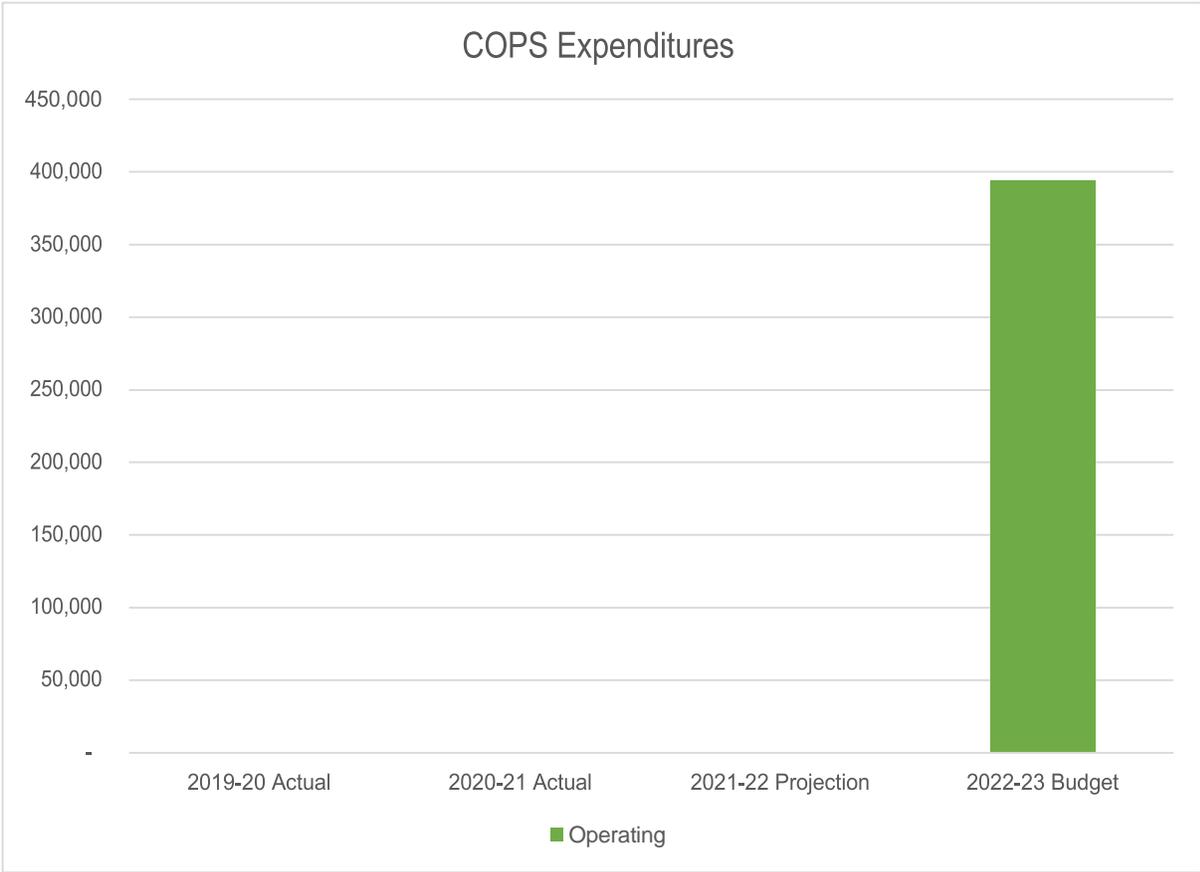
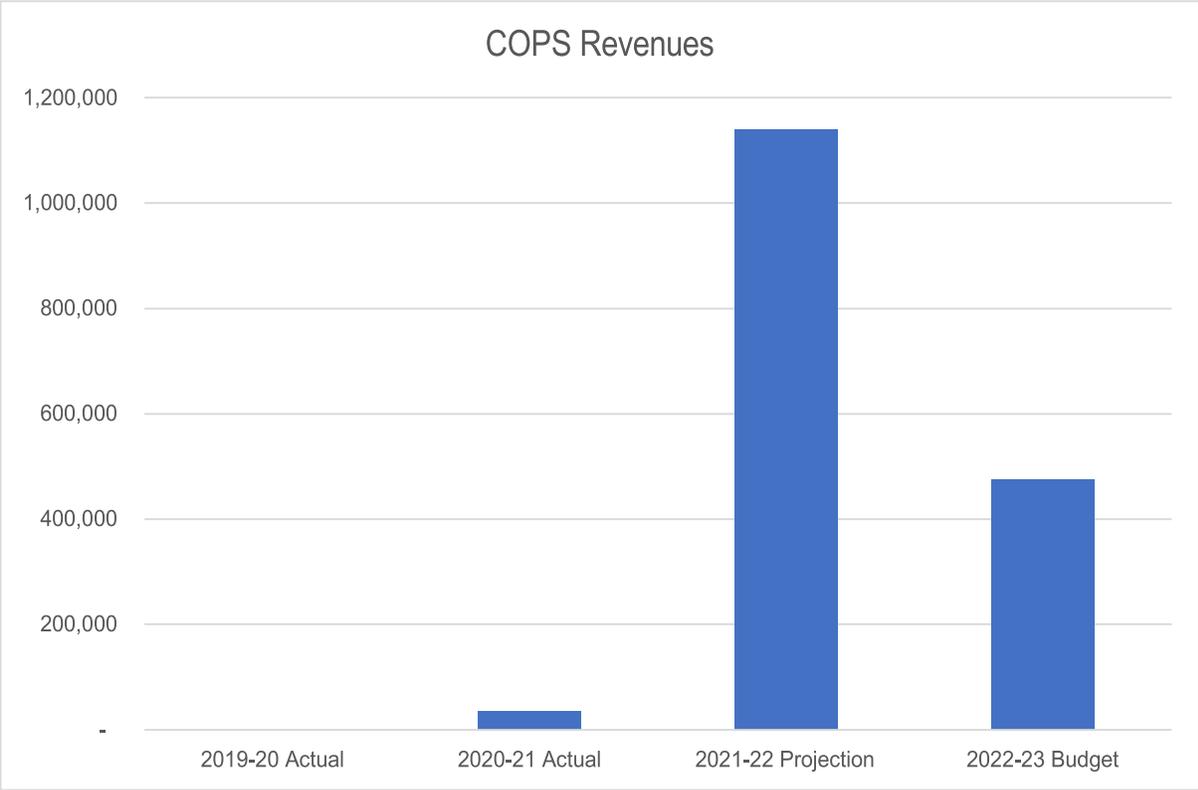


SB1 Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Road Maintenance & Rehabilitation (SB1)					
40310 Road Maintenance & Rehabilitation - Sectio	155,159	258,439	297,900	282,848	310,992
40310 Road Maintenance & Rehabilitation	6,964	-	-	-	-
Road Maintenance & Rehabilitation (SB1) Reve	162,123	258,439	297,900	282,848	310,992

COPS Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Grants/Intergovernmental	-	35,417	894,000	1,138,685	474,782
Other Revenues	-	-	-	-	-
Total Revenues	-	35,417	894,000	1,138,685	474,782
EXPENDITURES					
Operating Costs	-	-	-	-	394,405
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	394,405
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(35,417)	(894,000)	(1,138,685)	(80,377)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	(35,417)	(894,000)	(1,138,685)	(80,377)
Sources Over (Under) Uses	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(914)	(914)	(914)	(914)	(914)
FUND BALANCE, END OF YEAR	(914)	(914)	(914)	(914)	(914)

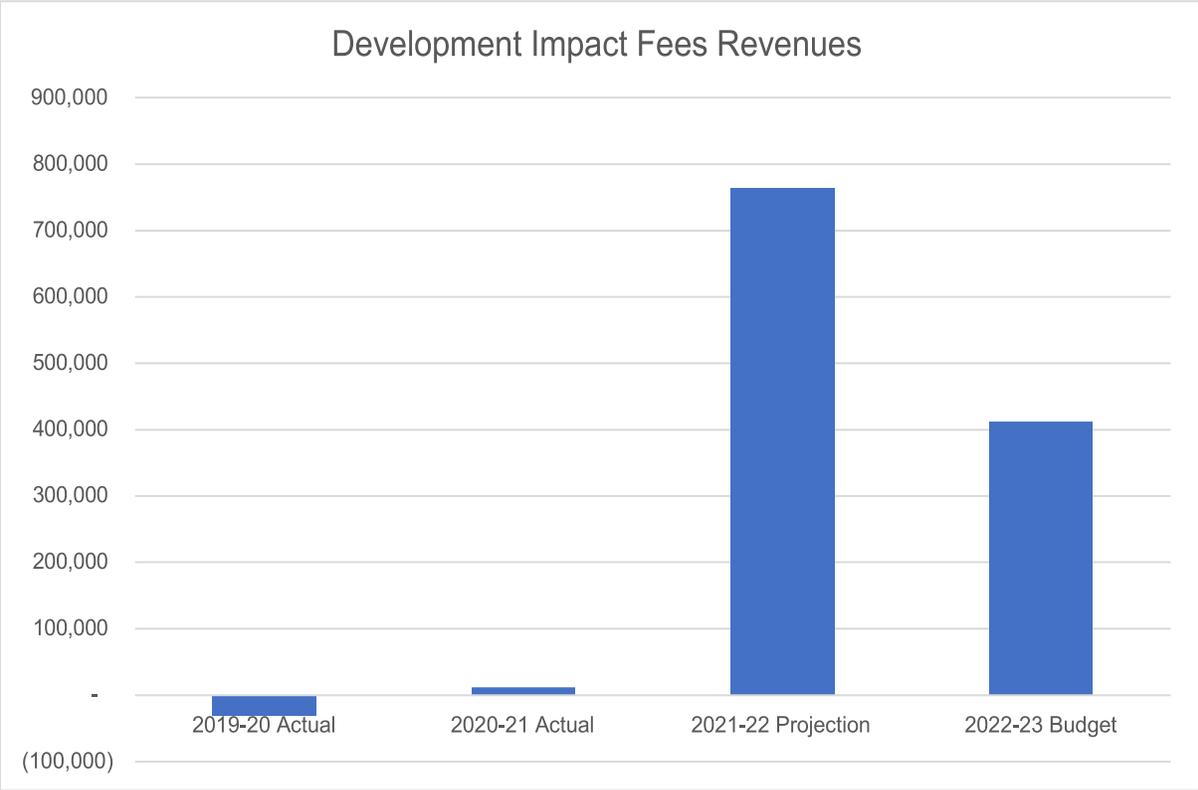


COPS Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
COPS Grant					
44000 Other Agency Grants	-	35,417	894,000	1,138,685	474,782
Total COPS Grant Revenues	-	35,417	894,000	1,138,685	474,782
EXPENDITURES					
COPS Grant					
55200 Miscellaneous	-	-	-	-	394,405
Total COPS Grant Expenditures	-	-	-	-	394,405

Development Impact Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Development Impact Fees	(\$30,578)	\$12,082	\$1,028,496	\$763,218	\$411,207
Other Revenues	-	-	-	-	-
Total Revenues	(30,578)	12,082	1,028,496	763,218	411,207
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(9,358)	(731,443)	(1,028,496)	(241,069)	(78,283)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(9,358)	(731,443)	(1,028,496)	(241,069)	(78,283)
Sources Over (Under) Uses	(39,936)	(719,361)	-	522,148	332,924
FUND BALANCE, BEGINNING OF YEAR	2,007,574	1,967,638	1,248,277	1,248,277	1,770,426
FUND BALANCE, END OF YEAR	1,967,638	1,248,277	1,248,277	1,770,426	2,103,349

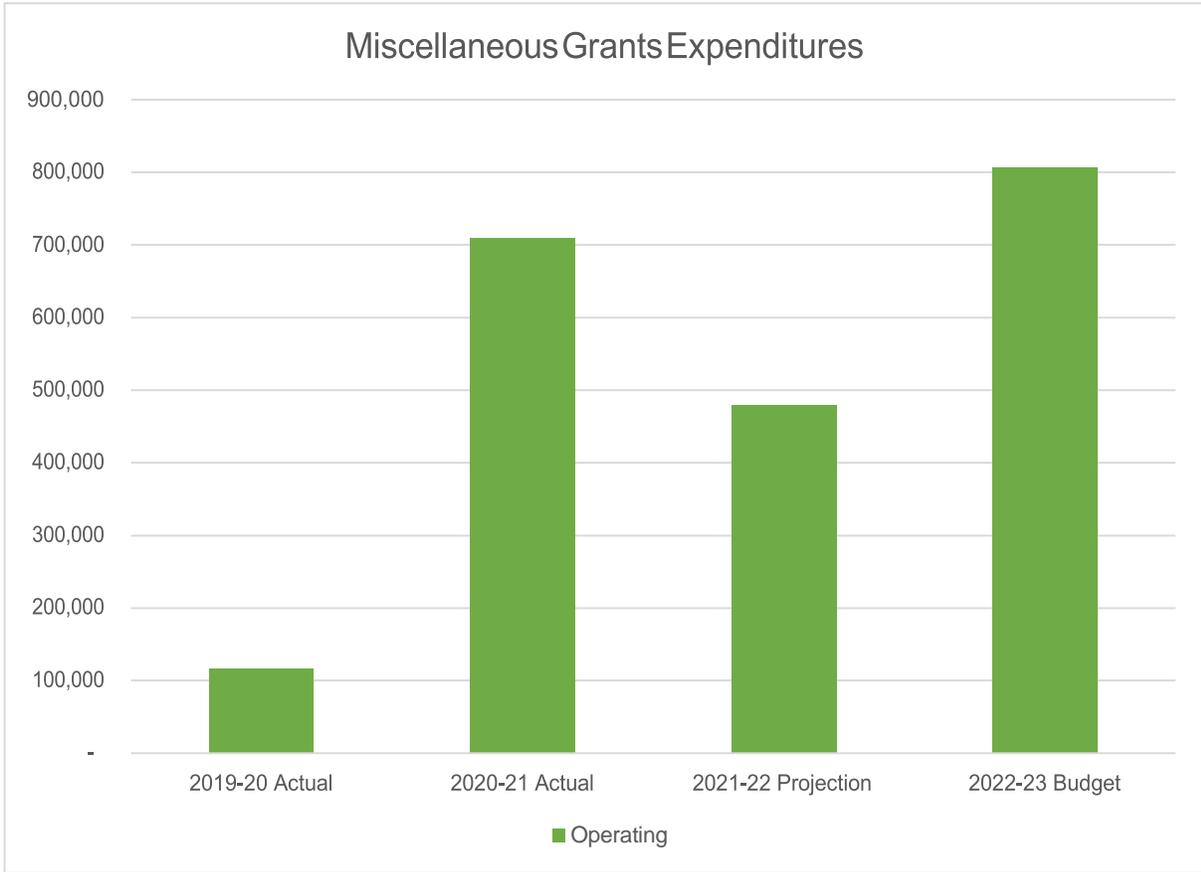
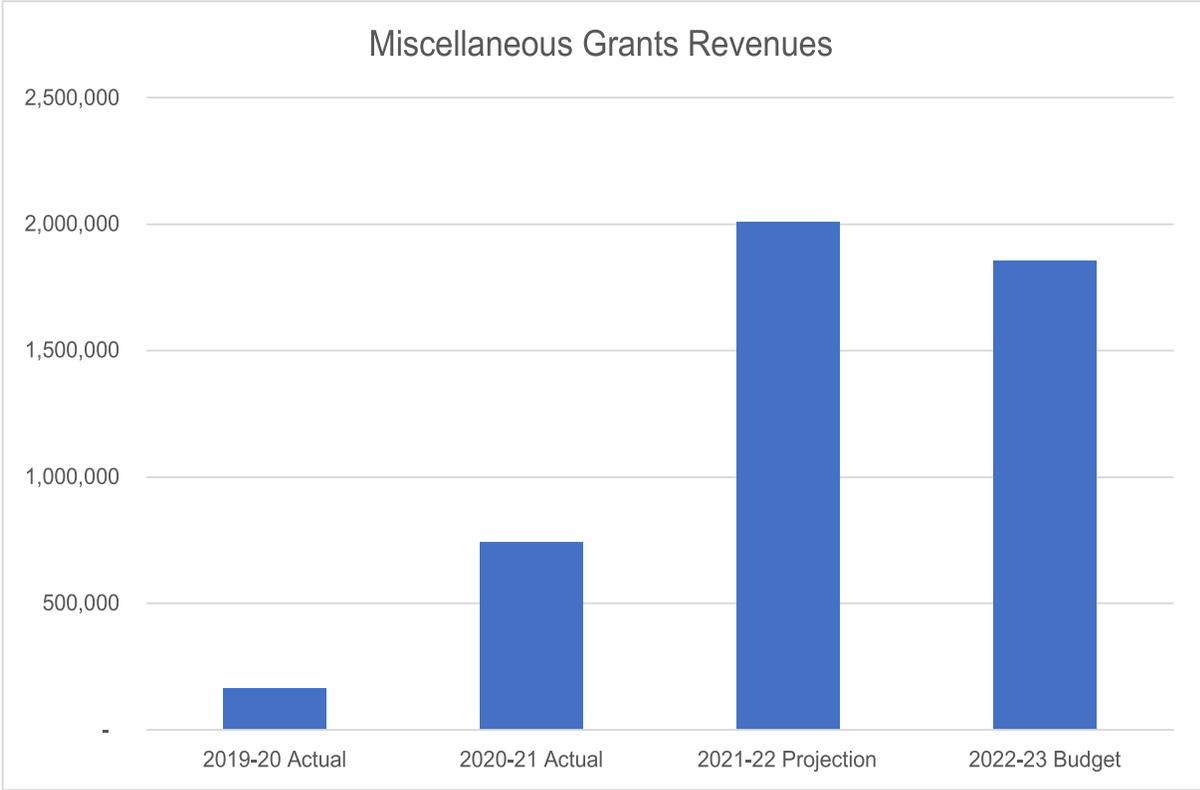


Development Impact Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Development Impact Fees					
48200 Miscellaneous	(80,280)	-	-	-	-
41450 Government Impact Fees	11,942	1,706	189,829	147,907	75,307
41460 Fire Impact Fees	-	-	-	3,381	6,372
41470 Police Impact Fees	3,815	545	112,811	87,793	35,373
41480 Park Impact Fees	12,960	-	108,100	170,399	89,200
41490 Traffic Impact Fees	8,194	8,194	552,900	315,400	156,286
42320 Storm Drain Fee	11,177	1,637	62,856	38,337	48,670
48100 Interest Income	1,614	-	2,000	-	-
Total Development Impact Fees Revenues	(30,578)	12,082	1,028,496	763,218	411,207

Miscellaneous Grants Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Grants/Intergovernmental	\$163,396	\$741,683	\$0	\$2,006,967	\$1,854,682
Other Revenues	-	-	-	-	-
Total Revenues	163,396	741,683	-	2,006,967	1,854,682
EXPENDITURES					
Operating Costs	115,454	709,285	-	479,571	805,813
CIP Projects	-	-	-	-	-
Total Expenditures	115,454	709,285	-	479,571	805,813
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(15,381)	-	-	(177,651)	(598,882)
Expenditure Savings					
Total Other Sources (Uses)	(15,381)	-	-	177,651	(598,882)
Sources Over (Under) Uses	32,561	32,398	-	1,349,745	449,987
FUND BALANCE, BEGINNING OF YEAR	6,664	39,225	71,623	71,623	1,421,368
FUND BALANCE, END OF YEAR	39,225	71,623	71,623	1,421,368	1,871,355

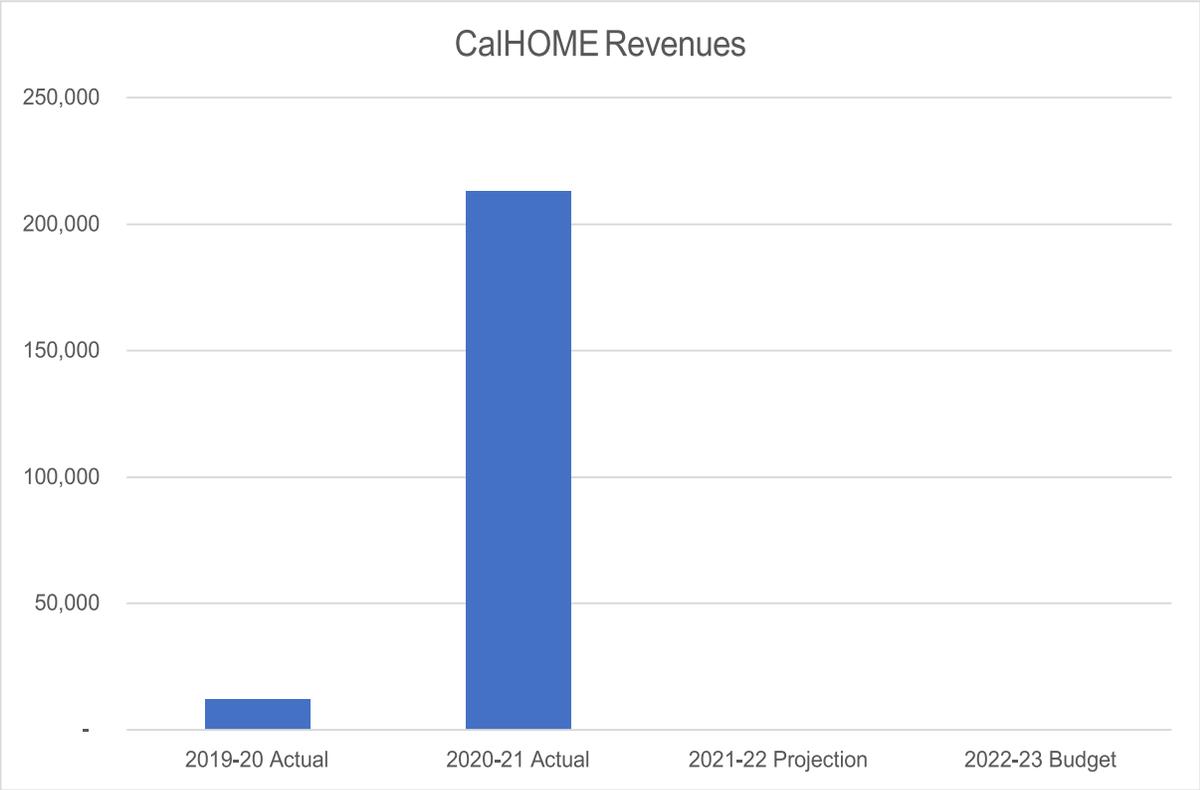


Miscellaneous Grants Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Miscellaneous Grants					
44000 Other Agency Grants	-	-	-	-	-
44000 Other Agency Grants SB2	-	-	-	82,588	-
44000 Other Agency Grants Best Friends	-	-	-	-	-
44050 State Grants - COVID	-	177,651	-	-	-
44050 State Grants County CARES Act	-	509,376	-	-	-
44050 State Grants TCC	148,015	49,656	-	35,799	-
44050 State Grant LSRP	-	-	-	33,898	-
44050 COVID-CV1-PPE	-	-	-	-	-
44050 State Grant - ARPA-24	-	-	-	1,854,682	1,854,682
44000 Kern Recovers Grant	-	5,000	-	-	-
44060 PetSmart Grant	15,381	-	-	-	-
Total Miscellaneous Grants Revenues	163,396	741,683	-	2,006,967	1,854,682
EXPENDITURES					
Miscellaneous Grants					
53100 Grant Expenditures	-	-	-	38	-
53100 Grants Administration - Grant Expenditures	-	-	-	27,725	-
53100 Grant Expenditures- County Cares Act Fun	-	477,574	-	42,972	-
53100 Grant Expenditures TCC	115,454	-	-	-	-
53100 Grant Expenditures SB2	-	76,566	-	-	-
53100 Grant Expenditures- Best Friends	-	2,373	-	-	-
53100 Grant Expenditures LSRP	-	76	-	54,408	-
53100 Grant Expenditures - COVID - PPE	-	28,085	-	-	-
53100 Grant Expenditure - ARPA-24	-	124,612	-	354,427	805,813
Total Miscellaneous Grants Expenditures	115,454	709,285	-	479,571	805,813

CalHOME Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Housing Loan Payments	\$12,000	\$213,000	\$55,000	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	12,000	213,000	55,000	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	12,000	213,000	55,000	-	-
FUND BALANCE, BEGINNING OF YEAR	(13,952)	(1,952)	211,048	211,048	211,048
FUND BALANCE, END OF YEAR	(1,952)	211,048	266,048	211,048	211,048

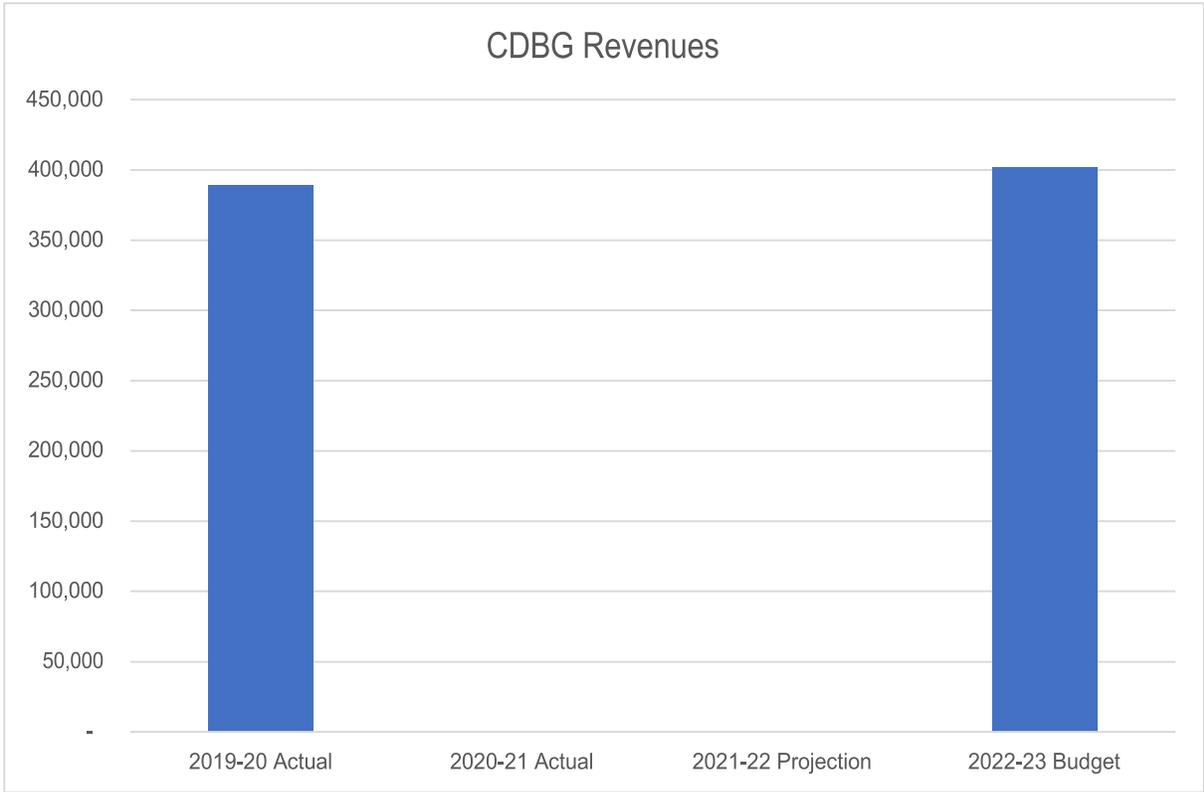


CalHOME Grant Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
CALHOME					
48450 Loan Income	12,000	213,000	55,000	-	-
Total CALHOME Revenues	12,000	213,000	55,000	-	-

Community Development Block Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	388,784	-	-	-	401,973
Other Revenues	-	-	-	-	-
Total Revenues	388,784	-	-	-	401,973
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(401,973)	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	(401,973)	-
Sources Over (Under) Uses	(364,808)	-	-	(401,973)	401,973
FUND BALANCE, BEGINNING OF YEAR	350,346	(14,462)	(14,462)	(14,462)	(416,435)
FUND BALANCE, END OF YEAR	(14,462)	(14,462)	(14,462)	(416,435)	(14,462)



Community Development Block Grant Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
CDBG					
44050 State Grants15-CDBG-10571	-	-	-	-	-
44050 State Agency Grants	-	-	-	-	401,973
48200 Miscellaneous	388,784	-	-	-	-
Total CDBG Revenues	388,784	-	-	-	401,973

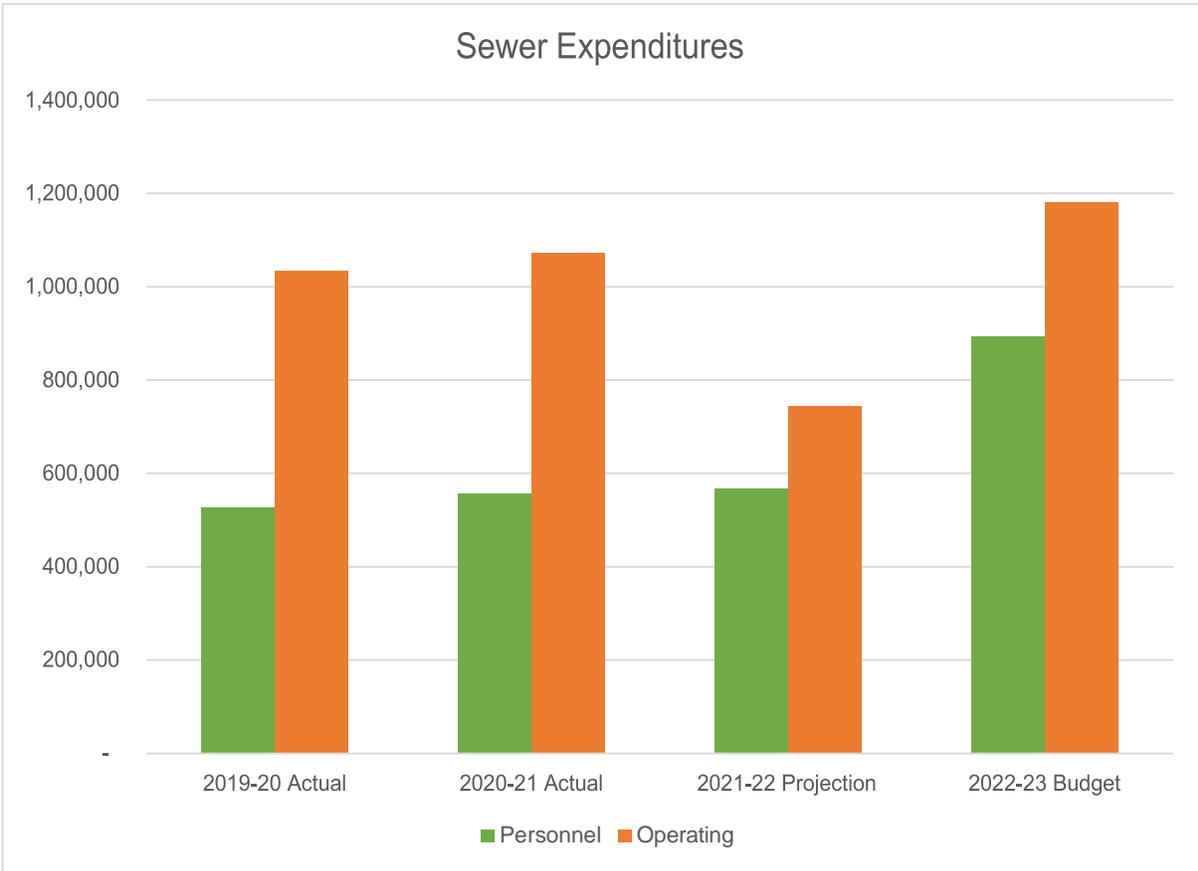
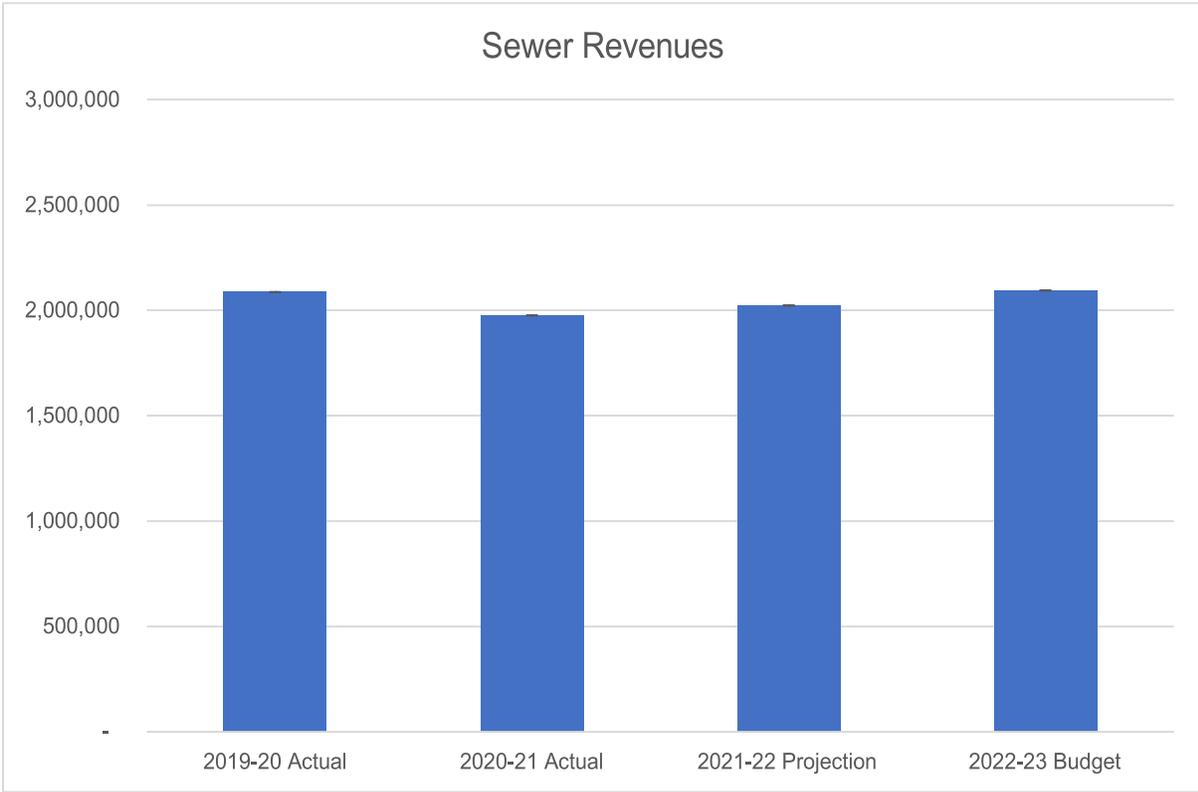


ENTERPRISE FUNDS



Sewer Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Sewer Service Charges	\$1,803,567	\$1,883,783	\$1,907,331	\$1,921,334	\$1,959,761
Development Impact Fees	35,748	5,195	145,403	112,486	134,162
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	-	349,200	(10,586)	-
Other Revenues	246,790	87,740	90,240	-	-
Total Revenues	2,086,105	1,976,719	2,492,174	2,023,234	2,093,922
EXPENDITURES					
Operating Costs	1,561,946	1,629,348	1,756,992	1,310,282	2,075,819
CIP Projects	45,759	0	352,574	-	332,603
Total Expenditures	1,607,705	1,629,349	2,109,566	1,310,282	2,408,422
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(25,348)	(19,955)	(13,506)	(14,917)	(19,260)
Expenditure Savings	-	-	-	-	111,670
Total Other Sources (Uses)	(25,348)	(19,955)	(13,506)	(14,917)	92,410
Sources Over (Under) Uses	453,052	327,415	369,102	698,035	(222,089)
FUND BALANCE, BEGINNING OF YEAR	130,856	583,908	911,323	911,323	1,609,358
FUND BALANCE, END OF YEAR					
Restricted: Development Impact Fees	35,748	5,195	145,403	112,486	246,648
Unrestricted Fund Balance	548,160	906,128	1,135,022	1,496,872	1,140,621
Total Fund Balance	583,908	911,323	1,280,425	1,609,358	1,387,268



Sewer Fund Detail Revenues and Expenditures

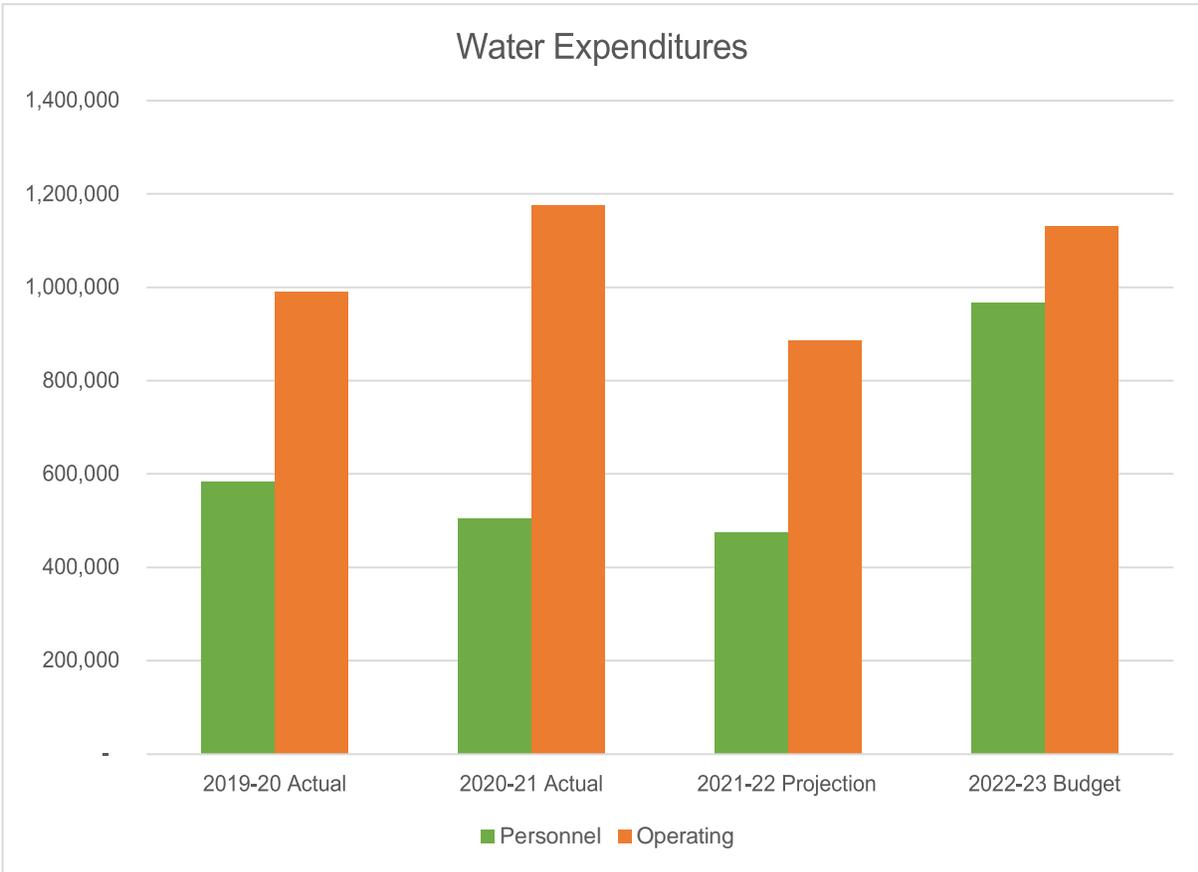
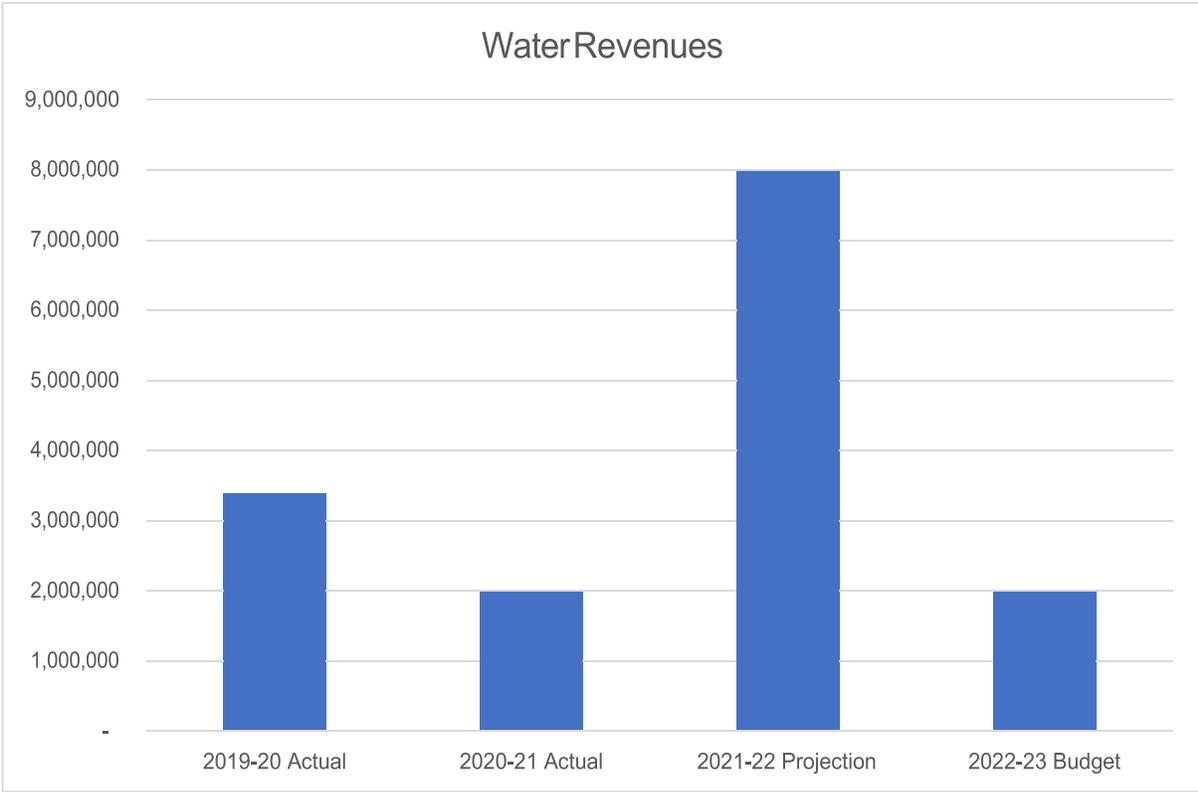
	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Sewer					
42050 Sewer User Fees	1,803,567	1,883,783	1,907,331	1,921,334	1,959,761
42300 Connection Fees	35,748	5,195	145,403	112,486	134,162
42350 Rental Income	85,217	57,245	90,240	-	-
44050 State Grant	-	-	349,200	(10,586)	-
48100 Interest Income	2,904	9,194	-	-	-
48200 Miscellaneous Revenue	158,668	21,302	-	-	-
Total Sewer Revenues	2,086,105	1,976,719	2,492,174	2,023,234	2,093,922
EXPENDITURES					
Sewer					
50100 Salaries - Permanent Employees	319,131	336,509	416,993	348,901	556,558
50150 Wages - Temporary Employees	-	1,056	-	6,307	-
50200 Overtime	10,001	11,468	10,000	11,159	10,000
50300 Payroll Taxes	28,022	30,297	36,341	32,153	46,849
50350 Stipends	909	303	1,626	-	-
50400 Retirement (401K)	22,866	31,677	41,123	33,574	55,069
50500 Health Insurance Premiums	100,575	103,324	151,796	84,666	173,229
50550 Dental/Vision Premiums	8,287	7,803	11,826	10,049	13,083
50600 Workers Compensation Insurance	33,807	27,125	24,653	32,440	32,440
50700 Life Insurance	404	421	607	577	874
50800 Auto Allowance	2,678	3,845	3,255	2,044	1,260
51200 Bank Charges	7,661	9,907	8,255	10,000	10,204
51800 Clothing Allowance	1,626	3,028	3,000	4,405	4,537
52000 Conferences/Meetings/Travel	668	925	3,000	212	3,000
52200 Contract Services	31,126	40,540	26,397	48,370	24,185
52600 Contract Services - Sewer	4,221	5,668	8,125	4,503	-
52900 Land & Land Improvements (Capital)	-	0	-	-	-
52910 Buildings & Improvements (Capital)	-	-	6,374	-	-
52930 Computer Hard/Software (CAP)	-	-	-	-	-
52940 Vehicles (Capital)	-	-	40,000	-	-
52950 Equipment - Other (Capital)	45,759	-	306,200	-	332,603
53000 Depreciation	250,000	412,011	250,000	-	-
53200 Dues & Subscriptions	4,535	3,346	4,007	2,651	4,000
53250 Permits & Certificates	57,309	58,019	62,080	69,060	73,000
53600 Engineerin/Architectural Services	7,543	-	10,000	6,956	-
53800 Equipment Rental	320	4,919	7,500	828	7,500
54000 Fuel	2,645	4,205	3,815	3,486	4,000
54400 Insurance - CSJV Rsk Mgmt.	27,659	6,918	27,709	42,839	42,839
54600 Interest Expense	197,748	194,858	196,878	189,538	184,380
54800 Maintenance Agreements	-	-	3,000	2,232	3,000
55150 Tuition Reimbursement	-	-	-	295	-
55600 Postage	6,816	8,836	1,700	6,640	6,839
55800 Printing & Legal Notices	307	15	450	249	450
56000 Professional Services - Other	11,970	39,663	20,000	30,499	-
56000 Professional Services - WWTP	-	-	-	18,053	384,000
56050 Accounting/Auditing Services	22,000	-	22,000	18,200	18,200
56100 Legal Services	5,264	1,577	4,456	-	-
56400 Repairs & Maint - Build & Equip	131	-	-	2	-
56410 Repairs & Maintenance Equipment	63,896	102,148	69,883	43,638	70,000
56500 Repairs and Maintenance Streets	-	2,165	5,000	2,382	5,000
56600 Repairs & Maintenance - Vehicle	1,167	272	1,009	4,888	5,000
56800 Safety Equipment	1,391	764	3,000	3,211	3,000
57200 Supplies - Office	6,015	8,013	6,797	4,734	7,001
57400 Supplies - Operating	16,678	8,338	15,483	10,306	15,000
57800 Telephone & Communications	7,953	8,632	7,947	7,244	10,185
58000 Utilities	157,828	140,708	151,811	75,088	151,811
58050 Utilities Other	2,615	2,983	2,595	931	5,000
58200 Water/Soil/Other Analysis	19,698	7,063	11,875	10,513	12,000
58900 Debt Principal Redeemed	118,473	0	121,000	126,463	132,325

Sewer Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
Total Sewer Expenditures	1,607,705	1,629,349	2,109,566	1,310,282	2,408,422

Water Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Water Service Charges	\$1,828,135	\$1,846,235	\$1,869,313	\$1,867,749	\$1,886,426
Development Impact Fees	28,578	(9,421)	420,797	294,404	173,921
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	39,739	291,400	5,000	-
Late Fees	-	-	-	-	-
Construction Water Sales	-	-	-	-	-
Other Revenues	1,519,711	6,115	30,500	5,838,571	-
Total Revenues	3,376,424	1,882,669	2,612,010	8,005,724	2,060,348
EXPENDITURES					
Operating Costs	1,574,248	1,679,683	1,852,629	1,362,430	2,096,787
CIP Projects	25,032	-	291,400	291,400	1,416,706
Total Expenditures	1,599,280	1,679,683	2,144,029	1,653,830	3,513,492
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(25,348)	(19,955)	(13,547)	(15,007)	(19,373)
Expenditure Savings	-	-	-	-	164,298
Total Other Sources (Uses)	(25,348)	(19,955)	(13,547)	(15,007)	144,925
Sources Over (Under) Uses	1,751,797	183,031	454,434	6,336,888	(1,308,220)
FUND BALANCE, BEGINNING OF YEAR	(453,371)	1,298,426	1,481,457	1,481,457	7,818,345
FUND BALANCE, END OF YEAR					
Restricted: 123 TCP Litigation Funds	-	-	-	5,838,571	5,338,571
Restricted: Development Impact Fees	28,578	-	420,797	294,404	168,325
Unrestricted Fund Balance	1,269,848	1,481,457	1,515,094	1,685,369	1,003,228
Total Fund Balance	1,298,426	1,481,457	1,935,891	7,818,345	6,510,125



Water Fund Detail Revenues and Expenditures

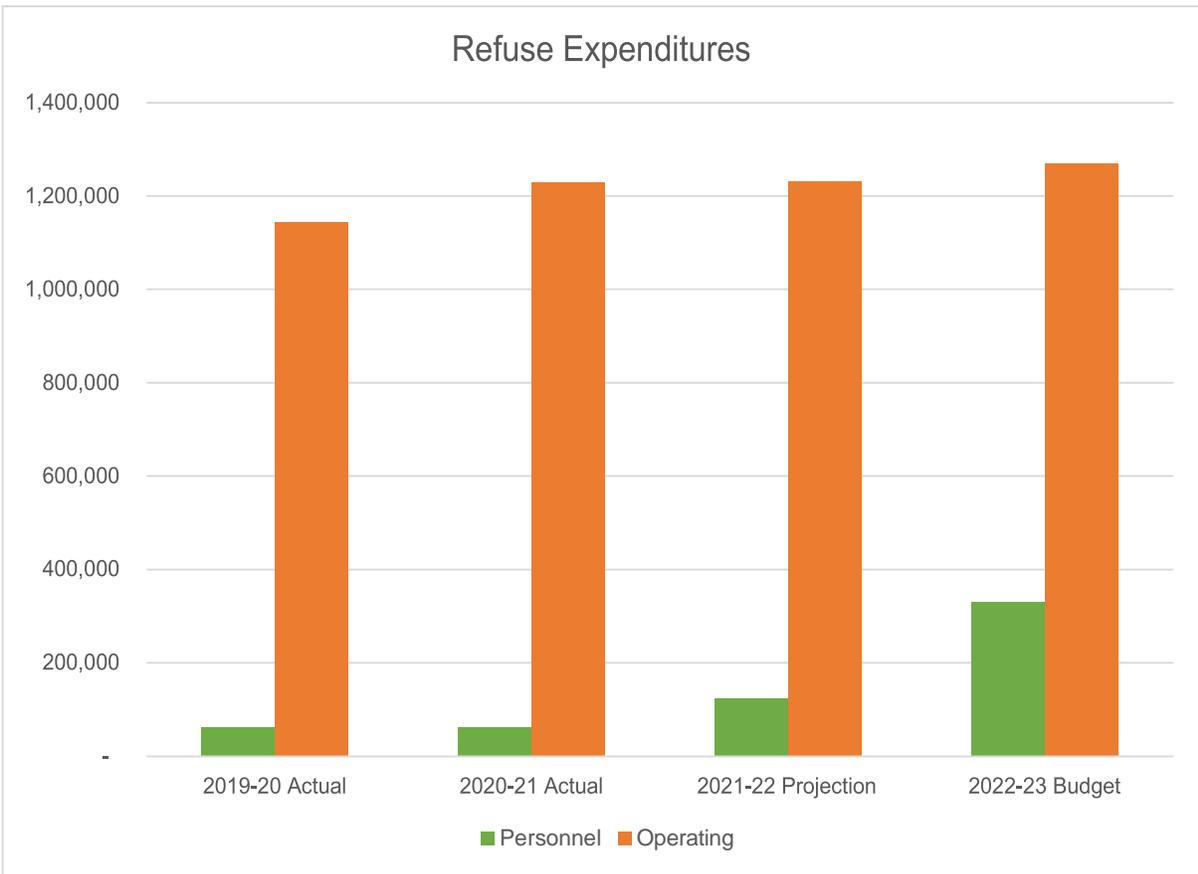
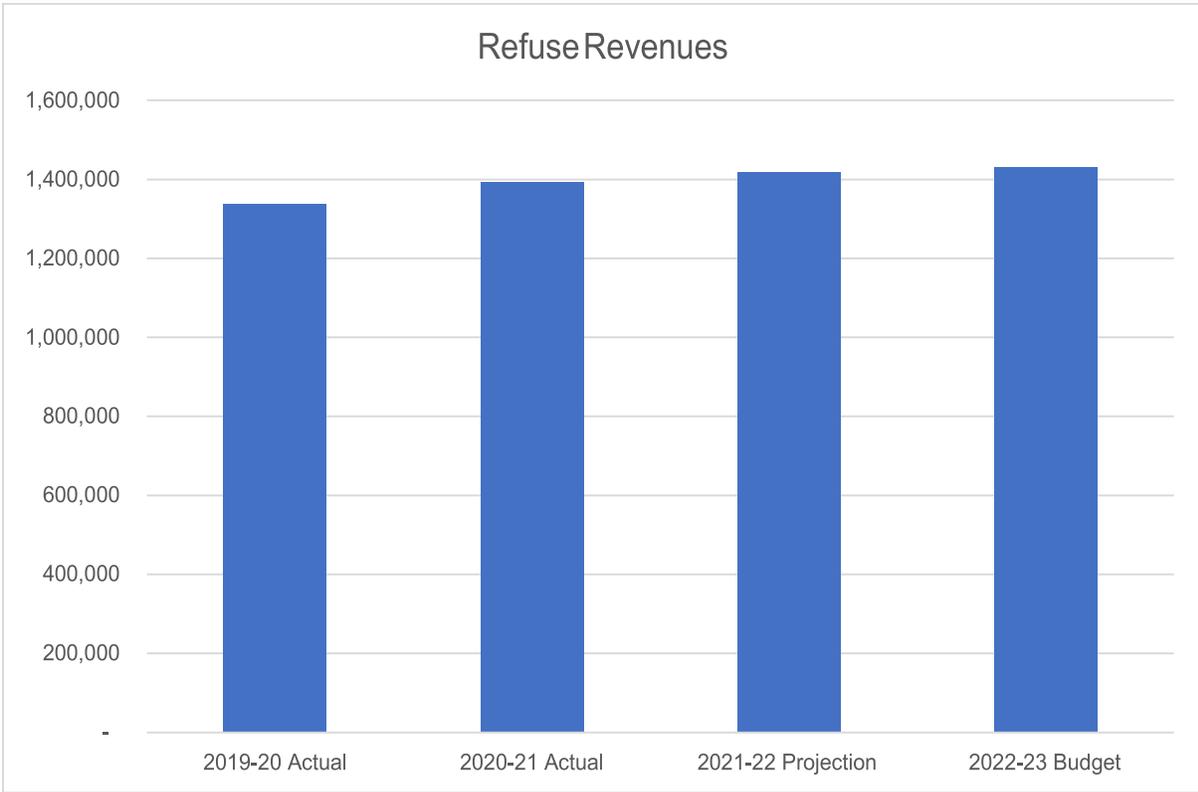
	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Water					
42150 Water Sales	1,828,135	1,846,235	1,869,313	1,867,749	1,886,426
42180 Finance Charges	14,581	(1)	15,000	-	-
42220 Water Well Fee	11,034	-	20,000	-	-
42290 Water Construction	1,858	250	3,000	450	-
42300 Connection Fees	15,685	(9,671)	397,797	293,954	173,921
42310 Penalty Fees	26,400	50	15,000	-	-
44050 State Grant	-	39,739	291,400	-	-
44050 State Grant - BCRG Program (Water Refill)	-	-	-	5,000	-
48100 Interest Income	-	6,067	-	-	-
48200 Miscellaneous	1,478,730	-	500	5,838,571	-
Total Water Revenues	3,376,424	1,882,669	2,612,010	8,005,724	2,060,348
EXPENDITURES					
Water					
50100 Salaries - Permanent Employees	349,455	280,751	444,614	253,248	561,618
50150 Wages - Temporary Employees	-	1,056	-	1,540	1,586
50200 Overtime	10,230	12,395	9,000	12,843	13,228
50300 Payroll Taxes	30,924	25,245	53,564	22,701	47,488
50350 Stipends	1,205	372	2,376	-	-
50400 Retirement (401K)	26,761	25,480	45,378	21,144	55,695
50500 Health Insurance Premiums	113,711	115,567	205,096	117,896	230,427
50550 Dental/Vision Premiums	9,409	7,849	33,498	9,736	16,430
50600 Workers Compensation Insurance	35,253	29,552	26,268	32,735	32,735
50700 Life Insurance	527	560	755	535	927
50800 Auto Allowance	2,678	2,924	4,143	1,801	1,260
51200 Bank Charges	7,303	9,632	7,939	10,000	10,000
51800 Clothing Allowance	3,076	2,082	4,250	1,643	4,250
52000 Conferences/Meetings/Travel	2,104	925	3,000	102	5,000
52200 Contract Services	35,507	43,424	39,465	46,078	64,500
52910 Buildings & Improvements (Capital)	-	-	3,000	-	1,416,706
52930 Computer Hard/Software (CAP)	-	-	-	-	-
52940 Vehicles (Capital)	-	-	80,000	-	-
52950 Equipment - Other (Capital)	25,032	-	208,400	-	-
53000 Depreciation	290,000	502,993	290,000	-	-
53200 Dues & Subscriptions	5,378	4,706	5,042	4,230	4,800
53250 Permits & Certificates	6,163	6,861	6,512	3,366	3,900
53600 Engineerin/Architectural Services	207	-	3,000	10,495	-
53800 Equipment Rental	976	3,655	6,000	-	-
54000 Fuel	4,221	5,142	11,808	2,469	11,000
54400 Insurance - CSJV Rsk Mgmt.	27,805	6,415	30,189	43,228	43,228
54600 Interest Expense	97,398	95,975	99,000	93,354	90,814
54800 Maintenance Agreements	635	-	6,000	-	-
55600 Postage	8,883	12,537	3,335	8,209	9,200
55800 Printing & Legal Notices	1,707	2,991	2,384	249	3,000
56000 Professional Services - Other	9,898	40,293	30,000	12,804	144,000
56050 Accounting/Auditing Services	20,000	-	20,000	18,200	18,200
56100 Legal Services	33,242	3,969	30,000	1,365	-
56400 Repairs & Maint - Build & Equip	153	35,739	10,950	24,192	53,000
56400 Repairs & Maint. Building & Equip - Wate	-	-	-	1,137	-
56410 Repairs & Maintenance- Equipment	40,672	64,240	-	14,031	35,000
56500 Repairs and Maintenance Streets	17,334	35,733	21,630	3,802	5,000
56600 Repairs & Maintenance - Vehicle	5,103	265	6,206	5,815	6,000
56800 Safety Equipment	2,202	327	3,000	319	2,000
57200 Supplies - Office	6,291	6,573	7,500	4,150	4,275
57400 Supplies - Operating	53,186	57,194	53,674	64,423	87,600
57800 Telephone & Communications	6,288	4,447	4,743	5,367	5,528
58000 Utilities	236,162	218,617	245,000	433,109	446,102
58000 Utilities-Taylor Well	-	-	-	543	-
58050 Utilities Other	2,143	1,928	2,200	1,808	2,000

Water Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
58200 Water/Soil/Other Analysis	11,034	11,269	14,110	11,476	11,820
58900 Debt Principal	59,025	(0)	61,000	62,288	65,175
Total Water Expenditures	1,599,280	1,679,683	2,144,029	1,362,430	3,513,492

Refuse Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Refuse Service Charges	\$1,291,407	\$1,312,811	\$1,325,940	\$1,329,986	\$1,350,691
Development Impact Fees	-	-	-	-	-
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	27,659	3,435	-	9,714	-
Other Revenues	19,721	77,628	76,465	77,970	79,139
Total Revenues	1,338,788	1,393,875	1,402,405	1,417,670	1,429,830
EXPENDITURES					
Operating Costs	1,206,283	1,290,791	1,357,045	1,356,125	1,598,871
CIP Projects	-	-	-	-	-
Total Expenditures	1,206,283	1,290,791	1,357,045	1,356,125	1,598,871
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(25,348)	(19,955)	(10,845)	(9,091)	(11,903)
Expenditure Savings	-	-	-	-	33,757
Total Other Sources (Uses)	(25,348)	(19,955)	(10,845)	(9,091)	21,854
Sources Over (Under) Uses	107,157	83,129	34,515	52,454	(147,187)
FUND BALANCE, BEGINNING OF YEAR	(54,780)	52,377	135,506	135,506	187,960
FUND BALANCE, END OF YEAR	52,377	135,506	170,021	187,960	40,773

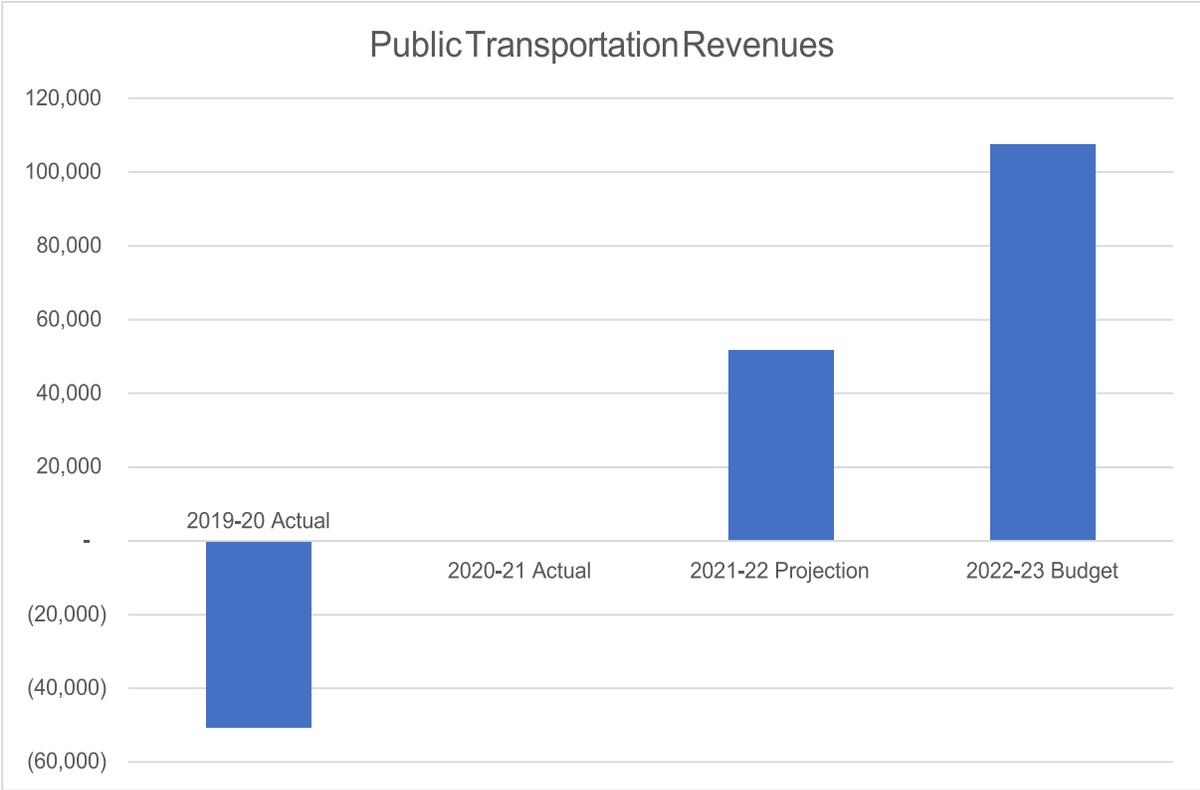


Refuse Fund Detail Revenues and Expenditures

	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Refuse and Recycling					
42100 Refuse Fees	1,154,051	1,173,372	1,185,106	1,178,858	1,196,541
42110 Recycling/Blue Can Fees	137,357	139,439	140,834	151,127	154,150
42130 Gate Fees	48,159	52,171	50,934	51,962	52,741
42310 Penalty Fees - Refuse	-	-	1,000	-	-
42340 Administration Fee	25,353	23,831	24,031	26,008	26,398
44050 State Grant	-	-	-	-	-
44050 State Grant - Beverage Container Recycling	27,659	3,435	-	9,714	-
48100 Interest Income	-	1,627	-	-	-
48200 Miscellaneous Revenue	(53,791)	-	500	-	-
Total Refuse and Recycling Revenues	1,338,788	1,393,875	1,402,405	1,417,670	1,429,830
EXPENDITURES					
Refuse and Recycling					
50100 Salaries - Permanent Employees	36,710	38,772	76,779	69,972	207,055
50200 Overtime	98	1,019	1,000	902	1,000
50300 Payroll Taxes	2,979	3,466	6,978	6,302	17,273
50350 Stipends	28	-	-	-	-
50400 Retirement (401K)	2,990	3,517	7,815	6,296	20,689
50500 Health Insurance Premiums	12,990	11,436	33,390	29,522	69,764
50550 Dental/Vision Premiums	1,024	838	2,598	2,037	5,184
50600 Workers Compensation Insurance	4,061	1,987	3,368	9,051	9,051
50700 Life Insurance	53	80	135	137	298
50800 Auto Allowance	224	460	840	121	-
51200 Bank Charges	7,661	9,907	8,255	10,000	10,000
51800 Clothing Allowance	-	-	-	-	-
52000 Conferences/Meetings/Travel	2	2	400	3	400
52200 Contract Services	23,936	14,922	5,048	9,322	5,500
52400 Contract Services - Refuse/Green Waste	970,839	980,671	988,896	991,028	1,005,893
52500 Contract Services - Recycling	42,257	135,717	136,317	136,274	138,292
52800 County Waste Management Charge	48,168	52,192	52,044	51,972	52,752
52950 Equipment (Capital)	-	-	-	-	-
53000 Depreciation	-	8,843	-	-	-
53100 Grant Expenditures	10,713	2,706	-	-	-
53200 Dues & Subscriptions	283	13	600	71	300
54000 Fuel	79	-	425	-	-
54400 Insurance - CSJV Rsk Mgmt.	4,702	1,730	3,721	11,953	11,953
55600 Postage	6,817	8,827	3,335	6,522	6,717
55800 Printing & Legal Notices	69	15	150	249	250
56000 Professional Services - Other	1,789	5,576	1,987	-	20,500
56050 Accounting/Auditing Services	9,400	-	9,400	8,400	8,400
56100 Legal Services	10,543	784	4,708	-	-
57200 Supplies - Office	5,394	5,692	5,657	3,531	5,000
57400 Supplies - Operating	2	128	1,200	2	-
57800 Telephone & Communications	2,473	1,491	1,999	2,458	2,600
Total Refuse and Recycling Expenditures	1,206,283	1,290,791	1,357,045	1,356,125	1,598,871

Public Transportation Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Transit Service Charges	\$6,600	\$0	\$0	\$0	\$0
Interest Earnings				-	
Grants/Intergovernmental	-	-	368,960	51,562	107,536
Other Revenues	(57,185)	-	-	-	-
Total Revenues	(50,585)	-	368,960	51,562	107,536
EXPENDITURES					
Operating Costs	106,915	121,494	182,137	78,139	109,898
CIP Projects	-	-	-	-	54,000
Total Expenditures	106,915	121,494	182,137	78,139	163,898
OTHER SOURCES (USES)					
Transfers In	-	223,125	-	-	-
Transfers Out	(7,324)	(3,810)	(2,989)	(2,881)	(3,744)
Expenditure Savings					5,226
Total Other Sources (Uses)	(7,324)	219,315	(2,989)	(2,881)	1,482
Sources Over (Under) Uses	(164,824)	97,821	183,834	(29,458)	(54,880)
FUND BALANCE, BEGINNING OF YEAR	49,523	(115,301)	(17,481)	(17,481)	(46,939)
FUND BALANCE, END OF YEAR	(115,301)	(17,481)	166,353	(46,939)	(101,818)



Public Transportation Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Public Transportation					
42200 Transit Fares	6,600	-	-	-	-
44050 State Grant	-	-	-	-	54,000
44100 Federal Grants	-	-	269,624	51,562	53,536
44370 TDA - Public Transit	-	-	99,336	-	-
48200 Miscellaneous	(57,185)	-	-	-	-
Total Public Transportation Revenues	(50,585)	-	368,960	51,562	107,536
EXPENDITURES					
Public Transportation					
50100 Salaries - Permanent Employees	35,271	33,199	84,964	24,146	42,642
50200 Overtime	40	-	-	-	-
50300 Payroll Taxes	3,135	3,075	8,891	1,766	3,747
50400 Retirement	3,205	3,451	6,523	1,296	857
50500 Health Insurance Premiums	23,313	24,660	32,566	26,369	29,919
50550 Dental/Vision Premiums	2,032	1,916	2,784	2,044	2,291
50600 Workers Compensation Insurance	2,165	1,654	3,679	1,864	1,864
50700 Life Insurance	92	94	119	85	102
51800 Clothing Allowance	293	545	250	-	850
52000 Conferences/Meetings/Travel	15	2	150	1,349	400
52910 Buildings & Improvements (Capital)	-	-	-	-	54,000
53000 Depreciation	16,000	42,041	16,000	-	-
53200 Dues & Subscriptions	372	544	622	371	500
53250 Permits & Certificates	-	200	500	140	500
54000 Fuel	5,748	2,467	6,728	1,499	7,000
54400 Insurance - CSJV Rsk Mgmt.	1,988	673	1,689	2,462	2,462
55600 Postage	3	-	40	-	-
55800 Printing & Legal Notices	119	-	100	3,260	4,000
56000 Professional Services - Other	135	3,247	360	349	400
56050 Accounting/Auditing Services	7,100	-	7,100	7,000	7,000
56400 Repairs & Maint - Build & Equip	131	-	500	-	-
56410 Repairs & Maintenance Equipment	-	-	-	100	250
56600 Repairs & Maintenance - Vehicle	3,457	2,304	6,600	2,037	2,457
56800 Safety Equipment	500	36	400	-	500
57200 Supplies - Office	85	187	133	103	200
57400 Supplies - Operating	142	82	134	-	-
57800 Telephone & Communications	1,574	1,116	1,305	1,900	1,957
Total Public Transportation Expenditures	106,915	121,494	182,137	78,139	163,898

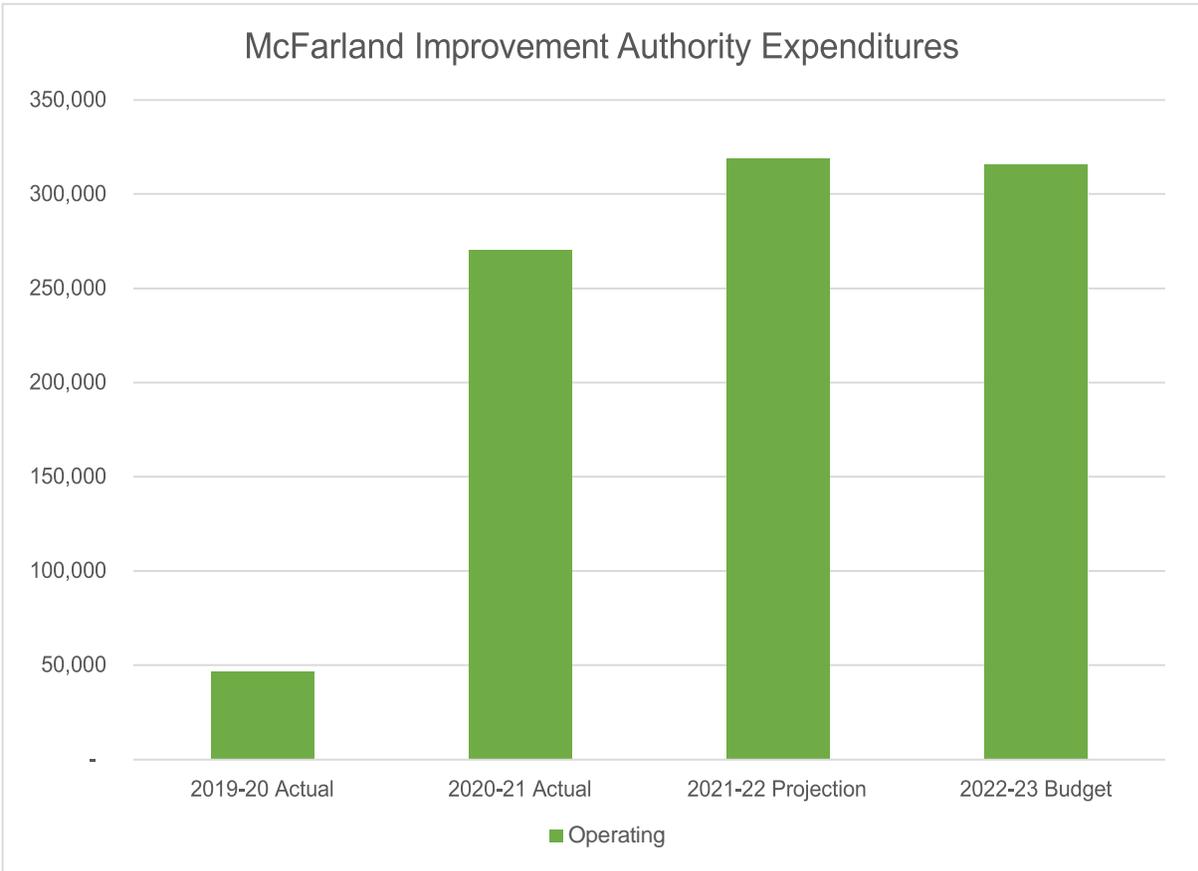
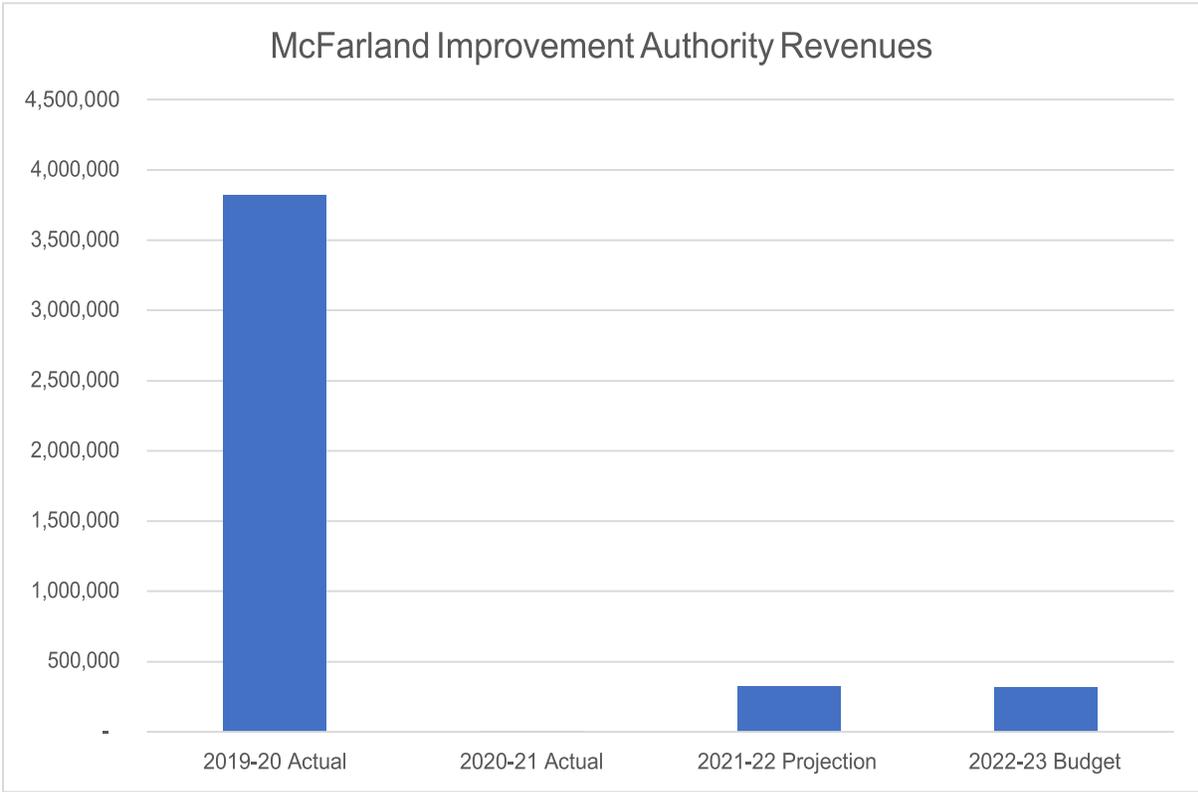


TRUST & AGENCY FUNDS



McFarland Improvement Authority Fund Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
Interest Earnings	-	-	-	-	-
Other Revenues	3,816,963	686	-	318,777	315,627
Total Revenues	3,816,963	686	-	318,777	315,627
EXPENDITURES					
Operating Costs	46,477	270,300	-	318,777	315,627
CIP Projects	-	-	-	-	-
Total Expenditures	46,477	270,300	-	318,777	315,627
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	3,770,486	(269,615)	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(104,715)	3,665,771	3,396,156	3,396,156	3,396,156
FUND BALANCE, END OF YEAR	3,665,771	3,396,156	3,396,156	3,396,156	3,396,156



McFarland Improvement Authority Fund Detail Revenues and Expenditures

	2019-20 Actual	2020-21 Actual	2021-22 Budgeted	2021-22 Projected	2022-23 Budget
REVENUES					
McFarland Improvement Authority					
48200 Miscellaneous Revenue - MIA	3,770,486	685	-	-	-
42350 Rents	46,477	0	-	318,777	315,627
Total McFarland Improvement Authority Revenue	3,816,963	686	-	318,777	315,627
EXPENDITURES					
54600 Interest Expense	2,904	170,300		170,204	167,054
58900 Debt Principal Redeemed	43,573	100,000		148,573	148,573
Total McFarland Improvement Authority Expenditures	46,477	270,300		318,777	315,627



CAPITAL IMPROVEMENT PROGRAM (CIP)



A Capital Improvement Program (CIP) is a multi-year planning instrument used by the City to identify needed capital projects and to coordinate the financing and timing of improvements in a way that maximizes the return to the public. The first year of the CIP is called the “Capital Budget”. The Capital Budget is incorporated in the Adopted Budget that appropriates funds for facilities, equipment and improvement. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a Capital Budget. The CIP is a “rolling” process because subsequent year items in the CIP are moved up in each future year. Each project must, however, be reconsidered for the Capital Budget.

The City of McFarland’s Capital Improvement Program is a planning tool that is intended to evaluate the City’s long-range capital needs and prioritize them over a five-year period. Each year, the City Council adopts the entire five-year CIP, however funding is appropriated only for the current year Capital Budget.

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2022-23	2023-24	2024-25	2025-26	2026-27
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	15,000	-	-	-	-
General Fund: GEO CUP Fees	694,679	-	-	-	-
Grants	3,398,473	-	-	-	-
Gas Tax/SB1	1,496,448	396,847	-	-	-
Development Impact Fee Fund	78,283	-	-	-	-
Total Capital Outlay Fund	5,682,883	396,847	-	-	-
American Rescue Plan Act (ARPA)	110,500	-	-	-	-
Enterprise Funds					
Sewer	329,603	460,000	4,552,000	8,117,000	7,139,000
Water	1,416,706	9,085,000	12,790,000	6,045,000	50,000
Refuse	-	-	-	-	-
Transit	54,000	-	1,200,000	-	-
Total Enterprise Funds	1,800,308	9,545,000	18,542,000	14,162,000	7,189,000
TOTAL	7,593,691	9,941,847	18,542,000	14,162,000	7,189,000

CIP Projects By Category

	2022-23	2023-24	2024-25	2025-26	2026-27
City Buildings and Facilities	15,000	-	-	-	-
Park Improvements	2,311,454	-	-	-	-
Streets & Transportation	3,466,929	396,847	-	-	-
Sewer System	329,603	460,000	4,552,000	8,117,000	7,139,000
Water System	1,416,706	9,085,000	12,790,000	6,045,000	50,000
Refuse System	-	-	-	-	-
Transit	54,000	-	1,200,000	-	-
TOTAL	7,593,691	9,941,847	18,542,000	14,162,000	7,189,000

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2022-23	2023-24	2024-25	2025-26	2026-27
CAPITAL OUTLAY FUND	5,682,883	396,847	-	-	-
General Fund	15,000	-	-	-	-
<i>City Buildings and Facilities</i>	<i>15,000</i>	-	-	-	-
Repair Roof at 209 West Kern Avenue	15,000				
General Fund: GEO CUP FEES	694,679	-	-	-	-
<i>Streets & Transportation</i>	<i>694,679</i>	-	-	-	-
Road Rehabilitation - Ebell Street - Woodruff to Mast	280,017				
Road Rehabilitation - Wiley Street - Sherwood to Roberts	414,662				
Grants	3,398,473	-	-	-	-
<i>Park Improvements</i>	<i>2,311,454</i>	-	-	-	-
Community Garden/Trail - Urban Greening (Awarded)	1,800,000				
Community Garden/Trail - Clean California (Awarded)	490,000				
Community Garden/Trail - Cal Fresh (Awarded)	10,000				
Community Garden/Trail - Bikeway Incentive Program (Awarded)	11,454				
<i>Streets & Transportation</i>	<i>1,087,019</i>	-	-	-	-
(HSIP) - Cycle 10-Variou s crosswalks throughout West Perkins, East Perkins, San Lucas	249,900				
Road Rehabilitation (RSTP) - W. Perkins Ave and 3rd Street	396,000				
Road Rehabilitation (RSTP/HIP) - W Side Corner of Harlow to California	441,119				
GAS TAX/SB1	1,496,448	396,847	-	-	-
<i>Streets & Transportation</i>					
<i>Gas Tax</i>					
Road Rehabilitation - Davis Avenue	779,790				
<i>SBI</i>					
Road Rehabilitation - Ebell Street - Woodruff to Mast	40,000				
Road Rehabilitation - Wiley Street - Sherwood to Roberts	26,425				
Road Rehabilitation - San Juan Street - Sherwood to Perkins	619,678				
Road Rehabilitation - East Kern Avenue - Industrial to San Pedro	30,555	396,847			

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2022-23	2023-24	2024-25	2025-26	2026-27
DEVELOPMENT IMPACT FEE FUND	78,283	-	-	-	-
Improvements to Elmo Sump	78,283				
AMERICAN RESCUE PLAN ACT (ARPA)	110,500	-	-	-	-
Streets & Transportation	110,500	-	-	-	-
Skid Loader (50/50 Streets & Water)	32,500				
Streets Dept. 6x10- Dump Steel Trailer for Green Waste	10,000				
Streets Dept. 72" deck front mower	25,000				
Streets Dept. 2022 Kubota RTV	17,000				
Streets Dept. Cold Planner (Road Grinder) Attachment	26,000				
TOTAL GOVERNMENTAL FUNDS	5,793,383	396,847	-	-	-

ENTERPRISE FUNDS

Water Fund	1,416,706	9,085,000	12,790,000	6,045,000	50,000
Water System Improvements	1,116,706	3,000,000	-	-	-
1, 2, 3 TCP Treatment - Browning Well	500,000	3,000,000			
SCADA System for Water Wells	80,000				
Garzoli Well Emergency Standby Generator	425,000				
Various Tools	10,000				
Skid Loader (50/50 Streets & Water)	32,500				
Emergency Lights for Trucks	10,000				
Fleet Replacement	55,358				
Fleet Tool Boxes	3,847				
Water Fleet Replacement	-	35,000	40,000	45,000	50,000
Fleet Replacement Program		35,000	40,000	45,000	50,000
Water - Impact Fees	300,000	4,700,000	-	-	-
New Well For Expansion	300,000	4,700,000			
State Revolving Fund - Grant	-	1,350,000	12,750,000	6,000,000	-
Taylor Water Well Replacement		500,000	6,000,000		
Well No. 6 Replacement			500,000	6,000,000	
1.0 MG Storage Tank and Booster			3,750,000		
Emergency StandBy Generators		850,000			
Advanced Metering Infrastructure			2,500,000		

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2022-23	2023-24	2024-25	2025-26	2026-27
Sewer Fund	329,603	460,000	4,552,000	8,117,000	7,139,000
<i>Sewer System Improvements</i>	329,603	-	-	-	-
Generator for Lift Stations	25,000				
PLC/Pump Control Panels	190,000				
Sewer Lift Station Pump Replacement	80,000				
Various Tools	5,000				
Fleet Tool Box	1,924				
Fleet Replacement	27,679				
<i>Sewer Fleet Replacement</i>	-	35,000	40,000	45,000	50,000
Replace Aging WasteWater Fleet		35,000	40,000	45,000	50,000
<i>Sewer - Impact Fees</i>	-	55,000	690,000	1,168,000	3,637,000
Wastewater Line to Eastside (Taylor)		55,000	690,000	1,168,000	3,637,000
<i>State Revolving Fund - Grant</i>	-	370,000	3,822,000	6,904,000	3,452,000
Wastewater Expansion		370,000	3,822,000	6,904,000	3,452,000
Transit Fund	54,000	-	1,200,000	-	-
New Transit Station					
17/18 State of Good Repair (Awarded)	54,000		54,500		
18/19 State of Good Repair (Awarded)			134,615		
Cal-OES Transit Security (Awarded)			19,634		
LCTOP (Awarded)			28,158		
CDBG (To Apply)			770,474		
TDA-Transit (Local Match/Future Allocations)			192,619		
TOTAL ENTERPRISE FUNDS	1,800,308	9,545,000	18,542,000	14,162,000	7,189,000



STAFFING



CITY OF MCFARLAND
POSITION & SALARY RANGE LIST
EFFECTIVE 07/01/2022-06/30/2023

EXEMPT EMPLOYEES

City Manager	Contract
Assistant City Manager	Contract
Police Chief	Contract
Finance Director	Contract
Public Works Director	Contract
Community Development Deirector	Contract
Human Resources Director	Contract
Deputy Public Works Director	Contract

CITY COUNCIL - MONTHLY

City Councilmembers	\$200
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NON-EXEMPT PAY SCHEDULE - BIWEEKLY									HOURLY PAY	
TITLE	RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP A	STEP F	
Transit Operator	3	1,023.63	1,075.45	1,129.89	1,187.09	1,247.18	1,310.32	12.80	16.38	
Groundskeeper	3	1,023.63	1,075.45	1,129.89	1,187.09	1,247.18	1,310.32	12.80	16.38	
Wastewater Treatment Plant Operator In Training	6	1,102.34	1,158.14	1,216.77	1,278.36	1,343.08	1,411.07	13.78	17.64	
Water Operator In Training	6	1,102.34	1,158.14	1,216.77	1,278.36	1,343.08	1,411.07	13.78	17.64	
Accounting Clerk I	6	1,102.34	1,158.14	1,216.77	1,278.36	1,343.08	1,411.07	13.78	17.64	
Animal Control Officer	7	1,129.89	1,187.09	1,247.19	1,310.32	1,376.66	1,446.35	14.12	18.08	
Street Maintenance I	7	1,129.89	1,187.09	1,247.19	1,310.32	1,376.66	1,446.35	14.12	18.08	
Wastewater Treatment Plant Operator I	9	1,187.09	1,247.19	1,310.33	1,376.66	1,446.35	1,519.57	14.84	18.99	
Water Operator I	9	1,187.09	1,247.19	1,310.33	1,376.66	1,446.35	1,519.57	14.84	18.99	
Sweeper/Street Maintenance Worker I	13	1,310.33	1,376.66	1,446.35	1,519.57	1,596.50	1,677.32	16.38	20.97	
Administrative Assistant I	14	1,343.09	1,411.08	1,482.51	1,557.56	1,636.41	1,719.25	16.79	21.49	
Community Service Officer	15	1,376.67	1,446.36	1,519.58	1,596.50	1,677.32	1,762.23	17.21	22.03	
Accounting Clerk II	16	1,411.08	1,482.52	1,557.57	1,636.41	1,719.25	1,806.29	17.64	22.58	
Accounting Clerk III	19	1,519.58	1,596.51	1,677.33	1,762.24	1,851.45	1,945.17	18.99	24.31	
Code Enforcement Officer	19	1,519.58	1,596.51	1,677.33	1,762.24	1,851.45	1,945.17	18.99	24.31	
Police Office Technician	19	1,519.58	1,596.51	1,677.33	1,762.24	1,851.45	1,945.17	18.99	24.31	
Streets Maintenance Supervisor	20	1,557.57	1,636.42	1,719.26	1,806.29	1,897.73	1,993.80	19.47	24.92	
Communication/Records Supervisor	21	1,596.51	1,677.33	1,762.24	1,851.45	1,945.18	2,043.65	19.96	25.55	
Crime Scene Technician	23	1,677.33	1,762.25	1,851.46	1,945.18	2,043.65	2,147.11	20.97	26.84	
Staff Accountant	26	1,806.31	1,897.75	1,993.82	2,094.75	2,200.79	2,312.20	22.58	28.90	
Water Operator II	27	1,851.46	1,945.19	2,043.66	2,147.12	2,255.81	2,370.01	23.14	29.63	
Grant Administrator	29	1,945.19	2,043.66	2,147.12	2,255.81	2,370.01	2,489.99	24.31	31.12	
City Clerk	30	1,993.82	2,094.76	2,200.80	2,312.21	2,429.26	2,552.24	24.92	31.90	
Wastewater Treatment Plant Operator III/ Supervisor	32	2,094.76	2,200.80	2,312.21	2,429.27	2,552.24	2,681.44	26.18	33.52	
Police Officer	33	2,147.13	2,255.82	2,370.02	2,490.00	2,616.05	2,748.48	26.84	34.36	
Police Corporal	34	2,200.81	2,312.22	2,429.27	2,552.25	2,681.45	2,817.19	27.51	35.21	
Police Sergeant	34	2,200.81	2,312.22	2,429.27	2,552.25	2,681.45	2,817.19	27.51	35.21	
Building Inspector I	35	2,255.83	2,370.02	2,490.00	2,616.05	2,748.49	2,887.62	28.20	36.10	
Water Operator III/Supervisor	38	2,429.28	2,552.26	2,681.46	2,817.20	2,959.82	3,109.65	30.37	38.87	
City Planner	39	2,490.01	2,616.06	2,748.50	2,887.63	3,033.81	3,187.40	31.13	39.84	
Deputy Police Chief	42	2,681.47	2,817.21	2,959.83	3,109.67	3,267.09	3,432.48	33.52	42.91	
Finance Manager	48	3,109.68	3,267.10	3,432.50	3,606.26	3,788.82	3,980.62	38.87	49.76	

SALARY AND BENEFITS DISTRIBUTION RECAP

POSITION	CITY COUNCIL	CITY ADMIN	FINANCE	PLANNING	ENGINEERING	PUBLIC SAFETY	ANIMAL CONTROL	BUILDING	CODE ENFORCEMENT	GRANTS	STREETS	LLMD	SEWER	REFUSE	WATER	PUBLIC TRANSIT	TOTAL
Accounting Clerk I Total	-	-	-	-	-	-	-	-	-	-	-	-	0.66	0.66	0.68	-	2.00
Accounting Clerk II Total	-	-	-	-	-	-	-	-	-	-	-	-	0.33	0.33	0.34	-	1.00
Accounting Clerk III Total	-	-	0.20	-	-	-	-	-	-	-	-	-	0.60	0.60	0.60	-	2.00
Administrative Assistant Total	0.10	0.90	-	0.20	-	1.00	-	-	-	-	0.10	-	0.30	0.10	0.30	-	3.00
Animal Control Officer Total	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	2.00
Assistant City Manager Total	-	0.25	-	-	-	-	-	-	-	-	-	-	0.45	0.15	0.15	-	1.00
Building Inspector I Total	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00
City Clerk Total	0.40	-	-	-	-	-	-	-	-	-	-	-	0.30	-	0.30	-	1.00
City Manager/Chief of Police Total	-	0.13	-	-	-	0.50	-	-	-	-	-	-	0.13	0.13	0.13	-	1.00
City Planner Total	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Code Enforcement Officer Total	-	-	-	-	-	-	-	-	1.46	-	-	-	0.27	-	0.27	-	2.00
Community Development Director Total	-	-	-	0.20	-	-	0.20	0.20	0.20	0.20	-	-	-	-	-	-	1.00
Community Service Officer Total	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Council Member Total	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00
Crime Scene Technician Total	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Police Chief Total	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Public Works Director Total	-	0.30	-	-	-	-	-	-	-	-	0.50	-	0.50	0.10	0.50	0.10	2.00
Finance Director Total	-	-	0.10	-	-	-	-	-	-	-	-	-	0.30	0.30	0.30	-	1.00
Finance Manager Total	-	-	0.10	-	-	-	-	-	-	-	-	-	0.30	0.30	0.30	-	1.00
Grants Administrator Total	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	1.00
Groundskeeper Total	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	2.00
Human Resources Director Total	-	0.25	-	-	-	-	-	-	-	-	-	-	0.38	-	0.38	-	1.00
Police Chief Total	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Police Corporal Total	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Police Office Technician Total	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	5.00
Police Officer Total	-	-	-	-	-	11.00	-	-	-	-	-	-	-	-	-	-	11.00
Police Sergeant Total	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	4.00
Public Works Director Total	-	-	-	-	-	-	-	-	-	-	0.20	-	0.30	0.20	0.30	-	1.00
Senior Police Communication/Records Administrat	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Staff Accountant Total	-	-	0.60	-	-	-	-	-	-	-	-	-	0.60	0.20	0.60	-	2.00
Street Maintenance I Total	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	2.00
Street Maintenance Supervisor Total	-	-	-	-	-	-	-	-	-	-	0.97	0.03	-	-	-	-	1.00
Street Sweeper Total	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Transit Driver Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00
Wastewater Operator In Training Total	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Wastewater Treatment Plant Operator I Total	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Wastewater Treatment Plant Operator III/Supervi	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Wastewater Treatment Plant Operator In Training	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Water Operator II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Water Operator III/Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Water Operator in Training Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	-	3.00
GRAND TOTAL	5.50	1.83	1.00	1.40	-	27.50	2.20	1.20	1.66	1.20	4.77	2.03	9.41	3.07	10.14	2.10	75.00

**City of McFarland
Fiscal Year 2022/2023
Summary of Benefits for
Full-Time Personnel**

Benefit	Who pays	Eligibility	Summary of Benefits
Medical	The City	First of the month following thirty days of full time employment	PACE Group: Available plans are Anthem PPO and EPO as well as Kaiser HMO. Coverage for Full-time Employees and eligible dependents.
Dental	The City	First day of hire full time employment	Premier Access- Coverage for Full-time Employees and eligible dependents.
Vision	The City	First of the month following thirty days of full time employment	Vision Service Plan, (VSP)- Coverage for Full-time Employees and eligible dependents.
401k Plan	Employer contributes 10% of your gross salary	Full Time employees. Upon Date of Hire	Vesting period to be fully vested is three years. Vesting Schedule is as follows: Year 1 -33%; Year 2-66% and Year 3- 100%
Deferred Compensation 457 Plan	Employee	Full Time employees. Upon Date of Hire	Deferred Compensation Plan with Mass Mutual as the Plan Administrator. Employees may tax defer voluntary retirement contributions up to maximum allowed by federal law.
Vacation	The City	Vacation time accrues from date of hire not eligible to use until end of the first year of employment.	After 6 Months: Five Days After 6 months and end of first year: Another five days 1 st – 4.99 th year: Ten Days Annually 5 th – 9.99 th year: Fifteen Days Annually 10 Years Plus: Twenty Days Annually
Sick	The City	Sick time accrues from date of hire at the rate of 8 hours per month. Part-time or Temporary Employees eligible for leave pursuant California's Paid Sick Leave Law.	One day per month. Twelve days per annum
Recognized Holidays	The City	Upon date of hire	New Year's eve, New Year's Day, Martin Luther King Jr's Birthday, President's Birthday, Memorial Day, Independence Day. Labor Day, Veterans Day, Thanksgiving Day, Day After Thanksgiving, Christmas Eve, Christmas Day.
Personal Day Off	The City	Full Time Employees. Consist of total hours of one regularly scheduled work day off. Not eligible until after 6 months of employment.	Floating Personal Day Off at the rate of regularly scheduled work day.
Life Insurance	The City	Full-Time Employees upon date of hire	\$50,000
Workers Compensation	The City	Upon employment.	Covers employees in the event of work-related injuries.
Tuition Reimbursement	The City	First of the month following thirty days of full time employment. Must be approved in advance by City Manager and subject to budgetary approval.	Employee must achieve at least a "C" grade or equivalent. Coursework from accredited college. Reimbursement books and tuition to certain limit approved.
Sec. 125 Cafeteria Plan	The Employee	First of the month following thirty days of full time employment	Employees can choose from a dependent care plan and a variety of other benefits offered by American Fidelity.

Benefit	Who pays	Eligibility	Summary of Benefits
Notary Stipend	The City	Employees are designated. The designated employee will be required to take the California State Notary Test and obtain a notary license.	\$30.00 monthly
Bilingual Stipend	The City	Employees are designated. The designated employees will utilize bilingual interpreting skills and required to pass a certified written and oral test.	\$30.00 monthly
Treasurer Stipend	The City	Employee is designated and will be required to take treasury classes offered by the State of California.	\$50.00 monthly
Bachelor's Degree Stipend	The City	Employees have a degree from an Accredited College.	\$20.00 monthly
Master's Degree	The City	Employees have a degree from an Accredited College	\$40.00 monthly
Sergeant Stipend	The City	Employees are designated	\$45.00 monthly
Corporal Stipend	The City	Employees are designated.	\$45.00 monthly
Field Training Officer (FTO)	The City	Employees are designated. The FTO must successfully pass testing including passing and oral by review board. The FTO will require 2 years of experience. The FTO must train an officer(s) for a minimum of 7 days in each month to be eligible for FTO Stipend.	Training > 7 days. When the requirement minimum is met the rate will be \$50.00 monthly when applicable.
K- 9 Officer Stipend	The City	Designated officer will take responsibility for the K-9 at all times. The Officer must live within an approximate 25 mile radius of the City so he or she can respond in a timely manner. The officer must also bathe, feed and house the dog in a kennel area at their residence. The officer and dog must attend training.	\$40.00 monthly
Intermediate Post Certification Stipend	The City	Employee must possess or be eligible to possess the Basic Certificate and satisfy one of the following combinations: Bachelor Degree and 2yrs Law Exp plus 0 Training Points Associates Degree and 4yrs Law Exp plus 0 Training Points 45 Education Units and 4yrs Law Exp plus 45 Training Points 30 Education Units and 6yrs Law Exp plus 30 Training Points 15 Education Units and 8yrs Law Exp plus 15 Training Points	\$30.00 monthly
Advanced POST Certificate Stipend	The City	Employee must possess or be eligible to possess the Basic Certificate and satisfy one of the following combinations: Master Degree and 4yrs Law Exp plus 0 Training Points Bachelor Degree and 6yrs Law Exp plus 0 Training Points Associate Degree and 9yrs Law Exp plus 0 Training Points 45 Education Units and 9yrs Law Exp plus 45 Training Points 30 Education Units and 12yrs Law Exp plus 30 Training Points	\$35.00 monthly
Grade Certificate Stipends	The City	Employees working for the Wastewater Treatment Plant or Water Department that obtain a valid certificate from the State of California in his/her grade shall receive the stipend. The employee will be reimbursed the cost of obtaining the certificate upon successfully passing the State of California test. No reimbursement will be given if the employee doesn't pass the test.	Grade 1 (Water Treatment-Dist. /Wastewater \$25.00 monthly Grade 2 (Water Treatment-Dist. /Wastewater \$50.00 monthly Grade 3 (Water Treatment-Dist. /Wastewater \$75.00 monthly Grade 4 (Water Treatment-Dist. /Wastewater \$100.00 monthly Grade 5 (Water Treatment-Dist. /Wastewater \$125.00 monthly

**CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS**

FUNDTYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23
General Fund			
	City Council		
	City Clerk	0.40	0.40
	Executive Administrative Specialist	0.09	
	Administrative Assistant		0.10
	Council Member	5.00	5.00
	Total City Council	5.49	5.50
	City Administration		
	Assistant City Manager		0.25
	Executive Administrative Specialist	0.25	
	Administrative Assistant		0.90
	City Manager/Chief of Police	0.13	0.13
	Human Resources Director	0.25	0.25
	Deputy Public Works Director		0.30
	Total City Administration	0.63	1.83
	Finance and Accounting		
	Staff Accountant	0.30	0.60
	Accounting Clerk III	0.20	0.20
	Finance Director	0.10	0.10
	Accounting Supervisor	0.10	
	Finance Manager		0.10
	Total Finance and Accounting	0.70	1.00
	Planning		
	City Planner	1.00	1.00
	Community Development Director	0.20	0.20
	Administrative Assistant	0.20	0.20
	Total Planning	1.40	1.40
	Public Safety		
	Administrative Assistant	1.00	1.00
	City Manager/Chief of Police	0.50	0.50
	Community Service Officer	2.00	1.00
	Police Corporal	1.00	1.00
	Crime Scene Tech		1.00
	Deputy Police Chief	1.00	1.00
	Police Chief		1.00
	Police Office Technician	4.00	4.00
	Police Office Technician - Part Time		1.00

**CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS**

FUNDTYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23
General Fund			
	City Council		
	City Clerk	0.40	0.40
	Executive Administrative Specialist	0.09	
	Administrative Assistant		0.10
	Council Member	5.00	5.00
	Total City Council	5.49	5.50
	City Administration		
	Assistant City Manager		0.25
	Executive Administrative Specialist	0.25	
	Administrative Assistant		0.90
	City Manager/Chief of Police	0.13	0.13
	Human Resources Director	0.25	0.25
	Deputy Public Works Director		0.30
	Total City Administration	0.63	1.83
	Finance and Accounting		
	Staff Accountant	0.30	0.60
	Accounting Clerk III	0.20	0.20
	Finance Director	0.10	0.10
	Accounting Supervisor	0.10	
	Finance Manager		0.10
	Total Finance and Accounting	0.70	1.00
	Planning		
	City Planner	1.00	1.00
	Community Development Director	0.20	0.20
	Administrative Assistant	0.20	0.20
	Total Planning	1.40	1.40
	Public Safety		
	Administrative Assistant	1.00	1.00
	City Manager/Chief of Police	0.50	0.50
	Community Service Officer	2.00	1.00
	Police Corporal	1.00	1.00
	Crime Scene Tech		1.00
	Deputy Police Chief	1.00	1.00
	Police Chief		1.00
	Police Office Technician	4.00	4.00
	Police Office Technician - Part Time		1.00

**CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS**

FUNDTYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23
	Police Officer	10.00	11.00
	Police Sergeant	4.00	4.00
	Senior Police Communication/Records Administrator	1.00	1.00
	Total Public Safety	24.50	27.50
	Animal Control		
	Animal Control Officer	1.00	2.00
	Animal Control Officer Supervisor	1.00	
	Community Development Director	0.20	0.20
	Total Animal Control	2.20	2.20
	Building Inspection		
	Community Development Director	0.20	0.20
	Building Inspector I	1.00	1.00
	Total Building Inspection	1.20	1.20
	Code Enforcement		
	Code Enforcement Officer	0.73	0.73
	Code Enforcement Officer - Part Time		0.73
	Community Development Director	0.20	0.20
	Total Code Enforcement	0.93	1.66
	Grants Administration		
	Grants Administrator	1.00	1.00
	Community Development Director	0.20	0.20
	Total Grants Administration	1.20	1.20
	Streets		
	Public Works Director	0.20	0.20
	Street Maintenance Supervisor	0.97	0.97
	Street Maintenance I	2.00	2.00
	Street Sweeper	1.00	1.00
	Deputy Public Works Director		0.50
	Administrative Assistant	0.10	0.10
	Total Streets	4.27	4.77
Total General Fund		42.52	48.26
Special Revenue Funds			
	Lighting Landscaping and Maintenance District		
	Street Maintenance Supervisor	0.03	0.03
	Groundskeeper	2.00	2.00
	Total Lighting Landscaping and Maintenance District	2.03	2.03
Total Special Revenue Funds		2.03	2.03

**CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS**

FUNDTYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23
Enterprise Funds			
	Sewer		
	City Clerk	0.30	0.30
	Executive Administrative Specialist	0.33	
	Staff Accountant	0.30	0.60
	Assistant City Manager		0.45
	Code Enforcement Officer	0.14	0.14
	Code Enforcement Officer - Part Time		0.14
	Accounting Clerk I	0.72	0.72
	Public Works Director	0.30	0.30
	Accounting Clerk III	0.60	0.60
	WWTPO III/Supervisor	1.00	1.00
	Wastewater Treatment Plant Operator I	1.00	1.00
	Wastewater Treatment Plant Operator In Training	2.00	2.00
	Accounting Clerk II	0.33	0.33
	Finance Director	0.30	0.30
	City Manager/Chief of Police	0.13	0.13
	Human Resources Director	0.38	0.38
	Accounting Supervisor	0.30	
	Finance Manager		0.30
	Deputy Public Works Director		0.50
	Administrative Assistant	0.30	0.30
	Total Sewer	8.42	9.47
	Refuse		
	Staff Accountant	0.10	0.20
	Assistant City Manager		0.15
	Accounting Clerk I	0.70	0.70
	Public Works Director	0.20	0.20
	Accounting Clerk III	0.60	0.60
	Accounting Clerk II	0.33	0.33
	Finance Director	0.30	0.30
	City Manager/Chief of Police	0.13	0.13
	Accounting Supervisor	0.30	
	Finance Manager		0.30
	Deputy Public Works Director		0.10
	Administrative Assistant	0.10	0.10
	Total Refuse	2.76	3.11
	Water		
	City Clerk	0.30	0.30
	Executive Administrative Specialist	0.33	

**CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS**

FUNDTYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23
	Staff Accountant	0.30	0.60
	Water Operator In Training	1.00	3.00
	Assistant City Manager		0.15
	Code Enforcement Officer	0.14	0.14
	Code Enforcement Officer - Part Time		0.14
	Utility Technician	1.00	
	Accounting Clerk I	0.24	0.24
	Public Works Director	0.30	0.30
	Accounting Clerk III	0.60	0.60
	Accounting Clerk II	0.34	0.34
	Finance Director	0.30	0.30
	City Manager/Chief of Police	0.13	0.13
	Human Resources Director	0.38	0.38
	Accounting Supervisor	0.30	
	Finance Manager		0.30
	Deputy Public Works Director		0.50
	Water Supervisor	1.00	1.00
	Water Operator II	1.00	1.00
	Administrative Assistant	0.30	0.30
	Accounting Clerk I	0.34	0.34
	Total Water	8.29	10.04
	Public Transportation		
	Transit Driver	1.00	2.00
	Deputy Public Works Director		0.10
	Total Public Transportation	1.00	2.10
	Total Enterprise Funds	20.46	24.72
	Grand Total All Funds	65.00	75.00



APPENDIX





The following outlines key budget tasks, dates and responsibilities in developing the 2022-23 Budget.

When	Who	What
September 16	Finance	Distributes budget instructions and worksheets
September 19-20	Finance	Brief departments on budget process/worksheet preparation
September 21	Finance	Distributes CIP budget instructions
September 23	Finance	Distributes regular staffing, insurance and G&A costs
September 30	Departments	Submit budget worksheets and CIP project requests
October 03 to October 07	Finance	Review department submittals: meet with departments as needed Prepare revenue, expenditure and changes in fund balance/working capital projections
October 10 to October 14	Finance	Brief City Manager on revenue, expenditure and changes in fund balance projections and results of department review
October 17	Departments	Present any “appeals” to City Manager
October 18 to October 25	Finance City Manager	Prepare Preliminary Budget Review and approve Preliminary Budget
October 28	City Manager	Issue 2022-23 Preliminary Budget
November 1	Council	Preliminary Budget: Overview, General and Special Funds
November 3	Council	Preliminary Budget: Enterprise and Internal Service Funds
November 10	Council	Budget adoption

Adopted Annual Operating Budget

Fiscal year 2022-2023 | Appropriations Limit



In 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution). Informally known as the “Gann Spending Initiative,” this provision limits the total amount of appropriations in any fiscal year from “proceeds of taxes.” Accordingly, it is essentially a limitation on revenues from taxes, rather than a direct limit on spending.

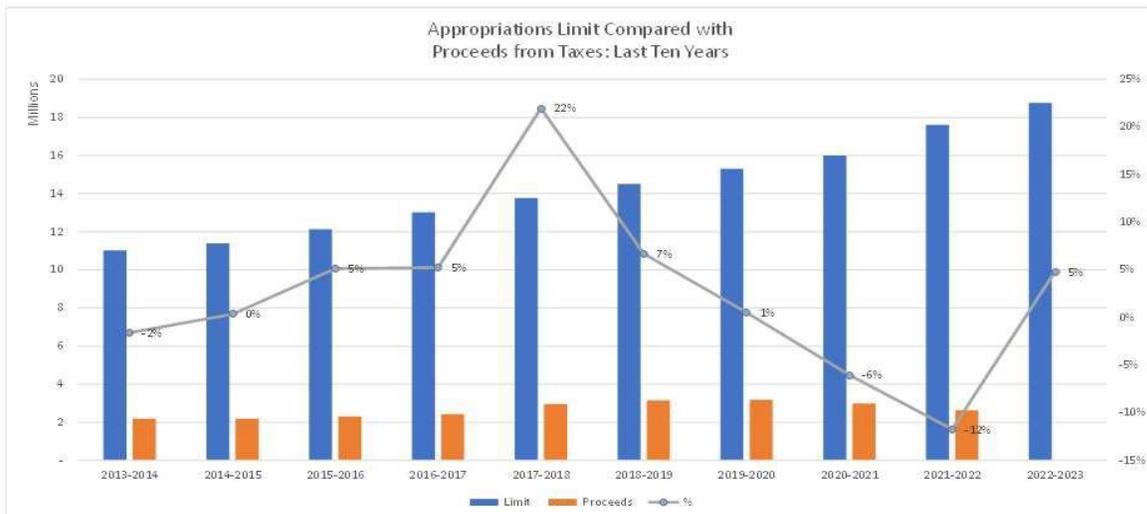
In 1980, the State Legislature added Section 9710 to the Government Code which requires that the Council of each establish, by resolution, an appropriations limit for the following year. The limit for any fiscal year is equal to the previous year’s limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

The original Article XIII-B (Proposition 4) and its implementing legislation were further modified by Proposition 111 (approved by the voters in June 1990). The changes were incorporated into the 1990-91 and 1991-92 Appropriations Limits. Beginning with the 1990-91 Appropriations Limit, a city may choose annual adjustment factors. The adjustment factors include the growth in the California per capita income or the growth in the non-residential assessed valuation due to construction within the city; and the population growth within the county or the city.

The following compares the difference between McFarland’s 2022-23 Appropriations Limit and the estimated proceeds of taxes in the adopted 2022-23 Annual Budget. As reflected below, the City remains well below its Appropriations Limit for 2022-23.

McFarland Appropriations Limit

Fiscal Year	Per Capita Change Factor	Population Change Factor	Total Adjustment	Appropriations Limit	Appropriations Subject to	Amount Under the Limit
2013-2014	1.0512	1.0229	1.0753	11,024,488	2,184,070	8,840,418
2014-2015	0.9977	1.0362	1.0338	11,397,301	2,191,571	9,205,730
2015-2016	1.0382	1.0254	1.0646	12,133,228	2,304,373	9,828,855
2016-2017	1.0537	1.0183	1.0730	13,018,743	2,425,038	10,593,705
2017-2018	1.0369	1.0197	1.0573	13,765,068	2,957,523	10,807,545
2018-2019	1.0367	1.0162	1.0535	14,501,424	3,155,712	11,345,712
2019-2020	1.0385	1.0160	1.0551	15,300,685	3,172,102	12,128,583
2020-2021	1.0373	1.0077	1.0453	15,993,610	2,980,227	13,013,383
2021-2022	1.0573	1.0418	1.1015	17,616,884	2,630,557	14,986,327
2022-2023	1.0755	0.9906	1.0654	18,768,857	2,757,119	16,011,738





GLOSSARY

ACCOUNTING: (a)-The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (b)- The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

ACCOUNTING PERIOD: Any period of time at the end of which an agency determines its financial position and results of operations.

ACCOUNTING PROCEDURES: All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal controls.

ACCOUNTING SYSTEM: The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balance account groups, and organizational components.

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts due to others for goods and services prior to the end of the accounting period (includes amounts billed but not paid).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

ACCRUAL BASIS: The method of accounting which calls for recognizing revenue/gains and expenditures/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow. Contrast with Cash Basis.

ACCUMULATED DEPRECIATION: The amount of depreciation that has accumulated to date during the existing useful life of City assets.

ACTUAL FISCAL YEAR: Amounts represent actual expenditures and financing sources for two fiscal years prior to the Recommended Budget fiscal year.

AD VALOREM TAXES: Revenue from taxes paid on real property and personal property which is calculated based on the "value" of the property.

ADOPTED BUDGET: The official budget is a legal document that is approved by a legislative body at the start of each fiscal year.

ALLOCATION: Division or distribution of resources according to a predetermined plan.

APPORTIONMENT: Allocation of State or Federal aid, district taxes, or other moneys to cities or other governmental units.

APPROPRIATION: A legal authorization to make expenditures and incur obligations for specific purposes.



GLOSSARY

ASSESSMENT: The process of making the official valuation of property for purposes of taxation.

ASSETS: A probable future economic benefit obtained or controlled by an entity as a result of past transactions or events.

AUDIT: An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the City is usually a financial statement examination and compliance review.

AGENCY FUND: Includes the Successor Agency and McFarland Improvement Authority, which are under the authority of the Council, but are separate legal entities.

BALANCE SHEET: A basic financial statement that shows assets, liabilities, and fund balance of an entity as of a specific date.

BASIS OF BUDGETING: Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. For the City of McFarland, the basis of budgeting is the same basis used for accounting: modified accrual.

BOND: Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET: A financial plan consisting of an estimate of proposed expenditures, the proposed means of financing and corresponding purpose for a given time period.

BUDGETARY CONTROL: The management of business affairs in accordance with an approved plan of estimated income and expenditures.

BUDGET EXPLANATION: A general discussion of the recommended budget as presented in writing to the City Council. The budget explanation contains a description of the principal budget items and their financial status at the time of budget development.

BUDGET FINANCIAL SCHEDULES: Provides summary and detailed information on financing sources/uses.

BUDGETARY AMENDMENT/MODIFICATION: A change in resources needed to accomplish an existing service level. This is a necessary adjustment to the current year budget already approved by the City Council.

BUDGET UNIT: The classification of expenditures and revenue into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Such units are devised at the discretion of the City.



GLOSSARY

BUDGETED POSITION: A unit of measure used to standardize positions with different bases (e.g., hours, months). All items are converted to full-time equivalent positions, which are represented as budgeted positions in departmental operations. A full time equivalent represents one employee working full-time for one year.

CANCEL (OR DECREASE) RESERVES: An accounting transaction to release obligated fund balances to finance appropriations.

CAPITAL IMPROVEMENT: A permanent addition to the City assets, including purchase of land, the design and construction of buildings and facilities or major renovations of the same.

CAPITAL IMPROVEMENT PLAN (CIP): A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures. Th CIP plans for five years and is updated annually.

CAPITAL OUTLAY: The acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

CASH: An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

CASH BASIS: Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

CHART OF ACCOUNTS: A systematic list of accounts applicable to a specific entity.

CHANGE FROM BUDGET: The resulting variance when the recommended budget is compared to the adopted budget of the preceding year.

CONTRACTED SERVICES: Services rendered by personnel who are not on the payroll of the City, including all related expense covered by contract.

COST ALLOCATION: Overhead accounting provides for cost allocation of administrative and support service costs to service providing organizations. Allocation is based on different methods in unison or in combination, including expenditure budget amount, FTE employees and facility square footage. A weighting of overhead charges is further broken out for operational costs verses CIP. This service enables the City to determine the full cost of program budgeting and to recapture General Fund costs expended in contracting with outside agencies and in serving other funds of the City.

COST OF LIVING ADJUSTMENT (COLA): The COLA is commonly used to refer to general salary increases granted to employees or increases in benefit payments for recipients of public assistance to keep pace with inflation in the cost of goods and services as measured by the Consumer Price Index (CPI).



GLOSSARY

CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

DEBT SERVICE FUND: A fund used to account for the accumulation of resources to make payments of principal and interest on general obligation bonds and other long-term debt.

DEBT SERVICE REQUIREMENTS: The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT: (1)-Excess of liabilities over assets. (2)- The excess of expenditures or expenses over revenues during an accounting period.

DEPARTMENTAL PROGRAM SUMMARY: Provides information such as the legal authority for the program, whether the program is mandated or discretionary, the description of the program and summary budget information reflecting the base budget.

DEPRECIATION: The decrease in value of physical assets due to use and the passage of time.

ENTERPRISE FUND: A fund used to account for those operations that are financed and run like commercial entities, where the intent is to recover the cost of providing ongoing services, primarily by user charges. An example is the Wastewater Enterprise Fund, supported financially by monthly rates and charges paid by businesses and residents.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF): Implemented in 1992-1993, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to educational agencies within that county.

ESTIMATED FISCAL YEAR: Reflects estimated expenditures and financing sources for the entire current fiscal year.

EXPENDITURE: The spending or disbursement of financial resources.

FEES: Amounts collected from or paid to individuals or groups for services or use of facilities.

FULL-TIME EQUIVALENT (FTE): The number of employees working full time. In other words, one FTE is equivalent to one employee working full time.

FINANCING SOURCES: Reflects the total resources utilized to finance expenditure needs.

FINANCING USES: Total needs requiring financing for the fiscal year, consisting of expenditure appropriations and increases to reserves.

FISCAL YEAR: A yearly accounting period, beginning on July 1 and lasting through June 30 of the next year, to which the annual operating budget applies. Fiscal years are designated by either the calendar year in which they begin and end or only in which they end. Abbreviation: FY

FIXED ASSETS: Fixed assets are assets of a permanent character that have continuing value such as land, buildings, machinery, furniture, and equipment.



GLOSSARY

FIXED COST: Fixed costs are those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program.

FUND: A separate fiscal and accounting entity with a self-balancing set of accounts recording financing sources, financing uses, assets and liabilities.

FUND BALANCE: The amount remaining at fiscal year-end representing the difference between current assets and current liabilities. In enterprise funds, this is also referred to as Net Position.

FUND BALANCE AVAILABLE: That portion of the fund balance not obligated and therefore available for financing the budgetary requirements of the Proposed Budget.

FUND SOURCES: Identifies fund(s) that will provide money for project expenditures.

FUND NUMBER: A Fund Number is a number with two digits which uniquely identifies the fund in the City's financial system. As an example, the General Fund is 01, Special Revenue Fund 10 and Enterprise Fund is 30.

GENERAL FUND: The fund used to account for all citywide operations except those required to be accounted for in another fund.

GENERAL LEDGER: A book, software file, or other device in which accounts are kept to a degree of detail necessary to summarize the financial transactions of the City of McFarland system. General ledger accounts may be kept for any group of items of receipts or expenditures.

GENERAL PLAN: The General Plan is a long range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): GAAP is a set of uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB): GASB is the authoritative accounting and financial reporting standard-setting body for governmental entities

GRANT: A contribution by a government or other organization to support a particular function.

INTERFUND ACCOUNTS: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund and added to another fund without an expectation of repayment.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.



GLOSSARY

LAFCO: Local Agency Formation Commission.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The City's basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures. Expenditures are generally recognized when incurred, except for self-insurance, litigation, and employee benefits, which are accounted for on a cash basis.

NET FUND OBLIGATION: The amount of the operation financed by general purpose revenues, such as property taxes, after deducting revenues generated by the operation and transfers from other funds attributable to the operation in question

OBJECT CODE: A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

OBJECTIVE: Describes in specific and measurable terms the results which a program is expected to achieve.

OPERATING BUDGET: A financial plan for the provision of direct services and support functions.

OPERATING TRANSFERS: Council-authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OTHER CHARGES: An object of expense that reflects costs not directly associated with the daily expenses of running an operation. Includes payments for interest and principal charges, capital lease payments, payments to other governmental agencies, and judgments and/or settlements.

PERFORMANCE INDICATOR: A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PETTY CASH: A sum of money set aside for the purpose of immediate payments of small amounts for which the issuance of a formal voucher and check would be too expensive and time-consuming.

PHASE OF PROJECT: Projects progress in phases from initial planning to ultimate completion.

Possible phases are: planning, design, construction, implementation and completion. Some projects are of an ongoing nature and do not fit into a phrase.

POLICY: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

PROPOSED BUDGET: The recommendations of the City Manager for how the resources of the City should be prioritized and spent in the upcoming fiscal year. Upon submittal of the Proposed Budget by the City Manager to the City Council, public hearings are held before the City Council approves the final budget, not later than June 30.



GLOSSARY

SUCCESSOR AGENCY: This fund is used to account for the activities of the former Redevelopment Agency of the City of McFarland, which was created by the City Council to prepare and carry out redevelopment plans for designated areas of the City.

REFUSE COLLECTION: Used to account for revenues and expenses related to refuse collection and disposal services.

RESERVES: Portions of fund balance set aside due to legal or contractual restrictions and not available for appropriation. The City has traditionally reserved funds for debt service and rate stabilization.

RESOLUTION: A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

REVENUE: Source of income to an operation other than debt issue proceeds, transfers from another fund, or use of reserves.

SALARIES AND EMPLOYEE BENEFITS: An object of expense reflecting the City's costs for employee compensation. Includes salaries and wages, insurance (health, dental, life, unemployment and workers' compensation), retirement, overtime, and flexible benefit plans.

SERVICES AND SUPPLIES: An object of expense reflecting the purchase of goods and services within the year.

SPECIAL FUNDS: Used to account for proceeds of specific legally restricted revenue for and generated from activities.

SPENDING LIMITATIONS (GANN LIMIT): Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year.

Annually, local governments may increase the appropriation limit by a factor comprised of the change in population combined with the California per capita income.

USER FEES: The payment of a fee for direct receipt of a public service by benefiting from the service.

WASTEWATER FUND: This fund is used to account for all the revenues and expenses related to the city-operated sewer collection.

YEAR-END: This term means as of June 30th (the end of the fiscal year).

RESOLUTION NO. 2022- 0121

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2022-23

WHEREAS, the voters of California on November 6, 1979, added Article XIII B to the State Constitution placing various limitations on the appropriations of the state and local governments; and

WHEREAS, Article XIII B provides that the appropriations limit for Fiscal Year 2022-23 is to be calculated by adjusting the base year appropriations of Fiscal Year 1978-1979 for changes in the per capita cost-of-living and population; and

WHEREAS, the City of McFarland has complied with all provisions of Article XIII B, as amended, in determining the appropriations limit for the Fiscal Year 2022-23; and

WHEREAS, pursuant to California Government Code Section 7910, the documentation provided by the Finance Director upon which the determination and establishment of this resolution is based and is on file with and available for public inspection in the office of the City Clerk for fifteen (15) days prior to the date of adoption of this resolution.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of McFarland that the Appropriations Limit for Fiscal Year 2022-23 is \$18,768,857.

PASSED AND ADOPTED at a special meeting of the City Council of the City of McFarland on the 10th day of November 2022 by the following vote:

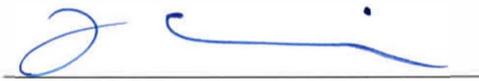
AYES: Tafoya, Perez, Cano, A. Ayan, S. Ayan

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:



Francisca Alvarado, City Clerk

CITY OF MCFARLAND:



Sally Tafoya, Mayor

I, F. Alvarado, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.



Francisca Alvarado, City Clerk

RESOLUTION NO. 2022- 0122

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE CITY'S ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR 2022-23 AND 2022-27 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the City Manager has submitted the 2022-23 Preliminary Budget and 2022-27 Capital Improvement Program (CIP) to the City Council for its review and consideration in accordance with the strategic goals and policies established by the City Council, and in accordance with Section 2.16.120 of the Municipal Code; and

WHEREAS, the 2022-23 Budget is based upon extensive City Council review and discussion after two budget workshops and hearings; and

WHEREAS, the City of McFarland has complied with all provisions of Article XIII B, as amended, in determining the appropriations limit for the Fiscal Year 2022-23.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

- 1) The 2022-23 Operating Budget and 2022-27 Capital Improvement Program are hereby adopted as presented in the Preliminary Budget and CIP, with modifications approved by the City Council on November 3, 2022.

PASSED AND ADOPTED at a special meeting of the City Council of the City of McFarland on the 10th day of November 2022 by the following vote: 5/0

AYES: Tafoya, Cano, Pérez, A. Ayon, S. Ayon

NOES: None

ABSTAIN: None

ABSENT: None

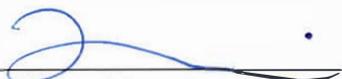
ATTEST:


Francisca Alvarado, City Clerk

CITY OF MCFARLAND:


Sally Tafoya, Mayor

I, , City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.


Francisca Alvarado, City Clerk